



# 2010 Budget

South Suburban  
Park & Recreation  
District



**South Suburban**  
PARKS AND RECREATION

Arapahoe, Douglas and  
Jefferson Counties, Colorado



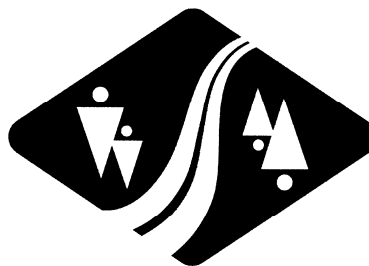
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# **SOUTH SUBURBAN PARK AND RECREATION DISTRICT**

**Arapahoe, Douglas and Jefferson Counties, Colorado**

# **2010 BUDGET**



**South Suburban  
PARKS AND RECREATION**

Prepared by the Department of Finance

## BUDGET GUIDE

This budget guide is a summary of the information contained in each section of the South Suburban Park and Recreation (the District) budget document. There are seven main sections: Introduction, Budget Summaries, General Fund Budget, Conservation Trust Fund Budget, Enterprise Fund Budget, Debt Service Fund Budget, and Appendix

- **Introduction (Section A).** This section is an executive summary of the budget, highlighting the current status of the District, its accomplishments and key initiatives looking ahead. This section also includes a synopsis of the District and its individual departments.
- **Budget Summaries (Section B).** This section contains the budget summary documents. These are presented in several different formats including; total of all funds by department and category, fund balance summary, summary by fund, staffing summary, and a detail capital projects listing to help facilitate better understanding of the District's budget.
- **General Fund Budget (Section C).** This section contains summary and detailed information about the General Fund. The summary information includes definitions for the major revenue sources and expenditures for the General Fund. Other key information about the General Fund is also presented.
- **Conservation Trust Fund Budget (Section D).** This section contains summary and detailed information about the Conservation Trust Fund. The summary information includes definitions for the major revenue sources and expenditures for this Fund.
- **Enterprise Fund Budget (Section E).** This section contains summary and detailed information about the Enterprise Fund. The summary information includes definitions for the major revenue sources and expenditures for the Enterprise Fund. Other key information about the Enterprise Fund is also presented.
- **Debt Fund Budget (Section F).** This section contains summary and detailed information about the Debt Service Fund. The summary information includes a description of the outstanding general obligation debt and the legal debt margin calculations.
- **Appendix (Section G).** This section includes supplemental information about the District including; several maps, a listing of our park amenities, a listing of District facilities, and a glossary of terms.



**South Suburban**  
**PARKS AND RECREATION**

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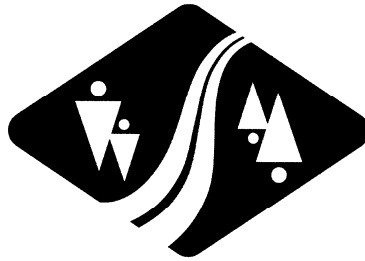
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**South Suburban**  
**PARKS AND RECREATION**

**INTRODUCTION**



December 9, 2009

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To the Citizens of the District and the Board of Directors:

I am pleased to present the 2010 Budget Summary for South Suburban Park and Recreation District (District). During 2009, the District experienced lower revenue generation than originally anticipated, primarily due to a decline in recreation fees and charges. This was mainly due to the national and state recession. However the District staff worked diligently to reduce expenditures and expects to end 2009 with net operating revenues over operating expenditures. The economy in our area continues to be sluggish and it not expected to change in the near term. It is clear that we will have less money in 2010 for operations, maintaining what we have, new projects, programs, equipment, or other initiatives than we've had in prior years.

**Board of Directors**  
Jerry D. Call  
Chairman  
Kay C. Geitner  
Harold L. Neal  
Susan M. Rosser  
John K. Ostermiller

**Executive Director**  
David A. Lorenz

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 2008 audited amounts and the 2009 year-end estimated amounts for each division. Capital projects (including "maintaining what we have" projects) have 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.

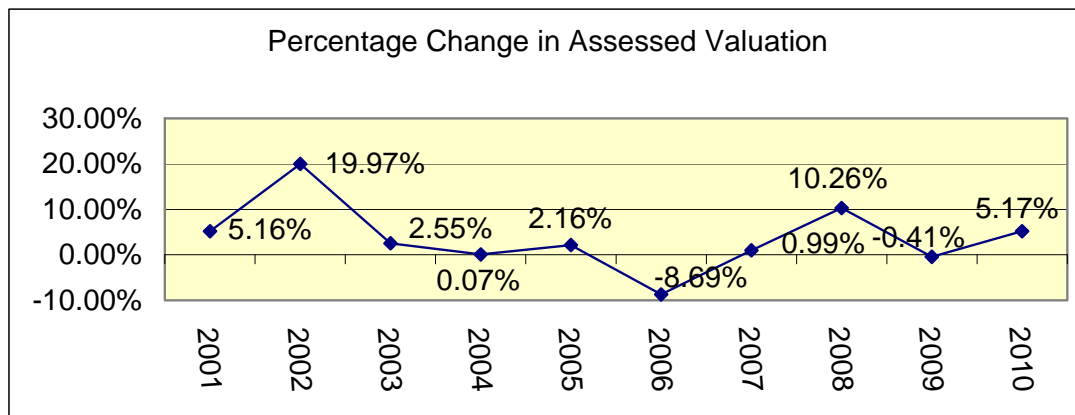
The staff from each department develops the budget for their individual operations and programs based on the District's goals. To meet the District's highest priority needs, the 2010 Budget was built based on the following goals:

1. Maintain financial solvency
2. Continue to maintain what we have and set priorities with funds available
3. Continue with implementation of the Great Outdoors Legacy Grant and South Platte Working Group projects
4. Continue to seek out grants and other funding opportunities
5. Seek opportunities for staff growth and development, while reducing costs due to a limited budget
6. Plan/Support a mail in ballot election for May 2010



## Financial Trends and Measurements

The District's assessed valuation for 2009 (taxes to be collected in 2010) is \$2,390,836,700, a 5.17% increase. The assessed value mainly increased due to the commercial property values from the period of January 1, 2007 to June 30, 2008. This was before the downturn in the marketplace. The District is expecting the assessed value to decrease during the reassessment for collection in 2012, when values will be based on the period January 1, 2009 to June 30, 2010, unless the market rebounds significantly in the beginning of 2010. Operating property taxes are anticipated to increase \$403,510, from \$10,252,448 in 2009 to \$10,655,958 in 2010. This does not include the one-mill voter-approved mill levy for park and open space acquisitions and trail development, which is anticipated to increase \$117,567 from \$2,273,270 in 2009 to \$2,390,837 in 2010.



	Assessed Value	% Change
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%
2010	2,390,836,700	5.17%

(1) Limited growth attributable to first reassessment year after 9/11/01.

(2) Decrease related to the exclusion of Cherry Hills Village

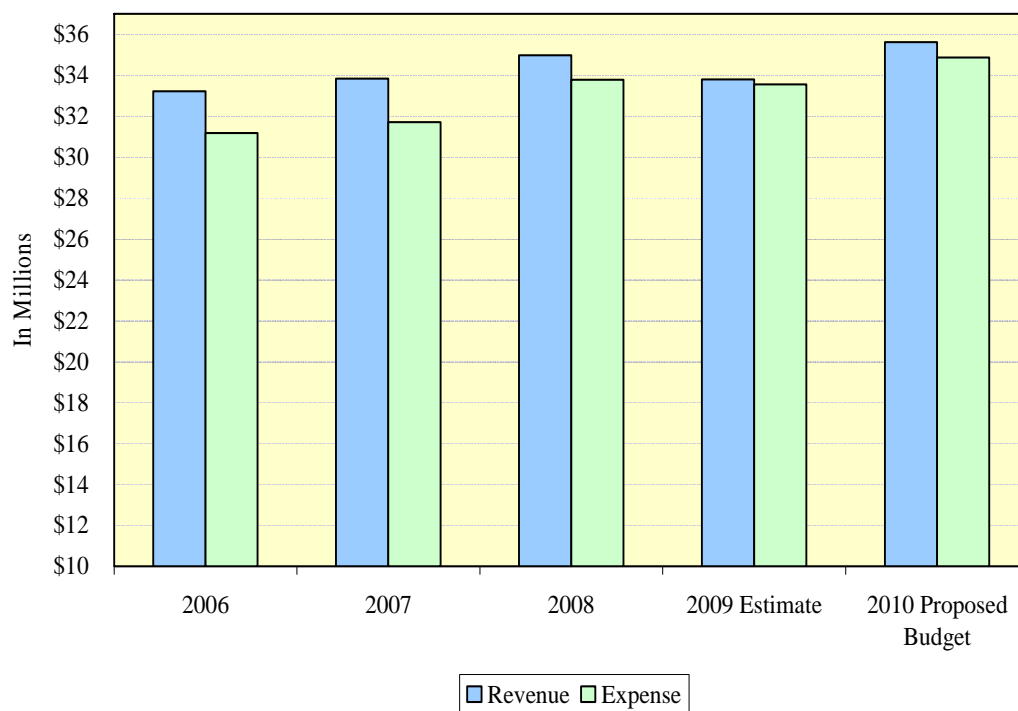
(3) Decrease related to exclusion of Greenwood Village commercial property

The District continues in its tradition of sound fiscal practices and fiduciary responsibility. Staff continues to look for ways to decrease expenditures and improve on efficiencies. 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.

Although the District has cut back on operating expenditures, the rate of growth continues. Operating expenditures need to be increased to meet increased costs of utilities, gas, water, and supplies. This leaves the District with less funding for new capital projects and for maintaining what we have.

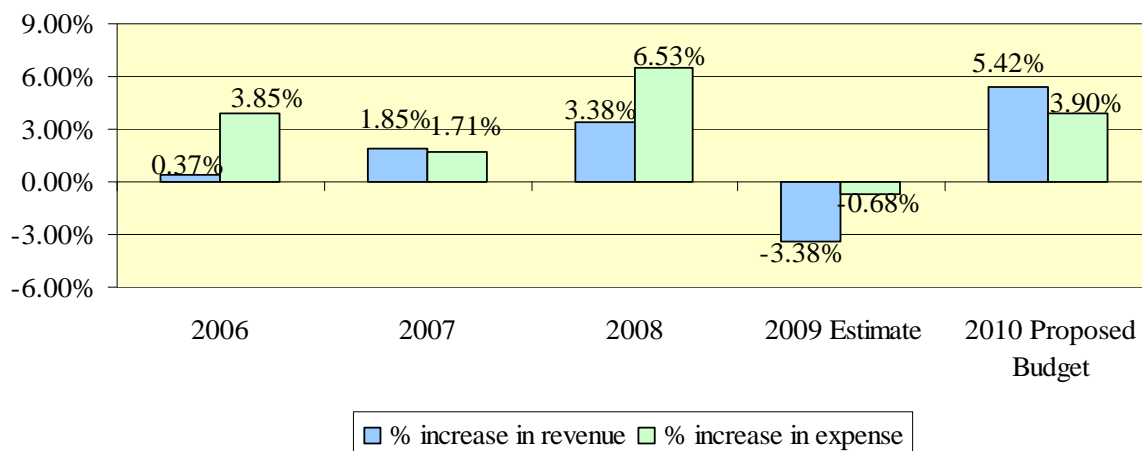
Operating revenue reflects an increase (2010 budget vs. 2009 estimate) of 5.42%, resulting from anticipated increases in program participation and increased fees and charges in some areas. Operating expenditures are projected to increase 3.90% (without capital projects).

### Total Operating Revenue and Operating Expenditures



	2006	2007	2008	2009 Estimate	2010 Proposed Budget
Operating Revenue	\$ 33,214,145	\$ 33,830,408	\$ 34,975,210	\$ 33,792,636	\$ 35,622,413
Operating Expenditures	31,176,991	31,711,162	33,782,757	33,553,807	34,864,172
	\$ 2,037,154	\$ 2,119,246	\$ 1,192,453	\$ 238,829	\$ 758,241

## Annual Percentage Change



### 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 \$552,097. Of this amount, \$163,079 is recommended by the Golf Department and \$384,018 is recommended by the Recreation Department. Also \$5,000 is recommended for increased Park Shelter Fees. Proposed increases that will have an impact on District revenue include increases to greens fees at all four golf courses, increases to select athletic program fees, and increases to some of the District recreation centers' passes. Also included is an increase for ice rental rates at the South Suburban Ice Arena.

Enterprise Fund Revenue budgeted for 2010 from fees and charges amounts to \$23,384,922. The breakdown by department by dollars and percents are as follows.

Golf Department	\$9,350,770	40%
Recreation Centers	5,232,465	23%
Ice Arenas	5,183,181	22%
Athletics	2,115,262	9%
Other Recreation Facilities	<u>1,503,244</u>	<u>6%</u>
Total	<u>\$23,384,922</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. The 2009 estimate includes a reserve of \$1,379,767 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). The 2010 Budget includes new capital projects of \$447,396. Remaining revenue of \$2,006,419 can be used for any future eligible projects.



**Personnel**

The 2010 Budget includes a merit salary adjustment figure for Full-Time and Regular Part-Time employees of approximately \$158,100, which is based on a 1.7% Performance Reward Plan. The Mountain States Employers Council estimates an average wage increase in the Denver area of 1.7% for 2010. Merit adjustments are done annually in March. The Board will evaluate the state of the economy and determine if the 1.7% needs to be adjusted (either up, down, or eliminated). No new positions have been proposed for 2010. One regular part-time position was eliminated in 2010 and several full time positions remain unfilled as a result of individuals leaving District employment.

**Health Care**

The 2010 budget for employee benefits is the same as 2009. Based on current projections, the 2009 premium amounts should be sufficient to cover claims and fees for 2010.

**Debt Service**

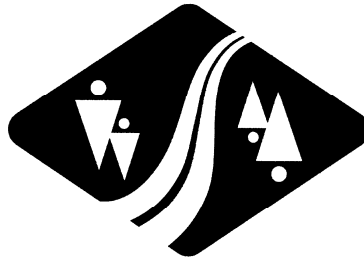
Based on the preliminary assessed valuation the District's debt service mill levy for 2010 is 1.320 which is the same levy as 2009.

**Conclusion**

The next few budget years will continue to be even more difficult. This is due to the current economic conditions, the previous loss of tax revenues as a result of the municipal exclusions, possible tax revenue decreases due to reassessment, and increases in required expenditures. 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



# **South Suburban**

## **PARKS AND RECREATION**

### **Profile of the District**

## **South Suburban Park and Recreation District Profile of the District**

The South Suburban Park and Recreation District (District) is a quasi-municipal corporation and a political subdivision of the State of Colorado, formed in 1959 pursuant to state law, for the purpose of providing recreational facilities and services for District residents. In 1959, approximately 45,000 people lived in the District. In 2009, that population now totals more than 140,000 residents. The District includes the cities of Bow Mar, Columbine Valley, Littleton, Sheridan, Lone Tree, half of the City of Centennial (west of I-25), and portions of unincorporated Douglas, Jefferson, and Arapahoe counties.

The District's boundary encompasses approximately 49 square miles and operates and maintains 1,436 acres of developed parks, 2,002 acres of natural areas, 81 miles of trails, and 492 acres of special facilities. Undeveloped land totals 338 acres. District facilities include two 18-hole golf courses, an 18-hole executive golf course, a 9-hole par 3 course, a 9-hole executive golf course, an air structure (sports dome) housing a multipurpose athletic field, a two-tiered 60-station (30 heated) driving range, a nature center, four outdoor and three indoor swimming pools, a 36-hole miniature golf course, an 18-hole miniature golf course, a 9-station batting cage facility, a BMX track, 56 playgrounds, two inline hockey rink, 4 skate parks, 58 outdoor tennis courts at 18 locations (16 lighted), a six court indoor tennis facility, four recreation centers, an entertainment arcade, two ice arenas totaling four sheets of ice, 98 (7 lighted) baseball/softball fields, (including one with artificial turf), over 109 multi-purpose fields, (including four with artificial turf), two maintenance service centers, and a general administration office building.

In addition, the District has an entity that is fiscally dependent upon it. The King C. Hudson and Evelyn Leigh Hudson Foundation (Hudson Gardens) was incorporated in 1986 for the purpose of preserving, maintaining, and enhancing the natural beauty of approximately 30 acres of land. Hudson Gardens, which opened in 1996, operates 16 separate display gardens, an event center which hosts programs on educational and cultural activities, numerous weddings, and a weekly summer concert series. The land, including certain permanent structures on which Hudson Gardens operates, was purchased by the District in 1998. There is no legally adopted annual budget for this entity.

A five member Board of Directors governs the District. The Board members are elected from within the District's boundaries. Directors are elected to serve staggered four year terms, with a term limit of eight years. The Board normally meets on the 2<sup>nd</sup> and 4<sup>th</sup> Wednesdays of each month, unless a special meeting is called. The Board, which adopts policies, assigns District administrative responsibilities to the Executive Director. The Executive Director is responsible for implementing the policies of the District and overseeing all operations.



## **South Suburban Park and Recreation District Profile of the District**

The District has seven departments which are organized by function: Administration, Finance, Information Technology, Building Infrastructure and Construction, Parks and Open Space, Recreation Services and Facilities, and Golf Courses. Administration includes human resources, communications, planning, and general administration. The Building Infrastructure and Construction department manages internal construction and preventative maintenance. The Finance department is responsible for cash management, cash disbursements, payroll, cash receipts, financial reporting, preparation of the District's budget and Comprehensive Annual Financial Report, as well as implementing and monitoring the District's internal control structure. The Information Technology department is responsible for maintaining and securing the District's information systems. Recreation Services and Facilities department manages all the District's recreation facilities and athletic programs. The Golf department oversees the District's four golf courses. The Parks and Open Space department is responsible for maintaining parks, open space, trails, and maintenance equipment. All departments work cooperatively to accomplish the mission and goals of the District.

### **Economic Outlook**

The District is located toward the southern edge of the Denver metropolitan area, eight miles south of downtown Denver, and its economy reflects the general economic conditions of the area. A number of economic indicators point toward a sluggish local economy. The employment base as of September 2009 decreased 4.7%. The unemployment rate as of September 2009 was 7.1% compared to 5.2% in 2008. The consumer price index decreased 1.3% as of the 12 months ending September 2009. The average Denver-area previously owned single-family home price decreased 7.7% as of September 2009 compared to a decrease of 5.2% in 2008.

### **Long Term Financial Planning**

Long term financial planning is a key element in planning for the annual budget of the District. This process starts with the Board of Directors, staff, and the citizens of the District. Currently the Board and citizens are involved in the "Gold Medal 2020 Plan". This committee evaluated the future needs of the District and possible ways to provide for those needs. The finance department also does projections which forecast estimated future revenue and expenditures for the District. An economic analysis is completed monthly which compares current financial information to the prior year and budget. Staff has also developed an equipment replacement plan to provide for the future equipment needs of the district. The Board of Directors and staff regularly meet with various other local special district, cities, and counties to stay abreast of the issues that affect the local economy.

Currently there are several issues that could affect the long term position of the District. The 1 mill open space tax will sunset in 2010 and the Board of Directors is in the process of evaluating whether or not to ask the District's voters to extend this tax. Also they are considering expanding the 1 mill tax to include expenditures for "Maintaining What We Have" as it is of highest priority to maintain the District's aging facilities. Due to the current economy, there is also a strong possibility that the assessed valuation of the District will be reduced in 2012. Staff is continually evaluating and monitoring this and other issues that may affect the future of the District.

## South Suburban Park and Recreation District Profile of the District

### City of Cherry Hills Village Exclusion

On December 28, 2004 the District Court issued an order directing the exclusion of the City of Cherry Hills Village (CHV) from the District effective January 1, 2005, subject to certain conditions. After that date, CHV residents ceased to enjoy resident access and fees at District facilities and the District ceased to maintain parks and trails in CHV. The Court ordered CHV to reimburse the District \$9,660,838 for physical assets owned by the District within CHV and to compensate the District for economic "harm" created by the exclusion. CHV was ordered to make principal and interest payments of approximately equal amounts, modified to reflect changes in the interest rate beginning December 1, 2005 (interest only) and ending no later than December 1, 2019. Interest is to be calculated for each payment based on the interest rate of the two-year U.S. Treasury Note as of November 15 of the preceding year. CHV residents are to remain liable for the District's debt service mill levy applicable to any general obligation debt outstanding or any subsequent refunding of such debt at the time of exclusion.

CHV appealed the portion of the order requiring reimbursement to the District and the District cross-appealed as to the validity of the exclusion and certain related issues. On March 22, 2007 the Court of Appeals remanded the case back to the trial court for clarification on the issue of reimbursement. The trial court upheld its original ruling requiring CHV to reimburse the District \$9,660,838. CHV again appealed the portion of the order requiring reimbursement to the District. CHV also lost this appeal. CHV appealed to the Colorado Supreme Court, but that case was not accepted for review. All past due payments were made to the District on December 9, 2009.

### CHV Payment Schedule

Principal	<u>\$ 9,660,838</u>			
	Principal	Interest	Outstanding Balance	Late Charge Interest
January 1, 2005	\$ -	\$ -	\$9,660,838	\$ -
December 1, 2005	-	256,862	9,660,838	-
December 1, 2006	511,346	431,839	9,149,492	-
December 1, 2007	522,683	440,457	8,626,809	30,995
December 1, 2008	596,011	288,653	8,030,798	30,331
December 1, 2009	686,896	97,333	7,343,902	575
	<u>\$ 2,316,936</u>	<u>\$1,515,144</u>	<u>\$7,343,902</u>	<u>\$ 61,901</u>

CHV Reserve (internal designation) (1)	\$3,893,981
Plus 2010 payment due	<u>767,503</u>
Estimated 2010 CHV Reserve	<u>\$4,661,484</u>

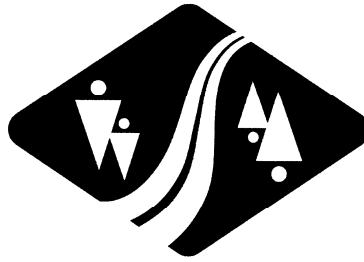
(1) Includes payments due through 2009, plus late charge interest.

## **South Suburban Park and Recreation District Profile of the District**

### **Greenwood Village Commercial Properties Exclusion**

One January 31, 2007, 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 Greenwood Village 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.





# **South Suburban**

## **PARKS AND RECREATION**

### **Mission and Goals**

## **South Suburban Park and Recreation District Mission and Goals**

### **Mission**

The mission of South Suburban Park and Recreation District is to contribute to full and meaningful lives for its residents by providing a variety of leisure services as well as improving the quality of life through its stewardship of the environment, parks, trails, and open space.

