



# November 12, 2025 2026 Budget Summary



## 2026 BUDGET SUMMARY

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November 12, 2025

To the Board of Directors and Citizens of the District:

We are pleased to present the 2026 Budget of \$122,353,724 for your approval. The budget has been prepared in alignment with the District's Guiding Principles and Strategic Goals as outlined in the approved Master and Strategic Plans.

Guiding Principles:

- Quality First
- Connect Community
- Enrich Wellness
- Stewards of Nature and Sustainability
- Fiscal Responsibility

Strategic Goals:

- Operate Strategically
- Serve Our Diverse Communities
- Innovate Future Planning
- Value Our Staff

This budget includes \$67,950,606 for operational expenditures, \$9,275,095 for debt service, \$36,650,269 for capital and maintenance projects, and \$8,477,754 of undesignated funds for emergencies. Sources of funds include \$38,868,088 from property taxes, \$45,653,746 from program and facility fees and charges, \$4,431,031 from intergovernmental grants and partnerships, \$5,325,696, from other revenue, \$14,100,000 from lease/loan proceeds, and \$13,975,163 of carryover funds.

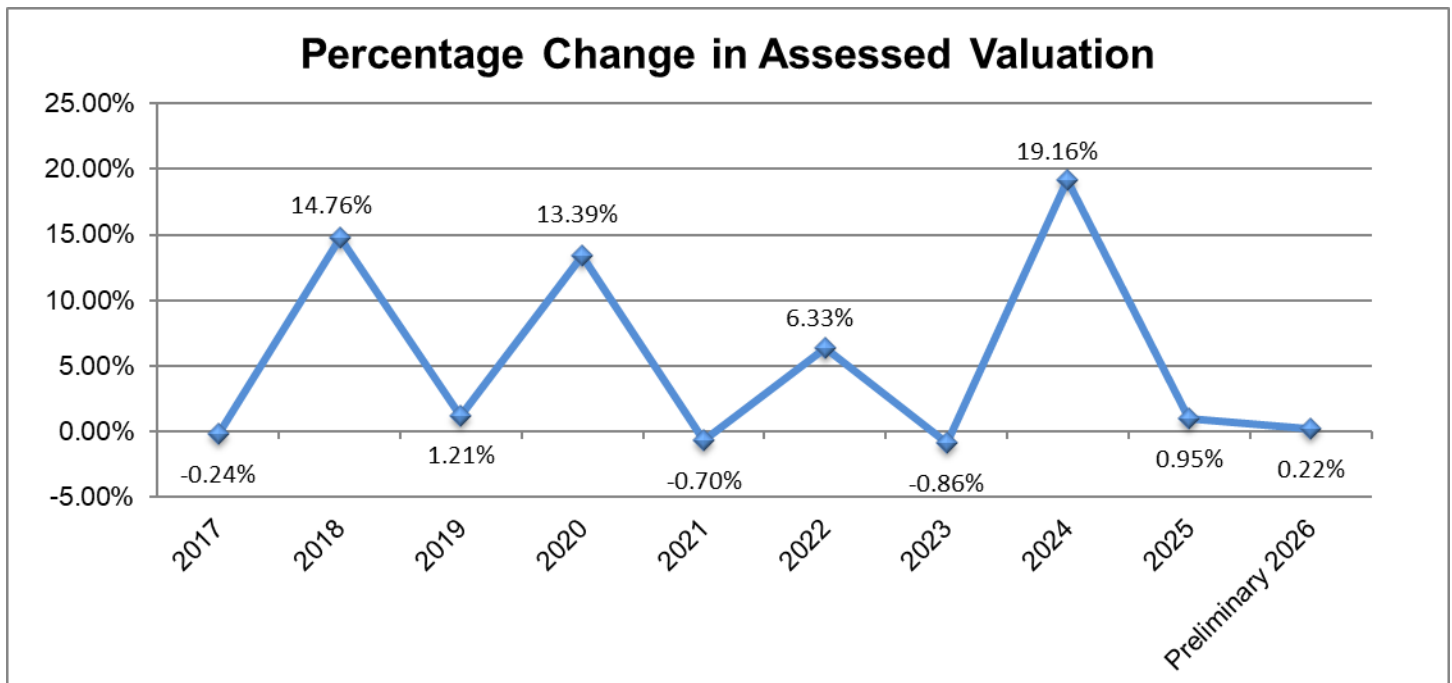
2026 Budget Highlights:

- Stewardship of Resources: Responsible allocation to ensure long-term financial health, while managing projected increases in operating costs.
- Property Tax Revenue: Adjusted to account for the impact of Colorado's property tax law changes.
- Capital Investment: More than \$36 million dedicated to maintaining and enhancing parks, facilities, and trails, supported by partner contributions, grant funding, and lease/loan proceeds (\$16,988,596).
- Fees and Charges: Select fee increases will help offset rising operating costs, representing 4% of total program revenue.

- Compensation: A 4% merit increase, plus a 0.5% discretionary pool to reward performance and support pay equity.
- Health Benefits: Additional funding to address rising health care costs.

### FINANCIAL TRENDS AND MEASUREMENTS

The District's preliminary assessed valuation for 2025 (taxes to be collected in 2026) is \$4,475,790,582, a 0.22% increase. 2026 property tax revenue was estimated based on the current property tax laws in Colorado. The District passed an election question in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of state mandated property tax assessment rate reductions. Preliminary 2026 mill levy is projected to be 8.800 mills, a 0.514 increase from 2025.

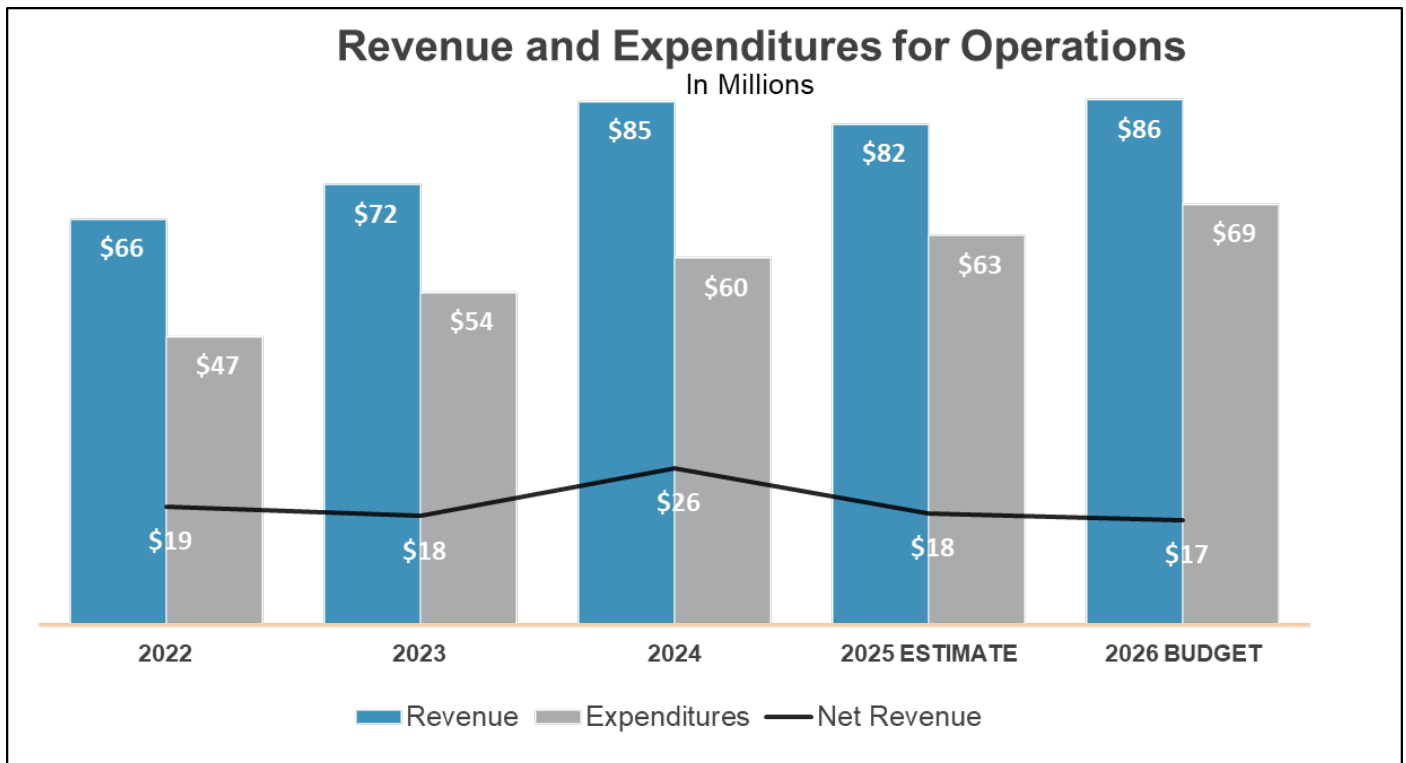


Year	Assessed Value	% Change
2017	2,693,208,226	-0.24%
2018	3,090,703,735	14.76%
2019	3,127,966,506	1.21%
2020	3,546,680,532	13.39%
2021	3,521,882,452	-0.70%
2022	3,744,781,554	6.33%
2023	3,712,641,261	-0.86%
2024	4,424,110,277	19.16%
2025	4,466,158,097	0.95%
Preliminary 2026	4,475,790,582	0.22%

#### Preliminary 2026 Mill Levy:

Operations	7.417 mills
Voter Approved Adj	0.526 mills
Abatements	0.158 mills
General Obligation Debt	0.699 mills
<b>Total</b>	<b><u>8.800 mills</u></b>

Operating revenue reflects an increase of 4.87% (2026 Budget vs. 2025 estimate). Revenue increase is related to program revenue, contract sales, and retail sales. Operating expenditures for 2026 are projected to increase 7.95% (without capital projects) compared to 2025 estimates. Operating expenses include increases in benefits, utilities, supplies, program expenses, and restaurant sales expense.



