



**South Suburban**  
PARKS AND RECREATION

# **2009 Budget Summary**

November 12, 2008

Presented by:  
**David A. Lorenz, Executive Director**

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# 2009 BUDGET SUMMARY

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November 12, 2008

To the Citizens of the District:

The District continues to maintain a positive financial position as we prepare the 2009 Budget. However, during 2008, the District experienced higher than anticipated expenditures, which included: rising utility costs at facilities, water cost increases for irrigating the parks, and increased costs of gas for vehicles, as well as higher costs to maintain many of our aging assets in reasonably good condition. It is clear that we will have less money in 2009 for maintaining what we have, new projects, programs, equipment, or other initiatives than we've had in prior years. To meet the District's highest priority needs, the proposed 2009 budget has a much smaller contingency than we are accustomed to. In the past, we have ended the fiscal year with more funds available for discretionary spending in the following year than was estimated during the budget cycle. Any excess from operations in 2008 can be used to increase the amount of contingency in the 2009 Budget.

This budget summary has been prepared to provide you with concise and meaningful information needed to govern, set policies, and provide direction for the District. Comparisons have been provided to the 2007 audited amounts and the 2008 year-end estimated amounts for each division. Capital outlay (including "maintaining what we have" projects) has been clearly segregated from O & M in an effort to provide better information for decision-making and to clearly demonstrate that there is not sufficient funding available to meet all the priorities and needs.

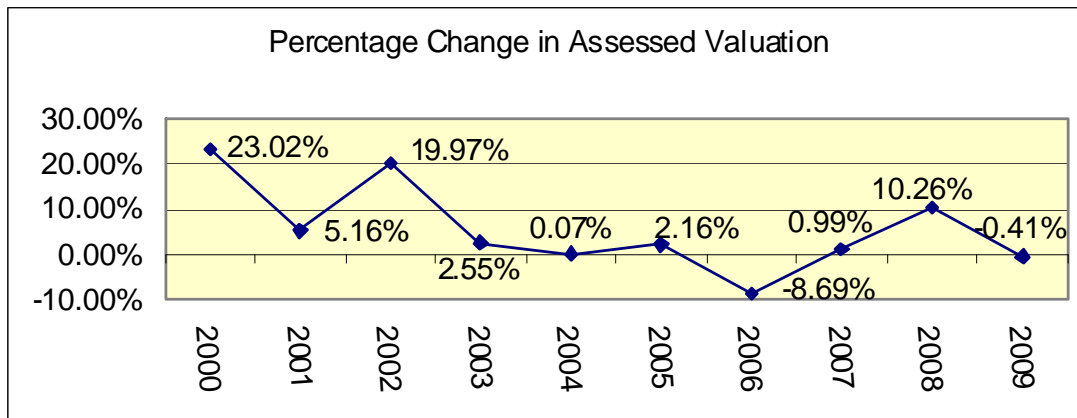
Staff builds the budget from the ground up, i.e., the individuals responsible for each activity provides a detailed worksheet regarding their anticipated revenues and expenses. The 2009 Budget was built based on the following priorities:

- 1) Preserve operations budgets. Our first priority is to maintain the level of service that we have established over the years at our various parks, open space, trails, and recreation facilities.
- 2) Maintain what we have/bare essentials. (e.g., highest-priority repairs, and other items that shouldn't wait another fiscal year)
- 3) Maintain what we have—replacement programs.
- 4) Commitment to Great Outdoors Colorado Legacy grant-South Platte Working Group (only one mill funds).
- 5) Take advantage of Arapahoe County Open Space and CDBG grant programs.
- 6) Continue to upgrade and renovate the Goodson Recreations Center, opened in 1979.
- 7) New projects—especially, those that will make money or reduce expenses.

### Financial Trends and Measurements

The District's assessed valuation for 2008 (taxes to be collected in 2009) is \$2,273,270,150, a 0.41% decrease. The assessed value had increased 0.01% before the effect of the Greenwood Village commercial property exclusion (See paragraph about Greenwood Village, below). Based on this change, operating property taxes are anticipated to decrease \$686, from \$10,253,134 in 2008 to \$10,252,448 in 2009. This does not include the one-mill voter-approved mill levy for park and open space acquisitions and trail development, which is anticipated to decrease \$9,262 from \$2,282,532 in 2008 to \$2,273,270 in 2009.

The District continues in its tradition of sound fiscal practices and fiduciary responsibility. We anticipate ending 2008 with operating revenues ahead of operating expenses and well within our 2008 operating budget. In addition, the staff has again prioritized maintaining the assets of our park and trail system and recreation facilities in which our citizens have invested.

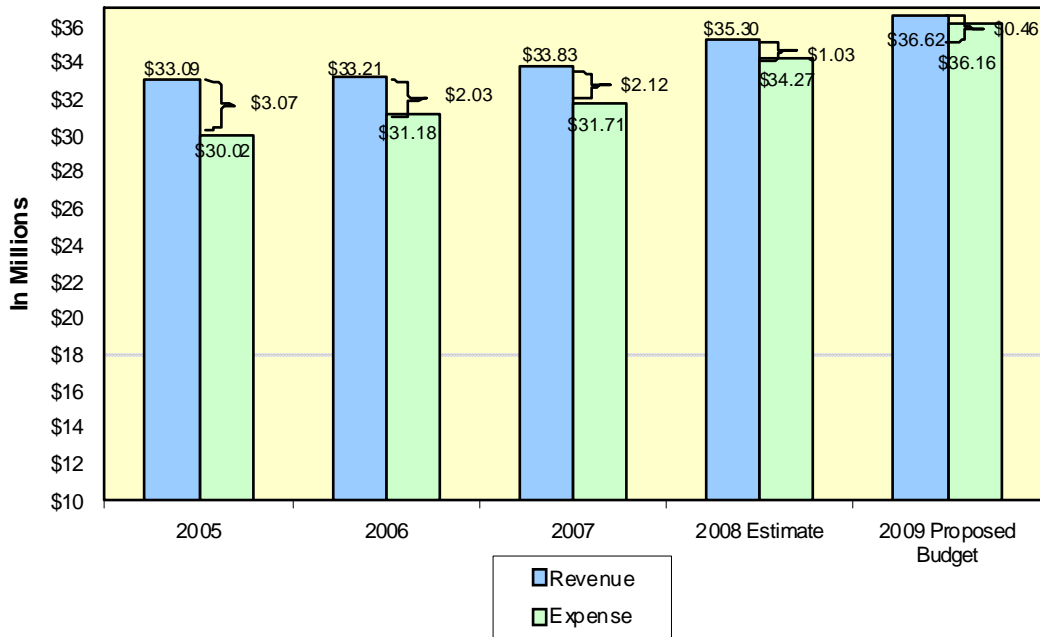


	Assessed Value	% Change
2000	1,697,262,360	23.02%
2001	1,784,848,419	5.16%
2002	2,141,301,099	19.97%
2003	2,195,901,072	2.55%
2004 (1)	2,197,464,192	0.07%
2005	2,244,862,790	2.16%
2006 (2)	2,049,711,660	-8.69%
2007	2,070,093,939	0.99%
2008	2,282,531,976	10.26%
2009 (3)	2,273,270,150	-0.41%

- (1) Limited growth attributable to first reassessment year after 9/11/01.
- (2) Decrease related to the exclusion of Cherry Hills Village
- (3) Decrease related to exclusion of Greenwood Village commercial property

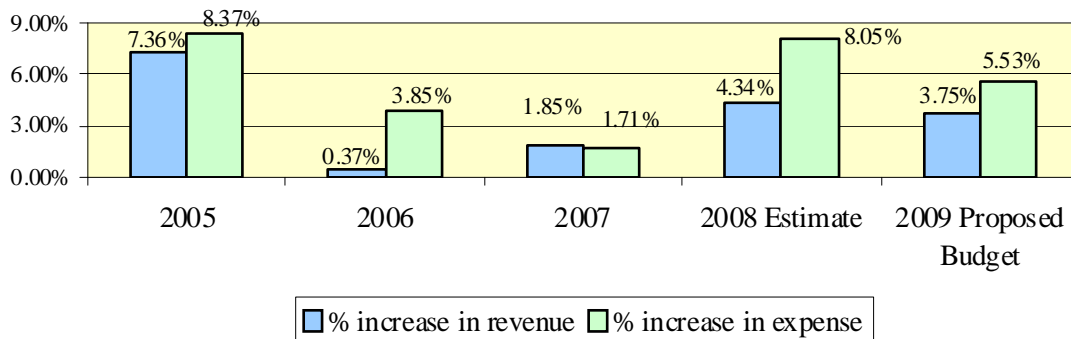
The rate of growth in operating expenses continues to exceed the rate of growth in operating revenues. Operating expenses need to be increased to meet costs of utilities, gas, water, plus employee health care benefits and salaries. This leaves the District with less funding for new capital improvements and for maintaining what we have.

