

CLEAR CREEK METROPOLITAN RECREATION DISTRICT
CCMRD
STRENGTHENING OUR COMMUNITY THROUGH FITNESS, WELLNESS, AND PLAY

Clear Creek Metropolitan Recreation District 2022 Adopted Budget

Clear Creek County, Colorado

CLEAR CREEK METROPOLITAN RECREATION DISTRICT



2022 BUDGET

BOARD OF DIRECTORS

Tom Harvey, President
Meghan Vickers, Vice President
Scott Yard, Treasurer

Sara Soderberg, Secretary
Amy Saxton, Director

ADMINISTRATIVE STAFF

Cameron Marlin, District Director
Gwen LaGrow, Director of Administration
Samantha Dhyne, Director of Programming & Communications
Caitlin Morris, Childcare Director
Jennifer Garcia, Customer Service Coordinator



Clear Creek County, Colorado

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**Clear Creek Metropolitan Recreation District
Clear Creek County, Colorado**

RESOLUTION No. R-4-21: TO SET MILL LEVIES

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2022 TO HELP DEFRAY THE COST OF GOVERNMENT FOR THE **CLEAR CREEK METROPOLITAN RECREATION DISTRICT**, COLORADO, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors of the Clear Creek Metropolitan Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law on December 8, 2021 and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$420,618 and;

WHEREAS, the amount of money raised from voter approved mill levy (1998) for repairing, maintaining and operating existing facilities as of May 1998 from property tax revenue is \$140,112 and;

WHEREAS, the amount of money necessary to balance the budget for abatements is \$0.00 and;

WHEREAS, the 2021 valuation for assessment for the Clear Creek Metropolitan Recreation District as certified by the County Assessor is \$280,225,370

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE **CLEAR CREEK METROPOLITAN RECREATION DISTRICT**, COLORADO:

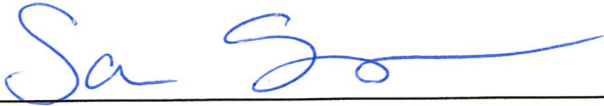
Section 1. That for the purpose of meeting all **general operating** expenditures of the Clear Creek Metropolitan Recreation District during the 2022 budget year, thereby levied a tax of 1.501 mills upon each dollar of the total valuation for assessment of all taxable property within the Special District for the year 2021.

Section 2. That for the purpose of meeting the voter approved mill levy (1998) for repairing, maintaining and operating existing facilities as of May 1998 of the Clear Creek Metropolitan Recreation District during the 2021 budget year, there is hereby levied a tax of 0.500 mills upon each dollar of the total valuation for assessment of all taxable property within the Special District for the year 2021.

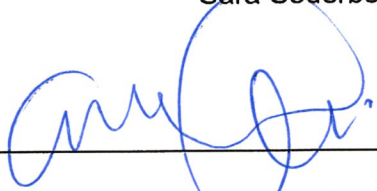
Section 3. That for the purpose of meeting the **abatements** of the Clear Creek Metropolitan Recreation District during the 2022 budget year there is hereby levied a tax of 0.000 mills upon each dollar of the total valuation for assessment of all taxable property within the Special District for the year 2020.

Section 4. That the Secretary of the Board of Directors is hereby authorized and directed to immediately certify to the County Commissioners of Clear Creek County, Colorado, the mill levies for the Clear Creek Metropolitan Recreation District as hereinabove determined and set.

Adopted this 8th day of December 2021.

By:  _____

Sara Soderberg, Secretary

Attest:  _____

Cameron Marlin, General Manager

CERTIFICATION OF TAX LEVIES for NON-SCHOOL Governments

TO: County Commissioners¹ of Clear Creek County, Colorado.

On behalf of the Clear Creek Metropolitan Recreation District,
(taxing entity)^A

the Board of Directors of Clear Creek Metropolitan Recreation District,
(governing body)^B

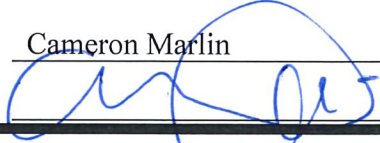
of the Clear Creek County,
(local government)^C

Hereby officially certifies the following mills to be levied against the taxing entity's GROSS \$ 280,225,370 assessed valuation of: (GROSS^D assessed valuation, Line 2 of the Certification of Valuation Form DLG 57^E)

Note: If the assessor certified a NET assessed valuation (AV) different than the GROSS AV due to a Tax Increment Financing (TIF) Area^F the tax levies must be calculated using the NET AV. The taxing entity's total property tax revenue will be derived from the mill levy multiplied against the NET assessed valuation of: \$ 280,225,370 (NET^G assessed valuation, Line 4 of the Certification of Valuation Form DLG 57)

Submitted: 12/12/2021 for budget/fiscal year 2022.
(not later than Dec. 15) (mm/dd/yyyy) (yyyy)

PURPOSE (see end notes for definitions and examples)	LEVY ²	REVENUE ²
1. General Operating Expenses ^H	<u>1.501</u> mills	<u>\$420,618</u>
2. <Minus> Temporary General Property Tax Credit/ Temporary Mill Levy Rate Reduction ^I	< <u>0.00</u> > mills	\$ < <u>0.00</u> >
SUBTOTAL FOR GENERAL OPERATING:	<u>1.501</u> mills	<u>\$420,618</u>
3. General Obligation Bonds and Interest ^J	<u>0.00</u> mills	<u>0.00</u>
4. Contractual Obligations ^K	<u>0.00</u> mills	<u>\$ 0.00</u>
5. Capital Expenditures ^L	<u>0.00</u> mills	<u>\$ 0.00</u>
6. Refunds/Abatements ^M	<u>0.00</u> mills	<u>\$ 0.00</u>
7. Other ^N (specify): <u>Voter Approved (1998) mill for</u> <u>repair & maintaining district</u>	<u>0.500</u> mills	<u>\$ 140,112</u>
		<u>\$</u>
TOTAL: [Sum of General Operating Subtotal and Lines 3 to 7]	<u>2.001</u> mills	<u>\$560,730</u>

Contact person: (print) Cameron Marlin Daytime phone: (303) 567-4822
Signed:  Title: General Manager

Include one copy of this tax entity's completed form when filing the local government's budget by January 31st, per 29-1-113 C.R.S., with the Division of Local Government (DLG), Room 521, 1313 Sherman Street, Denver, CO 80203. Questions? Call DLG at (303) 866-2156.

