

## Wallflower



Parks &  
Recreation

# Parks & Recreation

The Parks and Recreation Department is responsible for public park and recreation areas including planning, development, programming and operations. The Department operates the Hatfield Chilson Recreation/Senior Center, Winona Pool, one 9-hole and two 18-hole public golf courses and 492 acres of park land. The citywide natural/open space areas, as well as 17.75 miles of recreational trail, are managed by the Department.

The Department offers both competitive and recreational athletic programs including adult volleyball, basketball, softball and soccer. Organized youth sports are available in softball, football, basketball, baseball, volleyball, in-line hockey, lacrosse and soccer. An extensive number of recreational classes and instructional programs are provided for all ages in arts and crafts, as well as hobby and cultural activities. The Hatfield Chilson Recreation Center offers aquatics, athletic, fitness and recreational activities and facilities for both structured and drop-in use.

During 2016, the Department has a goal of generating \$7.8 million in user fees. Recreational programs, athletic events, leagues, activities and uses of the Hatfield Chilson Recreation/Senior Center and Winona Pool is estimated to generate a 70% Recreation Division cost recovery. The cost recovery goal for the Cemetery and Burial Park is currently set at 70%. The Department operates on a modified "user pay" philosophy and recovers expenditures with revenues where possible and within market conditions. Cost recovery policies are used to assist in Department fee and budget decisions, and vary by activity.

Outcome	Performance Measure	2015 Actual	2016 Revised	2017 Projected
<b>Quality Parks, Recreation Facilities, Trails and Programs (GP 5 &amp; 6)</b>				
Improve facilities and conditions for services.	# of facility improvements/enhancements.	55	50	50
	Equipment replacement schedule adherence.	Yes	Yes	Yes
Systematically evaluate quality of programs and facilities.	# of programs or facilities where participant satisfaction is evaluated.	230	250	250
	Physical inspection of facilities.	Daily	Daily	Daily
Promote safety culture for citizens and employees.	Parks CIRSA Safety Audit Score.	90%	90%	90%
	Employee Safety Culture Self Appraisal.	95%	95%	95%
	Certified employees (CPR/AED/First Aid, Pool Operations, NPRA, etc.)	90%	90%	90%
<b>Sound and Efficient Financial Operations (GP6 and 11)</b>				
Recover cost of maintenance and operations as dictated by City Council Policy.	Golf \$ Recovery.	122%	120%	120%
	Recreation Division \$ recovery.	70%	70%	70%
	Chilson Center \$ recovery.	68%	69%	69%
	Cemetery \$ recovery.	70%	70%	70%
	\$ of volunteer hours donated.	\$290,000	\$295,000	\$295,000
Utilize benchmarking to establish financial standards.	Average \$ per round of golf.	\$32.00	\$31.50	\$31.50
	Maintenance \$/developed park acre.	\$7,000	\$7,000	\$7,000
	Maintenance \$/recreation trail mile.	\$8,049	\$8,049	\$8,049
Capital needs are identified and budgeted.	10-Year plans identify capital needs.	Yes	Yes	Yes
	Operational \$ for new/additional facilities.	Yes	Yes	Yes

Outcome	Performance Measure	2015 Actual	2016 Revised	2017 Projected
<b>Parks, Trails and Recreation Opportunities and Facilities that Address Citizen Needs (GP 3 &amp; 6)</b>				
Plan recreation opportunities and facilities for the community.	# of rec/golf programs offered/held.	2,650/2,200	2,540/2,300	2,540/2,300
	# of field and court reservations.	7,750	7,800	7,800
	# of rounds of golf played	112,000	120,000	120,000
	# of miles of trails offered.	17.75	17.75	17.75
	# of parks offered.	31	31	32
	# of park acres provided.	438.7	438.7	438.7
	# of open land acres.	4,520	4,700	4,700
<b>Reliable Customer Service and Effective Communication (GP 18)</b>				
Deliver quality services with courtesy, sensitivity and in a timely manner, fostering a climate of mutual respect and trust between the Parks & Recreation and our customers.	Annual Quality of Life Survey rating.	90+%	90+%	90+%
Utilize available technology to provide better customer service & information.	% of recreation registrations processed using automated systems.	45%	45%	45%
	# of users who utilize technology for golf information or tee times.	120,000	130,000	130,000

