



**MONTROSE RECREATION DISTRICT
BOARD OF DIRECTORS RESOLUTION 2023-6**

IN OPPOSITION TO THE STATEWIDE PROPOSAL, PROPOSITION HH

WHEREAS, the vast majority of local governments, but not the State of Colorado, levy a property tax to support essential public services and infrastructure;

WHEREAS, special districts are more dependent on property tax revenue than any other type of local government, as it is often their primary or even sole source of revenue;

WHEREAS, inflation from 2020 to 2023 has increased by nearly 18 percent and special districts have not benefitted from increased sales and use tax receipts to offset increased costs of labor, materials, and services;

WHEREAS, special districts played a historic role in responding to the demands of the COVID-19 pandemic, but received few, if any, federal relief funds;

WHEREAS, Proposition HH will mandate reductions in local property taxes for at least ten years, resulting in billions of dollars of lost revenue for local governments without any reduction in service obligations;

WHEREAS, Proposition HH will increase the State's TABOR spending limit, allowing the State to spend billions of dollars more than it did before, while placing a property tax revenue limit lower than allowed by TABOR on local governments;

WHEREAS, the ballot question for Proposition HH indicates that local governments will be reimbursed from state funds for lost property tax revenue, but that those reimbursements are a small percentage of the billions of dollars more that the State will retain, and that most special districts will be ineligible for reimbursements early in the ten-year period of Proposition HH;

WHEREAS, special districts have worked with their local voters to propose and approve property taxes, or to retain and spend revenues therefrom, to support services, facilities and infrastructure needed and desired by the community and, more generally, to support public health, welfare, and safety; and

WHEREAS, Proposition HH undermines the short- and long-range planning efforts of Colorado's special districts that are necessary to absorb inflationary pressures, to increase salaries and compensation for employees, to support existing and grow new public programs, to construct and maintain government infrastructure, and to respond to the needs and emergencies of Colorado's communities.

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

1. It is the position of the Board of Directors of the Montrose Recreation District that special districts and their constituents are best suited to determine the revenues necessary to meet the needs, expectations, and demands of the communities they serve.
2. The Board of Directors recognizes that special districts are accountable to their local voters, who may take action if the taxes they pay are not warranted for the services, facilities, and infrastructure provided by special districts in their communities.
3. The Board of Directors further note that:
 - a. The nature of the Western Slope economic climate requires a conservative and strategic long-term planning approach as tax funded entities cannot assume consistent growth in property valuation common to urban areas driven by residential values; rather, positive and negative swings in valuation are to be expected due to the impact of industrial, commercial, and other economic activities in the area;
 - b. Escalating operating costs due to inflationary pressures, utility expenses, minimum wage increases, and competitive compensation and benefit expenses have impacted recruitment and retention efforts and overall service delivery, without many of the same offsetting benefits afforded other local governments and residents on the Front Range;
 - c. Aging infrastructure requires ongoing investment to maintain proper asset management programs for significant agency equipment and facilities;
 - d. Expressed public interest through major outreach and planning efforts repeatedly indicate future capital improvement project desires by the Montrose community which far exceed existing revenues from property tax assessments;
 - e. Any reduction in property tax assessments will diminish the District's abilities to continue to provide the robust program and service portfolio that is vital to the economy of the rural community of Montrose, as well as the regional and national visitors to this area;
4. For the reasons set forth above, the Board of Directors concludes that Proposition HH diminishes the ability of *the Montrose Recreation District* to provide the vital services, facilities, and infrastructure that the public needs, expects, and demands; and, therefore, the Board strongly urges a NO vote on Proposition HH at the statewide election on November 7, 2023.

APPROVED AND ADOPTED this 26th day of October, 2023 by the Board of Directors of the Montrose Recreation District

ADOPTION:

The Board of Directors of the Montrose Recreation District held a meeting open to the public at the District's Flex Rec, 1109 Mayfly Drive, Montrose, Colorado 81401 on the 26th day of October 2023, at the hour of 11:30 am.

Thereupon, Director _____ introduced and moved the adoption of the following Resolution:

RESOLVED: The Montrose Recreation District shall approve and adopt Resolution 2023-6 in Opposition to Statewide Proposition HH.

The motion to adopt the foregoing Resolution was duly seconded by Director _____, put to a vote and carried upon.

Thereupon the Chair declared the motion carried and the Resolution (passed/failed)

ADOPTED AND APPROVED this 26th day of October, 2023.

MONTROSE RECREATION DISTRICT

Attest: _____

Christina Files, Board President

Attest: _____

Barb Sharrow, Board Secretary

Chapter VIII

Financial Matters

One of the roles of the Board of Directors is to manage the District's financial matters. Listed below is a summary of the financial issues that are most likely to come before the Board.

A. Fees, Rates, Tolls, and Charges:

The Board has the power to fix, and from time to time increase or decrease fees, rates, tolls, penalties, or charges for services, programs, or facilities furnished by the District. *§32-1-1001(1)(j), C.R.S.* However, fees and charges must be justified either through internal evaluation of the District's costs for providing such services, programs, or facilities, or the determination of an outside consultant hired by the District that the fees are reasonable. *Nollan v. California Coastal Commission*, 483 U.S. 825 (1987); *Dolan v. City of Tigard*, 512 U.S. 374 (1994).

Additional restrictions exist on what fees can be charged by fire protection districts. *§32-1-1002(1)(e), C.R.S.* Fire protection districts were given the power to participate with counties and municipalities in determining and assessing impact fees on new development. *§29-20-104.5, C.R.S.*

Districts providing domestic water or sanitary sewer services directly to residents and property owners must consider the fees, rates, etc. at a public meeting held at least 30 days after giving notice of such meeting to the District's customers. *§32-1-1001(2)(a), C.R.S.*

In some instances, a charge for the availability of water or sewer service may be implemented. "Availability of Service" fees involve some complex legal issues. *§32-1-1006(1)(h), C.R.S.*

For further discussion regarding penalties and disconnection, see *Collection of Delinquencies and Assessment of Penalties* in Section C, below.

Any land development charges imposed as a condition of approval (i.e., tap fees) must be deposited in an interest-bearing account which clearly identifies the category, account, or fund of capital expenditure for which such charge was imposed. Land development charges, average annual interest rate on each account, and total amount disbursed from each account must also be posted on the District's website, if any, at least once annually. *§29-1-803, C.R.S.*

B. Mill Levy:

The Board shall fix a rate of levy of taxes, and shall certify that rate to the Board of County Commissioners by no later than December 15 of each year. *§§32-1-1201 and 39-5-128(1), C.R.S.*

Annual increases in general operating tax revenue are limited by both Article X, Section 20 of the Colorado Constitution ("TABOR") and the 5.5% statutory limitation, *§29-1-301, C.R.S.*, unless a greater increase is approved at an election or, in some cases, by the Division of Local Government.

The Board may assess a different water or sewer mill levy (or water or sewer service charge) against different properties within the District as long as the basis for differentiation is according to facilities or services furnished and is uniform among property owners similarly situated. Such differentiation must be established to avoid violation of the Constitutional provision of equal taxation. *§32-1-1006(1)(b), C.R.S.*

In 2023, the Colorado General Assembly expressly recognized that mills may be temporarily reduced or credited to provide property tax relief. *§39-1-111.5, C.R.S.; SB23-108.*

C. Collection of Delinquencies and Assessment of Penalties:

All unpaid fees, rates, tolls, penalties, and charges constitute a perpetual lien against the property served. *§32-1-1001(1)(j), C.R.S.* Such lien is entitled to priority over other encumbrances such as prior recorded deeds of trust (but not tax liens). *Wasson v. Horgenson*, 583 P.2d 914 (Colo. 1978); *North Washington Water and Sanitation District v. Majestic Savings and Loan Association*, 594 P.2d 599 (Colo. 1979).

A penalty may be assessed against all delinquencies in payment, together with the assessment of interest not to exceed one percent per month. Service may be discontinued against any property whose owner is delinquent in the payment of fees or charges. *§§31-35-402(1)(f) and 32-1-1006(1)(d), C.R.S.*

Prior to disconnecting service, due process requires that certain procedures be followed, including notice and an opportunity for a hearing before a designated employee or the Board. *Memphis Light, Gas and Water Division v. Craft*, 436 U.S. 1 (1978). The notice must be in writing and provided to the property owner and

the property address (if different from the owner's address) prior to disconnecting service and must state the amount of the delinquency, the date of shut off, and that the customer has the right to a hearing to protest the threatened termination of service. If the customer then requests a hearing, directions to the hearing location must be provided.

For water, sewer, or water and sewer services only, in addition to disconnection of service (after proper notice) or foreclosure, the District may certify delinquent accounts to the County Treasurer for collection along with taxes. Such accounts may then be collected by the county and the proceeds distributed to the District. *§32-1-1101(f)(e), C.R.S.*

Districts are allowed to add delinquency charges to delinquent fees and assessments, but the amounts are limited by statute. The limitations are spelled out in the Local Government Delinquency Charges statute. *§29-1-1101, et seq., C.R.S.*

Small Claims Courts may also provide an alternative and cost-effective means by which to collect any amounts due to the District.

D. Budget:

A District must adopt an annual budget prior to certifying the District's mill levy. *§§29-1-103(1) and 29-1-108(2), C.R.S.* Adoption of the budget must be considered after the conduct of a public hearing. *§29-1-108(1), C.R.S.*

The Board must designate a qualified person who shall prepare the budget and submit it to the Board on or before October 15 of each year. *§29-1-105, C.R.S.* The County Assessor shall certify the District's assessed valuation by August 25 of each year. *§39-5-128(1), C.R.S.* Any changes to assessed valuation must be provided by the County Assessor by December 10 of each year. *§39-1-111(5), C.R.S.*

Upon receipt of the proposed budget, the Board shall publish notice of the following, one time in a newspaper of general circulation: (i) the date, time, and place of a budget hearing; (ii) that the budget is open for public inspection and location where budget can be reviewed; and (iii) that interested parties may file objections any time prior to final adoption. *§29-1-106(1), C.R.S.* If the District's proposed budget is \$50,000 or less, however, such notice shall be posted in three public places within the District in lieu of publication. *§29-1-106(3), C.R.S.*

A certified copy of the adopted budget, which includes the resolution to adopt the budget, set the mill levy rate(s) and appropriate funds, and the budget message must be filed with the Division of Local Government no later than 30 days following the beginning of the fiscal year of the budget (i.e., no later than January 30). *§29-1-113, C.R.S.*

Analyses of the following components (both short and long term) will be useful in preparation of the District's budget under TABOR: growth calculation, spending, revenues, emergency reserves, and refunds.

E. Appropriation:

1. Adoption of Budget and Appropriating Funds:

Before the mill levy is certified, the District must adopt a resolution adopting the budget and making appropriations for the budget year. The amounts appropriated shall not exceed the budgeted expenditures. *§29-1-108(2), C.R.S.* If the proposed budget is more than \$50,000, notice of the

date and time of the hearing at which adoption of the budget will be considered and where the proposed budget is available for inspection must be published one time; if the budget is \$50,000 or less, the notice must be posted in three public places within the District in lieu of publication. *§29-1-106, C.R.S.*

Any action or expenditure made beyond the appropriated sum is considered invalid and void. *§29-1-110, C.R.S.*

2. Budget Amendments:

The amount of appropriated funds may be revised, supplemented, transferred, or adjusted during the year by adoption at a public hearing of a resolution amending the budget. For supplemental budgets and appropriations, the resolution shall set forth in full the source and amount of the revenue being appropriated; the purpose for which the revenues are being budgeted and appropriated; and the fund or spending agency that will be making the supplemental expenditure. The notice provisions and requirements for adoption of budget amendments are the same as for adopting the budget. *§29-1-109, C.R.S.* The resolution amending the budget must be filed with the Division of Local Government. *§29-1-109(2), C.R.S.*

F. Donations or Gifts by Districts:

Local governments are not permitted to make any donation or grant to, or in aid of, a private individual or entity without receiving value in return. However, "value" is a relative term and can be determined many ways. For example, donating a round of golf to a charity for its silent auction can have marketing and public relations value for a District. *Art. XI, Sect. 2, Colo. Const.; In re House Bill 91S-1005,814 P.2d 875 (Colo. 1991).*

Special districts are allowed to accept, on behalf of the special district, real or personal property for the use of the special district and to accept gifts and conveyances made to the special district upon such terms or conditions as the Board may approve. *§32-1-100(1), C.R.S.* Such contributions to the District are generally exempt from TABOR's revenue limits.

G. Public Funds:

1. Investments:

A District may invest public funds in an authorized investment vehicle. *§24-75-601, et seq., C.R.S.*, subject to rating categories and maturity dates. Types of available investments include:

- a. United States Treasury obligations;
- b. Certain United States Agency obligations;
- c. Repurchase agreements collateralized by appropriate United States Treasury or Agency obligations; and
- d. Colorado local government investment pools.

Refer to *§24-75-601, et seq., C.R.S.* for other legal investments.

2. Public Deposit Protection Act ("PDPA"):

The PDPA, *§11-10.5-101, et seq., C.R.S.*, requires that deposits of public funds in banks or savings and loan associations may only be made in "eligible public depositories" which have been designated by the State. This does not include credit unions. *§11-10.5-111(1), C.R.S.*

The "official custodian" (whoever has authority or control of public funds) must do the following:

- a. Inform the depository that District funds are subject to the PDPA;
- b. Maintain documents or other verification necessary to identify the public funds which are subject to the PDPA; and
- c. Apply to the State for an assignment of an account number for all accounts established with an eligible public depository.

It is a misdemeanor for an official custodian or bank official to violate the provisions of the PDPA. *§§11-10.5-111(4)(b) and 11-10.5-111(4)(c), C.R.S.*

H. TABOR:

TABOR imposes tax, debt, revenue, and spending limitations. All increases in taxes and other revenue subject to the spending limit are limited to a "growth and inflation factor," unless otherwise approved by District voters. TABOR applies to special districts, but "enterprises" are excluded from some TABOR provisions (See Chapter IX-TABOR).

I. Subdistricts and Special Improvement Districts ("SIDs"):

Subdistricts and SIDs are special financing tools for financing public improvements that benefit a specific area of the District. Although they operate similarly, a subdistrict is organized as a separate governmental unit, while a SID exists only as a geographic area within which improvements are constructed and cannot operate as an independent governmental entity separate from the District. *§§32-1-1101(1)(f)(i) and 32-1-1101.7, C.R.S.*

Subdistricts may impose an additional levy on the properties within the subdistrict to pay for the acquisition, operation, and maintenance of services, facilities, and programs within the subdistrict and to pay for subdistrict debt or other financial obligations. Voter approval is required for the subdistrict's tax rate, any general obligation debt, or multi-year financial obligation. *§32-1-1101(1.5)(d), C.R.S.*

A SID may impose assessments on properties within the SID, but such assessments must be equitable based on the benefit received by the properties, such as based on the frontage area or zone of the property benefiting from the improvement. *§32-1-1101.7(2), C.R.S.* Costs of improvements within a SID are often financed through special assessment bonds issued by the special district on behalf of the SID. These bonds must be approved by the majority of the eligible electors voting, which are either the electors of the special district or the electors of the SID, as determined by the special district's Board. *§32-1-1101.7(3)(g), C.R.S.*

The name of a subdistrict or a special improvement district established after August 5, 2015 must include the name of the special district that established the subdistrict or special improvement district. *§§32-1-1101 and 32-1-1101.7, C.R.S.*

J. Sales Taxes:

1. Metropolitan Districts-Road and Transportation Purposes:

A metropolitan district with street improvement, safety protection, or transportation powers in its service plan may impose a sales tax for transportation projects, with voter approval within District territory that does not overlap any municipality. A metropolitan district with these powers may also join as a participant in Regional Transportation Authorities, along with cities and counties, for regional transportation projects. *§32-1-1106, C.R.S.*

2. Metropolitan Districts-Fire Protection:

A metropolitan district with fire protection powers in its service plan may impose a sales tax for fire protection services, with voter approval. *§32-1-1106, C.R.S.*

3. Metropolitan Districts-Parks and Recreational Facilities or Programs:

A metropolitan district with parks and recreation powers in its service plan may impose a sales tax for parks and recreational facilities or programs, with voter approval. *§32-1-1106, C.R.S.; HB23-1062.*

4. Health Service Districts:

With voter approval, a health service district may impose a sales tax throughout the entire geographical area of the District. *§32-19-112(1), C.R.S.* Health service districts are also authorized to levy a sales tax on the retail sales of marijuana following an election of the eligible electors. *§39-26-729(1)(b), C.R.S.*

K. Urban Renewal/Tax Increment Financing:

In Urban Renewal Districts formed after January 1, 2016, or substantially modified after that date, prior to imposing a tax increment financing plan, the Urban Renewal Authority must include a special district representative on its Board of Directors, and negotiate with the District, as well as with county and school districts, the percentage of the tax increment to be taken by the Urban Renewal Authority. *§31-25-104, C.R.S.*

Chapter IX

TABOR

TABOR is one of the most significant and complex laws that applies to special districts. TABOR is a provision of the Colorado Constitution that prohibits governmental entities, including special districts, from incurring multiple fiscal year financial obligations without voter approval, and also imposes tax, debt, revenue, and spending limitations.

A. Introduction:

The Taxpayer's Bill of Rights ("TABOR"), which amended the Colorado Constitution by the addition of Article X, Section 20, has a tremendous impact on all Colorado local governments, including special districts. The interpretation and application of TABOR remains uncertain in many respects and continues to evolve through legislative and judicial interpretations. The General Assembly has attempted to clarify some of the confusion by adopting several laws interpreting the terms and provisions of TABOR. The Colorado Supreme Court has also attempted to resolve certain issues by delivering an opinion to interrogatories propounded by the General Assembly. The Colorado Court of Appeals and Colorado Supreme Court have determined certain TABOR issues. The validity of the TABOR related legislation, as well as other interpretive issues, will only be conclusively determined by future decisions of the Colorado Appellate Courts. Neither this chapter nor any other reference within this manual is intended to be a comprehensive legal analysis of TABOR. You are strongly encouraged to seek the assistance of qualified counsel regarding legal issues related to TABOR.

B. Financial Limitations:

1. Mill Levies:

TABOR requires voter approval to:

- a. Increase mill levies above the current mill levy rate, except in certain instances for debt service on general obligation bonds, pension payments, and final Court judgments. A Supreme Court decision has held that an election is not required to increase mill levies in order to make payments on outstanding debt that was approved by electors prior to the passage of TABOR.
- b. Increase District tax revenue over revenue collected in the prior year by more than the allowable rate

of growth (rate of inflation + annual local growth).

The Supreme Court has validated a ballot issue that exempts future revenue from TABOR limitations under the proper circumstances. *City of Aurora v. Acosta*, 892 P.2d 264 (Colo. 1995).

2. Spending:

TABOR prohibits the District from increasing its fiscal year spending from the prior year by more than inflation plus local growth, unless exempted by the voter approval of a proper ballot issue. This fiscal year spending limitation is indirectly a revenue limitation because of refund requirements. Fiscal year spending does not include refunds in the current or next fiscal year; gifts; federal funds; collections for another government; pension contributions by employees and pension fund earnings; reserve transfers or expenditures; damage awards; and property sales.

Unless waived by voter approval, the statutory limitation imposed by §29-1-301, C.R.S. providing that operational mill levy revenue may not be increased more than 5.5% annually (with certain adjustments) will still apply (i.e., in instances when inflation is greater than 5.5%, property tax revenues for operations may still only be increased by 5.5%).

3. Debt:

TABOR requires advance voter approval to create new District debt or financial obligations that extend beyond the current fiscal year, including general obligation and revenue bonds.

Voter approval is not required for refinancing debt at a lower interest rate; obligations with adequate present cash reserves pledged irrevocably and held for payments in future fiscal years; and qualifying lease-purchase agreements.

C. Election Requirements:

The dates on which ballot issue elections may be held are limited by TABOR to the state general election, biennial regular District election, or on the first Tuesday in November of odd-numbered years.

The Court of Appeals has held that TABOR's election provisions apply only to fiscal matters of tax, spending, or revenue. Non-fiscal ballot questions are not subject to the date or notice provisions of TABOR.

All comments for and against a TABOR ballot issue shall be received by the Designated Election Official on or before the Friday before the 45th day prior to the election. The Designated Election Official shall compile a summary of all comments received and, for regular biennial special district elections or independent mail ballot elections conducted in November, ensure mailing of the summary and other required information (TABOR Notice) to all active registered voters at least 30 days before the election. Only comments addressing a specific ballot issue received from eligible electors may be summarized.

For November (coordinated) elections, the TABOR Notice shall be delivered to the County Clerk and Recorder 43 days prior to the election, and the County Clerk and Recorder shall mail the TABOR Notice to the District's electors residing within the county. The District will be responsible for mailing the TABOR Notice to its electors residing outside of the county.

D. Multiple Fiscal Year Financial Obligations:

TABOR prohibits incurring multiple fiscal year financial obligations without voter approval, which greatly impacts the existing and future contractual relationships of the District. Interpreted conservatively, all multi-year contracts (including employment contracts) requiring the expenditure of District funds would require voter approval unless adequate cash reserves have been pledged and held to pay the obligation.

The Court of Appeals has determined that entering into a properly structured lease/purchase agreement without voter approval or adequate cash reserves does not violate TABOR. *Board of County Commissioners of Boulder County v. Dougherty, Dawkins, Strand & Bigelow*, 890 P.2d 199 (Colo. App. 1994). A clause making the lease/purchase obligation dependent on annual appropriations will, in many cases, prevent a TABOR violation.

E. Enterprise Exemption:

An "enterprise" is expressly excluded from TABOR requirements and is defined as:

1. A government-owned business;
2. Authorized to issue its own revenue bonds; and
3. Receiving less than 10% of annual revenue in grants from all Colorado state and local governments combined.

Water service activities, including the water and/or wastewater service of a special district, are considered "Water Activity Enterprises" under §37-45.1-102(4), C.R.S.

There are Colorado Appellate Court case law decisions on the subject of enterprises. The Courts applied the three-part test set forth above. The Colorado Supreme Court found that the E-470 Highway Authority was not an enterprise because it had the power to tax (although the power was not being exercised) and, therefore, was not exempt from the TABOR limitations. *Nicholl v. E-470 Public Highway Authority*, 896 P.2d 859 (Colo. 1995). In ruling upon interrogatories promulgated by the State, the Supreme Court found that the Great Outdoors Colorado Trust Fund Board was not an enterprise, because it did not have the authority to issue its own revenue bonds. *Submission of Interrogatories on Senate Bill 93-74*, 852 P.2d 1 (Colo. 1993).

Chapter X

Public Financing

To pay for public projects, special districts must save for the project, incur debt, or seek other financing. Special districts may borrow money and incur debt; however, TABOR imposes certain obligations on the District prior to incurring most kinds of debt. There are other types of financing options that are not considered debt and would allow the District to pay-as-you-go.

A. Authorization:

A special district is authorized to enter into many types of financing agreements and is expressly authorized by statute to borrow money and incur indebtedness. *§§32-1-1001(1)(d)(l), (1)(e), and (1)(n), C.R.S.*

B. Types of Financing:

1. General Obligation Debt:

The full faith and credit of the District, including the general taxing and further borrowing powers, are used to secure the debt.

2. Revenue Bonds:

Specifically identified revenues (not taxes) of the District are used as the source of bond repayment. The bonds may not be paid unless the revenue is available; furthermore, a higher risk will likely result in a corresponding higher interest rate.

