

# 2019 Budget Message

The District will continue to work towards the goals defined in the 2017 strategic plan. In 2019 the District will add a part-time communication and special events position, design and install utilities to a new parks maintenance facility, and work on establishing an even closer relationship with the local chamber.

A large increase in assessed valuation mostly due to increased oil and gas production is viewed as temporary and the funds will be designated for capital purchases and facility maintenance.

Property tax assessment rates will decrease in 2019 likely having a negative impact on 2020 and all future revenue. The District will explore ways to lessen the impact.

Attached, please find the 2019 budget. Please feel free to contact me with any questions, concerns, or suggestions.

Clint Dudley  
cdudley@trpr.org  
Executive Director  
Thompson Rivers Parks and Recreation District

**General Fund****2017 Actual****2018 Estimated****2019 Budgeted**

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	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Revenues</b>			
Athletics	\$144,160	\$141,150	\$138,650
Programs	\$33,000	\$38,893	\$36,400
Parks	\$188,800	\$186,600	\$129,000
Administration	\$1,366,210	\$1,706,744	\$1,913,276
Aquatics	\$38,850	\$50,277	\$23,800
MAC Construction	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$1,771,020</b>	<b>\$2,123,664</b>	<b>\$2,241,126</b>
<b>Expenses</b>			
Athletics	\$250,186	\$303,765	\$331,765
Programs	\$65,679	\$97,458	\$105,510
Parks	\$322,289	\$366,778	\$348,338
Debt Service	\$625,000	\$625,000	\$625,000
Administration	\$415,730	\$635,705	\$758,056
Aquatics	\$90,603	\$109,920	\$68,715
<b>Total Expenditures</b>	<b>\$1,769,487</b>	<b>\$2,138,625</b>	<b>\$2,237,384</b>
<b>Deficit/Surplus</b>	<b>\$1,533</b>	<b>-\$14,961</b>	<b>\$3,742</b>

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<b>Administration</b>	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Revenue</b>			
Property Tax	\$1,017,385	\$1,332,001	\$1,548,876
Specific Ownership	\$78,500	\$99,948	\$90,000
Donations	\$100	\$0	\$250
Miscellaneous	\$6,000	\$1,542	\$1,000
Interest (County Treasurer)	\$600	\$838	\$650
Interest (Investments)	\$750	\$633	\$500
Grant	\$0	\$0	\$0
Proceeds From Capital Lease	\$0	\$0	\$0
Milliken Field House Payment	\$200,000	\$200,000	\$200,000
B&G Club Operations Contribution	\$7,875	\$0	\$13,000
Facility Rental	\$0	\$10,982	
Sale of Assets	\$55,000	\$60,800	\$59,000
<b>Total</b>	<b>\$1,366,210</b>	<b>\$1,706,744</b>	<b>\$1,913,276</b>
<b>Expenditures</b>			
Transfer to Capital Fund	\$0	\$87,000	\$160,000
Salaries	\$160,500	\$201,000	\$245,260
PERA / Retirement	\$6,000	\$6,550	\$6,925
Health Insurance	\$9,957	\$18,000	\$24,000
Workman's Comp Deductible	\$500	\$500	\$1,000
Workman's Comp Insurance	\$9,545	\$5,000	\$6,900
Payroll Taxes	\$12,278	\$15,377	\$19,621
Insurance (Liability)	\$20,000	\$22,000	\$22,000
Board Salary	\$6,000	\$6,000	\$6,000
Board Expense	\$1,600	\$1,682	\$1,600
Capital Purchase	\$0	\$0	\$0

Advertising	\$1,500	\$3,759	\$5,000
Contracted Services	\$8,500	\$35,790	\$30,000
Elections	\$0	\$2,427	\$0
Legal	\$7,000	\$5,668	\$7,000
Office Supplies	\$4,000	\$2,950	\$3,000
Operating Supplies	\$43,000	\$62,459	\$41,000
Travel and Meetings	\$950	\$865	\$2,000
Books and Education	\$3,500	\$11,253	\$9,000
Accounting	\$27,000	\$26,462	\$29,000
County Treasurer Fees	\$15,200	\$20,003	\$20,000
Fees, License, Permits, Dues	\$26,000	\$22,272	\$23,000
Postage & Shipping	\$200	\$156	\$250
Copier Lease	\$8,000	\$6,357	\$8,000
Technology	\$3,500	\$8,395	\$3,500
Office Lease	\$0	\$17,550	\$32,000
Communication	\$9,000	\$11,337	\$11,000
Utilities	\$32,000	\$34,894	\$41,000
<b>Total Administration Expenditures</b>	<b>\$415,730</b>	<b>\$635,705</b>	<b>\$758,056</b>

