









2026 BUDGET

CARBON VALLEY
PARKS & RECREATION DISTRICT

Carbon Valley Parks & Recreation

2026 Budget

Prepared By:

Katie Hyde, Finance Manager

Dean Rummel, Executive Director

The budget is the District's fundamental policy document. It describes the District's goals and details how resources are allocated to achieve these goals. In addition, the budget serves as the annual financial plan, an operations guide and a communications tool. The budget guide provides an overview of the elements of the budget document.

The 2026 Budget document is broken down into the following sections explained below:

Introductory Section

This section is an executive summary of the budget, which includes the Budget Message, an organizational overview of the District and the budget process.

Fund Summaries

This section explains the fund structure of the District and purpose of the funds. The budget for each fund is presented along with analysis of past financials and current projections.

General Fund - Department Detail

The Department Operating Detail section includes a summary of each department with their area goals. It also includes a division revenue and expenditure breakdown.

Capital Project Plan

This plan shows the detailed capital project planning for the District in 2026. This section discusses the projects and the funding sources.

Appendices

The Appendices contain a glossary of words used throughout the document that the reader may not be familiar with. It also contains the Districts debt schedules, Intergovernmental Agreements and a breakdown of the property tax levy calculation and the assessment from the county.

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BUDGET MESSAGE

November 19, 2025

Board of Directors
Carbon Valley Parks and Recreation District
151 Grant Avenue
Firestone, CO 80520

We are pleased to present the proposed 2026 Budget totaling $6,843,642, developed with a commitment to responsible stewardship of all available funds. This budget addresses the District's anticipated operational needs for the coming year and is submitted in accordance with Colorado Revised Statutes (C.R.S.) 21-1-105. The District continues to utilize a modified accrual basis of accounting.

Strategic Focus for 2026
In 2026, our focus remains on meeting the increasing demand for District services. With limited physical space, we aim to be both creative and innovative in how we serve the community. Key initiatives outlined in the District's Strategic Plan will guide our efforts, including the activation of multiple capital projects funded through reserves.

Investing in People
Our greatest asset continues to be our staff. We remain committed to recruiting and retaining dedicated professionals who embody the mission, vision, and values of CVPRD. Competitive compensation, a culture of learning, and growth opportunities are central to maintaining high retention and performance.

Collaborative Leadership
As staff and the Board work together, we will continue to pursue visionary goals and strategic priorities throughout 2026. This collaboration is essential to our success.

Budget Approval and Planning
The annual budget reflects a comprehensive planning process. It outlines the scope of services, aligns with the newly adopted Strategic Plan and Financial Policies, and prioritizes the allocation of public funds. The time and effort invested by both the Board and staff are evident in this forward-looking financial plan.

2026 Budget Overview
Total Appropriations: $6,843,642

Funding Sources
The District's funding is derived from two primary sources:

1. Property Tax Revenues – The primary source of funding, impacted by community growth and fluctuations in oil and gas production tax revenues.
2. User Fees – Generated from recreation programs and facility usage. Fees are reviewed and adjusted annually based on market trends and subsidy goals.

BUDGET MESSAGE

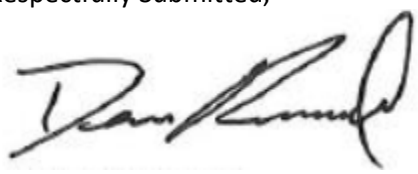
Expenditures
General operating expenditures for 2026 are based on historical and current spending patterns. A projected inflation rate of 5–10% has been applied to categories such as utilities, memberships, and dues.

Capital Projects
Capital investments are planned annually, with 2026 focusing on maintaining existing facilities and assets, alongside a few major projects aligned with long-term strategic goals.

Fund Balance and Reserves
Maintaining healthy fund balances is essential to the District's financial stability. In accordance with TABOR, the District will continue to hold a minimum of 3% of revenues in reserve.

Conclusion
We respectfully submit the 2026 Budget to the Board of Directors. This budget reflects significant progress in financial management, project planning, staff development, and organizational ownership. The transparency of the process and the alignment with strategic priorities underscore our commitment to serving the Carbon Valley community.

Respectfully Submitted,



Dean Rummel
Executive Director

BUDGET RESOLUTION

RESOLUTION NO. 2025-9

RESOLUTION TO ADOPT BUDGET

A RESOLUTION, PURSUANT TO SECTION 29-1-108, C.R.S., SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND ADOPTING A BUDGET FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY 2026, AND ENDING ON THE LAST DAY OF DECEMBER 2026

A. The Board of Directors of the Carbon Valley Parks and Recreation District has appointed the Administrative Director, to prepare and submit a proposed budget to said governing body at the proper time; and

B. The Executive Director has submitted a proposed budget to this governing body on October 8, 2025, for its consideration.

C. 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 19, 2025 and interested taxpayers were given the opportunity to file or register any objections to said proposed budget.

D. The budget has been prepared to comply with all terms, limitations, and exemptions, including, but not unlimited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution ("TABOR") and other laws or obligations which are applicable to or binding upon the District.

E. Whatever increase 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 CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO:

1. That the budget, as submitted, amended, and summarized by fund, is hereby approved and adopted as the budget of the Carbon Valley Parks and Recreation District for the year stated above.

2. That the budget is hereby approved and adopted and made part of the public records of the Carbon Valley Parks and Recreation District.

BUDGET RESOLUTION

Adopted this ____ day of _____, 2025

Carbon Valley Parks and Recreation District

By: _____
Board of Directors, President

Attest:

By: _____
Board of Directors, Secretary

BUDGET RESOLUTION

RESOLUTION NO. 2025-10

RESOLUTION TO APPROPRIATE SUMS OF MONEY

A RESOLUTION, PURSUANT TO SECTION 29-1-108, C.R.S., APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR

A. The Board of Directors has adopted the annual budget in accordance with the Local Government Budget Law, on November 19, 2025.

B. The Board of Directors has made provision therein for revenues in the amount equal to or greater than the total proposed expenditures as set forth in said budget.

C. 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, thereby establishing a limitation on expenditures for the operations of the Carbon Valley Parks and Recreation District.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO:

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

General Fund	$	6,583,642
Conservation Trust Fund		255,000
Capital Improvement Projects		5,000
	$	**6,843,642**

BUDGET RESOLUTION

Adopted this ____ day of _____, 2025

Carbon Valley Parks and Recreation District

By: _____
Board of Directors, President

Attest:

By: _____
Board of Directors, Secretary

ORGANIZATIONAL SUMMARY

SERVICES PROVIDED

The District, a quasi-municipal corporation and a political subdivision of the State of Colorado, was organized in 1983 and is governed pursuant to provisions of the Colorado Special District Act (Title 32, Article 1, Colorado Revised Statutes). The District operates under a Service Plan approved by the County of Weld County. The District's services are located in Weld County including the communities of Frederick, Firestone, Dacono and the surrounding rural area. The District was established to construct and maintain parks and recreation facilities.

The District prepares its budget on the modified accrual basis of accounting in accordance with the requirements of the Colorado Revised Statures C.R.S 29-1-105.

BOARD OF DIRECTORS

The District is governed by a Board of Directors elected by residents of the District. The Board is made up of seven individuals elected from the District at large - two from Dacono, two from Frederick, two from Firestone and one at-large.



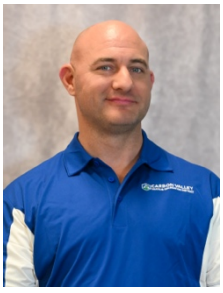
Samantha Meiring
President, Firestone



Abbigail Hebert
Vice President,
At Large



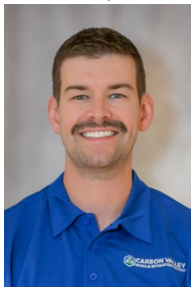
Tina Martin
Secretary and
Treasurer, Frederick



Cody Childers
Dacono



Lee Potter
Dacono



Mark Goldsmith
Frederick



Elda De la Pena
Firestone

ORGANIZATIONAL SUMMARY

CVPRD LEADERSHIP TEAM

Dean Rummel	Executive Director
Bryan Hostetler	Deputy Director
Ally Flanagan	Human Resources Director
Kathy Lind	Facilities Manager
Kelly Olson	Programs Manager
Katie Hyde	Finance Manager
Scott Hickman	Operations Manager



Dean Rummel
Executive Director



Bryan Hostetler
Deputy Director



Ally Flanagan
Human Resource Director



Kathy Lind
Facilities Manager



Kelly Olson
Programs Manager



Katie Hyde
Finance Manager



Scott Hickman
Operations Manager

ORGANIZATIONAL SUMMARY

DISTRICT VISION, MISSION AND VALUES

Vision: To engage community, enhance life and encourage play.

Mission: The Carbon Valley Parks and Recreation District strives to increase and enhance recreational opportunities by providing a variety of quality programs and activities.

Values:

Innovation

- Implementing meaningful change that drives results and challenges the "norm"
- Accept, expect and create Change
- Adopting process improvements to become efficient and effective
- Following best practices and industry standards through research, implementation, and evaluation

Integrity

- Practicing financial responsibility by using District resources wisely
- Building trust and effective relationships
- Leading by example through honesty, dedication, and pride
- Holding ourselves and others accountable for their actions and behaviors

Customer Service

- Creating a welcoming customer experience by having a positive attitude
- Exhibiting transparent communication internally and externally
- Striving to improve quality of life and wellbeing

Teamwork

- Facilitating meaningful collaboration to inspire, lead, teach and empower
- Encouraging, involving, and rewarding
- HAVE FUN!

ORGANIZATIONAL SUMMARY

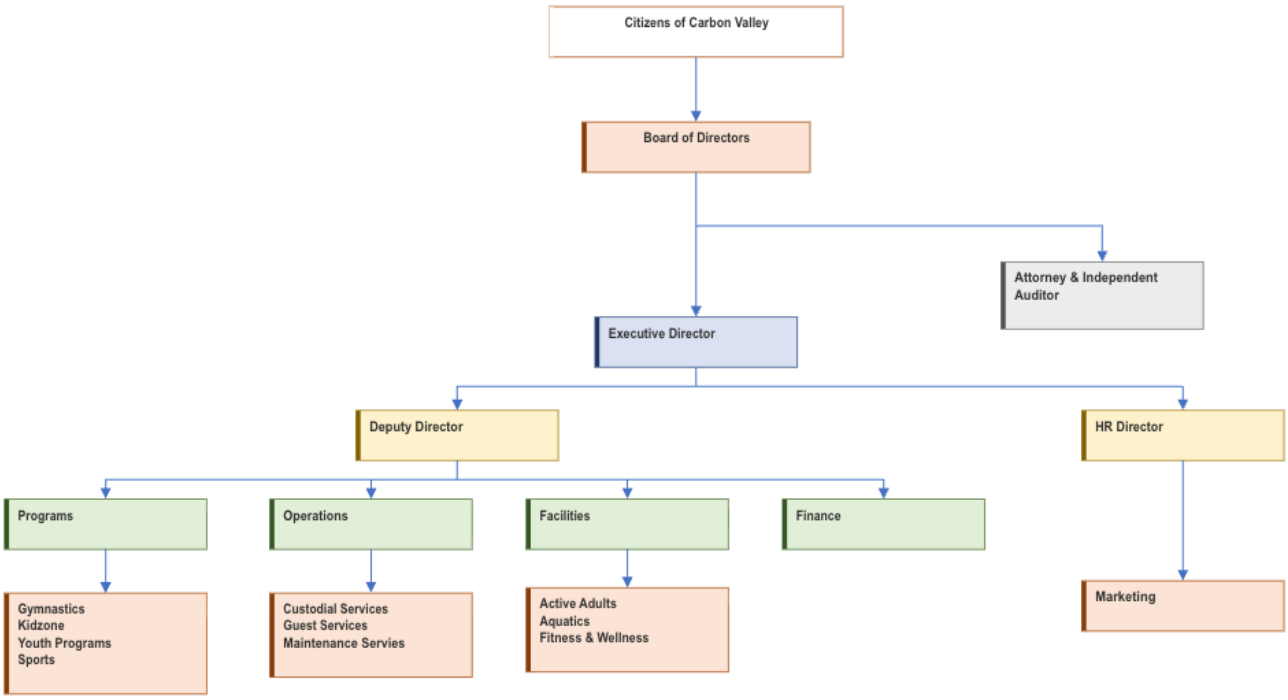
ORGANIZATIONAL CHART

District Part Time Employee Breakdown

Department/Division	Number of Hours Requested	Full Time Equivalent
Programs	**20,380**	**9.80**
Athletics	1,285	0.62
Gymnastics	11,466	5.51
Youth Programs & Kidzone	7,629	3.67
Facilities	**33,937**	**16.32**
Active Adults	5,351	2.57
Aquatics	22,448	10.79
Fitness & Wellness	6,138	2.95
Operations	**9,055**	**4.35**
Maintenance Services	768	0.37
Guest Services	8,287	3.98
	63,372	**30.47**