3. Enterprise Obligations:

The District may issue revenue bonds through an enterprise. In most cases, the District may create an enterprise if it has bonding capacity and receives less than 10% of its annual revenue in grants from Colorado state and local governments combined. Unlike general obligation and revenue debt, enterprise revenue bonds do not require an election. *Art. X, Sect. 20, Colo. Const.*

4. Refunding Obligations:

Refunding bonds are used to restructure the payment of an existing debt obligation. Refunding obligations may sometimes be combined with new debt obligations.

5. Lease/Purchase:

A lease-purchase agreement provides that portions of lease payments are applied to the ultimate purchase of certain property. These obligations are dependent upon the District appropriating money each year and are often secured by the item being purchased. Districts with lease-purchase obligations must comply with audit law reporting requirements.

Properly structured lease-purchase agreements have been held by the Courts to be valid under TABOR without the need to hold an election. *Board of County Commissioners of Boulder County v. Dougherty, Dawkins, Strand & Bigelow, 890 P.2d 199 (Colo. App. 1994)*. Certificates of Participation (COPs) are a variation of the lease-purchase arrangement.

6. Tax Anticipation Note:

A tax anticipation note is a short-term obligation payable from the receipt of pending tax payments.

7. Bond Anticipation Note:

A bond anticipation note is a short-term obligation issued in anticipation of redemption through the issuance of long-term bonds.

8. Other:

There are other financing options occasionally used, but they generally fit into some variation or combination of the above categories.

C. Bankruptcy Protection:

For those Districts experiencing financial distress, bankruptcy protection may be available under Chapter 9 of the United States Bankruptcy Code.

D. Special Requirements:

State statute and TABOR impose certain obligations upon Districts. These include:

1. Conducting a debt authorization election for general obligation or revenue debt. *Art. X, Sect. 20, Colo. Const.*
2. Posting of a special 24-hour notice when issuing or refunding general obligation debt (or consolidating, dissolving, making a contract with a Director, filing for bankruptcy, or not making a bond payment). *§32-1-903(3), C.R.S.*
3. Compliance with Colorado Securities Commission filing and approval requirements.
4. For Districts with authorized but unissued general obligation debt approved before July 1, 1995, the results of the election at which such approval was given and a statement of the principal amount of debt must be certified and sent by certified mail to the Board of County

Commissioners or the governing body of the municipality no later than 30 days before issuing any new general obligation debt. [§32-1-1101.5\(1\), C.R.S.](#)

5. Filing results of a debt authorization election with the Board of County Commissioners or municipality that approved the service plan, and with the Division of Securities, within 45 days after the election. [§32-1-1101.5\(1\), C.R.S.](#)
6. Filing a report of outstanding unrated securities with the Division of Local Government by March 1 of each year. [§11-58-105, C.R.S.](#)
7. The District's audit report must include the amount of any authorized but unissued general obligation debt as well as current or anticipated plans to issue such debt. [§29-1-605, C.R.S.](#)

E. Disclosures Prior to Issuing Debt to Metropolitan District Directors:

On and after January 1, 2024, prior to issuing debt to a Director of a metropolitan district or to an entity with respect to which a Director of a metropolitan district must make disclosure under the state ethics law, the Board must receive a statement of a registered municipal advisor certifying that the interest rate of the debt does not exceed the lesser of the municipal market data "AAA" general obligation, 30 year constant maturity, or a successor index, if replaced, plus 400 basis points with a final maturity of not more than 40 years from date of issuance or the current market rate for the debt based on criteria determined by the registered municipal advisor. [§32-1-1101\(7\), C.R.S.](#); [SB23-110](#).

County Commissioners of each county in which the District is located or to the governing body of the municipality that approved the service plan, and to the Division of Securities. [§32-1-1101.5\(1\), C.R.S.](#)

The Board shall preserve all sealed ballots, election materials, and records for a period of at least 25 months after the election or until the time has expired for which the records are needed for any contest proceeding, whichever is later. [§1-13.5-616\(1\)C.R.S.](#) All other official records and forms shall be preserved for at least six months following the date when the polls closed. [§1-13.5-616\(2\), C.R.S.](#)

15. Recounts and Contests:

Automatic recounts are ordered by the Designated Election Official if the difference between the first and second place finishers are one-half of one percent or less. Automatic recounts must be completed no later than 28 days following the election or 40 days after the election, depending on whether the election is under the Colorado Local Government Election Code or the Uniform Election Code of 1992. Automatic recounts are paid for by the governing body. If an automatic recount is not required, an interested party can request a recount at the interested party's expense. Request for a recount must be filed within 17 days after the election. [§§1-10.5-104 and 1-13.5-1306, C.R.S.](#) Election results may be contested in District Court if contests are filed within ten days after the official survey of returns, the expiration of the period within which a recount may be requested, or within ten days after the conclusion of a recount, whichever is later. [§§1-11-213 and 1-13.5-1403, C.R.S.](#)

16. Cancellation:

If the only matter before the electors is the election of Directors and if at the close of business on the 63rd day prior to the date of the regular special district election or at any time thereafter, there are not more candidates than offices to be filled, including candidates filing affidavits of intent, the election may be cancelled by the Designated Election Official if so instructed by resolution of the Board. The Designated Election Official shall declare the candidates elected to the Board. [§1-13.5-513\(1\), C.R.S.](#) Notice of the cancellation must be published one time prior to the election and posted at each polling place of the District and in the offices of the County Clerk and Recorder for each county in which the District is located, and in the office of the Designated Election Official. A copy of the notice shall be filed with the Division of Local Government. The candidates must be notified that the election was cancelled, that they were elected by acclamation, and that they take office after the election day. [§1-13.5-513\(6\), C.R.S.](#)

If the only matter before the electors is the consideration of ballot issue(s) or ballot question(s), the Board may cancel the election no later than 25 days prior to a coordinated November election or at any time prior to any other election. Notice of the cancellation must be published and posted as indicated above. [§1-13.5-513\(6\), C.R.S.](#)

No election may be cancelled in part. [§1-13.5-513\(4\), C.R.S.](#)

17. Directors Take Office:

The Designated Election Official shall notify the candidates of their election to office. After the oath or affirmation of office

and any required bond are filed with the District Court having jurisdiction over the special district, the Division of Local Government, and the County Clerk and Recorder, the Designated Election Official shall make a formal certificate of election for each person who was elected and shall deliver the certificate to that person. [§1-13.5-1305\(1\) and \(2\), and 32-1-901, C.R.S.; Art. XII, Sect. 9, Colo. Const.](#)

The term of office of each newly elected person shall commence at the next meeting of the Board after the date of the election, but not later than 30 days after the date that the election results are certified pursuant to [§1-13.5-1305, C.R.S.](#), upon the signing of an oath or affirmation, filing such oath or affirmation with the County Clerk and Recorder of each County in which the District is located, and posting of a bond or policy of crime insurance. [§§24-12-101 and 24-14-102\(2\), C.R.S.](#)

If the election was cancelled, the term of office of the persons declared elected shall commence at the next meeting of the Board following the date of the election, but no later than 30 days following the date of the election, upon the signing of an oath or affirmation, filing such oath or affirmation with the County Clerk and Recorder of each county in which the District is located, and posting of a bond or policy of crime insurance. [§§1-13.5-112, 24-12-101, and 24-14-102\(2\), C.R.S.](#)

J. Campaigning

Under the Fair Campaign Practices Act ("FCPA"), Article 45 of Title 1, C.R.S., Districts may not make contributions or contributions in kind to campaigns involving the nomination, retention, or election of any person to any public office, or to urge electors to vote in favor of or against any issue before the electorate.

A Board member may expend not more than \$50 of District funds on letters, telephone calls, or other activities incident to making statements or answering questions concerning the issue.

Districts may, however, expend public monies or make contributions in kind to dispense fair and balanced information on any issue of official concern before the electorate. This information must be factual; must include arguments both for and against the proposal; and cannot contain a conclusion or opinion in favor of or against any issue addressed.

The Board is permitted to adopt a resolution of advocacy on any ballot issue or referred measure, and report the adoption of the resolution by customary means other than paid advertising.

The statutes do not prohibit a public employee or Board member from working on a campaign or speaking out on an issue on his or her own time, or spending his or her own funds to urge electors to vote in favor of or against any issue before the electorate.

The statutes also restrict the activities of campaign committees and require the filing of certain reports. Recent legislation, SB22-237, amended the FCPA to clarify when an organization is considered to have made a contribution to a ballot measure campaign or issue committee that would trigger the requirement to file these reports, including that contributions are specific to the committee and the direct ballot issue or question, as well as that any person who spends \$5,000 in a calendar year on a direct ballot issue or question must file a report and disclose their name in certain communications about the ballot issue or question.



Title: Records Request Policy	Written/revised dates: 10.18.2023	Written by: Debby Harrison-Zarkis
Approved by (signature):	Title: MRD Executive Director	Approved Date:

Terms and Conditions:

This policy applies to all record requests that are initiated by the public for receipt and review of Montrose Recreation District (MRD) records.

Purpose:

To ensure that record requests are handled in a consistent, compliant manner, following the Open Records Act, 24-72-201, et seq., CRS, which applies to almost all levels of Colorado governmental entities and requests records to be available to the public. Colorado Statutes have established as public policy that all public records should be open for inspection by any person at reasonable times.

Definitions:

- “Public Records” is broadly defined to include most documentation maintained by the District and the correspondence of elected officials, including email, whether maintained in hard copy or electronically in digital media.
- The “Official Custodian” is the District Officer or employee responsible for the maintenance, care and keeping of public records. The Business Operations/Project Coordinator shall serve as the MRD Official Custodian and can be reached at 970-249-7705 or through email: <mailto:debby@montroserec.com>
- “Electronic Records” is defined as records that are provided through email.

Procedure:

- The Board shall adopt by Resolution the MRD Policy for responding to records requests.
- An individual who wants to request records must fill out the [Records Request Form](#) and submit it to the Official Custodian either by email or in person. The form can be found on the MRD Website or can be collected at the Recreation Center.

- The person requesting records inspection is entitled to review records on site, or receive copies or printouts of the District's public records.
- Special rules apply to records that are kept digitally: Refer to [2023 SDA Board Member Manual](#), pages 15-17 for details.
- Within 3 working days of receiving the request, the Official Custodian will notify the record requester that a copy of the record is available; records will be provided only once the Official Custodian receives payment. Records Requester may pay via credit card, cash or check.
- Transmission of records: Upon request, the Official Custodian will transmit a copy of the requested public record by US mail, other delivery service, or email or in-person. The district will not charge a transmission fee for transmitting public records via email.
- Response Time: Records will be provided within three working days, or the Official Custodian will provide the requester with written notice that extenuating circumstances exist and that the records cannot be provided within the three working days. Records will be made available within seven working days.
- Inspections of public records shall take place during regular business hours at the office of the Official Custodian and may not preempt or take priority over previously scheduled official District-related business activities.
- Denial of access: The Open Records Act permits and in some cases requires the Official Custodian to deny public access and disallow inspection of requested documents. Refer to page 16 of the [2023 SDA Board Member Manual](#) for denial reasons.
- Identification: a custodian may not require a requester to provide any form of ID to request or inspect public records.
- Any person denied access may request a written statement of the grounds for denial.
- If a person denied access successfully obtains a Court Order compelling inspection, the District shall be ordered to pay Court costs and reasonable attorneys' fees. In the event the Court finds that the denial of the right of inspection was proper, the Court will award Court costs and reasonable attorney fees to the Official Custodian.
- The MRD has an Email Policy that states that employee emails may be a public record and may be subject to inspection. [MRD Email Policy](#)

Fees:

- Fees: The MRD will charge requester .25 cents per standard page. No per page fee will be charged for providing records in digital or electronic format
- In addition to records fees, the MRD will charge requester \$33.58 per hour for research and retrieval. No charge will be imposed for the first hour of research and retrieval of public records however.

Records Request Statement for MRD Website:

Pursuant to 24-72-205 C.R.S

The district's research and retrieval fee is **\$33.58** per hour

District Policy

Pursuant to Resolution No. 2023-7, as amended, which was adopted by the Montrose Recreation District Board of Directors, the District is authorized to impose the maximum fees set forth in Section 24-72-205(6), C.R.S., as amended from time to time, for all costs incurred on the research and retrieval of public records requested under the Colorado Open Records Act. Copies, printouts, and/or photographs of public records in a format other than a standard page will be charged at actual cost. All requests for copies or inspection of public records must be submitted on the form provided. Email/submit completed forms to [Debby Harrison-Zarkis](#). Upon receipt of the completed form, we will notify the requester if the records are readily available for inspection and the fees to be charged. If the records are in active use, in storage, or are otherwise not readily available at the time of the request, we will let the requestor know when those records will be available. Inspections of public records may take place during regular business hours at the CRC by appointment. We will deliver copies of public records to the requester via United States mail, other delivery service, or in person only upon receipt of payment for all costs associated with records transmission, unless we determine to waive fees. You can expect to receive the records as soon as practicable, but not more than three (3) working days after receipt of such payment, unless extenuating circumstances exist.

District contact information for open records request:

Debby Harrison-Zarkis
Business Operations/Project Coordinator
970-249-7705

Montrose Recreation District

16350 Woodgate Road

Montrose, CO 81401

PHONE: 970-249-7705

FREEDOM OF INFORMATION REQUEST

Requester fills out:

Request made by _____ Contact Preference: Phone Email Mail

Mailing Address _____ City _____ State _____ Zip _____

Email Address _____ Telephone _____

DESCRIPTION OF REQUESTED INFORMATION _____

(Attach separate sheet if additional space is needed.)

Requester's Signature _____ **Date** _____

Fees:

- The MRD will charge requester .25 cents per standard printed page. No per page fee will be charged for providing records in digital or electronic format.
- In addition to records fees, the MRD will charge requester \$33.58 per hour for research and retrieval. No charge will be imposed for the first hour of research and retrieval of public records however.

Response Time:

- Records will be provided to Requester within three working days, or the Official Custodian will provide the requester with written notice that extenuating circumstances exist and that the records cannot be provided within the three working days. Records will be made available within seven working days.

Montrose Recreation District Official fills out:

Date Request Received _____

LOG NO. _____

For collection of information:

Routed to _____ Date _____ Date Reply Received _____

Routed to _____ Date _____ Date Reply Received _____

Routed to _____ Date _____ Date Reply Received _____

Actions Taken: 1) _____ Date: _____

2) _____ Date: _____

3) _____ Date: _____

4) _____ Date: _____

5) _____ Date: _____

6) _____ Date: _____

Date Responded to Requester By Montrose Recreation District _____

Date picked up by Requester _____

No. pages of response _____ Total Cost \$ _____ Amount Paid \$ _____ Date Paid _____

Montrose Recreation District Official Custodian

Authorized Signature _____ **Date** _____



RESOLUTION 2023-07
APPROVAL OF MONTROSE RECREATION DISTRICT POLICY: Records Request

WHEREAS the Montrose Recreation District desires to put in place a policy to respond to public record requests in compliance with the Open Records Act, 24-72-201et seq., CRS.

WHEREAS public records includes most documentation maintained by the Montrose Recreation District and the correspondence of elected officials, including email, whether maintained in hard copy or electronically.

WHEREAS pursuant to the Open Records Act which establishes as public policy that all public records should be open for inspection by any person at reasonable times.

WHEREAS a Public Records Notice will be posted on the Montrose Recreation District website, and the policy will be available to the public by request.

NOW THEREFORE, BE IT RESOLVED BY the Montrose Recreation District Board of Directors, that the Records Request Policy is recognized and approved by the Board of Directors

PASSED, ADOPTED AND APPROVED this 26th day of October, 2023
Montrose Recreation District, Montrose, Colorado

Signed – Christina Files, Board President

Date

Attest: Barb Sharrow, Board Secretary

Date



FORMAL REPORT to Board of Directors: 2023 Capital Improvement Plan – Q3

October 2, 2023

Compiled by: Jeremy Master, Recreation Manager

jeremy@montroserec.com

970-497-8568

Project Budget: \$619,000

Expenses to date: \$240,697.70

Project Title	2023
Plant Costs 1% annual maintenance fund on initial investment CRC / FH	\$ 288,000
Kubota Utility Vehicle / Tractor with attachments - multi-purpose	\$ 91,500
Field House Outdoor Pool Assessment	\$ 20,000
ADA Aquatic Lift Chairs, CRC (2 ea)	\$ 18,000
HVAC Green Tech Environmental	\$ 30,000
Turf Tank Painter	\$ 16,500
Automatic Floor Scrubber Machine	\$ 15,000
Partner Matches	\$ 10,000
TOTAL YEAR (Existing Plan)	\$ 489,000
Project Title	2023
Ute & McNeil Park Site Master Plan (to City for Baldrige Regional Park)	\$ 60,000
Field House Site Master Plan	\$ 40,000
ADA improvements	\$ 30,000
TOTAL YEAR (Master Plan)	\$ 130,000
TOTAL YEAR (COMBINED CIPS)	\$ 619,000

Most of the projects have gone out to bid or are already rolling out. The outlook for completion of most 2023 capital projects on schedule and on budget is excellent. Details below are organized by fund and project. Updates to the Q2 report are in yellow.



CAPITAL IMPROVEMENT FUND 20: EXPENSE TRACKING

Plant Operating Costs					20-410-5371
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	1/26/2023	3169	Advanced Exercise		8,468.34
2	3/8/2023	3170	Advanced Exercise		8,486.34
3	8/16/2023	3175	Morris Plumbing		1,564.04
4	8/16/2023	3174	Amusement Restoration		16,825.00
4	9/7/2023	3176	Daikin		1,798.00
4	9/20/2023	3177	Morris Plumbing		873.07
4	9/20/2023	3179	ABS		7,376.12
4	9/20/2023	3177	CEM		3,209.67
4	9/26/2023	3180	Amusement Restoration		16,355.00

\$ 288,000 Project Total Budget
 \$ 64,955.58 Active Total
 \$ 223,044 Remaining Budget

A lateral elliptical and 2 standard ellipticals were purchased. The old standard ellipticals were functional but defective. The leisure pool slide got a new gel coat and the aquatic play features got cleaned up and repainted. The Lap pool VFD got replaced.

Floor Scrubber					20-420-5370
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	5/24/2023	3172	Sanitary Supply		14832.71
2					

\$ 15,000 Project Total Budget
 \$ 14,832.71 Active Total
 \$ 167 Remaining Budget

PROJECT COMPLETE: RFP went out in February. Three bids were received. 2 different scrubbers were purchased from Sanitary Supply out of Grand Junction. A Champ 2417 is for use at the CRC, and a Wrangler 1503 AB at Flex Rec. The Chariot Iscrub 20 formerly at the CRC has been moved to the Field House.

Kubota Tractor					20-430-5370
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	1/26/2023	3168	Column Software		109.12
2	5/24/2023	3171	Wester Implement		81,995.00
2	7/12/2023	3173	Wester Implement		7,124.29

\$ 91,500 Project Total Budget
 \$ 89,228.41 Active Total
 \$ 2,272 Remaining Budget

PROJECT COMPLETE: The tractor is on site with all attachments other than the turf tires.

HVAC Green Tech					20-430-5371
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1					
2					

\$ 30,000 Project Total Budget
 \$ - Active Total
 \$ 30,000 Remaining Budget

TABLED: This project went out to bid, and 5 bids were received. Vendors were pushing other technology than the type we sought in the RFP. Those that included the technology we seek did not include the monitoring equipment necessary to be a viable option for MRD. Unfortunately, the vendor that provided us the original scope and cost estimates did not submit a bid.



Field House Site Master Plan					20-490-5371
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1					
2					

\$ 40,000 Project Total Budget
 \$ - Active Total
 \$ 40,000 Remaining Budget

RFP to go out this week. Project may go into early 2024.

Partner Matches					20-410-5346
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	8/16/2023	TF	MUT		5000
2					

\$ 10,000 Project Total Budget
 \$ 5,000.00 Active Total
 \$ 5,000 Remaining Budget

A \$5000 contribution to Montrose Uncompahgre Trails (MUT) matches the City's contribution and will be used for oversight and maintenance of the Cerro Summit mountain bike trails during 2023.

Total CIF as of 10/2/2023

\$ 474,500 Total Budget CIF
 \$ 169,016.70 Active Total CIF
 \$ 305,483 Remaining Budget CIF

CONSERVATION TRUST FUND 60: EXPENSE TRACKING

Ute/McNeil Site Master Plan					60-410-5371
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1					
2					

\$ 60,000 Project Total Budget
 \$ - Active Total
 \$ 60,000 Remaining Budget

This \$60,000 to be a contribution to the City as they undertake the Baldrige Regional Park Complex Master Plan. This project is anticipated to begin in Fall 2023, headed by Jim Scheid, Public Works Director for the City of Montrose.

ADA Improvements					60-410-5371
	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	5/24/2023	1091	Del Mont		1761.3
2	6/22/2023	1093	Del Mont		988.8
3	7/24/2023	EFT	Column software	RFP	57.45
4	9/7/2023	1098	Kuboske		13389.2

\$ 30,000 Project Total Budget
 \$ 16,196.75 Active Total
 \$ 13,803 Remaining Budget

The largest project within this budget is the curb cut at the CRC's main entrance is completed, and about \$8200 under what was projected. The bill to stripe the asphalt and paint the curb is not included in this list yet. Delmont Engineering has provided Civil and Topographical drawings for two separate curb cuts, one in direct line with the CRC's entry, and the other closer to MVT. Total cost for drawings was \$2,750. Remaining projects to be conducted have been prioritized, assigned to staff, and scheduled for completion by EOY 2023. There are a total of 103 deficiencies to be corrected in 2023. There will likely be funds remaining in this line item at year's end.



ADA Lift Chairs, CRC 60-420-5370

	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	5/19/2023	1090	Knott Laboratory		500
2	6/22/2023	1092	CEM		14,981.15
2	7/24/2023	1096	CEM		2,050.00
2	9/20/2023	1100	CEM		1,850.00

\$ 18,000 Project Total Budget
 \$ 19,381.15 Active Total
 \$ (1,381) Remaining Budget

PROJECT COMPLETE: CEM Aquatics complete the installations. They were on site in July to install the units, but were only able to install one in the lap pool. The wellness pool unit was be installed during the annual closure. It was completed \$1,381 budget, but was awarded \$15,000 in 2 separate grants. Net cost of this project then is \$4,381.