## Parks & Recreation Department Summary

REVENUE	'15 Actual	'16 Adopted Budget	'16 Revised Budget as of July 1 <sup>st</sup>	'17 Budget	'17 Budget / '16 Adopted % Change	'16 FTE	'17 FTE
<b>General Fund</b>							
INTERGOVERNMENTAL	761,884	-	-	-	-	-	-
CHARGES FOR SERVICE	3,526,467	3,471,140	3,471,140	3,625,095	4.4%	-	-
OTHER	5,071	-	-	-	-	-	-
ADMINISTRATIVE OVERHEAD	168,457	173,331	173,331	110,684	-36.1%	-	-
GENERAL FUND SUBSIDY	5,995,514	7,273,083	7,332,152	8,059,510	10.8%	-	-
<b>Total General Fund</b>	<b>\$ 10,457,393</b>	<b>\$ 10,917,554</b>	<b>\$ 10,976,623</b>	<b>\$ 11,795,289</b>	<b>8.0%</b>	-	-
<b>Enterprise Fund</b>							
INTERGOVERNMENTAL	278,508	-	-	-	-	-	-
CHARGES FOR SERVICE	3,733,557	3,928,825	3,928,825	4,031,201	2.6%	-	-
INTEREST	35,844	48,930	48,930	50,290	2.8%	-	-
OTHER	814	-	-	-	-	-	-
<b>Total Enterprise Fund</b>	<b>\$ 4,048,723</b>	<b>\$ 3,977,755</b>	<b>\$ 3,977,755</b>	<b>\$ 4,081,491</b>	<b>2.6%</b>	-	-
<b>Special Revenue Funds</b>							
LOTTERY	685,301	725,000	725,000	740,000	2.1%	-	-
COUNTY OPEN SPACE TAX	2,360,615	1,836,000	1,836,000	2,844,663	54.9%	-	-
UGA COUNTY PARK FEES	2,960	360	360	360	0.0%	-	-
INTERGOVERNMENTAL	8,442	-	-	770,869	-	-	-
CHARGES FOR SERVICE	109,620	114,540	114,540	122,001	6.5%	-	-
INTEREST	270,436	305,560	305,560	122,520	-59.9%	-	-
OTHER	32,992	203,000	203,000	48,415	-76.2%	-	-
<b>Total Special Revenue</b>	<b>\$ 3,470,366</b>	<b>\$ 3,184,460</b>	<b>\$ 3,184,460</b>	<b>\$ 4,648,828</b>	<b>46.0%</b>	-	-
<b>Total Revenue</b>	<b>\$ 17,976,482</b>	<b>\$ 18,079,769</b>	<b>\$ 18,138,838</b>	<b>\$ 20,525,608</b>	<b>13.5%</b>	-	-
<b>EXPENSES BY FUND</b>							
<b>General Fund</b>							
ADMINISTRATION	1,620,629	2,007,907	2,066,976	1,966,533	-2.1%	3.30	3.30
PARKS	4,341,678	4,367,448	4,367,448	4,768,890	9.2%	27.41	28.06
RECREATION	4,495,086	4,542,199	4,542,199	5,059,866	11.4%	30.04	30.54
<b>Total General Fund</b>	<b>\$ 10,457,393</b>	<b>\$ 10,917,554</b>	<b>\$ 10,976,623</b>	<b>\$ 11,795,289</b>	<b>8.0%</b>	<b>60.75</b>	<b>61.90</b>
<b>Enterprise Fund</b>							
GOLF	3,764,678	4,150,247	4,812,301	4,271,147	2.9%	14.00	14.00
<b>Total Enterprise Fund</b>	<b>\$ 3,764,678</b>	<b>\$ 4,150,247</b>	<b>\$ 4,812,301</b>	<b>\$ 4,271,147</b>	<b>2.9%</b>	<b>14.00</b>	<b>14.00</b>
<b>Special Revenue Funds</b>							
CONSERVATION TRUST	231,332	1,421,689	1,625,475	2,378,122	67.3%	0.92	1.25
OPEN SPACE	4,524,675	4,907,854	9,043,227	4,240,339	-13.6%	5.00	5.26
PARK IMPROVEMENT	406,001	310,000	601,196	100,000	-67.7%	-	-
<b>Total Special Revenue</b>	<b>\$ 5,162,008</b>	<b>\$ 6,639,543</b>	<b>\$ 11,269,898</b>	<b>\$ 6,718,461</b>	<b>1.2%</b>	<b>5.92</b>	<b>6.51</b>
<b>Total Expense</b>	<b>\$ 19,384,079</b>	<b>\$ 21,707,344</b>	<b>\$ 27,058,822</b>	<b>\$ 22,784,897</b>	<b>5.0%</b>	<b>80.67</b>	<b>82.41</b>
<b>EXPENSES BY CATEGORY</b>							
PERSONNEL SERVICES	8,430,547	9,481,558	9,500,258	10,245,592	8.1%	-	-
SUPPLIES	1,731,209	1,398,640	1,409,970	1,429,783	2.2%	-	-
PURCHASED SERVICES	2,186,962	1,550,189	1,878,099	1,848,460	19.2%	-	-
PAYMENT IN LIEU OF TAXES	111,526	107,000	107,000	109,675	2.5%	-	-
DEBT SERVICE	724,572	-	-	-	-	-	-
ADMINISTRATIVE OVERHEAD	1,575,292	1,386,897	1,386,897	1,646,276	18.7%	-	-
TRANSFERS	6,640	-	1,603	-	-	-	-
CAPITAL	4,740,307	7,783,060	12,817,019	7,505,111	-3.6%	-	-
<b>Total Expense</b>	<b>\$ 19,507,055</b>	<b>\$ 21,707,344</b>	<b>\$ 27,100,846</b>	<b>\$ 22,784,897</b>	<b>5.0%</b>	-	-

# Administration

This Division is responsible for administrative work related to the overall management, operation and maintenance of the City's parks, natural areas and open lands, the Loveland Cemetery, recreational trails, 3 golf courses, recreation facilities and programs, and the special use and public ground areas.