### **District's Long Term Goals**

1. Taking advantage of opportunities to acquire land for open space or park development
2. Building more regional parks to create more athletic fields to reduce congestion in community parks
3. Continuing to build and improve trails and trail connectivity
4. Finding more ways to become energy efficient, recycle, and conserve water
5. Maintaining what we already have
6. Building or acquiring a new maintenance facility

### **District's Overall Goals and Objectives for the 2010 Budget**

1. Maintain financial solvency
2. Continue to maintain what we have and set priorities with funds available
3. Continue with implementation of the Great Outdoors Legacy Grant and South Platte Working Group projects
4. Continue to seek out grants and other funding opportunities
5. Seek opportunities for staff growth and development, while reducing costs due to a limited budget
6. Plan/Support a mail in ballot election for May 2010

The District's goals and objectives have changed somewhat from the current year (2009 Budget). They were modified to meet the changing needs of the District, community, and citizens. The goals also changed because of the slow economy. The long term goals and 2010 goals are a very important part of the annual budget process. These objectives guide the decisions made when allocating the limited resources of the District.

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department**

The mission of the Administration Department is to support the mission of the District by facilitating the effective and efficient delivery of services at each of the Department's organizational units through assisting with planning and policy development and coordinating administrative functions and systems.

The Administration Departments includes the various functions that support the operation of all programs within the District, which include human resources, communications, planning, and general administration.

### **Human Resources**

#### **Mission Statement**

The Mission of the Human Resources Department is to help ensure the success of the District and our employees by providing exceptional quality services and organizational leadership. In doing so, we are committed to: Service Excellence, Effective Communication, Collaborative Partnerships, Continuous Advancement, Managing Risk, and a Strategic Focus. This is accomplished with integrity, consistency, approachability, confidentiality, and trustworthiness. Living by these principles establishes and promotes professional credibility and interpersonal trust throughout the District.

#### **Overview**

The Human Resources Department has three full-time and two part-time positions that are responsible for providing a full range of human resources services to the entire District. The employee population varies in the District depending on the time of the year. In general we serve on average 1,075 employees between May and October and 880 employees between November and April. The work of the Department can be organized into these main functional areas:

- Administration and Compliance
- Employment
- Employee Relations
- Compensation and Recognition
- Employee Benefits
- Employee Development, Training and Communication
- Safety and Risk Management

#### **Accomplishments**

Over the past 18 months, Human Resources has worked closely with the management team and the entire organization to accomplish the following:

- Implementation of a new performance management system which supports our pay-for-performance, market-driven compensation philosophy.
- Re-write and distribution of the Employee Handbook

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Human Resources (continued)**

#### **Accomplishments (continued)**

- Reversal of negative financial trends in the workers compensation and self-insured medical plans, including no increases in our medical plan from 2008 to 2009 and sharply reduced claims in our workers compensation in 2008.
- Roll-out of a new Employee Wellness Program, which received immediate recognition via a grant from the Colorado Physical Activity and Nutrition Program at the Colorado Department of Public Health and Environment in 2008.
- Enhanced employee recognition strategies, including the new Round of Applause program and Spotlight Awards.

#### **Goals and Objectives for the 2010 Budget**

1. Stewardship of “human” resources
  - Hire the right person the first time
  - Create & sustain a “community” culture
  - Employee development & succession planning
2. Stewardship of financial resources
  - Update and maintain pay plans for internal and external equity
  - Maintain Performance Achievement & Reward (PAR) Program
  - Quantify results of employee wellness efforts and build upon them
  - Continue positive trends in safety and workers compensation
3. Provide quality services utilizing technology
  - Ensure data integrity and security of HRIS/Payroll
  - Explore electronic time keeping
  - Improve Employee Intranet Site
4. Leadership in managing legal exposure
  - Effective and timely resolution to employee relations issues
  - Close monitoring for compliance with FLSA, FMLA, ADA, and others
  - Protection of private and confidential data
  - Proper classification of independent contractors versus employees
5. Closely monitor and adjust to the changing landscape of “health care”
  - Manage medical/dental costs effectively
  - Stay compliant with swift changes
  - Assess and monitor impacts and possible consequences
  - Keep management and employees informed

### **Communications**

#### **Mission**

The Communications Department partners with clients to generate revenue and create awareness of District programs and facilities.

## **South Suburban Park and Recreation District Mission and Goals**

### **Communications (continued)**

#### **Overview**

The Communications Department serves to assist with all components of the marketing and publicity cycle. As the District's needs change from time to time, the Communications Department shifts its efforts to help where most needed. During bond election years, we place our emphasis on creating awareness and support for critical issues. When major capital projects are approved, we reinforce public trust by informing constituents about how projects are progressing on time and within budget.

When facilities and programs are identified for needing guidance with marketing, we try to make staff's jobs more successful by arming them with information they may need to make decisions and by coordinating promotional efforts. If a crisis or emergency situation emerges, the Communications staff coordinates appropriate responses to the media and public.

#### **Accomplishments**

- Celebrated and promoted the District's 50<sup>th</sup> Anniversary through a year-long series of monthly activities. Events ranged from popular 50 Cent Fridays to publicizing our anniversary through partnerships for a community Sock Hop with Littleton, a special Play Day with Sheridan, and a Movie and Fireworks event with Centennial.
- Coordinated the Grand Opening and Dedication of Reynolds Landing. Collaborated with City of Littleton, Arapahoe County, Great Outdoors Colorado and the South Platte Working Group.
- Expanded the Secret Shopper program to visit all facilities and share useful reports pertaining to "customer experience."
- Submitted successful award nominations to win:
  - 2009 LERN International *Award for Excellence in Management Practice* for South Suburban's 2007 Annual Report
  - David A. Lorenz for the 2009 Fellow Award from the Midwest Region of NRPA
  - 2009 NRPA Dorothy Mullen Arts and Humanities—Class III Award for the "Lone Tree Passport to Culture" program
  - Results for CPRA and the Lottery's Starburst awards are pending
- Supported the efforts of the Public Art Committee, in concert with South Suburban staff members, to plan for and install a colorful mobile inside Goodson and a beautiful outdoor sculpture on Goodson plaza. A kinetic outdoor sculpture is also planned for installation at Cornerstone Park.
- Wrote two successful grant applications, with assistance from Planning and Parks staff, for Arapahoe County's Open Space program. Assisted with and reviewed other grant applications such as for Wells Fargo. Time and money were saved by not contracting with an outside grant writer.

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Communications (continued)**

#### **Accomplishments (continued)**

- Recognized that traditional media is struggling to survive and began efforts to work with staff on social media concepts. Rocky Mountain News is gone, so is the Sheridan Sun. Kids Pages is no longer a magazine, and Douglas County Youth Guide can't tell us if they will still publish or not. We started offering workshops and information to staff about how to work with non-traditional media such as Facebook and e-newsletters.
- Worked with consultant, staff and board to prepare a questionnaire for a statistically valid public opinion survey that will be launched by late summer.
- Reduced costs to publish *Adult Connection* by eliminating content that was promoted elsewhere, using fewer pages and printing in-house.
- Reformatted *Connection* using suggestions from the Gold Medal Long-Range Plan and feedback from staff, to give the activities catalog a fresh look. Facilities are now highlighted in a new way and activities are promoted by age and interest. We will continue to refine this new format based on feedback from customers and staff.
- Improved the efficiency of the registration process for the Discovery Quest, Club Lone Tree and Club Mid programs.
- Helped various programs with promotional efforts; offered suggestions for reaching target markets and prepared collateral materials.
- Developed and utilized Spring School International at Arapahoe Community College for translating publications into Spanish, such as the Sheridan facility guide and Dia de Futbol for East Elementary School.
- Participated with the Golf Marketing Committee to help coordinate all marketing efforts and track results.
- Implemented several measures to “go green,” such as communicating via email instead of sending hardcopy scholarship award info to staff, emailing registration receipts, and recycling more paper.
- Wrote and published the history of the District.

#### **Goals and Objectives for the 2010 Budget**

1. Continue to explore social media strategies, such as helping staff setup and manage e-newsletters, and utilize promotional email strategies and social networking sites to market upcoming classes and events.
2. Serve on the Golf Marketing Committee and actively participate with planning, implementing and tracking marketing efforts.
3. Help Buck and Lone Tree recreation centers during the first quarter of the year by piloting onsite registration staff (from the Goodson Registration Office) during high traffic times.
4. Assist, as needed, the recreation centers with planning, implementing and tracking their marketing strategies.



## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Communications (continued)**

#### **Goals and Objectives for the 2010 Budget (continued)**

5. Assist with promoting Family Sports Center main facility as new concepts evolve for activities in that facility.
6. Expand the Secret Shopper program to include at least two visits and reports for each facility, with follow up visits as needed, to provide input about customer service.
7. Evaluate and implement ways to shift duties, as possible, to cover the loss of one-full-time position. For instance, the Contact Us Report for handling public inquiries that are submitted via our website has already been shifted to be handled by the Registration Office. We may look at ways to empower staff to post directly to media calendars driven by citizen journalism, rather than have Communications staff manage all of the actual posting.
8. Produce and distribute the major marketing publications and assist with managing website content.
9. Monitor and manage as needed the registration database, such as merging duplicative customer accounts, inputting classes online and proofing the online catalog to the print catalog.
10. Coordinate with community events such as Western Welcome Week and Centennial Under the Stars.
11. Coordinate South Suburban dedications for completed capital projects and for planning and promoting various special events.
12. Coordinate an informational campaign to create public awareness of any board proposed ballot measures.

### **Planning**

#### **Mission**

The Planning Department will strive to help the South Suburban Park and Recreation District residents improve their quality of life by implementing the following; green design and construction principles, innovative or proven design techniques, efficient communication of design intent for park, facility, and trail designs to our residents and staff, completion of capital construction projects on time and within budget, and identify cost savings opportunities while maintaining the integrity of the project and overall District goals.

#### **Overview**

The Senior Park Planners, under the supervision of the Executive Director, are responsible for all aspects of capital construction project management; including, cost estimates, coordination with project partners, selection and hiring of professional design consultants, public/neighborhood meetings, master planning, design development, production of construction documents, approval by regulatory agencies, formal and informal bidding, construction observation, approval of contractor's pay applications, project close out and budgetary reporting.

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Planning (continued)**

#### **Overview (continued)**

The Planning Department is also responsible for working with the cities and counties to review development plans and obtain new parks/facilities or cash in lieu of park development, coordination of easement requests and recommendation of easement fees to the Board of Directors, and cooperatively working with cities, counties, special districts and other outside resources to collectively fund capital construction projects.

#### **Accomplishments**

In 2009, the following projects were started or completed: Franklin Pool Splashpad, Lonesome Pine Shelter, Persinger Park, TrailMark Shelter, Cherry Park Basketball Court, Willow Creek Park Improvements, Cook Creek Pool, Reynolds Landing Park, Park and Tennis Facility at Lone Tree Golf Course, additional synthetic turf field at David A. Lorenz Regional Park, and Goodson Recreation Center Renovations.

#### **Awards**

Over the past 10 years, the Planning Department has successfully applied for over \$5.4 million in grant funds from Great Outdoors Colorado, Arapahoe County Community Development Block Grants, Arapahoe County Open Space, Centennial Open Space and Trails, Jefferson County Conservation Trust Funds, and others. The District has received multiple design awards from Colorado Park and Recreation Association, Colorado Lottery, Colorado Chapter of the American Society of Landscape Architect and others.

#### **Goals and Objectives for the 2010 Budget**

1. Find opportunities to stretch project budgets in order to do more with less capital resources by utilizing in-house labor and equipment to complete smaller scale construction projects.
2. Utilize green products where appropriate and cost effective by researching green products to incorporate into project designs.
3. Continue to seek out grants and other opportunities for project funding, including possible Land and Water Conservation Grants.
4. Improve capital project cost estimating accuracy by updating the cost estimating data base utilizing recent bids and costs from similar current projects.

### **Finance Department**

#### **Mission**

The mission of the Finance Department is to preserve and maintain the integrity of all financial systems, records and functions of the District in accordance with applicable laws, ordinances, policies, and procedures. This is achieved by optimally managing the District's finances through its accounting, budgeting, and reporting systems. The mission is further accomplished by displaying leadership, management, and stewardship to support the financial needs of the District and enhance quality service delivery to the public.

## **South Suburban Park and Recreation District Mission and Goals**

### **Finance Department (continued)**

#### **Department Overview**

The Finance Department is responsible for all operational activities including; payroll, accounts payable, cash receipts, fixed assets, insurance, investments, and financial reporting for South Suburban Park and Recreation District. The Finance Department is also responsible for implementing and monitoring internal controls, overseeing the District's annual external audit and budget, and preparing the District's Comprehensive Annual Financial Report and annual budget.

#### **Accomplishments**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to South Suburban Park and Recreation District for its comprehensive annual financial report for the fiscal year ended December 31, 2008. This was the eighth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

#### **Goals and Objectives for the 2010 Budget**

1. Continue to provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making.
2. Continue to track and report on District's grant/intergovernmental projects
3. Analyze electronic time keepings systems for possible future use
4. Continue to monitor and improve internal controls
5. Cross train staff on key processes

### **Information Technology Department**

#### **Mission**

The mission of the South Suburban Information Technology Department (IT) is to provide technological leadership in the management and distribution of information by providing excellent and cost effective products and services to support the overall mission of South Suburban Park and Recreation District.

#### **Department Overview**

The Information Technology Department is responsible for developing all strategic and operational planning related to District technology. This role includes acquisition, maintenance, and support of the District's Local Area Networking (LAN), Wide Area Networking (WAN), desktop computers, and server computers.

## **South Suburban Park and Recreation District Mission and Goals**

### **Information Technology Department (continued)**

#### **Department Overview (continued)**

The IT Department is also responsible for providing Office and email software to each facility, as well as providing high-speed internet access to the District. The IT Department is responsible for installing and maintaining all Network Operating Systems, Desktop Operating Systems, database systems, and for creating and maintaining remote VPN access. The District has built custom software that includes the public website, our Intranet, and our internal applications (Point of Sale, Registration, Facility Scheduling, Work Orders, League Management, Customer Relationship Management, and Self Check-in). The IT Department is responsible for developing and maintaining these applications in order to ensure that they are operational, useful, and up to date. Last, the IT Department is responsible for establishing and executing proper security measures for data and equipment. This includes creating and implementing District security policy, controlling physical access to servers, implementing authority rights and audit controls, installation of an anti-virus system, secure configuration of the District firewalls, data encryption, data backup, intrusion detection, intrusion prevention, data restoration and disaster recovery.

#### **Accomplishments**

- IT replaced 30 Desktop PCs. This year we have begun to purchase “green” computers which are partially made from recycled materials and designed to have a longer lifespan than traditional desktop PCs.
- IT has added a Self Check-in module to our custom software, allowing customers that desire an express entry to bypass the front desk staff.
- IT has increased bandwidth over the WAN, removing data choke points and increasing application performance.
- IT replaced network equipment at the Administration Building and all remote sites. The new technology gives us faster throughput and additional options for improved quality of service for data transmittal.
- IT replaced our aging firewall with a newer model that allows greater flexibility, and greater security and that allows for the possibility of additional staff being able to telecommute.
- IT has rewritten the employee Intranet in a language that has more flexibility and better performance than the language the Intranet was originally written in. The new Intranet has also taken into account staff feedback, and gives staff added control and functionality.
- IT began backing up mission critical data offsite, so that in the event of a natural disaster, this data will not be lost.
- IT installed wireless hot spots for customers at Littleton Golf, South Suburban Golf, Family Sports Center, Lone Tree Recreation Center, and South Suburban Ice Arena.
- IT created a coyote sighting form for the public web site in response to customer and staff concerns.

## **South Suburban Park and Recreation District Mission and Goals**

### **Information Technology Department (continued)**

#### **Accomplishments (continued)**

- IT has rewritten our point of sale application to increase performance and implement staff and customer suggestions for improvements. This will be the second rewritten application released to the District and will be the start of a complete overhaul of our existing applications.
- IT has replaced the old web content filter with a newer, cheaper, and more easily customizable model.
- IT has replaced the old public web server with a newer machine with better performance.

#### **Goals and Objectives for the 2010 Budget**

1. Continue to rewrite and release improved applications across the District.
2. Continue to replace older District PCs with new, “green” desktop PCs.
3. Increase bandwidth to the internet, removing the final choke point in the District and increasing application performance.
4. Coordinate installation of security cameras, recorders, and software across the District.
5. Evaluate existing service contracts and hosting platforms in order to find methods of reducing costs while maintaining existing access and functionality or increasing access and functionality where possible.
6. Evaluate virtualization and cloud computing as possibilities to reduce costs.
7. Redesign and release an updated public web site, which is more responsive, more easily navigable, and easier to maintain.
8. Ensure that all internet-facing PCs and applications follow industry best practices for security.
9. Continue staff development on .NET, HTML 4 & 5 and CSS.
10. Evaluate new technologies and new trends in IT that can save time, money and/or increase customer service.

### **Building Infrastructure and Construction Department**

#### **Mission**

The mission of the Building Infrastructure and Construction Department (BIC) is to improve and maintain the facilities and amenities by using best practices and to enhance energy efficiency and safety for the public’s recreational experience. These efforts will help show the public that the District is constantly trying to enhance their recreation experiences and that the District is taking steps to become more energy efficient. This will be achieved by inventorying the physical condition of indoor recreational facilities, playgrounds, the signage system and shelters operated by the District. “*Going Greener*” is one of our challenges.

## **South Suburban Park and Recreation District Mission and Goals**

### **Building Infrastructure and Construction Department (continued)**

#### **Department Overview**

The Building Infrastructure and Construction Department is responsible for the physical condition of the structural aspects of indoor facilities, outdoor shelters, clean and safe playgrounds, and accurate and informative signage. The Department is also responsible for implementing and monitoring the financial aspects of each of these responsibilities. Effective management of the Department's resources is imperative to accomplishing this effort. Application for grants from a variety of sources will also be necessary to fulfill these opportunities.

#### **Accomplishments**

In conjunction and coordination with three local recreation districts, South Suburban has applied for a research grant from the United States Department of Energy. This project will provide engineers from the National Renewable Energy Laboratories to study and recommend the most effective energy alternatives for the District to increase our energy efficiency. This study will better prepare the manager's knowledge base for securing energy stimulus grants.

#### **Goals and Objectives for the 2010 Budget**

1. Complete the re-lamping of the South Suburban Ice Arena and the Family Sports Center ice rinks. These projects will save approximately \$4,490 in energy per month. Xcel rebates will amount to approximately \$ 37,170.
2. Install new baseball lights at the Sheridan Community Park. This project will save the District money by reducing the electrical kilowatt usage by 50% and will be available for Xcel rebates (amount T.B.D.).
3. Complete the re-lamping of the Goodson Recreation Center gym and racquetball courts. Again, energy savings will result in dollar savings of approximately \$50K to \$80K per year plus Xcel rebates (amount T.B.D.).
4. Assist all other Department with their infrastructure and construction projects.

### **Parks and Natural Open Space Department**

#### **Mission Statement**

The Parks and Open Space Department's mission is to strive to provide residents with a sufficient number of safe, secure and well maintained parks, open spaces, athletic fields and outdoor facilities. In this regard, Department staff shall endeavor to ensure the clean and orderly appearance of the parks, open space and outdoor facilities while protecting the health, safety and enjoyment of the people using them. The mission will be carried out through the management and stewardship of the District resources allocated to the Department.

## **South Suburban Park and Recreation District Mission and Goals**

### **Parks and Natural Open Space Department (continued)**

#### **Department Overview**

The Department consists of seven sections: Administrative, Garage and Shop, Landscape Maintenance, Forestry/Horticulture, Grounds/Facilities, Trails and Natural Open Space, South Platte Park and Visitor Services. There are 65 full time, 1 regular part time and 76 part time seasonal positions within the Department. The primary responsibilities of the Department are oriented around the maintenance and upkeep of developed and undeveloped park land. Generally, the Parks and Open Space Department operates very efficiently. Our major strength is our excellent staff within the seven sections. Their knowledge, experience and dedication have enabled the Department to meet the objective of maintenance and upkeep of the park lands and outdoor facilities even under financial constraints. The Department strives to adhere to the “Maintaining What We Have” philosophy and in that regard, is dependent on ongoing yearly appropriation for:

- Capital asset management, i.e. irrigation system upgrades, vehicle and equipment replacement, concrete and asphalt replacement, tree replacement, athletic field renovations, and facility renovations (shelters, ball fields, backstops, fencing, etc.).
- Other divisional programs involving staff are routine trail refurbishing, water conservation, S.T.A.R.P.R. Program (Safety, Teamwork, Accountability, Respect, Partnerships, and Resource Conservation), park reservations/access permits monitoring, privatization of mowing services in twenty-three parks, privatization of park fertilization, maintenance and upkeep of the synthetic turf at David A. Lorenz Regional Park, and use of volunteers and community service workers for numerous projects.

The Department also coordinates and provides a variety of services and expertise that directly relates to other divisions within the District, primarily Planning, Building Infrastructure & Construction, Recreation Services & Facilities, Finance, and Communication.

#### **Accomplishments**

The Parks and Open Space staff typically does not receive many donations, sponsorships or grants during the course of a year, however; this year has proven to be different. In 2009, through the 2<sup>nd</sup> quarter (ending July 31) the Department has received a total of \$130,519 in donations, sponsorships and grants from or through numerous agencies for a variety of programs, i.e. Arbor Fest (\$450), War Memorial Rose Garden pruning workshop (WMRG) (\$1,244), Platte River Feasibility Study by Denver Trout Unlimited (\$2,000),

Colorado Water Conservation Board (CWCB) for mitigation funding along the South Platte River (\$5,000), Colorado Department of Agriculture Fund for Noxious Weed Control at South Platte Park (\$7,535) and a Fishing Is Fun grant (\$113,000) in South Platte Park. In addition to these totals, staff anticipates receiving additional grant funds during the third and fourth quarters in the total amount of \$12,000 from the CWCB. Typically, the Parks and Open Space Department also benefits from the District’s Matching Gift Funds Program. This year that amount was \$10,225 in matching funds, which were utilized primarily for tree replacements.



## **South Suburban Park and Recreation District Mission and Goals**

### **Parks and Natural Open Space Department (continued)**

#### **Accomplishments (continued)**

In addition to the solicitation of donations, grants and sponsorships, staff works in partnership with several other agencies to coordinate maintenance, restoration, and rehabilitation projects. Primarily, those agencies are Urban Drainage and Flood Control District (UD&FCD) and South East Metro Storm Water Authority (SEMSWA). During 2009, the District has participated with these agencies in Russian olives removal, restoring storm water structures, sewer line restoration and other improvements along several drainage ways.