¹ If the taxing entity's boundaries include more than one county, you must certify the levies to each county. Use a separate form for each county and certify the same levies uniformly to each county per Article X, Section 3 of the Colorado Constitution.
² Levies must be rounded to three decimal places and revenue must be calculated from the total NET assessed valuation (Line 4 of Form DLG57 on the County Assessor's final certification of valuation).

CERTIFICATION OF TAX LEVIES, continued

THIS SECTION APPLIES TO TITLE 32, ARTICLE 1 SPECIAL DISTRICTS THAT LEVY TAXES FOR PAYMENT OF GENERAL OBLIGATION DEBT (32-1-1603 C.R.S.). Taxing entities that are Special Districts or Subdistricts of Special Districts must certify separate mill levies and revenues to the Board of County Commissioners, one each for the funding requirements of each debt (32-1-1603, C.R.S.) Use additional pages as necessary. The Special District's or Subdistrict's total levies for general obligation bonds and total levies for contractual obligations should be recorded on Page 1, Lines 3 and 4 respectively.

CERTIFY A SEPARATE MILL LEVY FOR EACH BOND OR CONTRACT:

BONDS^J:

- 1. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 2. Purpose of Issue: _____
Series: _____
Date of Issue: _____
Coupon Rate: _____
Maturity Date: _____
Levy: _____
Revenue: _____

CONTRACTS^K:

- 3. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

- 4. Purpose of Contract: _____
Title: _____
Date: _____
Principal Amount: _____
Maturity Date: _____
Levy: _____
Revenue: _____

Use multiple copies of this page as necessary to separately report all bond and contractual obligations per 32-1-1603, C.R.S.

Clear Creek Metropolitan Recreation District Clear Creek County, Colorado

RESOLUTION No. R-5-21: TO APPROPRIATE SUMS OF MONEY

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE **CLEAR CREEK METROPOLITAN RECREATION DISTRICT, COLORADO**, FOR THE 2022 BUDGET YEAR.

WHEREAS, the Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on December 8, 2021, and;

WHEREAS, the Board of Directors has made provision 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 and reserves or fund balances provided in the budget to and for the purposes described below, thereby establishing a limitation on expenditures for the operations of the Clear Creek Metropolitan Recreation District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE **CLEAR CREEK METROPOLITAN RECREATION DISTRICT, COLORADO**:

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

GENERAL FUND

Administration	\$ 394,943
Children's Programs	\$ 154,478
Maintenance	\$ 43,967
Programs	\$ 118,394
Aquatics	\$ 148,583
Recreation Center	\$ 489,538
FrozenFire Rink	\$ 22,624
Debt Service	\$ 0
Capital Projects	\$ 55,861
Sub-total	<u>\$ 1,428,388</u>
Emergency Reserves	\$ 102,508
Reserves, Contingencies	\$ 1,007,274
Reserves for Capital Expenditures	\$ 981,269
Sub-total	<u>\$2,091,051</u>
TOTAL GENERAL FUND WITH RESERVES	<u>\$3,519,439</u>

_CONSERVATION TRUST FUND

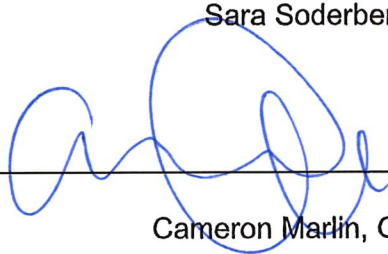
Expenditures	\$ 32,875
Reserved for Capital Expenditures	\$ 55,115

TOTAL CONSERVATION TRUST FUND **\$87,990**

Adopted this 8th day of December 2021.

By:  _____

Sara Soderberg, Secretary

Attest:  _____
Cameron Marlin, General Manager

Clear Creek Metropolitan Recreation District Clear Creek County, Colorado

RESOLUTION No. R-6-21: TO ADOPT BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE **CLEAR CREEK METROPOLITAN RECREATION DISTRICT** FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2022 AND ENDING ON THE LAST DAY OF DECEMBER 2022.

WHEREAS, the Board of Directors of **CLEAR CREEK METROPOLITAN RECREATION DISTRICT** has appointed General Manager, Cameron Marlin, to prepare and submit a proposed budget to the Board of Directors on or before December 8, 2021.

WHEREAS, General Manager, Cameron Marlin has submitted a proposed budget to this governing body on December 8, 2021, 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 the Administration Office of the District, 98 12th Avenue, Idaho Springs, a public hearing for comments and input was held on October 27, 2021, and interested taxpayers were given the opportunity to file or register any objections thereto at any time prior to the final adoption.

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

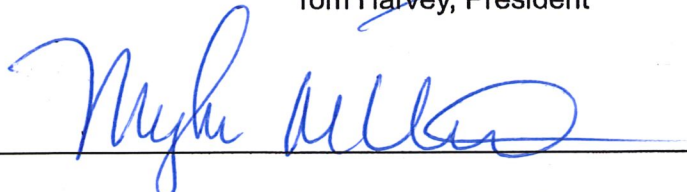
NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CLEAR CREEK METROPOLITAN RECREATION DISTRICT, COLORADO:

Section 1. That the budget as submitted, amended, and summarized by fund, hereby is approved, and adopted as the budget of the CLEAR CREEK METROPOLITAN RECREATION DISTRICT for the year stated above.