	<b>Programs</b>	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Revenue</b>				
	Program Registration	\$20,000	\$26,667	\$22,400
	Fitness Registration	\$12,000	\$11,665	\$12,250
	Senior Coordinator Contract	\$0	\$0	\$0
	Special Events	\$1,000	\$561	\$1,750
<b>Total</b>		<b>\$33,000</b>	<b>\$38,893</b>	<b>\$36,400</b>
<b>Expenditures Programs Administration</b>				
	Salaries Admin	\$22,000	\$26,500	\$27,000
	Salaries Fitness	\$15,000	\$30,000	\$31,000
	Salaries Programs	\$9,000	\$0	\$0
	PERA / Retirement	\$900	\$0	\$1,350
	Health Insurance	\$0	\$0	\$0
	Workman's Comp	\$0	\$0	\$0
	Payroll Taxes	\$3,680	\$4,520	\$4,560
	Repair and Maintenance Services	\$0	\$0	\$0
	Repair and Maintenance Supplies	\$0	\$0	\$0
	Operating Supplies	\$900	\$400	\$19,000
	Office Supplies	\$0	\$500	\$500
	Senior Supplies	\$0	\$0	\$0
	Books and Education	\$700	\$95	\$100
	Travel and Meetings	\$150	\$8	\$0
	Communication	\$4,200	\$4,600	\$1,200
<b>Subtotal</b>		<b>\$56,530</b>	<b>\$66,623</b>	<b>\$84,710</b>
<b>Expenditures Programs</b>				
	<b>Programs</b>			
	Supplies	\$2,799	\$13,600	\$5,000

<b>Fitness</b>			
Supplies	\$300	\$2,235	\$2,000
<b>Martial Arts</b>			
Supplies	\$1,750	\$200	\$200
<b>Pre K Programs</b>			
Supplies	\$0	\$500	\$0
<b>Special Events</b>			
Supplies	\$3,800	\$12,500	\$13,000
<b>Community Programs</b>			
Supplies	\$500	\$1,800	\$600
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<b>Subtotal</b>	<b>\$9,149</b>	<b>\$30,835</b>	<b>\$20,800</b>
<b>Total Program Expenditures</b>	<b>\$65,679</b>	<b>\$97,458</b>	<b>\$105,510</b>

	<b>Aquatics</b>	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Revenue</b>				
	Pool (Admissions)	\$25,500	\$28,877	\$20,000
	Pool (Swim Lessons)	\$11,500	\$16,000	\$0
	Pool (Rental)	\$275	\$3,800	\$3,800
	Pool (Swim Team)	\$1,575	\$1,600	\$0
	Concessions	\$0	\$0	\$0
<b>Total</b>		<b>\$38,850</b>	<b>\$50,277</b>	<b>\$23,800</b>
<b>Expenditures</b>				
	Salaries	\$56,250	\$63,000	\$33,000
	PERA / Retirement	\$0	\$0	\$0
	Health Insurance	\$0	\$0	\$0
	Payroll Taxes	\$4,303	\$4,820	\$2,640
	Chemicals	\$4,250	\$3,400	\$3,075
	Repair and Maintenance Service	\$4,000	\$10,000	\$7,000
	Operating Supplies	\$9,500	\$11,000	\$10,000
	Repair and Maintenance Supplies	\$2,500	\$4,700	\$3,000
	Utilities	\$8,500	\$12,500	\$10,000
	Swim Team	\$1,300	\$500	\$0
<b>Total</b>		<b>\$90,603</b>	<b>\$109,920</b>	<b>\$68,715</b>