<b>DIVISION</b>	<b>DEPARTMENT</b>
Administration & Capital Replacement	Parks & Recreation

<b>REVENUE</b>	<b>'15 Actual</b>	<b>'16 Adopted Budget</b>	<b>'16 Revised Budget as of July 1<sup>st</sup></b>		<b>'17 Budget</b>
			<b>\$</b>	<b>\$</b>	
INTERGOVERNMENTAL	(192)	-	-	-	-
OTHER	35	-	-	-	-
GENERAL FUND SUBSIDY	1,620,786	2,007,907	2,066,976	1,966,533	
<b>Total Revenue</b>	<b>\$ 1,620,629</b>	<b>\$ 2,007,907</b>	<b>\$ 2,066,976</b>	<b>\$ 1,966,533</b>	

## EXPENSE BY Division/Program

### General Fund

ADMINISTRATION	592,343	644,437	644,437	687,115
CAPITAL REPLACEMENT	1,028,286	1,363,470	1,422,539	1,279,418
<b>Total General Fund</b>	<b>\$ 1,620,629</b>	<b>\$ 2,007,907</b>	<b>\$ 2,066,976</b>	<b>\$ 1,966,533</b>

## EXPENSE BY CATEGORY

PERSONNEL SERVICES	417,025	477,871	457,871	453,435
SUPPLIES	611,695	101,390	97,520	88,833
PURCHASED SERVICES	70,711	60,956	84,826	56,888
ADMINISTRATIVE OVERHEAD	83,999	89,680	89,680	159,792
CAPITAL	437,199	1,278,010	1,337,079	1,207,585
<b>Total Expense</b>	<b>\$ 1,620,629</b>	<b>\$ 2,007,907</b>	<b>\$ 2,066,976</b>	<b>\$ 1,966,533</b>

<b>FTE</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>	<b>3.30</b>
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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48,161	Increase in administrative overhead for costs allocated by Finance based on the allocation methodology.
23,892	Increase in administrative overhead for costs allocated by City Attorney based on the allocation methodology.
10,105	Increase in personnel services for worker's compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
3,255	Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.
(3,500)	Decrease in purchased services for travel, meetings, and schooling.
(12,557)	Decrease in supplies for non-capital tools & supplies in the Capital Replacement division.
(70,425)	Decrease in capital for replacement of equipment due to the General Fund equipment replacement schedule.
(40,305)	<u>Core Changes</u> (37,796) Personnel Services (568) Purchased Services (1,941) Administrative Overhead

**\$ (41,374) TOTAL CHANGE**

## OTHER INFORMATION

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-	<u>Unfunded Supplements</u> - There are no unfunded supplements in this division.
1,279,418	<u>Equipment Replacement</u> 387,124 Parks Equipment Replacement 260,000 Irrigation Systems Replacement 165,734 Asphalt Repair/ & Hard Court Surfacing 168,406 Playground Equipment Replacement 216,946 Chilson Center Equipment Replacement 81,208 Recreation/Athletics Equipment Replacement
-	<u>Capital Projects</u> - There are no capital projects anticipated for this division.

# Parks

**Cemetery** – Maintain and operate the 46-acre City of Loveland Cemetery, which is comprised of Lakeside Cemetery and Loveland Burial Park.

**Mountain Park** – Park site is closed to public use due to Fall 2013 flood damage. Perform resource management and maintenance functions at Round Mountain Trail, as well as repairs at Viestenz-Smith Mountain Park until it is opened for public use.

**Parks Maintenance** – Loveland maintains 31 developed parks. Site amenities include 22 ballfields, 42 multi-purpose fields, 25 playgrounds, 16 reservable picnic shelters, and 28 tennis courts. Maintenance of these parks is divided between the Operations, Grounds and Sports Turf sections in the Parks Division.

**Parks Planning** – Performs planning, design and construction management services for parks, recreation areas, and trails projects.

**Fleet Maintenance** – Performs in-house repairs, maintenance and service on 600+ pieces of parks turf and construction equipment.

**Parks Projects** – Performs repairs and maintenance throughout the park system.

**Public Grounds** – Performs grounds maintenance around public buildings, fire stations and special use areas including McWhinney-Hahn Sculpture Park, the Civic Center Complex, Service Center, and downtown.