### Total Operating Revenue and Operating Expense



	2005	2006	2007	2008 Estimate	2009 Proposed Budget
Revenue	\$ 33,089,846	\$ 33,214,145	\$ 33,830,408	\$ 35,297,940	\$ 36,620,616
Expense	30,021,002	31,176,991	31,711,162	34,264,808	36,161,292
	\$ 3,068,844	2,037,154	\$ 2,119,246	\$ 1,033,132	\$ 459,324

### Annual Percentage Change



Proposed 2009 Budget

Operating revenues reflect an increase (2009 budget vs. 2008 estimate) of 3.75%, resulting from anticipated increases in program participation and increased fees and charges in some areas. Operating expenses are projected to increase 4.23% (without capital expenses).

Fees and Charges

We need to continue with our strategy of increasing fees and charges yearly, where program/facility costs have gone up and where market conditions allow. Proposed user fee net increases are projected to be approximately \$491,238. Of this amount, \$152,870 is recommended by the Golf Department, \$21,113 is recommended by the Parks Department, and approximately \$317,255 is recommended by the Recreation Department. Proposed increases that will have an impact on District revenues include increases to cart rentals at all four golf courses, athletic programs, the Family Sports Center, and the South Suburban Ice Arena.

Enterprise Fund Revenue budgeted for 2009 from fees and charges amounts to \$24,344,359. The breakdown by department by dollars and percents are as follows.

Golf Department	\$9,626,475	39%
Ice Arenas	5,535,259	23%
Recreation Centers	5,547,498	23%
Athletics	2,130,216	9%
Other Recreation Faciliti	<u>1,504,911</u>	<u>6%</u>
	<u>\$24,344,359</u>	<u>100%</u>

One Mill:

The 1-mill levy earmarked for park and open space acquisition and trail development is being utilized as we promised the voters. Based on estimated 2008 expenditures and projected 2009 tax revenues, there is \$3,422,031 reserved in 2009 for the Great Outdoors Colorado Legacy Grant commitments. This will meet our commitment to the Great Outdoors Colorado Legacy Grant (South Platte Working Group projects), and we still have one more year of revenue coming into the fund that can be used for other eligible projects.

Personnel:

The 2009 Budget includes a merit salary adjustment figure for Full-Time and Regular Part-Time employees of approximately \$415,000, which is based on a 3.5% Performance Reward Plan. It also includes an additional \$92,000 to fund an approximate 1% increase for the transition from a January to a March merit reward distribution schedule. The Mountain States Employers Council estimates an average wage increase in the Denver area of 3.6% for 2009.

Health Care:

The 2009 budget for employee benefits is the same as 2008. Based on current projections, the 2008 premium amounts should be sufficient to cover claims and fees for 2009.

Debt Service:

Based on the preliminary assessed valuation the District's debt service mill levy for 2009 is 1.320 a decrease from 1.376 in 2008. This decrease is attributable to the 2008 bond refunding.

Basis of Accounting:

The modified accrual basis of accounting is followed in budgeting for the District. Revenue is recorded when susceptible to accrual, i.e., both measurable and available. (Available means collectable within the current period or soon enough thereafter to be used to pay liabilities of the current period.) The major source of revenue that is subject to accrual is property taxes. Expenditures, other than interest on long-term obligation, are recorded when the liability is incurred or the long-term obligation paid. For budget or financial reporting purposes the District does not use encumbrance accounting.

Cherry Hills Village Exclusion:

The Court Hearing for the exclusion of the City of Cherry Hills Village was completed and the Judge has released an order. A summary of the order granted the exclusion of the City from the District late in 2004. The Judge ruled that the City would be required to pay the District approximately \$9.6 million over 15 years with interest based on a two-year treasury note rate, along with the general obligation debt service mill levy. The City residents would not be obligated to pay the 1.0 mill levy associated with parks and open space. The City appealed the portion of the order requiring payment to the District, which the City Lost. The City has filed another appeal, which is still pending.

Payments received from the City of Cherry Hills Village have been reserved internally until the appeal is settled. As of December 31, 2008 the District has reserved \$2,194,182 and has reserved an additional \$1,751,077 in 2008 for the 2008 and 2009 payments.

Greenwood Village Commercial Properties Exclusion:

The Arapahoe County District Court ruled to exclude a portion of the City of Greenwood Village commercial properties from the District that currently are within both City and District boundaries. The loss of annual general fund and 1-mill fund tax revenue to the District is approximately \$220,000, starting with the 2009 budget year.

Conclusions:

The next few budget years will be even more difficult due to the known loss of tax revenues as a result of the municipal exclusions, possible tax revenue decreases due to reassessment, and increases in required expenditures. The continued development of the RidgeGate project in Lone Tree over the next several years will help to replace the “lost” tax revenues and will put us in a better financial situation, but first we have to bridge that gap and take care of our most pressing needs. Based on these considerations, staff believes they have adequately prioritized the budget resources to continue to provide quality parks and recreation opportunities for the citizens of the District.

Sincerely,

David A. Lorenz  
Executive Director

DAL SS/ds

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO ADOPT 2009 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2009 AND ENDING THE LAST DAY OF DECEMBER, 2009.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District ("District") has appointed a budget committee to prepare and submit a proposed 2009 budget to the Board at the proper time; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and public hearings were held on August 13, 2008; September 10, 2008; October 8, 2008, and November 12, 2008; and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases 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 SOUTH SUBURBAN PARK AND RECREATION DISTRICT.

Section 1. That estimated expenditures for each fund are as follows:

General Fund	\$23,085,940
Debt Service Fund	3,699,944
Conservation Trust Fund	1,175,422
Golf and Recreation Facilities Enterprise Fund	26,029,606
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u><u>\$53,990,912</u></u>



Resolution to adopt budget

Section 2. That estimated revenues for each fund are as follows:

<u>General Fund</u>		
From the 2008 fund balance carryover	\$5,889,872	
From sources other than general property tax	\$4,893,725	
From the general property tax levy	<u>\$12,302,343</u>	
TOTAL GENERAL FUND		\$23,085,940
 <u>Debt Service Fund</u>		
From 2008 fund balance carryover	\$37,029	
From the general property tax levy	\$90,000	
From sources other than general property tax	<u>\$3,572,915</u>	
TOTAL DEBT SERVICE FUND		\$3,699,944
 <u>Conservation Trust Fund</u>		
From 2008 fund balance carryover	\$462,422	
From sources other than general property tax	<u>\$713,000</u>	
TOTAL CONSERVATION TRUST FUND		\$1,175,422
 <u>Golf and Recreation Facilities Enterprise Fund</u>		
From 2008 fund balance carryover	\$9,547	
From sources other than general property tax	<u>\$26,020,059</u>	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		\$26,029,606
TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$53,990,912</u>

Section 3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under Article X, Section 20 of the Colorado Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

Section 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2009.

Section 5. That the budget hereby approved and adopted shall be signed by Jerry D. Call, Chairman of the Board, attested to by Harold L. Neal, Secretary, and made part of the public records of South Suburban Park and Recreation District.

ADOPTED this 12th day of November, 2008.

Attest:

\_\_\_\_\_  
JERRY D. CALL, CHAIRMAN

\_\_\_\_\_  
SUSAN M. ROSSER, SECRETARY PRO-TEM

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
2009 BUDGET SUMMARY  
ALL FUNDS**