#### **Goals and Objectives for the 2010 Budget**

1. Continue to provide a safe environment for the District's patrons and employees through effective park and landscape maintenance, trail and facilities management and special event program assistance, participation and enhancement of the customer service program, and continuing education programs, which will include special training for supervisors, foremen and other personnel.
2. Coordination of General Fund Capital Projects and infrastructure improvements, as they relate to "Maintaining What We Have."
3. Continue the "Going Green" initiative which began in 2009, utilizing a "reduce, reuse and recycle" approach including: recycling of a variety of materials, water conservation (i.e. water auditing on irrigation systems to improve our irrigation efficiency), energy conservation, reduction of fuel consumption, continuing to look at alternative-fueled vehicles and equipment, the brush-to-mulch chipping program, composting operation at the Hahn Property, utilization of green cleaning products where applicable, and weed control and management through a more judicious use of chemicals.
4. Plan and implement GOCO legacy and CDOW Fishing is Fun grant funds to enhance native wildlife habitat and outdoor recreation opportunities by the end of 2011.
5. Continue developing the integrated weed management program with equal emphasis for weed control via proper application of mechanical, chemical, and biological control.
6. Continue to explore options related to the funding of a new Service Center, which is large enough to accommodate fleet maintenance and other specialized functions.

### **Recreation Services and Facilities Department**

#### **Mission Statement**

The Recreation Services and Facilities Department's mission is to create and provide recreation, leisure, and community services necessary to promote public wellbeing and quality of life for youth, adults, senior citizens and special populations of the District, through the creation and maintenance of high-quality programs, facilities, and special events. The benefits of leisure services are especially designed to meet the physical, mental, cultural and social needs of our residents and visitors to the District.

## **South Suburban Park and Recreation District Mission and Goals**

### **Recreation Services and Facilities Department (continued)**

#### **Department Overview**

The Recreation Services and Facilities Department provides opportunities for the community to learn, exercise, grow, develop skills, compete, travel, and to accomplish and enjoy their leisure pursuits. Within the Department, programs are created and coordinated, and a variety of year-round and seasonal facilities are managed and maintained. Program areas include Aquatics, Athletics, Arts and Culture, Children's Programs, Teen Activities, Licensed Day Care, Special Events, Fitness and Wellness, Seniors, Special Needs, Outdoor Recreation, and Interpretive Services. Facilities include the Sheridan Recreation Center, Douglas H. Buck Community Recreation Center, Grant Goodson Recreation Center, Lone Tree Recreation Center, Family Sports Center, South Suburban Ice Arena, Family Sports Dome, Holly Tennis Center, Littleton Tennis Bubble, Cornerstone Batting Cages and Miniature Golf, BMX track, Skate Parks, In-Line Hockey Rinks, and four Outdoor Pools (Harlow, Franklin, Holly, and Cook Creek). Additionally, the Department schedules all Athletic Fields within the District and works closely with more than a dozen Organized Youth Sport Groups.

#### **Accomplishments**

- Opened new Cook Creek pool
- Opened new spray ground at Franklin pool
- Replaced cardio equipment and cardio theater at Lone Tree Recreation Center
- Expanded programming at Carson Nature Center
- Carson Nature Center Breaks visitation record
- Completed year long celebration of 50<sup>th</sup> Anniversary activities
- Awarded the NRPA Dorothy Mullins Award in Arts and Culture
- Awarded the CPRA Columbine Award in Programming for the Racquets to Recovery program
- Received two grants from the Wells Fargo Community Fund to expand arts and sports programming
- Received two grants from the Department of Health and Human Services for Health and Wellness programs
- Continued work with Lone Tree Citizens advisory committee to expand programming in the Lone Tree area
- Rolled out 'e' newsletters to specific interest groups
- Launched the "Kid's Living Well Initiative" with the introduction of several new fitness and health education programs for children
- Reduced subsidy at Rocking Horse Day Care Center
- Renewed Joint Use Agreements with Littleton Public Schools
- Updated Joint use Agreement with Sheridan School District
- Accomplished the required conversions at all District pools for compliance with the VGB Pool and Spa Safety Act
- Formalized and adopted plan outlining the duties of all Building Custodial Maintenance staff

## **South Suburban Park and Recreation District Mission and Goals**

### **Recreation Services and Facilities Department (continued) Accomplishments (continued)**

- Kept 'going green' and 'sustainability' front and center and on the minds of staff throughout the year
- Collaborated with the office of the Lt. Governor to shape the Colorado Kids' Outdoor Bill of Rights

### **Goals and Objectives for the 2010 Budget**

1. To provide leadership and direction for all programs and facilities within the Department resulting in opportunities for the community to learn, grow, exercise, develop skills, compete, travel, accomplish, and enjoy their leisure pursuits.
2. To provide exceptional customer service to all whom we come in contact with.
3. To continue to advertise and promote our services and facilities and attract new customers.
4. To continue to nurture existing partnerships and foster new ones in the community, to share resources and promote our purpose.
5. To provide additional programs and facilities as the population changes in order to maintain the expected level of service.
6. To maintain all recreational facilities and areas in a high degree of excellence.
7. To strive continually to improve our product, our delivery, and our communication with the public.
8. To ensure that new and innovative programming is constantly being developed and implemented.
9. To strive for full utilization of existing facilities and programs.
10. To ensure communication is achieved throughout other departments in order to properly plan for events and to schedule facility maintenance and improvements.
11. To continue with our planned goals to enhance the Family Sports Center, in order to increase user visits and revenues.

### **Golf Department Mission Statement**

The Golf Department's mission is to promote and expand interest in golf by providing opportunity for District residents and guests to enjoy the game of golf on quality, well maintained and affordable golf facilities. The District's golf courses should satisfy the skill levels of all players and should provide services that enhance the social aspect of the game of golf.

## **South Suburban Park and Recreation District Mission and Goals**

### **Golf Department (continued)**

#### **Department Overview**

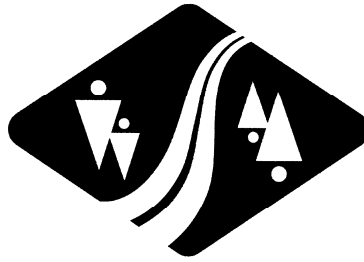
The Golf Department provides 4 golf courses of different design qualities that provide playing opportunities for golfers of all levels, as well as complete practice and learning facilities at each course. Through comprehensive lessons and junior golf programs staffed by PGA and LPGA-certified golf professionals, the department assists new players in learning the game of golf, as well as allowing existing players to improve their skills. The department facilitates numerous clubs and leagues, which provide social and competitive opportunities for residents and guests, as well as to providing a venue for company and organizational golf outings. Each golf facility provides food/beverage service to enhance each guests visit to the facilities.

#### **Accomplishments**

- Improved conditions at Family Sports Driving Range by replacing worn artificial turf with new turf.
- Provided learning and playing opportunities for over 400 youth through the junior golf program.
- Continued to provide exceptional playing conditions throughout the year.

#### **Goals and Objectives for the 2010 Budget**

1. To provide quality playing conditions at competitive fees to residents of the District and their guests.
2. To provide exceptional customer service to all facility users
3. To promote the game of golf and attract new users through a quality lesson program
4. To serve the youth in the community by offering a comprehensive junior program and by providing playing opportunities for juniors at affordable fees
5. To provide opportunities for competition in golf events by providing clubs and leagues
6. To ensure that golf facilities generate net revenues for the District
7. To operate the District's golf facilities using environmentally safe applications of pesticides, herbicides, and other chemical applications traditionally used on golf courses; and to conserve water use through good management plans.



**South Suburban**  
**PARKS AND RECREATION**

**Budget Process and Calendar**

## **South Suburban Park and Recreation District Budget Process and Calendar**

South Suburban Park and Recreation District begins the annual budget process in the spring or early summer of each calendar year with a planning meeting. Management discusses and develops goals and objectives for the upcoming budget. These priorities are discussed with staff and the Board of Directors. A proposed budget calendar is created which outlines target dates, as well as, dates for the public hearings, a date for formal adoption of the proposed budget, and a date for the certification of the mill levy.

In the early summer, each department is provided with a budget packet to use when compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets contain their department's revenues and expenditures for year to date of the current year, annual for the prior year, and the current year's annual budget. There are columns provided to include the current year's annual estimate and for the proposed budget.

The staff from each department develops the budget for their individual programs based on the goals developed for the budget. These program level budgets are reviewed by each department manager. The budgets are due back to the finance department and the executive director by the end of the summer. The budgets are then compiled and reviewed by staff and managers and adjusted to reflect the District's mission and budget priorities.

There is normally a budget retreat with the Board of Directors before the proposed budget is formally presented to them in October. At the budget retreat the budget overview is discussed, as well as, important key issues. These may include salary and benefit information, proposed capital projects, departmental budgets, proposed fee and charges, and citizen's comments and requests. Changes are made to the proposed budget based on this retreat.

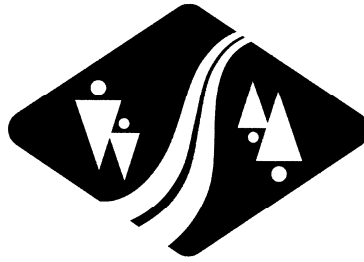
The proposed budget is presented to the Board of Directors in October of each year. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees and charges increases are also presented to the Board and public during the October meeting.

The budget may be adjusted again based on Board direction or citizen's comments before it is formally presented for approval at the November or December public meeting of the Board of Directors. Also in December the certification of the mill levies is completed. Certifications are sent to each county by December 15<sup>th</sup> and the final approved budget is sent to the appropriate agencies and posted on the District's web site.

Annually in March the adopted budget is reviewed and amended. Generally the reason for amendment is to carryover uncompleted capital projects. The appropriation can only be modified by Board approval upon completion of notification and publication requirements. However, the District can modify the budget by line item within the total appropriation without notification.

## **South Suburban Park and Recreation District Budget Process and Calendar**

Mon., July 13	Budget work papers (with June numbers) and salary information due to Staff from Finance Department.
Mon., Aug 3	Requests for new programs, full-time and regular part-time employment, and capital projects due to Executive Director and the Finance Department.
Wed., Aug 12	First Public Hearing on 2010 Budget.
Tue., Aug 25	Preliminary Assessed Valuations due from Assessors.
Mon., Aug 31	All 2010 Budget work papers (including 2009 estimates), fees and charges information, and transmittal letters due to Executive Director and the Finance Department.
Wed., Sept 9	Second Public Hearing on 2010 Budget
Wed., Oct 14	2010 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish "Notice of Budget" upon receipt of proposed budget).
Wed., Nov 11	Third and Final Public Hearing on 2010 Proposed Budget.
Wed., Dec 9	Board formally adopts 2010 Budget. Certifies Mill Levy to Counties.
Thur., Dec 10	Final Assessed Valuation due from Assessors.
Tues., Dec 15	Mill Levies transmitted to Counties.



**South Suburban**  
**PARKS AND RECREATION**

**Summary of Significant Financial Policies**



## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

The following is a summary of the more significant Financial Policies for South Suburban Park and Recreation District.

### **Financial Policies**

The Manager of Finance is responsible for implementing and maintaining the systems of accounting, controls, and auditing. The Manager of Finance shall distribute monthly financial reports and other requested reports to staff and the Board of Directors that show the financial condition of the District. An audit is required to be prepared annually by an independent Certified Public Accountant within the State of Colorado.

### **Basis of Accounting**

Governmental fund audited financial statements and budgets are reported using the modified accrual basis of accounting. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if it is collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

Property taxes and certain service fees associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the following major governmental funds:

General Fund – This 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.

Conservation Trust Fund – This fund is used to account for lottery proceeds from the State of Colorado that are legally restricted to expenditures for park and recreation purposes.

The SSPRD Land and Facilities Corporation (Corporation) – This fund is used to account for the activities of the Corporation, a blended component unit of the District. The purpose of the Corporation includes, but is not limited to, acquiring property by purchase or lease, to finance the acquisition and construction of improvements, and to lease or otherwise convey interests in property or improvements to the District.

Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of long-term obligation principal, interest, and related costs (other than proprietary fund debt).

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Basis of Accounting (continued)**

The General Fund, Conservation Trust Fund, and the Debt Service fund all have an annually adopted budget. The SSPRD Land and Facilities Corporation does not have an adopted budget.

Proprietary funds distinguish operating revenue and expenditures from nonoperating items. Operating revenue and expenditures generally result from providing services and goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenditures for the enterprise fund include the cost of sales and services and administrative expense. All revenue and expenditures not meeting this definition are reported as nonoperating revenue and expenditures. For audited financial statement purposes the proprietary fund statements are prepared using Full Accrual Basis of Accounting. For Budget purposes the proprietary fund statements are prepared using Non-GAAP Budgetary Basis of Accounting (modified accrual).

The District reports the following major proprietary fund:

Enterprise Fund – This fund is used to account for operations that are financed and operated in a manner where the intent of the District is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges, similar to a business; or where the District has decided that periodic determination of revenue earned, expenditures incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The Enterprise Fund has an annually adopted budget.

### **Budgets**

In accordance with the State Budget Law, the District's Board of Directors holds public hearings in the fall each year to approve the budget and appropriate the funds for the ensuing year. The appropriation is at the total fund expenditures level and lapses at year end. The District can modify the budget by line item within the total appropriation without notification. The appropriation can only be modified by Board approval upon completion of notification and publication requirements. It is the District's practice to adopt a balanced budget, in which planned expenditures are equal to estimated net revenues and appropriated fund balances.

### **Pooled Cash and Investments**

The District follows the practice of pooling cash and investments of all funds to maximize investment earnings. Except when required by trust or other agreements, all cash is deposited to and disbursed from a single bank account. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility. Net investment income is allocated periodically to the participating funds based upon each fund's average equity balance in total cash.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Investment Policy**

The investment policy of the District is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, all deposits are either insured by federal depository insurance or collateralized. Allowable investments include U.S. Government Securities and Agencies, Repurchase Agreements, Commercial Paper, Money Market Funds, Time Certificates of Deposit, and Local Government Investment Pools. The maturities of the investments generally range from 30 days to one year, with the average maturity being six months. Investments must have a maturity date that is less than three years.

### **Capital Improvements**

The Board of Directors authorizes capital improvement projects and budgeted costs as part of the annual budget adoption process. The Board reviews information of these proposed projects as part of the annual budget retreat.

The following is the approved **capitalization policy** of the South Suburban Park and Recreation District:

The following definitions of capital expenditures are provided to ensure uniform reporting by all departments.

***Capital Expenditures*** - A capital expenditure is any physical resource that benefits a department for more than three years and has a unit cost in excess of \$5,000 for equipment and \$50,000 for improvements. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, and equipment.

***Land*** - Land includes the direct cost of acquisition, legal fees, site preparation costs and the cost of demolishing unwanted structures on the land. Costs incurred to obtain easements are considered services and other changes.

***Water Rights*** - Water rights includes the direct cost of acquisition, legal and engineering fees related to the development and augmentation of water rights. All other costs, including legal and engineering fees incurred for the protection of water rights are considered services and other charges.

***Buildings and Improvements*** - Buildings and improvements includes the direct cost of acquisition, engineering fees and structural elements including shells and components such as heating, air conditioning and elevators.

Major structural remodeling and other improvements which increase the useful life of the building, costing in excess of \$50,000 per project and which are completed subsequent to the original building construction are capital expenditures. Structural remodeling and other improvements which cost less than \$50,000 per project are considered services and other charges.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Capital Improvements (continued)**

***Improvements Other than Buildings*** - Improvements other than buildings include the direct cost of acquisition and engineering fees associated with the initial construction of pools, parking lots, park facilities, utility lines, streets and sidewalks.

Major structural improvements, additions and replacements, not including routine maintenance and repairs (such as chip and seal programs), costing in excess of \$50,000 per project are considered capital expenditures. Structural improvements, additions and replacements which cost less than \$50,000 per project are considered services and other charges expenditures.

***Equipment*** - Equipment includes tangible property which is not permanently built into a building, does not lose its identity through incorporation into a more complex unit has a unit cost in excess of \$5,000 and an estimated useful life of three or more years. Equipment includes machinery, office furniture, computers, vehicles and miscellaneous fixtures. Items which cost less than \$5,000 per unit and/or whose estimated useful life is less than three years are considered supplies and materials.

It is the District's practice to consider replacement equipment, facility improvements, and maintenance as routine capital expenditures. Non routine capital expenditures are projects that are infrequent, new, or significant in amount. The capital project listing included in section B of this document identifies any non routine projects. There are very few non routine or new projects included in the 2010 budget. No significant impact on future operational expenditures is anticipated.

### **Allocation of Administrative Expenditures**

The District's practice is to allocate 67% of its administrative expenditures from the General Fund to the Enterprise fund. These include Administration, Finance, and Information Technology expenditures that are all originally charged to the General Fund. The percentage allocated to the Enterprise Fund represents an estimate of that fund's administration expenditures.

### **Operating Transfers**

Annually the District transfers funds from the General Fund to the Enterprise Fund. This is to help offset administrative expenditures. The amount is generally around \$2,000,000. However the amount can change annually to meet the needs of the District and the separate funds. Also, the Debt Service Fund transfers any interest earning to the General Fund on an annual basis.

## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Debt Management

The District does not have a formal debt policy. The Board of Directors authorizes each individual debt issuance in accordance with the Colorado Revised Statutes Section 32-1-1101. Below is a listing of the District's current outstanding debt and the 2010 payment due:

### Outstanding Debt as of December 31, 2009

Description	Balance as of December 31, 2009	Debt Type	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 19,355,000	GO Debt	Aaa, Aa3
(2008) - \$10,000,000 General Obligation Refunding Bonds	8,885,000	GO Debt	not rated, private sale
Total General Obligation Bonds Outstanding	<u>\$ 28,240,000</u>		
(1999) - \$2,920,000 Golf Course and Ice Arena Facilities Revenue Bonds	\$ 1,690,000	Revenue Bonds	Baa3
(2007) - \$3,555,000 Golf Course and Ice Arena Facilities Revenue Bonds	2,780,000	Revenue Bonds	Baa2
Total Revenue Bonds Outstanding	<u>\$ 4,470,000</u>		
(2001) - \$8,730,000 Certificates of Participation - Open Space	\$ 1,035,000	COP	Aaa, A1
(2001) - \$7,560,000 Certificates of Participation - Family Sports Center	5,505,000	COP	Aaa, A1
Total COPs Outstanding	<u>\$ 6,540,000</u>		
(2001) - \$999,863 Capital Lease Baystone Financial Group - Energy Saving Improvements	\$ 277,179	Capital Lease	not rated
(2009) - \$135,992 Wells Fargo Fitness Equipment Lease	92,320	Capital Lease	not rated
	<u>\$ 369,499</u>		
Total Outstanding Debt as of December 31, 2009	<u>\$ 39,619,499</u>		

# **South Suburban Park and Recreation District** **Summary of Significant Financial Policies**

## **Debt Management (continued)**

### **Debt Service Schedule 2010**

<b>General Obligation Bond Payments</b>		<b>COP/Lease Payments</b>	
Debt Issuance	Total	Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 210,000	Open Space COPs- Principal	\$ 1,035,000
2008 General Obligation Refunding Bond - Principal	2,120,000	FSC COPs - Principal	355,000
Total General Obligation Principal Payments	<u>\$ 2,330,000</u>	Total COPs Principal Payments	<u>\$ 1,390,000</u>
2006 General Obligation Refunding Bonds - Interest	\$ 906,687	Open Space COPs- Interest	\$ 43,470
2008 General Obligation Refunding Bond - Interest	277,212	FSC COPs - Interest	263,750
Total General Obligation Interest Payments	<u>\$ 1,183,899</u>	Total COPs Interest Payments	<u>\$ 307,220</u>
Total General Obligation Bond Payments	<u>\$ 3,513,899</u>	Wells Fargo Equipment Lease - Principal	\$ 43,672
		Baystone Financial Group - Principal	118,987
		Total Lease Principal Payments	<u>\$ 162,659</u>
		Wells Fargo Equipment Lease - Interest	5,100
		Baystone Financial Group - Interest	12,463
		Total Lease Interest Payments	<u>\$ 17,563</u>
		Total COPs/Lease Payments	<u>\$ 1,877,442</u>
		<b>Grand Total Principal</b>	<b>\$ 4,442,659</b>
		<b>Grand Total Interest</b>	<b>1,718,795</b>
		<b>Grand Total</b>	<b><u>\$ 6,161,454</u></b>
		<b>By Fund:</b>	
		General Fund	\$ 1,078,470
		Debt Service Fund	3,513,899
		Enterprise Fund	1,569,085
		<b>Grand Total</b>	<b><u>\$ 6,161,454</u></b>

The District's General Obligation bonds are subject to debt limitation as described in the Colorado Revised Statue Section 32-1-1101 (6) (a) "The total principal amount of general obligation debt of a special district issued, on or after July 1, 1991, shall not at the time of issuance exceed the greater of two million dollars or fifty percent of the valuation for assessment of the taxable property in the special district, as certified by the assessor."

## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Fund Balance

Reserved Fund Balance is reported for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The District considers all unreserved fund balances to be "reserves" for future operations or capital projects as defined within Article X, Section 20 of the Constitution of the State of Colorado.

### Summary of Fund Balance Reserves and Designations

	Governmental Funds			Proprietary Funds
	General (including 1 Mill)	Conservation Trust	Debt Service	Enterprise
Estimated Funds Available December 31, 2009	\$ 7,608,937	\$ 31,700	\$ 98,584	\$ 2,735,681
Reserved Fund Balance:				
Reserve for Emergencies	487,000			205,000
Debt Service Reserve	873,000		98,584	1,217,080
Reserve for Open Space Acquisition and Trail Development (1 Mill)	1,159,394			
Reserve for Capital Projects		31,700		
Health Insurance Claims Reserve	700,000			
Environmental Liability Escrow	138,300			
Total Reserved Fund Balance	3,357,694	31,700	98,584	1,422,080
Designated Fund Balance:				
Designated for Subsequent year's budget	196,997			66,897
7% Reserve (includes emergency reserve	678,171			1,451,704
Less Emergency Reserve listed above	(487,000)			(205,000)
Cherry Hill Village Reserve	3,863,075			
Total Designated Fund Balance	4,251,243	-	-	1,313,601
Remaining Funds Available December 31, 2009	-	-	-	-

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Fund Balance (continued)**

The General Fund has the following reserves:

<b>Reserve for Emergencies</b>	<b>\$487,000</b>
--------------------------------	------------------

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserve to compensate for economic conditions, revenue shortfalls, or salary and benefit increases.

