

**GENERAL FUND
BUDGET
Eaton Area Park & Recreation District
January 1 - December 31, 2018**

				Actual	Estimated	Proposed
				Prior Year	Current Year	Budget
Description				2016	2017	2018
ESTIMATED REVENUES						
Beginning Balance January 1:				\$23,597,882.00	\$11,355,789.00	\$1,650,000.00
Operating Revenues:					\$400,000.00	\$804,455.50
Non-Operating Revenues:						\$3,029,275.00
General Property Tax				\$2,923,109.00	\$2,891,664.00	\$2,804,275.00
S.O. Taxes (Vehicles)				\$168,508.00	\$200,000.00	\$200,000.00
Interest Earned				\$185,389.00	\$10,000.00	\$0.00
Contributions and grants				\$21,373.00	\$1,500,000.00	\$0.00
Proceeds of reimbursements				\$98,863.00	\$0.00	\$0.00
Conservation Trust Funds				\$0.00	\$0.00	\$25,000.00
TOTAL AVAILABLE REVENUES				\$26,995,124.00	\$16,357,453.00	\$5,483,730.50
ESTIMATED EXPENDITURES						
Operating Expenditures:						
Personnel						\$1,024,213.00
Program Operations						\$141,782.05
Apparel						\$7,000.00
Maintenance and Custodial						\$112,928.00
Training and Recognition						\$15,000.00
Supplies						\$72,030.00
Utilities and Fees						\$225,000.00
Operating Expenses						\$160,435.00
Insurance						\$102,000.00

		Capital Outlay	\$15,639,335.00	\$10,017,000.00	\$275,000.00
		Debt Service			
		TOTAL EXPENDITURES	\$15,639,335.00	\$10,017,000.00	\$2,135,388.05
		Ending Balance December 31:	\$11,355,789.00	\$1,650,000.00	\$3,348,342.45
		CALCULATION OF MILL LEVY			
1.		Amount required to balance budget from			
		General Property Taxes	\$2,913,638.00	\$2,891,664.00	\$2,804,275.00
2.		Add: Provision for Uncollectibles			
3.		Add: County Treasurer's Fees			
4.		Total Amount of Property Tax Needed	\$2,913,638.00	\$2,891,664.00	\$2,804,275.00
5.		Assessed Valuation	\$587,907,960.00	\$342,071,360.00	\$313,025,210.00
6.		Mill Levy Necessary to Produce Needed			
		Amount (No. 4 \$ ÷ No. 5 \$)	4.956	8.453	8.959