**Note:** This graph includes General Fund, Enterprise Fund, and Cultural & Arts Fund operating revenue and expenditures. Graph excludes capital expenditures, undesignated funds, other reserves, and some debt payments. The Enterprise Fund debt payments and the Energy Lease payment are included. Hudson Gardens was added in 2023.

### FEES AND CHARGES

Recommended changes to Fees and Charges is \$1,671,756, which is 4% of total program/facility revenue. The strategy for fees and charges has been to increase fees where program/facility costs have gone up and/or where market conditions allow. The fee increases by department include \$1,073,175 for Golf and \$598,581 for Recreation. Fees recommended for increase in the Golf Department include selected greens fees, range balls, and cart fees. The Recreation Department includes fee increases for select admissions, cultural arts, ice, aquatics, and athletic programs. A detailed list of the recommended fee increases is available for review.

## CAPITAL PROJECTS

The budget includes \$36,650,269 for capital and deferred maintenance projects. The capital projects will be funded by a combination of lease proceeds, partner grants, intergovernmental matching funds, and funds available from operations. The draft copy of the Five Year Capital Improvement plan is available for review.

Some of the major projects recommended include;

- Park renovations Heritage Village, Kline Homestead and Reynolds Landing.
- Trail improvements at Bear Creek, High Line Canal, and Mary Carter Greenway.
- Funding for High Note Park Phase I development in Ridgeway East
- Upkeep maintenance and improvements at many of the District's recreation centers and facilities.
- Irrigation system replacement at South Suburban Golf Course
- Various other irrigation upgrades, trail repairs, and replacement equipment.

## RESERVES

The budget includes \$8,477,754 of undesignated funds for emergencies, \$8,264,632 from operations and \$213,122 from Conservation Trust Fund. In addition the District has the following reserve funds, not included in the budget:

Summary of Reserves					
Description	General Fund	Enterprise Fund	Cultural & Arts Fund	Debt Service Fund	Total
7% Emergency Reserve (includes 3% Tabor reserve)	\$1,384,302	\$2,845,491	\$329,180	\$ -	\$4,558,973
Debt Service Reserve	-	-	-	259,865	259,865
Health Insurance Claims	1,100,000	-	-	-	1,100,000
Total	\$2,484,302	\$2,845,491	\$329,180	\$259,865	\$5,918,838

## STAFFING LEVELS, SALARY AND EMPLOYEE BENEFITS

The approved full-time position count for 2025 was 293, including four unfunded positions. The 2026 budget provides for 295 full-time positions, with three unfunded. New additions include a Lead Maintenance Specialist in the Forestry Division and a Maintenance Technician in the Trails Division. These positions are recommended to strengthen trail maintenance and tree care across the District.

Staff recommends a 4.0% merit increase for eligible employees in 2026, consistent with 2025. In addition, a 0.5% discretionary pool to reward exceptional performance and provide supervisors flexibility for employees in the lower third of their salary range. The merit matrix continues to emphasize larger increases for top performers and employees paid below market midpoint, ensuring both performance differentiation and market alignment.



Recent surveys project average 2026 wage growth to be slightly lower than prior years as labor market pressures ease:

- Employers Council: 3.5%
- WorldatWork (Government): 3.9%
- WTW (Willis Towers Watson): 3.5%
- Payscale (Government): 4.5%

Several factors support maintaining a higher 4.0% merit increase for the District:

- Regional labor market pressures
- Recruitment and retention risks
- Cost of living and CPI considerations
- Pay equity and compression issues
- Organizational stability and morale

The 2026 merit budget totals \$803,216, including \$1,855 to bring full-time staff to the new minimum of the pay structure.

Colorado's minimum wage is projected to increase from \$14.81 to \$15.22 in 2026 (based on CPI, currently estimated at 2.8%). The District's minimum wage of \$15.70/hour already exceeds this threshold, so no structural adjustments are required. Some part-time tipped employees may fall below the new minimum after accounting for tip credits. To ensure compliance, additional budget has been set aside to make necessary adjustments.

SSPRD has renewed employee benefits for the upcoming year with a focus on maintaining strong coverage, managing costs, and aligning with financial goals.

- Medical & Prescription: Renewed with Cigna under a one-year rate guarantee; moderate 27% budget increase implemented (vs. 42% recommended), with \$412,000 in reserves used to offset costs.
- Dental & Vision: Dental renewed with Delta Dental at a minimal fee increase and no plan changes; vision remains with VSP under a rate guarantee through 2028.
- Life, AD&D, STD, and LTD: Transitioned from Lincoln Financial to Mutual of Omaha, securing three-year rate guarantees and enhanced benefits, including higher accelerated weekly and monthly maximums.
- Employee Assistance Program: Continued with Mines & Associates under a one-year rate guarantee, offering six covered visits per year.

Overall, these renewals balance financial stewardship with competitive, comprehensive benefits for employees.

**DEBT SERVICE**

The 2026 Budget includes \$9,275,095 for debt service. Outstanding debt includes the 2019 GO Bonds, 2019 Certificates of Participation, and 2021 Certificates of Participation. Payment due for those issues in 2026 equals \$6,840,200. The District has several leases agreement, the largest is the Energy lease which matures in 2029. The 2026 Budget includes a new lease for golf carts (\$2,100,000) and financing for the South Suburban Golf Course irrigation system replacement (\$12,000,000) The 2026 Budget for lease payments is \$2,363,382. Debt service also includes a payment for a conditional advance from Denver Water, for a well at Littleton Golf Course, in the amount of \$71,513.

**CONCLUSION**

This budget reflects careful planning, community input, and financial stewardship. It balances investment in capital improvements with responsible operating management, while supporting staff and preparing for future challenges. If adopted, it will position the District to continue delivering high-quality parks, recreation, and cultural opportunities in alignment with our Guiding Principles and Strategic Goals.

Sincerely,



Andy Bass  
Executive Director

Sincerely,



Linda Addison  
Director of Finance



## BUDGET SUMMARY

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
2026 BUDGET SUMMARY**

	<b>ALL FUNDS</b>			
	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b><u>OPERATING FUNDS:</u></b>				
<b><u>CARRYOVERS:</u></b>				
GENERAL FUND	\$ 24,183,370	\$ 28,907,440	\$ 28,885,249	\$ 10,970,151
ENTERPRISE FUND	13,573,515	15,164,117	15,298,298	6,663,144
<b>TOTAL CARRYOVERS</b>	<b>37,756,885</b>	<b>44,071,557</b>	<b>44,183,547</b>	<b>17,633,295</b>
<b><u>REVENUE:</u></b>				
GENERAL FUND	42,500,649	56,188,651	53,303,862	42,250,923
ENTERPRISE FUND	42,755,906	39,192,211	40,556,577	57,053,086
<b>TOTAL REVENUE</b>	<b>85,256,555</b>	<b>95,380,862</b>	<b>93,860,439</b>	<b>99,304,009</b>
<b>TOTAL REVENUE AND CARRYOVERS</b>	<b>\$ 123,013,440</b>	<b>\$ 139,452,419</b>	<b>\$138,043,986</b>	<b>\$ 116,937,304</b>
<b><u>EXPENDITURES:</u></b>				
GENERAL FUND	\$ 37,798,770	\$ 82,282,361	\$ 71,218,960	\$ 50,736,772
ENTERPRISE FUND	41,031,123	51,646,711	49,191,731	60,870,739
<b>TOTAL EXPENDITURES</b>	<b>\$ 78,829,893</b>	<b>\$ 133,929,072</b>	<b>\$120,410,691</b>	<b>\$ 111,607,511</b>
<b><u>DEBT SERVICE FUND:</u></b>				
<b><u>CARRYOVERS:</u></b>				
DEBT SERVICE FUND	\$ 368,504	\$ 304,762	\$ 334,228	\$ 301,473
<b>TOTAL CARRYOVERS</b>	<b>368,504</b>	<b>304,762</b>	<b>334,228</b>	<b>301,473</b>
<b><u>REVENUE:</u></b>				
DEBT SERVICE FUND	3,184,871	3,201,162	3,143,062	3,197,292
<b>TOTAL REVENUE</b>	<b>3,184,871</b>	<b>3,201,162</b>	<b>3,143,062</b>	<b>3,197,292</b>
<b>TOTAL REVENUE AND CARRYOVERS</b>	<b>\$ 3,553,375</b>	<b>\$ 3,505,924</b>	<b>\$ 3,477,290</b>	<b>\$ 3,498,765</b>
<b><u>EXPENDITURES:</u></b>				
DEBT SERVICE FUND	\$ 3,219,147	\$ 3,233,636	\$ 3,175,817	\$ 3,238,900
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,219,147</b>	<b>\$ 3,233,636</b>	<b>\$ 3,175,817</b>	<b>\$ 3,238,900</b>
<b><u>SPECIAL REVENUE FUNDS:</u></b>				
<b><u>CARRYOVERS:</u></b>				
CONSERVATION TRUST FUND	\$ 1,141,593	\$ 995,462	\$ 995,462	\$ 688,122
CULTURAL & ARTS FUND	3,801,049	2,799,655	2,399,553	1,271,111
<b>TOTAL CARRYOVERS</b>	<b>4,942,642</b>	<b>3,795,117</b>	<b>3,395,015</b>	<b>1,959,233</b>
<b><u>REVENUE:</u></b>				
CONSERVATION TRUST FUND	971,710	1,020,000	865,000	865,000
CULTURAL & ARTS FUND	5,265,737	4,816,600	4,809,248	5,012,260
<b>TOTAL REVENUE</b>	<b>6,237,447</b>	<b>5,836,600</b>	<b>5,674,248</b>	<b>5,877,260</b>
<b>TOTAL REVENUE AND CARRYOVERS</b>	<b>\$ 11,180,089</b>	<b>\$ 9,631,717</b>	<b>\$ 9,069,263</b>	<b>\$ 7,836,493</b>
<b><u>EXPENDITURES:</u></b>				
CONSERVATION TRUST FUND	\$ 1,117,841	\$ 2,015,462	\$ 1,172,340	\$ 1,553,122
CULTURAL & ARTS FUND	6,667,233	7,302,942	5,937,690	5,954,191
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,785,074</b>	<b>\$ 9,318,404</b>	<b>\$ 7,110,030</b>	<b>\$ 7,507,313</b>
<b>GRAND TOTAL CARRYOVERS</b>	<b>\$ 43,068,031</b>	<b>\$ 48,171,436</b>	<b>\$ 47,912,790</b>	<b>\$ 19,894,001</b>
<b>GRAND TOTAL REVENUE</b>	<b>94,678,873</b>	<b>104,418,624</b>	<b>102,677,749</b>	<b>108,378,561</b>
<b>GRAND TOTAL REVENUE SOURCES</b>	<b>137,746,904</b>	<b>152,590,060</b>	<b>150,590,539</b>	<b>128,272,562</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>89,834,114</b>	<b>146,481,112</b>	<b>130,696,538</b>	<b>122,353,724</b>
<b>NET REVENUE OVER EXPENSES</b>	<b>\$ 47,912,790</b>	<b>\$ 6,108,948</b>	<b>\$ 19,894,001</b>	<b>\$ 5,918,838</b>
<b><u>RESERVES:</u></b>				
GENERAL FUND	3,051,739	2,813,730	2,780,222	2,484,302
ENTERPRISE FUND	2,660,141	2,709,617	2,763,128	2,845,491
DEBT SERVICE	334,228	272,288	301,473	259,865
CONSERVATION TRUST FUND	995,462	-	688,122	-
CULTURAL & ARTS FUND	286,717	313,313	309,029	329,180
<b>TOTAL RESERVES</b>	<b>\$ 7,328,287</b>	<b>\$ 6,108,948</b>	<b>\$ 6,841,974</b>	<b>\$ 5,918,838</b>