DIVISION	DEPARTMENT
Parks	Parks & Recreation

REVENUE	'15 Actual	'16 Adopted Budget	'16 Revised Budget as of July 1 <sup>st</sup>	'17 Budget
INTERGOVERNMENTAL	762,023	-	-	-
CHARGES FOR SERVICE	197,949	235,730	235,730	223,325
ADMINISTRATIVE OVERHEAD	168,457	173,331	173,331	110,684
GENERAL FUND SUBSIDY	3,213,249	3,958,387	3,958,387	4,434,881
<b>Total Revenue</b>	<b>\$ 4,341,678</b>	<b>\$ 4,367,448</b>	<b>\$ 4,367,448</b>	<b>\$ 4,768,890</b>

#### EXPENSE BY Division/Program

##### **General Fund**

PLANNING	231,524	244,713	244,713	242,653
SPORTS TURF	560,116	578,683	583,533	603,941
OPERATIONS	1,066,685	965,763	929,913	1,018,939
PARKS GROUND MAINTENANCE	926,806	1,124,239	1,124,239	1,103,970
PUBLIC GROUNDS MAINTENANCE	390,812	442,736	442,736	451,981
MOUNTAIN PARK	6,951	-	-	-
FLEET	475,363	424,183	424,183	540,341
CEMETERY	264,894	253,225	253,225	333,079
PROJECTS	418,527	333,906	364,906	473,986
<b>Total General Fund</b>	<b>\$ 4,341,678</b>	<b>\$ 4,367,448</b>	<b>\$ 4,367,448</b>	<b>\$ 4,768,890</b>

#### EXPENSE BY CATEGORY

PERSONNEL SERVICES	2,733,613	2,977,758	2,977,758	3,093,213
SUPPLIES	345,152	377,210	377,210	385,210
PURCHASED SERVICES	810,696	725,782	725,782	953,669
ADMINISTRATIVE OVERHEAD	321,257	286,698	286,698	336,798
CAPITAL	130,960	-	-	-
<b>Total Expense</b>	<b>\$ 4,341,678</b>	<b>\$ 4,367,448</b>	<b>\$ 4,367,448</b>	<b>\$ 4,768,890</b>

FTE	28.41	27.41	28.06	28.06
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## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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113,120	Increase in purchased services for vehicle replacement based on the five-year replacement schedule.
90,392	Increase in purchased services for fuel based on projected fuel and costs.
72,675	Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.
40,902	Increase in administrative overhead for costs allocated by Finance based on the allocation methodology.
15,590	Increase in purchased services for pooled fleet utilization based on projected pool fleet usage.
13,910	Increase in purchased services for increased costs related to waste disposal.
13,680	Increase in purchased services for increased costs related to aging parks infrastructure.
9,309	Increase in personnel services for worker's compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
8,409	Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
5,000	Increase in supplies for building paint and supplies.
5,000	Increase in supplies for chemicals, drugs & lab supplies.
3,000	Increase in supplies for sand, gravel, and asphalt.
(106,681)	Decrease in purchased services for vehicle maintenance based on projected maintenance costs.
40,169	<u>Core Changes</u>
33,471	Personnel Services
(5,000)	Supplies
2,500	Purchased Services
9,198	Administrative Overhead
76,967	<u>Funded Supplement</u>
76,967	Landscaping & Site Improvements

**\$ 401,442 TOTAL CHANGE**

## OTHER INFORMATION

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15,000	<u>Unfunded Supplements</u>
15,000	Cemetery Ossuary
-	<u>Equipment Replacement</u>
	Equipment replacement for this division are listed under the Administration & Capital Division.
940,500	<u>Capital Projects</u>
390,000	Loveland Sports Park Phase II
325,500	Osborn Park Pickleball Courts
225,000	Viestenz-Smith Mountain Park

## Recreation

**Adult Athletics** – Adult Athletics is supported by user fee revenues to provide coordination and supervision for adult athletic programming. Adult programs include: competitive leagues and tournaments in basketball, volleyball, in-line hockey, soccer, lacrosse, and softball.

**Batting Cages/Concessions** – The Barnes Park Batting Cages feature softball and baseball pitching machines, which are open daily during the summer months and during league and tournament play. Management of privately funded and operated food concession contract at Winona Pool, Kroh Park, Centennial Park, Loveland Sports Park and Barnes fields at Fairgrounds Park.

**Hatfield Chilson Recreation/Senior Center** – This multi-purpose facility is designed for all ages of guests for programmed instruction or drop-in use. The Recreation Center includes classrooms, party rooms, two gymnasiums, an indoor running track, an aerobics room, two weight training areas, a large cardio area, a spinning room, a 25-meter indoor pool, and a zero depth-entry leisure pool with a lazy river and two warm water spas.

**Outdoor Aquatics** – Outdoor Aquatics includes a supervised swimming area at Lake Loveland at no admission charge to the public. Winona Pool is an outdoor swimming pool with a water slide and leisure pool for younger children. Both are open for use during the summer months.

**Recreation Programs** – A diverse selection of activities in crafts and cultural arts, dance, music, computers, day camp, tiny tots, preschool, cooking, martial arts and financial planning are offered as instructional programming. Outdoor recreation programs include horseback riding, canoeing, skiing, fishing, camping, and rock climbing for all ages.

**Special Recreation Services** – Provides social, educational, recreational, and health-related programs and services for residents with special needs and Loveland's senior population.