<b>Capital Lease (Debt Service Reserve)</b>	<b>\$873,000</b>
---------------------------------------------	------------------

Per the 2001 capital lease/certificates of participation debt covenants, this amount is restricted to prevent deficiencies in the payment of capital lease/certificates of participation debt.

<b>Reserve for Open Space Acquisition and Trail Development (1 Mill)</b>	<b>\$1,159,394</b>
--------------------------------------------------------------------------	--------------------

On May 2, 2000, a majority of the District's electors also authorized the District to increase property taxes \$1,700,000 in the first full fiscal year (for collection in 2001) for a period not to exceed ten years. The increased levy (to be known as the Open Space Tax or 1 Mill) will continue at the rate of up to one (1) mill annually, for collection through fiscal year 2009, in whatever amounts are generated by such levy. The revenue from the Open Space Tax is to be used solely to acquire or to offset the cost of acquiring open space and parks, and to develop or to offset the cost of development of trails and is not subject to any limitation under TABOR.

<b>Health Insurance Claims Reserve (estimated)</b>	<b>\$700,000</b>
----------------------------------------------------	------------------

The District has a self-insurance plan for employee health and dental care. An outside administrator is utilized to monitor individual employee claims and negotiate excess coverage insurance policies. Excess coverage insurance policies are purchased to cover individual yearly health claims in excess of \$60,000 and aggregate total yearly health claims in excess of \$1,404,532. The liability is estimated based upon the experience of the District, trends in costs of services, and changes in the number of members. Estimates are revised as changes in these factors occur and such revisions are reflected in operations of the current period. Liabilities include an amount for claims that have been incurred but not reported.



## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Fund Balance (continued)**

#### **Environmental Liability Escrow \$138,300**

On August 1, 2001, the District entered into a Ground Lease with Arapahoe County (County) to lease land previously used as a landfill. As of execution of the lease, the District was required to deposit \$40,000 into an Environmental Liability Escrow interest bearing account. Annually thereafter, the District shall deposit into said account, the sum of \$10,000 until the balance in the account reaches \$200,000. All monies in the escrow account shall be used by the County to pay for environmental liability incurred by the County or any operator of the landfill as a result of District activities on the site. Upon expiration of this lease, or the purchase of the site by the District, all monies in the escrow account, including accrued interest, shall be returned to the District.

The General Fund has the following designations:

#### **Subsequent Year's Budget \$196,997**

The General Fund designates the amount of fund balance used in the following year's annual budget.

#### **7% Reserve \$191,171(\$678,171-\$487,000 Emergency Reserve)**

The District has a practice of designating 7% of the budgeted operational expenditures for cash flow purposes and emergencies. This amount includes the 3% Emergency Reserve. This amount is not included in the annual budget.

#### **CHV Reserve \$3,863,075**

The District is currently designating the funds received as of December 31, 2009 from the Cherry Hill Village Exclusion Settlement.

Any remaining fund balance in the General Fund is undesignated.

Any fund balance in the Conservation Trust Fund is reserved for future Parks and Recreation expenditures (reserve for Capital Projects).

The Debt Service fund balance is reserved for future general obligation debt payments (Debt Service Reserve).

The Enterprise Fund has the following reserves:

#### **Restricted for Emergencies \$205,000**

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserve to compensate for economic conditions, revenue shortfalls, or salary and benefit increases.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Fund Balance (continued)**

The Debt Service Fund has the following reserves:

**2007 Revenue Bond Reserve** **\$355,500**

Per the 2007 Golf Course and Ice Arena Facilities Refunding Revenue Bonds covenants, this amount is restricted to prevent deficiencies in the payment of bonds.

**1999 Revenue Bond Reserve** **\$242,080**

Per the 1999 Golf Course and Ice Arena Facilities Revenue Bonds covenants, this amount is restricted to prevent deficiencies in the payment of bonds.

**2001 Certificates of Participation Reserve** **\$619,500**

Per the 2001 capital lease/certificates of participation debt covenants, this amount is restricted to prevent deficiencies in the payment of capital lease/certificates of participation debt.

The Enterprise Fund has the following designations:

**Subsequent Year's Budget** **\$66,867**

The Enterprise Fund designates the amount of fund balance used in the following year's annual budget.

**7% Reserve** **\$1,246,704 (\$1,451,704 -\$205,000 Emergency Reserve)**

The District has a practice of designating 7% of the budgeted operational expenditures for cash flow purposes and emergencies. This amount includes the 3% Emergency Reserve. This amount is not included in the annual budget.

Fund balances are anticipated to change more the 10% due to the following reasons:

The fund balance change in the General Fund is mainly due to two factors. First, the CHV Reserve is included as an expenditure for 2010, as the District may use all or some of the funds for operational or capital expenditures. Secondly, the transfer of the \$873,000 COPs reserve to the Enterprise Fund for payment of the Family Sports Center COPs.

The Conservation Trust fund balance change is due to anticipated spending of all funds on 2010 capital projects.

The Enterprise fund balance is anticipated to increase slightly due to a portion of the \$873,000 COPs reserve transfer held for the 2011 Family Sports Center COPs payment and a small increase in the 7% reserve.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors generally as of January 1 of each year. The levy is normally set December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District, minus a 1.5% collection fee.

Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred revenue in the year they are levied and measurable. The deferred property tax revenue is recorded as revenue in the year it is available or collected (the year it is levied for).

### **Fees and Charges**

Changes to the fee structure for program fees and charges are reviewed and approved by the District's Board of Directors annually as part of the budget process. Fees and Charges are discussed and reviewed in a public session of the Board of Directors and this information is made available to the public for review and comment. The fees and charges are then formally approved upon the formal approval for the District's annual budget.

### **Authority to Contract and Procure**

Under the direction of the Board of Directors, the Executive Director is responsible for awarding all contracts and will give final approval of all purchases of materials, supplies, equipment, and goods, as well as, construction, maintenance, repair, and services in accordance with District policy and applicable provisions of law.

The Board of Directors adopted the following Bidding Requirements:

\$2,000-\$4,999	At least three verbal bids or catalog price quotations are required.
\$5,000-\$25,000	Three written bids and department manager's approval are required.
\$60,000 & above	Formal bid procedure as required by Colorado Revised Statute 32-1-1001(d)(I) which requires a notice to be published for bids on all construction contracts for work or material, or both, involving an expense of \$60,000 or more of public moneys

### **Cash Disbursement and Receipts**

All claims and demands against the District shall be approved in an open meeting by a majority of the members of the Board of Directors. The Manager of Finance may approve and pay claims conforming to a previously approved budget, but only if such claims are presented to the Board of Directors for ratification and approval at the next regular Board meeting subsequent to the date of payment.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Cash Disbursement and Receipts (continued)**

All checks are signed by the Executive Director and the Treasurer of the Board of Directors.

Receipts of the District shall be deposited as soon as possible. The District's practice is to deposit all funds within three business days.

### **Risk Management**

The District participates in the Colorado Special District Insurance Pool for insurance coverage of property, general liability, public officials, auto physical damage, inland marine, and boiler and machinery. The annual premium is approximately \$350,000.

The District has a self-insurance plan for employee health and dental care. An outside administrator is utilized to monitor individual employee claims and negotiate excess coverage insurance policies. Excess coverage insurance policies are purchased to cover individual yearly health claims in excess of \$60,000 and aggregate total yearly claims in excess of approximately \$1,404,532.

### **Pension Plan**

The full time employees of the District participate in a Money Purchase Pension Plan which is a defined contribution plan established by the District and is maintained and administered by Principal Mutual Life. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees become plan members after six months of employment. Under this plan, 6% of the plan members' compensation is remitted to the Plan Administrator by the District. The District's contributions, plus earnings, become vested after three years of participation in the plan. District contributions for plan members who leave employment before they are fully vested are used to reduce the District's current period contribution requirement. There is no liability for benefits under the plan beyond the District's payments. Plan provisions and contribution requirements are established and may be amended by the District's Board of Directors.

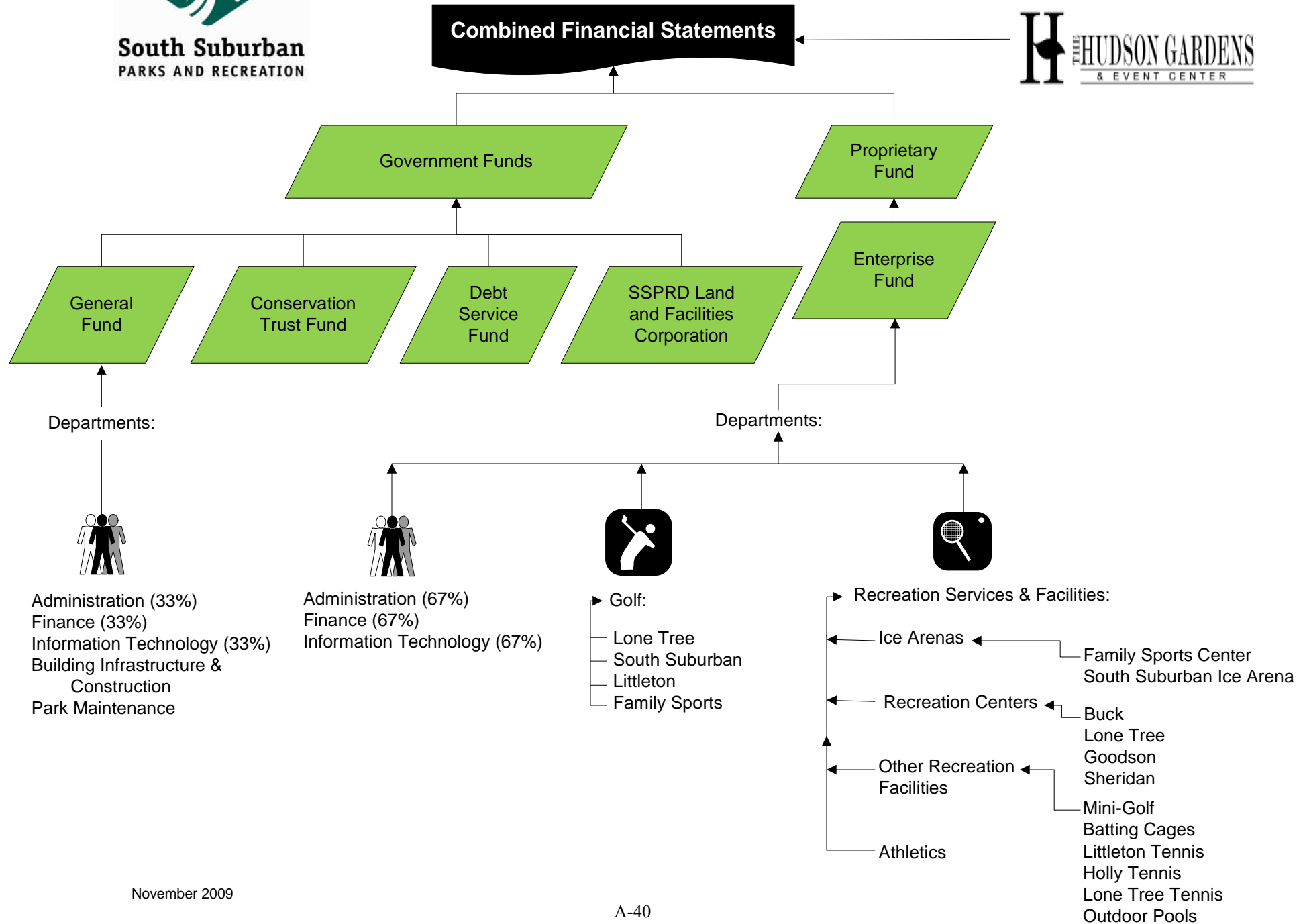
The District also has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is administered by Principal Mutual Life. Participation in the plan is optional for all employees. The plan allows the employees to defer a portion of their salary until future years.

### **Financial Reporting**

The District uses Microsoft Dynamics GP for accounting and an add-on package called XL Report Writer for financial reporting. The finance department sends out monthly financial reports to staff, managers, and the Board of Directors. These are very useful for analyzing the performance of the District's programs and facilities on a monthly basis.



# Financial Flow Chart



***Principal Officials of the  
South Suburban Parks and Recreation District***  
Arapahoe, Douglas and Jefferson Counties, Colorado

**Board of Directors**

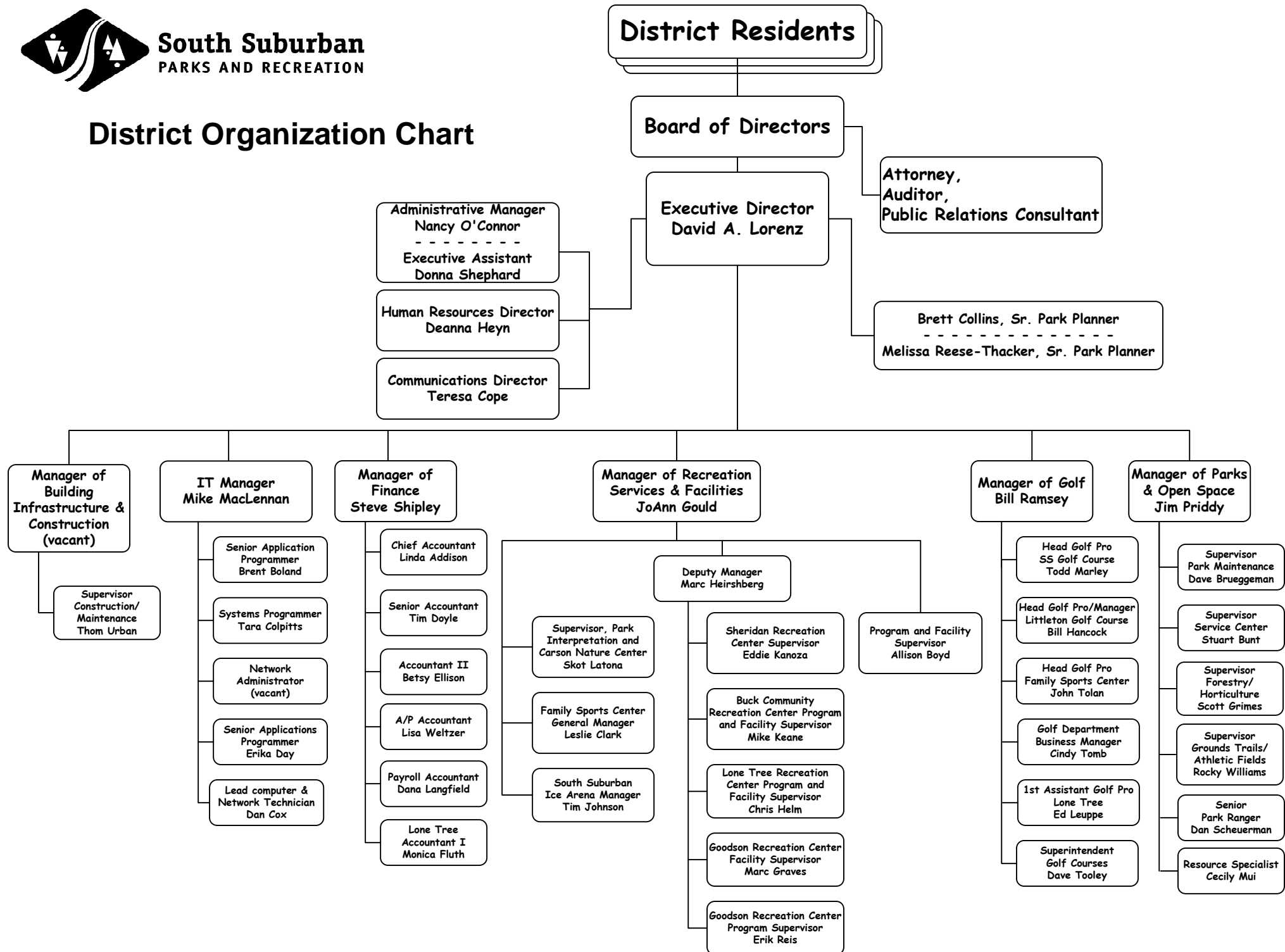
Chairman and President ..... Jerry D. Call  
Vice Chairman ..... Kay C. Geitner  
Secretary ..... Harold L. Neal  
Treasurer ..... Susan M. Rosser  
Assistant Secretary and Assistant Treasurer ..... John K. Ostermiller

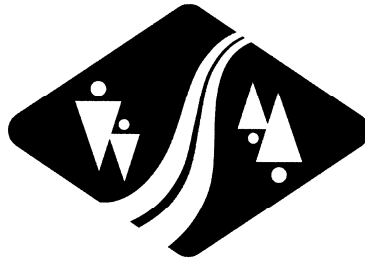
**District Officials**

Executive Director ..... David A Lorenz  
  
Manager of Finance ..... Steve Shipley  
Manager of Information Technology..... Mike MacLennan  
Manager of Recreation Services & Facilities ..... JoAnn Gould  
Manager of Golf..... Bill Ramsey  
Manager of Parks and Open Space ..... Jim Priddy  
Manager of Building Infrastructure  
and Construction ..... Vacant  
Human Resources Director ..... Deanna Heyn  
Communications Director ..... Teresa Cope



## District Organization Chart





**South Suburban**  
**PARKS AND RECREATION**

**BUDGET SUMMARIES**



**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY FUND**

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE AND OTHER SOURCES OF FUNDS:</b>				
GENERAL FUND	16,340,216	19,791,869	19,116,156	16,961,605
CONSERVATION TRUST FUND	721,111	722,001	663,312	653,000
ENTERPRISE FUND	24,642,576	27,087,550	25,059,902	25,835,792
DEBT SERVICE FUND	13,608,778	3,639,944	3,617,944	3,481,815
TOTAL	55,312,681	51,241,364	48,457,314	46,932,212
<b>EXPENDITURES AND OTHER USES OF FUNDS:</b>				
GENERAL FUND	15,983,418	25,063,187	18,926,980	23,041,636
CONSERVATION TRUST FUND	352,719	1,353,914	1,263,525	684,700
ENTERPRISE FUND	26,234,668	27,609,090	25,514,545	25,476,477
DEBT SERVICE FUND	13,646,576	3,639,944	3,617,944	3,580,399
TOTAL	56,217,381	57,666,135	49,322,994	52,783,212
NET INCREASE IN FUND BALANCE	(904,700)	(6,424,771)	(865,680)	(5,851,000)
BEGINNING FUNDS AVAILABLE	12,245,292	11,241,998	11,340,582	10,474,902
ENDING FUNDS	11,340,592	4,817,227	10,474,902	4,623,902
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,129,875)	(2,129,875)	(2,129,875)	(2,302,572)
CHV RESERVE	(2,194,182)	-	(3,863,075)	-
1 MILL RESERVE	(2,436,430)	-	(1,159,394)	-
DEBT SERVICE RESERVE	(2,188,664)	(2,090,080)	(2,188,664)	(1,471,330)
CONSERVATION TRUST RESERVE	(631,913)	-	(31,700)	-
INSURANCE RESERVE	(469,530)	(469,530)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(127,742)	(127,742)	(138,300)	(150,000)
UNRESERVED FUNDS AVAILABLE	1,162,256	-	263,894	-

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE:</b>				
PROPERTY TAXES	13,747,226	13,667,853	13,712,853	13,994,476
SPECIFIC OWNERSHIP	1,250,213	1,300,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATIONS	340,799	398,776	379,871	356,963
NET INVESTMENT INCOME	419,153	220,836	81,000	83,000
PROGRAM REVENUE	18,216,582	19,880,400	17,948,389	19,220,248
RESTAURANT	2,247,319	2,307,669	2,067,045	2,183,586
RETAIL SALES REVENUE	1,047,651	1,053,788	931,916	982,044
FACILITY RENTAL REVENUE	727,212	794,953	700,765	776,895
CONTRACT SALES REVENUE	67,706	80,247	62,481	70,395
OTHER REVENUE	528,976	238,283	429,260	339,621
<b>TOTAL OPERATING REVENUE</b>	<b>38,592,837</b>	<b>39,942,805</b>	<b>37,413,580</b>	<b>39,107,228</b>
<b>EXPENDITURES:</b>				
SALARY AND BENEFITS	19,645,527	20,823,994	20,021,347	20,223,471
PROGRAM EXPENSES	431,825	393,162	322,567	335,978
RESTAURANT SALES EXPENSE	187,909	176,473	167,861	169,848
SUPPLIES	3,181,016	3,451,005	2,993,736	3,172,968
SERVICE & MATERIALS	1,338,538	1,625,437	1,461,769	1,459,296
MAINTENANCE	212,530	241,650	221,055	243,850
EQUIPMENT	123,520	151,055	124,731	134,765
UTILITIES	3,769,517	3,987,832	3,646,697	4,122,796
CONTRACTUAL	871,602	960,599	866,412	944,044
INSURANCE	443,872	515,000	475,000	500,000
OTHER EXPENSES	1,546,340	1,746,405	1,599,524	1,644,571
DEBT SERVICE	4,934,209	5,078,119	5,070,052	5,082,984
TREASURER & PAYING AGENT FEES	186,250	200,000	190,000	200,000
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	3,000	200,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>37,222,655</b>	<b>39,700,731</b>	<b>37,163,751</b>	<b>38,434,571</b>
EXCESS OPERATING REVENUE OVER EXPENDITURES	1,370,182	242,074	249,829	672,657
<b>OTHER REVENUE:</b>				
CHV PAYMENT	994,135	1,668,893	1,683,716	767,503
DEVELOPER PAYMENT	102,744	-	-	-
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	1,358,112	5,215,235	4,667,584	2,300,090
OPERATING TRANSFER IN	2,038,012	2,030,000	2,308,000	2,383,000
FITNESS CAPITAL PROCEEDS	-	140,000	140,000	-
1 MILL PROPERTY TAX	2,226,841	2,244,431	2,244,434	2,374,391
BOND PROCEEDS	10,000,000	-	-	-
<b>TOTAL OTHER REVENUE</b>	<b>16,719,844</b>	<b>11,298,559</b>	<b>11,043,734</b>	<b>7,824,984</b>
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	3,863,075	-	4,630,578
CONTINGENCY	-	330,096	-	242,636
PROPOSED MERIT INCREASE	-	-	-	158,100
OPERATING TRANSFER OUT	2,038,012	2,030,000	2,308,000	2,383,000
1 MILL EXPENDITURES	1,077,810	1,075,560	1,075,560	1,079,970
CAPITAL EXPENDITURES	5,710,238	10,666,673	8,775,683	5,854,357
PAYMENT TO BOND ESCROW AGENT	10,168,666	-	-	-
<b>TOTAL OTHER EXPENDITURES</b>	<b>18,994,726</b>	<b>17,965,404</b>	<b>12,159,243</b>	<b>14,348,641</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>(904,700)</b>	<b>(6,424,771)</b>	<b>(865,680)</b>	<b>(5,851,000)</b>