<b>Athletics</b>	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Athletics Revenue</b>			
Baseball (Recreation)	\$11,750	\$13,250	\$13,200
Basketball (Recreation)	\$16,000	\$16,800	\$16,000
Coach Pitch	\$3,000	\$3,400	\$3,300
T-Tall	\$4,500	\$4,700	\$4,700
Flag Football	\$10,800	\$12,000	\$11,750
Soccer	\$27,000	\$28,800	\$27,800
Softball (Youth)	\$3,800	\$3,700	\$3,600
Track	\$9,000	\$11,200	\$11,200
Volleyball (Youth)	\$6,100	\$5,000	\$5,000
Softball (Adult)	\$20,150	\$16,100	\$16,100
Volleyball (Adult)	\$3,400	\$8,000	\$6,000
Adult Programs (Other)	\$0	\$1,600	\$1,000
Jersey Sales	\$5,000	\$200	\$3,000
Grants (United Way)	\$2,800	\$3,000	\$3,000
Tennis	\$1,860	\$0	\$0
Concessions (Pools and Nelson)	\$19,000	\$13,400	\$13,000
<b>Total Athletics Revenue</b>	<b>\$144,160</b>	<b>\$141,150</b>	<b>\$138,650</b>
<b>Expenditures Athletics Administration</b>			
Salaries Admin	\$110,000	\$134,500	\$156,000
Salary Concessions	\$6,900	\$6,500	\$7,100
Salary Facility / Programs Supervisors	\$13,000	\$13,000	\$12,500
PERA / Retirement	\$4,475	\$4,775	\$4,975
Health Insurance	\$13,314	\$17,000	\$21,000
Workman's Comp	\$0	\$0	\$0
Payroll Taxes	\$10,392	\$12,320	\$12,480
Repair and Maintenance Services	\$0	\$0	\$100



Repair and Maintenance Supplies	\$0	\$0	\$0
Operating Supplies	\$4,000	\$3,000	\$5,000
Office Supplies	\$200	\$300	\$500
Communication	\$3,000	\$2,500	\$2,900
Books and Education	\$850	\$1,200	\$1,200
Travel and Meetings	\$500	\$1,500	\$750
Jerseys	\$5,000	\$8,800	\$11,000
Fees, License, Permits, Dues	\$0	\$6,600	\$6,000
Concession Supplies	\$13,500	\$11,000	\$10,000
<b>Subtotal</b>	<b>\$185,131</b>	<b>\$222,995</b>	<b>\$251,505</b>

#### Athletic Programs

##### Baseball (Recreation)

League Fees	\$0	\$0	\$0
Officials	\$3,300	\$3,200	\$3,200
Supplies	\$1,650	\$1,000	\$2,000
Uniforms	\$1,300	\$5,700	\$5,700
<b>Total Baseball Expenses</b>	<b>\$6,250</b>	<b>\$9,900</b>	<b>\$10,900</b>

##### Basketball (Recreation)

League Fees	\$0	\$0	\$0
Officials	\$3,300	\$3,700	\$2,200
Supplies	\$1,700	\$325	\$500
Uniforms	\$1,300	\$3,400	\$500
<b>Total Basketball Expenses</b>	<b>\$6,300</b>	<b>\$7,425</b>	<b>\$3,200</b>

##### Coach Pitch

Instructors	\$2,950	\$3,875	\$4,300
Supplies	\$150	\$125	\$120
Uniforms	\$410	\$1,000	\$270
<b>Total Coach Pitch Expenses</b>	<b>\$3,510</b>	<b>\$5,000</b>	<b>\$4,690</b>

##### Flag Football

League Fees	\$0	\$0	\$0
Officials	\$750	\$1,200	\$1,250
Supplies	\$250	\$150	\$130
Uniforms	\$4,250	\$5,000	\$5,000
<b>Total Flag Football Expenses</b>	<b>\$5,250</b>	<b>\$6,350</b>	<b>\$6,380</b>
<b>Softball</b>			
League Fees	\$620	\$650	\$635
Officials	\$1,350	\$550	\$560
Supplies	\$100	\$900	\$880
Uniforms	\$900	\$400	\$375
<b>Total Softball Expenses</b>	<b>\$2,970</b>	<b>\$2,500</b>	<b>\$2,450</b>
<b>Soccer</b>			
League Fees	\$0	\$0	\$0
Instructors	\$5,300	\$5,200	\$5,200
Officials	\$1,500	\$560	\$700
Supplies	\$4,000	\$1,700	\$2,500
Uniforms	\$650	\$4,600	\$4,600
<b>Total Soccer Expenses</b>	<b>\$11,450</b>	<b>\$12,060</b>	<b>\$13,000</b>
<b>T-Ball</b>			
Instructors	\$3,500	\$7,000	\$7,700
Supplies	\$150	\$500	\$500
Uniforms	\$600	\$950	\$600
<b>Total T-Ball Expenses</b>	<b>\$4,250</b>	<b>\$8,450</b>	<b>\$8,800</b>
<b>Track</b>			
League Fees	\$250	\$0	\$0
Instructors	\$6,250	\$7,800	\$8,600
Supplies	\$100	\$10	\$500
Uniforms	\$1,250	\$2,500	\$950
<b>Total Track Expenses</b>	<b>\$7,850</b>	<b>\$10,310</b>	<b>\$10,050</b>
<b>Volleyball</b>			
League Fees	\$0	\$1,300	\$0