**Youth Athletics** – Offers year-round instruction in softball, football, basketball, baseball, tennis, volleyball, gymnastics, in-line hockey, lacrosse and soccer.

DIVISION	DEPARTMENT
Recreation	Parks & Recreation

REVENUE	'15 Actual	'16 Adopted Budget	'16 Revised Budget as of July 1 <sup>st</sup>	'17 Budget
INTERGOVERNMENTAL	53	-	-	-
CHARGES FOR SERVICE	3,328,518	3,235,410	3,235,410	3,401,770
OTHER	5,036	-	-	-
GENERAL FUND SUBSIDY	1,161,479	1,306,789	1,306,789	1,658,096
<b>Total Revenue</b>	<b>\$ 4,495,086</b>	<b>\$ 4,542,199</b>	<b>\$ 4,542,199</b>	<b>\$ 5,059,866</b>

#### EXPENSE BY Division/Program

##### **General Fund**

###### OUTDOOR AQUATICS

WINONA POOL	113,327	143,068	143,068	163,458
NORTH LAKE SWIM BEACH	43,061	49,630	49,630	52,828
YOUTH ATHLETICS	368,046	399,104	399,104	419,430
ADULT ATHLETICS	253,996	282,427	282,427	281,639

###### CONCESSIONS/BATTING CAGES

BATTING CAGES	25,976	32,324	32,324	33,971
CONCESSIONS	14,743	14,929	14,929	15,946
RECREATION PROGRAMS	572,031	570,143	570,143	698,495
SPECIAL RECREATION	337,552	319,318	319,318	375,597
RECREATION CENTERS	2,766,354	2,731,256	2,731,256	3,018,502
<b>Total General Fund</b>	<b>\$ 4,495,086</b>	<b>\$ 4,542,199</b>	<b>\$ 4,542,199</b>	<b>\$ 5,059,866</b>

#### EXPENSE BY CATEGORY

PERSONNEL SERVICES	3,150,867	3,343,644	3,343,644	3,724,921
SUPPLIES	202,601	199,350	199,350	209,450
PURCHASED SERVICES	235,815	225,411	225,411	264,241
ADMINISTRATIVE OVERHEAD	905,803	773,794	773,794	861,254
<b>Total Expense</b>	<b>\$ 4,495,086</b>	<b>\$ 4,542,199</b>	<b>\$ 4,542,199</b>	<b>\$ 5,059,866</b>

FTE	30.04	30.04	30.04	30.54
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**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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215,688	Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.
77,273	Increase in administrative overhead for costs allocated by Facilities Management based on the allocation methodology.
39,019	Increase in personnel services for non-benefitted salaries at the Recreation Center.
24,477	Increase in personnel services for worker's compensation due to the allocation of the City's cost based on the Division's experience rating and forecasted liability costs.
9,500	Increase in purchased services for credit card and bank fees.
8,070	Increase in purchased services for Senior Travel Program.
7,861	Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
5,000	Increase in supplies for chemicals, drugs, and lab supplies.
3,924	Increase in supplies for janitorial supplies.
3,916	Increase in purchased services for pooled fleet utilization based on projected pool fleet usage.
3,840	Increase in purchased services for vehicle replacement based on the five-year replacement schedule.
70,499	<u>Core Changes</u>
	53,493    Personnel Services
	1,176    Supplies
	5,643    Purchased Services
	10,187    Administrative Overhead
48,600	<u>Funded Supplement</u>
	48,600    0.50 FTE Day Camp Director - PT to FT (Recreation Specialist)

**\$ 517,667 TOTAL CHANGE**

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**OTHER INFORMATION**

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - Equipment replacement for this division are listed under the Administration & Capital Division.

155,000	<u>Capital Projects</u>
	155,000    Centennial Park Concessions

## Golf

The City operates three golf courses. The Olde Course and Mariana Butte are par 72, 18-hole golf courses and Cattail Creek is a par 3, 9-hole golf course. Golf operations also include the 9-hole mini-course at Cattail Creek for golfers and non-golfers to enjoy a golfing experience, and “games on the range” at Mariana Butte to attract new golfers and encourage additional rounds of golf. The Golf Fund accounts for the operation, maintenance and capital construction projects of all golf courses, and supervision of golf activities through golf professionals, and self-operated concession and pro shop areas.

The golf courses operate as an Enterprise Fund, generating operating and ongoing capital funding needs through user fees, charges and investment of funds.