Eaton Area Park & Recreation District Expenditures

Code	Fiscal Year	Fund	Category	By Object of Expenditure	Notes	Actual Prior Year	Estimated Current Year (Apr 3-Dec 31)	Proposed Budget Year Preliminary	Approved 2018 Budget Year	2018 Actuals	
	2018	General Fund	Salaries & Wages	Salaries - Regular			\$222,708.00	\$403,500.00	\$403,500.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Aquatics			\$115,000.00	\$299,000.00	\$299,000.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Welcome Desk			\$80,000.00	\$194,000.00	\$194,000.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - General Recreation			\$30,000.00	\$56,780.00	\$56,780.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Fitness			\$30,000.00	\$45,000.00	\$45,000.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Sports				\$22,923.00	\$22,923.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Active Adults				\$0.00	\$0.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Facilities (Maintenance/Grounds)			\$40,000.00	\$49,608.00	\$49,608.00		
	2018	General Fund	Salaries & Wages	Salaries - Part-time - Facilities (Custodial)				\$68,952.00	\$68,952.00		
	2018	General Fund	Benefits	Benefit Expense Allocation			\$66,107.51	\$75,000.00	\$75,000.00		
	2018	General Fund	Salaries & Wages	Salaries - Overtime - Aquatics	Accounting for all holidays paid at time and 1/2.			\$1,000.00	\$1,000.00		
	2018	General Fund	Salaries & Wages	Salaries - Overtime - Fitness				\$250.00	\$250.00		
	2018	General Fund	Salaries & Wages	Salaries - Overtime - Sports				\$0.00	\$0.00		
	2018	General Fund	Salaries & Wages	Salaries - Overtime - Guest Services				\$1,000.00	\$1,000.00		
	2018	General Fund	Salaries & Wages	Mileage Reimbursement				\$1,200.00	\$1,200.00	\$1,200.00	
			Salaries & Wages Total							\$1,024,213.00	
	2018	General Fund	Program Operations - EACC	Program Operations - EACC Operations	Printing, tables/chairs, audio/visual, pro shop, concessions, subscriptions			\$25,000.00	\$25,000.00		
	2018	General Fund	Program Operations - General Recreation	Program Operations - General Recreation	Contracted programs - purchase of new equipment			\$3,500.00	\$3,500.00		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Eaton's Explorers	Camp equipment, rentals, and entertainment			\$15,300.00	\$15,300.00		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Soccer	League fees, equipment, uniforms			\$13,347.30	\$13,347.30		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Baseball/Softball	League fees, equipment, uniforms			\$26,545.00	\$26,545.00		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Sports Misc	League fees, equipment, uniforms			\$1,200.00	\$1,200.00		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Basketball	League fees, equipment, uniforms			\$8,052.00	\$8,052.00		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Football	League fees, equipment, uniforms			\$4,158.75	\$4,158.75		
	2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Volleyball	League fees, equipment, uniforms			\$10,420.00	\$10,420.00		
	2018	General Fund	Program Operations - Adult Athletics	Program Operations - Adult Softball	League fees, equipment, officials, and championship items			\$3,330.00	\$3,330.00		
	2018	General Fund	Program Operations - Adult Athletics	Program Operations - Adult Sports Misc	League fees, equipment, officials, and championship items			\$1,890.00	\$1,890.00		
	2018	General Fund	Program Operations - Adult Athletics	Program Operations - Adult Basketball	League fees, equipment, officials, and championship items			\$2,940.00	\$2,940.00		
	2018	General Fund	Program Operations - Adult Athletics	Program Operations - Adult Volleyball	League fees, equipment, officials, and championship items			\$2,320.00	\$2,320.00		
	2018	General Fund	Program Operations - Fitness	Program Operations - Fitness Operations	Equipment, employee CEC's, SilverSneakers				\$10,000.00		
	2018	General Fund	Program Operations - Fitness	Program Operations - Active Adults							
	2018	General Fund	Program Operations - Fitness	Program Operations - Silver Sneakers							
	2018	General Fund	Program Operations - Aquatics	Program Operations - Aquatics Operations	Equipment, uniforms, lesson items			\$13,779.00	\$13,779.00		
			Program Operations Total							\$141,782.05	
	2018	General Fund	Apparel	Clothing & Uniforms	Staff attire, special events, etc.			\$7,000.00	\$7,000.00		
			Apparel Total							\$7,000.00	
	2018	General Fund	Maintenance	Bldgs Maint Services				\$10,000.00	\$10,000.00		
	2018	General Fund	Maintenance	Grounds Maint Services				\$14,000.00	\$14,000.00		
	2018	General Fund	Maintenance	Equipment (Vehicles) Maint Services				\$5,000.00	\$5,000.00		
	2018	General Fund	Maintenance	Maintenance Contracts/Services				\$27,200.00	\$27,200.00		
	2018	General Fund	Maintenance	Tools & Equipment				\$1,000.00	\$1,000.00		
	2018	General Fund	Custodial	Custodial Supplies				\$53,278.00	\$53,278.00		
	2018	General Fund	Custodial	Custodial Equipment/PM				\$2,450.00	\$2,450.00		
			Maintenance/Custodial Total							\$112,928.00	
	2018	General Fund	Employee Training and Recognition	Travel & Conferences	CPRA & SDA			\$4,000.00	\$4,000.00		
	2018	General Fund	Employee Training and Recognition	Training & Tuition	CPRP's, CPM, CPO's			\$3,000.00	\$3,000.00		
	2018	General Fund	Employee Training and Recognition	Membership Dues	SDA - \$1700, CPRA - \$700, NRPA - \$425			\$3,000.00	\$3,000.00		
	2018	General Fund	Employee Training and Recognition	Employee Recognition	Summer and Holiday celebrations			\$5,000.00	\$5,000.00		
			Employee Training & Recognition Total							\$15,000.00	
	2018	General Fund	Supplies	Pool Chemicals/Maint Supplies				\$34,600.00	\$34,600.00		
	2018	General Fund	Supplies	EACC Concession Supplies	Start up inventory for concession stand ie equipment and food			\$8,500.00	\$8,500.00		
	2018	General Fund	Supplies	Fitness Equip & Maint Supplies	Two spin bikes, RPM meters, bullet fans			\$10,000.00	\$10,000.00		