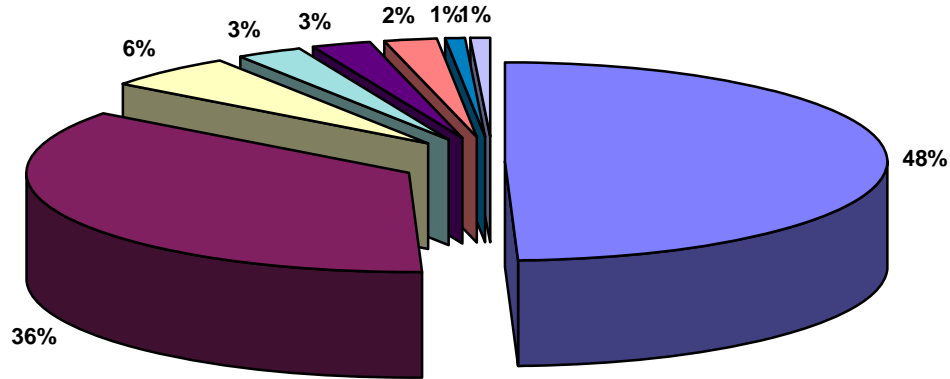
(continued)

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
(continued)				
TOTAL REVENUE	55,312,681	51,241,364	48,457,314	46,932,212
TOTAL EXPENDITURES	56,217,381	57,666,135	49,322,994	52,783,212
NET REVENUE OVER (UNDER) EXPENDITURES	(904,700)	(6,424,771)	(865,680)	(5,851,000)
BEGINNING FUNDS AVAILABLE	12,245,292	11,241,998	11,340,582	10,474,902
ENDING FUNDS AVAILABLE	11,340,592	4,817,227	10,474,902	4,623,902
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,129,875)	(2,129,875)	(2,129,875)	(2,302,572)
CHV RESERVE	(2,194,182)	-	(3,863,075)	-
1 MILL RESERVE	(2,436,430)	-	(1,159,394)	-
DEBT SERVICE RESERVE	(2,188,664)	(2,090,080)	(2,188,664)	(1,471,330)
CONSERVATION TRUST RESERVE	(631,913)	-	(31,700)	-
INSURANCE RESERVE	(469,530)	(469,530)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(127,742)	(127,742)	(138,300)	(150,000)
UNRESERVED FUNDS AVAILABLE	1,162,256	-	263,894	-

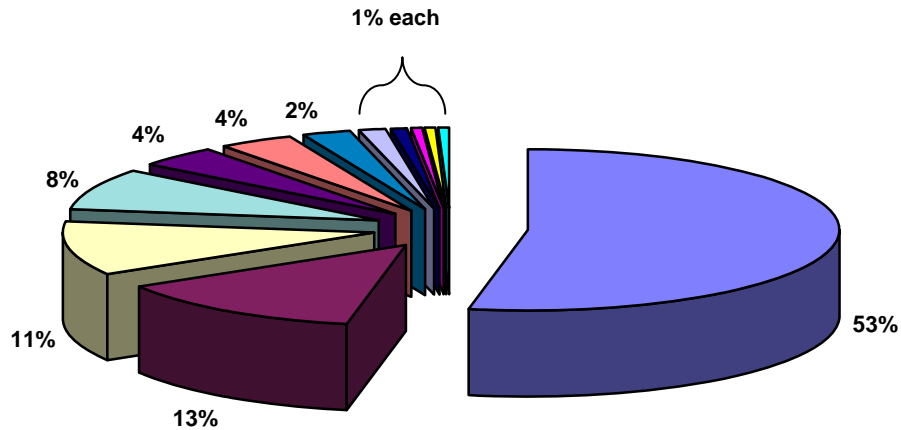
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

**TOTAL DISTRICT REVENUE BY CATEGORY**



PROGRAM REVENUE - 48%	PROPERTY TAXES - 36%
RESTAURANT - 6%	SPECIFIC OWNERSHIP - 3%
RETAIL SALES REVENUE - 3%	FACILITY RENTAL REVENUE - 2%
INTERGOVERNMENTAL/DONATIONS - 1%	OTHER REVENUE - 1%

**TOTAL DISTRICT EXPENDITURES BY CATEGORY**



SALARY AND BENEFITS - 53%	DEBT SERVICE - 13%
UTILITIES - 11%	SUPPLIES - 8%
OTHER EXPENSES - 4%	SERVICE & MATERIALS - 4%
CONTRACTUAL - 2%	INSURANCE - 1%
PROGRAM EXPENSES - 1%	MAINTENANCE - 1%
TREASURER & PAYING AGENT FEES - 1%	HUDSON GARDENS MANAGEMENT FEE - 1%

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

	<b>PROJECTED FUNDS AVAILABLE 1/1/2010</b>	<b>2010 BUDGETED REVENUE</b>	<b>2010 BUDGETED EXPENDITURES</b>	<b>2010 BUDGETED RESERVES</b>	<b>PROJECTED FUNDS AVAILABLE 12/31/2010</b>
GENERAL FUND	7,608,937	16,961,605	23,041,636	1,528,906	-
CONSERVATION TRUST FUND	31,700	653,000	684,700	-	-
ENTERPRISE FUND	2,735,681	25,835,792	25,476,477	3,094,996	-
DEBT SERVICE FUND	98,584	3,481,815	3,580,399	-	-
TOTAL	10,474,902	46,932,212	52,783,212	4,623,902	-

**Notes:**

The District uses a balanced budget approach, which assumes funds available plus current year's revenue will equal current year's expenditures and reserves. Funds Available after the current year's revenue and expenditures represent the District reserves.

Fund balance is anticipated to change more the 10% due to the following reasons:

The fund balance change in the General Fund is mainly due to two factors. First, CHV Reserve amount of \$4,640,124 is included as an expenditure for 2010. The District may use some or all of these funds for operational or capital expenditures. Secondly, the transfer of the \$873,000 COPs reserve to the Enterprise Fund for payment of the Family Sports Center COPs.

The Conservation Trust fund balance change is due to anticipated spending of all funds on 2010 capital projects.

The Enterprise fund balance is anticipated to increase slightly due to a portion of the \$873,000 COPs reserve transfer held for the 2011 Family Sports Center COPs payment and a small increase in the 7% reserve.

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

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE:</b>				
PROPERTY TAXES	10,176,457	10,057,912	10,102,909	10,522,661
SPECIFIC OWNERSHIP TAX	1,250,213	1,300,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATION	260,502	261,964	268,840	273,976
INTEREST INCOME	241,423	110,000	60,000	60,000
OTHER	404,039	220,435	240,985	240,154
TOTAL OPERATING REVENUE	12,332,634	11,950,311	11,772,734	12,196,791
<b>EXPENDITURES:</b>				
ADMINISTRATION	999,436	1,326,826	1,262,381	1,287,084
FINANCE	312,840	232,480	231,000	232,400
IT DEPARTMENT	171,703	187,267	171,087	179,208
HUDSON GARDENS MGMT FEE	350,000	350,000	3,000	200,000
BUILDING INFRASTRUCTURE & CONSTRUCTION	1,083,905	1,202,658	1,172,281	1,206,039
PARK MAINTENANCE	6,423,830	7,083,028	6,662,259	6,993,926
TOTAL OPERATING EXPENDITURES	9,341,714	10,382,259	9,502,008	10,098,657
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	2,990,920	1,568,052	2,270,726	2,098,134
<b>OTHER REVENUE:</b>				
CHV PAYMENT	994,135	1,668,893	1,683,716	767,503
DEVELOPER PAYMENT	102,744	-	-	-
INTERGOVERNMENTAL/DONATION FOR CAPITAL TRANSFER IN	645,850	3,898,234	3,407,272	1,612,920
	38,012	30,000	8,000	10,000
1 MILL REVENUE	2,226,841	2,244,431	2,244,434	2,374,391
TOTAL OTHER REVENUE	4,007,582	7,841,558	7,343,422	4,764,814
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	3,863,075	-	4,630,578
CONTINGENCY	-	(98,271)	-	65,361
PROPOSED MERIT INCREASE	-	-	-	79,050
TRANSFER OUT	2,000,000	2,000,000	2,300,000	2,373,000
1 MILL EXPENDITURES	1,077,810	1,075,560	1,075,560	1,079,970
CAPITAL EXPENDITURES	2,425,737	4,235,263	3,603,502	2,261,205
1 MILL CAPITAL EXPENDITURES	1,138,157	3,605,301	2,445,910	2,453,815
TOTAL OTHER EXPENDITURES	6,641,704	14,680,928	9,424,972	12,942,979
NET REVENUE OVER (UNDER) EXPENDITURES	356,798	(5,271,318)	189,176	(6,080,031)
<b>TOTAL REVENUE</b>	16,340,216	19,791,869	19,116,156	16,961,605
<b>TOTAL EXPENDITURES</b>	15,983,418	25,063,187	18,926,980	23,041,636
NET REVENUE OVER (UNDER) EXPENDITURES	356,798	(5,271,318)	189,176	(6,080,031)
<b>BEGINNING FUNDS AVAILABLE</b>	7,062,973	7,419,761	7,419,761	7,608,937
<b>ENDING FUNDS</b>	7,419,771	2,148,443	7,608,937	1,528,906
<b>LESS RESERVES:</b>				
7% OPERATING RESERVE	(678,171)	(678,171)	(678,171)	(678,906)
1 MILL RESERVE	(2,436,430)	-	(1,159,394)	-
CHV RESERVE	(2,194,182)	-	(3,863,075)	-
DEBT SERVICE RESERVE	(873,000)	(873,000)	(873,000)	-
INSURANCE RESERVE	(469,530)	(469,530)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(127,742)	(127,742)	(138,300)	(150,000)
UNRESERVED FUNDS AVAILABLE	640,716	-	196,997	-

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

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE:</b>				
PROPERTY TAXES	10,176,460	10,057,909	10,102,909	10,522,661
SPECIFIC OWNERSHIP	1,250,213	1,300,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATIONS	260,502	261,964	268,840	273,976
NET INVESTMENT INCOME	241,423	110,000	60,000	60,000
PROGRAM REVENUE	109,623	93,880	102,000	106,254
OTHER REVENUE	294,413	126,558	138,985	133,900
<b>TOTAL OPERATING REVENUE</b>	<b>12,332,634</b>	<b>11,950,311</b>	<b>11,772,734</b>	<b>12,196,791</b>
<b>EXPENDITURES:</b>				
SALARY AND BENEFITS	7,198,464	7,914,647	7,737,916	7,828,749
PROGRAM EXPENSES	32,056	49,111	40,136	35,850
SUPPLIES	423,703	460,031	404,418	415,630
SERVICE & MATERIALS	534,205	620,722	587,960	603,154
MAINTENANCE	155,401	178,650	168,333	174,650
EQUIPMENT	46,620	46,790	42,325	42,850
UTILITIES	1,167,702	1,434,530	1,227,764	1,511,606
CONTRACTUAL	83,861	84,254	82,013	89,459
INSURANCE	443,872	515,000	475,000	500,000
OTHER EXPENSE	916,193	634,627	590,932	674,036
TREASURER AND PAYING AGENT FEES	186,250	200,000	190,000	200,000
OVERHEAD CHARGEBACK (1)	(2,196,613)	(2,106,103)	(2,047,789)	(2,177,327)
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	3,000	200,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>9,341,714</b>	<b>10,382,259</b>	<b>9,502,008</b>	<b>10,098,657</b>
EXCESS OPERATING REVENUE OVER EXPENDITURES	2,990,920	1,568,052	2,270,726	2,098,134
<b>OTHER REVENUE:</b>				
CHV PAYMENT	994,135	1,668,893	1,683,716	767,503
DEVELOPER PAYMENT	102,744	-	-	-
INTERGOVERNMENTAL/DONATION FOR CAPITAL	645,850	3,898,234	3,407,272	1,612,920
TRANSFER IN	38,012	30,000	8,000	10,000
1 MILL REVENUE	2,226,841	2,244,431	2,244,434	2,374,391
<b>TOTAL OTHER REVENUE</b>	<b>4,007,582</b>	<b>7,841,558</b>	<b>7,343,422</b>	<b>4,764,814</b>
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	3,863,075	-	4,630,578
CONTINGENCY	-	(98,271)	-	65,361
PROPOSED MERIT INCREASE	-	-	-	79,050
TRANSFER OUT	2,000,000	2,000,000	2,300,000	2,373,000
1 MILL EXPENDITURES	1,077,810	1,075,560	1,075,560	1,079,970
CAPITAL EXPENDITURES	2,425,737	4,235,263	3,603,502	2,261,205
1 MILL CAPITAL EXPENDITURES	1,138,157	3,605,301	2,445,910	2,453,815
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,641,704</b>	<b>14,680,928</b>	<b>9,424,972</b>	<b>12,942,979</b>
NET REVENUE OVER (UNDER) EXPENDITURES	356,798	(5,271,318)	189,176	(6,080,031)
<b>TOTAL REVENUE</b>	<b>16,340,216</b>	<b>19,791,869</b>	<b>19,116,156</b>	<b>16,961,605</b>
<b>TOTAL EXPENDITURES</b>	<b>15,983,418</b>	<b>25,063,187</b>	<b>18,926,980</b>	<b>23,041,636</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>356,798</b>	<b>(5,271,318)</b>	<b>189,176</b>	<b>(6,080,031)</b>

(continued)

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

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
(continued)				
BEGINNING FUNDS AVAILABLE	7,062,973	7,419,761	7,419,761	7,608,937
ENDING FUNDS	7,419,771	2,148,443	7,608,937	1,528,906
LESS RESERVES:				
7% OPERATING RESERVE	(678,171)	(678,171)	(678,171)	(678,906)
1 MILL RESERVE	(2,436,430)	-	(1,159,394)	-
CHV RESERVE	(2,194,182)	-	(3,863,075)	-
DEBT SERVICE RESERVE	(873,000)	(873,000)	(873,000)	-
INSURANCE RESERVE	(469,530)	(469,530)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(127,742)	(127,742)	(138,300)	(150,000)
UNRESERVED FUNDS AVAILABLE	640,716	-	196,997	-

(1) 67% of administrative costs charged to the Enterprise fund.



**SOUTH SUBURBAN PARK AND RECREATION DISTRICT**  
**CONSERVATION TRUST FUND SUMMARY AND BY CATEGORY**

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE:</b>				
INTEREST INCOME	8,849	5,000	3,000	3,000
TOTAL REVENUE	8,849	5,000	3,000	3,000
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	8,849	5,000	3,000	3,000
<b>OTHER REVENUE:</b>				
LOTTERY PROCEEDS	712,262	717,001	660,312	650,000
TOTAL OTHER REVENUE	712,262	717,001	660,312	650,000
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	11,728	-	801
CAPITAL OUTLAY	352,719	1,342,186	1,263,525	683,899
TOTAL EXPENDITURES	352,719	1,353,914	1,263,525	684,700
NET REVENUE OVER EXPENDITURES	368,392	(631,913)	(600,213)	(31,700)
BEGINNING FUND BALANCE	263,521	631,913	631,913	31,700
ENDING FUND BALANCE	631,913	-	31,700	-
LESS RESERVES:				
CTF RESERVE	(631,913)	-	(31,700)	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-

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

	ACTUAL 2008	BUDGET 2009	ESTIMATE 2009	BUDGET 2010
<b>REVENUE:</b>				
ICE ARENAS	5,112,798	5,535,259	4,828,485	5,183,181
RECREATION CENTERS	4,828,582	5,451,223	4,994,840	5,232,465
ATHLETICS	1,934,764	2,130,216	1,948,808	2,115,262
OTHER RECREATION FACILITIES	1,387,219	1,497,841	1,371,981	1,503,244
GOLF COURSES	9,211,159	9,626,475	8,835,488	9,350,770
INTEREST INCOME	130,869	75,836	10,000	10,000
REGISTRATION	37,185	30,700	30,300	30,700
TOTAL OPERATING REVENUE	22,642,576	24,347,550	22,019,902	23,425,622
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,382,431	1,805,694	1,776,808	1,895,032
FINANCE DEPARTMENT	635,161	472,004	469,000	471,843
IT DEPARTMENT	348,283	380,210	347,358	363,848
ICE ARENAS	5,098,187	5,163,791	4,749,185	4,888,739
RECREATION CENTERS	6,084,951	6,427,022	6,155,194	6,220,744
ATHLETICS	1,274,746	1,332,898	1,249,409	1,263,276
OTHER RECREATION FACILITIES	1,149,961	1,281,381	1,177,493	1,232,221
GOLF COURSES	8,467,323	8,845,528	8,127,352	8,429,812
TOTAL OPERATING EXPENDITURES	24,441,043	25,708,528	24,051,799	24,765,515
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,798,467)	(1,360,978)	(2,031,897)	(1,339,893)
<b>OTHER REVENUE:</b>				
TRANSFER IN	2,000,000	2,000,000	2,300,000	2,373,000
FITNESS CAPITAL PROCEEDS	-	140,000	140,000	-
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	600,000	600,000	37,170
TOTAL OTHER REVENUE	2,000,000	2,740,000	3,040,000	2,410,170
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	416,639	-	176,474
PROPOSED MERIT INCREASE	-	-	-	79,050
CAPITAL OUTLAY	1,793,625	1,483,923	1,462,746	455,438
TOTAL OTHER EXPENDITURES	1,793,625	1,900,562	1,462,746	710,962
NET REVENUE OVER (UNDER) EXP	(1,592,092)	(521,540)	(454,643)	359,315
TOTAL REVENUE	24,642,576	27,087,550	25,059,902	25,835,792
TOTAL EXPENDITURES	26,234,668	27,609,090	25,514,545	25,476,477
NET REVENUE OVER (UNDER) EXPENDITURES	(1,592,092)	(521,540)	(454,643)	359,315
BEGINNING FUNDS AVAILABLE	4,782,416	3,190,324	3,190,324	2,735,681
ENDING FUNDS	3,190,324	2,668,784	2,735,681	3,094,996
LESS RESERVES:				
7% OPERATING RESERVE	(1,451,704)	(1,451,704)	(1,451,704)	(1,623,666)
DEBT SERVICE RESERVE	(1,217,080)	(1,217,080)	(1,217,080)	(1,471,330)
UNRESERVED FUNDS AVAILABLE	521,540	-	66,897	-

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

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS	80,297	136,812	111,031	82,987
NET INVESTMENT INCOME	130,869	75,836	10,000	10,000
PROGRAM REVENUE	18,106,959	19,786,520	17,846,389	19,113,994
RESTAURANT	2,247,319	2,307,669	2,067,045	2,183,586
RETAIL SALES REVENUE	1,047,651	1,053,788	931,916	982,044
FACILITY RENTAL REVENUE	727,212	794,953	700,765	776,895
CONTRACT SALES REVENUE	67,706	80,247	62,481	70,395
OTHER REVENUE	234,563	111,725	290,275	205,721
TOTAL OPERATING REVENUE	<u>22,642,576</u>	<u>24,347,550</u>	<u>22,019,902</u>	<u>23,425,622</u>
<b>EXPENDITURES:</b>				
SALARY AND BENEFITS	12,447,063	12,909,347	12,283,431	12,394,722
PROGRAM EXPENSES	399,769	344,051	282,431	300,128
RESTAURANT SALES EXPENSE	187,909	176,473	167,861	169,848
SUPPLIES	2,757,313	2,990,974	2,589,318	2,757,338
SERVICE & MATERIALS	804,333	1,004,715	873,809	856,142
MAINTENANCE	57,129	63,000	52,722	69,200
EQUIPMENT	76,900	104,265	82,406	91,915
UTILITIES	2,601,815	2,553,302	2,418,933	2,611,190
CONTRACTUAL	787,741	876,345	784,399	854,585
OTHER EXPENSES	575,282	1,051,778	948,592	914,035
DEBT SERVICE	1,549,176	1,528,175	1,520,108	1,569,085
OVERHEAD CHARGEBACK (1)	2,196,613	2,106,103	2,047,789	2,177,327
TOTAL OPERATING EXPENDITURES	<u>24,441,043</u>	<u>25,708,528</u>	<u>24,051,799</u>	<u>24,765,515</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	<u>(1,798,467)</u>	<u>(1,360,978)</u>	<u>(2,031,897)</u>	<u>(1,339,893)</u>
<b>OTHER REVENUE:</b>				
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	600,000	600,000	37,170
TRANSFER IN	2,000,000	2,000,000	2,300,000	2,373,000
FITNESS CAPITAL PROCEEDS	-	140,000	140,000	-
TOTAL OTHER REVENUE	<u>2,000,000</u>	<u>2,740,000</u>	<u>3,040,000</u>	<u>2,410,170</u>
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	416,639	-	176,474
PROPOSED MERIT INCREASE	-	-	-	79,050
CAPITAL OUTLAY	1,793,625	1,483,923	1,462,746	455,438
TOTAL OTHER EXPENDITURES	<u>1,793,625</u>	<u>1,900,562</u>	<u>1,462,746</u>	<u>710,962</u>
NET REVENUE OVER (UNDER) EXP	<u>(1,592,092)</u>	<u>(521,540)</u>	<u>(454,643)</u>	<u>359,315</u>
TOTAL REVENUE	24,642,576	27,087,550	25,059,902	25,835,792
TOTAL EXPENDITURES	26,234,668	27,609,090	25,514,545	25,476,477
NET REVENUE OVER (UNDER) EXPENDITURES	<u>(1,592,092)</u>	<u>(521,540)</u>	<u>(454,643)</u>	<u>359,315</u>

(continued)

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

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
(continued)				
BEGINNING FUNDS AVAILABLE	4,782,416	3,190,324	3,190,324	2,735,681
ENDING FUNDS	3,190,324	2,668,784	2,735,681	3,094,996
LESS RESERVES:				
7% OPERATING RESERVE	(1,451,704)	(1,451,704)	(1,451,704)	(1,623,666)
DEBT SERVICE RESERVE	(1,217,080)	(1,217,080)	(1,217,080)	(1,471,330)
UNRESERVED FUNDS AVAILABLE	521,540	-	66,897	(0)