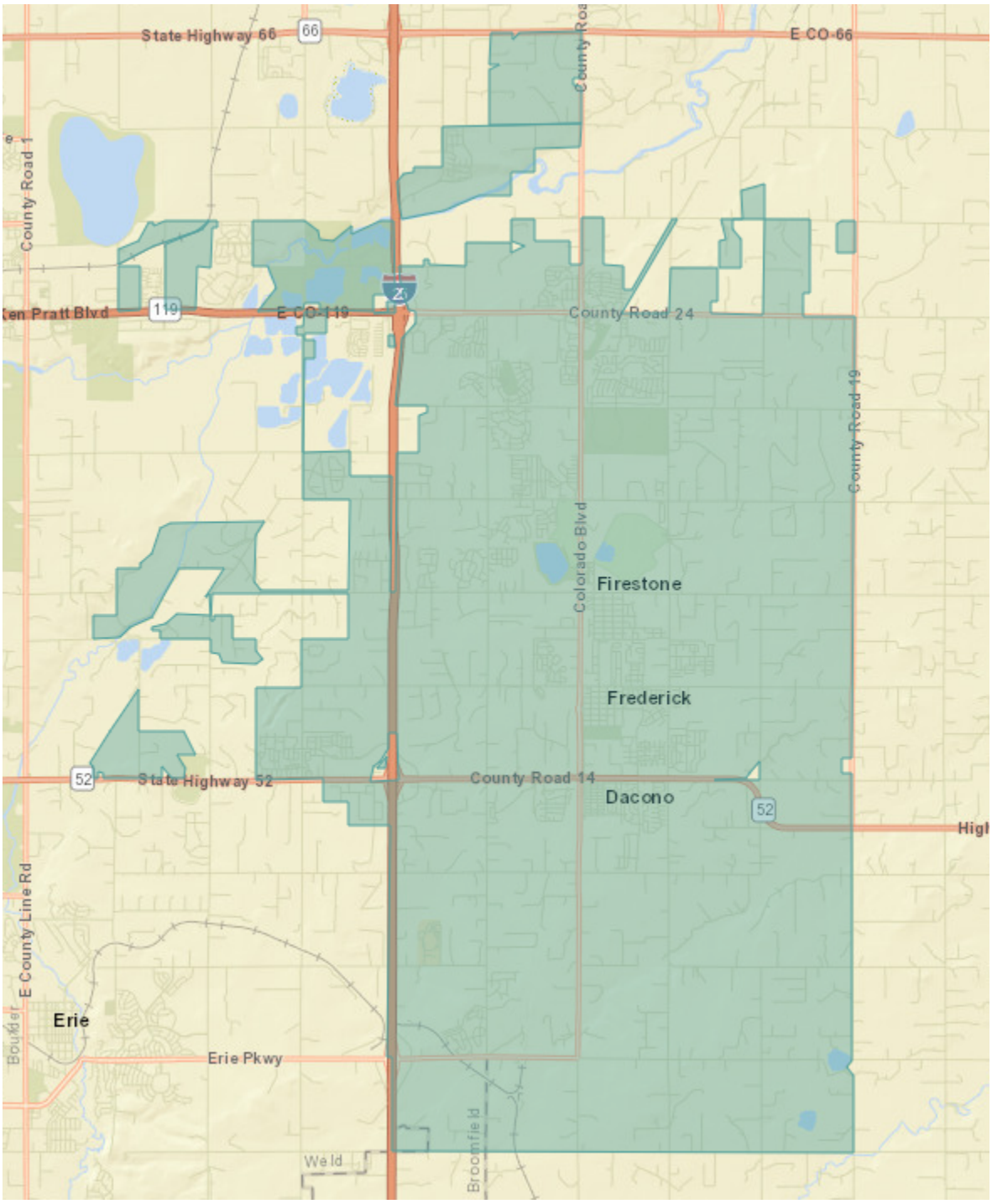
District Full Time Employee Breakdown

	2024	2025	2026
Administration	7.0	7.0	6.0
Programs	6.0	6.0	6.0
Facilities	6.0	7.0	7.0
Operations	10.0	10.0	9.0
	29.0	**30.0**	**28.0**



ORGANIZATIONAL SUMMARY

MAP OF THE CVPRD DISTRICT



BUDGET PROCESS

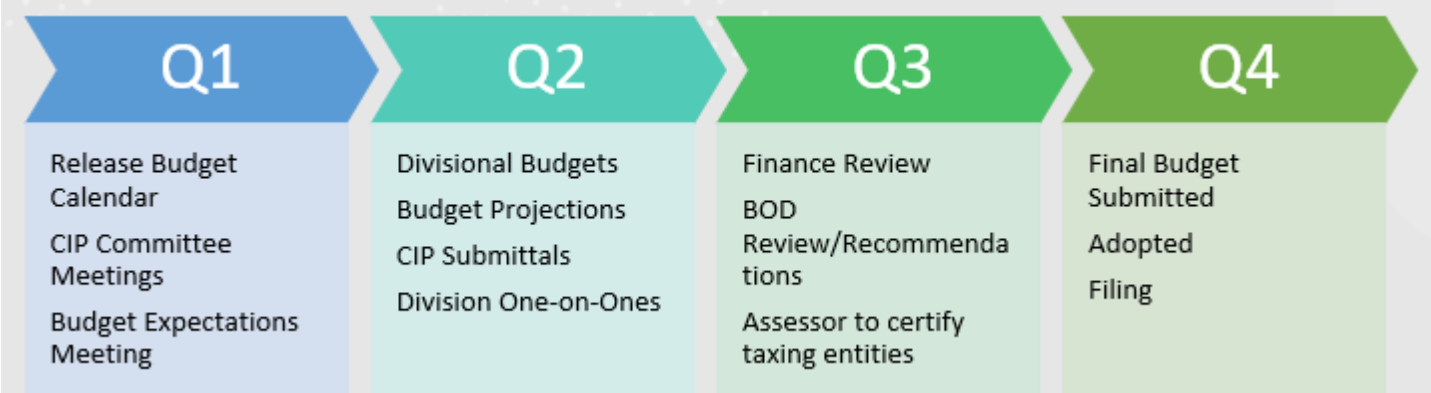
The annual budget is a fiscal plan, which presents the services and programs that will be provided to the communities within the District, and the funds needed to perform these services and programs. The Carbon Valley Parks and Recreation District constructs its budget on a calendar year, as required by law.

The budget is prepared and adopted in a manner, in accordance with law, that adequately reflects the intent of the Board of Directors for the budget year. The budget is presented as a legislative document that, together with the related appropriation resolution, will represent the Board policy concerning the sources and uses of funds for the budgeted year.

BUDGET PROCESS

The budget process begins with the publication of a budget calendar during the beginning of March. From March until May, the Executive Director and Deputy Director work with staff to perform training and prepare for the budget process. The Deputy Director meets with each division to review current and prior year spending, in preparation for the upcoming budget submissions.

Division budgets are due back, along with new budget requests by the beginning of May. After review, the Deputy Director meets again with each division to review the coming year budget. Throughout the year a team of staff members meet to review and plan for current and upcoming Capital Improvement Projects and asset replacement programs.



BUDGET PROCESS

By the end of August, the District received the Preliminary Certification of Valuation from Weld County. This document helps guide Finance on making the appropriate calculations for revenue projections in the next year.

At the beginning of October, a draft of the budget is submitted to the Board of Directors for review. A "Notice of Budget" is then published prior to October 15th, and a special board meeting is filed to receive the proposed budget. The following information is required:

- Detailed estimates of proposed expenditures for each division/program within the District
- Statements of the bonded and other indebtedness of the District
- Detailed estimates of all the estimated revenues of the District
- A statement of the estimated balance or deficit for the end of the current fiscal year
- An estimate of the amount of money to be raised from current and delinquent taxes
- Any other supporting information that is requested by the Board

Budget Hearing and Adoption

A public hearing on the proposed budget shall be held before its final adoption at such time and place as the Board shall direct. Notice of such public hearing and notice that the proposed budget is on file in the Administration Office of the District shall be published in a newspaper that specifies the date, time and place of the budget hearing and that the complete proposed budget shall be on file for public inspection during regular administrative office hours.

The Board shall adopt the budget by resolution at least (5) working days before the final day established by law for the certification of the ensuing year's tax levy to the county.

State law requires the District to certify its property taxes and mill levy with its county by December 15th and the District's final budget be submitted by January 30th to the Department of Local Affairs.

BUDGET AMENDMENTS

After the budget is adopted, the approved budget can only be changed through a public hearing of a resolution amending the budget. Requests will be reviewed and determined based on availability of funding and needs of the District.

2026 BUDGET BY FUND

2026 BUDGET AS ADOPTED – SUMMARY

CARBON VALLEY PARKS & RECREATION DISTRICT
2026 Budget As Adopted - Summary
For the Years Ended and Ending December 31

	2024 Actual	2025 Estimated	2026 Budget
Beginning Fund Balance	$ 8,272,583	$ 10,789,807	$ 10,365,212
Revenues			
Property taxes	5,709,305	4,270,721	4,160,047
Specific ownership taxes	253,640	256,243	249,603
Conservation trust entitlement	259,095	250,000	250,000
Interest income	424,748	32,264	32,264
Other revenue	283,785	169,929	159,929
Programs revenue	830,533	796,654	891,999
Facilities revenue	219,003	293,949	285,299
Operations revenue	811,142	792,210	814,500
Total Revenues	8,791,252	6,861,972	6,843,642
Total funds available	$ 17,063,835	$ 17,651,779	$ 17,208,853
Expenditures			
Administrative	1,707,670	1,878,607	1,727,028
Program	1,037,669	1,076,312	1,172,470
Facilities	1,119,880	1,326,620	1,491,258
Operations	1,385,688	1,400,122	1,448,568
County treasurer's fees	85,420	93,956	91,521
Lease principal	135,000	140,000	145,000
Lease interest	75,864	71,450	66,872
Other expense	23,423	238,501	65,501
Contingency	-	50,000	50,000
Capital improvements	670,308	481,000	3,045,000
Conservation Trust Fund	33,104	530,000	204,000
Total expenditures	6,274,027	7,286,567	9,507,217
Ending fund balance	$ 10,789,807	$ 10,365,212	$ 7,701,636
Restricted emergency reserves	230,770	192,293	192,043
Restricted Conservation Trust Fund	933,092	658,092	709,092
Assigned General Fund reserves	1,282,618	1,364,099	1,360,011
Assigned General Fund capital outlay	287,037	287,037	377,037
Assigned Fund Balance - CIP Fund	1,619,681	1,493,681	603,681
Non-Spendable General Fund balance	191,619	197,368	203,289
Undesignated General Fund balance	6,244,990	6,172,642	4,256,483
Total ending fund balance	$ 10,789,807	$ 10,365,212	$ 7,701,636

2026 BUDGET BY FUND

SUMMARY OF GENERAL FUND FINANCIALS

The General Fund is the District's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

CARBON VALLEY PARKS & RECREATION DISTRICT
General Fund
2026 Budget As Adopted
For the Years Ended and Ending December 31

	2024 Actual	2025 Estimated	2026 Budget
Beginning Fund Balance	$ 6,055,303.00	$ 8,237,034	$ 8,213,438
Revenues			
Administrative revenue			
Property taxes	$ 5,709,305.11	4,270,721	4,160,047
Specific ownership taxes	$ 253,639.82	256,243	249,603
Interest income	$ 294,937.47	22,264	22,264
Other revenue	$ 283,784.76	169,929	159,929
Programs revenue	$ 830,533.41	796,654	891,999
Facilities revenue	$ 219,003.16	293,949	285,299
Operations revenue	$ 811,142.00	792,210	814,500
Total Revenues	8,402,346	6,601,972	6,583,642
Total funds available	$ 14,457,649	$ 14,839,006	$ 14,797,080
Expenditures			
Administrative	1,707,670.31	1,878,607	1,727,028
Programs	1,037,668.97	1,076,312	1,172,470
Facilities	1,119,880.33	1,326,620	1,491,258
Operations	1,385,687.93	1,400,122	1,448,568
County Treasurer's fees	85,419.70	93,956	91,521
Lease principal	135,000.00	140,000	145,000
Lease interest	75,863.99	71,450	66,872
Other expense	23,423.19	238,501	65,501
Total expenditures	5,570,614	6,225,567	6,208,217
Transfer out			
Transfer to CIP Fund	650,000	400,000	2,200,000
Total expenditures and transfers out requiring appropriation	6,220,614	6,625,567	8,408,217
Ending fund balance	$ 8,237,034	$ 8,213,438	$ 6,388,863
Restricted for emergency reserves	$ 230,770	$ 192,293	192,043
Assigned for contingencies	1,282,618	1,364,099	1,360,011
Assigned for capital outlay	287,037	287,037	377,037
Non-spendable	191,619	197,368	203,289
Total reserve	1,992,044	2,040,796	2,132,380
Undesignated fund balance	$ 6,244,990	$ 6,172,642	$ 4,256,483

2026 BUDGET BY FUND

SUMMARY OF CONSERVATION TRUST FUND FINANCIALS

The Conservation Trust Fund is a Special Revenue Fund that is used to account for conservation trust revenues and expenditures incurred for eligible costs. Details can be found on page 47.