	BUDGET 2009	Total
<b><u>OPERATING FUNDS:</u></b>		
<b>CARRYOVERS:</b>		
GENERAL FUND	\$ 5,889,872	
ENTERPRISE FUND	9,547	
TOTAL CARRYOVERS	<u>\$ 5,899,419</u>	
<b>REVENUES:</b>		
GENERAL FUND	\$ 17,196,068	
ENTERPRISE FUND	26,020,059	
TOTAL REVENUES	<u>\$ 43,216,127</u>	
<b>TOTAL REVENUES AND CARRYOVERS</b>		<b><u>\$ 49,115,546</u></b>
<b>EXPENDITURES:</b>		
GENERAL FUND	\$ 23,085,940	
ENTERPRISE FUND	26,029,606	
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 49,115,546</u></b>
<b><u>DEBT SERVICE FUND:</u></b>		
<b>CARRYOVERS:</b>		
DEBT SERVICE FUND	\$ 37,029	
TOTAL CARRYOVERS	<u>\$ 37,029</u>	
<b>REVENUES:</b>		
DEBT SERVICE FUND	\$ 3,662,915	
TOTAL REVENUES	<u>\$ 3,662,915</u>	
<b>TOTAL REVENUES AND CARRYOVERS</b>		<b><u>\$ 3,699,944</u></b>
<b>EXPENDITURES:</b>		
DEBT SERVICE FUND	\$ 3,699,944	
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 3,699,944</u></b>
<b><u>CONSERVATION TRUST FUND:</u></b>		
<b>CARRYOVERS:</b>		
CONSERVATION TRUST FUND	\$ 462,422	
TOTAL CARRYOVERS	<u>\$ 462,422</u>	
<b>REVENUES:</b>		
CONSERVATION TRUST FUND	\$ 713,000	
TOTAL REVENUES	<u>\$ 713,000</u>	
<b>TOTAL REVENUES AND CARRYOVERS</b>		<b><u>\$ 1,175,422</u></b>
<b>EXPENDITURES:</b>		
CONSERVATION TRUST FUND	\$ 1,175,422	
<b>TOTAL EXPENDITURES</b>		<b><u>\$ 1,175,422</u></b>
<b>GRAND TOTAL CARRYOVERS</b>		<b><u>\$ 6,398,870</u></b>
<b>GRAND TOTAL REVENUES</b>		<b><u>47,592,042</u></b>
<b>GRAND TOTAL REVENUE SOURCES</b>		<b><u>\$ 53,990,912</u></b>
<b>GRAND TOTAL EXPENDITURES</b>		<b><u>\$ 53,990,912</u></b>
<b>NET REVENUES OVER EXPENSES</b>		<b><u>\$ -</u></b>
<b>RESERVES:</b>		
GENERAL FUND	\$ 1,978,746	
ENTERPRISE FUND	2,889,567	
<b>TOTAL RESERVES</b>		<b><u>\$ 4,868,313</u></b>

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT GENERAL FUND SUMMARY

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>REVENUE:</b>				
PROPERTY TAXES	9,179,548	10,155,851	10,090,603	10,057,909
SPECIFIC OWNERSHIP TAX	1,338,639	1,300,000	1,300,000	1,300,000
INTERGOVERNMENTAL/DONATION	376,666	309,814	250,803	216,963
INTEREST INCOME	496,485	510,000	280,000	306,000
CARSON NATURE CENTER	48,922	39,992	48,632	40,780
OTHER	369,681	161,000	151,700	178,905
TOTAL OPERATING REVENUE	11,809,941	12,476,657	12,121,738	12,100,557
<b>EXPENDITURES:</b>				
ADMINISTRATION	180,409	194,969	190,949	219,888
GENERAL OFFICE	106,876	115,915	115,915	129,830
COMMUNICATIONS DIVISION	388,187	457,790	434,843	439,711
FINANCE	293,430	310,942	310,932	350,010
MANAGEMENT INFORMATION SYS	181,274	220,243	189,931	193,850
HUMAN RESOURCES	125,797	146,406	144,418	151,161
INSURANCE	168,537	165,000	165,000	169,950
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	350,000
PLANNING/CONSTRUCTION	1,215,188	1,398,630	1,342,079	1,435,674
PARK MAINTENANCE	5,652,220	6,143,014	6,297,502	6,825,993
CARSON NATURE CENTER	203,958	210,752	215,658	225,298
TOTAL OPERATING EXPENDITURES	8,865,876	9,713,661	9,757,227	10,491,365
EXCESS OPERATING REVENUE OVER (UNDER)				
EXPENDITURES	2,944,065	2,762,996	2,364,511	1,609,192
<b>OTHER REVENUE:</b>				
1 MILL PROPERTY TAXES	2,026,151	2,260,875	2,215,658	2,244,434
CHV PAYMENT	-	1,895,728	994,135	1,751,077
DEVELOPER PAYMENT	1,069,393	-	-	-
INTERGOVERNMENTAL/DONATION FOR CAPITAL	1,457,460	2,499,209	2,306,016	1,010,000
OPERATING TRANSFER IN	89,789	45,000	40,000	90,000
TOTAL OTHER REVENUE	4,642,793	6,700,812	5,555,809	5,095,511
<b>OTHER EXPENDITURES:</b>				
1 MILL EXPENDITURES	1,079,210	1,077,810	1,077,810	1,075,560
CHV RESERVE	-	3,047,851	-	3,945,259
CONTINGENCY	-	232,509	-	146,872
OPERATING TRANSFER OUT	3,600,000	2,000,000	1,800,000	1,500,000
1 MILL CAPITAL OUTLAY (1)	-	3,608,624	1,102,938	1,168,874
1 MILL CAPITAL OUTLAY- 2008 CARRYOVER (1)	-	-	-	2,460,469
CAPITAL EXPENDITURES (1)	3,212,536	4,540,172	3,133,917	1,376,461
CAPITAL EXPENDITURES -2008 CARRYOVER (1)	-	-	-	921,080
TOTAL OTHER EXPENDITURES	7,891,746	14,506,966	7,114,665	12,594,575
NET REVENUE OVER (UNDER) EXPENDITURES	(304,888)	(5,043,158)	805,655	(5,889,872)
<b>TOTAL REVENUE</b>	16,452,734	19,177,469	17,677,547	17,196,068
<b>TOTAL EXPENDITURES</b>	16,757,622	24,220,627	16,871,892	23,085,940
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	(304,888)	(5,043,158)	805,655	(5,889,872)

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT GENERAL FUND SUMMARY

BEGINNING FUNDS AVAILABLE	7,367,851	5,043,158	7,062,963	7,868,618
ENDING FUNDS	7,062,963	-	7,868,618	1,978,746
LESS RESERVES:	-	-	-	-
7% Operating Reserve	(596,111)	-	(644,506)	(678,171)
7% Operating Reserve +	(226,198)	-	-	-
CHV Reserve	-	-	(2,163,187)	-
Debt Service Reserve	(873,000)	-	(873,000)	(873,000)
Insurance Reserve	(209,841)	-	(300,000)	(300,000)
Environmental Reserve	(114,655)	-	(127,575)	(127,575)
UNRESERVED FUNDS AVAILABLE	5,043,158	-	3,760,350	-

(1) Detail of Capital Projects listed below:

### GENERAL FUND CAPITAL - 2008 CARRYOVER

1 Mill - Reserve for GOCO Legacy Grant	1,957,133
1 Mill - Big Dry Creek, Broadway to Lehow	244,000
1 Mill - LTMP Undesignated	75,000
1 Mill - Big Dry Creek, Phase II	115,336
1 Mill - Underpass Lights on bike path	16,500
1 Mill - Willow Creek Trail at LTGC	52,500
Total 1 Mill Carryover	2,460,469
District Maps	6,105
Willow Creek Park Imp (AC Open Space Grant)	302,597
LTMP Undesignated	377,694
Persinger Park Development (Grant Project)	80,684
DAL Regional Park Construction	150,000
Cherry Park Multipurpose Court	1,000
Lonesome Pine Park Shelter	3,000
Total 2008 Carryover	921,080
TOTAL GENERAL FUND CAPITAL - 2008 CARRYOVER	3,381,549

### 2009 CAPITAL OUTLAY

Computer Replacement	40,000
Network Equipment Replacement	35,000
Wildcat Ridge Developer Payment	41,561
Hydro 180 Mower	85,000
Toro 60" Mower	17,950
Gooseneck Trailer	11,950
Matching Gift Projects	20,000
Projects Funded by Grants/Donations	500,000
ACOS Grant Project - deKoevend Park Playground Replacement	312,500
ACOS Grant Project - Puma Park Irrigation Upgrades	312,500
	1,376,461

### 2009 CAPITAL OUTLAY - 1 MILL

Asphalt Trail Repair/Imp	50,000
GOCO Legacy Grant - 2009 Portion	1,118,874
Total Capital Outlay - 1 Mill	1,168,874

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
GENERAL FUND SUMMARY  
PLANNING AND CONSTRUCTION EXPENDITURES**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
PLANNING	323,288	354,562	357,322	369,605
CONSTRUCTION MAINTENANCE	37,846	50,976	51,662	54,211
GENERAL CONSTRUCTION	414,805	481,084	472,124	497,950
SIGN SHOP	111,497	155,405	116,685	145,433
PREVENTIVE MAINTENANCE	327,752	356,603	344,286	368,475
TOTAL EXPENDITURES	1,215,188	1,398,630	1,342,079	1,435,674

