



Adopted Budget 2018

Board of Directors:

Zach Clatterbaugh, President
Kent Walter, Vice President
Kris Arcolesse, Secretary
Drew Varland, Treasurer
Travis Mobley, Director

December 12, 2017

Prepared for the Board by:
Sean VonRoenn, Executive Director

2016-2018 BUDGET INFORMATION
GENERAL FUND

ERBM RECREATION AND PARK DISTRICT

Category	FY 2016	FY 2017	FY 2018
Projected Beginning Fund Balance	\$9,819,564	\$10,472,390	\$8,853,390
Personnel			
Exempt , Full Time, Part Time, Seasonal	\$1,781,000	\$1,725,000	\$1,739,600
Health/Other Employee Benefits	\$410,000	\$410,000	\$500,000
PERA Employer Match	\$249,000	\$242,000	\$243,500
Taxes, Workers Compensation, Other	\$94,000	\$ 92,400	\$ 98,000
TOTAL	\$2,534,000	\$2,469,400	\$2,581,100
Operations			
Utilities , Rents, Related Services	\$222,000	\$234,000	\$229,000
Contracted Services	\$267,000	\$273,000	\$238,000
TOTAL	\$489,000	\$507,000	\$467,000
Supplies			
All Departments	\$208,500	\$203,700	\$196,350
Equipment & Furniture			
All Departments	\$39,000	\$41,500	\$38,400
Board of Directors			
Meeting Supplies & Election Expenses	\$15,000	\$ 1,500	\$ 6,500
Donations/Partnerships	\$30,000	\$36,000	\$45,600
TOTAL	\$45,000	\$37,500	\$52,100
Travel Per Diem			
All Departments & Board of Directors	\$25,000	\$21,000	\$17,900
Fees, Memberships, Dues			
All Departments	\$55,000	\$53,000	\$49,700
Special/Misc			
Marketing/Advertising	\$55,000	\$48,000	\$45,000
Vending/Pro Shop Expenses	\$17,000	\$17,000	\$17,000
Incentives & Promotions	\$13,000	\$16,800	\$15,200
Property & Liability Insurance	\$70,000	\$70,000	\$70,000
Uniforms	\$11,500	\$10,500	\$10,500
	\$166,500	\$162,300	\$157,700
Capital Improvements			
Administration Projects	\$1,540,000	\$1,526,000	\$ 414,000
Operations- Projects & Equipment	\$274,000	\$ 195,000	\$ 166,000
	\$1,814,000	\$1,721,000	\$ 580,000
Tax Receipts Obligations			
RBC Treasurer Fee (5%)	\$213,750	\$167,600	\$162,650
Total All Expenses	\$5,589,750	\$5,386,000	\$4,302,900
+/- Adjustments	(\$1,522,004)	N/A	N/A
Total Expenses	\$4,067,746	\$5,386,000	\$4,302,900
	Audited	Projected	Proposed
Tabor Emergency Funds	\$168,000	\$162,000	\$129,000
REVENUE			
District Taxes General Fund	\$4,274,000	\$3,352,000	\$3,162,020
Fee Generated- Activities, Memberships	\$185,000	\$185,000	\$187,500
Other Income-Other Taxes, Grants, Product Sale	\$121,000	\$133,000	\$383,000
CTF- Restricted	\$16,000	\$20,000	\$16,000
Interest & Investments- All Accounts	\$20,000	\$75,000	\$100,000
Total All Revenues	\$4,616,000	\$3,765,000	\$3,848,520
+/- Adjustments	\$104,572	N/A	N/A
Total Revenues	\$4,720,572	\$3,765,000	\$3,848,520
	Audited	Projected	Proposed
Ending Fund Balance	\$10,472,390	\$8,853,390	\$8,399,010

2018 BUDGET MESSAGE



The Eastern Rio Blanco Recreation and Park District (ERBM) located in Meeker Colorado oversees the operations and maintenance of the Meeker Recreation Center and a variety of distinct facility, park and open space locations with various amenities that are either owner or leased by the District. ERBM is funded primarily by revenues from property taxes with approximately 5-10% generated through: registration fees, membership sales and investment income. The current total voter authorized mill levy assessment rate stands at 5.699 mills (last increased in 2005 by 2.5 mills for recreation center operations). The budgetary basis of accounting is a modified accrual system, under which revenues are recognized when they become measurable and available; and, expenditures are generally recognized when the related fund liability is incurred. ERBM's Amended and Restated Service Plan was adopted by the Board of County Commissioners in 2016 to reflect current status of operations and remain compliant with statutory changes.

Budget priorities for 2018 include:

- Maintain current level of overall operating expenses based on ongoing decreases in total assessed property tax valuation
- Complete critical CIP expenditures in conjunction with approved asset management philosophy
- Continue strategic plan priorities including adopted investment strategy and cost recovery philosophy
- Seek out partner funding toward larger approved CIP priorities

OPERATIONS:

The ERBM Operations Budget for 2018 is \$3,723,000 which reflects a 1.5% increase from 2017 budgeted operating expenses. ERBM operational expenses and personnel are divided amongst the three following departments:

- **Administration:** The Administrative Services Department oversees the following core support areas: financial accounting, audit and budget; human resources, safety and wellness programs; contract administration; marketing and communications; guest services; and information technology. Department priorities over the next year include development and implementation of agency marketing plan, customer service initiatives, and continued IT infrastructure improvements.
- **Recreation:** The Recreation Department oversees all of ERBM's wide range of programs and community-oriented activities, including: aquatics, athletics, fitness, special events, and a myriad of general educational and enrichment offerings. Additionally, this department liaison's with and works collaboratively with several essential community partners. In 2018, staff will continue to focus their efforts on providing high quality, cost efficient programming opportunities that targets the entire community.
- **Parks & Facilities:** In order to provide a safe and inviting environment to our community members and visitors, ERBM will continue to oversee housekeeping and maintenance services at various owned and/or leased parks and facilities. ERBM utilizes an automated work order management system for demand and scheduled maintenance tasks, as well as oversees ongoing asset management auditing controls.

CAPITAL IMPROVEMENTS:

The ERBM Capital Improvement Planning (CIP) Budget for 2018 is \$580,000 which reflects a 67% decrease from 2017 budgeted CIP expenses. Additionally, ERBM's 2018 CIP budget reflects \$274,000 in projected partner/grant funding offsets, which brings the bottom line total potential outlay toward capital in 2018 to \$306,000 (83% decrease from prior year). Finally, \$65,000 worth of capital is designated toward emergency only contingency projects, bringing anticipated CIP expenditures in 2018 to a total of \$241,000 (86% decrease from prior year).

Significant capital projects in 2018 include: Repair/Replacement of Asphalt (\$60,000), District-Wide Signage Improvements (\$40,000), Trail System Development (\$20,000), Skate Park Implementation (\$30,000), Information Technology Enhancements (\$25,000) and Circle Park Improvements (\$50,000).