## GENERAL FUND

The General Fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.



**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
GENERAL FUND SUMMARY**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 34,526,241	\$ 33,274,603	\$ 33,249,603	\$ 35,770,796
SPECIFIC OWNERSHIP TAX	2,347,843	2,100,000	1,750,000	1,750,000
INTERGOVERNMENTAL/DONATION	523,369	653,121	545,694	583,931
INTEREST INCOME	1,816,337	765,000	1,065,000	765,000
OTHER	968,330	497,300	581,571	508,600
TOTAL OPERATING REVENUE	40,182,120	37,290,024	37,191,868	39,378,327
<b>EXPENDITURES:</b>				
ADMINISTRATION	2,659,397	2,505,535	2,436,863	2,571,677
FINANCE	322,718	353,115	331,342	283,924
IT DEPARTMENT	415,129	471,095	461,769	504,643
PLANNING	771,272	981,055	937,551	1,169,324
CONSTRUCTION & MAINTENANCE	1,335,522	1,690,240	1,690,240	1,730,657
PARKS AND OPEN SPACE	11,673,885	13,551,867	12,913,244	13,638,000
TOTAL OPERATING EXPENDITURES	17,177,923	19,552,907	18,771,009	19,898,225
EXCESS OPERATING REVENUE OVER (UNDER) EXP	23,004,197	17,737,117	18,420,859	19,480,102
<b>OTHER REVENUE:</b>				
INTERGOVERNMENTAL REVENUE FOR CAPITAL	2,123,583	18,798,627	16,070,094	2,772,596
SALE OF ASSETS	105,860	-	-	-
OPERATING TRANSFER IN	89,087	100,000	41,900	100,000
TOTAL OTHER REVENUE	2,318,530	18,898,627	16,111,994	2,872,596
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	-	7,217,660	-	5,337,571
DEBT SERVICE FOR 2019 COPS	2,424,900	2,424,900	2,424,900	2,426,900
DEBT SERVICE FOR 2021 COPS	1,331,900	1,331,400	1,314,400	1,329,400
ENERGY PERFORMANCE LEASE	524,336	540,067	540,067	556,268
DENVER WATER CONDITIONAL ADVANCE	71,513	71,513	71,513	71,513
HUDSON GARDENS TRANSFER	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	2,000,000	-	-	1,000,000
MERIT INCREASE/BENCHMARKING	-	-	-	401,608
INCREASE IN BENEFITS	-	-	-	246,187
CAPITAL EXPENDITURES	13,648,198	50,523,914	47,477,071	18,849,100
TOTAL OTHER EXPENDITURES	20,620,847	62,729,454	52,447,951	30,838,547
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 4,701,880	\$ (26,093,710)	\$ (17,915,098)	\$ (8,485,849)
<b>TOTAL REVENUE</b>				
TOTAL REVENUE	\$ 42,500,649	\$ 56,188,651	\$ 53,303,862	\$ 42,250,923
<b>TOTAL EXPENDITURES</b>				
TOTAL EXPENDITURES	37,798,770	82,282,361	71,218,960	50,736,772
NET REVENUE OVER (UNDER) EXPENDITURES	4,701,879	(26,093,710)	(17,915,098)	(8,485,849)
<b>BEGINNING FUNDS AVAILABLE</b>				
BEGINNING FUNDS AVAILABLE	24,183,370	28,907,440	28,885,249	10,970,151
<b>ENDING FUNDS</b>				
ENDING FUNDS	28,885,249	2,813,730	10,970,151	2,484,302
<b>LESS RESERVES:</b>				
7% OPERATING RESERVE	(1,428,492)	(1,313,730)	(1,280,222)	(1,384,302)
INSURANCE RESERVE	(1,623,247)	(1,500,000)	(1,500,000)	(1,100,000)
UNRESERVED FUNDS AVAILABLE	\$ 25,833,510	\$ -	\$ 8,189,929	\$ -

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
GENERAL FUND SUMMARY  
INTERGOVERNMENTAL/DONATION, OTHER, AND ADMINISTRATION**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
INTERGOVERNMENTAL/DONATION REVENUE:				
REIMBURSEMENT FROM CITY OF LITTLETON	\$ 433,185	\$ 491,756	\$ 480,745	\$ 531,049
ADMIN DONATIONS/GRANTS	30,227	20,000	10,500	20,500
PLANNING OPERATING DONATIONS	58,059	38,000	-	-
PARKS DONATIONS/INTERGOVERNMENTAL	1,898	103,365	54,449	32,382
TOTAL INTERGOV/DONATION REVENUE	<u>\$ 523,369</u>	<u>\$ 653,121</u>	<u>\$ 545,694</u>	<u>\$ 583,931</u>
OTHER REVENUE:				
ADMINISTRATION OTHER REVENUE	\$ 293,123	\$ 100,000	214,401	\$ 100,000
CREDITS/REBATES	238,949	200,000	220,185	210,000
INSURANCE REIMBURSEMENTS	197,484	50,000	15,000	50,000
SPONSORSHIPS	66,666	15,000	15,000	15,000
COMMUNICATIONS OTHER REVENUE	4,012	200	900	1,500
PARK PERMIT REVENUE	121,073	120,000	102,000	120,000
OTHER PARKS REVENUE	47,023	12,100	14,085	12,100
TOTAL OTHER REVENUE	<u>\$ 968,330</u>	<u>\$ 497,300</u>	<u>\$ 581,571</u>	<u>\$ 508,600</u>
ADMINISTRATION EXPENDITURES:				
ADMINISTRATION	\$ 571,192	\$ 692,652	\$ 687,561	\$ 572,992
PAYING AGENT FEES ON DEBT	-	-	6,000	6,000
GENERAL OFFICE	70,945	86,492	88,460	94,669
BUSINESS SERVICES	32,888	-	-	-
COMMUNICATIONS DIVISION (includes Public Art)	867,329	991,769	934,698	1,019,092
HUMAN RESOURCES	307,474	393,072	345,444	454,374
MEDICAL CLAIMS LIABILITY ADJUSTMENT	468,876	-	-	-
INSURANCE	340,694	341,550	374,700	424,550
TOTAL EXPENDITURES	<u>\$ 2,659,398</u>	<u>\$ 2,505,535</u>	<u>\$ 2,436,863</u>	<u>\$ 2,571,677</u>

**CONSTRUCTION & MAINTENANCE EXPENDITURES**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
GENERAL CONSTRUCTION	\$ 628,930	\$ 708,680	\$ 708,680	\$ 721,844
MECHANICAL MAINTENANCE	706,592	981,560	981,560	1,008,813
TOTAL EXPENDITURES	<u>\$ 1,335,522</u>	<u>\$ 1,690,240</u>	<u>\$ 1,690,240</u>	<u>\$ 1,730,657</u>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
GENERAL FUND SUMMARY**