Section 2. That the budget hereby approved and adopted shall be signed by the following Directors and made a part of the public records of the State and Clear Creek County in which the Special District lies.

By:  _____

Tom Harvey, President

By:  _____

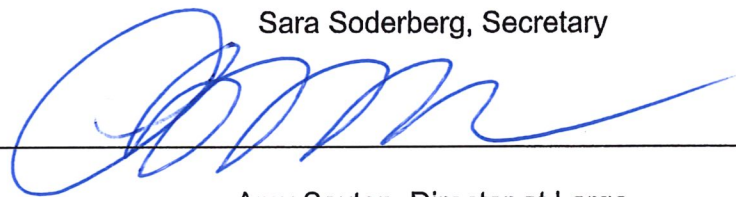
Meghan Vickers, Vice President

By:  _____

Scott Yard, Treasurer

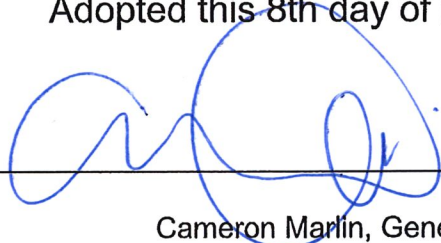
By:  _____

Sara Soderberg, Secretary

By:  _____

Amy Saxton, Director at Large

Adopted this 8th day of December 2021.

Attest:  _____
Cameron Marlin, General Manager

2022 BUDGET MESSAGE

CLEAR CREEK METROPOLITAN RECREATION DISTRICT Clear Creek County, Colorado

BASIS FOR BUDGETARY ACCOUNTING

The Clear Creek Metropolitan Recreation District follows the modified accrual basis of accounting for revenue and expenditures. Revenue from governmental funds is recorded when it is determined to be both measurable and available. Generally, tax revenue, fees, and non-tax revenue are recognized when received. Grants from other government agencies are recognized when qualifying expenditures are incurred. Expenditures for governmental funds are recorded when the related liability is incurred.

Modifications in the accrual basis are as follows:

Revenue is recorded as received in cash except for revenue susceptible to accrual and revenue of a material amount that has not been received at the normal time of receipt.

Expenditures are recorded on an accrual basis.

FEATURES OF THE BUDGET

The District receives funding from three sources: (1) revenues from property taxes and use taxes, (2) District user fees which are charged for the use of facilities and participation in recreation programs, and (3) other revenues from grants, sale of merchandise and concessions, interest income, and donations.

Revenues from program fees are used to pay the direct cost of providing recreation programs, such as equipment, supplies, and instructors' wages. Tax and other revenues are used to maintain the District's facilities, to cover administration expenditures, and combined with grants, are used for capital improvement projects for existing or new facilities.

The Conservation Trust Fund provides for capital improvements, maintenance, and other expenditures considered acceptable spending as defined by the rules promulgated by the Director of the Division of Local Government. The District receives these dollars, which are proceeds from Colorado Lottery Sales according to the population of the District.

Approximately fifty nine percent (59.4%) of budgeted expenses are set-aside for Reserves and Contingencies in the General Fund. Unexpended appropriations expire at year-end.

The District has a total mill levy of 2.001 mills (\$605,731) to be allocated to operating expenditures, and there are no abatements for this year. The total assessed value for the County has decreased to \$280,225,370.

GENERAL FUND

(SUMMARY)

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

1	General Fund Summary	2020	2021	2021	2021	2022
2		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
3		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
4						
5	Fund Balance, January 1	\$ 2,410,648	\$ 2,410,648	\$ 2,266,598	\$ 2,266,598	\$ 2,091,050
6	Transfer from Reserves		\$ 46,783			\$ 153,337
7	General Fund Revenue					
8	Taxes-Operational	\$ 673,155	\$ 640,735	\$ 632,392	\$ 638,449	\$ 605,731
9	Other Revenue	109,165	128,715	69,448	79,493	17,585
10	Children's Programs	18,222	65,370	68,553	70,830	157,735
11	Programs & Events	13,970	47,845	18,482	18,762	206,865
12	Maintenance	151	2,000	2,259	2,759	9,000
13	Recreation Center					
14	Aquatics	7,307	18,410	14,775	14,996	20,686
15	Recreation Center	152,779	305,269	216,100	230,572	230,650
16	Frozen Fire Rink	-	-	-	-	26,799
17	Total General Fund Revenues	\$ 974,751	\$ 1,255,126	\$ 1,022,009	\$ 1,055,862	\$ 1,428,388
18	Total Revenues with Fund Balance	\$ 3,385,399	\$ 3,665,774	\$ 3,288,607	\$ 3,322,460	\$ 3,519,438
19						
20	Expenditures					
21	Administration	299,168	384,814	260,716	284,768	394,943
22	Children's Programs	68,958	93,371	94,794	94,240	154,478
23	Maintenance	67,876	17,806	44,233	29,367	43,967
24	Programs & Events	91,846	85,499	115,148	125,075	118,394
25	Recreation Center					
26	Aquatics	114,863	88,890	77,491	82,383	148,583
27	Recreation Center	386,228	427,227	353,776	389,612	489,538
28	Frozen Fire Rink	-	-	-	-	22,624
29	Sub-Total Expenditures	\$ 1,028,938	\$ 1,097,606	\$ 946,158	\$ 1,005,444	\$ 1,372,527
30	Capital Projects	90,049	157,520	151,466	225,966	55,861
31	Total Expenditures	\$ 1,118,984	\$ 1,255,126	\$ 1,097,624	\$ 1,231,410	\$ 1,428,388
32	Reserves, Contingencies	-	1,000,000	-	-	1,007,274
33	Reserved for Capital Expenditures	-	1,303,878	-	-	981,269
34	Emergency Reserves - 3%	-	106,770	-	-	102,508
35	Total Expenditures with Reserves	\$ 1,118,984	\$ 3,665,774	\$ 1,097,624	\$ 1,231,410	\$ 3,519,439
36	Excess (deficiency) of total general fund revenue over (under) total expenditures	\$ (144,234)	\$ (2,410,648)	\$ (75,615)	\$ (175,548)	\$ (2,091,051)
37						
38	(Total Revenues with Fund Balance less Total Expenditures)	\$ 2,266,414	\$ -	\$ 2,190,983	\$ 2,091,050	\$ (0)