2018	General Fund	Supplies	Vandalism Maint Supplies				\$500.00	\$500.00		
2018	General Fund	Supplies	Safety	Staff CPR/First Aid/AED Trainings, Supplies, Equipment		\$500.00	\$13,430.00	\$13,430.00		
2018	General Fund	Supplies	Office Supplies			\$8,000.00	\$5,000.00	\$5,000.00		
		Supplies Total								\$72,030.00
2018	General Fund	Utilities	Electricity	Xcel		\$40,000.00	\$120,000.00	\$120,000.00		
2018	General Fund	Utilities	Water/Sewer	Town of Eaton		\$10,000.00	\$18,000.00	\$18,000.00		
2018	General Fund	Utilities	Natural Gas	Atmos		\$4,000.00	\$15,000.00	\$15,000.00		
2018	General Fund	Utilities	Phone/Internet/Cable	Verizon/TDS/Direct TV		\$30,000.00	\$40,000.00	\$40,000.00		
2018	General Fund	Utilities	Printing & Copy Services	2 printer/copiers lease		\$2,000.00	\$5,000.00	\$5,000.00		
2018	General Fund	Utilities	Trash/Recycling	Waste Management		\$6,000.00	\$10,000.00	\$10,000.00		
2018	General Fund	Utilities	Software	Facility Dude, Adobe Suite, Survey Monkey		\$20,000.00	\$11,000.00	\$11,000.00		
2018	General Fund	Utilities	Bank Fees			\$1,000.00	\$1,000.00	\$1,000.00		
2018	General Fund	Utilities	License/Permits			\$1,000.00	\$5,000.00	\$5,000.00		
2018	General Fund	Utilities	Miscellaneous							
		Utilities Total								\$225,000.00
2018	General Fund	Operating Expenses	Advertising	Program Guide, Flyers, Radio, and Publications		\$30,000.00	\$30,000.00	\$30,000.00		
2018	General Fund	Operating Expenses	IT	Initial IT services - full IT and Microsoft Office Suite		\$3,000.00	\$10,000.00	\$10,000.00		
2018	General Fund	Operating Expenses	Legal/HR			\$24,000.00	\$20,000.00	\$20,000.00		
2018	General Fund	Services - Other	Background Screening	\$15.00/volunteer			\$1,500.00	\$1,500.00		
2018	General Fund	Operating Expenses	Accounting/Audit			\$15,000.00	\$20,000.00	\$20,000.00		
2018	General Fund	Operating Expenses	Grant Writing			\$6,000.00	\$5,000.00	\$5,000.00		
2018	General Fund	Operating Expenses	Postage			\$1,000.00	\$5,000.00	\$5,000.00		
2018	General Fund	Operating Expenses	Board of Directors Expenses	Board retreat, memberships		\$5,000.00	\$6,000.00	\$6,000.00		
2018	General Fund	Operating Expenses	Election			\$0.00	\$20,935.00	\$20,935.00		
2018	General Fund	Operating Expenses	County Treasurer's Fees			\$42,000.00	\$42,000.00	\$42,000.00		
		Operating Expenses								\$160,435.00
2018	General Fund	Insurance	Property and Liability Insurance	Colorado Special Districts Liability Pool		31,000.00	60,000.00	\$60,000.00		
2018	General Fund	Insurance	Vehicle Insurance	Colorado Special Districts Liability Pool			2,000.00	2000		
2018	General Fund	Insurance	Unemployment Insurance			5,000.00	5,000.00	5000		
2018	General Fund	Insurance	Workers Comp Insurance			5,000.00	5,000.00	5000		
2018	General Fund	Insurance	FICA			30,000.00	30,000.00	30000		
		Insurance Total								102,000.00
		EAPRD Expenses Total								1,860,388.05