Officials	\$1,500	\$475	\$140
Supplies	\$500	\$525	\$1,500
Uniforms	\$0	\$2,000	\$1,850
<b>Total Volleyball Expenses</b>	<b>\$2,000</b>	<b>\$4,300</b>	<b>\$3,490</b>
<b>Adult Softball</b>			
League Fees/Officials	\$9,500	\$9,000	\$11,000
Supplies	\$1,500	\$1,000	\$1,500
<b>Total Adult Softball Expenses</b>	<b>\$11,000</b>	<b>\$10,000</b>	<b>\$12,500</b>
<b>Adult Volleyball</b>			
Officials	\$1,500	\$4,100	\$2,600
Supplies	\$200	\$275	\$200
<b>Total Adult Volleyball Expenses</b>	<b>\$1,700</b>	<b>\$4,375</b>	<b>\$2,800</b>
<b>Adult Program (Other)</b>			
Officials	\$0	\$0	\$1,000
Supplies	\$0	\$100	\$1,000
<b>Total Adult Program (Other)</b>	<b>\$0</b>	<b>\$100</b>	<b>\$2,000</b>
<b>Tennis</b>			
Instructor	\$2,000	\$0	\$0
Supplies	\$525	\$0	\$0
League Fees	\$0	\$0	\$0
<b>Total</b>	<b>\$2,525</b>	<b>\$0</b>	<b>\$0</b>
<b>Subtotal</b>	<b>\$65,055</b>	<b>\$80,770</b>	<b>\$80,260</b>
<b>Total Athletics Expenditures</b>	<b>\$250,186</b>	<b>\$303,765</b>	<b>\$331,765</b>

<b>Debt Service</b>	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Expenditures</b>			
2015 Nelson Farm Park / MAC Lease	\$589,000	\$589,000	\$589,000
2015 Equipment Lease	\$36,000	\$36,000	\$36,000
<b>Total</b>	<b>\$625,000</b>	<b>\$625,000</b>	<b>\$625,000</b>

	Parks	2017 Actual	2018 Estimated	2019 Budgeted
<b>Revenue</b>				
	Proceeds From Capital Lease	\$0	\$0	\$0
	Contracted Services	\$53,000	\$53,000	\$0
	Conservation Trust Fund	\$116,800	\$123,100	\$110,000
	Facility Rentals	\$19,000	\$10,500	\$19,000
	Grant	\$0	\$0	\$0
<b>Total</b>		<b>\$188,800</b>	<b>\$186,600</b>	<b>\$129,000</b>
<b>Expenditures</b>				
	Salaries Admin	\$95,250	\$102,500	\$128,050
	Seasonal Salaries	\$42,000	\$43,000	\$33,000
	PERA / Retirement	\$6,338	\$4,838	\$5,388
	Health Insurance	\$19,971	\$12,700	\$14,000
	Workman's Comp	\$0	\$0	\$0
	Payroll Taxes	\$10,980	\$11,640	\$11,500
	Capital Projects	\$0	\$0	\$0
	Capital Purchases	\$0	\$0	\$0
	Repair and Maintenance Services	\$23,000	\$8,700	\$13,000
	Repair and Maintenance Supplies	\$17,000	\$25,000	\$24,000
	Contracted Services	\$17,000	\$26,000	\$18,000
	Operating Supplies	\$32,000	\$64,000	\$40,000
	Office Supplies	\$1,000	\$300	\$1,000
	Utilities	\$55,000	\$65,000	\$56,000
	Books and Education	\$750	\$100	\$1,000
	Travel and Meetings	\$500	\$0	\$500
	Communication	\$1,500	\$3,000	\$2,900
<b>Total Parks Expenditures</b>		<b>\$322,289</b>	<b>\$366,778</b>	<b>\$348,338</b>

	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Beginning Balance</b>	\$0	\$0	\$0
<b>Ending Balance</b>	\$0	\$0	\$3,000

**Expenditures**

	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
Capital Improvements Parks	\$0	\$42,500	\$135,000
Capital Improvements Facilities	\$0	\$10,000	\$5,000
Capital Equipment Purchase	\$0	\$22,500	\$17,000
Capital Projects Other	\$0	\$69,000	\$0