CARBON VALLEY PARKS & RECREATION DISTRICT
Conservation Trust Fund
2026 Budget As Adopted
For the Years Ended and Ending December 31

	2024 Actual	2025 Estimated	2026 Budget
Beginning Fund Balance	$ 664,808	$ 933,092	$ 658,092
Revenues			
Conservation trust entitlement	259,095	250,000	250,000
Interest income	42,293	5,000	5,000
Total Revenues	301,389	255,000	255,000
Total funds available	$ 966,197	$ 1,188,092	$ 913,092
Expenditures			
Contingency	-	50,000	50,000
Gymnastics Remodel	7,460	480,000	-
Community Center Improvements	25,645	-	-
Fitness Equipment	-	-	14,000
Rec Center Sound System	-	-	60,000
Aquatics Upgrades	-	-	80,000
	-	-	-
Total expenditures	33,104	530,000	204,000
Ending fund balance	$ 933,092	$ 658,092	$ 709,092
Restricted Conservation Trust Fund	933,092	658,092	709,092
Total reserve	$ 933,092	$ 658,092	$ 709,092

2026 BUDGET BY FUND

SUMMARY OF CAPITAL IMPROVEMENT PROJECTS FUND FINANCIALS

The Capital Improvement Projects Fund was established in 2018. This fund will be used to account for the design, construction and improvements of various individual projects of the District. More information about this fund can be found on page 48.

CARBON VALLEY PARKS & RECREATION DISTRICT
Capital Improvements Project Fund
2026 Budget As Adopted
For the Years Ended and Ending December 31

	2024 Actual	2025 Estimated	2026 Budget
Beginning Fund Balance	$ 1,552,472	$ 1,619,681	$ 1,493,681
Revenues			
Interest income	87,517	5,000	5,000
Total Revenues	87,517	5,000	5,000
Transfers			
Transfer from General Fund	650,000	400,000	2,200,000
Total Transfers	650,000	400,000	2,200,000
Total funds available	$ 2,289,989	$ 2,024,681	$ 3,698,681
Expenditures			
Contingency		50,000	50,000
Capital improvements			
Recreation Center - HVAC	497,229	100,000	-
Recreation Center - Water Slide Stairs Repair	97,988	-	-
Recreation Center - New Sr. Center/Admin Renovation	75,092	-	-
Recreation Center - Pool Upgrades	-	75,000	-
Recreation Center - Parking Lot Sealing	-	130,000	45,000
Recreation Center - Kidzone Remodel	-	26,000	-
Recreation Center - Landscaping	-	150,000	
Recreation Center - Expansion Projects	-	-	3,000,000
Total expenditures	670,308	531,000	3,095,000
Total expenditures and transfers out requiring appropriation	670,308	531,000	3,095,000
Ending fund balance	$ 1,619,681	$ 1,493,681	$ 603,681
Assigned Fund Balance - CIP Fund	1,619,681	1,493,681	603,681
Total reserve	$ 1,619,681	$ 1,493,681	$ 603,681

2026 GENERAL FUND SUMMARY

2026 GENERAL FUND REVENUE SUMMARY

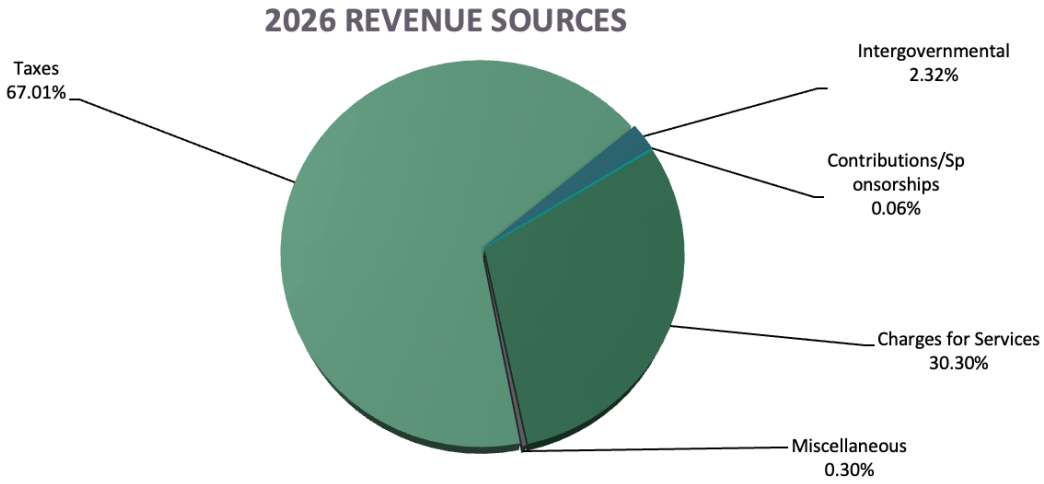
General Fund Revenues	2024 Actual	2025 Adopted	2026 Budget
Taxes			
General property tax	$ 5,709,305	$ 4,270,721	$ 4,160,047
Specific ownership tax	253,640	256,243	249,603
Property tax interest	6,657	2,264	2,264
Total Taxes	**5,969,602**	**4,529,229**	**4,411,915**
Intergovernmental			
Intergovernmental Agreements	273,389	152,529	152,529
Total Intergovernmental	**273,389**	**152,529**	**152,529**
Contributions/Sponsorships			
Contributions	9,850	2,650	2,650
Corporate Sponsorships	-	12,000	1,500
Total Contributions/Sponsorships	**9,850**	**14,650**	**4,150**
Charges for Services			
Program Revenue	776,140	774,675	876,457
Program Revenue - Contractual	52,075	52,859	41,167
Annual Passes	447,977	379,037	450,000
Quarterly Passes	75,517	104,972	77,000
Monthly Passes	-	-	-
Punch Passes	69,680	75,712	68,900
Drop in Fees	206,661	212,864	206,060
Corporate Passes	1,130	1,600	900
Rentals	58,984	67,697	53,160
Group Swim Instruction	66,283	87,477	85,804
Merchandise Sales	13,263	9,386	14,447
Other	93,514	119,284	121,153
Total Charges for Services	**1,861,225**	**1,885,563**	**1,995,048**
Miscellaneous			
Interest Income	288,280	20,000	20,000
Total Miscellaneous	**288,280**	**20,000**	**20,000**
Total General Revenues	**$ 8,402,346**	**$ 6,601,972**	**$ 6,583,642**

2026 GENERAL FUND SUMMARY

General Fund

The General Fund accounts for money received from property taxes to the District and fees generated by the District. This fund accounts for all the operational activity in the District on a day-to-day basis. The general fund is broken down into categories departments and divisions. Most of the District's budget is developed, focused and reported on from the general fund.

The 2026 general fund revenues are projected to decrease 0.28% to $6,583,642 from the 2025 budgeted revenues of $6,601,972. The District's largest General Fund revenue sources are property taxes at 67.01% and charges for services at 30.30%.



Below are descriptions and highlights of the District's revenue sources:

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessor generally as of January 1 of each year. The levy is normally set by December 15 certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurer collects the determined taxes during the ensuing calendar year. The taxes are payable by April or, if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and generally sales of the tax liens on delinquent properties are held in November or December. The County Treasurer remits the taxes collected monthly to the District.

There was a significant decrease in property tax funds from 2025 to 2026 which is largely due to the decrease in oil and gas tax assessments for 2025. The assessment for oil and gas decreased 35% from 2025 to 2026, in 2025 oil and gas made up 30% of the property tax revenue the District received in 2025. Due to this the District's revenue will have a large decrease even though residential assessment rates went up slightly by about 12%.

For collection year 2026, the District's adopted a mill levy of 4.427 for operations.

2026 GENERAL FUND SUMMARY

Specific Ownership Taxes

Specific ownership taxes are set by the State and collected by the County Treasurer, primarily on vehicle licensing within the County as a whole. The specific ownership taxes are allocated by the County Treasurer to all taxing entities within the County. The forecast assumes that the District's share will be equal to approximately 6.0% of the property taxes collected.

Net Investment Income

For interest earned on property tax, the District's available funds has been estimated based on an average interest rate of approximately 0.05%.

For interest earned on all other available funds, the District estimates an average interest rate of approximately 1.00% with an average daily balance of $2M.

Charges for Services

Guest service, facility and program revenues are collected from the users of the recreation facilities and programs. These revenues include access to the recreation center as well as for participation in classes and programs provided by the District. In 2026, Charges for Services total $1,995,048 this is a 5.81% increase from 2025.

Intergovernmental Agreements

Intergovernmental agreements or IGA's are agreements between the District and other local governments. The District currently has several IGA's that are described on page 53.

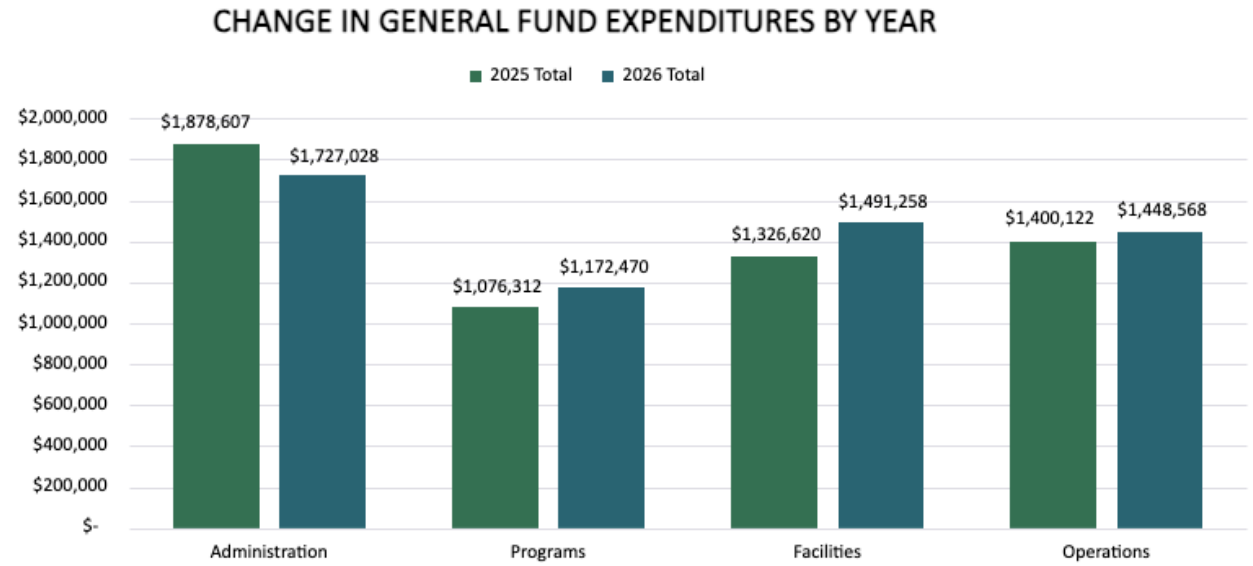
Contributions/Sponsorships

Contributions and sponsorships are received through partnerships with local businesses and organizations who pay for advertising space, promotions, or to support specific programs through the recreation center.