**FUND 375**

Golf

**DEPARTMENT**

Parks &amp; Recreation

	<b>'15 Actual</b>	<b>'16 Adopted Budget</b>	<b>'16 Revised Budget as of July 1<sup>st</sup></b>	<b>'17 Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$ 3,199,873	\$ 2,293,200	\$ 3,483,918	\$ 2,649,372
<b>REVENUE</b>				
INTERGOVERNMENTAL	278,508	-	-	-
CHARGES FOR SERVICE	3,733,557	3,928,825	3,928,825	4,031,201
INTEREST	35,844	48,930	48,930	50,290
OTHER	814	-	-	-
<b>Total Revenue</b>	\$ 4,048,723	\$ 3,977,755	\$ 3,977,755	\$ 4,081,491
<b>Total Resources</b>	\$ 7,248,596	\$ 6,270,955	\$ 7,461,673	\$ 6,730,863
<b>EXPENSE BY Division/Program</b>				
<b>Enterprise Fund</b>				
ADMINISTRATION	1,374,012	653,585	655,188	970,608
OLDE COURSE				
CLUBHOUSE	183,201	253,941	294,941	309,611
MAINTENANCE	713,412	1,200,588	1,237,588	999,487
CATTAIL CREEK				
CLUBHOUSE	188,954	198,483	198,483	152,358
MAINTENANCE	-	-	-	-
GOLF CART/RANGE	47,250	79,770	79,770	82,856
MARIANA BUTTE				
CLUBHOUSE	409,031	436,640	454,000	440,930
MAINTENANCE	687,638	1,154,860	1,719,951	1,137,989
PLAY/TEE MANAGEMENT	55,919	54,010	54,010	55,689
GOLF CART/RANGE	51106	55,550	55,550	57,287
PLAY/ TEE MANAGEMENT	54,155	62,820	62,820	64,332
<b>Total Enterprise Fund</b>	\$ 3,764,678	\$ 4,150,247	\$ 4,812,301	\$ 4,271,147
<b>EXPENSE BY CATEGORY</b>				
PERSONNEL SERVICES	1,712,221	2,022,757	2,022,757	2,165,466
SUPPLIES	496,341	665,990	663,990	665,990
PURCHASED SERVICES	495,112	372,696	390,696	385,585
ADMINISTRATIVE OVERHEAD	218,266	188,414	188,414	212,289
PAYMENT IN LIEU OF TAXES	111,526	107,000	107,000	109,675
DEBT SERVICE	724,572	-	-	-
TRANSFERS	6,640	-	1,603	-
CAPITAL	-	793,390	1,437,841	732,142
<b>Total Expense</b>	\$ 3,764,678	\$ 4,150,247	\$ 4,812,301	\$ 4,271,147
<b>ENDING FUND BALANCE</b>	\$ 3,483,918	\$ 2,120,708	\$ 2,649,372	\$ 2,459,716
<b>FTE</b>	12.75	14.00	14.00	14.00

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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85,222	Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.
23,611	Increase in personnel services for part-time salaries.
16,557	Increase in administrative overhead for costs allocated by Facilities Management based on the allocation methodology.
11,516	Increase in personnel services for Medical Leave Payout based on employee tenure.
10,245	Increase in administrative overhead for costs allocated by Finance based on the allocation methodology.
7,972	Increase in purchased services for vehicle maintenance based on projected fuel and maintenance costs.
4,364	Increase in purchased services for general liability costs based on the Department's historical experiences and forecasted liability costs.
2,675	Increase in purchased services for the Payment in Lieu of Taxes (PILT) to the General Fund based on the revenue estimates.
(313,298)	Decrease in capital based on golf equipment replacement.
272,036	<u>Core Changes</u>
22,360	Personnel Services
553	Purchased Services
(2,927)	Administrative Overhead
252,050	Capital

**\$ 120,900 TOTAL CHANGE**

## OTHER INFORMATION

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- 649,098 Equipment Replacement
  - 649,098 Clubhouse equipment & cart replacement.
- Capital Projects
  - There are no capital projects anticipated for this division.

## Conservation Trust

Revenues for the Conservation Trust Fund are from Colorado Lottery proceeds. Revenues are used to fund land purchases and construction costs for the hike/bike trail that will circle the City upon completion, as well as connections to the Fort Collins and Berthoud trail systems. Recreation Trail System maintenance costs are also funded from the Conservation Trust Fund.

<b>FUND 201</b>	<b>DEPARTMENT</b>
Conservation Trust	Parks & Recreation

	'15 Actual	'16 Adopted Budget	'16 Revised Budget as of July 1 <sup>st</sup>	'17 Budget
<b>BEGINNING FUND BALANCE</b>	\$ 3,828,968	\$ 4,183,668	\$ 4,334,971	\$ 3,499,956
<b>REVENUE</b>				
LOTTERY	685,301	725,000	725,000	740,000
INTERGOVERNMENTAL	5,234	-	-	388,190
INTEREST	46,800	65,460	65,460	26,250
<b>Total Revenue</b>	<b>\$ 737,335</b>	<b>\$ 790,460</b>	<b>\$ 790,460</b>	<b>\$ 1,154,440</b>
<b>Total Resources</b>	<b>\$ 4,566,303</b>	<b>\$ 4,974,128</b>	<b>\$ 5,125,431</b>	<b>\$ 4,654,396</b>
<b>EXPENSE BY Division/Program</b>				
<b>Special Revenue Fund</b>				
CONSERVATION TRUST	\$ 231,332	\$ 1,421,689	\$ 1,625,475	\$ 2,378,122
<b>EXPENSE BY CATEGORY</b>				
PERSONNEL SERVICES	108,301	127,748	162,148	193,305
SUPPLIES	29,374	12,900	14,500	12,900
PURCHASED SERVICES	24,361	24,540	28,540	26,029
ADMINISTRATIVE OVERHEAD	10,668	10,841	10,841	20,504
CAPITAL	58,628	1,245,660	1,409,446	2,125,384
<b>Total Expense</b>	<b>\$ 231,332</b>	<b>\$ 1,421,689</b>	<b>\$ 1,625,475</b>	<b>\$ 2,378,122</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 4,334,971</b>	<b>\$ 3,552,439</b>	<b>\$ 3,499,956</b>	<b>\$ 2,276,274</b>
<b>FTE</b>		<b>0.92</b>	<b>0.92</b>	<b>1.25</b>
				<b>1.25</b>