**PARKS AND OPEN SPACE EXPENDITURES**

	<b>Actual 2023</b>	<b>Budget 2024</b>	<b>Estimated 2024</b>	<b>Budget 2025</b>
PARK MAINTENANCE ADMIN	\$ 520,364	\$ 559,438	\$ 646,153	\$ 553,489
MAINTENANCE DISTRICT ADMIN	1,339,451	1,293,669	1,332,130	1,339,944
IRRIGATION WATER COSTS	2,103,466	2,043,000	1,860,000	2,043,000
MAINTENANCE DISTRICT #1	315,767	448,770	428,923	473,331
MAINTENANCE DISTRICT #2	390,543	452,041	431,591	467,481
MAINTENANCE DISTRICT #3	492,005	504,449	508,555	520,819
MAINTENANCE DISTRICT #4	365,845	492,242	461,527	492,490
MAINTENANCE DISTRICT #5	457,820	479,371	479,771	481,785
ATHLETIC FIELDS	383,480	449,743	414,033	453,785
MAINTENANCE DISTRICT #6	360,957	482,413	460,177	479,537
MARY CARTER GREENWAY TRAIL DISTRICT	351,673	330,759	333,421	343,656
WILLOW SPRINGS ADMIN	355,624	328,084	447,083	319,889
FORESTRY	425,521	771,364	636,493	772,065
GIS	149,436	207,356	162,356	178,797
TRAILS	567,157	952,034	882,987	1,032,108
OPEN SPACE	425,350	713,509	606,628	674,338
GARAGE & SHOP	1,116,641	1,198,085	1,200,885	1,253,385
SIGN SHOP	195,744	220,498	208,688	210,747
SPP PROGRAM/FUND DONATIONS	-	103,365	20,911	32,382
SOUTH PLATTE PARK	635,114	679,472	547,750	660,942
VISITORS' SERVICES	721,927	842,205	843,182	854,030
TOTAL EXPENDITURES	<u>\$ 11,673,885</u>	<u>\$ 13,551,867</u>	<u>\$ 12,913,244</u>	<u>\$ 13,638,000</u>

# SOUTH SUBURBAN PARK AND RECREATION DISTRICT GENERAL FUND SUMMARY

## INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL PROJECTS

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>INTERGOVERNMENTAL/DONATION FOR CAPITAL:</b>				
ACOS Bear Creek Trail Widening	\$ -	\$ 600,000	\$ 600,000	\$ -
ACOS Cherry Knolls Imp	-	-	600,000	-
ACOS East Trail Bridges	-	-	97,500	-
ACOS Grant Columbine Manor	-	550,000	550,000	-
ACOS Grant Cornerstone Park	-	1,350,000	1,350,000	-
ACOS Grant High Line Canal	-	200,000	50,000	-
ACOS Grant Milliken Park	-	600,000	600,000	-
ACOS Grant Powers Park	-	600,000	600,000	-
ACOS Jackass Hill Park	-	-	600,000	-
ACOS Mineral Ave Bridge Design	-	-	84,000	-
ACOS Ridgeview Park Project	-	-	125,000	-
ACOS/SPWG Grants Mary Carter Greenway	-	250,000	-	-
Centennial Funds Abbott Park	343,746	-	-	-
Centennial Funds Cherry Knolls	33,055	1,111,945	511,945	-
Centennial Funds Heritage Village	-	35,000	35,000	750,096
Centennial Funds Little Dry Creek Park Reno	160,389	-	-	-
Centennial Funds Milliken Park	-	350,000	350,000	-
Centennial Funds Palos Verdes Park	-	35,000	35,000	-
Centennial Funds Puma Park	23,811	215,000	215,000	-
Douglas Cty Funds for Kline Homestead/Prov Ct Turf	-	49,390	49,390	-
Funds for East Trail Bridge at South Platte Park	-	270,000	-	-
Funds for Lee Gulch Amenities	-	164,957	164,957	-
Funds for Mary Carter Greenway	80,000	325,000	155,288	-
Funds for Powers Park	-	100,000	-	-
Funds for Southpark Complex	781,353	5,689,217	5,689,217	-
GOCO Grant Cornerstone Park	-	900,000	300,000	-
HLCC Funds for Elati Bridge	-	182,635	182,635	-
Holding Acct for Grant Funding	-	500,000	-	500,000
Littleton Funds for Jackass Hill Park	171,492	1,900,000	650,000	-
Littleton Funds Harlow Park	121,779	600,000	600,000	-
Littleton Funds Mary Carter Greenway	-	100,000	100,000	175,000
Littleton Funds Powers Park	18,536	888,729	688,729	-
Littleton Funds Reynolds Landing	-	-	-	162,500
Littleton Funds Ridgeview Park Reno	14,346	285,654	135,654	-
Littleton Funds South Platte Park/Forest Treatment	9,595	216,100	216,100	100,000
Littleton Funds Trailmark	217,086	-	150,000	-
Littleton Funds Trailmark Recreation Impr	-	150,000	-	-
Lone Tree Funds Cook Crk Projects	-	-	-	20,000
Matching Gifts Revenue	8,616	15,000	19,679	15,000
Sheridan Funds Bear Creek Trail Widening	-	320,000	320,000	-
Sheridan Funds Bear Creek Trailhead	104,779	245,000	245,000	1,050,000
USTA Funds for Littleton Bubble	35,000	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 2,123,583</b>	<b>\$ 18,798,627</b>	<b>\$ 16,070,094</b>	<b>\$ 2,772,596</b>







## ENTERPRISE FUND

The Enterprise Fund accounts for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the District's Board of Directors is that costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REVENUE:</b>				
ICE ARENA	\$ 8,296,127	\$ 8,167,288	\$ 8,111,270	\$ 8,342,669
RECREATION CENTERS	4,708,200	4,519,807	4,763,644	4,912,169
ATHLETICS	4,164,329	3,792,106	4,159,834	4,145,431
OTHER RECREATION FACILITIES	2,866,840	2,702,698	2,672,527	2,717,031
GOLF COURSES	13,065,516	12,798,700	13,504,889	14,461,600
HOSPITALITY	6,645,080	6,443,212	6,557,607	6,782,586
INTEREST INCOME	772,181	500,000	479,600	500,000
OTHER REVENUE	30,757	900	550	600
<b>TOTAL OPERATING REVENUE</b>	<b>40,549,030</b>	<b>38,924,711</b>	<b>40,249,921</b>	<b>41,862,086</b>
<b>EXPENDITURES:</b>				
ADMINISTRATION	3,469,566	3,910,236	4,328,307	3,537,203
FINANCE DEPARTMENT	655,215	661,548	672,725	576,453
IT DEPARTMENT	842,838	909,420	937,532	1,024,578
ICE ARENA	4,623,604	5,269,701	5,385,669	5,552,475
RECREATION CENTERS	7,146,071	7,818,389	7,893,191	8,398,181
ATHLETICS	2,769,429	2,945,255	2,953,471	2,980,281
OTHER RECREATION FACILITIES	2,336,438	2,298,580	2,359,296	2,432,001
GOLF COURSES	8,829,730	8,444,883	8,325,301	8,866,570
HOSPITALITY	7,329,120	6,843,705	6,942,037	7,286,399
<b>TOTAL OPERATING EXPENDITURES</b>	<b>38,002,011</b>	<b>39,101,717</b>	<b>39,797,529</b>	<b>40,654,141</b>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	2,547,019	(177,006)	452,392	1,207,945
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	2,000,000	-	-	1,000,000
INTERGOVERNMENTAL REVENUE FOI	15,000	47,500	86,656	91,000
CAPITAL LEASE PROCEEDS	191,876	220,000	220,000	14,100,000
<b>TOTAL OTHER REVENUE</b>	<b>2,206,876</b>	<b>267,500</b>	<b>306,656</b>	<b>15,191,000</b>
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	-	3,062,232	-	2,150,997
MERIT INCREASE/BENCHMARKING	-	-	-	361,447
INCREASE IN BENEFITS	-	-	-	221,568
DEBT PAYMENT ON SSGC LOAN	-	-	-	1,472,354
CAPITAL OUTLAY	3,029,112	9,482,762	9,394,202	16,010,232
<b>TOTAL OTHER EXPENDITURES</b>	<b>3,029,112</b>	<b>12,544,994</b>	<b>9,394,202</b>	<b>20,216,598</b>
<b>NET REVENUE OVER (UNDER) EXP</b>	<b>\$ 1,724,783</b>	<b>\$ (12,454,500)</b>	<b>\$ (8,635,154)</b>	<b>\$ (3,817,653)</b>
<b>TOTAL REVENUE</b>	<b>\$ 42,755,906</b>	<b>\$ 39,192,211</b>	<b>\$ 40,556,577</b>	<b>\$ 57,053,086</b>
<b>TOTAL EXPENDITURES</b>	<b>41,031,123</b>	<b>51,646,711</b>	<b>49,191,731</b>	<b>60,870,739</b>
<b>NET REVENUE OVER (UNDER) EXP</b>	<b>1,724,783</b>	<b>(12,454,500)</b>	<b>(8,635,154)</b>	<b>(3,817,653)</b>
<b>BEGINNING FUNDS AVAILABLE</b>	<b>13,573,515</b>	<b>15,164,117</b>	<b>15,298,298</b>	<b>6,663,144</b>
<b>ENDING FUNDS</b>	<b>15,298,298</b>	<b>2,709,617</b>	<b>6,663,144</b>	<b>2,845,491</b>
<b>LESS RESERVES:</b>				
7% OPERATING RESERVE	(2,660,141)	(2,709,617)	(2,763,128)	(2,845,491)
<b>UNRESERVED FUNDS AVAILABLE</b>	<b>\$ 12,638,157</b>	<b>\$ -</b>	<b>\$ 3,900,016</b>	<b>\$ -</b>

# SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

## ADMINISTRATION EXPENDITURES

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
ADMINISTRATION ( + MERCHANT FEES)	\$ 1,693,229	\$ 2,004,201	\$ 2,449,880	\$ 1,513,340
GENERAL OFFICE	144,040	171,114	179,601	192,205
BUSINESS SERVICES	66,773	-	-	-
REGISTRATION	249,546	282,916	267,170	291,858
HUMAN RESOURCES	624,265	758,555	701,356	779,350
INSURANCE	691,713	693,450	730,300	760,450
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,469,566</b>	<b>\$ 3,910,236</b>	<b>\$ 4,328,307</b>	<b>\$ 3,537,203</b>