Turf Tank Painter 60-430-5370

	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	1/26/2023	1088	Turf Tank		1,500
2	3/23/2023	1089	Turf Tank		15,000.00

\$ 16,500 Project Total Budget
 \$ 16,500.00 Active Total
 \$ - Remaining Budget

PROJECT COMPLETE

Field House Pool Assessment 60-490-5371

	Document Date	Check Number	Vendor Name	Effective Date	Check Amount
1	6/22/2023	1094	Councilman-Hunsaker		5,000.00
2	7/24/2023	1095	Councilman-Hunsaker		13,000.00
2	9/7/2023	1097	Councilman-Hunsaker		2,000.00

\$ 20,000 Project Total Budget
 \$ 20,000.00 Active Total
 \$ - Remaining Budget

PROJECT COMPLETE

- \$ 144,500 Total Budget CTF
- \$ 72,819.50 Active Total CTF
- \$ 71,681 Remaining Budget CTF



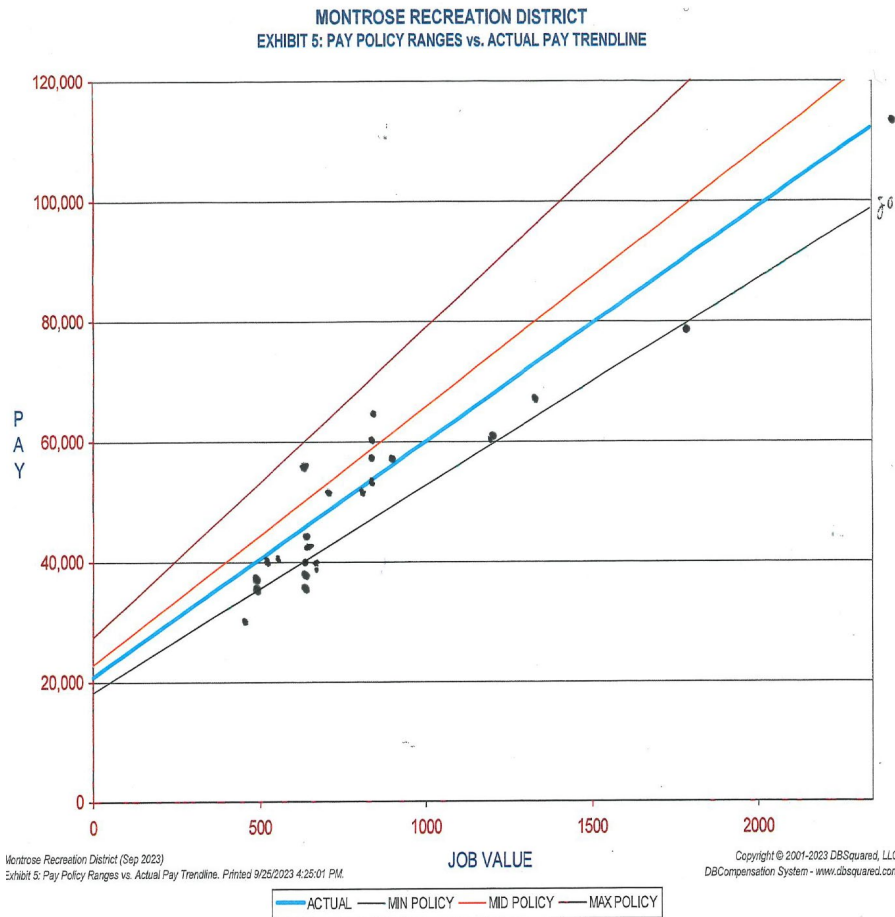
2023 Classification and Compensation Report and Recommendation
Agenda Item VII October 26, 2023 Board of Directors meeting

Executive Summary:

In 2023, the MRD contracted with JER HR Group to conduct a comprehensive compensation market analysis and plan to compare the MRD full time and core position salaries to the competitive marketplace for 16 established jobs within its organization. While there were 29 Full time and Core (3/4) employees, they were grouped to like positions into these 16 established jobs. The information should be used by the organization’s senior leadership team in making adjustments to the compensation strategies for 2024 and beyond. The entire analysis considered both a focus on internal equity, which compared and valued jobs against each other, and external, or market competitiveness. Internal job values / ratings were assigned based on evaluation of fifteen job factors, under categories of Skill, Responsibilities, Contacts/Human Relations, and Efforts. External survey comparisons were made to establish the comparative relationship between MRD’s current compensation levels and the local and regional salary survey patterns.

Final analysis revealed that the MRD is 9.68% BELOW the overall market salary mean (average), and 10.30% BELOW the overall market salary median. The total actual variance of the 9.68% in 2023 dollars is \$143,118. ⁱ

Figure 1. Shows the actual pay positions of each of the personnel incumbents as a scatter graph along the pay policy ranges and the actual pay trend line.





Agenda Item VII Classification and Compensation

Page 2

Background:

For many years, the MRD employee compensation has been perceived, if not realized at various points, to be below local and regional market rates. In years prior to 2019, a performance review process was conducted that was “merit” based; in reality, employees were routinely scored very high such that the merit performed as a nearly-automatic cost of living adjustment, to which employees became accustomed. In this way, administration could justify salary increases without asking for other, intentional appropriations to increase these wages. In 2020, the MRD senior leadership shifted this approach, revising the annual performance appraisal tools and process, splitting the annual wage adjustments into the two components of merit and COLA, to help evaluations on merit become a more useful and accurate assessment of employee performance. Those annual pay adjustments have provided consistently high increases across all staff positions, for nearly all full time staff.

	2020	2021	2022	2023	2024
COLA	x	x	2.50%	6.00%	
Merit (avg)	4.00%	3.67%	1.74%	1.74%	
Total	4.00%	3.67%	4.24%	7.74%	

At the same time during these years, the leadership team grouped like positions (e.g. Coordinators, Technicians, Leaders) into newly-established pay ranges and also established improved practices of quartile separations. Loosely, new recruits were placed in the first quartile, with additional experience and job market factors – including a tight labor market - offering second quartile placements. Senior executive management began making plans for a formal and contracted classification and compensation study to incorporate the external evaluation component into this system as early as 2020 and fully executed this year in 2023.

These two specific activities (revising the pay increase structure + establishing and formalizing pay ranges) resulted in bringing employees closer to current market rates than they otherwise would have been by 2023.

Recommendations:

JER HR Group recommendations came in the form of four specific actions, summarized as this:

1. Appropriating changes over two years to move the overall wages closer to 100% of the average market. Overall, the annual appropriation to close the 9.68% market gap equates to \$143,118. Making this adjustment only one time would result in additional falling behind as market rates continue to increase at an unknown rate; therefore the second year should be taken on to keep pace with market conditions and to continue to make improvements to move all incumbents to the salary midpoints. In all, this results in an approximate 14% budget adjustment over the two years, so that each year makes a 7% adjustment.
2. Move employees who are under the range minimum to that minimum, given proven performance. Move employees who are only within the 1st Quartile closer to the mid-range of their respective pay range, given proven performance and experience.
3. Moving forward, ensure that future employment offers be made within the 1st Quartile, and within 2nd Quartiles for more experienced candidates.
4. Use any remaining budget (of the \$143,118) to provide for market and merit adjustments across the board, based on employee performance and where each employee resides within their specific salary range. Do not provide increases that would cause exceeding the range maximum. An alternative to permanent increases in this case could be to pay a lump sum “bonus” in lieu of an increase to base pay.



Staff Recommendations and Action Steps:

1. Accept JER HR Group recommendation to appropriate \$143,118 in each year of 2024 and 2025 to strategically address the existing 9.68% variance between the MRD and the mean of the market pay comparisons. The overall effect will be to move all positions reasonably close to the midpoint of the pay ranges. This will be done in strategically priority order, as recommended by JER HR Group and further defined by leadership staff. Positions will be addressed in this order: positions falling outside/below the current minimums of the pay ranges; positions falling within the 1st Quartile of the pay ranges.
2. Incorporate these adjustments into the 2024 budget (and plan for similar in 2025).
3. Prepare employee communications.

Motion: *Make a motion to appropriate \$143,118 in 2024, and plan for the same in 2025 to implement the recommendations of the Administrative Committee and the 2023 MRD Classification and Compensation Report to successfully move employees closer to the midpoint (the market rate) of the established pay ranges.*

ⁱ The full report and detail is available for Board review on site in Mari's office.

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 15	BOD Meeting – adopting the 2024 Budget 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 5-year history in addition to the (proposed) adopted budget for the current year, as required when the budget is filed with the State of Colorado, Department of Local Affairs.

As an additional note, a 2023 Supplemental 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 increased 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. Supplemental changes are detailed separately and are forthcoming in November.

In 2023, the District expected a full rebound within its operations with no interruptions seen in each of the years from 2020 – 2022 affected by the pandemic. To date, those projections are being surpassed, **on pace for a net revenue in the General Fund of 1.1M. This amount is not reflected in the fund balances seen in the budget or accompanying charts.** 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 in 2024. An upcoming ballot measure may 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. The budget was built to add no subsidy in the General Fund. The result of Ballot Initiative Proposition HH's will be known before Draft 2 in November, and this section will be updated accordingly. 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 Plan. This includes development of the Field House site and site design for the future development of the Ute/McNeil Park complex. In total, this year's Capital Improvement Plan totals \$4,417,041. The General Fund covers \$922,083, Lottery revenues \$206,174, and the remaining \$3,288,784 coming from reserves.

Notes on charts for October 2023's 1st draft:

Both versions include \$200k packages. \$143k is for Class and Compensation Study's resulting revisions to FT/Core wages, and 57k for Maintenance and Enrichment FT positions. This \$200k is currently parked in 10-410-5400 Capital Equipment, and will be distributed appropriately to the extent to which they are approved.

- Version A: Funds Capital Projects other than the Field House renovations, currently estimated at \$3M. Transfers \$288,784 from Sales Tax Fund (70) to fund capital projects, leaving 50% in General Fund Reserve. Aggregate Fund Balance Reserve is 109%.
- Version B: Includes all of Version A, and includes Field House renovations completely, with this additional \$3M funded by a \$3,288,784 transfer from the Sales Tax Fund (70). General Fund Reserve Balance is 50%, Aggregate Fund Balance Reserve is 70%.

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

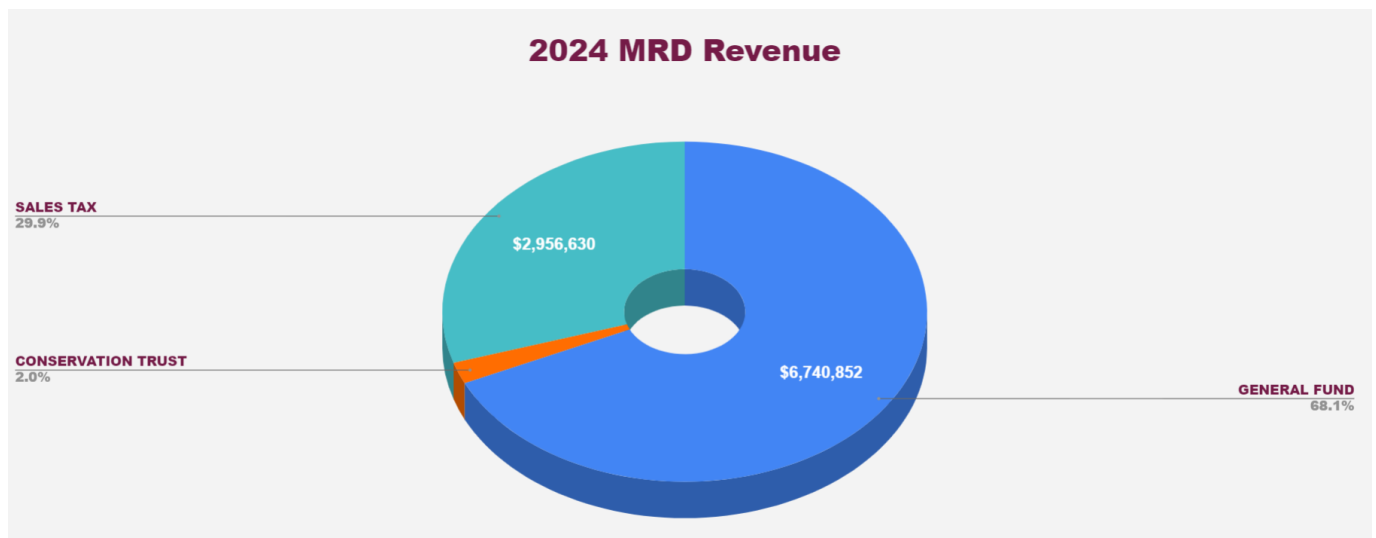
Version A

General Fund	Admin	CRC	Parks Maintenance	Concessions	Marketing	Rec Programs	Flex Rec	Field House	Total
Revenues	\$ 4,129,334	\$ 1,909,697	\$ 0	\$ 44,000	\$ 18,500	\$ 342,597	\$ 98,644	\$ 198,079	\$ 6,740,852
Expenses	\$ 3,507,506	\$ 2,182,869	\$ 215,327	\$ 33,554	\$ 114,492	\$ 244,712	\$ 178,679	\$ 291,638	\$ 6,768,775
Subsidy / Earnings	\$ 621,828	\$ (273,172)	-\$215,327	\$ 10,446	\$ (95,992)	\$ 97,885	\$ (80,035)	\$ (93,559)	\$ (27,923)
Cost Recovery	118%	87%	0%	131%	16%	140%	55%	68%	100%

Version B: The General Fund is unchanged between Version A and B.

Chart 2: Revenue Sources 2024 Budget

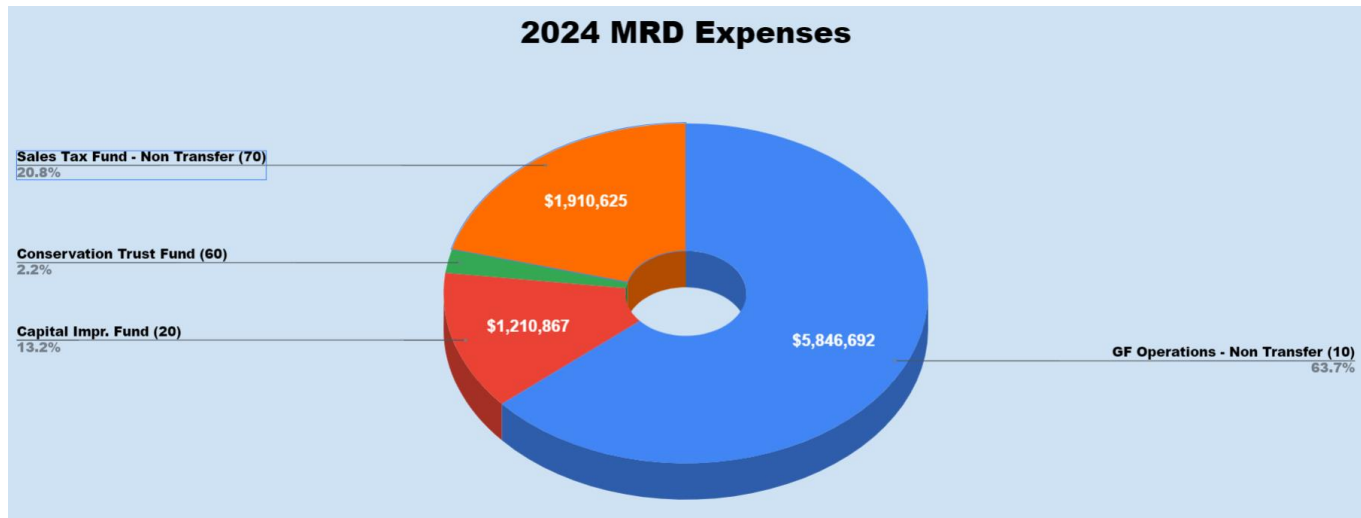
Version A



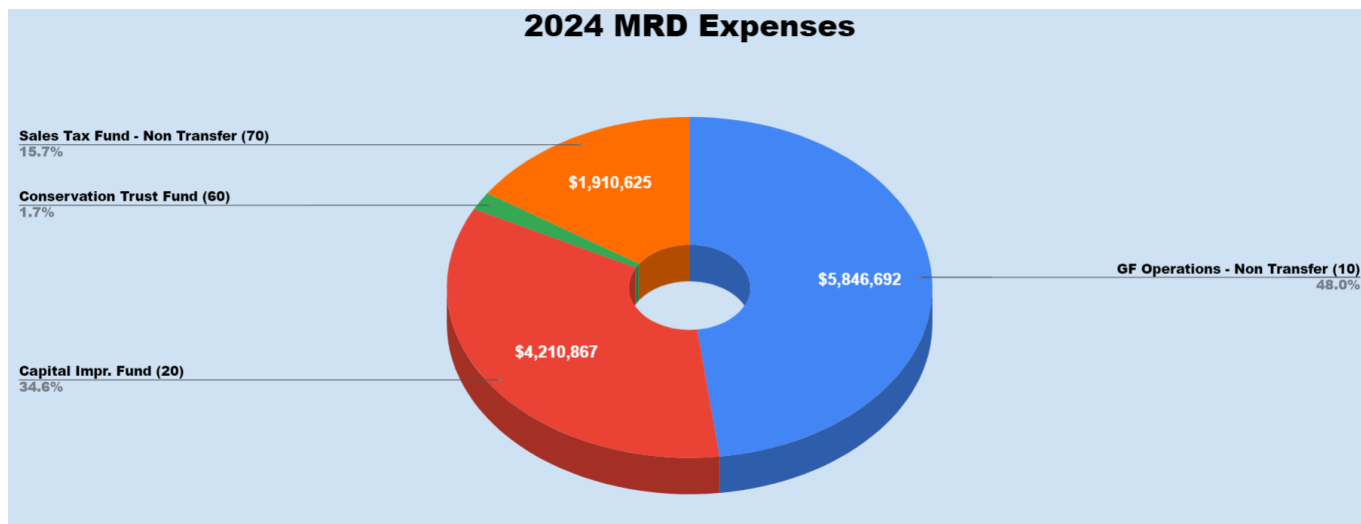
Version B: Revenue is unchanged without consideration to the transfers between funds.

Chart 3: Expenses 2024 Budget

Version A



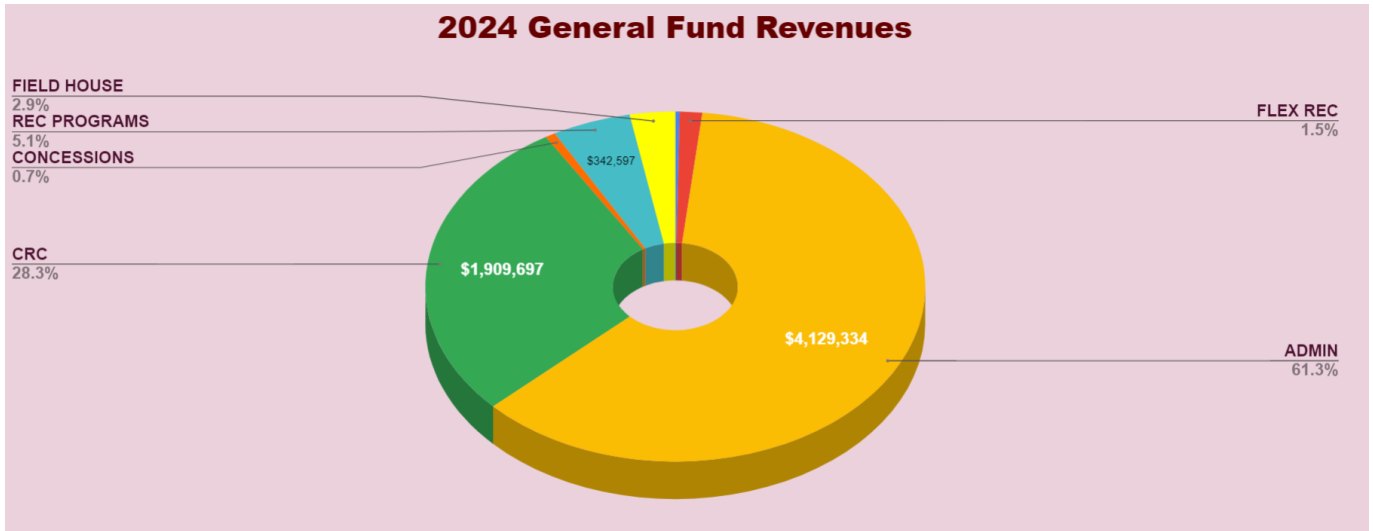
Version B



Note: These charts show where funds are ultimately spent from. There are 2 large transfers into the CIF (20) that are only shown as being spent out of CIF's red slice. One is from the General Fund (\$922,083), so the \$5,846,692 you see in GF's blue slice is \$922,083 less than the Total General Fund Expense of \$6,768,775. That transfer goes into the CIF and is spent from there on capital projects. The transfer from STF (70) is \$3M different between Version A and B. Version A does not fund the \$3M Field House improvements. Version B does, and this is shown by the much larger CIF expenses and red slice in Version B. Version A's STF transfer is \$288,784. Version B's is \$3,288,784.

Chart 4: General Fund Revenues 2024 Budget

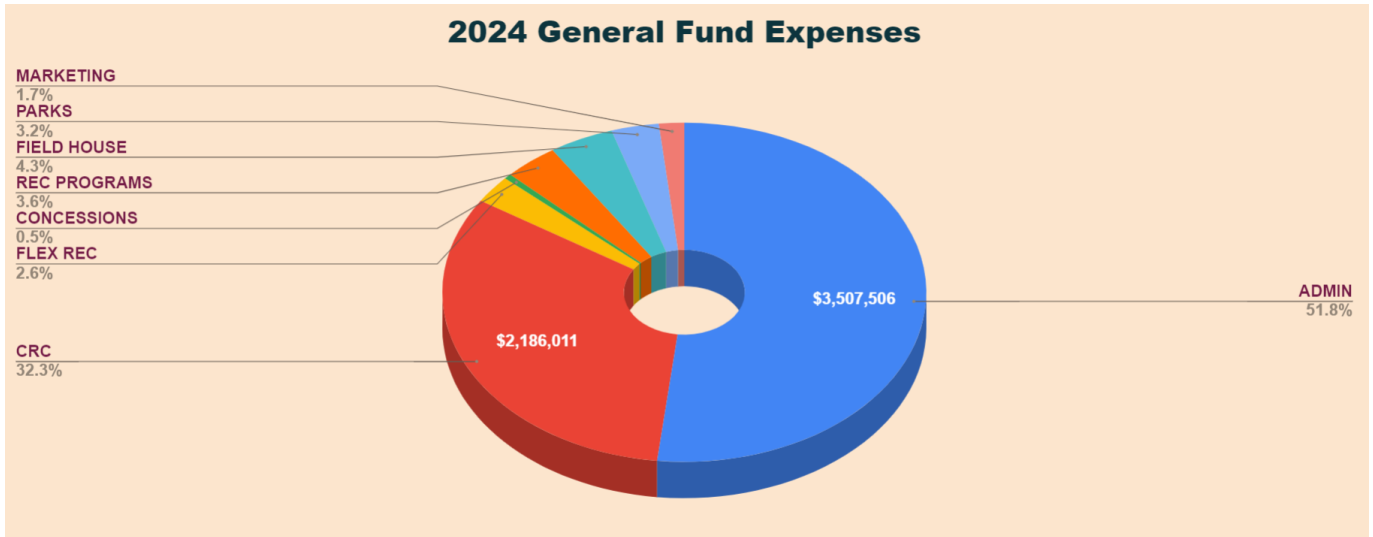
Version A



Version B: The General Fund is unchanged between Version A and B.

Chart 5: General Fund Expenses 2024 Budget

Version A



Version B: The General Fund is unchanged between Version A and B.

KEY TRENDS

General Fund

Total General Fund Revenues are \$6,740,852, an increase of \$1,243,324, or 22.6% more than the 2023 Budget. Property tax collections rise sharply with the increased valuations County wide. The potential passing of Ballot Initiative Proposition HH would negatively affect this to an unknown level. To respond to this uncertainty, the General Fund Budget was crafted with a zero growth projection to its subsidy. 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 \$27,923, a 99.6% Cost Recovery.

Revenues

Administration

Overall Admin revenues rise \$987,817, a 31.44% increase. The majority of this, \$858,835 is resulting from higher property tax valuations. As mentioned in the Executive Summary, these collections could be affected by the result of the Ballot Initiative HH vote within November's elections.

