

Draft Budget 4 - FINAL 12.7.21

SUMMARY OF FINANCIAL SOURCES AND FINANCIAL USES BY FUND 2022

FINANCIAL SOURCES

**GENERAL FUND**

GENERAL FUND REVENUES	7,046,765	AQUATICS - BPRC	228,632
		AQUATICS - WRC	131,870
		ATHLETICS	232,640
		CHILDREN PROGRAMS	443,672
		BPRC	744,591
		WRC	664,220
		GENERAL & ADMINISTRATION	1,880,284
		GYMNASTICS	376,760
		LAKE HOUSE	746,537
		PARK & FIELD OPERATIONS	782,278
		RECREATION PROGRAMS	217,934
		INSPIRE	149,846
		CAPITAL IMPROVEMENT FUND	447,501
<b>TOTAL FINANCIAL SOURCES</b>	<b>7,046,765</b>	<b>TOTAL FINANCIAL USES</b>	<b>7,046,765</b>

**CAPITAL IMPROVEMENTS PLAN - CIP FUND**

Available Sources

		WRC - DE Grid and Filter Covers	11,200
		WRC -Replace Pool Heater	15,000
General Fund	447,501	Gen - Fleet Program	114,000
2020 Fund Balance	80,199	Gen - Security Cameras	35,000
2021 Fund Balance**	500,000	Gen - Technology / Hardware	19,000
DRCOG Tip Grant	2,614,000	Gen - Strategic District Wide Plan	100,000
DRCOG CMPI Grant	414,000	Gen - Reserve -Pool	200,000
CDOT RRP Grant	200,000	Gen - Reserve - Marshdale Reserve	80,000
CPW - Co the Beautiful Grant	550,000	Gen - Reserve - Future Park Dev	30,000
Evergreen Metro District Match	200,000	Gen - Reserve - Facilities	30,000
Evergreen Legacy Fund Grant	50,000	Gen - Reserve - Turf Field	10,000
Evergreen Park & Recreation	150,000	Gen - Bond - Update cost est / Renderings	25,000
CTF Fund	82,827	Parks - Storage Shed	8,500
		Parks - Kubota Tractor	55,000
		Parks - WRC Playgrnd Rubber Surface	67,827
		LH - Parking Lot Paving	40,000
		LH - TBD	20,000
		ENLT - EPRD Match	250,000
		ENLT - Construction Project	4,178,000
Bike Track Grant/Contributions**	50,000	Bike Track Grant/Contributions**	50,000
<b>TOTAL FINANCIAL SOURCES</b>	<b>5,338,527</b>	<b>TOTAL FINANCIAL USES</b>	<b>5,338,527</b>

**DEBT SERVICE FUND**

DEBT SERVICE PROPERTY TAX	966,859	2015 BOND ISSUE PRINCIPAL	920,000
Debt Service Fund Balance	110,041	2015 BOND ISSUE INTEREST	156,600
		BANK SERVICE FEES	300
<b>TOTAL FINANCIAL SOURCES</b>	<b>1,076,900</b>	<b>TOTAL FINANCIAL USES</b>	<b>1,076,900</b>