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT**  
**DEBT SERVICE FUND SUMMARY AND BY CATEGORY**

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>REVENUE:</b>				
PROPERTY TAXES	3,570,766	3,609,944	3,609,944	3,471,815
INTEREST INCOME	38,012	30,000	8,000	10,000
TOTAL REVENUE	3,608,778	3,639,944	3,617,944	3,481,815
<b>EXPENDITURES:</b>				
ADMINISTRATION	54,865	60,000	60,000	56,500
BOND PRINCIPAL	2,035,000	2,105,000	2,105,000	2,330,000
BOND INTEREST	1,269,540	1,444,944	1,444,944	1,183,899
ISSUANCE COST	80,493	-	-	-
TOTAL EXPENDITURES	3,439,898	3,609,944	3,609,944	3,570,399
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	168,880	30,000	8,000	(88,584)
<b>OTHER REVENUE:</b>				
BOND PROCEEDS	10,000,000	-	-	-
TOTAL OTHER REVENUE	10,000,000	-	-	-
<b>OTHER EXPENDITURES:</b>				
TRANSFER OUT	38,012	30,000	8,000	10,000
PAYMENT TO BOND ESCROW AGENT	10,168,666	-	-	-
TOTAL OTHER EXPENDITURES	10,206,678	30,000	8,000	10,000
NET REVENUE OVER EXPENDITURES	(37,798)	-	-	(98,584)
BEGINNING FUND BALANCE	136,382	-	98,584	98,584
ENDING FUND BALANCE	98,584	-	98,584	-
LESS RESERVES:				
DEBT SERVICE RESERVE	(98,584)	-	(98,584)	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-

## SUMMARY OF POSITIONS BY DEPARTMENT

	2007	2008	2009	Budgeted 2010
<b>FULL TIME POSITIONS:</b>				
<b>ADMINISTRATION:</b>				
ADMINISTRATIVE MANAGER	1	1	1	1
ADMINISTRATIVE ASSISTANT (1)	1	-	-	-
COMMUNICATIONS DIRECTOR	1	1	1	1
EXECUTIVE ASSISTANT	1	1	1	1
EXECUTIVE DIRECTOR	1	1	1	1
GRAPHIC DESIGNER	1	1	1	1
HUMAN RESOURCES ASSISTANT	1	1	1	1
HUMAN RESOURCES DIRECTOR	1	1	1	1
HUMAN RESOURCES GENERALIST	1	1	1	1
RECEPTIONIST, LEAD	1	1	1	1
REGISTRATION OFFICE ASSISTANT	1	1	1	1
SECRETARY II (1)	1	-	-	-
SPECIALIST - COMMUNITY RELATIONS	1	1	1	1
SPECIALIST - MARKETING	1	1	1	1
SUPERVISOR - REGISTRATION	1	1	1	1
TECHNICIAN - GENERAL SERVICES	1	1	1	1
PARK PLANNER, SENIOR	2	2	2	2
PARK PLANNER I (1)	1	-	-	-
PARK PLANNER II (1)	2	1	1	1
TOTAL ADMINISTRATION	21	17	17	17
<b>FINANCE:</b>				
ACCOUNTANT I	3	3	3	3
ACCOUNTANT II	1	1	1	1
ACCOUNTANT, SENIOR	1	1	1	1
MANAGER OF FINANCE	1	1	1	1
TECHNICIAN - ACCOUNTS PAYABLE (1)	2	1	1	1
TOTAL FINANCE	8	7	7	7
<b>GOLF:</b>				
1ST ASST GOLF PRO	4	4	4	4
ADMINISTRATIVE ASSISTANT GOLF(1)	1	-	-	-
APPRENTICE MECHANIC - PARTS DRIVER (SSGC)	1	1	1	1
ASSISTANT MANAGER - FOOD & BEVERAGE	1	1	1	1
ASSISTANT SUPERVISOR - GOLF	3	3	3	3
BUSINESS MANAGER - GOLF	1	1	1	1
COORDINATOR - MERCHANDISE - GOLF	1	1	1	1
COORDINATOR - SPECIAL EVENTS	1	1	1	1
FOOD & BEVERAGE MANAGER - LTGC	1	1	1	1
HEAD CHEF (LTGC)	1	1	1	1
HEAD GOLF PRO & MANAGER	3	3	3	3
LEAD MAINT SPEC - GOLF	4	4	4	4
LEAD NIGHT AUDITOR - LTGC	1	1	1	1
MAINTENANCE TECH - GOLF	4	4	4	4
MANAGER OF GOLF	1	1	1	1
MARKETING MANAGER	1	1	1	1
MECHANIC	4	4	4	4
RESTAURANT MANAGER (SSGC)	1	1	1	1
SOUS CHEF	1	1	1	1
SUPERINTENDENT - GOLF COURSES	1	1	1	1
SUPERVISOR - GOLF COURSE MAINTENANCE	4	4	4	4

## SUMMARY OF POSITIONS BY DEPARTMENT

	2007	2008	2009	Budgeted 2010
SUPERVISOR - GRILL (LITTLETON)	1	1	1	1
SUPERVISOR - HOUSEKEEPING	1	1	1	1
SUPERVISOR - ROOMS DIVISION	1	1	1	1
TOTAL GOLF	43	42	42	42

### INFORMATION TECHNOLOGY:

MANAGER OF INFORMATION SYSTEM	1	1	1	1
NETWORK ADMINISTRATOR	1	1	1	1
SENIOR APPLICATIONS PROGRAMMER (2)	1	2	2	2
SYSTEMS SPECIALIST INTERNET (3)	1	-	-	-
LEAD COMPUTER AND NETWORK TECHNICIAN (3)	-	1	1	1
TOTAL IT	4	5	5	5

### PARKS AND OPEN SPACE:

ADMINISTRATIVE ASSISTANT - PARKS	1	1	1	1
APPRENTICE MECHANIC - PARTS DRIVER	1	1	1	1
COORDINATOR - GIS	1	1	1	1
CREW LEADER	4	4	4	4
FORMAN	8	8	8	8
LEAD MAINT SPEC (3)	15	16	16	16
MAINTENANCE TECH (4)	21	22	22	22
MANAGERS OF PARKS AND OPEN SPACE	1	1	1	1
MECHANIC (SERVICE CENTER)	3	3	3	3
PARK RANGER	1	1	1	1
PARK RANGER, SENIOR	1	1	1	1
RESOURCE SPECIALIST	1	1	1	1
SPECIALIST - SERVICE CENTER	1	1	1	1
SUPERVISOR	4	4	4	4
WELDER/FABRICATOR/MECHANIC	1	1	1	1
TOTAL PARKS AND OPEN SPACE	63	65	65	65

### BUILDING INFRASTRUCTURE AND CONSTRUCTION:

CONSTRUCTION EQUIPMENT OPERATOR	1	1	1	1
CREW LEADER - CONSTRUCTION	1	1	1	1
FOREMAN - CONSTRUCTION	1	1	1	1
FOREMAN - PLAY GROUNDS AND SIGNS	1	1	1	1
LEAD MAINT SPEC - CONSTRUCTION WOOD SHOP	1	1	1	1
LEAD MAINT SPEC - SIGNS	1	1	1	1
LEAD MAINT. SPEC. - PREVENT/MAINT	1	1	1	1
MAINTENANCE TECHNICIAN - PREVENT MAINT	1	1	1	1
MAINTENANCE TECH - CONSTRUCTION	2	2	2	2
MAINTENANCE TECH - PLAY GROUNDS	1	1	1	1
MAINTENANCE TECH - SIGNS	1	1	1	1
MANAGER OF PLANNING AND CONSTRUCTION (2)	1	1	-	-
MANAGER OF BUILDING INFRASTRUCTURE AND CONSTRUCTION MAINT (2)	-	-	1	1
SKILLED TRADES WORKER - PREVENT MAINT	3	3	3	3
SUPERVISOR - CONSTRUCTION MAINTENANCE	1	1	1	1
SUPERVISOR - PREVENTIVE MAINTENANCE	1	1	1	1
TOTAL BUILDING INFRASTRUCTURE AND CONSTRUCTION	18	18	18	18

## SUMMARY OF POSITIONS BY DEPARTMENT

	2007	2008	2009	Budgeted 2010
<b>RECREATIONS SERVICES AND FACILITIES:</b>				
ADMINISTRATIVE ASSISTANT (FSC)	1	1	1	1
ASSISTANT MANAGER - ICE ARENA	2	2	2	2
ASSISTANT SUPERVISOR - ICE (FSC)	1	1	1	1
ASST SUPERVISOR - FOOD & BEVERAGE (FSC)	1	1	1	1
ASST FACILITY MANAGER (1)	3	3	2	2
CONTROLLER (FSC)	1	1	1	1
COORDINATOR	18	18	18	18
DEPUTY MANAGER - RECREATION	1	1	1	1
DIRECTOR OF CHILD CARE	1	1	1	1
DIRECTOR OF CHILD DISCOVERY TIME PRE-SCHOOL	1	1	1	1
DIRECTOR OF FIGURE SKATING	1	1	1	1
DIRECTOR OF SPORTS PROGRAMMING (FSC)	1	1	1	1
GENERAL MANAGER (FSC)	1	1	1	1
ICE OFFICE ADMINISTRATOR (FSC)	1	1	1	1
LEAD MAINT SPEC - ICE ARENA	1	1	1	1
LEAD MAINT TECH (1)	4	3	3	3
MAINTENANCE TECH (1)	12	12	11	11
MANAGER - ICE ARENA	1	1	1	1
MANAGER OF RECREATION SERVICES AND FACILITIES	1	1	1	1
MANAGER OF ICE OPERATIONS & PROGRAMS (4)	-	-	1	1
OFFICE ASSISTANT (BUCK CENTER)	1	1	1	1
RECEPTIONIST - ICE ARENA	1	1	1	1
RECEPTIONIST, LEAD (ATHLETICS)	1	1	1	1
SPECIALIST	2	2	2	2
SUPERVISOR (1)	14	14	13	13
TENNIS PROFESSIONAL	1	1	1	1
TOTAL RECREATION SERVICES AND FACILITIES	73	72	70	70
<b>TOTAL FULL TIME POSITIONS</b>	<b>230</b>	<b>226</b>	<b>224</b>	<b>224</b>
<b>REGULAR PART TIME POSITIONS:</b>				
ADMINISTRATION (1)	1	-	-	-
FINANCE	-	-	-	-
GOLF (1)	11	11	10	10
INFORMATION TECHNOLOGY (1)	1	-	-	-
PARKS AND OPEN SPACE (1) (4)	2	1	2	2
BUILDING INFRASTRUCTURE AND CONSTRUCTION (1)	1	1	1	-
RECREATION SERVICES AND FACILITIES (1)	36	30	18	18
<b>TOTAL REGULAR TIME POSITIONS</b>	<b>52</b>	<b>43</b>	<b>31</b>	<b>30</b>
<b>TOTAL FULL TIME EQUIVALENTS (5)</b>	<b>502</b>	<b>514</b>	<b>509</b>	<b>509</b>
<b>W-2s ISSUED</b>	<b>1895</b>	<b>1869</b>		

**Notes:**

There are no anticipated changes in full time staffing levels from 2009 to 2010. No new positions have been proposed for 2010. One regular part time position was eliminated in 2010.

(1) Position was eliminated

(2) Positions upgraded from regular part-time to full-time

(3) Position reclassified

(4) New approved position

(5) Full Time Equivalents are calculated using full time, regular part time, and part time hours worked (or estimated for budget year).



## 2010 CAPITAL PROJECTS

	Project Requests		
	Total Project Cost	Outside Funding	Cost to District
1 Mill Projects	2,453,815	-	2,453,815
Grant Projects	2,261,288	1,597,920	663,368
Other Projects	1,139,254	52,170	1,087,084
<b>Total Proposed Projects</b>	<b>\$ 5,854,357</b>	<b>\$ 1,650,090</b>	<b>\$ 4,204,267</b>
Routine Projects	\$ 4,669,323	\$ 950,090	\$ 3,719,233
Non-Routine Projects	1,185,034	700,000	485,034
<b>Total Proposed Projects</b>	<b>\$ 5,854,357</b>	<b>\$ 1,650,090</b>	<b>\$ 4,204,267</b>

It is the District's practice to consider replacement equipment, facility improvements, and maintenance as routine capital expenditures. Non routine capital expenditures are projects that are infrequent, new, or significant in amount. There are very few non routine or new projects included in the 2010 budget. No significant impact on future operational expenditures is anticipated.

## 2010 CAPITAL PROJECTS

Type	Facility	Dep.	Project	Description	Project Cost	District Cost
<b>1 Mill Projects</b>						
R	?	?	Undesignated Capital - 1 Mill	Projects to be determined	2,006,419	2,006,419
R	Bear Creek Trail	Parks	Bear Creek Trail	Replace existing 10ft asphalt trail	15,940	15,940
R	District Wide	Parks	Asphalt Trails	Trail repairs include Lee Gulch at Upper Ridgewood, Little's Creek, Footbridge, Sterne, deKoevend, and small section of Willow Creek	69,608	69,608
R	District Wide	Parks	Asphalt Parking Lot/Trailhead - Goodson	Removal and replacement Goodson Center lot and trailhead	78,398	78,398
N	Murray & Big Dry Creek Trails	Building Infrastructure and Construction	Engineer and construct a creek crossing of Big Dry Creek at the Murray Property.	Project will give park patrons access from the Big Dry Creek Trail to the newly acquired Murray Property.	100,000	100,000
R	South Suburban Golf Course	Golf	Par 3 Bridges on #2 and #9	Bridges are old and becoming unsafe. Receive many complaints from golfers	120,000	120,000
R	Sweetwater Trail	Parks	Sweetwater Trail	Replace existing 9ft asphalt trail with concrete	63,450	63,450
			<b>Total 1 Mill Projects</b>		<b>2,453,815</b>	<b>2,453,815</b>
<b>Grant Projects</b>						
N	Arapahoe Park	Planning	Proposed Arapahoe County Open Space Grant Project	Shelter & Clivis Multrum	312,500	62,500
R	Arapahoe Park	Planning	Tennis Court and Ball Field Renovations - City of Centennial Grant	Resurfacing Tennis Courts and Ball Field Improvements	125,666	62,833
N	Centennial Link Trail	Planning	City of Centennial Grant	Centennial Link Trail	200,000	-
R	deKoevend Park	Planning	City of Centennial Grant	Replace Clivus composting restroom with flush toilets.	350,000	175,000
R	District Wide	Admin	Matching Gifts	Matching Gifts Programs	20,000	10,000
R	Otero and Rusty Sun Tennis courts	Planning	City of Centennial Grant	Reconstructing four tennis courts and landscape improvements	353,000	176,500
N	Progress Park	Building Infrastructure and Construction	Engineer and construct a creek crossing of Big Dry Creek from Progress Park to the fishing pier on the opposite side of the creek. Funded by the City of Littleton	This project will install a creek crossing from the vicinity of the picnic pavilion to the fishing pier.	100,000	-
N	Sheridan Park	Planning	Proposed Arapahoe County Open Space Grant Project	Sheridan Ball Field Lighting and Park improvements	312,500	62,500
R	Sheridan Park	Recreation	Park Improvements - Proposed GOCO Grant	Upgrade infield and warning track mix, fencing, dugouts, press box and tennis court resurfacing.	248,622	54,035

## 2010 CAPITAL PROJECTS

Type	Facility	Dep.	Project	Description	Project Cost	District Cost
R	Sheridan Recreation Center	Recreation	Proposed CDBG Grant	Replacement lighting at the recreation center	79,000	-
R	Taos Tennis Courts	Planning	Lone Tree Matching Projects	Taos Tennis Courts	160,000	60,000
			<b>Total Grant Projects</b>		<b>2,261,288</b>	<b>663,368</b>
<b>Other Projects</b>						
R	Batting Cages	Recreation	Pitching machines	Replacement of the original nine pitching machines. Age and use is resulting in excessive down time when repairs are needed. Original machines purchased in 1997.	33,000	33,000
R	Batting Cages	Recreation	Netting	Replacement Netting at Batting Cages. Existing netting is torn, sewn, patched and has outlived it's expected life span.	15,000	15,000
R	Cornerstone Park	Planning	Sprayground Operating System	Replace failing control panel (only partially functions) Replace push button activators (only 1 of the 3 are operational)	10,000	10,000
N	Cornerstone Park	Planning	Flat Grind Box	Install new skating feature (flat grind box)	2,131	2,131
N	District Wide	Finance	Time Keeping System Analysis	Anticipated cost of an automatic time keeping system is less than 1% of the annual payroll. Cost would be recovered by the reduction in errors and improvements in efficiencies. Further analysis	10,000	10,000
R	District Wide	Information Technology	Computer Replacement	\$70,000 would replace approximately 1/5th of the computers in the district. We need to replace older equipment every year to maintain productivity	70,000	70,000
R	District Wide	Parks	#406 - 1993 John Deere Backhoe	Year 1993; Condition - Poor 7,230 hours	85,550	85,550
R	District Wide	Parks	#230 - 2000 Chevrolet 1 Ton Trash Truck	Year 1996; Condition - Poor 118,814 miles	67,500	67,500
R	District Wide	Parks	#679 - Jacobsen Drill Seeder	Year 1996; Condition - Poor Replacement of sweeper only	12,750	12,750
R	District Wide	Parks	#476 - 72" Sweeper	Year 2004: Condition - Poor Worn out	6,990	6,990
R	District Wide	Parks	#690 - Sioux Pressure Washer	Year 2002; Condition - Poor Worn out	4,995	4,995

## 2010 CAPITAL PROJECTS

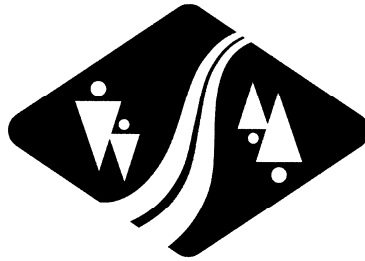
Type	Facility	Dep.	Project	Description	Project Cost	District Cost
R	District Wide	Parks	Centralized Irrigation Upgrades -Harlow, Clarkson, Abbott, Ridgeview, Holly Pool & Tennis, Homestead, Quebec Street Greenbelt	Systems are 19 years old and have become outdated and obsolete. Can no longer purchase parts so sprinkler heads must be shipped out for repairs. Repairs average \$200 each; in last 16 months had 51 repairs.	45,000	45,000
R	District Wide	Parks	In-Ground Trash Cans - additional - Chase, Little's Creek, Nesbitt, Sunset, Ridgeview, Wildcat, Cherry, Ida, Charlie Emley.	Install 12 more in high trash volume areas. Larger capacity, 1/3 of normal servicing, do not produce foul odors and maggots	15,500	15,500
R	District Wide	Parks	Tennis Court Crack Repairs at Holly, Harlow, Gallup, Arapahoe, Sheridan, Charlie Emley	Patch cracks to prevent moisture getting under courts and minimize further cracking.	15,000	15,000
R	District Wide	Parks	Athletic Field Renovations	Cornerstone, Cherry Knolls, deKoevend, Sheridan, Park at Lone Tree El.	35,000	35,000
R	District Wide	Parks	Tree Replacement Program	Fund the urban forestation program to replace trees removed due to weather, insects/disease, vandalism and incorrect planting and management or invasive species	25,000	25,000
N	District Wide	Admin	Public Art Projects	Public art expands our thinking and encourages conversation and creativity. Public art can also serve to make environments more inviting.	20,000	20,000
R	Family Sports Center	Building Infrastructure and Construction	Ice Arena Lighting Improvements	Estimated Excel rebate of \$23,200. Payback period on the project is 1.28 years. Monthly energy savings of \$3,258.	73,435	50,235
R	Family Sports Center	Golf	Used Greens Sprayer	Replaces 12 year old unit. Current unit does not calibrate and is unreliable	15,000	15,000
N	Family Sports Center	Recreation	XRKade XRGaming-interactive gaming systems and flooring	This is a added attraction to the Family Sports Center venue, an interactive video gaming room for youth and adults which will generate \$80,000 annually (\$40,000 in the first year). Separate access fees will be charged and promoted to individuals, groups, teams, after proms.	127,903	127,903

## 2010 CAPITAL PROJECTS

Type	Facility	Dep.	Project	Description	Project Cost	District Cost
R	Family Sports Center	Recreation	Banquet tables and chairs (12 tables, 150 chairs, carts)	Replacement Equipment needed for banquets, meetings, etc.	9,000	9,000
R	Family Sports Center	Recreation	Improvements to banquet room	Aesthetics, Image, increase room rentals	6,000	6,000
R	Family Sports Center	Recreation	Improvements to sky boxes 1 and 2	Aesthetics, Image, increase room rentals.	3,900	3,900
R	Family Sports Center	Recreation	Patio furniture in Avalanche Grille	Replacement Equipment	14,500	14,500
R	Family Sports Center	Recreation	Televisions for Avalanche Grille	Replacement Equipment, Image - customers expectations of a Sports Bar are currently not being met.	9,600	9,600
R	Franklin & Harlow Pools	Recreation	Concrete Deck repairs	Repairs needed to reduce tripping hazards and crumbling concrete	9,000	9,000
R	Goodson Recreation Center	Building Infrastructure and Construction	Gym and Racquetball lighting improvements	Project would re-lamp the gym and racquetball courts. Estimated Excel rebate of \$15,000. Project will pay for itself in under 2 years.	160,000	145,000
R	Goodson Recreation Center	Recreation	Dance room, wood floor	This floor has been resurfaced for the last time, is highly used and will not make it through another year.	10,400	10,400
R	Littleton Golf Course	Golf	Bunker Rake	Replaces 11 year old unit. Required to keep bunkers in top condition	21,000	21,000
R	Lone Tree Golf Course	Golf	Replace Freezer Door	Replacement Equipment	4,500	4,500
	Lone Tree Golf Course	Golf	LTGC Maintenance Fence	Replace existing fence at LTGC Maintenance Shop	40,000	40,000
R	Lone Tree Golf Course	Golf	Used Club Car Utility Vehicle	Replaces 6 year old equipment. Required to transport staff around course	6,000	6,000
R	Lone Tree Golf Course	Golf	5 Gang Rotary Rough Unit	Replaces unit that has over 4,000 hours and is virtually worn out. Is required to keep roughs at playable heights.	48,000	48,000
R	South Suburban Golf Course	Golf	Replace Kitchen Ice Maker	Replaces ice machine that is constantly being repaired at high costs. Produces required ice to operate F/B operation	6,500	6,500
R	South Suburban Golf Course	Golf	Roof Repair	Roof is leaking and causing damage to ceiling tiles and potentially to interior of building	2,000	2,000

## 2010 CAPITAL PROJECTS

Type	Facility	Dep.	Project	Description	Project Cost	District Cost
R	South Suburban Golf Course	Golf	5 Gang Rotary Trim Mower	replaces 8 year old piece of equipment that is requiring large expense to keep operating. Used to mow around greens and tees	48,000	48,000
R	SS Ice Arena	Building Infrastructure and Construction	SS Ice Arena Lighting Improvements	Estimated Excel rebate of \$13,970. Payback period on the project is 1.63 years. Monthly savings estimate of \$1,232.	38,100	24,130
R	SS Ice Arena	Recreation	Compressor's computer controller	Energy savings item, improved efficiency of system	13,000	13,000
			<b>Total Other Projects</b>		<b>1,139,254</b>	<b>1,087,084</b>
<b>R = Routine or Replacement</b> <b>N = Non Routine or new</b>						



**South Suburban**  
**PARKS AND RECREATION**

**GENERAL FUND**

## South Suburban Park and Recreation District General Fund Budget Overview

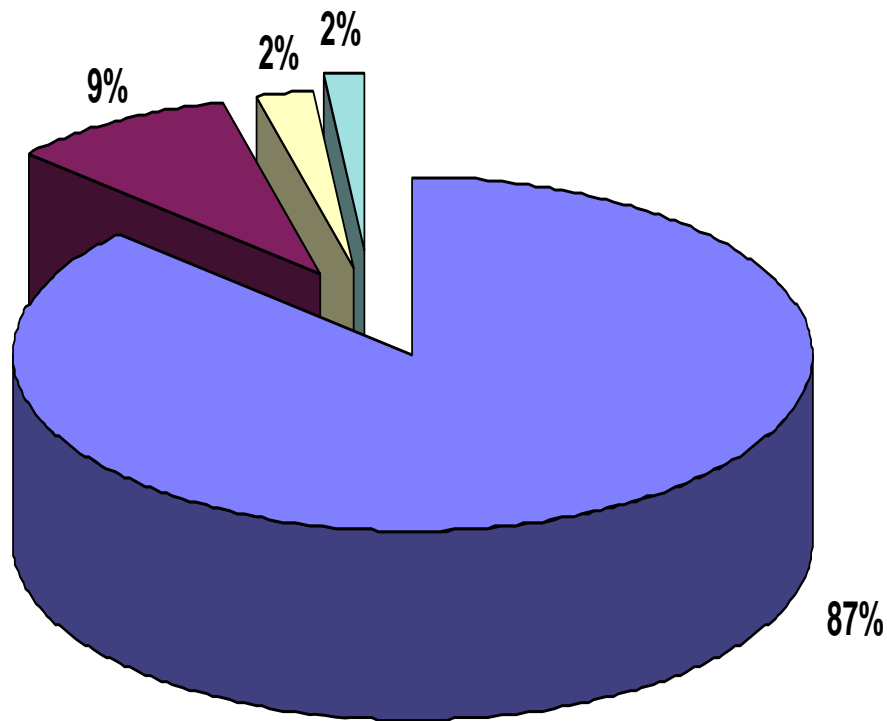
### General Fund Description

The General Fund accounts for the District's general operations. It is used to account for all transactions not specifically related to the District's other funds.