Community Recreation Center (CRC)

The CRC revenues rise \$155,195, or 8.85% in 2024. Overall attendance revenue rises \$131,977, with a drop in punch cards but greater rises in general admissions and memberships. 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, Movement Medicine FH FR). This revenue was previously recorded in Administration. In 2024, the rental income is \$67,277.

Concessions

Concessions revenues decrease in 2024 but the net increases \$3,518 with an improved efficiencies in purchasing, food storage, and staffing. Cost recovery improves from 117% to 131%.

Programming

Recreation Programs have consistently out performed 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 to grow beyond their 2023 growth, which has already surpassed its revenue goals by September. Compared to the 2023 budget, 2024 revenues will rise \$82,746, 32%. Net will be \$97,885, which is \$43,006 greater than 2023.

Flex Rec

Revenue estimates are \$98,644 for a 55% 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 achieve its highest ever revenues in 2024, a rise of \$46,581, 30% increase from 2023. Revenues 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 \$6,768,775, an increase of \$1,137,947 or 20.2% higher than 2023. Total wages increase \$108,380. 3.98%. Total personnel expenses, which include benefits, insurance, training, etc. rise 7.4%, \$262,328 to \$3,802,988. Funding the separately presented budget packages will add \$200,000 to wages, and a small amount of corresponding personnel expenses. The General Fund transfers some of its surplus as a contribution to the Capital Improvement Plan, contributing \$447,583 more than 2023.

More on Personnel:

Minimum wage went up 5.64% to \$14.42. Most PT positions wages go up 5% in 2024. The Consumer Price Index (CPI) for 2024 is projected at 3.6%. In this 2024 budget, the CPI of 3.6% will be the combined COLA and Merit increases for Core/FT staff in 2024. In previous years, MRD has kept the COLA/Merit increases for core staff closely aligned with the Minimum Wage increases. The 2024 wage increases for core staff will be more focused. COLA/Merit breakdown will be 1.8% and 1.8% (This is a topic of discussion in October's Admin Committee meeting). By not aligning COLA/Merit with minimum wage increases, the District saves \$24,000, which can then be used to help fund the \$143,000 in adjustments as recommended from the Compensation Analysis. That analysis, completed in 2023, showed that most of the middle level positions at MRD were fairly compensated, whereas the lower and high level positions were well below their recommended salaries. The majority of the \$143,000 in adjustments, if approved, will be distributed amongst those positions furthest below recommended salaries.

Total wages for the District rise \$108,380, a 3.98% increase from 2023. This does not include the \$200,000* in packages, and so would be \$308,380 if approved. There is \$143,000 in class and compensation adjustments resulting from the Compensation Analysis, and \$65,000 in the two additional FT positions: Enrichment Leader and Maintenance Technician.

Recreation Leader – Enrichment		Maintenance Technician	
Additional Wages	\$ 11,600	Additional Wages	\$ 22,013
Benefit Package	\$ 14,976	Benefit Package	\$ 14,976
FFE	\$ 1,000	FFE	\$ 1,000
Total	\$ 27,576	Total	\$ 37,989

TOTAL FOR BOTH POSITIONS \$ 65,565

**Note that total package cost is \$208,000. This \$8,000 will be adjusted in Draft 2 if given approval for further consideration.*

Administration

Admin expenses are rising \$1,007,681, or 40% to \$3,507,506. Wages are rising \$74,367 with 2 positions simply being recoded into this department. The capital transfer almost doubles to \$922,083, up from \$474,500. It is proposed that a Contingency fund be budgeted in 2024 and beyond, 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. Staffing changes comprised within the separately presented packages are included here, totalling \$200,000 for Compensation Analysis wage adjustments and two new FT positions. FICA costs, previously spread across departments, are now centralized into Administration, totaling \$41,450. T

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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 \$95,000, 52% 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, a \$159,846 (7.9%) increase. Subsidy of the CRC remains at 87%, steady from 2023.

Maintenance

Maintenance costs reduce \$68,345, 24%. This is due to two items. The first of which is staffing, where one FT staff member has had their position removed from this department and recoded 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 \$7,168 or 17.6% drop. As mentioned previously, this is due to increased operational efficiencies.

Marketing

Marketing costs reduce by \$6,030, or 5% to \$114,392. Most costs remain steady, with minor shifts in marketing practices. 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 \$39,740 in 2024, a 19.4% 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, scorekeepers, etc. to the amount of participants.

Budget Transmittal

Flex Rec

Flex Rec expenses reduce by \$19,486, 9.8% to \$178,679 in 2024 to streamline the operation until programming and membership numbers support greater staffing and equipment levels. Lease and building costs consist of 57% of expenses. The remaining operational expenses are comprised from instructors, program staff, equipment, supplies, and custodial staff.

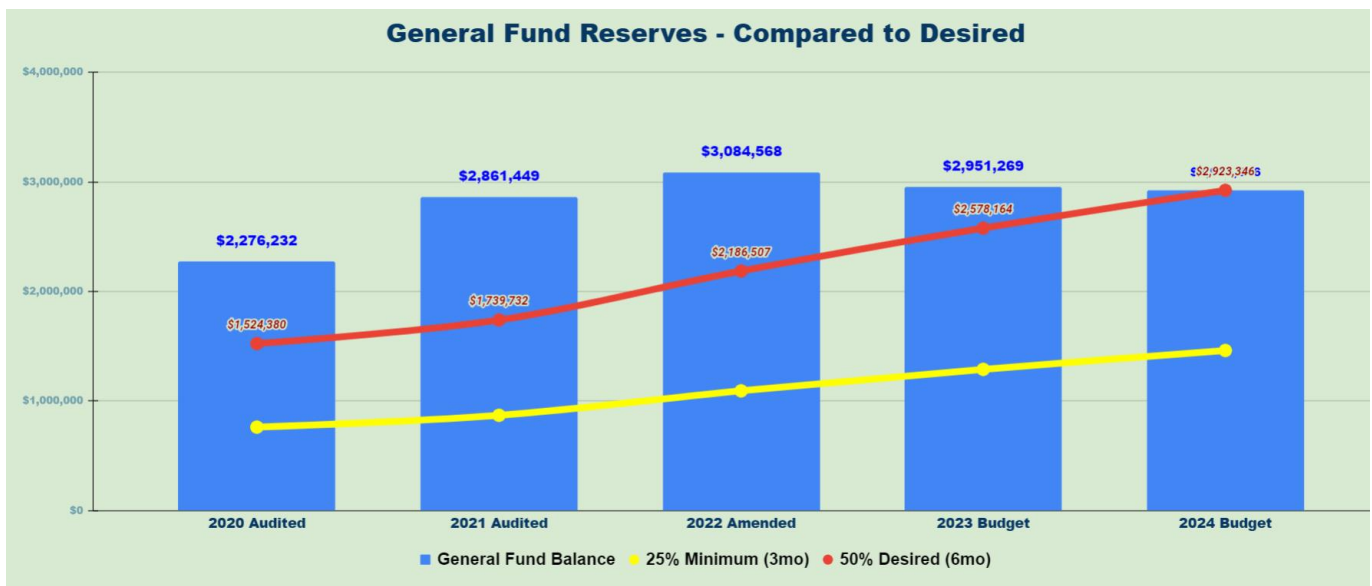
Field House

Field house expenses rise to \$291,638, a \$31,712 or 12.2% increase. These increases are spread throughout the department, 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

Version A



Version B: The General Fund is unchanged between Version A and B.

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 Plan. This includes development of the Field House site and site design for the future development of the Ute/McNeil Park complex. In total, this year's Capital Improvement Plan totals \$4,417,041. The General Fund covers \$922,083, Lottery revenues \$206,174, and the remaining \$3,288,784 coming from reserves.

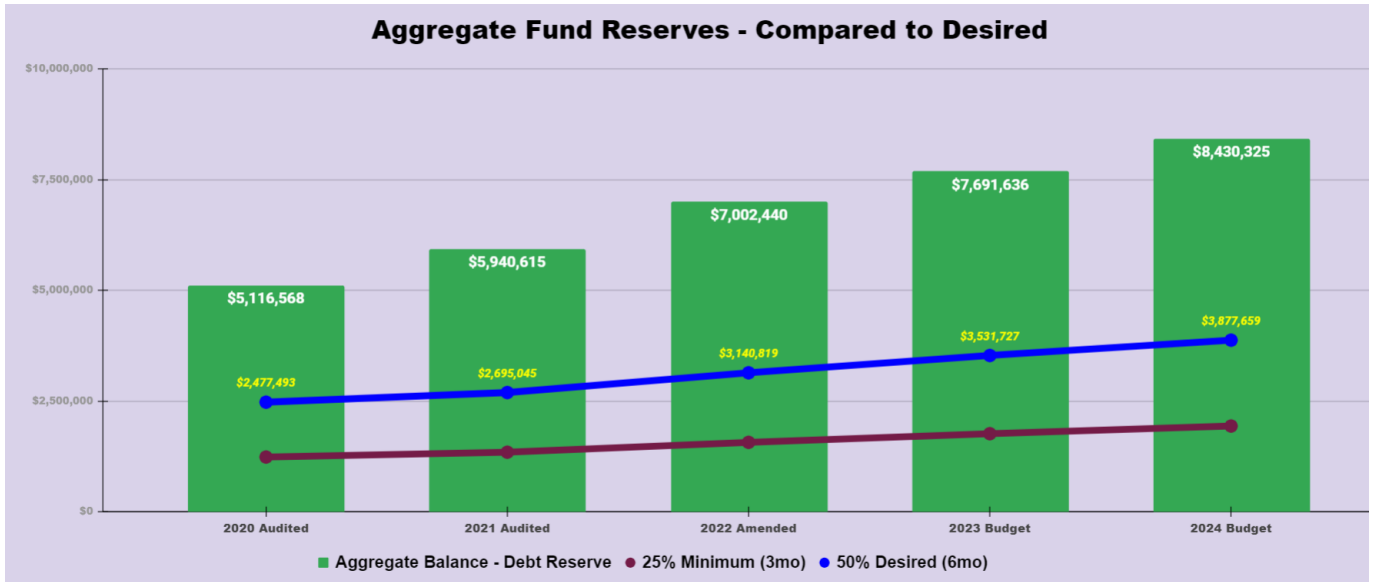
Budget Transmittal

Debt Service

The total maximum payment liability of the Montrose Recreation District under all lease purchase agreements over the entire terms of such agreements, including all optional renewal term is \$47,560,804. This year's (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. 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 4.9% rate from 2023 to 2024, for a difference of \$130,043.

Chart 7: Aggregate Fund Balances 2024

Version A: Aggregate Funds: Reserve Balance 109%,



Version B: Aggregate Funds: Reserve Balance 70%

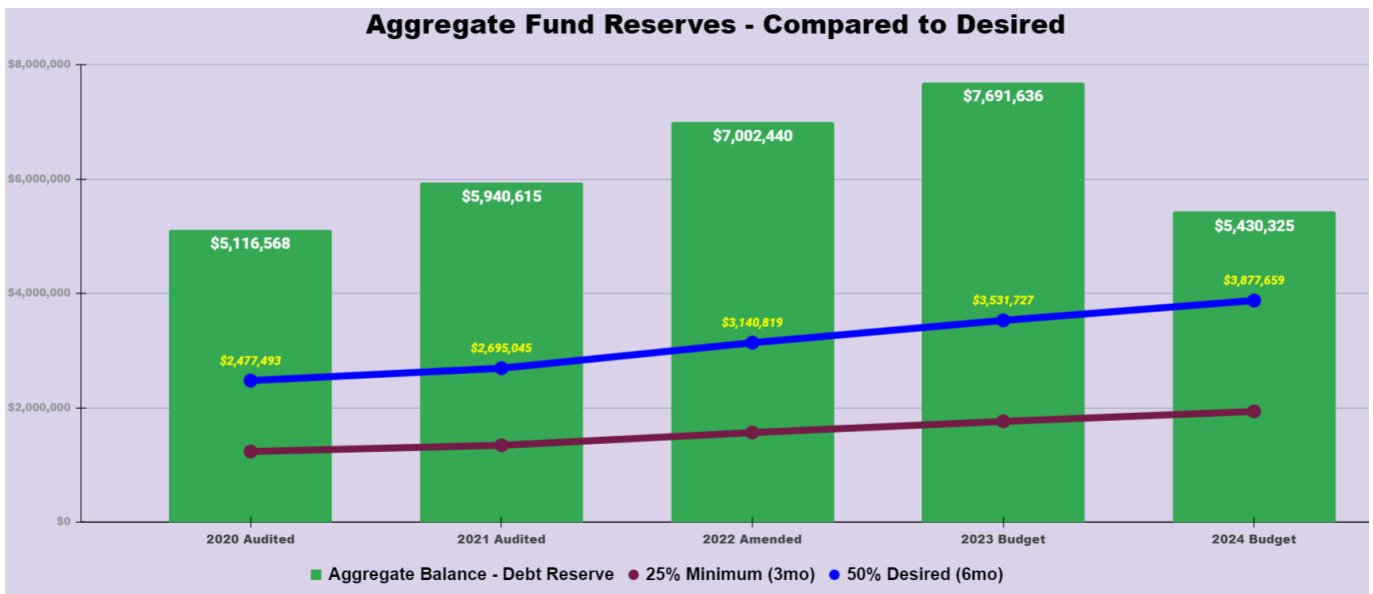
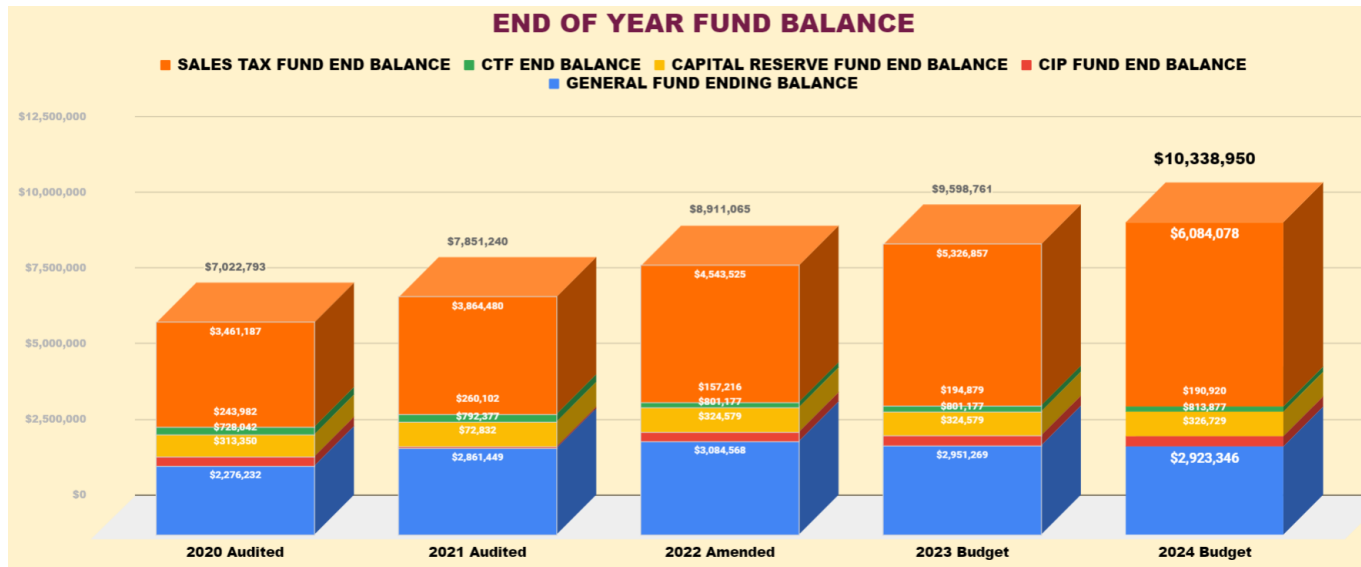
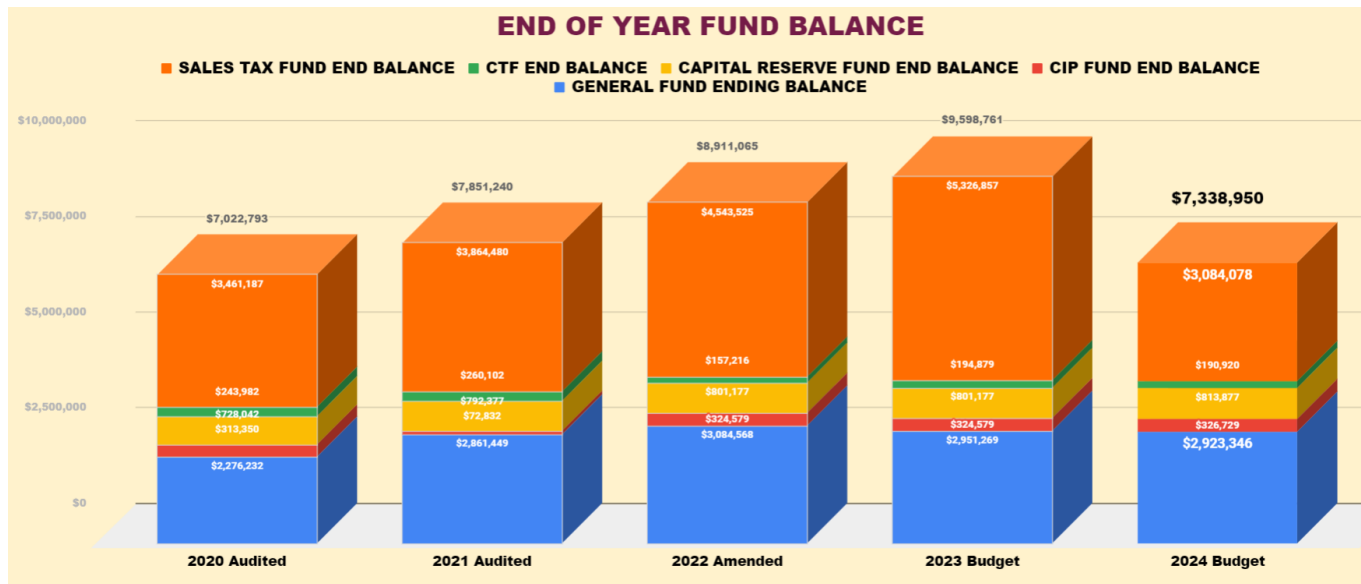


Chart 8: End of Year Fund Balance 2024

Version A



Version B



24 Master Budget

MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
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	\$ 2,697,299	\$ 3,556,134	\$858,835
10-310-4001	PROPERTY TAX PENALTIES & INTEREST	\$ 3,788	\$ 4,525	\$ 3,900	\$ 2,815	\$ 3,000	\$ 3,200	\$200
10-310-4002	TIF MURA		\$ (14,362)	\$ (15,026)	\$ (32,015)	\$ (36,817)	\$ (48,000)	-\$11,183
10-310-4010	SPECIFIC OWNERSHIP TAX	\$ 283,549	\$ 304,505	\$ 348,228	\$ 365,014	\$ 383,000	\$ 402,000	\$19,000
10-310-4020	INTEREST INCOME	\$ 54,403		\$ 1,375	\$ 28,032	\$ 31,000	\$ 206,000	\$175,000
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	\$ 64,035	\$ -	-\$64,035
10-310-4100	FACILITY RENTAL			\$ 700	\$ 2,399	\$ -	\$ -	
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	\$ 3,141,517	\$ 4,129,334	\$987,817
REVENUE, CRC								
10-320-4027	INTERGOVERNMENTAL REVENUE	-	\$ -	\$ -	\$ -	\$ -	\$ -	
10-320-4050	RENTAL PROPERTY INCOME						\$ 67,277	\$67,277
10-320-4100	FACILITY RENTAL	\$ 25,782	\$ 6,963	\$ 13,802	\$ 32,200	\$ 36,965	\$ 40,499	\$3,534
10-320-4116	CHILD WATCH	\$ 14,951	\$ 4,421	\$ 10,156	\$ 17,000	\$ 26,400	\$ 33,200	\$6,800
10-320-4120	GENERAL ADMISSION	\$ 289,725	\$ 105,995	\$ 232,147	\$ 317,353	\$ 326,874	\$ 347,149	\$20,275
10-320-4121	ANNUAL PASSES	\$ 1,066,299	\$ 498,742	\$ 703,271	\$ 1,008,572	\$ 1,038,829	\$ 1,170,011	\$131,182
10-320-4122	PUNCH CARDS	\$ 97,034	\$ 45,556	\$ 76,500	\$ 174,252	\$ 179,480	\$ 160,000	-\$19,480
10-320-4123	PRIVATE LESSONS	\$ 24,587	\$ 21,841	\$ 26,116	\$ 18,384	\$ 31,200	\$ 32,850	\$1,650
10-320-4124	PUBLIC LESSONS	\$ 49,719	\$ 8,160	\$ 31,919	\$ 34,727	\$ 39,120	\$ 44,618	\$5,498
10-320-4125	SWIM CLASSES		\$ -	\$ -	\$ -	\$ -	\$ -	
10-320-4126	SALE OF MERCHANDISE	\$ 18	\$ 152	\$ -	\$ -	\$ -	\$ -	
10-320-4127	LOCKER RENTAL	\$ 8,505	\$ 4,054	\$ 6,023	\$ 8,500	\$ 10,000	\$ 11,000	\$1,000
10-320-4128	EQUIPMENT RENTAL	\$ 20		\$ -	\$ -	\$ -	\$ -	
10-320-4129	OVER/SHORT			\$ -	\$ -	\$ -	\$ -	
10-320-4130	MISCELLANEOUS			\$ -	\$ -	\$ -	\$ -	
10-320-4132	PERSONAL TRAINING	\$ 53,076	\$ 22,032	\$ 26,291	\$ 38,000	\$ 40,000	\$ 45,000	\$5,000
10-320-4312	SWIM SCHOLARSHIP			\$ -	\$ -	\$ -	\$ 300	
10-320-4320	REC PROGRAMS	\$ 16,732	\$ 5,199	\$ 5,358	\$ 17,300	\$ 20,870	\$ 19,870	-\$1,000
10-320-4325	SPECIAL EVENTS	\$ 3,500	\$ 660	\$ 454	\$ -	\$ -	\$ -	
10-320-4330	RED CROSS TRAINING	\$ 5,490	\$ 2,400	\$ 4,635	\$ 2,800	\$ 4,765	\$ 5,200	\$435
	CRC REVENUE TOTAL	\$ 1,655,438	\$ 726,175	\$ 1,136,672	\$ 1,669,088	\$ 1,754,502	\$ 1,909,697	\$155,195
REVENUE, CONCESSIONS								
10-340-4200	CONCESSIONS-POP MACHINES				\$ -	\$ 450	\$ -	-\$450
10-340-4201	CONCESSIONS-FIELD HOUSE	\$ 2,325		\$ 3,150	\$ 2,154	\$ 2,800	\$ 3,200	\$400
10-340-4202	CONCESSIONS-UTE PARK	\$ 2,593		\$ 2,500	\$ 3,902	\$ 4,300	\$ 3,800	-\$500
10-340-4203	CONCESSIONS-CRC SODA	\$ 3,195		\$ 1,650	\$ 2,312	\$ 3,100	\$ 4,000	\$900
10-340-4204	MCNEIL CONCESSIONS	\$ 4,285		\$ 2,750	\$ 3,735	\$ 5,000	\$ 5,000	\$0
10-340-4206	CONCESSIONS-HOLLY PARK				\$ -	\$ -	\$ -	
10-340-4207	CONCESSIONS-CRC VENDING	\$ 35,377		\$ 17,000	\$ 19,912	\$ 32,000	\$ 28,000	-\$4,000