\*\* Estimate

2022 Proposed Budget  
**12.7.21**  
 EVERGREEN PARK & RECREATION DISTRICT  
 FINAL

	2019	2020	Adopted 2021	9.30.21	Draft 1 2022	Draft 2 2022	Draft 3 2022	FINAL 2022
	Actuals	Actuals	FINAL	Actuals	Revenue	Revenue	Revenue	Revenue
<b>Revenues</b>								
General Property Tax	2,181,380	2,318,740	2,308,439	2,373,815	2,543,426	2,543,426	2,543,426	2,543,426
Auto Registration Tax	282,283	271,820	206,250	186,486	270,000	270,000	270,000	270,000
Facility Admissions	317,349	107,247	137,025	101,476	239,715	239,715	239,715	239,715
Insurance Based Programs	98,900	47,536	47,000	55,456	66,000	66,000	66,000	66,000
Facility Memberships	547,026	310,473	253,700	203,985	401,940	401,940	401,940	401,940
Facility Rentals	233,624	81,028	256,040	411,816	546,255	546,255	561,255	561,255
Park & Field Rentals	45,435	67,908	41,650	16,164	26,500	26,500	26,500	26,500
Field User Maintenance Fees	94,486	-	34,000	39,770	70,300	70,300	70,300	70,300
Program Fees	2,653,540	1,266,129	1,502,523	1,784,499	2,631,564	2,631,564	2,631,564	2,631,564
Concessions & Merchandise	38,770	5,342	10,220	11,696	20,540	20,540	25,540	25,540
Special Events	19,619	-	29,000	18,525	29,000	69,000	75,500	75,500
Marketing Revenue	14,050	1,976	1,660	1,060	2,300	2,300	2,300	2,300
Interest Income	14,760	1,269	4,800	536	840	840	840	840
Miscellaneous / Other - Rents - Grants	69,005	1,047,010	120,827	273,741	124,325	128,585	131,885	131,885
<b>Total Revenues</b>	<b>6,610,226</b>	<b>5,526,478</b>	<b>4,953,134</b>	<b>5,479,025</b>	<b>6,972,705</b>	<b>7,016,965</b>	<b>7,046,765</b>	<b>7,046,765</b>
	2019	2020	Adopted 2021	9.30.21	Draft 1 2022	Draft 2 2022	Draft 3 2022	FINAL 2022
	Actuals	Actuals	FINAL	Actuals			Proposed	Proposed
<b>Expenses</b>								
Payroll Expenses	3,427,547	2,308,815	2,423,589	1,761,685	3,427,469	3,462,508	3,462,508	3,462,508
Payroll Taxes	264,340	177,645	185,404	132,177	351,463	350,519	350,519	350,519
Employee M/D/V/L	348,309	289,672	309,736	171,847	417,192	399,168	409,272	409,272
EPRD Retirement Plans	112,419	104,358	111,949	70,923	169,983	172,957	172,957	172,957
Payroll/Staff Related Fees	48,660	17,002	39,676	28,601	46,400	46,400	46,400	46,400
Independent Contractors	159,938	62,430	66,862	67,026	136,806	136,806	136,806	136,806
Program Expenses	170,291	69,953	86,024	103,385	245,630	245,630	248,030	248,030
Contractual Services/Main. & Supplies	145,125	181,575	115,001	132,645	273,464	273,464	273,464	273,464
Facility Supplies	102,866	81,146	95,380	64,694	107,697	107,697	110,197	110,197
Grounds & Park Main. & Supplies	48,100	25,201	46,955	13,393	66,782	66,782	66,782	66,782
Concessions & Merchandise	10,855	4,296	8,820	1,340	8,000	8,000	8,000	8,000
District Vehicle Maintenance	10,831	8,035	12,000	20,259	30,000	30,000	30,000	30,000
Fuel & Staff Mileage	48,052	15,600	26,840	15,476	52,460	52,460	52,460	52,460
	2019	2020	Adopted 2021	9.30.21	Draft 1 2022	Draft 2 2022	Draft 3 2022	FINAL 2022
	Actuals	Actuals	FINAL	Actuals			Proposed	Proposed
<b>Expenses</b>								
Utilities	292,497	242,533	270,357	214,873	294,098	294,098	294,098	294,098
Security Services	8,442	15,600	11,436	8,520	11,322	11,322	11,322	11,322
Special Events	26,220	1,034	21,385	11,942	22,678	42,678	42,678	42,678
Marketing & Promotions	53,023	16,294	29,939	19,595	41,227	41,532	41,532	41,532
Credit Card Transaction Fees	111,994	70,496	65,690	86,761	110,124	110,124	110,124	110,124
County Treasurer Fees	49,833	54,305	60,000	53,761	50,000	50,000	50,000	50,000
Insurance	148,242	175,753	177,000	145,131	194,500	194,500	194,500	194,500
Professional Fees	118,568	113,621	138,000	77,324	141,500	141,500	141,500	141,500
Webhosting/IT	40,102	44,805	50,560	37,739	60,000	60,000	60,000	60,000
District Dues & Licenses	6,231	3,725	5,000	4,099	5,044	5,044	5,044	5,044
Office & Computer Supplies	33,099	109,897	18,690	10,111	29,160	29,160	29,160	29,160
Telephone & Alarm Lines	61,065	40,497	39,836	27,229	40,420	41,680	41,680	41,680
Training	21,385	3,065	7,700	7,477	36,675	37,475	37,475	37,475
BOD Compensation & Supplies	10,826	8,887	13,265	8,753	15,742	16,495	16,495	16,495
Election	-	48,279	-	-	140,000	140,000	140,000	140,000
All Other Expenses	13,595	4,508	5,035	44,327	12,433	14,530	16,261	16,261
<b>Total Expense</b>	<b>5,894,477</b>	<b>4,299,026</b>	<b>4,442,129</b>	<b>3,341,093</b>	<b>6,538,269</b>	<b>6,582,529</b>	<b>6,599,264</b>	<b>6,599,264</b>
<b>Budget Variance</b>	<b>715,749</b>	<b>1,227,452</b>	<b>511,005</b>	<b>2,137,932</b>	<b>434,436</b>	<b>434,436</b>	<b>447,501</b>	<b>447,501</b>
<b>Original Budget Variance</b>	<b>254,389</b>	<b>473,646</b>	<b>511,055</b>		<b>434,436</b>	<b>434,436</b>	<b>447,501</b>	<b>447,501</b>