**PARKS MAINTENANCE EXPENDITURES**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
PARK MAINTENANCE GEN OPER	267,179	279,488	289,474	298,401
GARAGE & SHOP	834,174	872,917	889,570	970,768
TURF OPERATIONS	496,072	523,753	517,101	566,272
NATURAL OPEN SPACE	213,590	226,845	226,850	241,283
IRRIGATION	1,345,594	1,363,511	1,572,111	1,744,568
CORNERSTONE PARK CREW	182,307	246,690	239,089	259,612
DAL REGIONAL PARK	99,410	106,934	104,826	111,023
FORESTRY	642,408	753,532	749,954	784,023
HORTICULTURE	261,600	296,244	286,840	321,938
PARK FACILITIES AND TRAILS	643,033	719,493	701,473	765,620
ATHLETIC FIELDS AND PLAY COURTS	283,901	353,407	325,087	332,853
PLATTE PARK GEN OPER	111,606	127,951	125,974	145,989
VISITORS' SERVICES	228,877	244,690	249,194	267,127
ROXBOROUGH RESTORATION	42,469	27,559	19,959	16,516
TOTAL EXPENDITURES	5,652,220	6,143,014	6,297,502	6,825,993

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
GENERAL FUND SUMMARY  
CARSON NATURE REVENUE**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
CARSON NATURE CENTER	293	-	-	-
CARSON NATURE PROGRAMS	48,629	39,992	48,632	40,780
TOTAL REVENUE	48,922	39,992	48,632	40,780

**CARSON NATURE EXPENDITURES**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
CARSON NATURE CENTER	155,048	169,639	171,778	182,543
CARSON NATURE PROGRAMS	48,910	41,113	43,880	42,755
TOTAL EXPENDITURES	203,958	210,752	215,658	225,298

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>REVENUE:</b>				
ICE ARENAS	5,089,448	5,718,722	5,318,050	5,535,259
RECREATION CENTERS	4,566,397	5,129,518	5,139,485	5,487,733
ATHLETICS	1,869,443	2,101,209	1,923,725	2,130,216
OTHER RECREATION FACILITIES	1,144,689	1,321,267	1,331,588	1,497,841
GRANTS AND DONATIONS	29,620	16,073	-	-
GOLF COURSES	9,023,753	9,268,287	9,281,279	9,626,475
INTEREST INCOME	270,406	177,000	151,375	211,835
REGISTRATION	26,711	30,700	30,700	30,700
TOTAL OPERATING REVENUE	22,020,467	23,762,776	23,176,202	24,520,059
<b>EXPENDITURES:</b>				
ADMINISTRATION	320,113	422,544	387,683	421,762
GENERAL OFFICE	216,991	235,344	235,344	240,450
FINANCE DEPARTMENT	595,751	631,307	631,286	668,091
MANAGEMENT INFORMATION SYS	368,040	447,159	385,617	373,898
HUMAN RESOURCES	210,410	297,249	293,212	299,112
INSURANCE	342,182	335,000	335,000	345,050
REGISTRATION	180,027	196,824	196,067	201,800
ICE ARENAS	4,780,697	5,092,747	4,983,577	5,165,120
RECREATION CENTERS	5,736,030	6,281,883	6,186,950	6,498,426
ATHLETICS	1,205,722	1,277,709	1,228,174	1,333,406
OTHER RECREATION FACILITIES	945,512	1,165,840	1,151,958	1,281,706
GOLF COURSES	7,942,311	8,483,833	8,492,713	8,841,106
TOTAL OPERATING EXPENDITURES	22,843,786	24,867,439	24,507,581	25,669,927
EXCESS OPERATING REVENUE OVER (UNDER)				
EXPENDITURES	(823,319)	(1,104,663)	(1,331,379)	(1,149,868)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	3,600,000	2,000,000	1,800,000	1,500,000
PROCEEDS FROM ISSUANCE OF DEBT	3,587,029	-	-	-
TOTAL OTHER REVENUE	7,187,029	2,000,000	1,800,000	1,500,000
<b>OTHER EXPENDITURES:</b>				
PAYMENT TO BOND ESCROW AGENT/ISSUE CC	4,217,006	-	-	-
CONTINGENCY	-	(9,025)	-	195,212
CAPITAL OUTLAY (1)	1,679,202	2,747,461	2,351,923	147,900
CAPITAL OUTLAY - 2008 CARRYOVER (1)	-	-	-	16,567
TOTAL OTHER EXPENDITURES	5,896,208	2,738,436	2,351,923	359,679
NET REVENUE OVER (UNDER) EXP	467,502	(1,843,099)	(1,883,302)	(9,547)
<b>TOTAL REVENUE</b>	29,207,496	25,762,776	24,976,202	26,020,059
<b>TOTAL EXPENDITURES</b>	28,739,994	27,605,875	26,859,504	26,029,606
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	467,502	(1,843,099)	(1,883,302)	(9,547)

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

BEGINNING FUNDS AVAILABLE	4,314,914	1,843,099	4,782,416	2,899,114
ENDING FUNDS	4,782,416	-	2,899,114	2,889,567
LESS RESERVES:				
7% Operating Reserve	(1,599,065)	-	(1,606,051)	(1,672,487)
7% Operating Reserve +	(123,172)	-	-	-
Debt Service Reserve	(1,217,080)	-	(1,217,080)	(1,217,080)
UNRESERVED FUNDS AVAILABLE	1,843,099	-	75,983	-

(1) Detail of Capital Projects listed below:

### ENTERPRISE FUND CAPITAL - 2008 CARRYOVER

Littleton Tennis Bubble Expansion Fund	10,067
BCRC Community Room Acoustics	6,500
Total Enterprise Fund Capital - 2008 Carryover	16,567

### ENTERPRISE FUND CAPITAL - 2009

Aloha Fileserver and Upgrade	13,400
Four Wheel Drive Tractor for LTGC	35,000
Fairway Core Harvester for all courses	29,000
5 Gang Fairway Mower for Littleton	45,000
Utility Vehicles for SSGC	22,500
Goodson Replace Concession Ice Machine	3,000
	147,900



## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### RECREATION PROGRAMS AND FACILITIES REVENUE

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>ADMINISTRATION</b>				
GENERAL ADMINISTRATION	4,094	33,045	33,045	33,000
<b>ICE ARENAS:</b>				
<b>FAMILY SPORTS CENTER</b>				
GENERAL OPERATIONS	147,731	170,500	165,000	165,500
AVALANCHE GRILLE	411,160	445,304	461,500	501,600
YOUTH IN-HOUSE HOCKEY	601,439	659,978	627,695	671,641
YOUTH TRAVEL HOCKEY	388,453	375,823	371,683	394,248
FIGURE SKATING	392,506	389,881	395,381	389,881
ADULT HOCKEY	374,246	460,723	392,373	439,705
ICE ARENA OPERATIONS	462,486	508,136	447,563	492,477
BIRTHDAY PARTIES	91,192	197,400	127,785	129,979
SUMMER DAY CAMPS	50,340	60,545	54,320	73,630
CONCESSIONS	224,069	250,000	231,600	250,000
FAMILY ENT CENTER	447,222	537,990	500,900	457,863
<b>SS ICE ARENA</b>				
OPERATIONS	1,498,604	1,662,442	1,542,250	1,568,735
<b>SUBTOTAL ICE ARENA</b>	<b>5,089,448</b>	<b>5,718,722</b>	<b>5,318,050</b>	<b>5,535,259</b>
<b>RECREATION CENTERS:</b>				
<b>SHERIDAN RECREATION CENTER</b>				
OPERATIONS	54,059	50,429	50,578	48,651
FITNESS	-	-	-	7,211
AQUATICS	56,378	65,028	59,800	68,698
ROCKING HORSE DAYCARE	137,185	132,212	132,212	133,618
<b>BUCK COMMUNITY RECREATION CENTER/LCC</b>				
OPERATIONS	528,018	540,883	513,700	525,374
AQUATICS	234,564	279,269	265,450	292,688
STAR	69,688	77,241	80,566	83,396
SENIOR PROGRAMS	132,541	143,424	137,744	148,570
CULTURAL ARTS	37,726	45,034	44,130	53,032
REC 'N ROCK	4,616	3,950	5,500	5,230
FITNESS	204,388	230,285	235,175	245,145
<b>LONE TREE RECREATION CENTER</b>				
OPERATIONS	488,234	566,619	556,680	615,383
AQUATICS	320,269	401,893	378,035	417,530
STAR	-	-	1,200	2,150
SENIOR PROGRAMS	3,257	8,600	3,816	4,050
SCHOOL AGE CHILDREN'S PROGRAMS	93,441	127,808	128,000	172,020
CULTURAL ARTS	50,712	58,909	69,963	96,845
REC 'N ROCK	15,618	17,360	18,100	12,760
FITNESS	223,509	235,453	232,113	247,688