GENERAL FUND

(DETAIL)

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

39	General Fund Revenue	2020	2021	2021	2021	2022
40		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
41		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
42	Taxes					
43	Operational Taxes	625,640	\$ 595,735	592,150	595,207	560,731
44	Specific Ownership Taxes	47,516	45,000	40,242	43,242	45,000
45	Total Taxes	\$ 673,155	\$ 640,735	\$ 632,392	\$ 638,449	\$ 605,731
46	Other Revenue					
47	Advertising-Admin	\$ -	\$ 250	\$ -	\$ -	\$ 5,000
48	CARES Reimbursement	\$ 40,104	\$ 55,000	\$ 23,936	\$ 33,935	\$ -
49	Donations General / Rink	8,750	20,000	6,352	6,352	5,000
50	Slacker Scholarships / Youth Scholarships	3,429	1,000	(10)	(10)	4,000
51	Interest Income	24,556	12,240	4,854	4,900	60
52	Safety Grant / Insurance Claims	-	-	-	-	-
53	Miscellaneous	326	200	316	316	500
54	NSF & Other Admin Revenue	-	25	-	-	25
55	Sale of Fixed Assets	32,000	40,000	34,000	34,000	3,000
56	Total Other Revenue	\$ 109,165	\$ 128,715	\$ 69,448	\$ 79,493	\$ 17,585
57	Total General Fund Revenues	\$ 782,321	\$ 769,450	\$ 701,840	\$ 717,942	\$ 623,316
59	Administration Expenditures	2020	2021	2021	2021	2022
60		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
61		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
62	Advertising-Admin	\$ 5,054	\$ 5,870	\$ 5,581	\$ 5,680	\$ 4,651
63	Bank/Bond/Admin Processing Fees	1,796	1,620	1,501	1,550	1,875
64	Cash Over or Short	-	25	-	-	25
65	County Treasurer's Fees	18,729	19,222	17,767	17,767	18,181
66	Credit Card Processing Fees	6,299	7,080	6,939	6,939	7,680
67	Election Expenditures	13,405	160	-	-	5,160
68	Safety Grant Expenses	281	-	-	-	920
69	Fees & Dues (Member Assoc.)	1,864	1,858	1,354	1,400	1,560
70	Insurance-Healthcare	55,935	50,054	31,334	34,179	29,249
71	Insurance-Liability	28,427	30,024	19,763	21,558	24,012
72	Insurance-Worker's Comp	6,762	5,388	3,993	4,356	6,864
73	Insurance Supplemental	(45)	-	-	-	-
74	IT - Network / Internet / Services / Cable TV	18,553	15,639	17,189	18,510	9,585
75	Legal Notice & Recordings	30	70	33	33	105
76	Licensing Fees	16	16	-	-	16
77	Miscellaneous Expense Admin	447	300	(58,447)	(58,447)	500
78	Office Supplies & Appliances	9,888	5,475	4,933	5,200	10,125
79	Postage	17	250	276	276	250
80	Professional Service Fee	18,437	11,500	8,767	8,767	13,000
81	Service Contracts	3,282	3,177	3,370	3,450	3,660
82	Special Expense	509	1,300	378	877	5,300
83	Staffing / HR	2,111	1,797	616	616	1,969
84	Telephones	5,979	5,316	4,630	5,052	5,496
85	Training	(4,378)	4,852	50	50	1,515
86	Travel /Meals	183	58	-	-	-
87	457 (b)	1,124	11,700	7,111	7,756	8,400
88	Sub Total	\$ 194,706	\$ 182,751	\$ 77,139	\$ 85,569	\$ 160,097
89	Wages					
90	Administration Manager	\$ 65,366	\$ 62,670	\$ 57,845	\$ 62,670	\$ 66,500
91	General Manager	14,784	72,500	66,635	72,500	73,000
92	Director of Programing & Communications	12,740	48,006	44,314	48,006	54,000
93	CPR/AED	523	470	956	956	-
94	Administrative Assistant	-	-	-	-	24,050
95	Payroll Merit Increase/Bonus	34	-	250	250	-
96	<i>Payroll Taxes & SUI Admin</i>	<i>\$ 11,014</i>	<i>\$ 18,416</i>	<i>\$ 13,578</i>	<i>\$ 14,816</i>	<i>\$ 17,295</i>
97	Sub Total Admin Wages	\$ 104,462	\$ 202,063	\$ 183,577	\$ 199,199	\$ 234,845
98	Total Administration Expenses	\$ 299,168	\$ 384,814	\$ 260,716	\$ 284,768	\$ 394,943