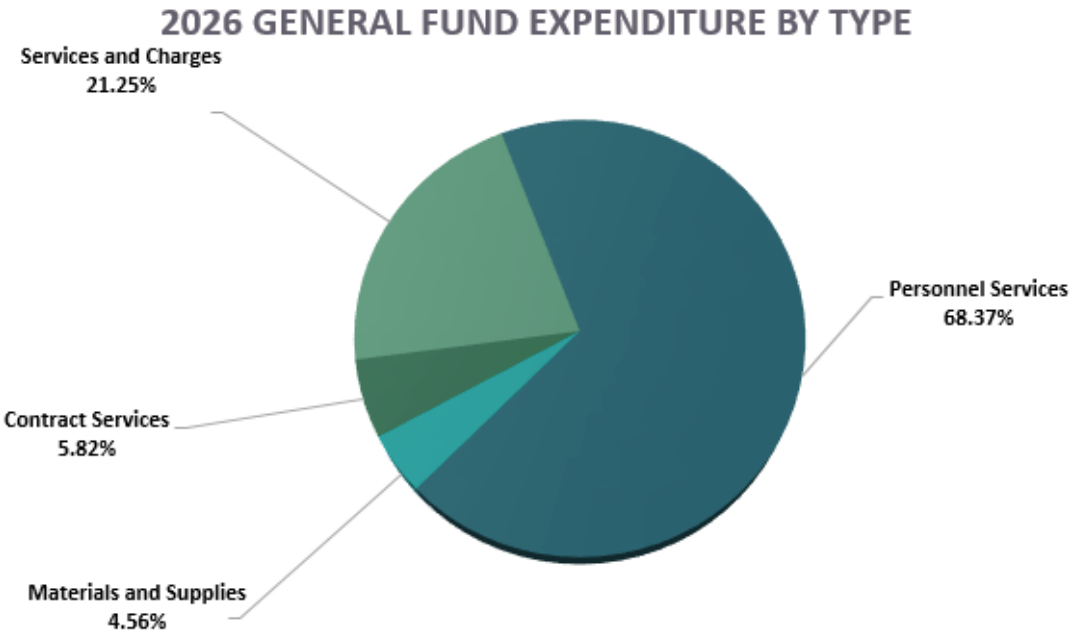
2026 GENERAL FUND SUMMARY

2026 GENERAL FUND EXPENDITURE SUMMARY

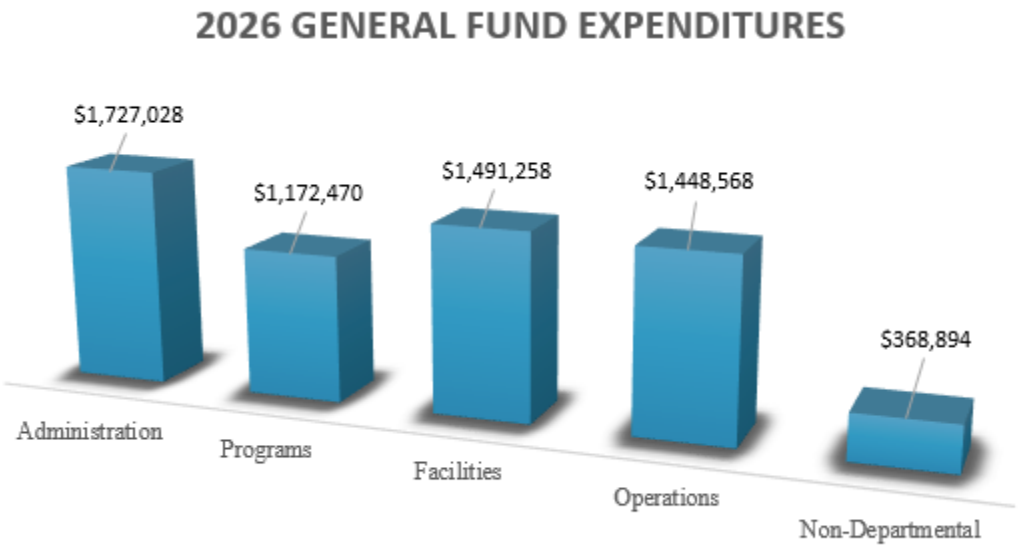
General Fund Expenses	Personnel Services	Materials and Supplies	Contract Services	Services and Charges	Total
Administration	$ 1,079,138	$ 41,850	$ 162,520	$ 443,520	$ 1,727,028
Programs	$ 942,779	$ 92,684	$ 55,531	$ 81,476	$ 1,172,470
Facilities	$ 1,363,753	$ 69,395	$ 3,000	$ 55,110	$ 1,491,258
Operations	$ 793,906	$ 79,242	$ 140,156	$ 435,264	$ 1,448,568
County Treasurer's Fee	$ -	$ -	$ -	$ 92,021	$ 92,021
Lease					
Principal	$ -	$ -	$ -	$ 145,000	$ 145,000
Interest	$ -	$ -	$ -	$ 66,872	$ 66,872
Other Leases	$ -	$ -	$ -	$ 1	$ 1
Market/Merit Increases	$ 65,000	$ -	$ -	$ -	$ 65,000
Capital Outlay	$ -	$ -	$ -	$ -	$ -
Total	**$ 4,244,576**	**$ 283,171**	**$ 361,207**	**$ 1,319,264**	**$ 6,208,217**



2026 GENERAL FUND SUMMARY



The District's General Fund consists of five Departments: Administration, Programs, Facilities, Operations, and Non-Departmental.



2026 GENERAL FUND SUMMARY

Administration

The Administration Department is made up of the Administration, Finance, Human Resources, Marketing and Communications, Special Events and Information Technology Divisions. The department is responsible for all administration duties of the District. Expenditures include the estimated services necessary to maintain the District's administrative viability such as staffing, legal, management, accounting, insurance and Board expenses.

- In 2026, the Administration Department's expenditure budget decreased 8.39% to $1,727,028 from the 2025 budget of $1,878,336. The decrease is primarily due to not having to run a Board election.

- The Administration Department will have an decrease in personnel services of 5.24% to $56,506. This decrease is due to not budgeting for an HR part-time employee, and with the staff restructuring the Marketing Manager position was not continued.

- The Materials and Supplies expenditure budget includes operating supplies, office supplies, employee uniforms, computer replacement and printer/copier supplies. The total estimate for Materials and Supplies is $41,850 for 2026. This amount increased by 1.09% from $41,400 in 2025.

- Contract Services includes professional legal, accounting, human resource services, marketing services, IT services, and financial services utilized by the District. In 2026, the District has budgeted $162,520. This is a 2.72% decrease from the 2025 budget of $167,130. This decrease is due to less legal services due to not having an election.

- Services and Charges include travel and meeting expenses, professional development and training expenses, employee appreciation expenses, and election expenses. The total expenditure budget for Services and Charges in the Administration Department is estimated at $443,520 in 2026. This amount decreased by 18.54% from $534,162 in 2024.

2026 GENERAL FUND SUMMARY

Programs

The Programs Department is comprised of Sports Programs, Gymnastics Programs, Youth Programs, and BMX. The Programs Department is responsible for all coordination and administration of programs within these areas.

- The 2026 estimated expenditure budget for the Programs Department is $1,172,470 This is an increase of 8.55% over the 2025 budget of $1,076,312.
- In 2026, Personnel Services increased 11.12% from $843,447 in 2025 to $942,779 in 2026. This increase is due to staff cost of living increases along with minimum wage increase for 2026, and also because of the staff structure changing from two salaried employees to one salary Supervisor and one Hourly Coordinator.
- For 2026, the estimated Materials and Supplies budget for the Programs Department is $86,280 decreasing 14%. This amount includes equipment and supplies that are needed to run the programs provided by the District. This amount is decreasing due to major purchases made the year prior.
- Contract Services decreased 7.31% in 2026 to $55,531 compared to $59,908 in 2025. This decrease not running the Nate Lofton Program.
- Services and Charges increased to $87,880 in 2026 from the 2025 budget of $72,607. The increase is due to the league and association fees for new programming.

Facilities

The Facilities Department consists of Active Adults, Aquatics, and Fitness and Wellness. The Facilities Department is responsible for coordinating and administering programs and services within these areas.

- The Facilities Department's expenditure budget in 2026 is estimated at $1,491,258 an 11.68% increase from the 2025 budget of $1,326,620.
- Personnel Services expenditures will be $1,363,753 in 2026, a 13.14% increase compared to the 2025 budget of $1,195,547. The increase is due to Active Adults Department adding a full-time Coordinator position, and the Aquatics Department requesting an increase in staff in order to execute Star Guard safety standards.
- For 2026, the estimated Materials and Supplies budget for the Facilities Department is $69,395, which is a 9.22% increase.
- Contract Services expenditures for 2026 is $3,000 which is a 25% increase compared to the $2,400 for 2025.

2026 GENERAL FUND SUMMARY

- For 2026, the estimated Services and Charges budget for the Facilities Department is $52,460, a 19.11% decrease from the 2025 budget of $62,483. This decrease is due to the Aquatics Department updating their swim lesson structure.

Operations

This Operations Department consists of Maintenance Services, Custodial Services, and Guest Services. This includes all building and park maintenance along with guest service, cash management, and customer relations functions.

- In 2026, the Department plans to expend $1,448,568, a 3.4% increase from $1,400,122 in 2025.
- The 2026 expenditure budget for Personnel Services is estimated to increase to $793,906. This will be an decrease of 0.35% when compared to 2025. The decrease is due to the removal of summer seasonal help and overall one less full-time staff member due to staff structure update.
- The Materials and Supplies budget increased 5.73% to $79,242 in 2026 from $74,950 in 2025.
- Contract Services for the Operations Department will increase to $140,156 in 2026 from $125,792 in 2025. The increase is in large part due to an increase in custodial contract costs as well as increased cost of other maintenance service contracts.
- For 2026 the Services and Charges expenditures are budgeted for $435,264 This is a 8.1% increase from 2025 which was $402,656. This increase is due to the rising costs of most of the utilities that are budgeted for in the maintenance services budget.

Non-Departmental

The Non-Departmental department is a budgeted department for all expenditures that do not fall under any specific department. This includes property tax expenditures, merit/market budgeted increases, and General Fund principal and interest expenditures.

- In 2026, the total Non-Departmental expenditure budget is $368,8894. This includes all leases, County Treasurer's fee and the market/merit increase.
- In 2026, the County Treasurer's fee of $92,021 is anticipated to decrease from the prior year amount of $94,456 This is due to the decrease in property tax revenue as it is a percentage of property tax revenue.
- In 2026, the District will only have one remaining capital lease. This is for the 2022 Building Lease. More information about this lease can be found on page 26. A debt schedule for this lease can be found in the Appendix on page 49.

2026 GENERAL FUND SUMMARY

- The market/merit increase account will be funded with $120,000 in 2026 The market/merit increase amount is utilized to give full and part-time staff pay increases for either market adjustments or for merit awards.

CAPITAL LEASES

The District currently has one capital lease that is paid out of the General Fund for the 2022 building lease. In 2022, the District refinanced the 2009 Building Lease to pay for the renovation of the previous Firestone Town Hall building. This renovation is the current Community Center for the District. Below are the 2026 principal and interest payments that will be due:

	Total Principal Due	Total Interest Due	Total Payment 2026
2022 Building Lease	$ 145,000	$ 62,130	$ 207,130
	$ 145,000	**$ 62,130**	**$ 207,130**

2022 Building Lease

On August 29, 2022, the District entered into a lease agreement with Truist Bank for the purpose of financing the construction and installation of a Community Center. Under the Agreement, the District agrees to sublease the Gymnastics building. The lease was capitalized in the amount of $2,450,000 and bears interest at a rate of 3.27%. The District is required to make annual payments due on December 1, beginning on December 1, 2022, and ending on December 1, 2037.

Payment schedules can be found, starting on page 49.

GENERAL FUND TRANSFERS

In 2018, the District created a Capital Improvements Project (CIP) Fund. This fund will support and track the projects carried out by the District. The General Fund will transfer $2,200,000 from the 2026 budget. More information can be found on page 48.

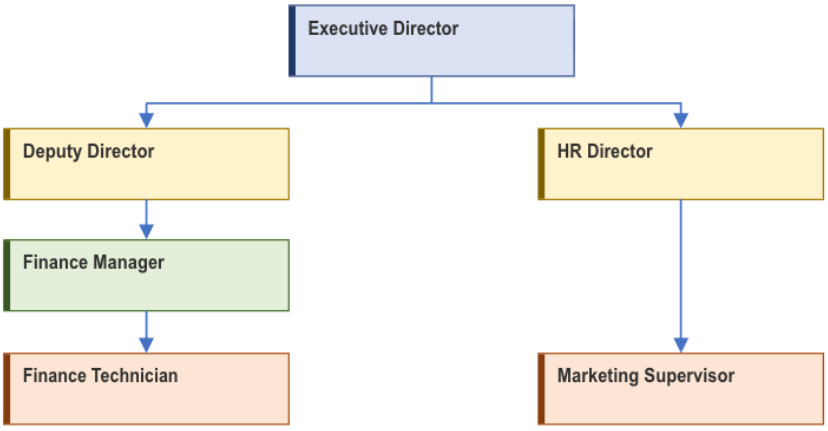
ADMINISTRATION

ADMINISTRATION DEPARTMENT SUMMARY

The Administration Department is made of up of the Administration Division, Finance, Human Resources, Marketing and Communications, Special Events and Information Technology. The department is responsible for all administration duties of the District.

Administration Department Goals:

- Financial stewardship
- Capital Improvement Projects Plan coordination
- Invest funds
- Prepare District budget
- Manage annual audit
- Provide strategic financial analysis and planning
- Identify and satisfy the needs of individuals
- To achieve and maintain high morale among employees
- Attain higher retention rates
- Improve awareness of the District
- Increase CVPRD's online presence and web traffic
- Reach new customers



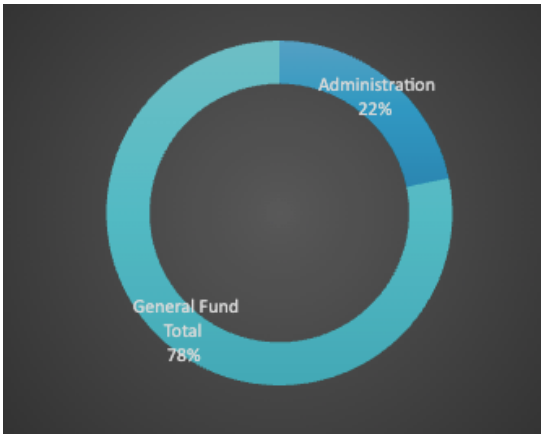
ADMINISTRATION

Department Revenues Summary

Revenue	2024 Actual	2025 Adopted	2026 Budget
General Fund Revenues	$ 2,134	$ 16,500	$ 6,500
Total Revenues	**$ 2,134**	**$ 16,500**	**$ 6,500**