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### RECREATION PROGRAMS AND FACILITIES REVENUE

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>GOODSON RECREATION CENTER</b>				
OPERATIONS	609,840	689,125	680,024	695,297
AQUATICS	190,039	212,296	204,760	216,584
GYMNASTICS	185,801	195,624	212,959	223,606
COURT SPORTS	-	23,068	22,786	39,851
CHILD DISCOVERY TIME	203,944	210,010	213,034	220,355
SENIOR PROGRAMS	652	1,600	200	147
CULTURAL ARTS	165,128	176,116	183,850	191,218
SCHOOL AGE CHILDREN'S PROGRAMS	60,081	85,279	128,000	100,255
REC 'N ROCK	7,503	11,400	18,100	8,800
FITNESS	485,112	507,558	529,965	541,016
SPECIAL EVENTS	-	-	-	37,565
<b>SUBTOTAL RECREATION CENTERS</b>	<b>4,562,303</b>	<b>5,096,473</b>	<b>5,106,440</b>	<b>5,454,733</b>
<b>ATHLETICS:</b>				
<b>ATHLETIC PROGRAMS</b>				
GENERAL OPERATIONS	361,402	390,850	344,725	382,575
GENERAL ACTIVITIES	36,391	22,200	18,946	21,070
YOUTH BASEBALL	67,235	79,898	85,979	88,925
ADULT SOFTBALL	265,359	274,781	274,781	292,431
GIRLS FAST PITCH	34,730	30,556	27,866	31,856
VOLLEYBALL	36,470	29,801	38,197	49,686
TRACK	23,876	26,870	22,500	28,750
ADULT BASKETBALL	51,899	51,420	60,650	62,640
YOUTH BASKETBALL	125,263	140,013	139,403	146,637
SKI	22,601	32,944	18,000	28,420
GOLF	33,319	30,891	30,891	35,043
ADULT LACROSSE	219,267	249,588	218,885	19,053
YOUTH LACROSSE	-	-	-	224,453
INLINE HOCKEY	3,098	5,582	2,800	2,770
ADULT FLAG FOOTBALL	98,699	98,732	95,451	39,047
YOUTH FLAG FOOTBALL	-	-	-	73,679
SPORTS CAMPS	54,547	54,898	48,000	50,816
AFTER SCHOOL SPORTS	-	25,200	12,000	19,730
<b>FSC DOME</b>				
OPERATIONS	80,219	80,790	83,673	91,940
ADULT SOCCER	186,699	225,408	191,744	216,120
YOUTH SOCCER	50,466	71,284	74,753	77,318
LACROSSE	76,061	117,754	83,790	92,912
CLINICS AND CAMPS	27,884	39,021	28,449	34,149
FLAG FOOTBALL	13,958	22,728	22,242	20,196
<b>SUBTOTAL ATHLETICS</b>	<b>1,869,443</b>	<b>2,101,209</b>	<b>1,923,725</b>	<b>2,130,216</b>
<b>OTHER RECREATION FACILITIES:</b>				
<b>CARSON NATURE CENTER</b>				
OUTDOOR RECREATION	57,622	153,151	148,900	57,462
<b>TENNIS</b>				
LITTLETON TENNIS	474,727	464,133	472,838	514,429
HOLLY TENNIS	87,349	84,957	90,908	86,688
LT TENNIS CENTER	10,449	13,618	10,618	44,720
<b>COLORADO JOURNEY</b>				
OPERATIONS	198,075	237,518	244,000	254,582

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### RECREATION PROGRAMS AND FACILITIES REVENUE

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>BATTING CAGES</b>				
OPERATIONS	51,991	67,632	86,800	97,500
<b>COUNTY LINE BMX</b>				
COUNTY LINE BMX	13,175	11,810	12,895	15,935
<b>OUTDOOR POOLS</b>				
FRANKLIN POOL	70,433	85,958	76,017	67,093
FRANKLIN SWIM TEAM	-	-	-	23,575
COOK CREEK POOL	54,767	61,465	55,800	166,841
COOK CREEK SWIM TEAM	-	-	-	28,050
HOLLY POOL	79,038	82,612	82,612	68,505
HOLLY SWIM TEAM	-	-	-	16,940
HARLOW POOL	46,787	58,413	50,200	55,521
L.P.S. POOLS	276	-	-	-
<b>SUBTOTAL OTHER REC FACILITIES</b>	<b>1,144,689</b>	<b>1,321,267</b>	<b>1,331,588</b>	<b>1,497,841</b>
<b>TOTAL REVENUE</b>	<b>12,669,977</b>	<b>14,270,716</b>	<b>13,712,848</b>	<b>14,651,049</b>

### RECREATION PROGRAMS AND FACILITIES EXPENDITURES

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>ADMINISTRATION</b>				
GENERAL ADMINISTRATION	209,686	299,712	300,000	296,595
SIEMENS DEBT SERVICE	132,450	131,450	131,450	131,450
<b>ICE ARENAS:</b>				
<b>FAMILY SPORTS CENTER</b>				
GENERAL OPERATIONS	512,672	590,074	534,929	557,845
DEBT SERVICE	426,099	424,885	426,025	426,265
FACILITY MAINTENANCE	262,940	270,362	255,360	266,672
AVALANCHE GRILLE	387,387	413,082	448,268	463,743
YOUTH IN-HOUSE HOCKEY	134,525	160,088	154,128	160,856
YOUTH TRAVEL HOCKEY	95,349	110,826	94,723	111,097
FIGURE SKATING	249,745	228,435	244,213	229,519
ICE ARENA MAINTENANCE	157,171	181,879	160,987	183,456
ADULT HOCKEY	159,386	177,530	167,326	167,519
ICE ARENA OPERATIONS	258,626	268,028	260,902	287,876
BIRTHDAY PARTIES	59,483	89,110	88,108	92,255
SUMMER DAY CAMPS	28,801	32,503	28,324	42,105
CONCESSIONS	212,412	216,340	203,237	216,702
FAMILY ENT CENTER	431,417	452,505	465,658	474,960
<b>SS ICE ARENA</b>				
OPERATIONS	1,163,518	1,238,510	1,212,799	1,242,170
DEBT SERVICE	241,166	238,590	238,590	242,080
<b>SUBTOTAL ICE ARENAS</b>	<b>4,780,697</b>	<b>5,092,747</b>	<b>4,983,577</b>	<b>5,165,120</b>
<b>RECREATION CENTERS:</b>				
<b>SHERIDAN RECREATION CENTER</b>				
OPERATIONS	209,951	247,795	237,796	174,634
BUILDING MAINTENANCE	-	-	-	74,730
FITNESS	-	-	-	13,721
AQUATICS	57,762	73,010	64,038	68,992
ROCKING HORSE DAYCARE	158,253	150,571	168,987	177,253

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### RECREATION PROGRAMS AND FACILITIES EXPENDITURES

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>BUCK COMMUNITY RECREATION CENTER</b>				
OPERATIONS	659,762	684,469	682,952	444,297
BUILDING MAINTENANCE	-	-	-	219,785
DEBT SERVICE	30,313	30,312	30,312	-
AQUATICS	319,222	342,206	342,755	371,001
STAR	95,555	97,762	100,982	101,016
SENIOR PROGRAMS	214,480	223,002	217,129	236,803
CULTURAL ARTS	37,195	44,960	43,579	53,002
REC 'N ROCK	5,195	7,339	5,453	6,158
FITNESS	154,659	169,280	168,205	174,253
<b>LONE TREE RECREATION CENTER</b>				
OPERATIONS	617,361	632,569	620,447	398,714
BUILDING MAINTENANCE	-	-	-	232,065
DEBT SERVICE	31,493	-	-	55,000
AQUATICS	438,638	525,220	488,549	514,296
STAR	3	-	320	294
SENIOR PROGRAMS	1,107	1,948	1,638	1,662
SCHOOL AGE CHILDREN'S PROGRAMS	74,477	118,963	102,901	132,028
CULTURAL ARTS	49,345	58,441	69,244	95,926
REC 'N ROCK	15,831	16,657	16,444	14,885
FITNESS	153,910	192,020	171,900	185,200
<b>GOODSON RECREATION CENTER</b>				
OPERATIONS	863,513	912,308	906,571	520,020
BUILDING MAINTENANCE	-	-	-	406,493
AQUATICS	233,926	240,211	241,840	245,667
GYMNASTICS	152,762	170,383	148,265	163,859
COURT SPORTS	-	37,421	37,741	39,851
CHILD DISCOVERY TIME	159,614	191,552	175,932	179,596
SENIOR PROGRAMS	327	1,499	150	50
CULTURAL ARTS	166,327	180,147	182,779	193,687
SCHOOL AGE CHILDREN'S PROGRAMS	104,966	95,843	102,901	93,269
REC 'N ROCK	19,276	18,099	19,825	15,335
FITNESS	368,671	386,734	405,865	404,863
SPECIAL EVENTS	-	-	-	61,976
<b>SUBTOTAL RECREATION CENTERS</b>	<b>5,393,894</b>	<b>5,850,721</b>	<b>5,755,500</b>	<b>6,070,381</b>
<b>ATHLETICS:</b>				
<b>ATHLETIC PROGRAMS</b>				
GENERAL OPERATIONS	107,989	126,525	119,589	130,197
GENERAL ACTIVITIES	30,080	20,561	17,527	14,654
YOUTH BASEBALL	38,143	43,258	45,881	49,167
ADULT SOFTBALL	187,332	179,639	172,524	191,217
GIRLS FAST PITCH	20,309	22,012	21,873	21,585
VOLLEYBALL	24,216	24,604	30,178	36,732
TRACK	17,386	17,486	16,956	21,909
ADULT BASKETBALL	36,417	33,883	43,180	42,771
YOUTH BASKETBALL	62,088	67,844	67,844	72,676
SKI	16,965	29,812	16,773	25,889
GOLF	24,025	24,993	23,630	25,758
ADULT LACROSSE	172,772	159,418	153,625	7,979