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

100	Children's Program Revenue	2020	2021	2021	2021	2022
101		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
102		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
103	Kidz Korner					
104	Before & After School	13,608	24,000	18,216	20,493	45,480
105	CCAP	863	6,120	1,805	1,805	6,120
106	Other Revenue	-	-	-	-	44,185
107	Summer Camp	3,409	20,000	40,422	40,422	52,000
108	CCAP	188	14,875	7,803	7,803	5,950
109	Toddler Time	155	375	307	307	4,000
110	Total Children's Programs	\$ 18,222	\$ 65,370	\$ 68,553	\$ 70,830	\$ 157,735
111						
112	Children's Program Expenditures	2020	2021	2021	2021	2022
113		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
114		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
115	Kidz Korner					
116	Before/After School Program					
117	Field Trips	(4)	495	507	507	2,500
118	Licensing Fees	435	435	-	-	435
119	Operating Supplies	649	610	2,458	2	10,285
120	Staff Training	75	500	-	-	996
121	Snacks	47	-	172	172	1,840
122	Vehicle Expense	126	-	78	78	250
123	Wages					
124	Director & Assistant Director	41,000	40,000	40,641	41,641	54,000
125	Staff	6,842	20,095	5,737	6,500	26,188
126	Payroll Taxes & SUI Programs	3,803	4,778	3,687	3,827	6,375
127	Total Before and After School	\$ 52,974	\$ 66,913	\$ 53,281	\$ 52,728	\$ 102,869
128	Summer Camp					
129	Field Trips	-	1,000	700	700	4,035
130	Facility Rental	-	-	-	-	-
131	Operating Supplies	296	385	3,555	3,555	3,070
132	Snacks/Breakfast Program	-	500	-	-	1,680
133	Vehicle Expenses	-	500	297	297	1,400
134	Wages					
135	Director	8,000	12,000	13,327	13,327	9,600
136	Staff	6,533	10,000	20,927	20,927	27,360
137	Payroll Taxes & SUI Programs	1,155	1,749	2,707	2,707	2,938
138	Total Summer Camp	\$ 15,984	\$ 26,134	\$ 41,513	\$ 41,513	\$ 50,083
139	Toddler Time					
140	Operating Supplies	\$ -	\$ 324	\$ -	\$ -	\$ 360
141	Wages	-	-	-	-	1,080
142	Payroll Taxes & SUI Toddler Time	-	-	-	-	86
143	Total Toddler Time	\$ -	\$ 324	\$ -	\$ -	\$ 1,526
144	Total Children's Program Expenditures	\$ 68,958	\$ 93,371	\$ 94,794	\$ 94,240	\$ 154,478

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

145		2020	2021	2021	2021	2022
146	Facilities Maintenance Revenue	YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
147		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
148	Ballfield Rentals	-	1,000	300	300	3,150
149	Event Equipment Rentals	151	1,000	760	760	2,250
150	Van Rentals	-	-	1,199	1,699	3,600
151	Total Facility Maintenance	\$ 151	\$ 2,000	\$ 2,259	\$ 2,759	\$ 9,000
152		2020	2021	2021	2021	2022
153	Facilities Maintenance Expenditures	YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
154		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
155	Idaho Springs Ball Field					
156	Maintenance & Repairs/OS	\$ 2,250	\$ -	\$ 1,283	\$ 1,283	\$ -
157	Equipment	-	-	-	-	-
158	Equipment Special Events	-	-	-	-	-
159	Service Contracts	1,426	3,560	2,901	3,163	6,324
160	Utilities - Electric	7,953	6,120	6,965	7,500	1,800
161	Utilities -Water	5,671	6,720	9,069	9,069	10,002
162	Sub-Total Idaho Springs Ball Field	\$ 17,300	\$ 16,400	\$ 20,218	\$ 21,015	\$ 18,126
163	Paws Trail					
164	Maintenance & Repairs Paws Trail	315	-	-	-	\$ -
165	Sub-Total Empire Ball Field	\$ 315	\$ -	\$ -	\$ -	\$ -
166	Georgetown Ball Field					
167	Maintenance & Repairs	-	-	-	-	-
168	Sub-Total Georgetown Ball Field	\$ -	\$ -	\$ -	\$ -	\$ -
169	Elmgreen Tennis Court					
170	Maintenance & Repairs	158	-	10	350	-
171	Service Contract-Porta	-	-	-	-	722
172	Sub-Total Elmgreen Tennis Court	\$ 158	\$ -	\$ 10	\$ 350	\$ 722
173	Training	-	-	-	-	-
174	Van Rental Expenses	-	-	-	-	75
175	Sub Total Maintenance Expenditures	\$ 17,773	\$ 16,400	\$ 20,228	\$ 21,365	\$ 18,923
176	Wages					
177	Van Driver	-	-	139	139	-
178	Custodians	-	-	-	-	-
179	Maintenance Staff / Recreation Generalist	43,817	-	9,309	9,309	-
180	Ball Field Staff	-	-	12,789	-	23,200
181	Payroll Taxes & SUI	6,286	1,406	1,768	(1,446)	1,844
182	Sub-Total Wages	\$ 50,102	\$ 1,406	\$ 24,005	\$ 8,002	\$ 25,044
183	Total Maintenance Expenditures	\$ 67,876	\$ 17,806	\$ 44,233	\$ 29,367	\$ 43,967

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

184	Recreation Center Revenues	2020	2021	2021	2021	2022
185		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
186		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
187	Recreation Center					
188	Daily Admissions (Includes GF Classes)	\$ 33,349	\$ 60,024	\$ 51,765	\$ 62,635	\$ 67,650
189	Memberships	111,799	179,045	126,981	126,665	132,000
190	Concessions	424	1,500	1,173	1,173	3,500
191	Facility Rental	4,620	4,800	7,543	8,946	20,000
192	Rentals - Equipment (balls, locks, towels)	1,069	55,100	25,807	28,153	2,500
193	Vending Machine Commissions	1,518	4,800	2,831	3,000	5,000
194	Total Admission/Concessions/Rentals	\$ 152,779	\$ 305,269	\$ 216,100	\$ 230,572	\$ 230,650
195	Aquatics					
196	Pool Rentals	\$ -	\$ -			\$ 4,000
197	ARC	\$ 40	-	\$ -	\$ -	\$ 1,500
198	Aquatic Programs	1,352	4,000	5,378	5,500	4,050
199	Swim Lessons	3,376	7,616	5,223	5,223	5,040
200	Private Swim Lessons	-	1,344	96	196	1,344
201	Swim Team	2,539	5,450	4,077	4,077	4,752
202	Total Aquatics	\$ 7,307	\$ 18,410	\$ 14,775	\$ 14,996	\$ 20,686
203	Total Recreation Center Revenues	\$ 160,086	\$ 323,679	\$ 230,875	\$ 245,569	\$ 251,336
204						