24 Master Budget

MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
CONCESSIONS REVENUE TOTAL		\$ 47,775	\$ 14,875	\$ 27,050	\$ 32,014	\$ 47,650	\$ 44,000	-\$3,650
REVENUE, MARKETING								
10-350-4040	BROCHURE ADVERTISEMENTS	\$ -	\$ -	\$ -	\$ 14,950	\$ 17,450	\$ 18,500	\$1,050
MARKETING REVENUE TOTAL		\$ -	\$ -	\$ -	\$ 14,950	\$ 17,450	\$ 18,500	\$ 1,050
REVENUE, REC PROGRAMS								
10-360-4100	FACILITY RENTAL	\$ 95	\$ 175	\$ 1,800	\$ 3,200	\$ 3,200	\$ 2,400	-\$800
10-360-4126	SALE OF MERCHANDISE	\$ 5,588	\$ 3,174	\$ 7,725	\$ 4,841	\$ 4,800	\$ 4,800	\$0
10-360-4300	PLAYER FEES	\$ 140,338	\$ 83,718	\$ 155,814	\$ 148,508	\$ 159,675	\$ 207,203	\$47,528
10-360-4302	SPONSOR FEES	\$ 12,197	\$ 7,841	\$ 19,740	\$ 11,480	\$ 10,700	\$ 12,100	\$1,400
10-360-4307	PROGRAM DONATIONS		\$ -	\$ -	\$ -	\$ -	\$ -	
10-360-4320	REC PROGRAMS	\$ 84,764	\$ 22,618	\$ 49,948	\$ 61,965	\$ 81,476	\$ 116,094	\$34,618
REC PROGRAMS REVENUE TOTAL		\$ 243,963	\$ 117,526	\$ 235,027	\$ 229,993	\$ 259,851	\$ 342,597	\$82,746
REVENUE, FLEX REC								
10-370-1220	DUE TO/FROM OTHER FUNDS				\$ -	\$ -	\$ -	
10-370-4022	CAPITAL CAMPAIGN				\$ -	\$ -	\$ -	
10-370-4024	DONATIONS				\$ -	\$ -	\$ -	
10-370-4050	RENTAL PROPERTY INCOME						\$ -	\$0
10-370-4100	FACILITY RENTAL				\$ 500	\$ 6,000	\$ 9,312	\$3,312
10-370-4120	GENERAL ADMISSION				\$ 2,000	\$ 24,960	\$ 9,600	-\$15,360
10-370-4121	ANNUAL PASSES				\$ 1,500	\$ 51,900	\$ 51,000	-\$900
10-370-4122	PUNCH CARDS				\$ -	\$ 3,840	\$ -	-\$3,840
10-370-4126	SALE OF MERCHANDISE				\$ -	\$ -	\$ -	
10-370-4128	EQUIPMENT RENTAL				\$ -	\$ -	\$ 800	
10-370-4132	PERSONAL TRAINING				\$ 667	\$ 8,000	\$ 8,000	\$0
10-370-4310	SCHOLARSHIPS				\$ -	\$ -	\$ -	
10-370-4320	REC PROGRAMS				\$ 500	\$ 30,360	\$ 19,932	-\$10,428
10-370-4325	SPECIAL EVENTS				\$ -	\$ -	\$ -	
FLEX REC REVENUE TOTAL		\$ 128,738	\$ -	\$ -	\$ 5,167	\$ 125,060	\$ 98,644	-\$26,416
REVENUE, FIELD HOUSE								
10-390-4025	GRANT REVENUES		\$ -	\$ 46,494	\$ 10,000	\$ -	\$ -	
10-390-4100	FACILITY RENTAL	\$ 48,389	\$ 22,193	\$ 42,808	\$ 45,700	\$ 45,319	\$ 55,028	\$9,709
10-390-4120	GENERAL ADMISSION	\$ 25,424	\$ 13,664	\$ 22,252	\$ 18,000	\$ 19,455	\$ 22,720	\$3,265
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	\$ 27,514	\$ 34,158	\$6,644
10-390-4302	SPONSOR FEES	\$ 2,690	\$ 1,052	\$ 600	\$ 550	\$ 750	\$ 1,000	\$250
10-390-4320	REC PROGRAMS	\$ 31,105	\$ 16,750	\$ 54,733	\$ 49,118	\$ 58,460	\$ 85,173	\$26,713
FIELD HOUSE REVENUE TOTAL		\$ 128,738	\$ 69,237	\$ 192,756	\$ 148,005	\$ 151,498	\$ 198,079	\$46,581
TOTAL GENERAL FUND REVENUE		\$ 4,201,671	\$ 3,419,985	\$4,269,784	\$ 5,207,132	\$5,497,528	\$ 6,740,852	\$ 1,243,324
GENERAL FUND EXPENSE								
EXPENSE, ADMIN								
10-410-5001	FT ADMINISTRATION SALARIES	\$ 445,053	\$ 505,803	\$ 530,961	\$ 671,803	\$ 860,446	\$ 934,813	\$74,367
10-410-5003	COVID LEAVE PAY			\$ 800	\$ -	\$ -	\$ -	
10-410-5004	SICK LEAVE			\$ 5,000	\$ 27,192	\$ 31,500	\$ 14,000	-\$17,500
10-410-5299	TUITION REIMBURSEMENT		\$ -	\$ -	\$ -	\$ 2,000	\$ -	-\$2,000
10-410-5300	FICA	\$ 6,194	\$ 5,514	\$ 9,741	\$ 9,569	\$ 10,000	\$ 41,540	\$31,540
10-410-5301	PERA EMPLOYER	\$ 253,156	\$ 210,318	\$ 260,579	\$ 274,945	\$ 299,699	\$ 414,941	\$115,242
10-410-5302	UNEMPLOYMENT	\$ 5,788	\$ 4,704	\$ 4,539	\$ 5,898	\$ 6,000	\$ 5,000	-\$1,000
10-410-5303	INSURANCE PACKAGE (P & L)	\$ 70,797	\$ 80,547	\$ 73,761	\$ 78,000	\$ 83,000	\$ 104,000	\$21,000
10-410-5304	INSURANCE - HEALTH/DENTAL/LIFE	\$ 239,700	\$ 265,315	\$ 224,125	\$ 233,669	\$ 277,730	\$ 345,411	\$67,681

24 Master Budget

MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
10-410-5305	WORKERS COMPENSATION INSURANCE	\$ 20,415	\$ 24,597	\$ 35,891	\$ 49,000	\$ 52,500	\$ 36,000	-\$16,500
10-410-5307	BONDING/LIABILITY	\$ 210	\$ 210	\$ 210	\$ 210	\$ 210	\$ 440	\$230
10-410-5310	RECRUITMENT EXPENSE	\$ 9,669	\$ -	\$ 599	\$ 18,100	\$ 26,500	\$ 7,500	-\$19,000
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	\$0
10-410-5319	COPIER/COMPUTER	\$ 6,598	\$ 9,571	\$ 11,820	\$ 35,000	\$ 18,000	\$ 19,815	\$1,815
10-410-5320	PAPER SUPPLIES	\$ 2,026			\$ 200	\$ 200	\$ -	-\$200
10-410-5321	MISC. OFFICE SUPPLIES	\$ 6,833	\$ 6,189	\$ 6,185	\$ 5,000	\$ 5,000	\$ 5,300	\$300
10-410-5322	ACCOUNTING	\$ 19,075	\$ 19,693	\$ 19,887	\$ 19,821	\$ 40,000	\$ 41,550	\$1,550
10-410-5323	AUTO MILEAGE	\$ 1,601	\$ 682	\$ 505	\$ 2,400	\$ 2,400	\$ 3,200	\$800
10-410-5324	TRAINING & TRAVEL	\$ 6,884	\$ 5,071	\$ 8,214	\$ 22,000	\$ 25,000	\$ 25,500	\$500
10-410-5325	PUBLICATIONS		\$ -	\$ 373	\$ 500	\$ 500	\$ 700	\$200
10-410-5326	DUES	\$ 6,067	\$ 4,745	\$ 7,164	\$ 9,392	\$ 9,440	\$ 9,371	-\$69
10-410-5327	TREASURERS FEES	\$ 35,565	\$ 40,900	\$ 42,551	\$ 54,650	\$ 54,650	\$ 64,600	\$9,950
10-410-5329	SOFTWARE TECHNICAL SUPPORT	\$ 18,129	\$ 14,998	\$ 23,716	\$ 40,716	\$ 39,000	\$ 44,936	\$5,936
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	\$ 5,000	\$1,400
10-410-5340	UNIFORMS	\$ 1,149	\$ 300	\$ 759	\$ 1,250	\$ 1,500	\$ 1,500	\$0
10-410-5341	BANK CHARGES	\$ 33,781	\$ 17,156	\$ 27,170	\$ 29,682	\$ 30,000	\$ 56,000	\$26,000
10-410-5343	BOARD MEETING EXPENSE	\$ 2,725	\$ 1,989	\$ 3,095	\$ 3,600	\$ 3,500	\$ 4,000	\$500
10-410-5344	ELECTION EXPENSE		\$ 2,663	\$ -	\$ 115	\$ -	\$ -	
10-410-5345	LEGAL	\$ 9,421	\$ 5,970	\$ 9,053	\$ 12,600	\$ 14,000	\$ 16,500	\$2,500
10-410-5346	CONSULTING	\$ 10,421	\$ 3,878	\$ 23,904	\$ 60,000	\$ 91,100	\$ 22,500	-\$68,600
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	\$ 12,457	\$4,357
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	\$ 10,500	\$300
10-410-5369	SIGNAGE		\$ -	\$ 408	\$ -	\$ -	\$ -	
10-410-5370	FURNITURE/EQUIPMENT		\$ -	\$ 1,128	\$ 5,000	\$ 7,500	\$ 1,200	-\$6,300
10-410-5371	FACILITY REPAIR & DEVELOPMENT		\$ -	\$ -	\$ -	\$ -	\$ -	
10-410-5372	INCLUSION SERVICES		\$ -	\$ -	\$ 10,000	\$ 2,500	\$ 3,500	\$1,000
10-410-5380	SHARED SERVICE - FINANCE	\$ 9,201	\$ -	\$ 3,600	\$ 4,800	\$ 4,800	\$ 5,000	\$200
10-410-5388	NETWORKING	\$ 2,487	\$ 275	\$ -	\$ 1,500	\$ 1,500	\$ 3,430	\$1,930
10-410-5398	TRANSFER TO CIF and CRF	\$ 1,250,000	\$ 824,148	\$ 205,103	\$ 611,000	\$ 474,500	\$ 922,083	\$447,583
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	\$2,499,825	\$ 3,507,506	\$1,007,681
	EXPENSE, CRC							
10-420-5001	FT ADMINISTRATION SALARIES				\$ -	\$ -	\$ -	
10-420-5002	FT CRC SALARIES	\$ 209,961	\$ 835,736	\$ 227,560	\$ 228,605	\$ 286,752	\$ 232,470	-\$54,282
10-420-5100	CUSTOMER SERVICE REPS, PT	\$ 156,402		\$ 131,641	\$ 150,000	\$ 150,937	\$ 193,206	\$42,269
10-420-5110	LIFE GUARDS	\$ 303,972		\$ 224,112	\$ 280,563	\$ 342,723	\$ 337,111	-\$5,612
10-420-5115	LEAD LIFEGUARD	\$ 66,321		\$ 60,575	\$ 76,321	\$ 73,162	\$ 77,584	\$4,422
10-420-5130	INSTRUCTORS- NON COMMISSIONED	\$ 39,606		\$ 12,435	\$ 35,000	\$ 42,819	\$ 47,335	\$4,516

24 Master Budget

MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
10-420-5131	PERSONAL TRAINER	\$ 30,268		\$ 9,048	\$ 28,000	\$ 31,600	\$ 35,100	\$3,500
10-420-5132	INSTRUCTORS-PUBLIC SWIM LESSON	\$ 24,099		\$ 11,554	\$ 19,243	\$ 20,933	\$ 23,860	\$2,927
10-420-5133	INSTRUCTORS-PRIVATE SWIM LESSO	\$ 16,325		\$ 17,632	\$ 9,127	\$ 20,153	\$ 22,995	\$2,842
10-420-5134	INSTRUCTORS-WATER AEROBIC	\$ 13,236		\$ 11,693	\$ 13,721	\$ 12,649	\$ 14,136	\$1,487
10-420-5140	INSTRUCTORS-COMMISSIONED	\$ 9,923		-	\$ 1,520	\$ 2,100	\$ 2,100	\$0
10-420-5150	SWIM ASSISTANTS	\$ 17,682		\$ 9,257	\$ 14,204	\$ 15,000	\$ 15,920	\$920
10-420-5151	SLIDE ATTENDANT	\$ 28,854		\$ 13,786	\$ 18,234	\$ 29,000	\$ 30,848	\$1,848
10-420-5153	CHILD WATCH	\$ 27,444		\$ 7,424	\$ 22,111	\$ 29,327	\$ 28,246	-\$1,081
10-420-5154	CLIMBING WALL ATTENDANT	\$ 50,275		\$ 18,560	\$ 35,500	\$ 34,738	\$ 34,451	-\$287
10-420-5160	MAINTENANCE CUSTODIAN	\$ 90,515		\$ 51,040	\$ 85,021	\$ 133,948	\$ 146,060	\$12,112
10-420-5180	MAINTENANCE WORKER	\$ 30,121		\$ 58,005	\$ 63,148	\$ 84,592	\$ 138,980	\$54,388
10-420-5230	GYM/FACILITY SUPERVISOR	\$ 38,371		\$ 58,000	\$ 44,000	\$ 45,770	\$ 45,770	\$0
10-420-5290	SPECIAL EVENT WORKER	\$ 802		\$ 300	\$ 1,094	\$ -	\$ -	
10-420-5300	FICA	\$ 16,599	\$ 9,135	\$ 12,549	\$ 16,318	\$ 19,665	\$ -	-\$19,665
10-420-5304	HEALTH/DENTAL/LIFE INSURANCE		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5311	SALES TAX EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5315	EQUIPMENT RENTAL		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5318	POSTAGE		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5321	OFFICE SUPPLY	\$ 5,862	\$ 411	\$ 2,627	\$ 350	\$ 900	\$ 400	-\$500
10-420-5323	AUTO MILEAGE	\$ 21	\$ -	\$ -	\$ 400	\$ 400	\$ 400	\$0
10-420-5324	TRAINING & TRAVEL	\$ 2,618	\$ 1,594	\$ 1,692	\$ 11,011	\$ 11,353	\$ 10,500	-\$853
10-420-5329	SOFTWARE TECHNICAL SUPPORT					\$ -	\$ -	\$0
10-420-5330	WATER, SEWER, SANITATION	\$ 30,217	\$ 28,731	\$ 25,405	\$ 35,000	\$ 37,500	\$ 41,250	\$3,750
10-420-5332	NATURAL GAS	\$ 133,278	\$ 107,581	\$ 122,372	\$ 171,109	\$ 180,000	\$ 275,000	\$95,000
10-420-5333	ELECTRICITY	\$ 152,745	\$ 140,772	\$ 135,372	\$ 118,992	\$ 121,000	\$ 121,000	\$0
10-420-5334	TELEPHONE	\$ 11,145	\$ 11,006	\$ 15,889	\$ 12,000	\$ 12,600	\$ 13,200	\$600
10-420-5335	CHEMICALS	\$ 66,196	\$ 37,482	\$ 49,270	\$ 64,250	\$ 69,893	\$ 82,979	\$13,086
10-420-5336	IRRIGATION	\$ 4,491	\$ 522	\$ 3,044	\$ 4,000	\$ 3,250	\$ 500	-\$2,750
10-420-5340	UNIFORMS	\$ 3,172	\$ 1,446	\$ 3,394	\$ 10,212	\$ 12,500	\$ 12,545	\$45
10-420-5347	SECURITY	\$ 508	\$ 4,381	\$ 5,698	\$ 5,701	\$ 6,200	\$ 6,500	\$300
10-420-5349	PROGRAM SUPPLIES	\$ 17,025	\$ 7,463	\$ 11,664	\$ 12,630	\$ 16,900	\$ 17,264	\$364
10-420-5350	MAINTENANCE REPAIRS	\$ 58,587	\$ 45,044	\$ 55,432	\$ 72,143	\$ 68,381	\$ 80,417	\$12,036
10-420-5351	MAINTENANCE SUPPLIES	\$ 37,168	\$ 33,001	\$ 43,697	\$ 40,125	\$ 29,249	\$ 34,607	\$5,358
10-420-5352	PROGRAM EQUIPMENT	\$ 22,499	\$ 9,107	\$ 17,503	\$ 22,597	\$ 21,951	\$ 21,050	-\$901
10-420-5353	ADVERTISING		\$ -	\$ 943	\$ 450	\$ 1,550	\$ 1,050	-\$500
10-420-5354	AWARDS	\$ 127	\$ 149	\$ 154	\$ 1,451	\$ 1,800	\$ 2,650	\$850
10-420-5355	SAFETY/MEDICAL	\$ 222	\$ 1,379	\$ 3,490	\$ 1,425	\$ 2,663	\$ 2,700	\$37
10-420-5356	VEHICLE REPAIRS		\$ -	\$ 674	\$ -	\$ -	\$ -	
10-420-5358	SALE ITEMS		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5363	RED CROSS	\$ 4,554	\$ 4,715	\$ 5,895	\$ 3,350	\$ 4,025	\$ 4,075	\$50
10-420-5364	RENTAL ITEMS	\$ 293	\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5365	SPECIAL EVENT EXPENSE	\$ 711	\$ 513	\$ 693	\$ 960	\$ 1,050	\$ 1,050	\$0
10-420-5367	SHARED SERVICES - IT		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5369	SIGNAGE		\$ -	\$ -	\$ -	\$ -	\$ -	
10-420-5370	FURNITURE, FIXTURES & EQUIPMEN	\$ 146	\$ 7,967	\$ -	\$ 6,785	\$ 13,190	\$ 5,799	-\$7,391
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	\$ 30,800	\$ 21,761	-\$9,039
	CRC EXPENSE TOTAL	\$ 1,726,108	\$ 1,290,340	\$1,443,892	\$ 1,756,971	\$2,023,023	\$ 2,182,869	\$159,846
	EXPENSE, PARKS							
10-430-5180	MAINTENANCE WORKER	\$ 98,123	\$ 95,695	\$ 110,006	\$ 138,181	\$ 136,265	\$ 104,781	-\$31,484
10-430-5300	FICA	\$ 1,469	\$ 1,542	\$ 1,593	\$ 2,004	\$ 1,976	\$ -	-\$1,976

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MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
10-430-5304	HEALTH/LIFE INSURANCE		\$ -		\$ -	\$ -	\$ -	
10-430-5315	EQUIPMENT RENTAL	\$ 2,678	\$ 545	\$ 1,021	\$ 5,387	\$ 6,750	\$ 5,200	-\$1,550
10-430-5324	TRAINING & TRAVEL	\$ 2,642	\$ 687	\$ 3,367	\$ 4,000	\$ 5,020	\$ 6,720	\$1,700
10-430-5330	WATER, SEWER, SANITATION	\$ 7,667	\$ 2,986	\$ 4,701	\$ 2,227	\$ 4,500	\$ 4,950	\$450
10-430-5331	WATER LEASE	\$ 295	\$ 305	\$ 305	\$ 1,300	\$ 1,500	\$ 1,500	\$0
10-430-5332	NATURAL GAS	\$ 1,285	\$ 906	\$ 1,060	\$ 1,500	\$ 1,750	\$ 2,000	\$250
10-430-5333	ELECTRICITY	\$ 10,026	\$ 9,886	\$ 13,452	\$ 8,000	\$ 9,000	\$ 9,000	\$0
10-430-5334	TELEPHONE	\$ 720	\$ 805	\$ 720	\$ -	\$ -	\$ -	
10-430-5335	CHEMICALS	\$ 13,653	\$ 7,814	\$ 10,334	\$ 12,000	\$ 7,600	\$ 7,600	\$0
10-430-5336	IRRIGATION	\$ 6,259	\$ 5,988	\$ 5,208	\$ 6,000	\$ 6,340	\$ 3,600	-\$2,740
10-430-5340	UNIFORMS	\$ 1,726	\$ 1,442	\$ 618	\$ 2,000	\$ 2,000	\$ 2,500	\$500
10-430-5350	MAINTENANCE REPAIR	\$ 9,737	\$ 7,232	\$ 6,633	\$ 79,500	\$ 59,691	\$ 25,525	-\$34,166
10-430-5351	MAINTENANCE SUPPLY	\$ 11,659	\$ 10,728	\$ 8,087	\$ 15,000	\$ 16,190	\$ 16,890	\$700
10-430-5356	VEHICLE REPAIRS	\$ 9,147	\$ 9,376	\$ 5,136	\$ 6,500	\$ 5,500	\$ 6,000	\$500
10-430-5357	VEHICLE O&M	\$ 11,499	\$ 6,486	\$ 8,024	\$ 7,200	\$ 10,000	\$ 14,261	\$4,261
10-430-5363	RED CROSS		\$ -	\$ -	\$ -	\$ -	\$ -	
10-430-5369	SIGNAGE		\$ -	\$ -	\$ -	\$ -	\$ -	
10-430-5370	FURNITURE, FIXTURES & EQUIPMENT	\$ 2,159	\$ 7,377	\$ 6,843	\$ 5,000	\$ 7,590	\$ 2,800	-\$4,790
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	\$0
10-430-5400	OPERATING CAPITAL EQUIPMENT			\$ 4,950	\$ 5,000	\$ -	\$ -	
	PARKS EXPENSE TOTAL	\$ 195,865	\$ 173,608	\$ 196,537	\$ 308,299	\$ 283,672	\$ 215,327	-\$68,345
EXPENSE, CONCESSIONS								
10-440-5200	CONCESSION OPERATOR	\$ 608	\$ 125	\$ 1,872	\$ 1,488	\$ 1,350	\$ -	-\$1,350
10-440-5210	CONCESSION ATTENDANT	\$ 4,075	\$ 2,002		\$ 3,175	\$ 4,832	\$ 5,004	\$172
10-440-5300	FICA	\$ 68	\$ 31	\$ 27	\$ 68	\$ 90	\$ -	-\$90
10-440-5311	SALES TAX EXPENSE	\$ 3,229	\$ 1,057	\$ 1,544	\$ 2,042	\$ 3,000	\$ 3,000	\$0
10-440-5323	AUTO MILEAGE		\$ -		\$ -	\$ -	\$ -	
10-440-5324	TRAINING/TRAVEL	\$ 230	\$ -		\$ -	\$ 250	\$ 150	-\$100
10-440-5326	DUES	\$ 270	\$ -	\$ 540	\$ -	\$ -	\$ -	
10-440-5340	UNIFORMS	\$ 410	\$ -	\$ -	\$ -	\$ -	\$ -	
10-440-5349	PROGRAM SUPPLIES		\$ -	\$ -	\$ -	\$ -	\$ -	
10-440-5350	MAINT REPAIRS	\$ 730	\$ 24	\$ 521	\$ 600	\$ 650	\$ 750	\$100
10-440-5351	MAINT SUPPLY	\$ 10	\$ 14	\$ -	\$ -	\$ -	\$ -	
10-440-5357	VEHICLE O&M	\$ 139	\$ 112	\$ -	\$ 50	\$ 50	\$ 150	\$100
10-440-5360	COST OF GOODS SOLD	\$ 33,251	\$ 9,102	\$ 16,911	\$ 28,000	\$ 30,000	\$ 24,000	-\$6,000
10-440-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ -	\$ 189	\$ -	\$ 500	\$ 500	\$0
	CONCESSIONS EXPENSE TOTAL	\$ 43,020	\$ 12,467	\$ 21,604	\$ 35,422	\$ 40,722	\$ 33,554	-\$7,168
EXPENSE, MARKETING								
10-450-5312	NEWSLETTER	\$ 1,386	\$ 1,638	\$ 195	\$ 1,200	\$ 1,200	\$ 2,200	\$1,000
10-450-5313	WEBSITE	\$ 2,668	\$ 3,542	\$ 4,782	\$ 11,955	\$ 11,955	\$ 5,440	-\$6,515
10-450-5317	PRINTING	\$ 24,518	\$ 14,234	\$ 6,974	\$ 18,893	\$ 20,460	\$ 22,807	\$2,347
10-450-5318	POSTAGE	\$ 12,600	\$ 4,400	\$ 4,200	\$ 16,500	\$ 21,500	\$ 18,317	-\$3,183
10-450-5321	MISC. OFFICE SUPPLIES	\$ 8	\$ -	\$ -	\$ 500	\$ 500	\$ 500	\$0
10-450-5324	TRAINING/TRAVEL		\$ -	\$ 107	\$ 1,000	\$ 1,000	\$ -	-\$1,000
10-450-5329	SOFTWARE TECHNICAL SUPPORT	\$ 179	\$ -	\$ 980	\$ 1,671	\$ 1,491	\$ 3,720	\$2,229
10-450-5346	CONSULTING				\$ 19,920	\$ 19,920	\$ 19,920	\$0
10-450-5349	PROGRAM SUPPLIES	\$ 699	\$ -	\$ 105	\$ -	\$ 1,500	\$ -	-\$1,500
10-450-5353	ADVERTISING	\$ 4,924	\$ 3,073	\$ 27,892	\$ 20,860	\$ 24,890	\$ 33,830	\$8,940
10-450-5354	AWARDS	\$ 545	\$ 235	\$ -	\$ 2,000	\$ 2,000	\$ -	-\$2,000
10-450-5365	SPECIAL EVENTS EXPENSE	\$ 3,841	\$ 1,344	\$ 3,578	\$ 6,170	\$ 2,800	\$ 1,500	-\$1,300