Department Expenditures by Division

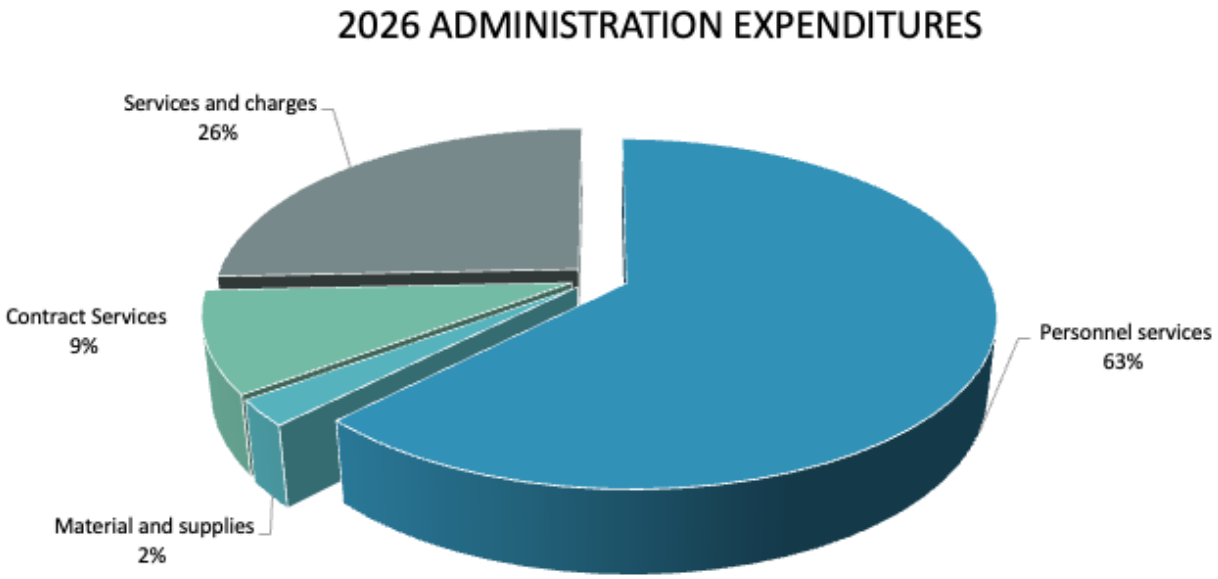
	2026 Budget
Administration	$ 684,643
Finance	233,433
Human Resources	438,665
Marketing & Communications	116,638
Special Events	13,500
Information Technology	240,150
Administration	**$ 1,727,028**



Department Expenditures by Classification

Expenditures	2024 Actual	2025 Adopted	2026 Budget
Personnel services	$ 984,610	$ 1,135,644	$ 1,079,138
Material and supplies	36,146	41,400	41,850
Contract Services	98,995	167,130	162,520
Services and charges	587,920	534,162	443,520
Total Expenditures	**$ 1,707,671**	**$ 1,878,336**	**$ 1,727,028**

ADMINISTRATION



ADMINISTRATION DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 286,666	$ 380,587	$ 209,148	$ 402,893
Material and supplies	7,260	7,500	2,604	7,500
Contract Services	-	49,500	33,703	52,000
Services and charges	399,755	323,000	349,109	222,250
Total Expenditures	**$ 693,681**	**$ 760,587**	**$ 594,565**	**$ 684,643**

FINANCE DIVISIONS

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 242,107	$ 176,225	$ 95,410	$ 175,233
Material and supplies	1,251	1,500	832	1,500
Contract Services	10,900	15,000	10,815	13,300
Services and charges	40,768	41,930	27,418	43,400
Total Expenditures	**$ 295,025**	**$ 234,655**	**$ 134,474**	**$ 233,433**

ADMINISTRATION

HUMAN RESOURCE DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 284,404	$ 407,185	$ 203,713	$ 430,420
Material and supplies	1,118	700	240	800
Contract Services	3,340	5,000	391	5,000
Services and charges	4,064	4,500	-	2,445
Total Expenditures	**$ 292,925**	**$ 417,385**	**$ 204,345**	**$ 438,665**

MARKETING & COMMUNICATIONS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Other Revenue	$ -	$ 12,000	$ 1,500	$ 1,500
Total Revenues	**$ -**	**$ 12,000**	**$ 1,500**	**$ 1,500**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 171,433	$ 171,648	$ 38,751	$ 70,593
Material and supplies	12,623	5,700	7,306	6,050
Contract Services	6,648	6,670	8,485	8,220
Services and charges	25,348	30,782	2,438	31,775
Total Expenditures	**$ 216,052**	**$ 214,800**	**$ 56,980**	**$ 116,638**

ADMINISTRATION

SPECIAL EVENTS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 2,134	$ 4,500	$ 650	$ 5,000
Total Revenues	**$ 2,134**	**$ 4,500**	**$ 650**	**$ 5,000**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Services and charges	$ 870	$ 12,500	$ 437	$ 13,500
Total Expenditures	**$ 870**	**$ 12,500**	**$ 437**	**$ 13,500**

INFORMATION TECHNOLOGY DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Material and supplies	13,895	26,000	9,788	$ 26,000
Contract Services	78,107	90,960	48,601	84,000
Services and charges	117,114	121,450	75,232	130,150
Total Expenditures	**$ 209,117**	**$ 238,410**	**$ 133,621**	**$ 240,150**

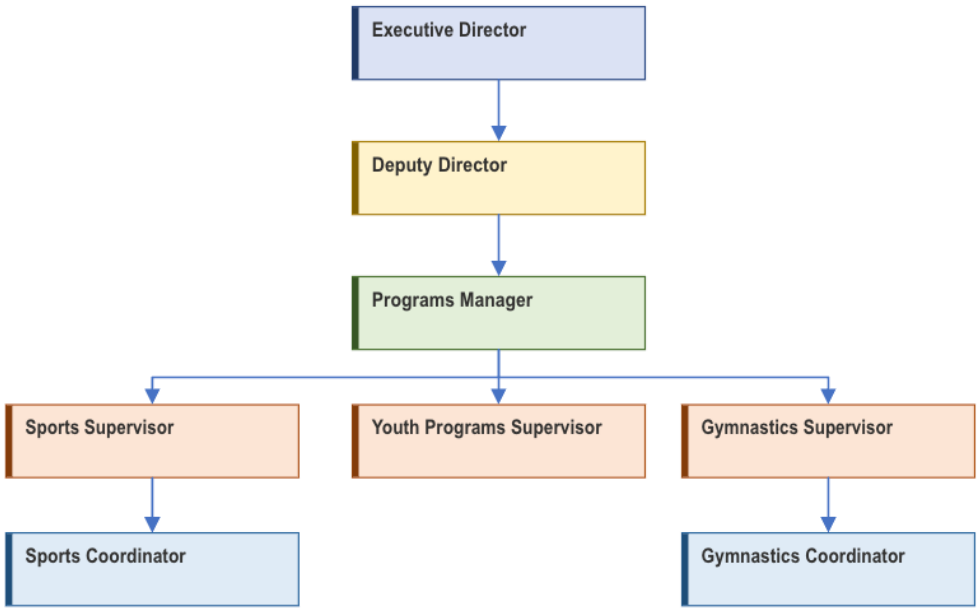
PROGRAMS

PROGRAMS DEPARTMENT SUMMARY

The Programs Department is comprised of Programs Administration, Athletics Programs, Gymnastics Programs, BMX, Youth Programs, and Kidzone. The Programs Department is responsible for all coordination and administration of programs within these areas.

Department Goals:

- Learning fundamentals and basic program-specific skills and establishing building blocks for overall development.
- Create opportunities for the community to connect and build relationships through programs and services.
- Provide quality facilities to foster fun and active engagement.
- Encourage an active lifestyle by fostering positive behaviors and actions.
- Increase the quality and quantity of programs offered for the community by researching community needs, staying current with local and national trends, being resourceful with available programable space, and receiving community feedback.

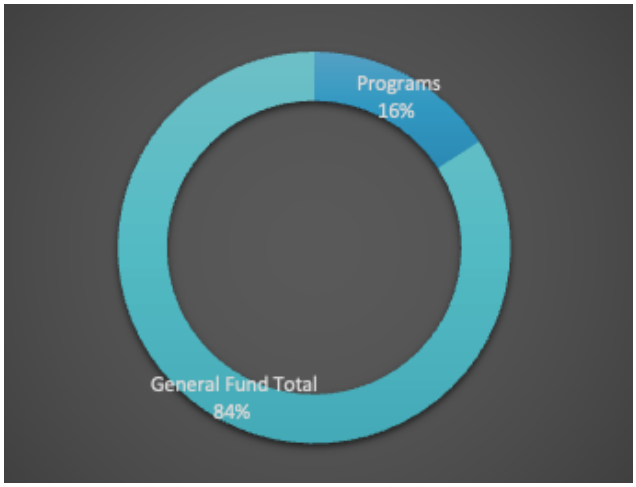


PROGRAMS

Department Revenues Summary

Revenues	2024 Actual	2025 Adopted	2026 Budget
General Fund Revenues	$ 830,533	$ 796,654	$ 891,999
Total Revenues	**$ 830,533**	**$ 796,654**	**$ 891,999**

Department Expenditures by Division

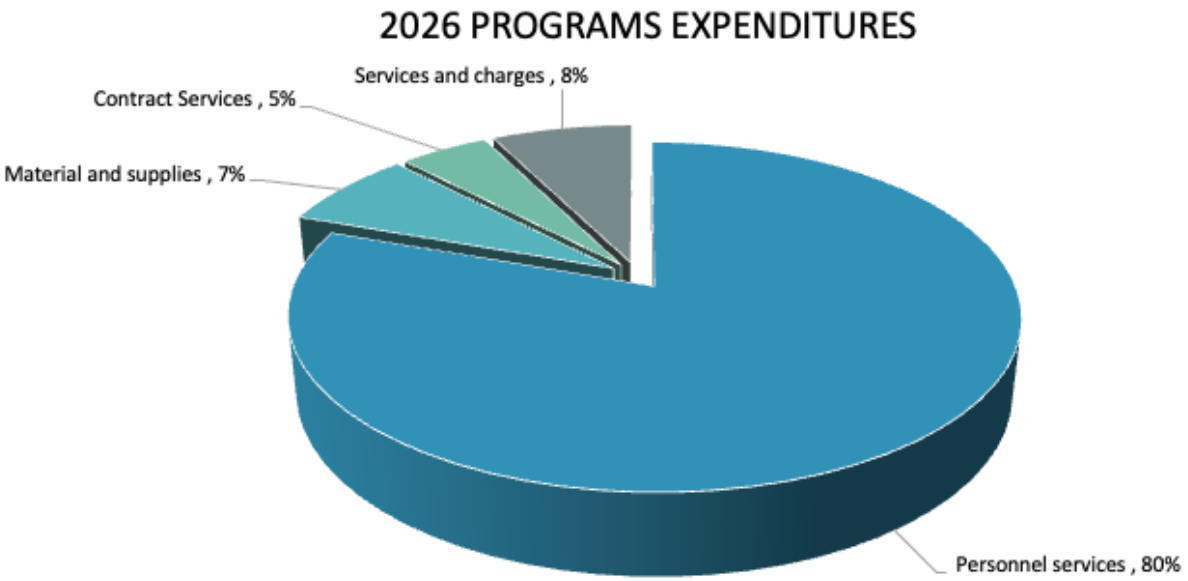


	2026 Budget
Program Administration	$ 119,919
Athletics	347,872
BMX	900
Gymnastics	412,547
Youth Programs	291,232
Programs	**$ 1,172,470**

Department Expenditures by Classification

Expenditures	2024 Actual	2025 Adopted	2026 Budget
Personnel services	$ 808,134	$ 843,447	$ 932,059
Material and supplies	96,781	100,350	86,280
Contract Services	61,844	59,908	55,531
Services and charges	70,910	72,607	87,880
Total	**$ 1,037,669**	**$ 1,076,312**	**$ 1,161,750**

PROGRAMS



PROGRAM ADMINISTRATION DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 109,401	$ 109,002	$ 63,074	$ 115,419
Materials and supplies	-	2,000	658	4,500
Total Expenditures	**$ 109,401**	**$ 111,002**	**$ 63,732**	**$ 119,919**

PROGRAMS

SPORTS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 12,238	$ -	$ 1,136	$ -
Program Revenue	235,928	272,061	178,628	266,621
Other Revenue	1,965	1,740	195	2,015
Total Revenues	**$ 250,131**	**$ 273,801**	**$ 179,959**	**$ 268,636**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 171,645	$ 179,093	$ 94,281	$ 177,977
Material and supplies	81,493	83,152	41,219	66,579
Contract Services	57,328	54,443	37,089	44,677
Services and charges	40,966	48,142	16,284	58,639
Total Expenditures	**$ 351,432**	**$ 364,830**	**$ 188,873**	**$ 347,872**

GYMNASTICS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 40,387	$ 39,926	$ 30,794	$ 37,954
Program Revenue	399,748	327,661	228,611	385,018
Other Revenue	19,494	31,928	25,409	39,385
Total Revenues	**$ 459,629**	**$ 399,515**	**$ 284,814**	**$ 462,357**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 351,181	$ 338,769	$ 229,388	$ 386,166
Material and supplies	7,063	6,553	7,074	7,016
Services and charges	24,473	16,120	15,230	19,365
Total Expenditures	**$ 382,717**	**$ 361,442**	**$ 251,693**	**$ 412,547**

PROGRAMS

YOUTH PROGRAMS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 3,366	$ 2,920	$ 2,022	$ 3,366
Program Revenue	117407	120418	129469	157640
Grant Revenue	-	-	-	-
Total Revenues	**$ 120,773**	**$ 123,338**	**$ 131,491**	**$ 161,006**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 175,908	$ 216,583	$ 126,206	$ 263,217
Material and supplies	8,225	8,645	3,952	8,185
Contract Services	6,950	5,465	5,629	10,854
Services and charges	4,666	7,571	2,416	8,976
Total Expenditures	**$ 195,750**	**$ 238,263**	**$ 138,204**	**$ 291,232**

BMX

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Program Revenue	$ -	$ -	$ -	$ -
Total Revenues	**$ -**	**$ -**	**$ -**	**$ -**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Contract Services	$ (2,434)	$ -	$ -	$ -
Services and charges	804	775	854	900
Total Expenditures	**$ (1,630)**	**$ 775**	**$ 854**	**$ 900**

FACILITIES

FACILITIES DEPARTMENT SUMMARY

The Facilities Department consists of Facilities Administration, Active Adults, Aquatics, and Fitness and Wellness. The Facilities Department is responsible for coordinating and administrating programs and services within these areas.