Eaton Area Park & Recreation District Revenues

Fiscal Year	fund	category	Object of Revenue		Actual Prior Year	Estimated Current Year (Apr 3-Dec 31)	Proposed Budget Year Preliminary	Proposed Budget Year Final	
2018	General Fund	Program Operations - EACC	Program Operations - Silver Sneakers Memberships				\$21,000.00		
2018	General Fund		Program Operations - Memberships	Memberships and Passes			\$480,000.00		
2018	General Fund		Program Operations - Corporate Memberships				\$5,000.00		
2018	General Fund		Facility Rentals	Party rooms, community rooms			\$50,000.00		
2018	General Fund		Facility Rentals (Athletic fields)				\$10,000.00		
2018	General Fund		Merchandise				\$4,000.00		
2018	General Fund	Program Operations - General Recreation	Program Operations - General Recreation				\$8,943.50		
2018	General Fund		Program Operations - Eaton's Explorers				\$72,000.00		
2018	General Fund	Program Operations - Youth Athletics	Program Operations - Youth Soccer				\$9,780.00		
2018	General Fund		Program Operations - Youth Baseball/Softball				\$22,940.00		
2018	General Fund		Program Operations - Youth Sports Misc				\$2,805.00		
2018	General Fund		Program Operations - Youth Basketball				\$13,705.00		
2018	General Fund		Program Operations - Youth Football				\$7,105.00		
2018	General Fund		Program Operations - Youth Volleyball				\$12,740.00		
2018	General Fund	Program Operations - Adult Athletics	Program Operations - Adult Softball				\$4,392.00		
2018	General Fund		Program Operations - Adult Sports Misc				\$1,924.00		
2018	General Fund		Program Operations - Adult Basketball				\$3,588.00		
2018	General Fund		Program Operations - Adult Volleyball				\$5,508.00		
2018	General Fund	Program Operations - Fitness Operations	Program Operations - Fitness Operations				\$15,525.00		
2018	General Fund	Program Operations - Active Adults	Program Operations - Active Adults	Day trips, pickleball and enrichment programs (massage, pedicures, and workshops)			\$2,500.00		
2018	General Fund	Program Operations - Aquatics Operations	Program Operations - Aquatics Operations	Group Lessons, private swim lessons, trainings			\$51,000.00		
		Operating Revenues							\$804,455.50
2018	General Fund	Non-Operating Revenues	General Property Tax			2,891,664	2,804,275		
2018	General Fund		S.O. Taxes (Vehicles)			200,000	200,000		
2018	General Fund		Interest Earned			10,000	- 0		
2018	General Fund		Contributions and grants			1,500,000	- 0		
2018	General Fund		Proceeds of reimbursements			- 0	- 0		
2018	General Fund		Conservation Trust Funds			- 0	25,000		
		Non - Operating Revenues							\$3,029,275.00
		Revenue Totals							\$3,833,730.50

**BUDGET WORKSHEET
 EATON AREA PARK & RECREATION DISTRICT
 GENERAL FUND
 CAPITAL PROJECTS FUND**

				Estimated	Proposed	Notes	
				Current Year	Current Year	Budget	
Description				2016	2017	2018	
			Equipment	- 0	12,000	200,000	GOCO Matching Funds
			Vehicle Replcement	- 0	- 0	30,000	Addition of commuter vehicle and van
			Building Improvements	- 0	- 0	25,000	OELO Exterior Lighting and office area construction.
			Reserve Fund	- 0	- 0	20,000	
			New Building - engineering, site preparation, etc.	15,628,759	10,000,000	- 0	
			Land lease	10,576	- 0	- 0	
			Decorating		5,000		
			TOTAL EXPENDITURES	15,639,335	10,017,000	275,000	