## RECREATION REVENUE

	Actual 2024	Budget 2025	Estimated 2025	Budget 2026
<b>ICE ARENAS:</b>				
<b>FAMILY SPORTS CENTER</b>				
GENERAL OPERATIONS	\$ 316,083	\$ 371,000	\$ 390,039	\$ 395,000
IN-HOUSE HOCKEY	116,541	130,320	130,000	130,000
YOUTH TRAVEL HOCKEY	269,636	300,000	300,000	300,000
FIGURE SKATING	317,237	235,000	254,800	267,280
ADULT HOCKEY	150,261	200,000	150,000	150,000
ICE ARENA OPERATIONS	1,116,424	1,020,000	1,020,946	1,045,151
BIRTHDAY PARTIES	102,875	91,000	100,000	100,000
CAMPS & CLINICS	143,868	170,343	134,925	152,703
FAMILY ENT CENTER	181,968	241,000	237,196	254,000
<b>SUBTOTAL FSC ICE ARENA</b>	<b>2,714,893</b>	<b>2,758,663</b>	<b>2,717,906</b>	<b>2,794,134</b>
<b>SS SPORTS COMPLEX ICE ARENA</b>				
GENERAL OPERATIONS	184,172	164,000	194,000	200,000
SCHOOL AGE PROGRAMS	121,339	139,359	123,875	122,392
IN-HOUSE HOCKEY	1,459,158	1,223,266	1,238,266	1,302,942
YOUTH TRAVEL HOCKEY	436,693	309,000	309,000	334,000
FIGURE SKATING	701,563	738,000	742,000	766,000
ADULT HOCKEY	990,293	1,186,000	1,167,000	1,169,000
ICE ARENA OPERATIONS	1,688,436	1,649,000	1,619,203	1,654,201
BIRTHDAY PARTIES	(420)	-	20	-
<b>SUBTOTAL SS SPORTS COMPLEX ICE ARENA</b>	<b>5,581,234</b>	<b>5,408,625</b>	<b>5,393,364</b>	<b>5,548,535</b>
<b>SUBTOTAL ICE ARENAS</b>	<b>8,296,127</b>	<b>8,167,288</b>	<b>8,111,270</b>	<b>8,342,669</b>
<b>RECREATION CENTERS:</b>				
<b>BUCK RECREATION CENTER</b>				
OPERATIONS	432,541	415,000	480,510	520,500
STAR	87,198	54,505	64,055	62,000
SCHOOL AGE PROGRAMS	95,216	115,479	110,315	110,482
FITNESS	424,227	387,075	448,700	446,250
AQUATICS	260,923	237,000	233,454	238,500
<b>SUBTOTAL BUCK RECREATION CENTER</b>	<b>\$ 1,300,105</b>	<b>\$ 1,209,059</b>	<b>\$ 1,337,034</b>	<b>\$ 1,377,732</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>LONE TREE RECREATION CENTER</b>				
OPERATIONS	\$ 439,789	\$ 433,000	\$ 468,656	\$ 488,500
SCHOOL AGE PROGRAMS	99,680	121,184	113,110	116,867
CHILD DISCOVERY TIME AT LT	103,471	107,619	104,804	104,404
FITNESS	349,770	338,985	354,500	358,775
AQUATICS	202,200	187,500	185,800	193,500
<b>SUBTOTAL LONE TREE RECREATION CENTER</b>	<b>1,194,910</b>	<b>1,188,288</b>	<b>1,226,870</b>	<b>1,262,046</b>
<b>GOODSON RECREATION CENTER</b>				
OPERATIONS	521,007	469,500	524,652	555,500
SCHOOL AGE PROGRAMS	131,659	163,539	138,215	148,232
CHILD DISCOVERY TIME	178,908	125,655	142,525	141,725
GYMNASTICS	448,064	499,290	462,000	476,600
FITNESS	618,085	569,275	642,750	653,425
AQUATICS	246,058	233,500	229,000	234,500
<b>SUBTOTAL GOODSON RECREATION CENTER</b>	<b>2,143,781</b>	<b>2,060,759</b>	<b>2,139,142</b>	<b>2,209,982</b>
<b>SHERIDAN RECREATION CENTER</b>				
OPERATIONS	49,018	43,533	40,748	41,924
FITNESS	20,386	18,168	19,850	20,485
<b>SUBTOTAL SHERIDAN RECREATION CENTER</b>	<b>69,404</b>	<b>61,701</b>	<b>60,598</b>	<b>62,409</b>
<b>SUBTOTAL RECREATION CENTERS</b>	<b>4,708,200</b>	<b>4,519,807</b>	<b>4,763,644</b>	<b>4,912,169</b>
<b>ATHLETICS:</b>				
GENERAL OPERATIONS	617,027	537,100	585,900	594,103
YOUTH BASEBALL	175,428	176,047	200,500	184,104
ADULT SOFTBALL	125,691	139,290	126,500	128,500
YOUTH VOLLEYBALL	58,685	42,200	49,440	57,520
ADULT VOLLEYBALL	17,339	12,300	8,960	9,700
TRACK	115,370	110,948	115,799	122,617
ADULT BASKETBALL	97,984	95,500	102,860	100,000
YOUTH BASKETBALL	292,675	260,065	306,032	288,165
PICKLEBALL	249,829	197,578	237,028	253,211
ADULT SOCCER	17,070	8,400	18,400	16,500
ADULT LACROSSE	20,494	25,660	18,725	24,525
YOUTH LACROSSE	283,605	257,600	269,469	269,700
ARCHERY	-	-	104,000	100,058
YOUTH FLAG FOOTBALL	76,070	78,650	90,200	81,250
CAMPS & CLINICS	90,754	100,192	100,000	102,886
RACQUETBALL	7,843	9,360	7,237	8,360
<b>SUBTOTAL ATHLETIC PROGRAMS</b>	<b>2,245,864</b>	<b>2,050,890</b>	<b>2,341,050</b>	<b>2,341,199</b>
<b>FSC DOME</b>				
OPERATIONS	225,518	205,900	235,748	223,000
ADULT SOCCER	129,519	90,000	134,239	122,335
YOUTH SOCCER	94,968	86,800	95,633	97,000
ADULT LACROSSE	9,128	7,330	7,330	11,240
YOUTH LACROSSE	32,355	38,500	36,480	34,700
ADULT FLAG FOOTBALL	2,705	9,000	7,350	7,500
CAMPS & CLINICS	110,794	92,200	122,299	124,975
<b>SUBTOTAL FSC DOME</b>	<b>\$ 604,987</b>	<b>\$ 529,730</b>	<b>\$ 639,079</b>	<b>\$ 620,750</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>SS SPORTS COMPLEX ATHLETICS</b>				
OPERATIONS	\$ 811,198	\$ 774,777	\$ 723,918	\$ 728,394
ADULT SOCCER	80,869	58,000	87,592	75,390
YOUTH SOCCER	78,653	66,400	78,563	71,750
ADULT LACROSSE	3,180	5,000	-	-
YOUTH LACROSSE	50,251	21,440	21,440	31,000
FITNESS	20,485	25,812	3,692	1,500
BIRTHDAY PARTIES	62,722	51,282	52,000	51,723
CAMPS & CLINICS	206,120	208,775	212,500	223,725
<b>SUBTOTAL SS SPORTS COMPLEX ATHLETICS</b>	<b>1,313,478</b>	<b>1,211,486</b>	<b>1,179,705</b>	<b>1,183,482</b>
<b>SUBTOTAL ATHLETICS</b>	<b>4,164,329</b>	<b>3,792,106</b>	<b>4,159,834</b>	<b>4,145,431</b>
<b>OTHER RECREATION FACILITIES:</b>				
<b>SOUTH PLATTE PARK</b>				
OUTDOOR RECREATION	149,582	135,045	67,397	81,999
<b>COLORADO JOURNEY</b>				
OPERATIONS	347,429	417,729	388,970	408,677
<b>BATTING CAGES</b>				
OPERATIONS	82,922	81,668	58,770	70,531
<b>TENNIS</b>				
LT TENNIS CENTER	82,762	75,375	67,405	70,030
LITTLETON TENNIS	1,396,735	1,124,255	1,193,054	1,174,170
HOLLY TENNIS	17,308	103,775	100,840	103,950
<b>COUNTY LINE BMX</b>				
COUNTY LINE BMX	17,569	18,880	12,470	17,574
<b>LONE TREE HUB</b>				
FITNESS	1,510	1,250	1,600	1,600
<b>OUTDOOR POOLS</b>				
FRANKLIN POOL	170,696	166,500	176,052	179,600
FRANKLIN SWIM TEAM	33,254	33,000	34,325	33,000
COOK CREEK POOL	236,243	228,500	229,930	237,600
COOK CREEK SWIM TEAM	37,897	39,000	36,373	38,000
HOLLY POOL	168,967	153,500	164,231	165,500
HOLLY SWIM TEAM	20,768	23,000	28,365	26,000
HARLOW POOL	103,198	101,221	112,745	108,800
<b>SUBTOTAL OTHER REC FACILITIES</b>	<b>2,866,840</b>	<b>2,702,698</b>	<b>2,672,527</b>	<b>2,717,031</b>
<b>TOTAL REVENUE</b>	<b>\$ 20,035,496</b>	<b>\$ 19,181,899</b>	<b>\$ 19,707,275</b>	<b>\$ 20,117,300</b>