**Total** \$0 **\$144,000** **\$157,000**

**Revenue**

	<b>2017 Actual</b>	<b>2018 Estimated</b>	<b>2019 Budgeted</b>
<b>Grants</b>	\$0	\$57,000	\$0
<b>Donations</b>	\$0	\$0	\$0
<b>Transfers</b>	\$0	\$87,000	\$160,000

**Total** \$0 **\$144,000** **\$160,000**

**THOMPSON RIVERS PARKS & RECREATION DISTRICT**

**RESOLUTION 2018-09 TO SET MILL LEVIES**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE THOMPSON RIVERS PARKS & RECREATION DISTRICT, COLORADO FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the Thompson Rivers Parks & Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on November 26th, 2018 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is **\$1,568,542** and;

WHEREAS, the amount of money necessary to balance the budget for lease purchase obligations and interest is **\$625,000** and;

WHEREAS, the 2019, valuation for assessment for the Thompson Rivers Parks & Recreation District as certified by the County Assessor is **\$430,961,700 (Weld) \$29,629 (Larimer)** and;

WHEREAS, the amount of money necessary to balance the budget pursuant to Sections 29-1-301(1.2) and 29-1-302(1.5) for capital expenditures is **\$195,000** and;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE THOMPSON RIVERS PARKS & RECREATION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the Thompson Rivers Parks & Recreation District during the 2020 budget year, there is hereby levied a tax of 3.594 mills upon each dollar of the total valuation for general operation purposes for an assessment of all taxable property within the District for the year 2019.

Section 2. That the President and a Member of the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of Weld & Larimer Counties Colorado, the mill levies for the Thompson Rivers Parks & Recreation District as here in above determined and set.

ADOPTED this 26th day of November A.D. 2018

Attest:   
Tom Fajardo, President

Attest:   
Phyllis Bruce, Board Member

**THOMPSON RIVERS PARK & RECREATION DISTRICT**

**RESOLUTION 2018-08 TO APPROPRIATE SUMS OF MONEY**

A RESOLUTION APPROPRIATING SUMS OF MONEY OF THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE THOMPSON RIVERS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget law, on November 26th, 2018, and;

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


WHEREAS, it is not only required by law, but also necessary to appropriate the revenues provided in the budget to and for the purposes described below, as more fully set forth in the budget, including any inter-fund transfers listed therein, so as not to impair the operations of District;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE THOMPSON RIVERS PARK & RECREATION DISTRICT, COLORADO:

Section 1 That the following sums are hereby appropriated from the revenue of each fund, for purposes stated:

General Operating Fund:	\$2,236,883
Capital Improvement Fund:	\$157,000
Total:	\$2,393,883

ADOPTED THIS 26th DAY OF November, A.D. 2018.

Attest:   
Tom Fajardo, President

Attest:   
Phyllis Bruce, Board Member





**THOMPSON RIVERS PARK & RECREATION DISTRICT  
RESOLUTION 2018-07 TO ADOPT 2019 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE THOMPSON RIVERS PARK & RECREATION DISTRICT, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2019; AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of Directors of the Thompson Rivers Park & Recreation District, Colorado has appointed Clint Dudley, to prepare and submit a proposed budget to said governing body at the proper time; and

WHEREAS, Clint Dudley, Budget Officer to the District has submitted a proposed budget to this governing body on October 22nd, 2018 for its consideration, and;

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place. A public hearing was held on November 26th, 2018, and interested taxpayers were given the opportunity to file or register any objections to said proposed budget, and;

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Thompson Rivers Park & Recreation District, Colorado:

1. The estimated expenditures for each fund are as follows:

General Operating Fund:	<b>\$2,236,883</b>
Capital Improvement Fund:	<b>\$157,000</b>
Total:	<b>\$2,393,883</b>


2. That estimated revenues are as follows:

General Fund:	
From sources other than general Property tax	<b>\$848,750</b>
From the general property tax levy	<b>\$1,548,876</b>
Total	<b>\$2,397,626</b>

3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the Budget, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

4. That the budget as submitted, amended, and herein above summarized by fund, hereby is approved and adopted as the budget of the Thompson Rivers Park & Recreation District for the year stated above.
5. That the budget hereby approved and adopted shall be signed by the Board President and Board Treasurer and made a part of the public records of the District.

ADOPTED, this 26th day of November, A.D., 2018.

Attest:   
**Tom Fajardo, President**

Attest:   
**Phyllis Bruce, Secretary / Treasurer**