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### RECREATION PROGRAMS AND FACILITIES EXPENDITURES

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
YOUTH LACROSSE	-	-	-	151,999
INLINE HOCKEY	4,838	2,858	450	1,098
ADULT FLAG FOOTBALL	65,110	62,991	61,954	28,291
YOUTH FLAG FOOTBALL	-	-	-	43,389
SPORTS CAMPS	30,194	24,298	20,280	23,968
AFTER SCHOOL SPORTS	-	23,885	11,915	18,023
<b>FSC DOME</b>				
GENERAL OPERATIONS	232,444	249,171	256,425	270,886
DEBT SERVICE	49,402	49,262	49,262	49,422
ADULT SOCCER	48,261	52,549	43,629	50,421
YOUTH SOCCER	5,601	12,433	14,561	14,263
LACROSSE	17,607	27,056	21,780	20,711
CLINICS AND CAMPS	8,159	12,638	7,843	10,813
FLAG FOOTBALL	6,384	10,533	10,495	9,588
<b>SUBTOTAL ATHLETICS</b>	<b>1,205,722</b>	<b>1,277,709</b>	<b>1,228,174</b>	<b>1,333,406</b>
<b>OTHER RECREATION FACILITIES:</b>				
<b>CARSON NATURE CENTER</b>				
OUTDOOR RECREATION	53,793	145,526	144,217	59,131
<b>TENNIS</b>				
LITTLETON TENNIS	255,323	272,642	289,323	286,538
HOLLY TENNIS	75,712	85,755	89,146	84,557
LT TENNIS CENTER	4,635	4,017	4,526	39,846
<b>COLORADO JOURNEY</b>				
OPERATIONS	87,313	121,143	112,705	122,570
DEBT SERVICE	37,233	88,725	88,725	80,530
<b>BATTING CAGES</b>				
OPERATIONS	34,272	44,206	41,299	45,133
DEBT SERVICE	9,929	21,520	21,520	21,476
<b>COUNTY LINE BMX</b>				
COUNTY LINE BMX	9,952	7,541	8,746	8,575
<b>OUTDOOR POOLS</b>				
FRANKLIN POOL	121,068	110,797	108,059	97,250
FRANKLIN SWIM TEAM	-	-	-	22,666
COOK CREEK POOL	72,169	74,550	69,824	198,561
COOK CREEK SWIM TEAM				28,200
HOLLY POOL	115,516	115,744	103,215	90,853
HOLLY SWIM TEAM	-	-	-	18,026
HARLOW POOL	68,416	73,674	70,653	77,794
LT POOL	181	-	-	-
<b>SUBTOTAL OTHER REC FACILITIES</b>	<b>945,512</b>	<b>1,165,840</b>	<b>1,151,958</b>	<b>1,281,706</b>
<b>TOTAL EXPENDITURES</b>	<b>12,667,961</b>	<b>13,818,179</b>	<b>13,550,659</b>	<b>14,278,658</b>

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### GOLF REVENUE

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>LONE TREE</b>				
GENERAL ADMIN	10,889	9,181	9,784	9,368
PRO SHOP	244,182	270,000	240,000	270,000
GENERAL OPERATIONS	1,951,103	1,982,300	1,952,745	2,098,400
RESTAURANT/CAFÉ	283,858	292,550	293,028	291,625
BANQUET	684,121	717,171	737,596	759,607
ROOMS DIVISION	220,021	232,716	231,733	233,537
<b>SOUTH SUBURBAN</b>				
PRO SHOP	159,521	180,000	175,500	185,000
GENERAL OPERATIONS	2,044,269	2,221,038	2,140,835	2,187,676
RESTAURANT	379,605	338,585	353,397	376,950
<b>LITTLETON</b>				
GOLF ADMINISTRATION	275	-	-	
PRO SHOP	120,983	143,850	132,210	133,500
GENERAL OPERATIONS	1,125,077	1,161,954	1,142,346	1,237,200
RESTAURANT	203,500	190,550	202,404	206,625
<b>FSC GOLF</b>				
FSC PRO SHOP	463,434	385,000	480,891	440,000
FSC GENERAL OPERATIONS	1,132,915	1,143,392	1,188,810	1,196,987
<b>TOTAL REVENUE</b>	<b>9,023,753</b>	<b>9,268,287</b>	<b>9,281,279</b>	<b>9,626,475</b>

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

### GOLF EXPENDITURES

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>LONE TREE</b>				
GENERAL ADMIN	383,452	437,992	431,169	445,785
FACILITY MAINTENANCE	27,003	28,500	28,500	27,000
MAINTENANCE ADMIN	117,178	113,233	113,233	109,738
LANDSCAPE MAINTENANCE	559,711	638,756	638,756	678,027
GARAGE AND SHOP	144,386	159,081	149,081	164,705
PRO SHOP	219,456	243,375	212,300	239,066
GENERAL OPERATIONS	442,669	463,876	474,062	498,963
RESTAURANT/CAFÉ	246,307	271,063	267,965	279,735
BANQUET	731,039	712,294	722,668	740,560
ROOMS DIVISION	191,217	215,554	211,150	223,150
<b>SOUTH SUBURBAN</b>				
FACILITY MAINTENANCE	21,899	15,500	12,000	19,500
MAINTENANCE ADMIN	100,749	116,766	106,766	116,357
LANDSCAPE MAINTENANCE	624,117	640,665	640,665	667,814
GARAGE AND SHOP	149,107	147,554	151,554	156,394
PRO SHOP	147,005	161,694	149,905	176,389
GENERAL OPERATIONS	506,331	521,824	500,441	548,707
RESTAURANT	348,444	336,481	344,966	366,347
<b>LITTLETON</b>				
FACILITY MAINTENANCE	12,232	11,400	10,000	11,400
MAINTENANCE ADMIN	79,408	92,016	87,500	91,310
LANDSCAPE MAINTENANCE	444,208	472,245	465,000	477,526
GARAGE AND SHOP	122,793	131,593	130,000	136,706
PRO SHOP	103,715	115,120	103,730	126,215
GENERAL OPERATIONS	285,131	299,579	293,050	313,292
RESTAURANT	199,657	175,781	201,936	204,767
DEBT SERVICE	201,063	435,796	436,300	434,864
<b>FSC GOLF</b>				
FACILITY MAINTENANCE	8,026	9,450	8,150	10,250
MAINTENANCE ADMIN	50,802	75,454	70,454	75,530
LANDSCAPE MAINTENANCE	392,957	422,680	412,680	421,932
GARAGE AND SHOP	46,542	54,689	50,689	69,855
FSC PRO SHOP	344,126	311,533	384,750	337,922
FSC GENERAL OPERS	549,549	510,661	541,475	529,212
FSC DEBT SERVICE	142,032	141,628	141,818	142,088
<b>TOTAL EXPENDITURES</b>	<b>7,942,311</b>	<b>8,483,833</b>	<b>8,492,713</b>	<b>8,841,106</b>