The Active Adults Division aspires to provide exceptional community-based programs for older adults while fostering engagement and well-being in the community.

- Creating welcoming opportunities for socialization while building meaningful relationships that foster mental and physical health through daily activities and fitness.

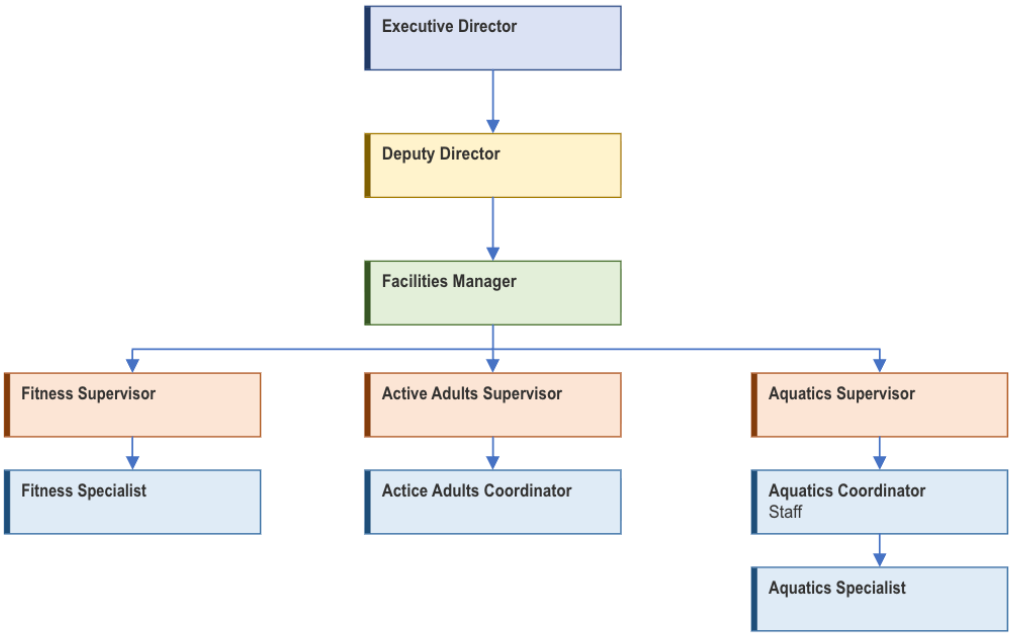
The Aquatics Division aspires to deliver a safe and enjoyable experience in and around the aquatic environment through both recreational and organized swimming for the community we serve through:

- Creating opportunities for patrons to enhance life and water safety skills.
- Engaging the community and encouraging play in an aquatic environment.
- Increasing opportunities for patrons to participate in non-impact fitness and activities.
- Offering the community, a safe aquatic environment with certified lifeguards and swim instructors.

The Fitness and Wellness Division aspires to positively impact our community and surrounding areas by providing the highest quality experience with safe, effective, and fun fitness programs through:

- Enhancing the quality of life in our community by offering a variety of health, fitness and wellness services.
- Creating a healthier, happier, and positive community atmosphere.

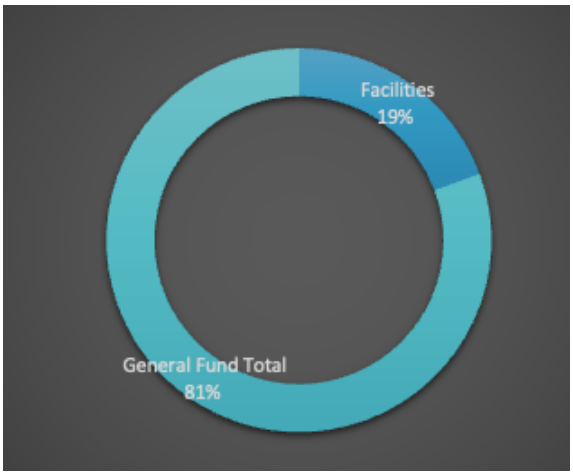
FACILITIES



Department Revenues Summary

Revenues	2024 Actual	2025 Adopted	2026 Budget
General Fund Revenues	$ 219,003	$ 293,949	$ 285,299
Total Revenues	**$ 219,003**	**$ 293,949**	**$ 285,299**

Department Expenditures by Division

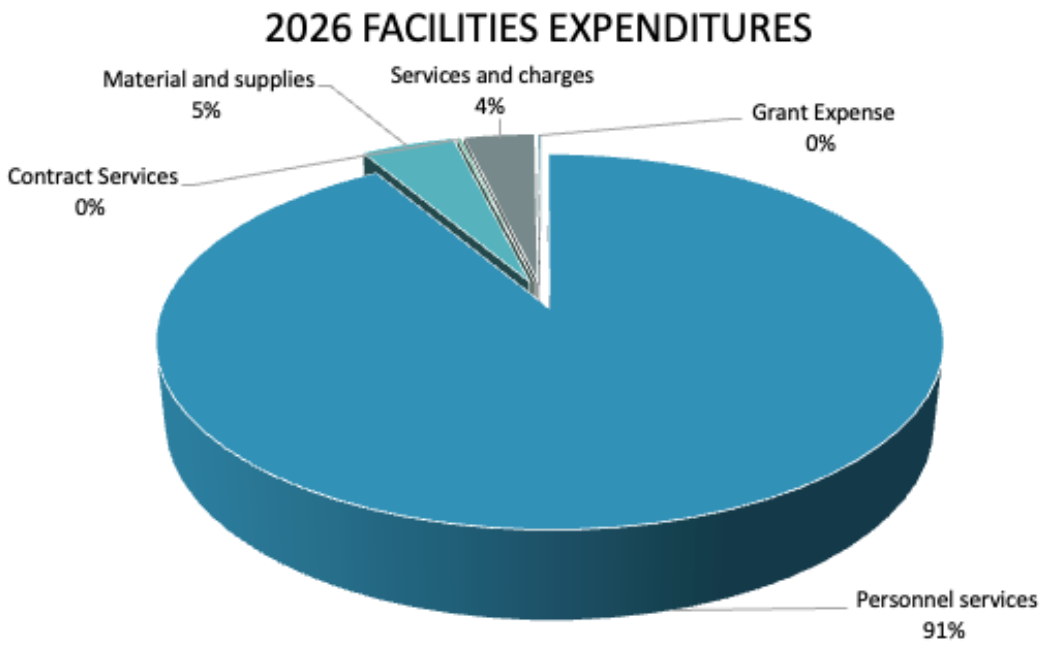


	2026 Budget
Facilites Administration	$ 127,951
Active Adults	247,732
Aquatics	836,219
Fitness and Wellness	279,356
Facilities	**$ 1,491,258**

FACILITIES

Department Expenditures by Classification

Expenditures	2024 Actual	2025 Adopted	2026 Budget
Personnel services	$ 1,031,499	$ 1,195,547	$ 1,363,753
Material and supplies	43,937	63,540	69,395
Contract Services	2,705	2,400	3,000
Services and charges	32,776	62,483	52,460
Grant Expense	8,963	2,650	2,650
Total Expenditures	**$ 1,119,880**	**$ 1,326,620**	**$ 1,491,258**



FACILITIES ADMINISTRATION DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 117,092	$ 116,510	$ 68,471	$ 123,956
Materials and supplies	-	7,000	3,872	3,995
Total Expenditures	**$ 117,092**	**$ 123,510**	**$ 72,342**	**$ 127,951**

FACILITIES

ACTIVE ADULTS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Grant Revenue	$ 7,850	$ 2,650	$ 2,850	$ 2,650
Charges for Services	2,950	7,800	1,350	7,800
Program Revenue	17,098	34,544	12,689	26,998
Other Revenue	600	700	-	700
Total Revenues	**$ 28,498**	**$ 45,694**	**$ 16,889**	**$ 38,148**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 158,239	$ 182,685	$ 111,467	$ 217,848
Material and supplies	2,917	7,400	1,439	6,860
Contract Services	2,705	2,400	1,100	3,000
Services and charges	6,806	22,480	3,142	17,374
Grant Expense	8,963	2,650	-	2,650
Total Expenditures	**$ 179,630**	**$ 217,615**	**$ 117,148**	**$ 247,732**

FACILITIES

AQUATICS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 4,055	$ 15,178	$ 2,470	$ 8,000
Program Revenue	95,083	118,502	46,443	129,788
Total Revenues	**$ 99,137**	**$ 133,680**	**$ 48,913**	**$ 137,788**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 567,618	$ 656,840	$ 374,908	$ 769,299
Material and supplies	35,340	48,600	26,906	51,050
Contract Services	-	-	-	-
Services and charges	12,851	16,859	11,436	15,870
Total Expenditures	**$ 615,809**	**$ 722,299**	**$ 413,250**	**$ 836,219**

FITNESS & WELLNESS DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 62,046	$ 72,750	$ 40,346	$ 72,000
Program Revenue	29,322	41,825	16,474	37,363
Other Revenue	-	-	-	-
Total Revenues	**$ 91,368**	**$ 114,575**	**$ 56,820**	**$ 109,363**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	20245Adopted	To 7/31	2026 Budget
Personnel services	$ 188,550	$ 239,512	$ 111,787	$ 252,650
Material and supplies	5,680	7,540	4,058	7,490
Services and charges	13,119	16,144	6,864	19,216
Total Expenditures	**$ 207,349**	**$ 263,196**	**$ 122,709**	**$ 279,356**

OPERATIONS

OPERATIONS DEPARTMENT SUMMARY

The Operations Division is comprised of a maintenance and guest service team fulfilling a critical component of the Recreation Center. Welcoming guests to the facility, registering community members for programs and communicating with District staff. The guest service team strives to provide patrons with outstanding customer service and a positive experience. The maintenance team is responsible for all District assets, including buildings, park maintenance, sports fields, fleet, and utilities. The Operations Division also manages Capital Improvement and Conservation Trust Fund projects.

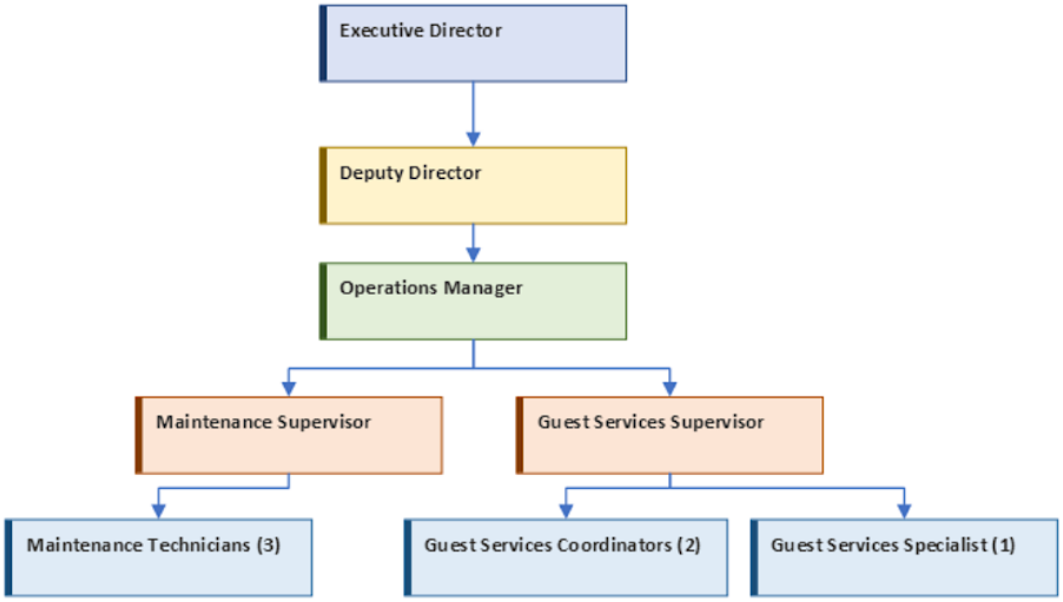
Maintenance Team Goals

- Guarantee safe and operational facilities for all patrons and staff
- Build and improve relationships with District partners and vendors
- Upgrade facility mechanical and lighting to become more efficient and reduce our carbon footprint

Guest Services Goals

- Offer great customer service to our community and patrons by creating and providing staff with customer service training
- Educate staff with current and future programs and services
- Accommodate more party and room rental opportunities
- Offer access to a variety of equipment, recreational opportunities, programming and activities