2022 SNAP SHOT BY DEPARTMENT COST RECOVERY

						Cost Recovery
						2022
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	
BPRC AQUATICS						
Revenues	85,878	81,209	85,878	85,878	0%	
Expenses	228,632	131,870	228,632	228,632	0%	
<b>Net</b>	<b>(142,754)</b>	<b>(50,661)</b>	<b>(142,754)</b>	<b>(142,754)</b>	<b>0%</b>	<b>38%</b>

						Cost Recovery
						2022
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	
WRC AQUATICS						
Revenues	81,209	60,000	81,209	81,209	0%	
Expenses	131,870	116,924	131,870	131,870	0%	
<b>Net</b>	<b>(50,661)</b>	<b>(56,924)</b>	<b>(50,661)</b>	<b>(50,661)</b>	<b>0%</b>	<b>62%</b>

						Cost Recovery
						2022
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	
ATHLETICS						
Revenues	318,524	318,524	318,524	318,524	0%	
Expenses	232,640	232,640	229,268	243,500	-4%	
<b>Net</b>	<b>85,884</b>	<b>85,884</b>	<b>89,256</b>	<b>75,024</b>	<b>14%</b>	<b>137%</b>

						Cost Recovery
						2022
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	
CHILDREN'S PROGRAMS						
Revenues	523,493	523,493	523,493	523,493	0%	
Expenses	443,672	443,672	443,672	450,884	-2%	
<b>Net</b>	<b>79,821</b>	<b>79,821</b>	<b>79,821</b>	<b>72,609</b>	<b>10%</b>	<b>118%</b>

						Cost Recovery
						2022
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	
FACILITIES ( BPRC )						
Revenues	622,215	622,215	622,215	622,215	0%	
Expenses	744,591	744,591	742,911	747,735	0%	
<b>Net</b>	<b>(122,376)</b>	<b>(122,376)</b>	<b>(120,696)</b>	<b>(125,520)</b>	<b>3%</b>	<b>84%</b>

						Cost Recovery
						2022
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	
FACILITIES ( WRC )						

Revenues	248,880	248,880	248,880	248,880	0%	
Expenses	664,220	664,220	662,540	659,084	1%	
<b>Net</b>	<b>(415,340)</b>	<b>(415,340)</b>	<b>(413,660)</b>	<b>(410,204)</b>	<b>-1%</b>	<b>37%</b>

GENERAL & ADMINISTRATION						Cost Recovery
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	2,972,451	2,972,451	2,969,151	2,964,891	0%	
Expenses	1,880,284	1,880,284	1,878,553	1,833,207	3%	
<b>Net</b>	<b>1,092,167</b>	<b>1,092,167</b>	<b>1,090,598</b>	<b>1,131,684</b>	<b>-3%</b>	<b>158%</b>

GYMNASTICS						Cost Recovery
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	462,765	462,765	462,765	462,765	0%	
Expenses	376,760	376,760	376,760	376,760	0%	
<b>Net</b>	<b>86,005</b>	<b>86,005</b>	<b>86,005</b>	<b>86,005</b>	<b>0%</b>	<b>123%</b>