## CHANGES COMPARED TO PRIOR YEAR ADOPTED

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879,724	Increase in capital based on the ten-year capital program.
41,310	Increase in personnel services for reallocation of 0.33 FTE in the middle of 2016.
9,539	Increase in administrative overhead for costs allocated by Finance based on the allocation methodology.
11,816	Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.
14,044	<u>Core Changes</u>
	12,431    Personnel Services
	1,489    Purchased Services
	124    Administrative Overhead

**\$ 956,433 TOTAL CHANGE**

## OTHER INFORMATION

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-	<u>Unfunded Supplements</u>
	-    There are no unfunded supplements in this division.
-	<u>Equipment Replacement</u>
	-    No equipment is scheduled for replacement in this division.
2,018,904	<u>Capital Projects</u>
	2,018,904    Recreation Trail

## Open Land

The Parks & Recreation Department administers and manages the Open Land Program to identify, acquire, and maintain areas in conformance with the Natural Areas Plan. Funding is from a portion of the Larimer County Open Space sales tax of .25 cents, which was approved through 2043 and through capital expansion fees. There are currently 8,139 acres of open lands preserved through conservation easements, fee simple land ownership, and other partnerships held by Loveland's Open Lands Program.

<b>FUND 202</b>	<b>DEPARTMENT</b>
Open Space	Parks & Recreation

	'15 Actual	'16 Adopted Budget	'16 Revised Budget as of July 1 <sup>st</sup>	'17 Budget
<b>BEGINNING FUND BALANCE</b>	<b>\$ 14,861,691</b>	<b>\$ 9,782,371</b>	<b>\$ 12,892,794</b>	<b>\$ 6,064,377</b>
<b>REVENUE</b>				
COUNTY OPEN SPACE TAX	2,360,615	1,836,000	1,836,000	2,844,663
INTERGOVERNMENTAL	3,208	-	-	382,679
INTEREST	165,908	175,810	175,810	45,483
OTHER	26,047	203,000	203,000	48,415
<b>Total Revenue</b>	<b>\$ 2,555,778</b>	<b>\$ 2,214,810</b>	<b>\$ 2,214,810</b>	<b>\$ 3,321,240</b>
<b>Total Resources</b>	<b>\$ 17,417,469</b>	<b>\$ 11,997,181</b>	<b>\$ 15,107,604</b>	<b>\$ 9,385,617</b>
<b>EXPENSE BY Division/Program</b>				
<b>Special Revenue Fund</b>				
OPEN LAND	\$ 4,524,675	\$ 4,907,854	\$ 9,043,227	\$ 4,240,339
<b>EXPENSE BY CATEGORY</b>				
PERSONNEL SERVICES	308,520	531,780	536,080	615,252
SUPPLIES	40,796	41,800	57,400	67,400
PURCHASED SERVICES	550,267	140,804	422,844	162,048
ADMINISTRATIVE OVERHEAD	35,299	37,470	37,470	55,639
CAPITAL	3,589,793	4,156,000	7,989,433	3,340,000
<b>Total Expense</b>	<b>\$ 4,524,675</b>	<b>\$ 4,907,854</b>	<b>\$ 9,043,227</b>	<b>\$ 4,240,339</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 12,892,794</b>	<b>\$ 7,089,327</b>	<b>\$ 6,064,377</b>	<b>\$ 5,145,278</b>
<b>FTE</b>	<b>3.50</b>	<b>5.00</b>	<b>5.26</b>	<b>5.26</b>

**CHANGES COMPARED TO PRIOR YEAR ADOPTED**

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47,614	Increase in personnel services for Insurance Benefits due to historical enrollment and premium increases.
18,075	Increase in administrative overhead for costs allocated by Finance based on the allocation methodology.
17,674	Increase in personnel services for reallocation of 0.26 FTE.
7,240	Increase in purchased services for vehicle replacement based on the five-year replacement schedule.
5,000	Increase in supplies for growth of Environmental Education and Open Lands & Trails programming.
(816,000)	Decrease in capital based on Open Lands acquisitions & development.
20,882	<u>Core Changes</u>
18,184	Personnel Services
600	Supplies
2,004	Purchased Services
94	Administrative Overhead
32,000	<u>Funded Supplement</u>
32,000	Open Lands Maintenance

**\$ (667,515) TOTAL CHANGE****OTHER INFORMATION**

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- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - No equipment is scheduled for replacement in this division.