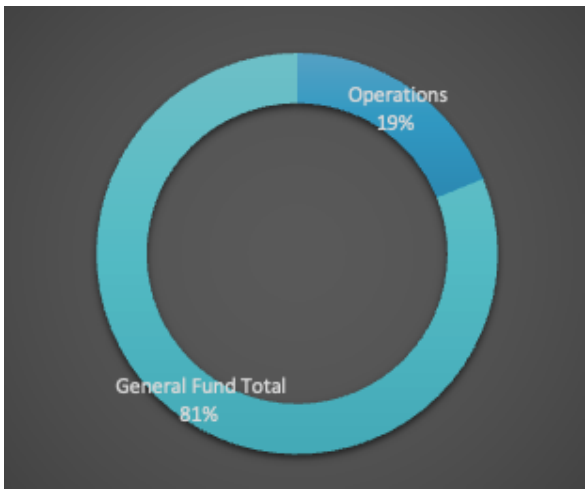
OPERATIONS



Department Revenues Summary

Revenues	2024 Actual	2025 Adopted	2026 Budget
General Fund Revenues	$ 811,142	$ 792,210	$ 814,500
Total Revenues	**$ 811,142**	**$ 792,210**	**$ 814,500**

Department Expenditures by Division

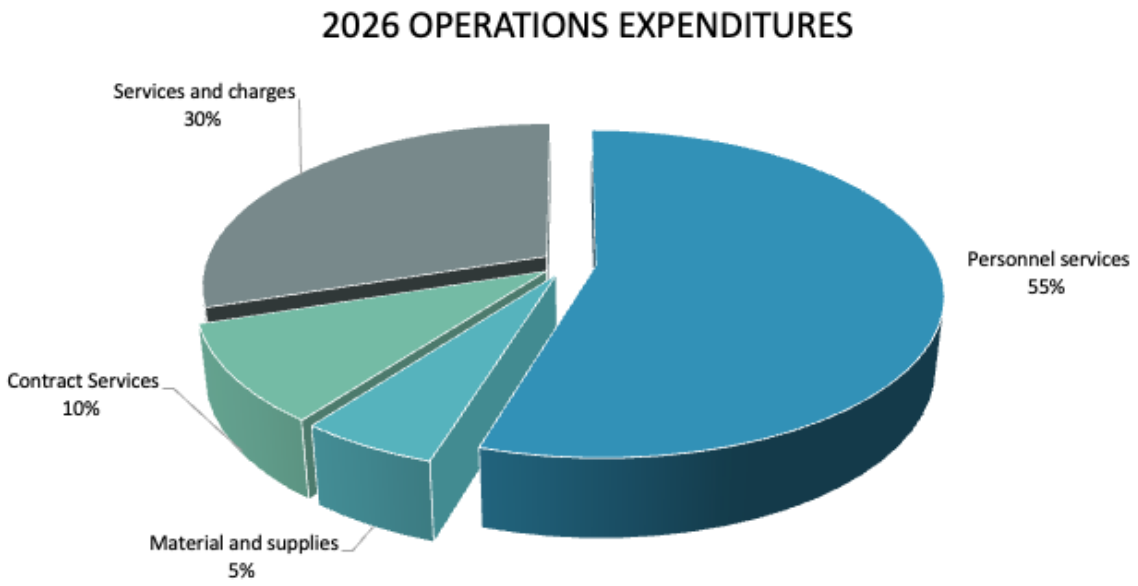


	2026 Budget	
Operations Administration	$	126,866
Maintenance Services		743,355
Custodial Services		144,823
Guest Services		433,524
Operations	**$**	**1,448,568**

OPERATIONS

Department Expenditures by Classification

Expenditures	2024 Actual	2025 Adopted	2026 Budget
Personnel services	$ 739,408	$ 796,724	$ 793,906
Material and supplies	89,281	74,950	79,242
Contract Services	169,341	125,792	140,156
Services and charges	387,658	402,656	435,264
Total Expenditures	**$ 1,385,688**	**$ 1,400,122**	**$ 1,448,568**



OPERATIONS ADMINISTRATION DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 117,054	$ 116,449	$ 68,323	$ 124,366
Material and supplies	-	2,000	221	2,500
Total Expenditures	**$ 117,054**	**$ 118,449**	**$ 68,544**	**$ 126,866**

OPERATIONS

MAINTENANCE SERVICES DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 236,849	$ 245,263	$ 128,734	$ 251,356
Material and supplies	42,322	24,200	9,206	25,392
Contract Services	70,240	31,700	92,791	38,083
Services and charges	379,518	395,916	186,931	428,524
Total Expenditures	**$ 728,930**	**$ 697,079**	**$ 417,662**	**$ 743,355**

CUSTODIAL SERVICES DIVISION

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ -	$ -	$ -	$ -
Material and supplies	44,476	42,750	20,976	42,750
Contract Services	99,101	94,092	57,071	102,073
Total Expenditures	**$ 143,577**	**$ 136,842**	**$ 78,047**	**$ 144,823**

GUEST SERVICES DIVISION

Division Revenue – Detailed Summary

Revenues	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Charges for Services	$ 797,931	$ 776,828	$ 549,451	$ 799,750
Other Revenue	13,211	15,382	9,760	14,750
Total Revenues	**$ 811,142**	**$ 792,210**	**$ 559,211**	**$ 814,500**

Division Expenditures - Detailed Summary

Expenditures	2024 Actual	2025 Adopted	To 7/31	2026 Budget
Personnel services	$ 385,504	$ 435,013	$ 236,674	$ 418,184
Material and supplies	2,483	6,000	2,113	8,600
Services and charges	8,140	6,740	2,339	6,740
Total Expenditures	**$ 396,127**	**$ 447,753**	**$ 241,125**	**$ 433,524**

NON-DEPARTMENTAL

NON-DEPARTMENTAL DEPARMENT SUMMARY

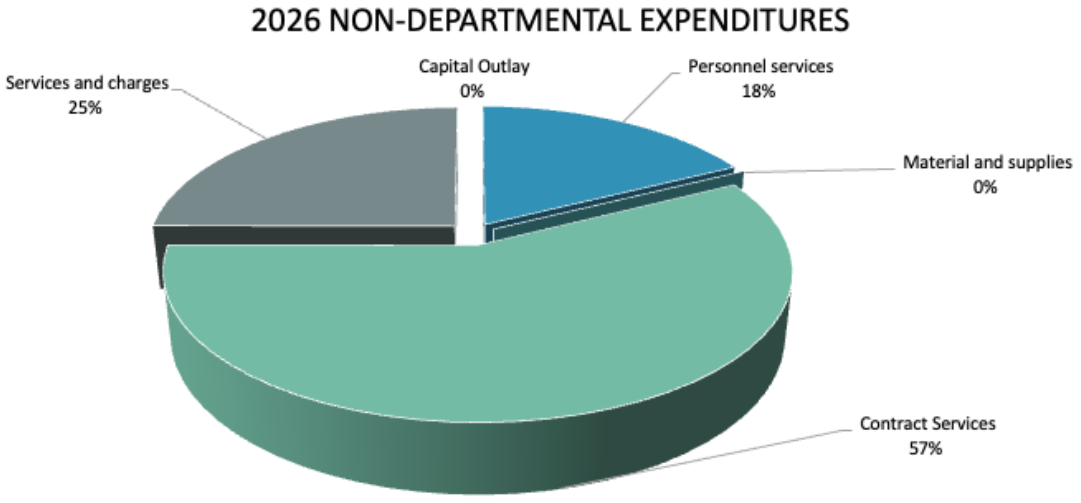
The Non-Departmental Department accounts for all other budgeted items that do not fall into one of the District's four functional Departments. Non-Departmental tracts all General Fund property tax revenues and related expenditures, lease and capital lease payments and a market merit account to budget employee market and merit increases for the year. In 2020, the Board of Directors agreed to invest into the District's staff by completing a compensation study and job description analysis. The District is striving to be an employer of choice in the front range. By being more competitive with positions, the District will be able to hire the more qualified candidates and bring new and exciting changes to the District.

Department Revenues Summary

Revenues	2024 Actual	2025 Adopted	2026 Budget
General Fund Revenues	$ 6,539,533	$ 4,702,658	$ 4,585,344
Total Revenues	**$ 6,539,533**	**$ 4,702,658**	**$ 4,585,344**

Department Expenditures by Classification

Expenditures	2024 Actual	2025 Adopted	2026 Budget
Personnel services	$ -	$ 148,000	$ 65,000
Material and supplies	$ -	$ -	-
Contract Services	$ 234,088	$ 211,451	211,873
Charges and services	$ 85,619	$ 94,456	92,021
Capital Outlay	$ -	$ 90,000	-
Total Expenditures	**$ 319,707**	**$ 543,906**	**$ 368,894**



OTHER FUNDS

2026 CONSERVATION TRUST FUND SUMMARY

The Conservation Trust Fund is a special revenue fund. This fund tracks the monies received from the Colorado Department of Local Affairs (DOLA) from the States lottery fund distribution, which are received quarterly. These funds are required to be used on specific projects associated with parks and recreation. The District plans to receive approximately $255,000 in revenue in 2026.

Of these funds, the District plans to use $154,000 in 2026, which will be used to replace fitness equipment, upgrade the Rec Center Sound System, and upgrade the aquatics area.



OTHER FUNDS

2026 CAPITAL IMPROVEMENT PROJECT FUND

In 2018, the District created a Capital Improvement Project (CIP) Fund. This fund will be supported by the General Fund by transfers. All expenditures from this fund will be for projects that are approved by the Board of Director and the Executive Director of the District. This fund will facilitate the tracking of projects that can include improvements to existing facilities and parks, the construction of new facilities and parks, and the acquisition of capital assets for District use.

At the end of 2025, an estimated assigned fund balance of $1,493,681 will roll over to the beginning balance of 2026. These funds will be assigned by the Board of Directors for the below listed projects. In 2026, a budget of $2,200,000 will be transferred from the General Fund to the CIP fund.

In 2025, the District budgeted the projects below. Most projects have been completed or will be complete by the end of 2025. Any incomplete projects will roll over into the 2026 budget through a budget amendment approved by the Board of Directors. The projects include:

2025 Captial Improvement Projects	
Recreation Center - HVAC	100,000
Recreation Center - Pool Upgrades	75,000
Recreation Center - Parking Lot Sealing	130,000
Recreation Center - Kidzone Remodel	26,000
Recreation Center - Landscaping	150,000
	$ 481,000.00

In 2026 the District has budgeted the following projects:

2026 Captial Improvement Projects	
Recreation Center - Parking Lot Sealing	45,000
Recreation Center - Expansion Projects	3,000,000
	$ 3,045,000.00

Recreation Center – Expansion Project: $3,000,0000

- Looking into building a new maintenance shop which will allow for future Rec Center expansions.

Recreation Center – Parking Lot Sealing: $45,000

- Parking lots at both the Recreation Center and Gymnastics Center need to be repaired. This project will repave both of these parking lots as spot repairs are no longer viable.

APPENDIX

2022 BUILDING LEASE PAYMENT SCHEDULE

Period Ending	Principal	Coupon	Interest	Debt Service
12/01/2022			20,473.83	20,473.83
12/01/2023	130,000	3.270%	80,115.00	210,115.00
12/01/2024	135,000	3.270%	75,864.00	210,864.00
12/01/2025	140,000	3.270%	71,449.50	211,449.50
12/01/2026	145,000	3.270%	66,871.50	211,871.50
12/01/2027	145,000	3.270%	62,130.00	207,130.00
12/01/2028	150,000	3.270%	57,388.50	207,388.50
12/01/2029	155,000	3.270%	52,483.50	207,483.50
12/01/2030	160,000	3.270%	47,415.00	207,415.00
12/01/2031	165,000	3.270%	42,183.00	207,183.00
12/01/2032	170,000	3.270%	36,787.50	206,787.50
12/01/2033	180,000	3.270%	31,228.50	211,228.50
12/01/2034	185,000	3.270%	25,342.50	210,342.50
12/01/2035	190,000	3.270%	19,293.00	209,293.00
12/01/2036	195,000	3.270%	13,080.00	208,080.00
12/01/2037	205,000	3.270%	6,703.50	211,703.50
	2,450,000		708,808.83	3,158,808.83

- Capital lease information can be found on page 26.