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MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
10-450-5368	PROMOTIONAL ITEMS	\$ 5,157	\$ 1,510	\$ 4,715	\$ 6,457	\$ 6,060	\$ 6,126	\$66
10-450-5370	FURNITURE, FIXTURES & EQUIPMEN		\$ -	\$ -	\$ 90	\$ 5,246	\$ 131	-\$5,115
	MARKETING EXPENSE TOTAL	\$ 56,525	\$ 29,976	\$ 53,528	\$ 107,216	\$ 120,522	\$ 114,492	-\$6,030
EXPENSE, REC PROGRAMS								
10-460-5130	INSTRUCTORS-NON COMMISSIONED			\$ -	\$ -	\$ 200	\$ 200	\$0
10-460-5140	INSTRUCTORS-COMMISSIONED	\$ 39,628		\$ 23,710	\$ 26,838	\$ 34,071	\$ 43,952	\$9,881
10-460-5190	INFIELD MAINTENANCE	\$ 7,640		\$ 3,900	\$ 3,835	\$ 5,882	\$ 7,040	\$1,158
10-460-5220	OFFICIALS	\$ 42,601		\$ 49,529	\$ 45,795	\$ 52,472	\$ 55,760	\$3,288
10-460-5230	GYM/FACILITY SUPERVISOR	\$ 3,422		\$ 11,170	\$ 6,267	\$ 12,625	\$ 13,626	\$1,001
10-460-5240	SCORER/TIMER	\$ 12,530		\$ 10,700	\$ 7,097	\$ 10,430	\$ 14,351	\$3,921
10-460-5242	YOUTH PROGRAM ASSISTANT				\$ -	\$ -	\$ -	
10-460-5270	DRIVER - REC VAN	\$ 2,141		\$ 404	\$ 1,005	\$ 2,707	\$ 2,930	\$223
10-460-5290	SPECIAL EVENT WORKER		\$ 62,206	\$ -	\$ -	\$ -	\$ -	
10-460-5300	FICA	\$ 1,352	\$ 812	\$ 1,196	\$ 1,317	\$ 1,717	\$ -	-\$1,717
10-460-5311	SALES TAX	\$ 413	\$ 263	\$ 635	\$ 650	\$ 650	\$ 500	-\$150
10-460-5315	EQUIPMENT RENTAL		\$ -	\$ -	\$ -	\$ -	\$ -	
10-460-5316	BUILDING RENTAL	\$ 329	\$ 63	\$ 12	\$ 76	\$ 97	\$ 91	-\$7
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	\$300
10-460-5324	TRAINING/TRAVEL	\$ 839	\$ 211	\$ 325	\$ 671	\$ 2,280	\$ 2,330	\$50
10-460-5326	DUES		\$ -	\$ 300	\$ -	\$ -	\$ -	
10-460-5329	SOFTWARE/TECHNICAL SUPPORT		\$ 599	\$ 599	\$ 178	\$ 775	\$ 430	-\$345
10-460-5330	WATER, SEWER, SANITATION	\$ 935	\$ 1,320	\$ 1,320	\$ 1,820	\$ 1,820	\$ 2,570	\$750
10-460-5340	UNIFORMS	\$ 10,906	\$ 9,879	\$ 12,442	\$ 17,346	\$ 15,766	\$ 13,718	-\$2,048
10-460-5348	FIELD TRIPS	\$ 12,130	\$ 4,419	\$ 7,066	\$ 11,158	\$ 11,500	\$ 12,550	\$1,050
10-460-5349	PROGRAM SUPPLIES	\$ 4,169	\$ 322	\$ 5,445	\$ 2,291	\$ 6,644	\$ 4,152	-\$2,492
10-460-5350	MAINT REPAIRS		\$ -	\$ 553	\$ -	\$ 1,250	\$ 2,675	\$1,425
10-460-5351	MAINTENANCE SUPPLY	\$ 2,788	\$ 29	\$ 3,757	\$ 3,297	\$ 6,101	\$ 8,680	\$2,579
10-460-5352	PROGRAM EQUIPMENT	\$ 15,218	\$ 12,311	\$ 11,158	\$ 19,308	\$ 20,142	\$ 22,898	\$2,756
10-460-5353	ADVERTISING	\$ 936	\$ 310	\$ 740	\$ 250	\$ 2,000	\$ 1,655	-\$345
10-460-5354	AWARDS	\$ 6,127	\$ 2,012	\$ 2,959	\$ 3,103	\$ 2,607	\$ 8,673	\$6,066
10-460-5355	SAFETY/MEDICAL	\$ 402	\$ 1,364	\$ 67	\$ 2,041	\$ 1,301	\$ 1,000	-\$301
10-460-5357	VEHICLE O&M	\$ 1,714	\$ 242	\$ 607	\$ 775	\$ 1,886	\$ 5,392	\$3,506
10-460-5358	SALE ITEMS		\$ -	\$ -	\$ -	\$ -	\$ -	
10-460-5359	TOURNEY ENTRY FEES	\$ 4,420	\$ -	\$ 2,895	\$ 3,470	\$ 3,500	\$ 4,000	\$500
10-460-5366	TRANSPORTATION		\$ -	\$ -	\$ -	\$ -	\$ -	
10-460-5368	PROMOTIONAL ITEMS		\$ -	\$ -	\$ -	\$ -	\$ 640	\$640
10-460-5372	INCLUSION SERVICES		\$ -	\$ -	\$ -	\$ -	\$ 8,650	
10-460-5400	OPERATING CAPITAL EQUIPMENT		\$ 8,195	\$ -	\$ 4,404	\$ 6,400	\$ 5,700	-\$700
	REC PROGRAMS EXPENSE TOTAL	\$ 171,384	\$ 104,557	\$ 151,708	\$ 162,992	\$ 204,972	\$ 244,712	\$39,740
EXPENSE, FLEX REC								
10-470-5100	CUSTOMER SERVICE REPS, PT				\$ -	\$ -	\$ -	
10-470-5130	INSTRUCTORS- NON COMMISSIONED				\$ 2,640	\$ 49,180	\$ 17,500	-\$31,680
10-470-5131	PERSONAL TRAINER				\$ -	\$ 5,600	\$ 5,600	\$0
10-470-5140	INSTRUCTORS-COMMISSIONED				\$ -	\$ 5,600	\$ 4,200	-\$1,400
10-470-5160	MAINTENANCE CUSTODIAN				\$ 1,921	\$ 11,528	\$ 12,105	\$577
10-470-5230	GYM/FACILITY SUPERVISOR				\$ 1,500	\$ 18,000	\$ 6,638	-\$11,362
10-470-5290	SPECIAL EVENT WORKER				\$ -	\$ -	\$ -	
10-470-5316	BUILDING RENTAL				\$ 16,316	\$ 78,319	\$ 102,426	\$24,107
10-470-5319	COPIER COMPUTER				\$ -	\$ -	\$ -	

24 Master Budget

MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
10-470-5321	OFFICE SUPPLY				\$ 100	\$ 1,200	\$ -	-\$1,200
10-470-5324	TRAINING & TRAVEL				\$ -	\$ -	\$ 1,750	
10-470-5326	DUES				\$ -	\$ -	\$ -	
10-470-5329	SOFTWARE TECHNICAL SUPPORT				\$ 950	\$ 3,600	\$ 3,600	\$0
10-470-5333	ELECTRICITY						\$ -	\$0
10-470-5334	TELEPHONE				\$ 200	\$ 2,400	\$ -	-\$2,400
10-470-5340	UNIFORMS				\$ -	\$ 1,250	\$ 1,075	-\$175
10-470-5347	SECURITY				\$ 217	\$ 2,604	\$ 750	-\$1,854
10-470-5348	FIELD TRIPS				\$ -	\$ -	\$ -	
10-470-5349	PROGRAM SUPPLIES				\$ 320	\$ 3,840	\$ 2,340	-\$1,500
10-470-5350	MAINTENANCE REPAIRS				\$ -	\$ 1,000	\$ 2,000	\$1,000
10-470-5351	MAINTENANCE SUPPLIES				\$ 7,176	\$ 5,819	\$ 1,520	-\$4,299
10-470-5352	PROGRAM EQUIPMENT				\$ 19,320	\$ 2,500	\$ 6,900	\$4,400
10-470-5353	ADVERTISING				\$ 2,300	\$ 1,700	\$ 1,950	\$250
10-470-5354	AWARDS				\$ -	\$ -	\$ 500	
10-470-5355	SAFETY				\$ -	\$ -	\$ 150	
10-470-5357	VEHICLE O&M				\$ -	\$ -	\$ -	
10-470-5365	SPECIAL EVENT EXPENSE				\$ -	\$ 3,000	\$ 1,000	-\$2,000
10-470-5368	PROMOTIONAL ITEMS				\$ 800	\$ 525	\$ 1,275	\$750
10-470-5369	SIGNAGE				\$ 500	\$ 500	\$ 400	-\$100
10-470-5370	FURNITURE/EQUIPMENT				\$ 14,185	\$ -	\$ -	
10-470-5371	FACILITY REPAIR & DEVELOPMENT				\$ -	\$ -	\$ -	
10-470-5372	INCLUSION SERVICES				\$ -	\$ -	\$ -	
10-470-5400	OPERATING CAPITAL EQUIPMENT				\$ 4,998	\$ -	\$ 5,000	
	FLEX REC EXPENSE TOTAL	\$ -	\$ -	\$ -	\$ 73,443	\$ 198,165	\$ 178,679	-\$19,486
EXPENSE, FIELD HOUSE								
10-490-5100	CUSTOMER SERVICE REP	\$ 1,278			\$ -	\$ -	\$ -	
10-490-5110	LIFE GUARD	\$ 12,602		\$ 12,300	\$ 7,549	\$ 10,000	\$ 10,000	\$0
10-490-5115	LEAD LIFEGUARD	\$ 6,353		\$ 6,000	\$ 4,250	\$ 6,900	\$ 5,900	-\$1,000
10-490-5130	INSTRUCTORS NON COMMISSIONED	\$ 21,257		\$ 27,000	\$ 37,378	\$ 41,265	\$ 47,688	\$6,423
10-490-5132	PUBLIC SWIM LESSON INSTRUCTOR	\$ 642		\$ -	\$ -	\$ -	\$ -	
10-490-5140	INSTRUCTORS COMMISSIONED	\$ 1,549		\$ -	\$ 1,232	\$ 4,200	\$ 4,585	\$385
10-490-5150	SWIM ASSISTANTS	\$ 28		\$ -	\$ -	\$ -	\$ -	
10-490-5151	SLIDE ATTENDANT	\$ 3,153		\$ 3,500	\$ 900	\$ 2,500	\$ 2,500	\$0
10-490-5160	MAINTENANCE CUSTODIAN	\$ 10,231		\$ 7,200	\$ 10,608	\$ 11,528	\$ 12,105	\$577
10-490-5180	MAINTENANCE WORKER	\$ 346		\$ -	\$ -	\$ -	\$ -	
10-490-5220	OFFICIALS	\$ 5,540		\$ 6,550	\$ 9,580	\$ 12,344	\$ 14,112	\$1,768
10-490-5230	GYM/FACILITY SUPERVISOR	\$ 35,559		\$ 39,500	\$ 49,735	\$ 50,070	\$ 54,729	\$4,659
10-490-5242	YOUTH PROGRAM ASSISTANT	\$ 12,486		\$ 22,500	\$ 17,200	\$ 19,579	\$ 27,866	\$8,287
10-490-5290	SPECIAL EVENT WORKER	\$ 731	\$ 99,240	\$ -	\$ -	\$ -	\$ -	
10-490-5300	FICA	\$ 1,558	\$ 1,462	\$ 1,846	\$ 2,007	\$ 2,297	\$ -	-\$2,297
10-490-5317	PRINTING	\$ 132	\$ -	\$ -	\$ -	\$ -	\$ -	
10-490-5321	MISC OFFICE SUPPLIES	\$ 70	\$ 24	\$ -	\$ -	\$ 250	\$ -	-\$250
10-490-5324	TRAINING/TRAVEL	\$ 114	\$ -	\$ 192	\$ 50	\$ 2,575	\$ 1,650	-\$925
10-490-5330	WATER, SEWER, SANITATION	\$ 8,001	\$ 5,938	\$ 8,654	\$ 4,697	\$ 6,000	\$ 6,600	\$600
10-490-5332	NATURAL GAS	\$ 13,782	\$ 9,401	\$ 12,893	\$ 18,658	\$ 20,000	\$ 20,000	\$0
10-490-5333	ELECTRIC	\$ 23,506	\$ 16,578	\$ 16,719	\$ 16,252	\$ 17,000	\$ 17,000	\$0
10-490-5334	TELEPHONE	\$ 931	\$ 999	\$ 824	\$ -	\$ -	\$ -	
10-490-5335	CHEMICALS	\$ 2,495	\$ 6,116	\$ 3,793	\$ 5,000	\$ 8,000	\$ 9,976	\$1,976
10-490-5336	IRRIGATION	\$ 933	\$ 1,996	\$ 950	\$ 2,000	\$ 1,100	\$ 1,100	\$0
10-490-5340	UNIFORMS	\$ 3,336	\$ 1,731	\$ 2,022	\$ 3,527	\$ 1,980	\$ 1,980	\$0
10-490-5347	SECURITY	\$ 2,780	\$ 633	\$ 958	\$ 1,041	\$ 1,041	\$ 1,400	\$359

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MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
10-490-5348	FIELD TRIPS	\$ 80	\$ -	\$ -	\$ 197	\$ 500	\$ 500	\$ 0
10-490-5349	PROGRAM SUPPLIES	\$ 1,417	\$ 3,229	\$ 30,670	\$ 5,204	\$ 10,252	\$ 12,930	\$2,678
10-490-5350	MAINT REPAIRS	\$ 7,732	\$ 3,595	\$ 6,769	\$ 8,000	\$ 5,757	\$ 11,635	\$5,878
10-490-5351	MAINTENANCE SUPPLY	\$ 11,294	\$ 4,890	\$ 6,899	\$ 7,100	\$ 8,645	\$ 9,295	\$650
10-490-5352	PROGRAM EQUIPMENT	\$ 2,429	\$ 2,152	\$32,590 [1]	\$ 7,698	\$ 5,699	\$ 5,452	-\$247
10-490-5353	ADVERTISING	\$ 265	\$ 660	\$ 1,675	\$ 100	\$ 950	\$ 1,255	\$305
10-490-5354	AWARDS	\$ 993	\$ 748	\$ 1,561	\$ 1,100	\$ 1,295	\$ 1,746	\$451
10-490-5355	SAFETY	\$ 641	\$ 800	\$ 453	\$ 245	\$ 800	\$ 885	\$85
10-490-5357	VEHICLE O&M		\$ 24	\$ 1,386	\$ 200	\$ 200	\$ -	-\$200
10-490-5359	SIGNAGE	\$ 418	\$ -	\$ -	\$ -	\$ 250	\$ -	-\$250
10-490-5365	SPECIAL EVENT EXPENSE	\$ 240	\$ -	\$ 470	\$ -	\$ -	\$ -	
10-490-5366	TRANSPORTATION	\$ 178	\$ -	\$ -	\$ -	\$ 500	\$ 300	-\$200
10-490-5369	FURNITURE, FIXTURES & EQUIPMEN		\$ 4,926	\$ -	\$ -	\$ 200	\$ -	-\$200
10-490-5372	INCLUSION SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	
10-490-5400	OPERATING CAPITAL EQUIPMENT		\$ -	\$ -	\$ -	\$ 6,250	\$ 8,449	\$2,199
	FIELD HOUSE EXPENSE TOTAL	\$ 195,080	\$ 165,142	\$ 255,874	\$ 221,508	\$ 259,926	\$ 291,638	\$31,712
	TOTAL GENERAL FUND EXPENSE	\$ 4,888,946	\$ 3,872,908	\$3,684,567	\$ 4,984,013	\$5,630,828	\$ 6,768,775	\$1,137,947
GENERAL FUND SUMMARY								
	TOTAL GENERAL FUND REVENUE	\$ 4,201,671	\$ 3,419,985	\$4,269,784	\$ 5,207,132	\$5,497,528	\$ 6,740,852	\$1,243,324
	TOTAL GENERAL FUND EXPENSE	\$ 4,888,946	\$ 3,872,908	\$3,684,567	\$ 4,984,013	\$5,630,828	\$ 6,768,775	\$1,137,947
	REVENUES OVER (UNDER) EXPENSE	\$ (687,275)	\$ (452,923)	\$ 585,217	\$ 223,120	\$ (133,299)	\$ (27,923)	\$105,376
	BEGINNING FUND BALANCE	\$ 3,352,767	\$ 2,665,492	\$2,276,232	\$ 2,861,449	\$3,084,569	\$ 2,951,269	-\$133,300
	ENDING FUND BALANCE	\$ 2,665,492	\$ 2,276,232	\$2,861,449	\$ 3,084,569	\$2,951,269	\$ 2,923,346	-\$27,923
CAPITAL IMPROVEMENT FUND (CIF)								
REVENUE, CIF								
20-310-4020	INTEREST INCOME	\$ 17,642	\$ 4,075	\$ 180	\$ 450	\$ -	\$ 2,150	
20-310-4024	DONATIONS	\$ 32,520	\$ 52,124	\$ -	\$ -	\$ -	\$ -	
20-310-4025	GRANT		\$ 464,348	\$ -	\$ -	\$ -	\$ -	
20-310-4350	TRANSFERS FROM OTHER FUNDS	\$ 1,000,000	\$ 824,148	\$ 141,068	\$ 302,000	\$ 474,500	\$ 4,210,867	\$3,736,367
20-370-4024	DONATIONS				\$ 8,000			\$0
20-370-4025	GRANT				\$ 45,000			\$0
20-370-4350	TRANSFERS FROM OTHER FUNDS				\$ 309,000			\$0
	CIF REVENUE TOTAL	\$ 1,050,162	\$ 1,344,695	\$ 141,248	\$ 664,450	\$ 474,500	\$ 4,213,017	\$ 3,736,367
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	\$ 10,000	\$ -	-\$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	\$ 288,000	\$ 343,000	\$55,000
20-410-5398	Transfer to Capital Reserve				\$ -	\$ -	\$ -	
20-420-5350	MAINTENANCE REPAIR	\$ 1,188			\$ -	\$ -	\$ -	
20-420-5370	FURNITURE, FIXTURE & EQ.			\$ 45,186	\$ -	\$ 15,000	\$ 116,338	\$101,338
20-420-5371	FACILITY REPAIR & DEVELOPMENT				\$ -	\$ -	\$ 7,500	
20-430-5346	CONSULTING EXPENSE				\$ -	\$ -	\$ -	
20-430-5350	MAINTENANCE REPAIR	\$ 29,162			\$ -	\$ -	\$ -	