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

205		2020	2021	2021	2021	2022
206	Recreation Center Expenditures	YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
207		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
208	Concessions/Rental Supplies	\$ -	\$ 1,000	\$ 276	\$ 301	\$ 1,500
209	Equipment Building /Weightroom	-	-	2,755	2,755	2,950
210	Facility Rental / Birthday Parties	-	120	-	-	-
211	Maintenance & Repairs	18,179	37,900	12,323	17,322	18,450
212	Maintenance & Repairs Weight Room	233	2,130	2,137	2,637	3,200
213	Operating Supplies Rec Center	12,667	21,290	13,768	13,900	10,425
214	Operating Supplies Weightroom/Fitness	-	1,380	16	16	2,150
215	RecPro	7,375	8,215	7,900	7,900	8,840
216	Service Contracts	22,501	23,670	20,337	22,184	24,150
217	Custodial Service Contract	51,412	43,500	49,567	54,073	63,500
218	Subscription	310	1,718	2,743	2,871	299
219	Utilities - Gas / Electric	80,277	81,200	77,566	84,617	72,000
220	Utilities - Water	43,246	62,320	33,148	37,050	60,000
221	Vehicle Maintenance	2,602	3,550	1,961	2,100	5,050
222	Vending	1,482	3,000	2,604	2,704	1,200
223	Sub Total Rec Center Expenditures	240,285	290,993	227,101	250,430	273,714
224	Wages Other					
225	Wellness Coordinator	\$ -	\$ -	\$ -	\$ -	\$ 43,680
226	Wellness Instructors	19,678	25,800	22,849	24,849	39,000
227	Customer Service Associates	47,334	39,552	52,972	57,760	58,500
228	Customer Service Coordinator	23,111	-	1,647	2,847	42,000
229	Director of Operations	45,085	48,006	40,085	43,729	-
230	Recreation Generalist	4,089	17,680	-	-	15,600
231	Recreation Intern	-	-	-	-	-
232	<i>Payroll Taxes & SUI</i>	6,646	5,195	9,122	9,996	17,043
233	Total Rec Center Wages	\$ 145,944	\$ 136,233	\$ 126,675	\$ 139,181	\$ 215,823
234	Total Rec Center Expenditures	\$ 386,228	\$ 427,227	\$ 353,776	\$ 389,612	\$ 489,538
235	Aquatic Expenditures					
236	ARC Training	\$ 250	\$ 650	\$ 728	\$ 728	\$ 1,030
237	Other Aquatic Program Supplies	226	-	-	-	775
238	CARA Swim Team Supplies	335	630	645	645	1,260
239	Maintenance & Repairs Pool	7,806	7,150	2,257	2,500	7,150
240	Pool Chemicals Supplies	4,570	11,189	4,123	4,600	11,229
241	Pool Supplies Non-Chemical	2,255	460	583	686	741
242	Pool Service Contracts	1,648	2,000	1,209	1,317	1,392
243	Sub Total Aquatics Expenditures	17,091	22,079	9,545	10,476	23,577
244	Aquatic Wages					
245	Aquatic Coordinator / Pool Maintenance	\$ 23,707	\$ 19,000	\$ 22,357	\$ 22,357	\$ -
246	Aquatic Assistant	15,755	-	-	-	-
247	Head Lifeguard	(351)	-	-	-	42,000
248	Lifeguards	50,278	41,445	37,754	41,173	68,520
249	Lifeguard Training	706	-	727	727	-
250	ARC Instructor	-	-	-	-	-
251	CARA Coaches	-	-	78	128	1,000
252	Swim Lesson Instructors	157	300	1,708	1,808	3,700
253	Private Lessons Instructors	-	546	328	428	-
254	Other Aquatic Programs	320	600	-	-	580
255	<i>Payroll Taxes & SUI</i>	7,200	4,920	4,995	5,286	9,206
256	Total Aquatics Wages	\$ 97,772	\$ 66,811	\$ 67,945	\$ 71,906	\$ 125,006
257	Total Aquatic Expenditures	\$ 114,863	\$ 88,890	\$ 77,491	\$ 82,383	\$ 148,583
258	Total Recreation Center Expenditures	\$ 501,091	\$ 516,117	\$ 431,267	\$ 471,994	\$ 638,120

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

259	Frozen Fire Rink Revenue	2020	2021	2021	2021	2022
260		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
261		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
262	Revenue					
263	Admission & Skate Rentals	\$ -	\$ -	\$ -	\$ -	\$ 19,575
264	Private Rentals	-	-	-	-	3,540
265	Concessions	-	-	-	-	3,684
266	Total Rink Revenue	\$ -	\$ -	\$ -	\$ -	\$ 26,799
267	Frozen Fire Rink Expenditures	2020	2021	2021	2021	2022
268		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
269		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
270	Expenses					
271	Advertising	\$ -	\$ -	\$ -	\$ -	\$ 3,785
272	Operating Supplies	-	-	-	-	4,677
273	Maintenance & Repairs	-	-	-	-	1,500
274	Wages	-	-	-	-	11,730
275	<i>Payroll Taxes & SUI Rink</i>	-	-	-	-	932
276	Total Rink Expenditures	\$ -	\$ -	\$ -	\$ -	\$ 22,624