**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

	<b>RECREATION EXPENDITURES</b>			
	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>ADMINISTRATION:</b>				
GENERAL ADMINISTRATION	\$ 1,323,840	\$ 1,374,986	\$ 1,422,056	\$ 1,459,389
<b>ICE ARENAS:</b>				
<b>FAMILY SPORTS CENTER</b>				
GENERAL OPERATIONS	449,207	594,398	631,520	644,507
FACILITY MAINTENANCE	485,707	426,184	445,245	448,567
FIGURE SKATING	99,937	106,824	105,749	106,526
ICE ARENA MAINTENANCE	181,960	269,768	273,447	273,598
ICE ARENA OPERATIONS	295,373	409,538	444,038	452,127
BIRTHDAY PARTIES	5,974	15,900	15,900	15,900
CAMPS & CLINICS	89,227	100,488	102,847	110,867
FAMILY ENT CENTER	485,276	500,117	535,858	547,444
DEBT SERVICE	83,120	-	-	-
<b>SUBTOTAL FSC ICE ARENA</b>	<b>2,175,781</b>	<b>2,423,217</b>	<b>2,554,604</b>	<b>2,599,536</b>
<b>SS ICE ARENA</b>				
OPERATIONS	112,329	85,205	95,210	98,300
<b>SUBTOTAL FSC ICE ARENA</b>	<b>112,329</b>	<b>85,205</b>	<b>95,210</b>	<b>98,300</b>
<b>SS SPORTS COMPLEX ICE ARENA</b>				
GENERAL OPERATIONS	609,578	722,615	676,796	683,829
FACILITY MAINTENANCE	342,339	311,454	378,925	380,977
SCHOOL AGE PROGRAMS	76,368	85,545	93,693	99,269
IN-HOUSE HOCKEY	477,191	687,072	595,468	614,325
YOUTH TRAVEL HOCKEY	-	-	-	69,037
FIGURE SKATING	150,057	164,949	156,806	159,250
ICE ARENA MAINTENANCE	247,918	257,200	257,780	257,200
ADULT HOCKEY	379,103	492,444	475,187	489,465
ICE ARENA OPERATIONS	52,918	40,000	101,200	101,287
BIRTHDAY PARTIES	22	-	-	-
<b>SUBTOTAL SS SPORTS COMPLEX ICE ARENA</b>	<b>2,335,494</b>	<b>2,761,279</b>	<b>2,735,855</b>	<b>2,854,639</b>
<b>SUBTOTAL ICE ARENAS</b>	<b>4,623,604</b>	<b>5,269,701</b>	<b>5,385,669</b>	<b>5,552,475</b>
<b>RECREATION CENTERS:</b>				
<b>BUCK RECREATION CENTER</b>				
OPERATIONS	362,701	407,954	445,488	501,164
FACILITY MAINTENANCE	327,468	321,882	321,332	329,492
STAR	94,663	97,331	98,557	100,033
SCHOOL AGE PROGRAMS	68,367	80,573	92,330	94,404
FITNESS	235,452	245,456	272,441	280,955
AQUATICS	522,362	489,758	457,620	534,914
DEBT SERVICE	44,600	45,224	45,224	45,223
<b>SUBTOTAL BUCK RECREATION CENTER</b>	<b>\$ 1,655,613</b>	<b>\$ 1,688,178</b>	<b>\$ 1,732,992</b>	<b>\$ 1,886,185</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>LONE TREE RECREATION CENTER</b>				
OPERATIONS	\$ 349,504	\$ 363,796	\$ 378,246	\$ 397,310
FACILITY MAINTENANCE	295,290	285,233	294,254	300,161
SCHOOL AGE PROGRAMS	70,030	83,217	90,475	99,458
CHILD DISCOVERY TIME AT LT	96,549	124,734	131,210	144,865
FITNESS	208,928	231,393	224,813	232,819
AQUATICS	475,957	467,534	504,702	509,594
DEBT SERVICE	49,548	50,329	50,329	60,822
<b>SUBTOTAL LONE TREE RECREATION CENTER</b>	<b>1,545,806</b>	<b>1,606,236</b>	<b>1,674,029</b>	<b>1,745,029</b>
<b>GOODSON RECREATION CENTER</b>				
OPERATIONS	457,322	506,646	470,517	575,348
FACILITY MAINTENANCE	469,894	477,980	495,848	483,947
SCHOOL AGE PROGRAMS	70,549	96,353	103,106	112,015
CHILD DISCOVERY TIME	106,953	196,450	123,196	143,585
GYMNASTICS	297,924	435,063	395,775	443,191
FITNESS	385,236	410,331	440,625	449,850
AQUATICS	611,251	707,819	732,948	761,049
AQUATIC PROGRAMS	-	-	-	11,500
DEBT SERVICE	2,779	53,760	53,760	53,759
<b>SUBTOTAL GOODSON RECREATION CENTER</b>	<b>2,401,908</b>	<b>2,884,402</b>	<b>2,815,775</b>	<b>3,034,244</b>
<b>SHERIDAN RECREATION CENTER</b>				
OPERATIONS	172,114	184,151	186,297	188,672
FACILITY MAINTENANCE	45,914	77,771	60,516	81,340
FITNESS	876	2,665	1,526	3,322
<b>SUBTOTAL SHERIDAN RECREATION CENTER</b>	<b>218,904</b>	<b>264,587</b>	<b>248,339</b>	<b>273,334</b>
<b>SUBTOTAL RECREATION CENTERS</b>	<b>5,822,231</b>	<b>6,443,403</b>	<b>6,471,135</b>	<b>6,938,792</b>
<b>ATHLETICS:</b>				
GENERAL OPERATIONS	174,542	191,418	184,287	187,201
YOUTH BASEBALL	127,953	128,118	127,487	131,048
ADULT SOFTBALL	206,138	196,094	187,496	196,637
YOUTH VOLLEYBALL	24,846	30,802	32,997	34,968
ADULT VOLLEYBALL	6,811	5,386	5,312	5,277
TRACK	98,130	93,440	96,998	100,355
ADULT BASKETBALL	68,816	66,170	59,909	60,794
YOUTH BASKETBALL	181,777	176,569	187,745	190,945
PICKLEBALL	111,300	170,552	112,596	118,415
ADULT SOCCER	8,507	4,982	9,540	8,393
ADULT LACROSSE	10,740	13,586	7,816	10,078
YOUTH LACROSSE	168,949	171,045	168,804	172,521
ARCHERY	-	-	72,800	70,041
YOUTH FLAG FOOTBALL	56,054	57,577	61,381	58,477
CAMPS & CLINICS	98,242	98,127	94,363	100,241
RACQUETBALL	5,175	5,437	5,173	5,033
<b>SUBTOTAL ATHLETIC PROGRAMS</b>	<b>\$ 1,347,980</b>	<b>\$ 1,409,303</b>	<b>\$ 1,414,704</b>	<b>\$ 1,450,424</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>FSC DOME ATHLETICS</b>				
OPERATIONS	\$ 312,109	\$ 337,687	\$ 331,361	\$ 331,915
ADULT SOCCER	44,226	31,504	52,466	46,422
YOUTH SOCCER	19,958	21,451	19,655	17,789
ADULT LACROSSE	3,448	3,805	4,498	4,422
YOUTH LACROSSE	13,665	18,038	11,536	11,031
ADULT FLAG FOOTBALL	1,950	5,222	4,301	2,951
CAMPS & CLINICS	2,876	10,756	5,149	8,895
DEBT SERVICE	13,196	-	-	-
<b>SUBTOTAL FSC DOME</b>	<b>411,428</b>	<b>428,463</b>	<b>428,966</b>	<b>423,425</b>
<b>SS SPORTS COMPLEX ATHLETICS</b>				
OPERATIONS	640,071	584,707	596,974	616,603
FACILITY MAINTENANCE	177,953	310,688	277,248	257,641
ADULT SOCCER	26,606	12,516	25,477	18,681
YOUTH SOCCER	9,501	10,348	20,651	19,025
ADULT LACROSSE	70	2,970	43	-
YOUTH LACROSSE	14,659	8,918	12,384	14,248
FITNESS	2,660	400	3,000	1,400
BIRTHDAY PARTIES	22,297	35,268	28,320	28,735
CAMPS & CLINICS	116,204	141,674	145,704	150,099
<b>SUBTOTAL SS SPORTS COMPLEX</b>				
<b>ATHLETICS</b>	<b>1,010,021</b>	<b>1,107,489</b>	<b>1,109,801</b>	<b>1,106,432</b>
<b>SUBTOTAL ATHLETICS</b>	<b>2,769,429</b>	<b>2,945,255</b>	<b>2,953,471</b>	<b>2,980,281</b>
<b>OTHER RECREATION FACILITIES:</b>				
<b>SOUTH PLATTE PARK</b>				
OUTDOOR RECREATION	139,064	121,229	72,042	85,049
<b>COLORADO JOURNEY</b>				
OPERATIONS	175,043	199,387	202,379	243,964
<b>BATTING CAGES</b>				
OPERATIONS	40,025	53,851	52,039	52,907
<b>TENNIS</b>				
LT TENNIS CENTER	47,273	48,945	49,464	51,667
LITTLETON TENNIS	792,531	673,709	732,734	722,944
LITTLETON GENERAL OPERATIONS	281,765	339,287	320,422	335,360
HOLLY TENNIS	76,294	75,056	77,997	75,749
<b>COUNTY LINE BMX</b>				
COUNTY LINE BMX	18,694	17,851	14,577	16,496
<b>LONE TREE HUB</b>				
FITNESS	936	750	960	960
<b>OUTDOOR POOLS</b>				
FRANKLIN POOL	177,071	177,515	196,112	197,680
FRANKLIN SWIM TEAM	22,320	21,250	25,772	24,050
COOK CREEK POOL	233,655	240,800	245,850	248,975
COOK CREEK SWIM TEAM	20,844	22,450	24,810	26,200
HOLLY POOL	171,673	164,900	200,075	194,700
HOLLY SWIM TEAM	13,407	15,750	12,264	16,500
HARLOW POOL	125,843	125,850	131,799	138,800
<b>SUBTOTAL OTHER REC FACILITIES</b>	<b>2,336,438</b>	<b>2,298,580</b>	<b>2,359,296</b>	<b>2,432,001</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 16,875,542</b>	<b>\$ 18,331,925</b>	<b>\$ 18,591,627</b>	<b>\$ 19,362,938</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