3,340,000	<u>Capital Projects</u>
3,340,000	Open Lands Acquisition & Restoration

# Park Improvement

This Fund's revenues come from interest earnings on the fund balance and proceeds from park shelter reservations. Funds are used to improve and renovate existing park infrastructure and/or projects using County Urban Growth Area (UGA) funds.

<b>FUND 200</b>	<b>DEPARTMENT</b>
Park Improvement	Parks & Recreation

	'15 Actual	'16 Adopted Budget	'16 Revised Budget as of July 1 <sup>st</sup>	'17 Budget
<b>BEGINNING FUND BALANCE</b>	<b>\$ 2,159,358</b>	<b>\$ 1,533,490</b>	<b>\$ 1,833,646</b>	<b>\$ 1,308,970</b>
<b>REVENUE</b>				
UGA COUNTY PARK FEES	2,960	360	360	360
CHARGES FOR SERVICE	45,370	52,840	52,840	55,446
INTEREST	25,014	23,320	23,320	9,817
OTHER	6,945	-	-	-
<b>Total Revenue</b>	<b>\$ 80,289</b>	<b>\$ 76,520</b>	<b>\$ 76,520</b>	<b>\$ 65,623</b>
<b>Total Resources</b>	<b>\$ 2,239,647</b>	<b>\$ 1,610,010</b>	<b>\$ 1,910,166</b>	<b>\$ 1,374,593</b>
<b>EXPENSE BY Division/Program</b>				
<b>Special Revenue Fund</b>				
PARK IMPROVEMENT	\$ 406,001	\$ 310,000	\$ 601,196	\$ 100,000
<b>EXPENSE BY CATEGORY</b>				
SUPPLIES	5,250	-	-	-
CAPITAL	400,751	310,000	601,196	100,000
<b>Total Expense</b>	<b>\$ 406,001</b>	<b>\$ 310,000</b>	<b>\$ 601,196</b>	<b>\$ 100,000</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,833,646</b>	<b>\$ 1,300,010</b>	<b>\$ 1,308,970</b>	<b>\$ 1,274,593</b>

## FTE

### CHANGES COMPARED TO PRIOR YEAR ADOPTED

(210,000) Decrease in capital based on the ten-year capital program.

**\$ (210,000) TOTAL CHANGE**

### OTHER INFORMATION

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - No equipment is scheduled for replacement in this division.

100,000 Capital Projects

100,000 Park Renovation Projects

## Perpetual Care

This Fund's revenues come from interest earnings on the fund balance, perpetual care fees paid at the time of interment, and a portion of fees paid for columbarium niches/creminals. Funds are specifically earmarked for use in the general preservation of the interment sites and grounds, walks, roadways, boundaries and structures so that the grounds shall remain and be reasonably cared for as cemetery grounds in perpetuity.

<b>Fund 140</b>	<b>DEPARTMENT</b>
Perpetual Care	Parks & Recreation

	<b>'15 Actual</b>	<b>'16 Adopted Budget</b>	<b>'16 Revised Budget as of July 1<sup>st</sup></b>	<b>'17 Budget</b>
<b>BEGINNING FUND BALANCE</b>	\$ 2,784,840	\$ 2,737,039	\$ 2,758,828	\$ 2,819,474

### **REVENUE**

PERPETUAL CARE PAYMENTS	39,200	35,100	35,100	39,000
COLUMBARIUM/CREMORIALS	25,050	26,600	26,600	27,555
INTEREST	32,714	40,970	40,970	40,970
<b>Total Revenue</b>	<b>\$ 96,964</b>	<b>\$ 102,670</b>	<b>\$ 102,670</b>	<b>\$ 107,525</b>
<b>Total Resources</b>	<b>\$ 2,881,804</b>	<b>\$ 2,839,709</b>	<b>\$ 2,861,498</b>	<b>\$ 2,926,999</b>

### **EXPENSE BY Division/Program**

#### **Special Revenue Fund**

PERPETUAL CARE	\$ 122,976	\$ -	\$ 42,024	\$ -
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### **EXPENSE BY CATEGORY**

CAPITAL	122,976	-	42,024	-
<b>Total Expense</b>	<b>\$ 122,976</b>	<b>\$ -</b>	<b>\$ 42,024</b>	<b>\$ -</b>

<b>ENDING FUND BALANCE</b>	<b>\$ 2,758,828</b>	<b>\$ 2,839,709</b>	<b>\$ 2,819,474</b>	<b>\$ 2,926,999</b>
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### **FTE**

#### **CHANGES COMPARED TO PRIOR YEAR ADOPTED**

- There are no changes over prior year adopted.

**\$ - TOTAL CHANGE**

#### **OTHER INFORMATION**

- Unfunded Supplements
  - There are no unfunded supplements in this division.
- Equipment Replacement
  - No equipment is scheduled for replacement in this division.
- Capital Projects
  - There are no capital projects in this division.