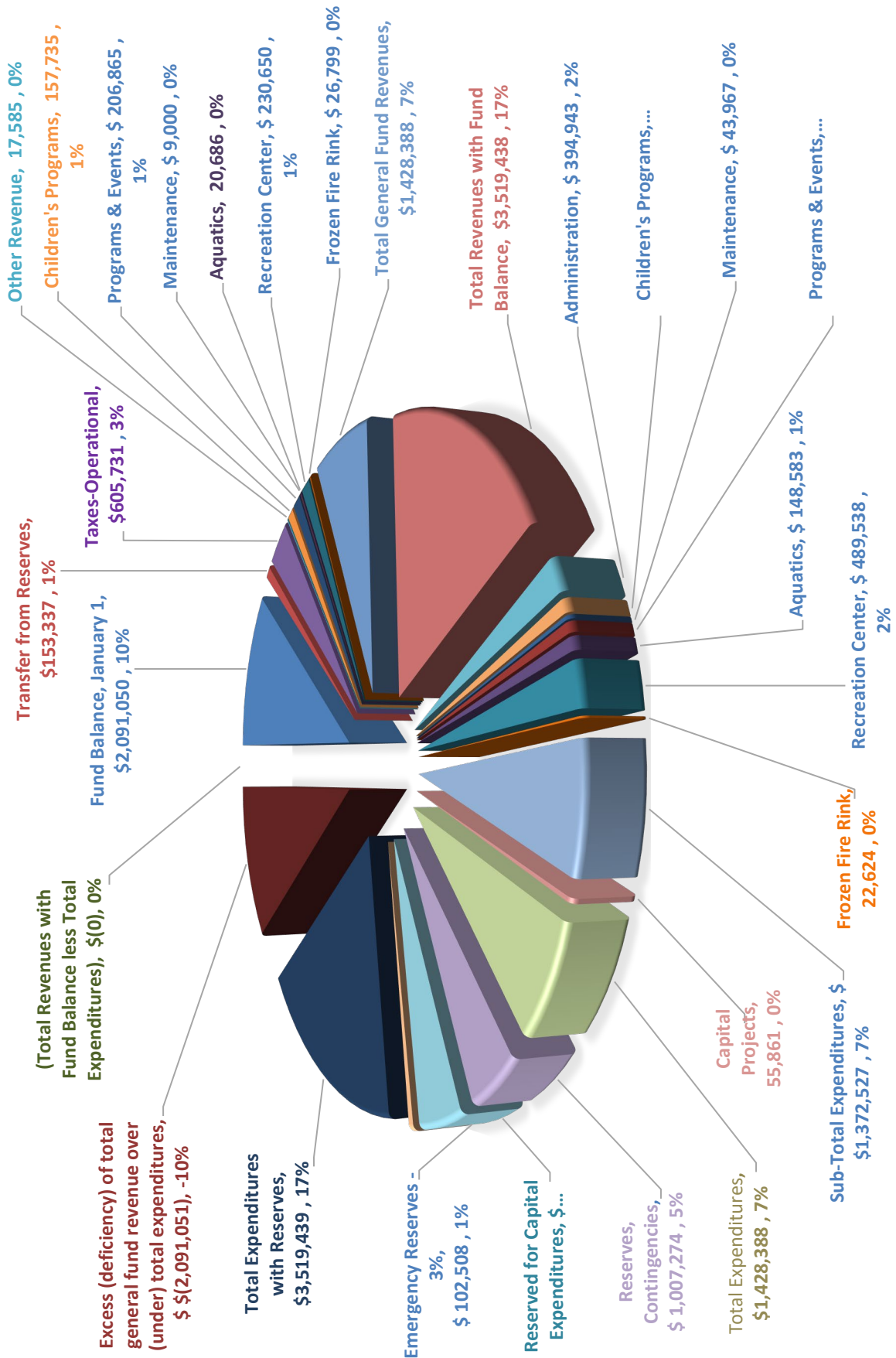
**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

278	Programs & Events Revenues	2020	2021	2021	2021	2022
279		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
280		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
281	Youth					
282	Youth Sponsorship Program	\$ 132	\$ -	\$ 25	\$ 25	\$ 2,000
283	Babysitter's Training	-	-	-	-	675
284	Birthday Parties -(Moved to Rec Center-2021)	110	120	-	-	-
285	CC Running Club	-	780	-	-	480
286	Children's Dance/Tumbling	1,730	2,460	-	-	2,750
287	Lacrosse	145	-	-	-	480
288	Youth New Programs	1,817	4,550	3,740	3,740	13,825
289	Soccer League	810	2,150	2,655	2,655	3,300
290	Indoor Soccer	-	-	-	-	-
291	Sport Camps	200	4,850	725	725	6,600
292	Tae Kwon Do	377	3,000	-	-	480
293	Youth Baseball	455	4,890	805	805	3,150
294	Youth Basketball	2,855	2,000	570	650	4,500
295	Youth Group	1,011	-	-	-	-
296	Total Youth Programs	\$ 9,642	\$ 24,800	\$ 8,520	\$ 8,600	\$ 38,240
297	Adult					
298	Adult Dance	\$ 192	\$ 360	\$ -	\$ -	\$ 480
299	Adult Soccer League	-	-	-	-	-
300	Canine on the Creek	-	5,335	538	538	-
301	Co/Ed Softball	1,060	1,200	2,345	2,345	5,600
302	Devil on the Divide	1,116	-	-	-	-
303	Fall Event	-	1,000	-	-	-
304	Hiking Club	-	-	-	-	-
305	Kickball	-	2,100	1,800	1,800	1,800
306	Personal Training	-	-	4,200	4,400	31,200
307	Adult New Programs					17,550
308	Special Events	1,961	13,050	1,079	1,079	111,995
309	Total Adult Programs	\$ 4,329	\$ 23,045	\$ 9,962	\$ 10,162	\$ 168,625
310	Total Program Revenue	\$ 13,970	\$ 47,845	\$ 18,482	\$ 18,762	\$ 206,865
311	Program & Events Expenditures	2020	2021	2021	2020	2022
312		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
313		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
314	Youth					
315	Babysitter's Training	\$ -	\$ -	\$ -	\$ -	\$ 438
316	CC Running Club	-	200	-	-	50
317	Children's Dance/Tumbling	1,407	1,968	-	-	900
318	Lacrosse	-	-	-	-	420
319	Soccer League	-	1,475	342	342	1,115
320	Sport Camps	-	2,550	-	-	820
321	Tae Kwon Do	492	2,600	-	-	-
322	Youth Baseball	665	2,000	1,152	1,152	1,150
323	Youth Basketball	-	2,010	-	60	1,680
324	Youth New Programs	6,968	-	47,185	50,459	8,000
325	Total Youth Programs	\$ 9,533	\$ 12,803	\$ 48,679	\$ 52,013	\$ 14,573
326	Adult					
327	Adult Dance	274	1,840	-	-	100
328	Adult Soccer League	-	-	-	-	-
329	Canine on the Creek	425	3,950	1,450	1,450	-
330	Co/Ed Softball	670	890	1,667	1,667	1,093
331	Devil on the Divide	5	-	18	18	-
332	Fall Event	-	500	-	-	-
333	Hiking/Snowshoe Club/Hut Trip	-	150	-	-	-
334	Kickball	-	1,780	840	840	465
335	Adult New Programs	452	2,930	13,231	13,731	2,780
336	Personal Training	-	-	1,286	1,886	15,600
337	Special Events	925	7,000	7,001	7,001	34,830
338	Wages -Recreation Generalist	73,172	48,922	35,177	40,000	44,000
339	Total Adult Programs	\$ 75,923	\$ 67,962	\$ 60,669	\$ 66,593	\$ 98,868
340	<i>All Program Payroll Taxes & SUI</i>	6,390	4,734	5,800	6,469	4,954
341	Total Program Expenditures	\$ 91,846	\$ 85,499	\$ 115,148	\$ 125,075	\$ 118,394