<b>GOLF REVENUE</b>				
	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>LONE TREE</b>				
PRO SHOP	\$ 373,837	\$ 344,900	\$ 357,106	\$ 363,000
GENERAL OPERATIONS	3,211,470	3,139,000	3,348,700	3,560,000
<b>SUBTOTAL LONE TREE GOLF</b>	<b>3,585,307</b>	<b>3,483,900</b>	<b>3,705,806</b>	<b>3,923,000</b>
<b>SOUTH SUBURBAN</b>				
PRO SHOP	315,355	324,000	279,000	279,500
GENERAL OPERATIONS	3,783,252	3,842,000	3,974,455	4,253,500
<b>SUBTOTAL SOUTH SUBURBAN GOLF</b>	<b>4,098,607</b>	<b>4,166,000</b>	<b>4,253,455</b>	<b>4,533,000</b>
<b>LITTLETON</b>				
PRO SHOP	168,102	160,500	146,000	180,900
GENERAL OPERATIONS	2,119,097	1,893,700	2,103,550	2,263,700
<b>SUBTOTAL LITTLETON GOLF</b>	<b>2,287,199</b>	<b>2,054,200</b>	<b>2,249,550</b>	<b>2,444,600</b>
<b>FSC GOLF</b>				
FSC GOLF PRO SHOP	166,890	179,000	170,000	177,000
FSC GENERAL OPERATIONS	2,789,447	2,740,600	2,969,078	3,224,000
FSC HOCKEY PRO SHOP	138,066	175,000	157,000	160,000
<b>SUBTOTAL FSC GOLF</b>	<b>3,094,403</b>	<b>3,094,600</b>	<b>3,296,078</b>	<b>3,561,000</b>
<b>TOTAL GOLF REVENUE</b>	<b>\$ 13,065,516</b>	<b>\$ 12,798,700</b>	<b>\$ 13,504,889</b>	<b>\$ 14,461,600</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

**GOLF EXPENDITURES**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>LONE TREE</b>				
FACILITY MAINTENANCE	\$ 22,249	\$ 22,000	\$ 20,000	\$ 22,000
MAINTENANCE ADMIN	100,774	112,220	109,435	115,010
LANDSCAPE MAINTENANCE	984,641	969,851	959,700	1,016,571
GARAGE AND SHOP	158,377	180,319	158,343	185,566
PRO SHOP	443,069	309,298	348,903	328,972
GENERAL OPERATIONS	852,097	790,926	832,614	869,480
DEBT SERVICE	54,447	55,111	55,111	55,111
<b>SUBTOTAL LONE TREE GOLF</b>	<b>2,615,654</b>	<b>2,439,725</b>	<b>2,484,106</b>	<b>2,592,710</b>
<b>SOUTH SUBURBAN</b>				
FACILITY MAINTENANCE	6,904	12,000	12,000	22,500
MAINTENANCE ADMIN	84,438	108,588	107,331	113,117
LANDSCAPE MAINTENANCE	948,899	898,412	835,449	899,570
GARAGE AND SHOP	240,100	238,170	255,115	243,579
PRO SHOP	282,832	247,538	224,920	242,216
GENERAL OPERATIONS	996,869	942,487	975,009	1,003,984
DEBT SERVICE	54,447	55,111	55,114	55,111
<b>SUBTOTAL SOUTH SUBURBAN GOLF</b>	<b>2,614,489</b>	<b>2,502,306</b>	<b>2,464,938</b>	<b>2,580,077</b>
<b>LITTLETON</b>				
FACILITY MAINTENANCE	3,501	5,000	2,700	2,700
MAINTENANCE ADMIN	122,648	130,571	122,000	131,228
LANDSCAPE MAINTENANCE	527,725	519,676	505,220	539,831
GARAGE AND SHOP	199,697	204,851	210,200	196,638
PRO SHOP	155,582	144,456	125,450	162,466
GENERAL OPERATIONS	421,020	373,010	361,163	454,149
DEBT SERVICE	46,669	47,238	47,238	47,238
<b>SUBTOTAL LITTLETON GOLF</b>	<b>1,476,842</b>	<b>1,424,802</b>	<b>1,373,971</b>	<b>1,534,250</b>
<b>FSC GOLF</b>				
FACILITY MAINTENANCE	5,378	6,900	6,846	7,500
MAINTENANCE ADMIN	74,318	78,399	81,619	79,790
LANDSCAPE MAINTENANCE	674,781	573,729	555,430	597,280
GARAGE AND SHOP	125,877	140,255	130,660	141,425
FSC GOLF PRO SHOP	202,663	221,063	155,260	219,507
FSC GENERAL OPERS	907,468	914,208	944,975	984,535
FSC HOCKEY PRO SHOP	82,410	126,000	110,000	112,000
FSC DEBT SERVICE	49,850	17,496	17,496	17,496
<b>SUBTOTAL FSC GOLF</b>	<b>2,122,745</b>	<b>2,078,050</b>	<b>2,002,286</b>	<b>2,159,533</b>
<b>TOTAL GOLF EXPENDITURES</b>	<b>\$ 8,829,730</b>	<b>\$ 8,444,883</b>	<b>\$ 8,325,301</b>	<b>\$ 8,866,570</b>



**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
ENTERPRISE FUND SUMMARY**

**HOSPITALITY REVENUE**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>LONE TREE</b>				
RESTAURANT	\$ 1,834,975	\$ 1,636,000	\$ 1,631,000	\$ 1,812,000
ROOMS DIVISION	378,136	403,952	396,272	383,012
<b>SUBTOTAL LONE TREE</b>	<b>2,213,111</b>	<b>2,039,952</b>	<b>2,027,272</b>	<b>2,195,012</b>
<b>SOUTH SUBURBAN</b>				
RESTAURANT	1,310,877	1,351,000	1,291,500	1,366,500
<b>SUBTOTAL SOUTH SUBURBAN</b>	<b>1,310,877</b>	<b>1,351,000</b>	<b>1,291,500</b>	<b>1,366,500</b>
<b>LITTLETON</b>				
RESTAURANT	551,329	459,500	544,635	552,874
<b>SUBTOTAL LITTLETON</b>	<b>551,329</b>	<b>459,500</b>	<b>544,635</b>	<b>552,874</b>
<b>FAMILY SPORTS CENTER</b>				
AVALANCHE GRILL	826,135	825,000	887,000	870,000
CONCESSION	102,089	117,700	106,200	109,200
<b>SUBTOTAL FSC</b>	<b>928,224</b>	<b>942,700</b>	<b>993,200</b>	<b>979,200</b>
<b>SS SPORTS COMPLEX</b>				
RESTAURANT	1,641,539	1,650,000	1,701,000	1,689,000
<b>SUBTOTAL SS SPORTS COMPLEX</b>	<b>1,641,539</b>	<b>1,650,000</b>	<b>1,701,000</b>	<b>1,689,000</b>
ADMINISTRATION		60	-	-
<b>TOTAL HOSPITALITY REVENUE</b>	<b>\$ 6,645,080</b>	<b>\$ 6,443,212</b>	<b>\$ 6,557,607</b>	<b>\$ 6,782,586</b>

**HOSPITALITY EXPENDITURES**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>LONE TREE</b>				
RESTAURANT	\$ 1,882,155	\$ 1,643,141	\$ 1,662,142	\$ 1,810,567
ROOMS DIVISION	378,411	390,421	393,591	371,946
<b>SUBTOTAL LONE TREE</b>	<b>2,260,566</b>	<b>2,033,562</b>	<b>2,055,733</b>	<b>2,182,513</b>
<b>SOUTH SUBURBAN</b>				
RESTAURANT	1,661,024	1,354,927	1,279,727	1,364,941
<b>SUBTOTAL SOUTH SUBURBAN</b>	<b>1,661,024</b>	<b>1,354,927</b>	<b>1,279,727</b>	<b>1,364,941</b>
<b>LITTLETON</b>				
RESTAURANT	540,171	542,252	558,055	597,563
<b>SUBTOTAL LITTLETON</b>	<b>540,171</b>	<b>542,252</b>	<b>558,055</b>	<b>597,563</b>
<b>FAMILY SPORTS CENTER</b>				
AVALANCHE GRILL	840,154	848,222	885,321	896,407
CONCESSION	142,822	117,570	113,885	116,920
DEBT SERVICE	17,594	-	-	-
<b>SUBTOTAL FSC</b>	<b>1,000,570</b>	<b>965,792</b>	<b>999,206</b>	<b>1,013,327</b>
<b>SS SPORTS COMPLEX</b>				
RESTAURANT	1,514,744	1,545,581	1,656,525	1,663,233
<b>SUBTOTAL SS SPORTS COMPLEX</b>	<b>1,514,744</b>	<b>1,545,581</b>	<b>1,656,525</b>	<b>1,663,233</b>
ADMINISTRATION	352,045	401,591	392,791	464,822
<b>TOTAL HOSPITALITY EXP</b>	<b>\$ 7,329,120</b>	<b>\$ 6,843,705</b>	<b>\$ 6,942,037</b>	<b>\$ 7,286,399</b>





## CULTURAL & ARTS FUND

This fund is used to account for grants received from the Scientific and Cultural Facilities District that require accounting to be done in a separate special revenue fund. Activities include Hudson Gardens, arts and enrichment, and a portion of the South Platte Park.