LAKE HOUSE						Cost Recovery
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	1,174,150	1,174,150	1,147,650	1,107,650	6%	
Expenses	746,537	746,537	741,637	718,205	4%	
<b>Net</b>	<b>427,613</b>	<b>427,613</b>	<b>406,013</b>	<b>389,445</b>	<b>10%</b>	<b>157%</b>

PARK OPERATIONS						Cost Recovery
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	100,300	100,300	100,300	100,300	0%	
Expenses	782,278	782,278	778,906	781,236	0%	
<b>Net</b>	<b>(681,978)</b>	<b>(681,978)</b>	<b>(678,606)</b>	<b>(680,936)</b>	<b>0%</b>	<b>13%</b>

GENERAL RECREATION & FITNESS PROGRAMS						Cost Recovery
	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	320,450	320,450	320,450	320,450	0%	
Expenses	217,934	217,934	217,934	217,310	0%	
<b>Net</b>	<b>102,516</b>	<b>102,516</b>	<b>102,516</b>	<b>103,140</b>	<b>-1%</b>	<b>147%</b>

INSPIRE

Cost Recovery

	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	136,450	136,450	136,450	136,450	0%	
Expenses	149,846	149,846	149,846	149,846	0%	
<b>Net</b>	<b>(13,396)</b>	<b>(13,396)</b>	<b>(13,396)</b>	<b>(13,396)</b>	<b>0%</b>	<b>91%</b>

DISTRICT WIDE - General Fund Only

Cost Recovery

	FINAL	2022 Budget Draft 3	2022 Budget Draft 2	2022 Budget Draft 1	% Increase (Decrease)	2022
Revenues	7,046,765	7,020,887	7,016,965	6,972,705	1%	
Expenses	6,599,264	6,487,556	6,582,529	6,538,269	1%	
<b>Net</b>	<b>447,501</b>	<b>533,331</b>	<b>434,436</b>	<b>434,436</b>	<b>3%</b>	<b>107%</b>

	Funding Sources						
2022 Projects	General Fund	CTF	Grants	Capital Reserve	CIP Fund	Park Escrow	Project Total
12/31/20 Fund Balance (carry over)	80,199		-	-	-	-	80,199
12/31/21 Fund Balance (Estimate)	500,000						500,000
2022 Revenue for Capital	447,501	82,827	4,228,000	-	-	-	4,758,328
(Less Reserve Adjustment)	-	-	-	-	-	-	-
Total Available for Projects	1,027,700	82,827	4,228,000	-	-	-	5,338,527
<b>WRC</b>							
DE Grid & Filter Covers	11,200						11,200
Replace Pool Heater		15,000					15,000
Subtotal	11,200	15,000	-	-	-	-	26,200
<b>BPRC</b>							
Subtotal	-	-	-	-	-	-	-
<b>Lakehouse</b>							
Parking Lot Paving	40,000						40,000
LH - TBD	20,000						20,000
Subtotal	60,000	-	-	-	-	-	60,000
<b>General &amp; Administrative</b>							
Fleet Leasing Program	114,000						114,000
Security Cameras	35,000						35,000
IT Technology Improvements / IT Hardware	19,000						19,000
ENLT Construction Project	250,000		4,178,000				4,428,000
Strategic Plan	100,000						100,000
Facility reserve	30,000						30,000
Turf Field Reserve	10,000						10,000
Bond - Update Cost Estimate / Renderings	25,000						25,000
Pool Reserve	200,000						200,000
Future Park Development Reserve	30,000						30,000
Marshdale Reserve	80,000						80,000
Subtotal	893,000	-	4,178,000	-	-	-	5,071,000
<b>Parks</b>							
Storage Shed	8,500					-	8,500
Kubota Tractor	55,000					-	55,000
WRC Playground Rubber Surface		67,827				-	67,827
Bike Park**	-	-	50,000			-	50,000
Subtotal	63,500	67,827	50,000	-	-	-	181,327
<b>Grand Total by Funding Source</b>	<b>1,027,700</b>	<b>82,827</b>	<b>4,228,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,338,527</b>
12/31/2022 Fund Balances	-	-	-	-	-	-	-