### Major Revenue Sources

The major revenue sources for the General Fund are property taxes (87%), specific ownership taxes (9%), intergovernmental revenue and donations (2%), and other income (2%).

### GENERAL FUND REVENUE - 2010 BUDGET



■ PROPERTY TAXES - 87%

■ SPECIFIC OWNERSHIP TAX - 9%

■ INTERGOVERNMENTAL/DONATION - 2%

■ OTHER - 2%



## South Suburban Park and Recreation District General Fund Budget Overview

### Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is normally set December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District less a 1.5 % collection fee. The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate. Below is a table showing the operating tax levy and taxes collected for the last ten years (excluding debt service):

<b>Operating Property Taxes</b>				
<b>Collection Year</b>	<b>Operating Levy</b>	<b>Tax Collection</b>	<b>Est. Outstanding Delinquent Taxes</b>	<b>Percentage Collected to Levy</b>
2001	9,682,803	9,550,793	132,010	98.64%
2002	11,768,591	11,649,405	119,186	98.99%
2003	12,055,497	11,973,347	82,150	99.32%
2004	12,042,104	11,972,283	69,821	99.42%
2005	12,281,644	12,150,142	131,502	98.93%
2006 (1)	11,298,011	11,273,652	24,359	99.78%
2007	11,327,554	11,208,687	118,867	98.95%
2008	12,535,666	12,404,563	131,103	98.95%
2009	12,525,718	12,400,461	125,257	99.00%
2010	13,046,795	12,916,327	130,468	99.00%

(1)First year of the City of Cherry Hills Village exclusion.

### Specific Ownership Tax

This revenue source is collected by each of the counties the District is in (Arapahoe, Douglas, and Jefferson). It represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. The County Treasurers allocate and remit the taxes collected monthly to the District. The allocation is based on the District's property tax revenue as a percent of the total property tax revenue of all entities within the county. The budget amount is generated using historical information and any anticipated future changes in the market place.

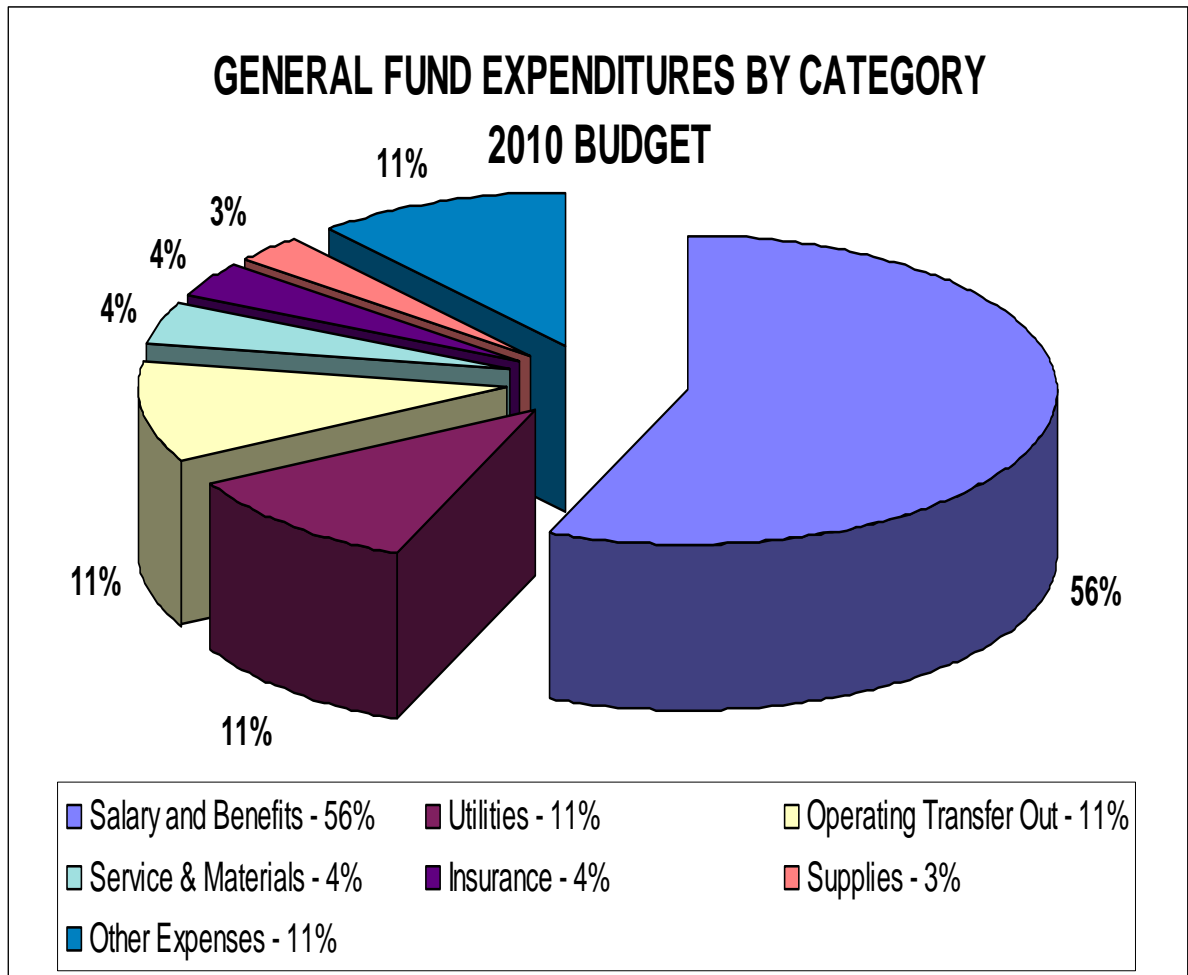
## South Suburban Park and Recreation District General Fund Budget Overview

### Intergovernmental Revenue and Donations

Intergovernmental revenue is received from other governmental agencies and municipalities, generally for a specific purpose or project. Donation revenue is received from a private donor or company and is generally for a specific program. The District has an intergovernmental agreement with the City of Littleton for the operation of South Platte Park. The City of Littleton reimburses the District for half the operational expenditures at South Platte Park. This park is owned by the City of Littleton, but operated by the District. The budget amount is generated using historical information and any new projects or intergovernmental agreements.

### Major Expenditures

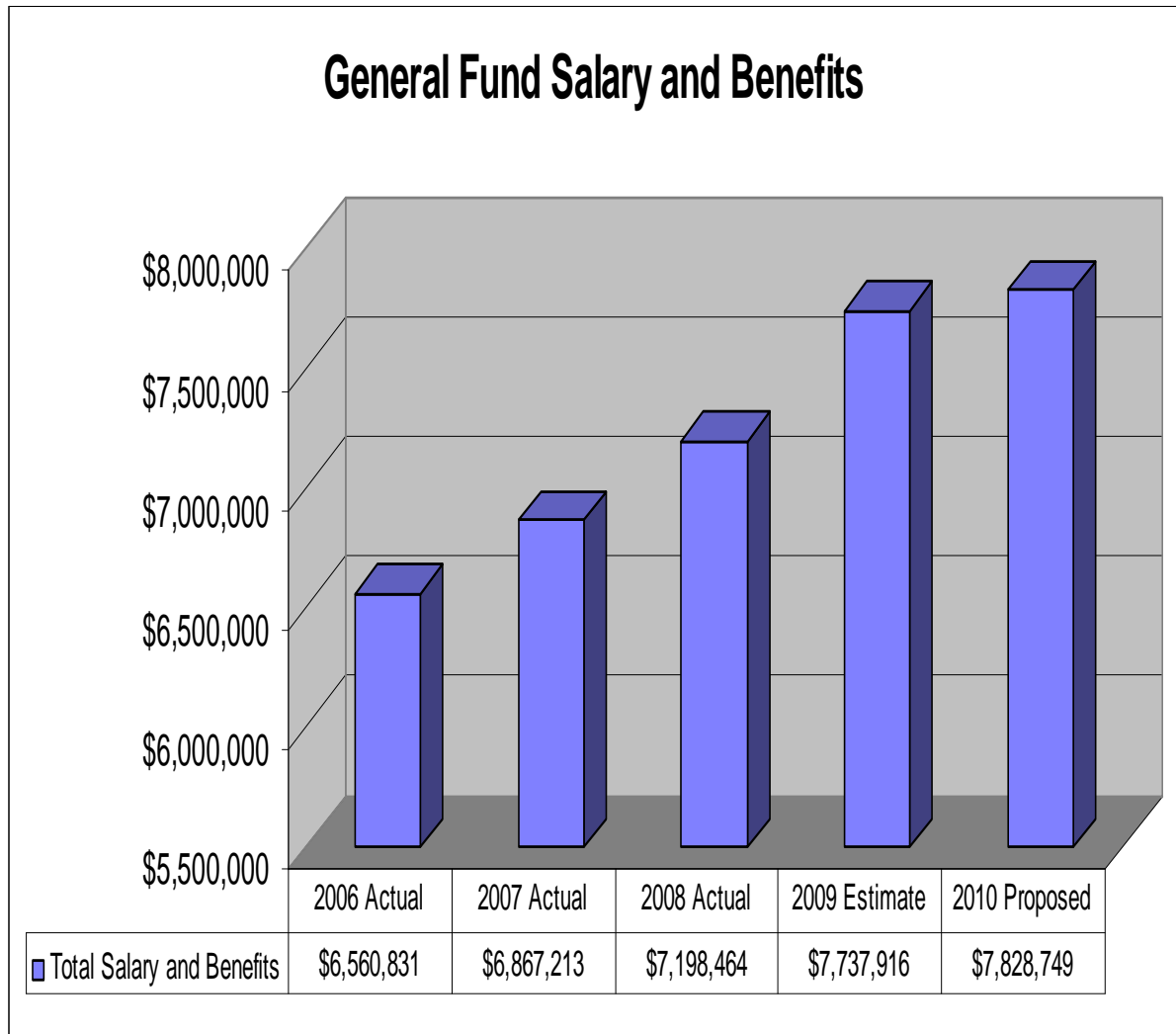
Expenditures include salaries and benefits (56%), utilities (11%), operating transfer out (11%), service and materials (4%), insurance (4%), and supplies (3%).



## South Suburban Park and Recreation District General Fund Budget Overview

### Salary and Benefits

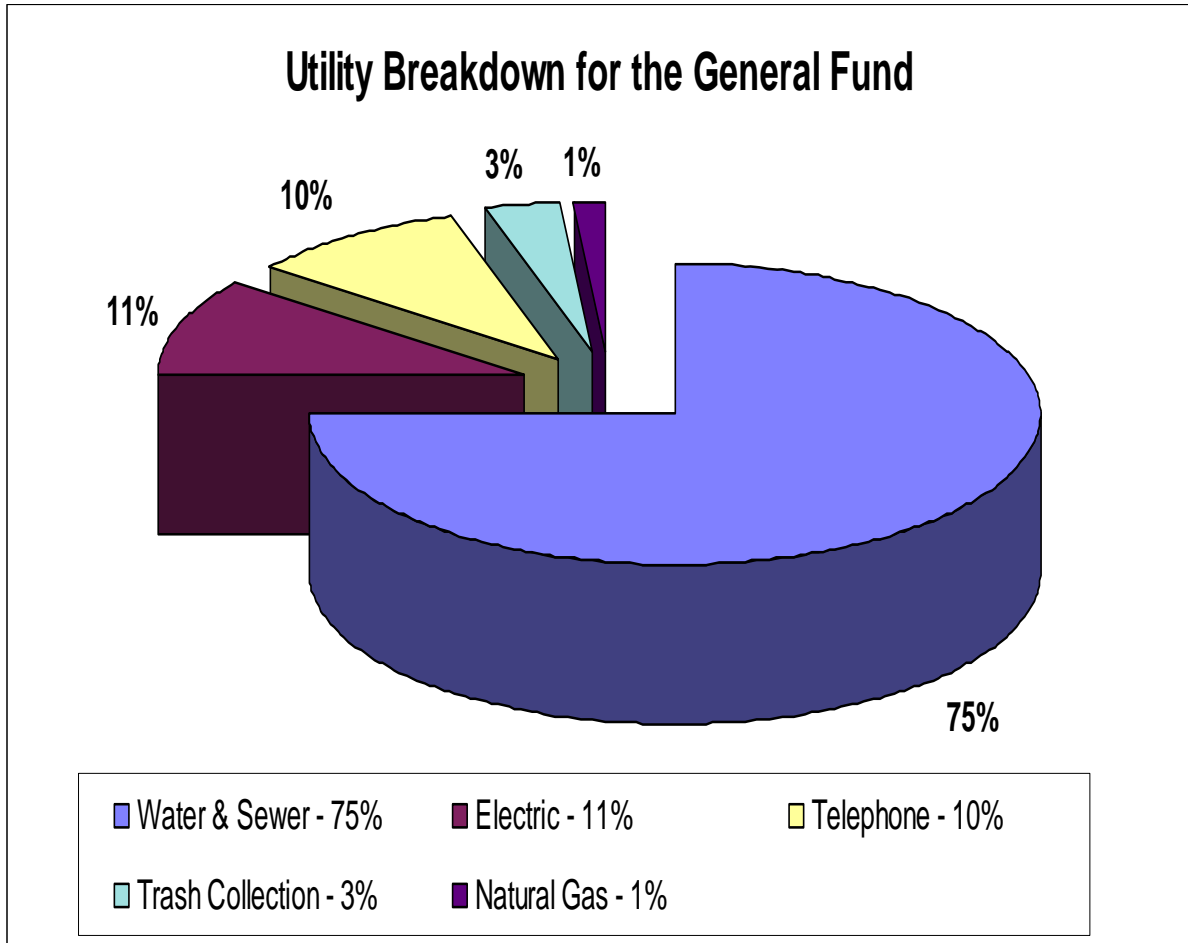
Salary and benefits represent about 56% of the General Fund expenditures. The General Fund includes salary and benefits for Administration, Building Infrastructure and Construction, Finance, Information Technology, and Parks and Open Space. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover rates, and estimated changes in insurance costs and the merit pool amount approved by the Board of Directors.



## South Suburban Park and Recreation District General Fund Budget Overview

### Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. The District has 1,436 acres of developed parks to maintain, so the water expenditure is the largest of these, estimated at \$1,138,000 for 2010. Actual water expenditures will vary depending on the weather and the amount of rain. The budget amount is generated using historical information, and any anticipated fee changes in the market place. The following is a chart of the breakdown of utility charges budgeted for 2010.



### Operating Transfer Out

Annually the District transfers funds from the General Fund to the Enterprise Fund. This is to help offset administrative expenditures. This amount can change annually to meet the needs of the District.

## **South Suburban Park and Recreation District General Fund Budget Overview**

### **Service and Materials**

Service and Materials include costs to maintain facilities, equipment, trails, roads, parking lots, playgrounds, and landscaping. The budget amount is generated using historical information.

### **Insurance**

The District participates in the Colorado Special District Property and Liability Pool for insurance coverage of property, general liability, public officials, auto physical damage, inland marine, and boiler and machinery. The annual premium is approximately \$350,000. Other expenditures are deductibles on current year claims. The budget amount is calculated using the estimated premiums for the period. The cost for employee health coverage and workers' compensation is included in salary and benefits.

### **Supplies**

Supplies include expenditures for office and custodial supplies. This also includes the cost of postage and some educational supplies. The budget amount is generated using historical information.

# GENERAL FUND SUMMARY

## Table of Contents

	<b>2010 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	10,522,661	C8
Specific Ownership Tax	1,100,000	C8
Intergovernmental/Donation Revenue	273,976	C8
Interest Income	60,000	C8
Other Revenue	240,154	C9
<b>Total Operating Revenue</b>	<b>\$ 12,196,791</b>	
<b>Expenditures:</b>		
Administration	\$ 233,203	C9
General Office	119,293	C10
Communication Department	390,535	C10-C11
Human Resources	143,309	C11
Planning	235,744	C12
Insurance	165,000	C12
Subtotal Administration	1,287,084	
Finance Department	232,400	C12
IT Department	179,208	C13
Hudson Gardens Management Fee	200,000	C13
Building Infrastructure and Construction Department	1,206,039	C13-C14
Parks and Open Space	6,993,926	C15-C21
<b>Total Operating Expenditures</b>	<b>\$ 10,098,657</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>\$ 2,098,134</b>	
<b>Other Revenue</b>		
CHV Payment	767,503	C22
Intergovernmental/Donation for Capital	1,612,920	C22
Transfer In from Debt Service Fund	10,000	C22
1 Mill Revenue	2,374,391	C22
<b>Total Other Revenue</b>	<b>\$ 4,764,814</b>	
<b>Other Expenditures</b>		
CHV Reserve	4,630,578	C22
Contingency	65,361	C23
Proposed Merit Pay	79,050	C23
Transfer Out	2,373,000	C23
Open Space (1 Mill)	1,079,970	C23
Capital Outlay	2,261,205	C24
Capital Outlay - 1 Mill	2,453,815	C25
<b>Total Other Expenditures</b>	<b>\$ 12,942,979</b>	
<b>Net Revenue Over Expenditures</b>	<b>(6,080,031)</b>	
Carryover	6,080,031	C25
<b>Funds Available</b>	<b>\$ -</b>	

## GENERAL FUND DETAIL

**2010  
Budget**

### OPERATING REVENUE

#### PROPERTY TAX REVENUE

**Revenue:**

10-10-01-100-4001	Property Tax	10,582,661
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(60,000)
<b>TOTAL PROPERTY TAX REVENUE</b>		<b>\$ 10,522,661</b>

#### SPECIFIC OWNERSHIP TAX

**Revenue:**

10-10-01-100-4010	Specific Ownership Tax	1,100,000
<b>TOTAL SPECIFIC OWNERSHIP TAX</b>		<b>\$ 1,100,000</b>

#### INTERGOVERNMENTAL/DONATION REVENUE

**Revenue:**

10-11-01-120-4030	Communications Memorial Revenue	2,318
10-11-01-120-4031	Buck Family Donation	9,575
10-11-01-120-4032	Public Arts Committee	3,845
10-11-01-120-4033	Harold Neal Scholarship	2,475
10-40-41-435-4030	Tree Donations Forestry	5,000
10-40-51-540-4020	City of Littleton Reimbursement	79,880
10-40-51-542-4020	City of Littleton Reimbursement	67,704
10-50-51-120-4030	Program Grants/Donations	11,500
10-50-51-540-4020	City of Littleton Reimbursement	91,679
<b>TOTAL INTERGOVERNMENTAL/DONATION REVENUE</b>		<b>\$ 273,976</b>

#### INTEREST INCOME

**Revenue:**

10-10-01-100-4017	Interest from Taxes	5,000
10-10-01-100-4050	Interest Earnings	55,000
<b>TOTAL INTEREST INCOME</b>		<b>\$ 60,000</b>