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

342	Capital Projects	2020	2021	2021	2021	2022
343		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
344		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
345	Capital Projects					
346	North-side Sidewalks	-	-	-	-	-
347	AV - Hardware	-	4,510	-	-	3,000
348	Rec Center Equipment	42,628	-	-	-	-
349	Electrical Icon Energy	32,400	-	-	-	-
350	Aquatic Pool Pumps	-	43,510	-	-	47,861
351	Rec Center Improvements	15,021	109,500	151,466	225,966	5,000
352	Total Capital Expenditures	\$ 90,049	\$ 157,520	\$ 151,466	\$ 225,966	\$ 55,861
353	TOTAL Expenditures + OFU	\$ 1,118,987	\$ 1,255,127	\$ 1,097,624	\$ 1,231,410	\$ 1,349,903
354	Capital Projects					
355	IT - Computers & Hardware	Funds for IT & AV				
356	Aquatic Pool Pumps	Replacement of 2- Unit Heaters; 2- 10 HP Pool Pumps; and 2- 20 HP Pool Pumps				
357	Recreation Center Improvements	Fitness Equipment Replacement; Kyvac Machine Replacement, and Grant Match for Electric Study				

CLEAR CREEK METROPOLITAN RECREATION DISTRICT 2022 BUDGET



Conservation Trust Fund

(DETAIL)

**Clear Creek Metropolitan Recreation District
2022 Adopted Budget**

1	CONSERVATION TRUST FUND	2020	2021	2021	2021	2022
2		YEAR END	ADOPTED	YEAR TO	YEAR END	ADOPTED
3		AUDITED	BUDGET	DATE	PROJECTED	BUDGET
4						
5	Fund Balance January 1	\$ 90,474	\$ 79,987	\$ 80,645	\$ 80,645	\$ 51,991
6						
7	Revenues					
8	Lottery Proceeds	\$ 38,587	\$ 37,812	\$ 34,214	\$ 34,214	\$ 35,000
9	Interest Revenue	659	2,400	21	21	1,000
10	Total CTF Revenues	\$ 39,246	\$ 40,212	\$ 34,235	\$ 34,235	\$ 36,000
11	Total Revenue with Fund Balance	\$ 129,720	\$ 120,199	\$ 114,880	\$ 114,880	\$ 87,991
12						
13	Expenditures					
14	Capital Outlay					
15	Idaho Springs Ballfield Vault Toilet	\$ -	\$ -	\$ -	\$ -	\$ 5,000
16	Glice Rink Purchase / Skatepark	6,900	-	#####	###	10,000
17	Ballfield Projects	-	3,800	-	-	5,275
18	Ballfield Storage Building Repairs	-	-	-	-	4,500
19	Resurface Elmgreen Court / Paws Park Porta Potty Pad	-	3,500	-	-	2,750
20	Total Capital Outlay	\$ 6,900	\$ 7,300	\$ 50,000	\$ 50,000	\$ 27,525
21						
22	Other Expenditures					
23	Bank Service Charges	\$ 13	\$ -	\$ 97	\$ 100	\$ 100
24	Maintenance Staff	31,161	50,160	-	12,789	-
25	Maintenance & Repairs IS Ballfields	-	7,985	-	-	1,700
26	Maintenance & Repairs Scorekeeper Building Repair	-	-	-	-	1,750
27	Maintenance & Repairs PAWS Park	-	1,050	-	-	1,800
28	Maintenance & Repairs Elmgreen Park	11,000	3,050	-	-	-
29	Total Other Expenditures	\$ 42,175	\$ 62,245	\$ 97	\$ 12,889	\$ 5,350
31	Sub Total Expenditures	\$ 49,075	\$ 69,545	\$ 50,097	\$ 62,889	\$ 32,875
32	Reserved for Capital Expenditures	-	50,653	-	-	55,115
33	Total Expenditures	\$ 49,075	\$ 120,198	\$ 50,097	\$ 62,889	\$ 87,990
35	Excess (deficiency) of total general fund revenue over					
36	(under) total expenditures	\$ (9,828)	\$ (79,986)	\$ (15,861)	\$ (28,654)	(51,990)
38	(Total Revenues with Fund Balance less Total					
39	Expenditures)	\$ 80,646	\$ -	\$ 64,784	\$ 51,991	\$ 0

CLEAR CREEK METROPOLITAN RECREATION DISTRICT CONSERVATION TRUST FUND 2022 BUDGET