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
CULTURAL & ARTS FUND**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REVENUE:</b>				
ARTS & ENRICHMENT	\$ 1,245,387	\$ 1,278,066	\$ 1,282,277	\$ 1,468,501
SOUTH PLATTE PARK PROGRAM	232,751	189,540	192,864	182,464
HUDSON GARDENS REVENUE	2,933,237	2,653,994	2,639,107	2,641,295
INTEREST INCOME	174,362	75,000	75,000	75,000
TOTAL OPERATING REVENUE	<u>4,585,737</u>	<u>4,196,600</u>	<u>4,189,248</u>	<u>4,367,260</u>
<b>EXPENDITURES:</b>				
ARTS & ENRICHMENT	1,259,439	1,315,494	1,301,940	1,479,384
SOUTH PLATTE PARK PROGRAM	232,751	192,780	192,864	182,464
HUDSON GARDENS EXPENDITURES	2,603,760	3,005,500	2,919,903	3,000,562
TOTAL OPERATING EXPENDITURES	<u>4,095,950</u>	<u>4,513,774</u>	<u>4,414,707</u>	<u>4,662,410</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXP	489,787	(317,174)	(225,459)	(295,150)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	620,000	620,000	620,000	620,000
INTERGOVERNMENTAL REVENUE FOR CAPIT,	60,000	-	-	25,000
TOTAL OTHER REVENUE	<u>680,000</u>	<u>620,000</u>	<u>620,000</u>	<u>645,000</u>
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	-	1,109,940	-	776,064
MERIT INCREASE/BENCHMARKING	-	-	-	40,161
INCREASE IN BENEFITS	-	-	-	24,619
CAPITAL EXPENDITURES	2,571,283	1,679,228	1,522,983	450,937
TOTAL OTHER EXPENDITURES	<u>2,571,283</u>	<u>2,789,168</u>	<u>1,522,983</u>	<u>1,291,781</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (1,401,496)</u>	<u>\$ (2,486,342)</u>	<u>\$ (1,128,442)</u>	<u>\$ (941,931)</u>
TOTAL REVENUE	\$ 5,265,737	\$ 4,816,600	\$ 4,809,248	\$ 5,012,260
TOTAL EXPENDITURES	<u>6,667,233</u>	<u>7,302,942</u>	<u>5,937,690</u>	<u>5,954,191</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>(1,401,496)</u>	<u>(2,486,342)</u>	<u>(1,128,442)</u>	<u>(941,931)</u>
BEGINNING FUNDS AVAILABLE	3,801,049	2,799,655	2,399,553	1,271,111
ENDING FUND AVAILABLE	2,399,553	313,313	1,271,111	329,180
LESS RESERVES:				
7% OPERATING RESERVE	(286,717)	(313,313)	(309,029)	(329,180)
UNRESERVED FUNDS AVAILABLE	<u>\$ 2,112,836</u>	<u>\$ -</u>	<u>\$ 962,082</u>	<u>\$ -</u>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
CULTURAL & ARTS FUND**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REVENUE</b>				
<b>ARTS &amp; ENRICHMENT PROGRAMS:</b>				
BUCK RECREATION CENTER				
ACTIVE OLDER ADULTS	\$ 5,688	\$ 13,500	\$ 9,500	\$ 13,500
ARTS & ENRICHMENT	146,669	153,200	160,438	224,900
LONE TREE RECREATION CENTER				
ARTS & ENRICHMENT	267,413	270,000	260,100	303,500
GOODSON RECREATION CENTER				
ARTS & ENRICHMENT	384,577	384,000	374,000	432,000
SHERIDAN RECREATION CENTER				
ARTS & ENRICHMENT	9,782	16,328	8,813	12,587
LONE TREE HUB				
ARTS & ENRICHMENT	205,107	202,700	221,837	241,060
ESPORTS	72,031	75,000	84,248	102,450
SCFD GRANT REVENUE	154,120	163,341	163,341	138,504
TOTAL ARTS & ENRICHMENT REVENUE	1,245,387	1,278,069	1,282,277	1,468,501
<b>SOUTH PLATTE PARK PROGRAMS</b>				
NATURE PROGRAMS	195,722	153,061	156,385	145,985
SCFD GRANT REVENUE	37,029	36,479	36,479	36,479
TOTAL SPP PROGRAM REVENUE	232,751	189,540	192,864	182,464
<b>HUDSON GARDENS</b>				
GENERAL ADMINISTRATION (EXCLUDES INTEF	616,331	666,594	650,140	592,160
GUEST SERVICES	178,276	170,300	166,050	179,350
RENTALS	627,457	754,500	639,309	647,000
COMMUNITY PROGRAMS & OUTREACH	31,099	37,900	56,000	65,185
SPECIAL EVENTS	1,480,074	1,024,700	1,127,608	1,157,600
TOTAL HUDSON GARDENS REVENUE	2,933,237	2,653,994	2,639,107	2,641,295
<b>TOTAL REVENUE</b>	<b>\$ 4,411,375</b>	<b>\$ 4,121,603</b>	<b>\$ 4,114,248</b>	<b>\$ 4,292,260</b>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
CULTURAL & ARTS FUND**

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>EXPENDITURES</b>				
<b>ARTS &amp; ENRICHMENT PROGRAMS:</b>				
BUCK RECREATION CENTER				
ACTIVE OLDER ADULTS	\$ 6,014	\$ 14,680	\$ 6,810	\$ 11,975
ARTS & ENRICHMENT	140,506	150,461	141,519	223,422
LONE TREE RECREATION CENTER				
ARTS & ENRICHMENT	257,451	277,645	264,355	307,685
GOODSON RECREATION CENTER				
ARTS & ENRICHMENT	391,498	372,979	366,716	399,453
SHERIDAN RECREATION CENTER				
ARTS & ENRICHMENT	14,784	15,610	8,205	17,707
LONE TREE HUB				
MAINTENANCE	21,216	27,900	19,800	24,200
ARTS & ENRICHMENT	179,870	233,087	252,898	274,360
ESPORTS	248,100	223,132	241,637	220,582
TOTAL ARTS & ENRICHMENT EXPENDITURES	1,259,439	1,315,494	1,301,940	1,479,384
<b>SOUTH PLATTE PARK PROGRAMS</b>				
NATURE PROGRAMS	195,722	156,301	156,385	145,985
SCFD GRANT EXPENDITURES	37,029	36,479	36,479	36,479
TOTAL SPP PROGRAM EXPENDITURES	232,751	192,780	192,864	182,464
<b>HUDSON GARDENS</b>				
GENERAL ADMINISTRATION	482,595	511,132	502,135	499,207
BUILDING MAINTENANCE	380,057	-	-	-
GROUND MAINTENANCE	265,573	816,251	671,920	706,580
GUEST SERVICES	209,125	210,753	231,772	238,762
RENTALS	275,783	315,740	296,180	302,487
COMMUNITY PROGRAMS & OUTREACH	18,344	34,224	35,535	39,855
SPECIAL EVENTS	972,283	1,117,400	1,182,361	1,213,671
TOTAL HUDSON GARDENS EXPENDITURES	2,603,760	3,005,500	2,919,903	3,000,562
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,095,950</b>	<b>\$ 4,513,774</b>	<b>\$ 4,414,707</b>	<b>\$ 4,662,410</b>



## DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and payment of general obligation bond principal and interest from governmental resources.

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

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 3,095,784	\$ 3,101,162	\$ 3,101,162	\$ 3,097,292
INTEREST EARNINGS	89,087	100,000	41,900	100,000
<b>TOTAL REVENUE</b>	<b>3,184,871</b>	<b>3,201,162</b>	<b>3,143,062</b>	<b>3,197,292</b>
<b>EXPENDITURES:</b>				
ADMINISTRATION	46,860	51,236	51,517	55,000
BOND PRINCIPAL	1,540,000	1,570,000	1,570,000	1,650,000
BOND INTEREST	1,543,200	1,512,400	1,512,400	1,433,900
OPERATING TRANSFER OUT	89,087	100,000	41,900	100,000
<b>TOTAL EXPENDITURES</b>	<b>3,219,147</b>	<b>3,233,636</b>	<b>3,175,817</b>	<b>3,238,900</b>
NET REVENUE OVER EXPENDITURES	(34,276)	(32,474)	(32,755)	(41,608)
BEGINNING FUND BALANCE	368,504	304,762	334,228	301,473
ENDING FUND BALANCE	<u>\$ 334,228</u>	<u>\$ 272,288</u>	<u>\$ 301,473</u>	<u>\$ 259,865</u>





## CONSERVATION TRUST FUND

The Conservation Trust Fund accounts for lottery proceeds from the State of Colorado that are legally restricted to expenditures for park and recreation purposes.

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

	<b>Actual 2024</b>	<b>Budget 2025</b>	<b>Estimated 2025</b>	<b>Budget 2026</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL	\$ 922,525	\$ 950,000	\$ 820,000	\$ 820,000
INTEREST INCOME	49,185	70,000	45,000	45,000
TOTAL REVENUE	971,710	1,020,000	865,000	865,000
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	1,117,841	1,722,398	1,172,340	1,340,000
UNDESIGNATED	-	293,064	-	213,122
TOTAL EXPENDITURES	1,117,841	2,015,462	1,172,340	1,553,122
NET REVENUES OVER (UNDER) EXP	(146,131)	(995,462)	(307,340)	(688,122)
BEGINNING FUND BALANCE	1,141,593	995,462	995,462	688,122
ENDING FUND BALANCE	\$ 995,462	\$ -	\$ 688,122	\$ -