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MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
20-430-5370	FURNITURE, FIXTURE, & EQ.	\$ 6,593		\$ 25,000	\$ -	\$ 91,500	\$ 44,029	-\$47,471
20-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 253,952		\$ 150,000	\$ 2,909	\$ 30,000	\$ 700,000	\$670,000
20-470-5346	CONSULTING EXPENSE				\$ -	\$ -	\$ -	
20-470-5370	FURNITURE, FIXTURES, & EQUIPMENT				\$ 98,000	\$ -	\$ -	
20-470-5371	FACILITY REPAIR & DEVELOPMENT				\$ 244,711	\$ -	\$ -	
20-490-5352	PROGRAM EQUIPMENT				\$ -	\$ -	\$ -	
20-490-5370	FURNITURE, FIXTURE & EQ.			\$ 31,580	\$ -	\$ 40,000	\$ 3,000,000	\$2,960,000
	CIF EXPENSE TOTAL	\$ 295,085	\$ 1,816,985	\$ 381,766	\$ 412,703	\$ 474,500	\$ 4,210,867	\$3,909,055
CAPITAL IMPROVEMENT (CIF) FUND SUMMARY								
	TOTAL CIF REVENUE	\$ 1,050,162	\$ 1,344,695	\$ 141,248	\$ 664,450	\$ 474,500	\$ 4,213,017	\$3,738,517
	TOTAL CIF EXPENSE	\$ 295,085	\$ 1,816,985	\$ 381,766	\$ 412,703	\$ 474,500	\$ 4,210,867	\$3,736,367
	REVENUE OVER (UNDER) EXPENSE	\$ 755,077	\$ (472,290)	\$ (240,518)	\$ 251,747	\$ -	\$ 2,150	
	BEGINNING FUND BALANCE	\$ 30,563	\$ 785,640	\$ 313,350	\$ 72,832	\$ 324,579	\$ 324,579	\$251,747
	ENDING FUND BALANCE	\$ 785,640	\$ 313,350	\$ 72,832	\$ 324,579	\$ 324,579	\$ 326,729	\$2,150
CAPITAL RESERVE FUND								
REVENUE, CRF								
40-310-4020	INTEREST INCOME	\$ 15,948	\$ 5,278	\$ 300	\$ 4,800	\$ -	\$ 2,700	
40-310-4022	CAPITAL CAMPAIGN			\$ -	\$ -	\$ -	\$ 10,000	
40-310-4025	GRANT REVENUES			\$ -	\$ 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	\$ -	\$ 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	\$ -	\$ 12,700	
	TOTAL CAPITAL RESERVE EXPENSE		\$ -	\$ -	\$ -	\$ -	\$ -	
	REVENUE OVER (UNDER) EXPENSE	\$ 329,983	\$ 37,295	\$ 64,335	\$ 8,800	\$ -	\$ 12,700	
	BEGINNING FUND BALANCE	\$ 360,764	\$ 690,747	\$ 728,042	\$ 792,377	\$ 801,177	\$ 801,177	\$8,800
	ENDING FUND BALANCE	\$ 690,747	\$ 728,042	\$ 792,377	\$ 801,177	\$ 801,177	\$ 813,877	\$12,700
CONSERVATION TRUST FUND								
REVENUE, CTF								
60-310-4020	INTEREST INCOME	\$ 1,853	\$ 909	\$ 120	\$ 2,157	\$ 2,243	\$ 11,500	\$9,257
60-310-4026	LOTTERY	\$ 180,726	\$ 161,738	\$ 176,000	\$ 173,000	\$ 179,920	\$ 190,715	\$10,795
60-310-4350	TRANSFER FROM CAPITAL RESERVE		\$ -		\$ -	\$ -	\$ -	
	CTF REVENUE TOTAL	\$ 182,579	\$ 162,647	\$ 176,120	\$ 175,157	\$ 182,163	\$ 202,215	\$20,052
EXPENSE, CTF								
60-410-5341	BANK FEES				\$ 38	\$ -	\$ -	
60-410-5346	CONSULTING EXPENSE			\$ 20,000	\$ 38,000	\$ -	\$ -	
60-410-5350	MAINTENANCE REPAIR				\$ -	\$ -	\$ -	
60-410-5371	FACILITY REPAIR & DEVELOPMENT			\$ 8,000	\$ -	\$ 108,000	\$ -	-\$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	\$ 16,500	\$ -	-\$16,500
60-430-5371	FACILITY REPAIR & DEVELOPMENT	\$ 101,265		\$ 114,000	\$ 168,770	\$ -	\$ 184,464	
60-460-5352	PROGRAM EQUIPMENT			\$ 18,000	\$ -	\$ -	\$ -	
60-490-5371	FACILITY REPAIR & DEVELOPMENT		\$ 39,000		\$ -	\$ 20,000	\$ 21,710	\$1,710

24 Master Budget

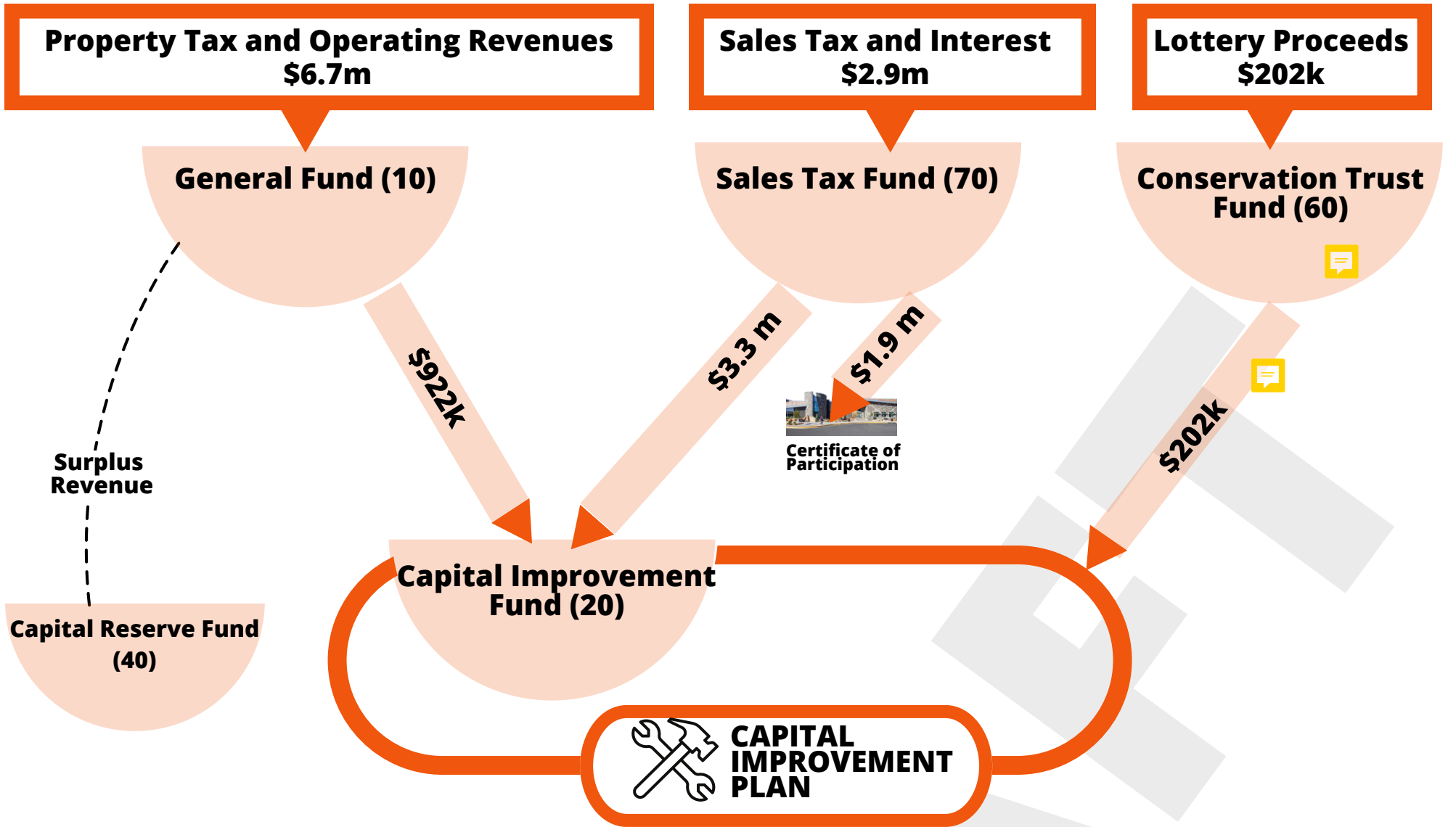
MRD 2024 OVERALL BUDGET		2019 Audited	2020 Audited	2021 Audited	2022 Amended Budgets	2023 BUDGET	2024 BUDGET	23/24 Diff
CTF EXPENSES TOTAL		\$ 106,301	\$ 41,177	\$ 160,000	\$ 278,043	\$ 144,500	\$ 206,174	\$61,674
CONSERVATION TRUST FUND (CTF) SUMMARY								
TOTAL CONSERVATION TRUST REVENUE		\$ 182,579	\$ 162,647	\$ 176,120	\$ 175,157	\$ 182,163	\$ 202,215	\$20,052
TOTAL CONSERVATION TRUST EXPENSE		\$ 106,301	\$ 41,177	\$ 160,000	\$ 278,043	\$ 144,500	\$ 206,174	\$61,674
REVENUE OVER (UNDER) EXPENSE		\$ 76,278	\$ 121,470	\$ 16,120	\$ (102,886)	\$ 37,663	\$ (3,959)	-\$41,622
BEGINNING FUND BALANCE		\$ 46,234	\$ 122,512	\$ 243,982	\$ 260,102	\$ 157,216	\$ 194,879	-\$65,223
ENDING FUND BALANCE		\$ 122,512	\$ 243,982	\$ 260,102	\$ 157,216	\$ 194,879	\$ 190,920	-\$3,959
SALES TAX FUND								
REVENUE, SALES TAX								
70-310-4005	SALES TAX PROCEEDS	\$ 1,843,048	\$ 1,988,673	\$2,315,018	\$ 2,569,670	\$2,672,457	\$ 2,802,500	\$130,043
70-310-4020	INTEREST INCOME	\$ 80,239	\$ 55,689	\$ 900	\$ 20,000	\$ 20,000	\$ 154,130	\$134,130
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	\$2,692,457	\$ 2,956,630	\$264,173
EXPENSES, SALES TAX								
70-410-5341	BANK CHARGES	\$ 2,000	\$ 5,100	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$0
70-410-5371	FACILITY REPAIR				\$ -	\$ -	\$ -	
70-410-5383	LEASE PURCHASE	\$ 1,911,075	\$ 1,906,225	\$1,910,625	\$ 1,908,625	\$1,907,125	\$ 1,908,625	\$1,500
70-410-5398	TRANSFER TO CIF AND CRF						\$ 3,288,784	
70-420-5378	FURNITURE, FIXTURE & EQUIPMENT				\$ -	\$ -	\$ -	
SALES TAX EXPENSE TOTAL		\$ 1,913,075	\$ 1,911,325	\$1,912,625	\$ 1,910,625	\$1,909,125	\$ 5,199,409	\$3,290,284
SALES TAX FUND SUMMARY								
TOTAL SALES TAX FUND REVENUE		\$ 1,923,287	\$ 2,044,362	\$2,315,918	\$ 2,589,670	\$2,692,457	\$ 2,956,630	\$264,173
TOTAL SALES TAX FUND EXPENSE		\$ 1,913,075	\$ 1,911,325	\$1,912,625	\$ 1,910,625	\$1,909,125	\$ 5,199,409	\$3,290,284
REVENUE OVER (UNDER) EXPENSE		\$ 10,212	\$ 133,037	\$ 403,293	\$ 679,045	\$ 783,332	\$ (2,242,779)	-\$3,026,111
BEGINNING FUND BALANCE		\$ 3,317,938	\$ 3,328,150	\$3,461,187	\$ 3,864,480	\$4,543,525	\$ 5,326,857	\$783,332
ENDING FUND BALANCE		\$ 3,328,150	\$ 3,461,187	\$3,864,480	\$ 4,543,525	\$5,326,857	\$ 3,084,078	-\$2,242,779
GENERAL FUND ENDING BALANCE								
GENERAL FUND		\$ 4,201,671	\$ 2,276,232	\$2,861,449	\$ 3,084,569	\$2,951,269	\$ 2,923,346	-\$27,923
CIF FUND END BALANCE		\$ 1,050,162	\$ 313,350	\$ 72,832	\$ 324,579	\$ 324,579	\$ 326,729	\$2,150
CAPITAL RESERVE FUND END BALANCE		\$ 329,983	\$ 728,042	\$ 792,377	\$ 801,177	\$ 801,177	\$ 813,877	\$12,700
CTF END BALANCE		\$ 182,579	\$ 243,982	\$ 260,102	\$ 157,216	\$ 194,879	\$ 190,920	-\$3,959
SALES TAX FUND END BALANCE		\$ 1,923,287	\$ 3,461,187	\$3,864,480	\$ 4,543,525	\$5,326,857	\$ 3,084,078	-\$2,242,779
TOTAL BALANCE ALL FUNDS		\$ 7,687,682	\$ 7,022,793	\$7,851,240	\$ 8,911,066	\$9,598,761	\$ 7,338,950	-\$2,259,811
GENERAL FUND								
TOTAL EMPLOYEE WAGES						\$2,725,777	\$ 2,834,157	\$108,380
PERSONNEL EXPENSES				\$2,421,879	\$ 2,893,686	\$3,540,660	\$ 3,802,988	\$262,328
CAPITAL				\$ 223,907	\$ 677,761	\$ 545,426	\$ 1,286,272	\$740,846
OPERATIONS				\$1,038,781	\$ 1,412,565	\$1,544,742	\$ 1,679,514	\$134,772

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



2024 MRD Budget

Cash movement among five funds, with year-end aggregate fund balance.



ENDING FUND BALANCES

GENERAL FUND (10)	\$2,923,346
CAPITAL IMPROVEMENT FUND (20)	\$326,729
CAPITAL RESERVE (40)	\$813,877
CONSERVATION TRUST (60)	\$190,920
SALES TAX (70)	\$3,084,078
	\$7,338,950



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.

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	unfunded *	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	Capital Campaign	\$ 10,000	40-310-4022
	TOTAL YEAR (Existing Plan)	\$ 1,417,041	
	* see chart versions A & B in Budget Transmittal		

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.

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.

~~**What you see in looking at the CIP spreadsheet** Projects and improvements have been listed in one, current year segment, and in a second, 7-year segment. Funding estimates by year are subtotaled, as are estimates by annual and cumulative 7-year block. Projects have been accounted for from the MRD's "existing" CIP—those projects that MRD staff and board have previously or additionally now identified, and the Master Plan CIP—those projects that PROS Consulting and Logan Simpson identified and provided cost estimating and recommended timing.~~

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 version B of the 2024 budget includes that. Version A does not include it.

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

**ADDITIONAL BUDGET PROPOSALS, 2024
October, 2023**

Revenues

Facility Rental Fee Revisions

After conducting the Cost of Services project, the strategy in 2022 was to address the top end of the level of investment continuum. Staff has continued that within the Strategic Plan in 2023, as well as continues to monitor it as needed in 2024. Focus is toward continuously decreasing the district subsidy of programs and services that fall into the service categories on the upper end of the continuum: Resale, Rentals, Private Lessons & Activities. The facility rental program took a strategic shift in 2022, improving recognition of the impact of a group's size on a space.

ACTIONS:

- 1) Strategic plan committee conducts a thorough review of rental fees and recommends changes. It is not anticipated that any change in rental fees will result in a significant change in actual revenues. (This was completed on 10.24 and resulted in a very few minor revisions which we can share with the board on request.)

Expenses

Personnel

In 2023, the Board approved of an outsourced, professional and comprehensive classification & compensation study for the MRD's 29 full time staff, which would lead to specific recommendations to MRD regarding appropriate salary ranges for the District's job classifications based upon the study results. The request and need for the plan was identified through the 2021 Comprehensive Parks and Recreation Master & Strategic Plan, rising to priority through the 2023 Strategic Plan. The approved study called for: conducting a comprehensive compensation survey to determine external pay equity of the positions in the study/analysis utilizing the existing job descriptions MRD provides as the basis for the study; recommending updates to the current base compensation structure and pay ranges for each position based on internal and external equity considerations; evaluating positions and/or employees falling outside of the newly established or updated ranges and exploring options for responding to these situations; and assisting the MRD with updating the existing compensation policy with current guidelines and procedures. Ultimately, the selected firm, JER HR Group, used and provided 9 pay comparison sources, most of them Parks & Recreation CO Special Districts. Over the past three years the MRD has more frequently used many of these same special districts within its "benchmarking" coalition for many operational comparisons.

In September, JER HR Group provided the preliminary findings and recommendations, and in October the final, which are available under separate cover and have been submitted and reviewed by the Admin Committee.

The key findings can be summarized here:

- 1) Pay adjustments are recommended to be made to varying degrees across positions; percent variance to the midpoint of new recommended mid-points are an average of nearly 10%; those are recommended to be split across two years. In 2024 the budget impact is approximately \$143,119, and benefits account for another \$25,000 for a total of \$178,000.

- 2) Previous to the study, district staff and board input had identified numerous gaps and overlap alike in the job responsibilities of the Facilities Manager and the Recreation Manager, and we had awaited an opportunity to create an actionable plan to help reconcile this. During the study, and the analysis of job descriptions and organizational structure, the consultant also called attention to this and was able to show examples of how the MRD might capitalize. By using and combining these two processes, we are recommending a slight restructure of positions into Operations Manager / Deputy Director, and Facilities & Programs Manager. The pay adjustments necessary to complete this move are already figured into the analysis and recommended salary adjustments without being a separate package. Again, the full class and comp study findings are included for full review.
- a) The specific details of position pay will be recommended in the second budget draft in November, as the executive team has not yet fully figured and reconciled the precise pay allocations across all recommended positions (action item 1, above) until after the Board approves of the general plan.

Position Conversions

Enhanced service levels continue to be desirable, continuing the trends and initiatives of the past few years to increase, improve, and shift jobs to meet demands for new services, meet regional and national standards in parks and recreation operations, improve processes and systems, and increase employee retention, job satisfaction, and professional growth and development. The 2022 Comprehensive Master and Strategic Plan specifically called out the needs to increase programs in several key program areas. Two positions which are currently part time and seasonal are recommended to be upgraded to full time, and both already have existing job descriptions.

Youth Enrichment Program (includes After School and Summer Enrichment Program PLUS) Recreation Leader – Enrichment

Additional wages	\$ 11,600
Benefit package	\$ 14,976
FFE	\$ 2,500
TOTAL	\$ 29,076

In the 2023 budget, an \$8,000 package was added to aid in Enrichment’s staffing. To quote last year’s proposal, the intent was “is to expand funding to fill the position with someone who will not just maintain the programs, but will pursue growth opportunities within youth enrichment. These could include full day summer programs, special interest camps, school break camps, larger enrollments in the Summer and After School Programs, etc.”

The programs revenues in 2023 are already \$13,800 above last year’s \$52,000 revenues, and with another quarter of ASEP to go. Total ’23 revenues are anticipated to be 46% higher than last year, \$24,000 total. Revenues are budgeted to rise another \$4,900 in ’24, another 6.5%. This rapid growth is due to several factors, but is only possible with the staffing investment.

- Capacity was increased in SE from 80 to 105, a 31% increase.
- Capacity in ASEP rose from 40 to 50, a 25% increase.

We are meeting greater demand, and there is more to meet. Waitlists still remain in all age groups and sessions. We are at maximum capacity with this level of staffing, unable to meet additional demand by expanding programs or creating new ones. Currently, Shelly Hubbard, Program Leader – Enrichment, is reaching her maximum hours or going over them most pay periods. I project her year-end total to be 1500 hours, 0.72 FTE, just below a Core Staff 0.75 FTE. A Middle School After School Program (MSASP) is a grant funded pilot program this fall, which if it succeeds should ultimately be under the Program Leader – Enrichment. During the pilot program this fall, it will be administered by Jeremy because it is not within the capacity of the PT Program Leader – Enrichment position. That is not sustainable.

The landscape for program growth is fertile, and can go beyond the summer and afterschool programs. We need to fertilize by fortifying the structure from which enrichment programs can grow. Additional needs within MRD exist, as well as new opportunities. Homeschool PE and the many micro camps previously run by Csilla Rodriguez are homeless. School break camps and day programs for non-school days are possible. Additional special interest programs and family enrichment are other opportunities. The Unify Montrose childcare project has also presented potential additions to the out-of-school landscape, as a current potential primary project involves growing these programs in various ways.

Additionally, the Recreation Manager is administering the Summer and After School Enrichment programs. That is not sustainable either. If there is added a true FT Recreation Leader position, there will be more ability to hire and train the right candidate, as well as to better integrate them into MRD. A strong candidate will lead the programs under the direction of the Recreation Coordinator – Youth Programs, who would then supervise two Recreation Leaders. After a transitional period, the administration of enrichment would be removed from under the Recreation Manager. Moving to a FT position does not solve everything, but it puts in place a system that can continue to grow. It simply cannot continue to grow under its current constraints. Returning to the fertilizer analogy, it needs to be repotted into a larger pot. To put it in financial terms, here are the revenues and FT staff investment as compared to revenues of major program areas. Fitness and Aquatics are excluded because much of their respective revenues are ties to memberships. Both of those programs have a Coordinator and Leader, too.

	Revenue	Coordinator	FT Leader	PT Leader	\$/FTE
Adult	\$ 108,445	1	1		\$ 54,222
Youth	\$ 125,022	1	1		\$ 62,511
50+	\$ 82,010	1			\$ 82,010
Enrichment	\$ 80,908			0.75	\$ 107,877

Cost impact: To raise the position from 1500 hours to FT 2080 hours, at \$20/hour, is \$11,600 + benefits, which at an average of 36% of FT salary is \$14,976, totaling \$26,576. The difference in revenue from '22 to '24 is \$28,908, a net of \$2,332, which only accounts for Summer Enrichment/ASEP. All additional revenue from MSASP or other programming will be on top of this.

Current Hours	FT Hours	Difference in hours	Wage	Total Wage difference	Benefit Cost (36% wage average)	TOTAL COST
1500	2080	580	\$20.00	\$ 11,600	\$ 14,976	\$26,576
2022 Enrichment Revenues	2023 Enrichment Revenues (est)	2024 Budgeted Revenues			Difference '24/'22	Net value
\$ 52,000	\$ 76,000	\$ 80,908			\$ 28,908	\$ 2,332

This table accounts only for Summer/After School. All additional revenue from MSASP or other programming will be on top of this.

Parks & Facilities Maintenance is proposing to add a new full time position, the Park Maintenance Technician. The Park Maintenance Department is proposing to convert one parks maintenance assistant position from part-time into a full time position. Current staffing consists of 4 part-time staff members, and the Parks Maintenance Supervisor. With the conversion of this position, we would then have 3 part-time maintenance assistants, and two full time staff members. Based on high staff turnover, and/or lack of candidates, the Parks Maintenance department is looking for more consistency of schedule and dependability with work with this new position.

The Parks Supervisor coordinates park projects, updating parks policies and procedures, developing staffing plans, directly responsible for and making sure all work orders and requests are scheduled and completed. Additionally the supervisor is responsible for pesticide applications for weed mitigation outside of turf areas and playground inspections.

Along those lines, the new position will assist the parks supervisor with pesticide applications for turf weed mitigation on all turf areas, turf maintenance management, parking lot and program striping, and setting up and taking down special events. This will also include fleet and equipment maintenance on all existing assets, and maintenance of all existing soft surface and hard trails. Since we already have dedicated funding for the part-time position, an additional expense for compensation and benefits package will need to be included for the 2024 budget.

Staff	Estimated Hours Worked/Year	Hours Worked Jan-July 2023
Park Supervisor	1920	951.08
Maintenance Assistant #1	986	1063.48
Maintenance Assistant #2	870	405.19
Maintenance Assistant #3	870	207.69
Maintenance Assistant #4	870	74.5
Total Annual Hours Worked	5516	2701.94
Current situation		

Park Maintenance Schedule	Estimated Hrs
General Maintenance	2447
Turf Management	2976
Irrigation Systems Maintenance	241
Playground Maintenance	157
Horticulture Maintenance	964
Athletic Field Maintenance	
Total Estimated Annual Hrs	6785

Additional Wages	\$22,013
Benefit Package	\$14,976
FFE	2,500
Total	\$39,489

Work Hours gained 1,269 per year

END

EXECUTIVE DIRECTOR'S REPORT, October 2023

Finance

September marks 75% 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 \$192,343, 106% revenue collected by the end of the ninth 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 99.8% of the budget, at \$2,691,468. Specific ownership is slightly behind that at 80% collected, for \$306,470. MURA has met 88% of its budget goal, at \$32,673. Interest is 539.6%, at nearly \$137,000.

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.


Special Projects – Open and underway

Accreditation: many project documents have been prepared, including scope, timelines, responsible teammembers, 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.