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT TABOR ENTERPRISE SUMMARY

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>TABOR ENTERPRISE</b>				
<b>REVENUE:</b>				
ICE ARENAS	5,089,448	5,718,722	5,318,050	5,535,259
ATHLETICS	1,869,443	2,101,209	1,923,725	2,130,216
OTHER RECREATION FACILITIES	1,144,689	1,321,267	1,331,588	1,497,841
GRANTS AND DONATIONS	29,620	16,073	-	-
GOLF COURSES	9,023,753	9,268,287	9,281,279	9,626,475
INTEREST INCOME	270,406	177,000	151,375	211,835
REGISTRATION	26,711	30,700	30,700	30,700
TOTAL OPERATING REVENUE	17,454,070	18,633,258	18,036,717	19,032,326
<b>EXPENDITURES:</b>				
ADMINISTRATION	320,113	422,544	387,683	421,762
GENERAL OFFICE	216,991	235,344	235,344	240,450
FINANCE DEPARTMENT	595,751	631,307	631,286	668,091
MANAGEMENT INFORMATION SYS	368,040	447,159	385,617	373,898
HUMAN RESOURCES	210,410	297,249	293,212	299,112
INSURANCE	342,182	335,000	335,000	345,050
REGISTRATION	180,027	196,824	196,067	201,800
LESS ADMIN ALLOCATION TO REC CTRS	(558,379)	(641,357)	(616,052)	(637,541)
ICE ARENAS	4,780,697	5,092,747	4,983,577	5,165,120
ATHLETICS	1,205,722	1,277,709	1,228,174	1,333,406
OTHER RECREATION FACILITIES	945,512	1,165,840	1,151,958	1,281,706
GOLF COURSES	7,942,311	8,483,833	8,492,713	8,841,106
TOTAL OPERATING EXPENDITURES	16,549,378	17,944,199	17,704,579	18,533,960
EXCESS OPERATING REVENUE OVER (UNDER)	904,693	689,059	332,138	498,366
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	1,188,636	-	-	-
PROCEEDS FROM ISSUANCE OF DEBT	3,587,029	-	-	-
TOTAL OTHER REVENUE	4,775,665	-	-	-
<b>OTHER EXPENDITURES:</b>				
OPERATING TRANSFER OUT	-	381,685	412,605	157,734
PAYMENT TO BOND ESCROW AGENT/ISSUE CC	4,217,006	-	-	-
CONTINGENCY	-	(9,025)	-	195,212
CAPITAL OUTLAY	995,849	2,159,498	1,802,835	144,900
CAPITAL OUTLAY - 2008 CARRYOVER	-	-	-	10,067
TOTAL OTHER EXPENDITURES	5,212,855	2,532,158	2,215,440	507,913
NET REVENUE OVER (UNDER) EXP	467,502	(1,843,099)	(1,883,302)	(9,547)
BEGINNING FUNDS AVAILABLE	4,314,914	1,843,099	4,782,416	2,899,114
ENDING FUNDS	4,782,416	(0)	2,899,114	2,889,567
<b>LESS RESERVES:</b>				
7% Operating Reserve	(1,599,065)	-	(1,606,051)	(1,672,487)
7% Operating Reserve +	(123,172)	-	-	-
Debt Service Reserve	(1,217,080)	-	(1,217,080)	(1,217,080)
UNRESERVED FUNDS AVAILABLE	1,843,099	(0)	75,983	-



## SOUTH SUBURBAN PARK AND RECREATION DISTRICT TABOR ENTERPRISE SUMMARY

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>RECREATION CENTERS ENTERPRISE</b>				
<b>REVENUE:</b>				
RECREATION CENTERS	4,566,397	5,129,518	5,139,485	5,487,733
TOTAL OPERATING REVENUE	4,566,397	5,129,518	5,139,485	5,487,733
<b>EXPENDITURES:</b>				
ADMINISTRATION	80,028	105,636	96,921	105,441
GENERAL OFFICE	54,248	58,836	58,836	60,113
FINANCE DEPARTMENT	148,938	157,827	157,822	167,023
MANAGEMENT INFORMATION SYS	92,010	111,790	96,404	93,475
HUMAN RESOURCES	52,603	74,312	73,303	74,778
INSURANCE	85,546	83,750	83,750	86,263
REGISTRATION	45,007	49,206	49,017	50,450
RECREATION CENTERS	5,736,030	6,281,883	6,186,950	6,498,426
TOTAL OPERATING EXPENDITURES	6,294,409	6,923,240	6,803,002	7,135,967
EXCESS OPERATING REVENUE OVER (UNDER)	(1,728,012)	(1,793,722)	(1,663,517)	(1,648,234)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	2,411,365	2,381,685	2,212,605	1,657,734
TOTAL OTHER REVENUE	2,411,365	2,381,685	2,212,605	1,657,734
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	-	-	-
CAPITAL OUTLAY	683,353	587,963	549,088	3,000
CAPITAL OUTLAY - 2008 CARRYOVER	-	-	-	6,500
TOTAL OTHER EXPENDITURES	683,353	587,963	549,088	9,500
NET REVENUE OVER (UNDER) EXP	-	-	-	-
BEGINNING FUNDS AVAILABLE	-	-	-	-
ENDING FUNDS	-	-	-	-
LESS RESERVES:	-	-	-	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-
<b>TOTAL ENTERPRISE FUND</b>				
TOTAL ENTERPRISE REVENUE	29,207,496	26,144,461	25,388,807	26,177,793
TOTAL ENTERPRISE EXPENDITURES	28,739,994	27,987,560	27,272,109	26,187,340
NET OPERATING REVENUE OVER (UNDER)				
EXPENDITURES	\$467,502	(\$1,843,099)	(\$1,883,302)	(\$9,547)
BEGINNING FUNDS AVAILABLE	4,314,914	1,843,099	4,782,416	2,899,114
ENDING FUNDS	\$4,782,416	\$0	\$2,899,114	\$2,889,567
LESS RESERVES	(2,939,317)	-	(2,823,131)	(2,889,567)
UNRESERVED FUNDS AVAILABLE	\$1,843,099	\$0	\$75,983	\$0

Expenditures to Recreation Centers Enterprise were allocated as a percent of recreation centers expenses to total operating expenses. The percentage is 25% for all years.

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
DEBT SERVICE FUND**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>REVENUE:</b>				
PROPERTY TAXES	3,577,742	3,573,359	3,573,359	3,572,915
BOND PROCEEDS	-	-	-	-
BOND PREMIUM	-	-	-	-
INTEREST EARNINGS	89,789	45,000	40,000	90,000
CARRYOVER	-	34,229	34,229	37,029
	<u>3,667,531</u>	<u>3,652,588</u>	<u>3,647,588</u>	<u>3,699,944</u>
<b>EXPENDITURES:</b>				
ADMINISTRATION	54,012	54,382	54,382	60,000
BOND PRINCIPAL	1,820,000	2,035,000	2,035,000	1,444,944
BOND INTEREST	1,736,926	1,518,206	1,518,206	2,105,000
ISSUANCE COST	-	-	-	-
PAYMENT TO BOND ESCROW AGEN	-	-	-	-
OPERATING TRANSFER OUT	89,789	45,000	40,000	90,000
	<u>3,700,727</u>	<u>3,652,588</u>	<u>3,647,588</u>	<u>3,699,944</u>

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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
CONSERVATION TRUST FUND**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>REVENUE:</b>				
INTERGOVERNMENTAL	710,047	700,000	705,000	700,000
INTEREST INCOME	20,283	13,000	13,000	13,000
<b>TOTAL REVENUE</b>	<b>730,330</b>	<b>713,000</b>	<b>718,000</b>	<b>713,000</b>
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY (1)	883,298	875,402	519,099	408,625
CAPITAL OUTLAY 2008 CARRYOVE (1)				712,068
CONTINGENCY		101,119	-	54,729
<b>TOTAL EXPENDITURES</b>	<b>883,298</b>	<b>976,521</b>	<b>519,099</b>	<b>1,175,422</b>
<b>CARRYOVER</b>	<b>416,489</b>	<b>263,521</b>	<b>263,521</b>	<b>462,422</b>
<b>NET REVENUES OVER (UNDER) EXP</b>	<b>263,521</b>	<b>-</b>	<b>462,422</b>	<b>-</b>

(1) Detail of Capital Projects listed below:

**CTF FUND CAPITAL - 2008 CARRYOVER**

Public Art	14,600
Heritage Hills School Park	20,000
deKoevend Playground Replacement	20,000
SPP Trees and Shrubs	2,500
Cornerstone Skate Park Ramp Replacement	25,000
Cornerstone Park - Tap	38,070
Goodson Signage Package	39,982
Goodson Puplic Restrooms Remodel	43,650
Goodson Pool Locker Room Remodel	131,905
Goodson Ceiling Tile Replacement	12,000
Goodson Room 3 Cabinet Replacement	10,000
Sheridan Lobby Upgrade	90,310
FSC Driving Range Turf Replacement	200,000
Goodson Mechanical Equipment Repairs	40,000
Goodson Gym Room Painting	4,051
Goodson Interior Painting	20,000
<b>Total CTF Capital - 2008 Carryover</b>	<b>712,068</b>