APPENDIX

GLOSSARY

Account	A record of a business transaction; a record of statement.
Accrual Basis of Accounting	Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.
Allocation	Funds that are apportioned or designated to a program, function or activity.
Appropriation	Money set aside for a specific use.
Assessed Valuation	The value set by the County Assessor on real and personal property to establish a basis for levying taxes.
Assets	Resources owned by a government.
Assigned fund balance	The portion of the fund balance that is constrained by the government's intent to be used for specific purposes but is neither restricted nor committed. Intent is expressed by the Board of Directors to be used for a specific purpose.
Bond	A written promise to pay a specific amount of money on a specific date at a specified interest rate. Bonds are frequently used to finance large capital projects
Budget	A financial plan which includes an estimate of expenditures for a given period or purpose and proposed means of financing the estimated expenditures.
Budget Message	The communication from the Executive Director to the Board of Directors and District pertaining to the proposed budget.
Capital Expenditure	Outlay that results in the acquisition or addition to a capital asset. For equipment it is $5,000 or greater, and for Capital Projects it is $10,000 or more.
Capital Improvement	Project improvements that will add value or extend the life of a capital asset.
Capital Improvement Projects Plan	A fund to account for capital expenditures and capital improvements performed or planned by the District each year.
Conservation Trust Fund	The special revenue fund is used to account for lottery proceeds from the State of Colorado that are legally restricted to expenditures for parks and recreation.
Contingency	Funds appropriated to cover unexpected expenses that may occur during the budgeted year.
Contract Services	A written agreement between two or more parties defining the performance of a task or service.
Debt	An obligation resulting from the borrowing of money or from the purchase of goods and services

APPENDIX

Debt Service Fund	A fund established to finance and account for the payment of interest and principal on all general obligation debt.
Department	A major portion of the District, which indicates overall management responsibility for an operation.
District	Carbon Valley Parks & Recreation District
Division	An area of a department that is broken out to track revenues and expenditures specific to that area.
Expenditure	Outflows of funds paid or to be paid for goods and services obtained, resulting in a decrease in financial resources.
Fiscal Year	A 12-month period to which the annual operating budget applies and tat the end of which a government determines its financial position and the results of operations. The District's fiscal year follows the calendar year.
Fixed Assets	Asset of a long-term character which are intended to continue to be held or used beyond one year, such as land, buildings, improvements other than buildings, machinery and equipment.
Full Time Equivalent (FTE)	Staffing levels are measured in FTEs to give a consistent comparison from year to year. FTE is calculated as the number of total hours worked divided by the maximum number of compensable hours in a work year (2,080 hours).
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with law, regulation, policies, restrictions or limitations.
Fund Balance	The excess of the assets of a fund over its liabilities.
General Fund	A fund used to account for the financial operations of the District, which are not accounted for in any other fund.
General Obligation Bonds	Government bonds issued with the government's commitment to use its full taxing and borrowing authority (and other revenue sources) to make timely payments of interest and principal.
Generally Accepted Accounting Principles (GAAP)	Uniform standards and guidelines for financial accounting and reporting.
Improvement	The substitution of a better asset for the one currently used. An improvement will increase the useful life of an asset where the improvement involves only a major component of the asset.
Intergovernmental Agreement (IGA)	Formal agreements between governments that promote and coordinate cooperation.

APPENDIX

Maintenance	The normal upkeep of property in an efficient operating condition.
Market Increase	Compensation increase on an individual's base pay rate based on the local market indicators.
Materials and supplies	Materials and supplies account for tangible items acquired by the District to operate. Items include operating supplies, office supplies, employee uniforms, computer replacement and printer/copier supplies.
Merit Increase	An increase to an individual's base pay rate based on performance.
Mill Levy	Rate by which assessed valuation is multiplied to determine property tax. A mill is 1/10 of one cent or $1.00 of tax for every $1,000 of assessed value.
Modified Accrual	Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.
Nonspendable Fund Balance	The portion of fund balance that cannot be spent because it is either not in spendable form (such as prepaid amounts or inventory) or legally is contractually required to be maintained intact.
Operating Expense	An expense incurred in transacting normal operations.
Operating Revenue	Revenue from any regular source.
Personnel Services	Includes all salaries, wages and benefits paid by the District.
Restricted Fund Balance	The portion of fund balance that is constrained to being used for a specific purpose by external parties (such as bondholders), constitutional provisions, or enabling legislation.
Services and Charges	Non-contractual services and other charges incurred by the District, such as: utility bills, membership dues and fees, league association fees.
TABOR	(Taxpayer's Bill of Rights) an amendment to the Colorado Constitution approved by voters in November of 1992, incorporating in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provisions for annual elections and requires voter approval for tax increases. The amendment also requires each government to establish an emergency reserve of 3% of all non-exempt funds.
Taxes	Compulsory charges levied by a government unit for the purpose of financing services performed for the common benefit.
Transfers	Amount designated to move from one fund to finance activities in another.

APPENDIX

INTERGOVERNMENTAL AGREEMENTS

City of Dacono

On July 28, 2016 (updated and renewed on December 19, 2019), the District and the City of Dacono (City) entered into an intergovernmental agreement to set forth the general understandings of the parties regarding their relationship and their provision of recreation facilities and services within the City and the District. The District and the City acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the City:

The City will continue to use its best efforts to require developments within the City that are not currently within the District to file a petition for inclusion with the District.

The City will give the District the opportunity to comment on development proposals on all new developments within the City no later than 15 days prior to the Planning Commission's consideration of such development proposal.

The City will own and develop the neighborhood, area and regional parks within the City.

The City will continue to pay for the watering of the inside and surrounding areas of the regional parks within the City.

The District will provide and maintain a current contact list for the City's Public Works Manager and Chief of Police with current contact information for a District representative to be contacted in the case of emergency related to any District activity or event within the City. The District shall notify the Public Works Manager and Chief of Police in writing of any change of designated representative or such representative's contact information.

Representatives of the District shall provide the City Council with quarterly updates that include information on current and planned services and facilities, and other issues related to implementation of this Agreement, and other matters of mutual interest.

The District shall update its service plan or other necessary filings, as may be necessary to assure that it can include properties into the District that may annex into Dacono.

The District shall only include property within the District that are within the City of Dacono, the Town of Frederick or the Town of Firestone.

The District shall not enter into any agreement with City of Dacono, Town of Firestone or Town of Frederick (or properties in unincorporated Weld County to provide specific facilities or services that are inconsistent with the Master Plan approved by the District. The term of this agreement will remain in effect until December 31, 2024, unless sooner terminated by mutual written agreement.

APPENDIX

Town of Frederick

On April 27, 2006 (updated and renewed on November 17, 2021), the District and the Town of Frederick (Town) entered into an intergovernmental agreement to set forth the general understandings of the Parties regarding their relationship and their provision of recreation facilities and services within the Town and the District. The District and the Town acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the Town:

The Town will continue to require developments within the Town that are not currently within the District to file a petition for inclusion with the District.

The Town will give the District the opportunity to comment on development proposals for all new developments within the Town no later than 21 days prior to the Planning Commission's consideration of such development proposal.

The Town will own and develop the St. Vrain Legacy Trail within the Town limits.

The District will expend District capital improvements and maintenance funds within the Town, in amounts not less than the ratio of the total assessed valuation of all taxable property within the District. This capital improvement and maintenance expenditure allocation shall not apply to bond proceeds and shall be reviewed on a three-year basis commencing in the year 2007.

The District will operate, maintain and manage the inside (other than watering) of mutually agreed upon sports fields and/or other recreation facilities within the Town.

The District shall be responsible for cleaning of all areas and facilities used by it, and for the supervision of players and programs, and shall hold harmless the Town from any and all liability resulting there from.

With respect to the Lighted Ball Field on Block 29, the District agrees to pay all power/lighting costs associated with its use. The parties agree to evenly split the cost of all water used. The District is required to perform routine maintenance on the lighted ball field to include the following: mow and water the grassed areas weekly; daily trash pickup and maintenance of facilities; and other grounds keeping as agreed upon by the Parties. The terms of the use of the facilities on Block 29 are further clarified in the July 2012 Agreement for Joint Use of Facilities between the District, the Town and the St. Vrain School District RE-1J.

The term of this agreement will remain in effect until December 31, 2024, unless sooner terminated by mutual written agreement.

APPENDIX

Town of Firestone

On January 14, 2015 (updated and renewed June 14, 2024), the District and the Town of Firestone (Town) entered into an intergovernmental agreement to set forth the general understandings of the Parties regarding their relationship and their provision of recreation facilities and services within the Town and the District, and specific responsibilities concerning the use, management, operation and maintenance of certain Town-owned parks that are jointly used for recreation services. On March 9th, 2016, an amendment was made to the agreement. The District and the Town acknowledge and agree that they will have the following general responsibilities with respect to the following matters of mutual interest to the District and the Town:

The Town will continue to use its best efforts to require developments within the Town that are not currently within the District to file a petition for inclusion with the District.

The Town will give the District the opportunity to comment on development proposals on all new developments within the Town no later than 15 days prior to the Planning Commission's consideration of such development proposal.

The Town will own and develop the Firestone Trail.

The Town will own and develop the neighborhood, area and regional parks and trails within the Town.

The District will provide and maintain a current contact list to the Town for a District representative to be contacted in the case of emergency related to any District activity or event within the Town. The District shall notify the Town in writing of any change of designated representative or such representative's contact information.

To the extent permitted by law, the Town agrees to indemnify and hold harmless the District and its officials, agents and employees, from and against all liability, claims, and demands, on account of any injury, loss, or damage, which arise out of or are connected with the Town's use, operation, maintenance or management of Town Parks or other Town-owned facilities, to the extent caused by or claimed to be caused by the act, omission, or other fault of the District, its officials, agents and employees.

To the extent permitted by law, the District agrees to indemnify and hold harmless the Town, and its officials, agents and employees, from and against all liability, claims, and demands, on account of any injury, loss, or damage, which arise out of or are connected with the District's use, operation, maintenance or management of Town Parks or other Town-owned facilities, to the extent caused by or claimed to be caused by the act, omission, or other fault of the District, its officials, agents and employees. Representatives of the District shall provide the Town Board with quarterly updates that

include information on current and planned services and facilities, and other issues related to implementation of this Agreement, and other matters of mutual interest.

The agreement further clarifies the joint use for specific parks with the Town, including field maintenance, storage of District equipment and consent for capital improvements. The term of this agreement will remain in effect until December 31, 2035, unless sooner terminated by mutual written agreement.

Town of Firestone and the Firestone Urban Renewal Authority Cooperation Agreement

The District has entered into Cooperation Agreements with the Town of Firestone and the Firestone Urban Renewal Authority as it relates to the following urban renewal areas:

Urban Renewal Area	Plan Effective Date	Cooperation Agreement Date
Southern Firestone Urban Renewal Plan	January 28, 2010	September 9, 2010
Northern Firestone Urban Renewal Plan	June 12, 2013	October 17, 2012
Central Firestone Urban Renewal Plan.	December 16, 2015	December 16, 2015

The Agreements provide for the Firestone Urban Renewal Authority to pay the District all of the increase in property tax revenues calculated, produced, and allocated to the Firestone Urban Renewal Authority as a result of the levy of the District upon taxable property within the Urban Renewal Areas for twenty-five (25) years from the effective date of the Plan.

2026 MILL LEVY CERTIFICATION & RESOLUTION

2026 PROPERTY TAX SUMMARY

CARBON VALLEY PARKS & RECREATION DISTRICT
Property Tax Summary Information
For the Years Ended and Ending December 31

	2024 Budgeted	2025 Estimated	2026 Budget
Assessed Valuation - Weld County			
Residential	$ 417,680,460	$ 426,958,790	$ 476,432,890
Commercial	220,523,940	224,822,530	251,999,360
Industrial	72,254,310	86,134,750	85,063,310
Agricultural	1,205,650	1,246,100	1,221,690
Vacant Land	21,359,400	20,638,800	25,150,970
State Assessed	39,044,700	42,140,160	44,642,180
Oil, Gas, Minerals	810,539,100	348,419,260	225,416,500
	1,582,607,560	1,150,360,390	1,109,926,900
Adjustments	(342,970,065)	(185,661,615)	(170,227,935)
Certified Assessed Value	$ 1,239,637,495	$ 964,698,775	$ 939,698,965
Mill Levy			
General Fund	4.427	4.427	4.427
Total Mill Levy	4.427	4.427	4.427
Property Taxes			
General Fund	$ 5,487,875	$ 4,270,721	$ 4,160,047
Levied property taxes	5,487,875	4,270,721	4,160,047
Budget Property Taxes	$ 5,487,875	$ 4,270,721	$ 4,160,047
Budget Property Taxes			
General Fund	$ 5,487,875	$ 4,270,721	$ 4,160,047
Total Budget Property Taxes	$ 5,487,875	$ 4,270,721	$ 4,160,047

2026 MILL LEVY CERTIFICATION & RESOLUTION

RESOLUTION NO. 2025-11

RESOLUTION TO SET MILL LEVIES

A RESOLUTION LEVYING GENERAL PROPERTY TAXES, PURSUANT TO SECTION 39-1-111, C.R.S., FOR THE YEAR 2026, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO, FOR THE 2026 BUDGET YEAR

A. The Board of Directors of the Carbon Valley Parks and Recreation District (the "District") has certified the mill levy on November **19**, 2025, and adopted an annual budget in accordance with the Local Government Budget Law, on November **19**, 2025.

B. The amount of money necessary to balance the budget for general operating expenses from property tax revenue is $4,160,047.

NOW, THEREFORE, PURSUANT TO SECTION 39-1-111, C.R.S., BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CARBON VALLEY PARKS AND RECREATION DISTRICT, WELD COUNTY, COLORADO:

1. That for the purpose of meeting all general operating expenses of the District during the 2026 budget year, there is hereby levied tax of 4.427 mills upon each dollar of the total evaluation for assessment of all taxable property within the District for the year 2025.

2. That the District Accountant is hereby authorized and directed to immediately certify to the Board of County Commissioners of Weld County, Colorado, the mill levies for the District as hereinabove determined and set forth in the attached Certification of Mill Levies.

2026 MILL LEVY CERTIFICATION & RESOLUTION

Adopted this ____ day of _____, 2025

Carbon Valley Parks and Recreation District

By: _____
Board of Directors, President

Attest:

By: _____
Board of Directors, Secretary

2026 MILL LEVY CERTIFICATION & RESOLUTION

I, _____, hereby certify that I am a Director and the duly elected and qualified representative of the Carbon Valley Parks and Recreation District, and that the foregoing is a true and correct copy of the Certification of Mill Levies for the budget year 2026, duly adopted at a meeting of the Board of Directors of the Carbon Valley Parks and Recreation District held on the ____ day of _____, 2025.

_____
Name and Title