All Points Transit: A regular stop has been added (changed from a Flex) and a regular route to and from the CRC. The bus will stop at the CRC between :45-:55 and :15-:25. The stop zone is along the yellow curb zone, preferably at either of the two accessible curb cuts. A new, dual-sided sign will be installed to note the stop. The MRD will also promote the stop. A few of thos promo points include: With stops every 30 minutes, the route is designed to be beneficial for students, allowing reliable and easy transportation to the CRC after school. The designated zone with accessible curb cuts ensures ease of boarding for all riders, including seniors and those with ADA needs who will find the stop a safe and comfortable option for accessing various wellness and social activities.

Top 10 Benefits of the New Bus Stop at The Montrose Community Recreation Center!

1. Easy Access: Get to The Montrose Community Recreation Center effortlessly, anytime!
2. Save Time: Quick and frequent stops mean less waiting and more playing.
3. More Fun: With easier travel, you'll never miss an event or program at The Montrose Community Recreation Center again.
4. Go Green: Help Montrose breathe easier by reducing car emissions.
5. Less Traffic: Say goodbye to parking woes and traffic jams around The Montrose Community Recreation Center.
6. Budget-Friendly: Save on gas money for fun at The Montrose Community Recreation Center!
7. Community Vibes: Ride with neighbors and make new friends on your way to The Montrose Community Recreation Center.
8. Safety First: A safe and secure way to get to all your activities.
9. Shop Local: Extend your trip to visit nearby stores and cafes.
10. All Are Welcome: Our accessible stops ensure everyone can ride comfortably.

 Let's build a better Montrose together. See you at the new bus stop at The Montrose Community Recreation Center!

DOLA Summer Pools grant: We finalized this grant and submitted for the full reimbursement from DOLA of \$2,137. We actually spent \$3,309 to train 28 individuals in Lifeguard Training and Lifeguard Instructor. We hired / promoted 24 of these individuals into lifeguard positions, and several are older adults. The MRD paid those individuals who we hired for their actual training time, in addition to paying for their Red Cross certifications.

Division Reports

Admin

We're continuing work on the ADA 'violation claim'. We're confident that there have been no violations as claimed.

Page | Mari, Jeremy & Bo continue to manage this closely.

2

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.

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.

The City issued the RFP for Baldrige Regional Park Master Plan on October 3, and bids are due by November 6, 2pm.

Professional conferences were hugely successful, with staff gleaning much information and making great connections with vendors and professionals across the state and country. National themes continue to build upon Diversity, Equity, Inclusion and Access. Keynotes at NRPA helped focus professionals on the personal biases carried, and strategies to improve inclusive organization and personal responses.

Fitness / Outdoor Recreation – John

In September, our outdoor recreation department ran its first youth intro to archery course after Gene, Miller, and John got certified as Colorado Parks and Wildlife Field Archery Instructors. The course filled up with 10 participants and we had amazing weather for all three sessions. We will be looking to continue these courses throughout the winter at the Field House. We also began running a fitness/weight lifting class for Vista High School over at Flex Rec. Since Vista does not have a physical education department, Flex Rec is providing students that register with a place to gain experience with functional training and decrease the time they spend sedentary. Gene and John have also been assisting Danielle Musser with the Adaptive Fitness Training program on Friday evenings. We have had between one and three participants participating regularly and hope to see the program grow in October and November with the end goal of potentially having a group that participates in Special Olympics Powerlifting.

AQUATICS – Liz

September began with putting the final touches on cleaning the pool areas. This was followed immediately with the loss of 4 key daytime Lifeguard staff, which resulted in us having to make the tough decision to reduce hours and close from 12-4 on Mondays, Tuesdays, Thursdays and Fridays. James and Liz spent several hours serving as both Lifeguard, Lead Lifeguard and Swim Instructors during this time. A lifeguard class was scheduled for the end of September. We had 14 candidates pass the initial swim test. Of those, 9 completed 20 hours of online training, and three days of in water practice, and were hired on as MRD employees. This is the largest number of successful Lifeguard candidates we have had in one class since pre-covid. Full operational hours were achieved by 10/4. The 3 week reduction of hours definitely affected our participation numbers. We also recertified another 6 Lifeguards for an additional 2 years. Swim lessons started up again, with a total of 77 participants for the September sessions. There are 4 children signed up for the new Adaptive Parent/Tot Swim class offered this fall.

Also Liz heads up the intern program through Vista Charter School, has received some exceMonday - Beginning October 16 - Thursday 12:40-2:00 pm. She received additional training on coordinating intern programs, and kicks of the "World of Rec" program on October 16th.

The first 3 weeks the Vista teacher will be conducting a Rec Professionals Cadet program. This is similar to the curriculum she uses when placing Vista Students in the elementary school as teacher's assistants. The focus will be on helping students become familiar with different MRD programs and facilities, appropriate dress and language, punctuality, and speaking skills. During this time, has set up brief 10-15 minute conversations with each area or division leader (Admin, Fitness, Aquatics, Maintenance, Sports, Youth, 50+, etc.) for the emtire group. After the initial 3 weeks, students will be assigned to different areas.

Keys to a Successful Intern Program:

- Assign students a specific project that they have some ownership in. For example, in Aquatics, we will most likely have them assist with program data entry, social media design, and surveys with program participants. Explain how this project fits into MRD's "big picture"
- Solicit feedback and communication.
- Allow some self directed learning..
- This generation - Gen Z - has a desire to contribute to the world. Help them understand how their work supports our mission- to FUNdamentally improve lives by building community in fun and engaging ways, and by providing excellent parks and recreation facilities, and services.
- Provide Perks – students receive a facility membership for the semester. Other: invite them to lunch, meetings, special events, etc.

There is a maximum of 8 students total. Only students with the best potential for success will be selected. We are looking at setting up a Google classroom in order to communicate with students about upcoming events, opportunities, and areas to provide consistent feedback.

Final Presentation: The students would like to present to our **BOD on December 14th**, a presentation summarizing their experience. This may also be done at an All Staff, or Coordinator's meeting.

YOUTH – Abby/Miller

The fall youth soccer season began August 28th and games began on September 9th. Games are on Thursday evenings and Saturday mornings. This season we have 475 kids, ages Kindergarten through 8th Grade, registered through MRD and divided up into 48 different teams. We have also have six teams from Ouray County Soccer Club playing in our league and have had teams from Silverton and Telluride come down for some double headers.

Our Intro to Flag Football clinic was run on three separate Mondays in September. We had a full class (15 kids) enroll, and it was a very successful program. Right now we just run one session of this clinic the entire year, so adding a couple sessions throughout the year may be an option going forward.

Gene and Miller hosted the first Intro to Archery clinic, and it was a huge success! This program was also full with 10 kids and was run at Cerise Park. Several soccer parents stopped us to ask if there would be any more sessions. At this point we are looking at doing one every other month or so, depending on space in the Field House and weather. This first clinic focused on archery form, safety, and safe competition.

We have two instructors for Home School PE, and that program will begin in mid-October. We have been working with Jeremy, Lisa, Justin, and others to determine the pay structure for the instructors.

Fall basketball and indoor soccer will be starting the last week or so of October, so as outdoor soccer wraps up we are preparing equipment and reviewing rules for both of those sports.

YOUTH ENRICHMENT - Jeremy

Quarter 2 of the After School Enrichment Program began with 47 of 50 spots filled. We seem to be in a sweet spot here at the moment. Capacity was raised to 50 in Quarter 1, and we had 51 students (we let the 1 waitlisted child into the program), and we're at 47 this quarter. Daily attendance M-Th is 42, up from 28 last school year. This 50% attendance rise has necessitated some adjustments in the schedule that are still being worked through.

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The Middle School After School Program is set to begin October 9th. Grant funded through December, this pilot program is taking shape quickly for a promising future. Recruitment resulted in three very strong candidates being hired to co-lead the program, collaborating on activity schedules, responsibilities, and integration into MRD's facility and program schedules. It has been a joyful experience to lead their discussions and to see the three of them bring their individual energies and talents together for a common purpose. Program registration opened 10/3, and there are 3 students enrolled as of 10/5. The program has been marketed directly to the MS principals, as well as our typical social media and newsletter channels. It is anticipated that enrollment will pick up within a few weeks of the program's start.

FACILITIES OPERATIONS – Justin

- We have hired 3 new CSRs who have flown through their training packet and are in our regular rotation at the front desk.
- We have been trimming hours of PT staff as we have fewer patrons in the facility this time of year as expected.
- We are excited to have Kellie Wolff as our new Field House Leader. The position has been vacant for well over 6 months. Kellie will be based at the field house but she will spend a fair amount of time at both Flex Rec and the CRC.
- CRC Memberships were down by 38 primarily due to 3 month memberships expiring at the end of the summer (-64). YTD we are 1,147 memberships ahead of September 2022
- In the upcoming month facility staff will focus on developing a marketing campaign and timeline to increase visits and memberships at Flex and the CRC. The goal is to make the CRC the first place people think of when the weather starts getting colder.
- Facilities and Rec Programming staff will be coordinating more closely over the next weeks as both youth and adult programs begin to move indoors at the FH and CRC.

GRANTS & DATA METRICS – Astro

Passes Held: **7,319 in September 2023** up from 7,275 in August 2023; compared to 6,216 in Sept 2022

Avg Weekly Revenue Day Pass: **\$3,652 in September** down from \$5,590 in August 2023; compared to \$3,659 in September 2022.

Weekly visits: **18,126 CRC visits in September** 2023 compared to 16,213 in August 2023; compared to 17,110 in September 2022.

People per hour: **55 in September 2023** down from 66.2 in August 2023; compared to 49 in September 2022.

Child Watch Visits: **201 in September 2023** compared to 301 in August 2023; compared to 317 in September 2022.

Child Watch annual passes: **63 in September 2023** compared to 66 in August 2023; compared to 64 in September 2022.

Climber certifications: **259 in September 2023** compared to 259 in August 2023; compared to 151 in September 2022

CRC rental: **\$2,653 in September 2023** compared to \$1,285 in August 2023; compared to \$1,613 in September 2022.

FH rental: **\$1,014 in September 2023** compared to \$3,060 in August 2023 ; compared to \$1,790 in September 2022.

FLEX REC: Dual Unlimited: 6; Unlimited 5; Limited: 14; 3 month: 10; CRC add on: 12; Maslow: 1; punch pass: 7

Total paid memberships: 48

Data and eval: (Astro, continued)

Grants:

Reapplied for \$5,000 from CHFA for FFAM after being denied last cycle. Revised the application based on feedback from CHFA grant administrator.

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Continued to pursue energy audit grant or financing through the CO State Energy Office. The most promising lead is the Energy Performance Contracting. We spoke with the large energy company Schnieder to further gauge the appropriateness. The Public Building Electrification Grant also opened that will provide between 50-75% of energy audit costs. Working with Facilities and Maintenance managers on how to proceed.

Connected with the Western Colorado Community Fund regarding outdoor recreation funding for the MRF/MRD or the new regional collaboration and evaluated MRD need this year. Elected not to apply this year until the MRD/MRF determine the community need and structure for fee assistance for outdoor recreation programs.

Updated Grant Tracker and identified potential grants for future capital projects, including Maybelle Hughes Trust as the next grant submitted in October.

MRF: Continued outreach for the FFAM program and general fee assistance through the Northside Clinic board meeting, making contacts with the head MCSD social worker and principal of Black Canyon High school. Began training MRF board member Terri Simon on grant writing. Begun work with MRF board to determine steps and pros and cons of applying for 501c3 status--to be presented to MRF for vote.

Data:

Presented FFAM results through August to the MRF board:

73 individuals

25 households

.88 average visits a week (excluding closures) per individual

.97 when excluding 9 outliers with average visits of below .3 per week

491 visits

at same rate would be 3358 total visits per year

\$11320 spent would be average cost of \$3.4 per visit.

23 out of 73 individuals are at .6 or less visits per week

31 out of 73 individuals at .7 or less per week

45% Latino

55%White

Continued work on audit of what is required to meet CAPRA Recreation and Evaluation Sections. Both sections should be able to be completed by June of 2024. Will use results to begin working group meetings on both sections by November.

Other:

Convened second meeting of the Uncompahgre Regional Outdoor Recreation group with facilitation support from Civic Canopy. Colorado Canyons Association, OuterRange, Voyager, Friends of Youth and Nature, and Nature Connection.

Assisted with outdoor recreation program planning establishing ice climbing and snow safety trips in conjunction with forest service and RSP.

Attended the CPRA conference and presented on the MRD/MRF fee assistance program.

Adults – Matt

As the weather and leaves change so does the adult sports world. We are wrapping up the kickball season with a championship tournament in early October. This season we had fewer teams than last year and I attribute that to adding the fall softball league as some of those players do not want to play every night of the week.

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6 The first-time fall softball has been a huge hit with the players. They are enjoying the extra season and not having to drive to Delta to play, although many of them still do. I see this becoming an annual program for us and already have plans to make a few tweaks to improve it for next year. We currently have 17 men's and 11 coed teams participating. Playoffs are just a few short weeks away and then we will be moving inside till Spring.

Volleyball has been another strong program, however we are seeing more coed teams which has hurt the women's 6v6 division, causing us to drop that for this season.

We are gearing up for a very busy time with 3 sports getting ready to start in the next few weeks so Jarrod and I are very busy.

In the Board meeting I presented some of the new demographics that we are collecting to evaluate program user groups and how we can continue to best serve them for our current programs, as well as developing future programs.

END – see 50+ separate / next

50+ Report – September 2023

Cindy Marino

Blue Sage Center for the Arts – Chautauqua Performer

Katie Knutson portrayed Rachel Carson, an American biologist well know for her writings on enbironmental issues. Carson’s prophetic *Silent Spring* (1962) became a best seller, creating worldwide awareness of the dangers of environmental pollution.

Pickleball Social at Riverbottom Park Shelter and Hockey Rink Courts

We have a pickleball social committee who schedules events for players to get together. On September 10, around 70 players gathered at Riverbottom Park for food, games and pickleball! Our pickleball socials provide a nice opportunity for players to socialize off of the courts. We set up pickleball nets inside the hockey rink which was MRD’s first outdoor pickleball venue back in 2012 when pickleball began here. It was an evening of food and fun prior to the rain and lightning coming in.

We completed 8 trips in September. I have Jarrod helping drive and lead trips along with two other drivers, Sheri Smyth and Mary Kini.

Horseback Riding Crested Butte

I’ve been avoiding tours to Gunnison/Crested Butte for 2 years due to the construction in Little Blue Creek Canyon. This year I ventured back again. We took a horseback riding trip on September 5th. The construction information on the website said that there are long delays of 1 to 2 hours. I scheduled for us to leave early, made arrangements for a possible late arrival, and took my chances on getting through in time for our ride. We had a 23 minute wait going and a 9 minute wait coming back. People enjoyed their ride!



True Grit Walking Tour – Ridgway

The Ridgway Western Heritage Society offers 1 hour True Grit tours in downtown Ridgway. I took one group in September and plan to take a second group in October.

Birdbanding – Ridgway State Park

Bird banding happens each September for two weeks and is part of the Audubon's national research. The park hosts school groups and other groups during bird banding.



Dinner and a Walk

We enjoyed dinner at Pomona Brewing followed by an evening stroll at Taviwach Park. We are eating at a different restaurant each month from August to November followed by a leisurely stroll.



Local Business Tours -TEI Rock Drills and Wild Horse Wine and Whiskey Bar

TEI Rock Drills manufactures large to extra small drills for use in a variety of settings. They sell nationally and internationally. Wild Horse Wine and Whiskey Bar is located in the old Tiffany Etc. building. They serve wine, whiskey, and beer. They have charcuterie and cheese boards. The couple, Scott and Juli Mijares, are the owners and sole employees. They are open Wed – Sat.



Scenic Drive Colorado National Monument

We took two buses of participants on a tour of the Rim Road at the Colorado National Monument. Time was spent at the Visitor's Center and then checking out overlooks. We had lunch in Grand Junction afterwards.

Fall Color Hike

We took a fall color hike on Grand Mesa on the Rim View Trail. Colors were at their peak.



Old Spanish Trail tour

We took a guided tour (through Fort Uncompahgre) of the Old Spanish Trail. We took 26 participants.

Premier World Discovery Tours – We hosted a Zoom meeting with a Premier World Discovery agent to tell us about upcoming tours. There were 7 who attended. Greece, New York City and Alaska were highlighted.

Montrose Newcomers and Neighbors Group began meeting monthly at the Senior Center starting in September. They welcome newcomers to the area and take people on local tours to get to know Montrose.



**Notice of Regular Meeting of the
Montrose Recreation District (MRD) Board of Directors
Thursday, September 21, at 11:30am
Montrose Community Recreation Center
16350 Woodgate Road
Montrose CO 81401**

I. Call to Order, Roll Call – meeting was called to order at 11:32

In attendance: Director Barb Sharrow, Director Ken Otto, Director Christina Files, Director Allison Howe (on Google). Director Megan Maddy joined the meeting at 11:36am. (Allison left the meeting at 12:30pm)

II. Open Forum: Call for Public Comment (limit of 3 minutes per person). There was no public comment

III. Staff Recognition:

- a. **Anniversaries:** Wade Ploussard, 16 years. Mari Steinbach, 4 years; Astro Ball, 1 year.
- b. **New Employee Introduction/Announcement:** Quentin Timmerman, Maintenance Technician, Laysa Quijano, Customer Service Representative Lead.
- c. **Employee Awards:**
 - i. Core Staff of the Month - Justin Mashburn
 - ii. Part time Staff of the Month – Rebecca Reichard

IV. Receipt of Annual Audit

- a. Don Moreland, CPA presentation
 - i. The audit was for the year 2022. Financial statements were presented which shows the overall activities for the district. There is a remarkable difference between 2022 and pre COVID levels of finances. Dues from Government are primarily City of Montrose Sales Tax receipts. Total assets include land and facilities. Certificates of participation show payments are made in a timely manner. Net position is the District's ownership of its assets. Don's assessment is that the District is in an excellent financial position.
 - ii. Statement of activities includes expenses and revenues of program activities. Charges for fees and services are counted as revenues and are up from 2021. Earnings on investments have increased from 2021.
 - iii. Statement of revenues shows revenues and expenses of the District. Total revenues are up from 2021. Property taxes brought in additional revenue. The CRC revenues were up considerably from 2021 as well. Interest income has increased. Expenditures have increased but revenues are over expenditures.
 - iv. Financial statements. Capital Assets and depreciation reports were presented.
 - v. Administrative Expenses include employee expenditures and insurance costs. Recruitment is also included in this cost.
 - vi. Director Megan made a motion to accept the 2022 audit, Director Barb seconded the motion. The motion passed unanimously.

V. Staff Report

- a. Recreation Programs – Adults (Matt, Cindy, Jarrod)

Matt and Jarrod presented on Adult Programs. 2023 January through September numbers were presented. Winter Season Basketball has 155 players, Indoor Soccer had 318 participants. The Spring season brought 209 volleyball players and Softball brought 447 players. 2023 summer season saw 980 softball players with 323 games played in 10 weeks. 2023 Fall Season; volleyball had 126 players. The Softball season is new for Fall and has 377 players. Kickball had 135 players. Totals: 2747 Players, 1147 Games with 19 officials. 36 dozen softballs were used.

Still to come; 3X3 basketball, dodgeball and indoor soccer. Indoor soccer has teams from Grand Junction and Gunnison as well as Montrose.

Demographics are now being calculated including male/female, ethnicity and age.

Challenges: Field Space, keeping fields in playable condition, lack of maintenance staff to cover field prepping, available times for adults to play, updating and training officials, getting people to realize programs are for fun and activity (participants can take games too seriously), players not knowing the rules, getting officials and scorekeepers (people don't like getting yelled at for low pay) as well as needing additional indoor space.

Highlights; new Fall Softball Program, hiring a field prep worker for summer and fall seasons, getting more supervisors who know the rules, staff we have are reliable and available, storage areas are organized and well stocked.

VI. Committee Updates and Assignments

- a. **Exec. Committee of Board** (Board: Christina, Alli. Staff: Mari, Jeremy) Did not meet this month
- b. **Administrative** (Board: Alli, Barb. Staff: Mari, Jeremy, Debby, Lisa) Did not meet this month
- c. **Foundation** (Board: Megan, Barb. Staff: Mari, Cindy, Astro, Debby) Director Megan reported that the Triathlon is on September 30 and registrations are strong. \$1,500 in fee assistance has been given out by the Foundation, not including the new FFAM program which has given out around \$11,000. Capital Project funding was discussed after the Foundation meeting and may be discussed further at the next meeting. Director Barb reported that she was surprised at the low amount of funds that the Foundation has in the bank. She stated that more fundraising could be done. ED Mari stated that eagerness and readiness of the Foundation is there but the MRD and MRF could collaborate more closely for the capital needs. Director Megan stated a project needs to be decided upon to fundraise for while at the same time realizing that this is not a wealthy community when asking for funds. Director Barb stated that there are a lot of good projects going on with the foundation that are very time consuming. Director Megan stated it is important to ensure board volunteers are appreciated. Director Barb stated there is a lot of room for growth.
- d. **Growth** (Board: Ken, Suzi. Staff: Mari, Liz, Justin, Miguel) Did not meet this month. Director Ken asked what next steps are. ED Mari stated this committee is not designed to meet monthly but is used to help prioritize staff recommendations for CIP. This committee has served as an advisory group for plans, such as the Comprehensive Master Plan.
- e. **Finance** (Board: Paul, Alli. Staff: Mari, Jeremy) Did not meet this month as the reports from the City have not been delivered to the MRD yet.
- f. **MURA** (Board: Alli) Mari reported that MURA met yesterday but Director Allison was not able to give a report as she left the MRD Board meeting earlier.

VII. Executive Director's Update

- a. Field House Leader was hired after several weeks of recruiting.
- b. There are 12 attendees who are taking the upcoming lifeguard training session so hopefully we can get these people hired and the pool can return to full schedule.
- c. A new pool air ventilation fan was installed so the ventilation system is up and running again.
- d. The full time staff compensation Plan proposal will be presented at the next Board meeting. The consultant contracted to develop the plan is helping revise job descriptions as well as doing a salary analysis. MRD salaries are being compared to other special districts. The MRD HR Generalist will be able to then apply a lot of the information learned from the plan to PT staff as well. The Admin Committee will look at the proposal in October and then give their recommendations to the Board as a whole.
- e. Dry Cedar Creek (the apartment being built immediately east of the CRC) is having an Open House on October 10 and the MRD staff and Board are invited. They have asked to stage some of their equipment on the CRC property, which was granted. There will be 46 residences in the first phase, more will be added.

They are focused on green and recreation space. Discussion of a bridge across the creek from the apartments to the CRC is a future topic.

f. Next week the CPRA conference is taking place in Steamboat and 7 staff e from the MRD will be attending. Presentations will be given by Astro and Justin (on the FFAM Fee Assistance Program) as well as Mari (on Flex Rec).

e. The CRC survey results have come in. There is a summary in the packet. There were 415 responses. Director Christina said there was a lot of good information in the results. Justin reported that the staff will pick 3 strong/common themes and work on them over the next year.

VIII. Approval of BOD Meeting Minutes

- a. Regular Meeting of the Board 08.24.2023 – Director Barb moved that the minutes be approved, Director Megan seconded the motion, the motion was approved unanimously.
- b. Joint meeting of the Growth & Finance Committees 08.22.2023 – Director Ken moved to approve the minutes, Director Megan seconded the motion. The motion was approved unanimously.

IX. Adjourn – the meeting was adjourned at 1:29pm

Next BOD Regular Meeting
October 26 at 11:30am
Flex Rec
1309 Mayfly Drive
Montrose CO 81401