**CTF FUND CAPITAL - 2009**

Public Art	20,000
Cornerstone Skate Park Ramp Replacement - additional funds	20,000
Cornerstone Park - Tap Additional Funds	15,000
Playground Surface Replacement - Sterne, Emely, Sheridan Parks	22,000
DAL Entry Road Drainage	25,000
CDOT Pond Dredging	20,625
Tennis Court Repairs	20,000
FSC Laser Tag Carpet Replacement	6,000
Goodson Exterior Paint/Stucco Repair	48,000
Goodson Running Track Replacement Window	13,000
Goodson Main Pool Heater	17,000
Goodson Gymnastics Spring Floor	12,000
Goodson Air Handlers	150,000
Tree Replacement Program	20,000
<b>Total CTF Capital - 2009</b>	<b>408,625</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
2000 CAPITAL PROJECTS FUND**

	ACTUAL 2007	BUDGET 2008	ESTIMATE 2008	BUDGET 2009
<b>REVENUE:</b>				
INTEREST INCOME	11,078	-	-	-
TOTAL REVENUE	11,078	-	-	-
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	298,127	-	-	-
TOTAL EXPENDITURES	298,127	-	-	-
CARRYOVER	287,049	-	-	-
NET REVENUES OVER (UNDER) EXP	-	-	-	-

### CAPITAL AND NEW POSITION REQUESTS - FUNDED

Type	Facility	Dep.	Project	Project Cost	Subtotal
			<b>FUNDED CAPITAL</b>		
New	Parks	Plan	Lone Tree Matching Projects (2008 C/O \$226,348)	\$ -	
New	Parks	Comm	Art in the Parks (was \$30,000)	20,000	
Maintain	ALL	MIS	Computer Replacements (was \$80,000)	40,000	
Maintain	ALL	MIS	Network Equipment Replacement	35,000	
Maintain	Cornersto	Plan	Additional Funds - Skate Ramp Replacement	20,000	
Maintain	Parks	Plan	Replace poured in ground material at Cornerstone, Sterne, and Sheridan Playgrounds	22,000	
Maintain	DAL	Plan	Entry Road Drainage Issue	25,000	
Maintain	Lone Tree	Golf	Aloha Fileserver and Upgrade	13,400	
Maintain	Lone Tree	Golf	Four Wheel Drive Tractor	35,000	
Maintain	All Cours	Golf	Fairway Core Harvester	29,000	
Maintain	Littleton C	Golf	5 Gang Fairway Mower	45,000	
Maintain	South Sub	Golf	Utility Vehicles (3)	22,500	
Maintain	Family Sp	RPF	Replace carpet in Laser Tag Room	6,000	
Maintain	Goodson I	RPF	Exterior paint, soffit & Stucco repairs	48,000	
Maintain	Goodson I	RPF	Replace Running track windows - Leaking	13,000	
Maintain	Goodson I	RPF	Main pool heater	17,000	
Maintain	Goodson I	RPF	Replace concessions ice machine	3,000	
Maintain	Goodson I	RPF	Gymnastics spring floor	12,000	
Maintain	Parks	Parks	CDOT Pond Dredging	20,625	
Maintain	Parks	Parks	#422 - 2004 Hydro 180 mower	85,000	
Maintain	Parks	Parks	#474 - 2004 Toro 60" mower	17,950	
Maintain	Parks	Parks	#19 - 1995 Gooseneck trailer	11,950	
Maintain	Parks	Parks	Tennis Court Repairs - La Quinta, Lonesome Pine, misc crack seal and repair	20,000	
Maintain	Goodson I	RPF	Air handlers/actuators (Weight room, Locker Rooms, Lobby, and Racquetball)	150,000	
Maintain	Parks	Parks	Tree Replacement Program	20,000	
Maintain	Parks	Parks	Cornerstone - Water tap connection	15,000	
Maintain	All	All	Wildcat Ridge Developer Payment	41,561	
New	All	All	Matching Gifts (\$10,000 in Revenue)	20,000	
New	All	All	Projects Funded by Grants/Donations (\$500,000 in revenue)	500,000	
			<b>TOTAL FUNDED</b>		<b>\$ 1,307,986</b>

**CAPITAL AND NEW POSITION REQUESTS - FUNDED**

<b>Type</b>	<b>Facility</b>	<b>Dep.</b>	<b>Project</b>	<b>Project Cost</b>	<b>Subtotal</b>
			<b>GRANT PROJECTS</b>		
New	Parks	Plan	deKoevend Park Playground Replacements - Arap Cty Open Space Grant plus \$62,500 match	312,500	
Maintain	Parks	Parks	Puma Park Irrigation upgrades - Arap Cty Open Space Grant plus District match	312,500	
			<b>TOTAL GRANT PROJECTS</b>		<b>\$ 625,000</b>
			<b>ONE-MILL</b>		
Maintain	Parks	Parks	Asphalt Trails - Willow Creek in Foxridge, Charlie Emley, Little's Creek	50,000	
Maintain	Parks	Parks	GOCO Legacy Grant Reserve	1,118,874	
			<b>TOTAL ONE MILL</b>		<b>\$ 1,168,874</b>

## History of Full-Time and Regular Part-Time Full Time Equivalents

	2003	2004	2005	2006	2007	Estimated 2008	Budgeted 2009
<b><u>Full-Time</u></b>							
Administration	7	6	7	7	7	5	5
Communications	6	6	6	6	6	6	6
Finance	8	8	8	8	8	7	7
Golf	43	42	43	43	43	42	42
Human Resources	2	2	2	3	3	3	3
IT	4	4	4	4	4	5	5
Parks & Open Space	59	59	60	60	63	65	65
Planning and Construction	21	21	23	23	23	21	21
Recreation Services & Fac	67	69	76	73	73	72	70
<b>TOTALS</b>	<b>217</b>	<b>217</b>	<b>229</b>	<b>227</b>	<b>230</b>	<b>226</b>	<b>224</b>
<b>% Increase/Decrease</b>	<b>0.0%</b>	<b>0.0%</b>	<b>5.5%</b>	<b>-0.9%</b>	<b>1.3%</b>	<b>-1.7%</b>	<b>-0.9%</b>

<b><u>Regular Part-Time</u></b>							
Administration	0	0	0	0	0	0	0
Communications	1	0	1	1	1	0	0
Finance	0	0	0	0	0	0	0
Golf	11	11	11	11	11	11	10
Human Resources	0	0	0	0	0	0	0
IT	1	1	1	1	1	0	0
Parks & Open Space	3	3	2	2	2	1	2
Planning and Construction	1	1	1	1	1	1	1
Recreation Services & Faciliti	42	41	37	37	36	30	18
<b>TOTALS</b>	<b>59</b>	<b>57</b>	<b>53</b>	<b>53</b>	<b>52</b>	<b>43</b>	<b>31</b>
<b>% Increase/Decrease</b>	<b>0.0%</b>	<b>-3.4%</b>	<b>-7.0%</b>	<b>0.0%</b>	<b>-1.9%</b>	<b>-17.3%</b>	<b>-27.9%</b>

### **Full-Time and RPT Combined**

<b>TOTALS</b>	<b>276</b>	<b>274</b>	<b>282</b>	<b>280</b>	<b>282</b>	<b>269</b>	<b>255</b>
<b>% Increase/Decrease</b>	<b>0.0%</b>	<b>-0.7%</b>	<b>2.9%</b>	<b>-0.7%</b>	<b>0.7%</b>	<b>-4.6%</b>	<b>-5.2%</b>

### **W-2s Issued**

<b>1,692</b>	<b>1,846</b>	<b>1,919</b>	<b>1,886</b>	<b>1,895</b>
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**SOUTH SUBURBAN PARKS AND RECREATION DISTRICT  
MILL LEVY AND DEBT INFORMATION**

MILL LEVY:

	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Operations	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417
Debt Service	2.050	2.413	1.926	1.738	1.717	1.663	1.605	1.536	1.376	1.320
Refund/Abatements	0.044	0.056	0.079	0.073	0.063	0.054	0.095	0.055	0.075	0.093
1 Mill Open Space		0.952	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Total	6.511	7.838	7.422	7.228	7.197	7.134	7.117	7.008	6.868	6.830

ASSESSED VALUATION:

DISTRICT	\$ 1,697,262,360	\$ 1,784,848,419	\$ 2,141,301,099	\$ 2,195,901,072	\$ 2,197,464,192	\$ 2,244,862,790	\$ 2,049,711,660	\$ 2,070,093,939	\$ 2,282,531,976	\$ 2,273,270,150
CHV						\$ 263,812,150	\$ 277,586,070	\$ 281,916,330	\$ 338,844,190	\$ 343,076,250
GWV										\$ 39,380,740

GENERAL OBLIGATION DEBT OUTSTANDING	\$ 39,286,043	\$ 37,555,000	\$ 35,810,000	\$ 34,170,000	\$ 32,350,000	\$ 30,395,000
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