## GENERAL FUND DETAIL

		<b>2010 Budget</b>
<b>OTHER REVENUE</b>		
<b>Revenue:</b>		
10-10-01-100-4099	Miscellaneous Revenue	65,000
10-10-01-100-4172	Temporary Access Permit Fee	4,500
10-10-01-100-4174	Park Permits	55,000
10-10-01-100-4266	Pepsi Sponsorship	25,000
10-10-01-110-4170	Insurance Reimbursements	40,000
10-11-01-100-4099	Communications Miscellaneous Revenue	2,000
10-50-51-540-4157	Carson Center Facility Rental	500
10-50-51-541-4130	Carson Center Retail Sales	1,400
10-50-51-541-4173	Carson Center Program Fund	46,754
<b>TOTAL OTHER REVENUE</b>		<b>\$ 240,154</b>
<b>TOTAL OPERATING REVENUE</b>		<b>\$ 12,196,791</b>
<b>ADMINISTRATION</b>		
<b>Expenditures:</b>		
10-10-01-100-5001	Full-Time Salaries	132,561
10-10-01-100-5004	Board Salary Expense	6,500
10-10-01-100-5009	Fringe Benefits	23,916
10-10-01-100-5102	Legal Services	95,000
10-10-01-100-5103	Board Election Expense	150,000
10-10-01-100-5104	Board Expense	10,000
10-10-01-100-5107	Consultants & Special Projects	25,000
10-10-01-100-5119	Collection Charges	200,000
10-10-01-100-5123	Landfill Maintenance Payment	10,000
10-10-01-100-5406	Englewood Pay Off	8,000
10-10-01-100-5407	Centennial Storm Water Fee	36,000
10-10-01-100-5803	Dues & Subscriptions	2,200
10-10-01-100-5805	Staff Development	3,000
10-10-01-100-5806	Miscellaneous	2,000
10-10-01-100-5809	Fireworks	2,500
<b>Subtotal</b>		<b>706,677</b>
10-10-01-100-5857	Overhead Chargeback	(473,474)
<b>Total Expenditures</b>		<b>\$ 233,203</b>



## GENERAL FUND DETAIL

		<b>2010 Budget</b>
<b>GENERAL OFFICE</b>		
<b>Expenditures:</b>		
10-10-01-115-5001	Full-Time Salaries	194,879
10-10-01-115-5002	Part Time Salaries	1,000
10-10-01-115-5009	Fringe Benefits	42,835
10-10-01-115-5201	Office Supplies	1,000
10-10-01-115-5203	Custodial Supplies	600
10-10-01-115-5204	Postage	9,000
10-10-01-115-5400	Utilities Natural Gas	12,000
10-10-01-115-5401	Utilities Electric	19,500
10-10-01-115-5402	Water & Sewer	3,780
10-10-01-115-5403	Telephone	20,600
10-10-01-115-5496	4110 Copy Machine Maint/Lease	30,000
10-10-01-115-5497	WC151 Copy Machine Maint/Lease	900
10-10-01-115-5498	WC20 Copy Machine Maint/Lease	1,400
10-10-01-115-5499	2636 Copy Machine Maint/Lease	5,000
10-10-01-115-5501	Contractual Services	15,000
10-10-01-115-5701	Services/Materials to Maintain Facilities/Building	4,000
	<b>Subtotal</b>	<b>361,494</b>
10-10-01-115-5857	Overhead Chargeback	(242,201)
	<b>Total Expenditures</b>	<b>\$ 119,293</b>

## COMMUNICATIONS

<b>Expenditures:</b>		
10-11-01-100-5001	Full Time Salaries	187,679
10-11-01-100-5002	Part Time Salaries	28,652
10-11-01-100-5009	Fringe Benefits	42,461
10-11-01-100-5134	Special Event Expense	4,000
10-11-01-100-5201	Office Supplies	1,000
10-11-01-100-5204	Postage	35,600
10-11-01-100-5211	Audio Visual Supplies	500
10-11-01-100-5230	Printing/Copies	53,200
10-11-01-100-5501	Contractual Services	500
10-11-01-100-5503	Contractual Persons	1,500
10-11-01-100-5506	Computer Maintenance	500
10-11-01-100-5507	Computer Software Maintenance	500
10-11-01-100-5802	Promo, Publicity & Printing	8,690
10-11-01-100-5803	Dues & Subscriptions	2,640
10-11-01-100-5805	Staff Development	500
10-11-01-100-5854	Mileage Reimbursement	1,600
10-11-01-100-5856	Volunteer Development	2,800
	<b>Total Expenditures</b>	<b>\$ 372,322</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### COMMUNICATION GRANTS AND DONATIONS

**Expenditures:**

10-11-01-120-5108	Communications Memorial Expense	2,318
10-11-01-120-5110	Buck Family Donation Expense	9,575
10-11-01-120-5111	Public Arts Committee Expense	3,845
10-11-01-120-5120	Harold Neal Scholarship Expense	2,475
<b>Total Expenditures</b>		<b>\$ 18,213</b>

### TOTAL COMMUNICATIONS DEPARTMENT

**\$ 390,535**

### HUMAN RESOURCES

**Expenditures:**

10-12-01-100-5001	Full-Time Salaries	190,298
10-12-01-100-5002	Part Time Salaries	40,058
10-12-01-100-5003	Overtime	250
10-12-01-100-5009	Fringe Benefits	52,798
10-12-01-100-5014	Benefit Consulting Fees & Charges	25,000
10-12-01-100-5107	Consultants & Special Projects	7,320
10-12-01-100-5501	Pre-Employment Screening (1)	1,170
10-12-01-100-5502	Background Checks	26,304
10-12-01-100-5515	Mountain States Employers Services	4,500
10-12-01-100-5610	Unemployment Insurance	45,000
10-12-01-100-5781	Learning Journey	5,600
10-12-01-100-5803	Dues & Subscriptions	580
10-12-01-100-5805	Staff Development	4,000
10-12-01-100-5806	Miscellaneous	10,890
10-12-01-100-5851	Recruiting Costs	3,900
10-12-01-100-5853	Employee Service Awards	10,270
10-12-01-100-5854	Mileage Reimbursement	480
10-12-01-100-5863	Employee Recognition Expense	5,852
<b>Subtotal</b>		<b>434,270</b>
10-12-01-100-5857	Overhead Chargeback	(290,961)
<b>Total Expenditures</b>		<b>\$ 143,309</b>

## GENERAL FUND DETAIL

		<b>2010 Budget</b>
<b>PLANNING ADMIN</b>		
<b>Expenditures:</b>		
10-13-01-100-5001	Full-Time Salaries	178,672
10-13-01-100-5009	Fringe Benefits	44,297
10-13-01-100-5403	Telephone	1,950
10-13-01-100-5702	Services/Materials to Maintain Equipment	2,000
10-13-01-100-5802	Promo, Publicity & Printing	550
10-13-01-100-5803	Dues & Subscriptions	2,600
10-13-01-100-5805	Staff Development	675
10-13-01-100-5806	Miscellaneous	2,500
10-13-01-100-5854	Mileage Reimbursement	2,500
<b>Total Expenditures</b>		<b>\$ 235,744</b>
<b>INSURANCE</b>		
<b>Expenditures:</b>		
10-10-01-110-5600	Insurance	125,000
10-10-01-110-5601	Insurance Premiums	375,000
10-10-01-110-5857	Overhead Chargeback	(335,000)
<b>Total Expenditures</b>		<b>\$ 165,000</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 1,287,084</b>
<b>FINANCE</b>		
<b>Expenditures:</b>		
10-20-01-100-5001	Full-Time Salaries	408,643
10-20-01-100-5002	Part Time Salaries	102,000
10-20-01-100-5009	Fringe Benefits	103,000
10-20-01-100-5105	Bank Service Charges	25,000
10-20-01-100-5114	Auditing Services	22,000
10-20-01-100-5201	Office Supplies	3,000
10-20-01-100-5506	Contractual Services	8,000
10-20-01-100-5507	Computer Software Maintenance	18,000
10-20-01-100-5803	Dues & Subscriptions	1,300
10-20-01-100-5805	Staff Development	800
10-20-01-100-5806	Miscellaneous	2,500
10-20-01-100-5854	Mileage Reimbursement	10,000
<b>Subtotal</b>		<b>704,243</b>
10-20-01-100-5857	Overhead Chargeback	(471,843)
<b>TOTAL FINANCE EXPENDITURES</b>		<b>\$ 232,400</b>

## GENERAL FUND DETAIL

### IT DEPARTMENT

#### Expenditures:

10-25-01-100-5001	Full Time Salaries	229,541
10-25-01-100-5002	Part Time Salaries	56,400
10-25-01-100-5003	Overtime	200
10-25-01-100-5009	Fringe Benefits	53,615
10-25-01-100-5403	Telephone	96,000
10-25-01-100-5506	Computer Maintenance	101,400
10-25-01-100-5803	Dues & Subscriptions	2,400
10-25-01-100-5854	Mileage Reimbursement	3,500
<b>Subtotal</b>		<b>543,056</b>
10-25-01-100-5857	Overhead Chargeback	(363,848)
<b>TOTAL IT EXPENDITURES</b>		<b>\$ 179,208</b>

### HUDSON GARDEN'S MANAGEMENT FEE

#### Expenditures:

10-10-05-991-9102	Hudson Gardens Management Fee	200,000
<b>TOTAL HUDSON GARDEN'S MANAGEMENT FEE</b>		<b>\$ 200,000</b>

### BUILDING INFRASTRUCTURE AND CONSTRUCTION (BIC) ADMINISTRATION

#### Expenditures:

10-30-01-100-5001	Full-Time Salaries	105,892
10-30-01-100-5009	Fringe Benefits	28,043
10-30-01-100-5403	Telephone	750
10-30-01-100-5702	Services/Materials to Maintain Equipment	10,000
10-30-01-100-5802	Promo, Publicity & Printing	500
10-30-01-100-5803	Dues & Subscriptions	375
10-30-01-100-5805	Staff Development	750
10-30-01-100-5806	Miscellaneous	2,000
<b>Total Expenditures</b>		<b>\$ 148,310</b>

### CONSTRUCTION MAINTENANCE

#### Expenditures:

10-30-42-211-5001	Full-Time Salaries	39,146
10-30-42-211-5009	Fringe Benefits	10,776
10-30-42-211-5302	Minor Tools & Equipment	1,000
10-30-42-211-5701	Services/Materials to Maintain Facilities/Building	2,500
<b>Total Expenditures</b>		<b>\$ 53,422</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### GENERAL CONSTRUCTION

#### Expenditures:

10-30-42-212-5001	Full-Time Salaries	346,281
10-30-42-212-5002	Part Time Salaries	4,000
10-30-42-212-5009	Fringe Benefits	95,555
10-30-42-212-5302	Minor Tools & Equipment	2,000
10-30-42-212-5403	Telephone	2,500
10-30-42-212-5701	Services/Materials to Maintain Facilities/Building	10,000
10-30-42-212-5708	Services to Maintain Playgrounds	38,550
10-30-42-212-5805	Staff Development	1,200
10-30-42-212-5806	Miscellaneous	1,000
10-30-42-212-5826	Vandalism	200
<b>Total Expenditures</b>		<b>\$ 501,286</b>

### SIGN SHOP

#### Expenditures:

10-30-42-213-5001	Full-Time Salaries	69,252
10-30-42-213-5002	Part Time Salaries	15,000
10-30-42-213-5009	Fringe Benefits	21,028
10-30-42-213-5700	Service & Materials	30,000
10-30-42-213-5826	Vandalism	2,500
<b>Total Expenditures</b>		<b>\$ 137,780</b>

### PREVENTIVE MAINTENANCE

#### Expenditures:

10-30-43-250-5001	Full-time Salary	261,687
10-30-43-250-5002	Part-time Salary	1,000
10-30-43-250-5003	Overtime	1,000
10-30-43-250-5009	Benefits	85,354
10-30-43-250-5302	Minor Tool & Equipment	3,000
10-30-43-250-5304	Equipment Rental	1,200
10-30-43-250-5403	Telephone	2,500
10-30-43-250-5701	Service/Material to Maintain Facilities/Building	5,000
10-30-43-250-5708	Service/Material to Maintain Area Lighting	4,500
<b>Total Expenditures</b>		<b>\$ 365,241</b>

**TOTAL BUILDING INFRASTRUCTURE & CONSTRUCTION EXPENDITURE \$ 1,206,039**

## GENERAL FUND DETAIL

**2010  
Budget**

### **PARKS AND OPEN SPACE**

#### **MAINTENANCE ADMINISTRATION**

##### **Expenditures:**

10-40-41-261-5001	Full-Time Salaries	135,184
10-40-41-261-5009	Fringe Benefits	31,658
10-40-41-261-5204	Postage	250
10-40-41-261-5230	Printing/Copies	2,100
10-40-41-261-5400	Utilities Natural Gas	1,210
10-40-41-261-5401	Utilities Electric	60,680
10-40-41-261-5403	Telephone	425
10-40-41-261-5501	Contractual Services	18,500
10-40-41-261-5510	STARPR	8,100
10-40-41-261-5701	Services/Materials to Maintain Facilities	100
10-40-41-261-5803	Dues & Subscriptions	2,200
10-40-41-261-5805	Staff Development	9,550
10-40-41-261-5806	Miscellaneous	430
10-40-41-261-5812	Uniforms	15,000
<b>Total Expenditures</b>		<b>\$ 285,387</b>

### **TURF OPERATIONS**

##### **Expenditures:**

10-40-41-410-5001	Full-Time Salaries	289,246
10-40-41-410-5002	Part Time Salaries	53,780
10-40-41-410-5003	Overtime	4,000
10-40-41-410-5009	Fringe Benefits	102,155
10-40-41-410-5209	Agricultural Supplies	95,049
10-40-41-410-5302	Minor Tools & Equipment	1,000
10-40-41-410-5304	Equipment Rental	500
10-40-41-410-5516	Privatization Contracts	59,231
10-40-41-410-5806	Miscellaneous	750
10-40-41-410-5826	Vandalism	200
<b>Total Expenditures</b>		<b>\$ 605,911</b>

### **NATURAL OPEN SPACE OPERATIONS**

##### **Expenditures:**

10-40-41-425-5001	Full-Time Salaries	144,943
10-40-41-425-5002	Part Time Salaries	20,088
10-40-41-425-5003	Overtime	2,500
10-40-41-425-5009	Fringe Benefits	46,980
10-40-41-425-5209	Agricultural Supplies	7,615
10-40-41-425-5302	Minor Tools & Equipment	350
10-40-41-425-5806	Miscellaneous	550
<b>Total Expenditures</b>		<b>\$ 223,026</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### IRRIGATION OPERATIONS

#### Expenditures:

10-40-41-430-5001	Full-Time Salaries	410,237
10-40-41-430-5002	Part Time Salaries	34,276
10-40-41-430-5003	Overtime	3,000
10-40-41-430-5009	Fringe Benefits	130,640
10-40-41-430-5302	Minor Tools & Equipment	2,500
10-40-41-430-5304	Equipment Rental	1,500
10-40-41-430-5401	Utilities Electric	43,879
10-40-41-430-5402	Water & Sewer	1,095,358
10-40-41-430-5403	Telephone	2,450
10-40-41-430-5700	Service & Materials	59,257
10-40-41-430-5702	Service & Materials Maintenance Equipment	14,000
10-40-41-430-5806	Miscellaneous	600
10-40-41-430-5826	Vandalism	2,000
<b>Total Expenditures</b>		<b>\$ 1,799,697</b>

### FORESTRY OPERATIONS

#### Expenditures:

10-40-41-435-5001	Full-Time Salaries	374,760
10-40-41-435-5002	Part Time Salaries	113,800
10-40-41-435-5003	Overtime	2,400
10-40-41-435-5009	Fringe Benefits	131,616
10-40-41-435-5010	Regular Part Time Salaries	18,200
10-40-41-435-5134	Special Event Expense	3,000
10-40-41-435-5302	Minor Tools & Equipment	8,000
10-40-41-435-5304	Equipment Rental	400
10-40-41-435-5400	Utilities Gas	4,325
10-40-41-435-5401	Utilities Electric	3,565
10-40-41-435-5402	Water & Sewer	845
10-40-41-435-5403	Telephone	4,180
10-40-41-435-5404	Trash Collection	9,500
10-40-41-435-5700	Service & Materials	40,000
10-40-41-435-5701	Services/Materials to Maintain Facilities	3,200
10-40-41-435-5702	Services/Materials GIS Program	17,000
10-40-41-435-5806	Miscellaneous	600
10-40-41-435-5826	Vandalism	5,250
10-40-41-435-5827	Tree Donation Expense	5,000
10-40-41-435-5828	Waste Wood Utilization	2,200
<b>Total Expenditures</b>		<b>\$ 747,841</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### HORTICULTURE OPERATION

#### Expenditures:

10-40-41-440-5001	Full-Time Salaries	174,619
10-40-41-440-5002	Part Time Salaries	45,120
10-40-41-440-5003	Overtime	900
10-40-41-440-5009	Fringe Benefits	53,788
10-40-41-440-5302	Minor Tools & Equipment	800
10-40-41-440-5516	Contractual Maintenance	43,100
10-40-41-440-5700	Service & Materials	7,000
10-40-41-440-5709	Service & Materials to Maintain Landscape	4,000
10-40-41-440-5806	Miscellaneous	500
10-40-41-440-5826	Vandalism	500
<b>Total Expenditures</b>		<b>\$ 330,327</b>

### GROUNDS & PARK FACILITIES

#### Expenditures:

10-40-41-445-5001	Full-Time Salaries	183,778
10-40-41-445-5002	Part Time Salaries	43,026
10-40-41-445-5003	Overtime	3,325
10-40-41-445-5009	Fringe Benefits	66,088
10-40-41-445-5302	Minor Tools & Equipment	950
10-40-41-445-5400	Utilities Natural Gas - Murray Property	600
10-40-41-445-5403	Telephone	522
10-40-41-445-5404	Trash Collection	36,045
10-40-41-445-5705	Serv/Mat to Maint Fences	2,500
10-40-41-445-5707	Serv/Mat to Maint Water Areas	10,000
10-40-41-445-5710	Serv/Mat to Maint Picnic Facilities	9,000
10-40-41-445-5806	Miscellaneous	900
10-40-41-445-5826	Vandalism	2,000
<b>Total Expenditures</b>		<b>\$ 358,734</b>



## GENERAL FUND DETAIL

**2010  
Budget**

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### TRAILS

#### Expenditures:

10-40-41-446-5001	Full-Time Salaries	208,278
10-40-41-446-5002	Part Time Salaries	21,140
10-40-41-446-5003	Overtime	2,250
10-40-41-446-5009	Fringe Benefits	67,697
10-40-41-446-5302	Minor Tools & Equipment	950
10-40-41-446-5403	Telephone	522
10-40-41-446-5701	Serv/Mat to Maint Facilities/Building	19,000
10-40-41-446-5702	Serv/Mat to Maint Asphalt	18,000
10-40-41-446-5706	Serv/Mat to Maint Paths, Roads, Parking	52,500
10-40-41-446-5806	Miscellaneous	900
10-40-41-446-5826	Vandalism	500
<b>Total Expenditures</b>		<b>\$ 391,737</b>

---

### ATHLETIC FIELDS & PLAY COURTS

#### Expenditures:

10-40-41-450-5001	Full-Time Salaries	165,478
10-40-41-450-5002	Part Time Salaries	45,126
10-40-41-450-5003	Overtime	3,000
10-40-41-450-5009	Fringe Benefits	45,244
10-40-41-450-5302	Minor Tools & Equipment	900
10-40-41-450-5403	Telephone	700
10-40-41-450-5700	Service & Materials	50,102
10-40-41-450-5806	Miscellaneous	850
10-40-41-450-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>\$ 312,400</b>

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## GENERAL FUND DETAIL

**2010  
Budget**

### **GARAGE & SHOP**

#### **Expenditures:**

10-40-42-264-5001	Full-Time Salaries	364,519
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	108,469
10-40-42-264-5116	Licensing	295
10-40-42-264-5202	Motor Fuels & Lubricants	231,750
10-40-42-264-5203	Custodial Supplies	3,000
10-40-42-264-5302	Minor Tools & Equipment	9,150
10-40-42-264-5304	Equipment Rental	600
10-40-42-264-5312	Small Engine Repair	5,250
10-40-42-264-5401	Utilities Electric	30,000
10-40-42-264-5402	Water & Sewer	1,240
10-40-42-264-5403	Telephone	6,180
10-40-42-264-5701	Materials To Maintain Building	16,600
10-40-42-264-5702	Srv/Mat to Maintain Equipment	73,800
10-40-42-264-5703	Srv/Mat to Maintain Autos	81,120
10-40-42-264-5806	Miscellaneous	5,900
<b>Total Expenditures</b>		<b>\$ 938,373</b>

### **CORNERSTONE PARK CREW**

#### **Expenditures:**

10-40-64-263-5001	Full Time Salaries	120,102
10-40-64-263-5002	Part Time Salaries	41,312
10-40-64-263-5003	Overtime	1,000
10-40-64-263-5009	Fringe Benefits	43,829
10-40-64-263-5302	Minor Tools & Equipment	750
10-40-64-263-5806	Miscellaneous	8,395
<b>Total Expenditures</b>		<b>\$ 215,388</b>

### **DAVID A. LORENZ REGIONAL PARK**

#### **Expenditures:**

10-40-65-263-5001	Full Time Salaries	62,543
10-40-65-263-5002	Part Time Salaries	12,384
10-40-65-263-5003	Overtime	500
10-40-65-263-5009	Fringe Benefits	26,770
10-40-65-263-5302	Minor Tool & Equipment	1,000
10-40-65-263-5700	Service & Materials	4,635
<b>Total Expenditures</b>		<b>\$ 107,832</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### PLATTE PARK

#### Expenditures:

10-40-51-540-5001	Full-Time Salaries	52,972
10-40-51-540-5002	Part Time Salaries	40,659
10-40-51-540-5003	Overtime	240
10-40-51-540-5009	Fringe Benefits	21,284
10-40-51-540-5010	Regular Part-time	25,152
10-40-51-540-5205	Volunteer Program Services	1,200
10-40-51-540-5210	Educational Support	200
10-40-51-540-5217	Miscellaneous Supplies	9,000
10-40-51-540-5403	Telephone	800
10-40-51-540-5501	Contractual Services	800
10-40-51-540-5707	Service/Materials to Maintain Reservoir	4,000
10-40-51-540-5805	Staff Development	450
10-40-51-540-5812	Uniforms	200
10-40-51-540-5854	Mileage Reimbursement	350
<b>Total Expenditures</b>		<b>\$ 157,307</b>

### VISITOR SERVICES

#### Expenditures:

10-40-51-542-5001	Full-Time Salaries	107,968
10-40-51-542-5002	Part Time Salaries	92,600
10-40-51-542-5003	Overtime	500
10-40-51-542-5009	Fringe Benefits	53,144
10-40-51-542-5217	Miscellaneous Supplies	1,200
10-40-51-542-5403	Telephone	2,700
10-40-51-542-5702	Services/Materials to Maintain Equipment	600
10-40-51-542-5805	Staff Development	400
10-40-51-542-5812	Uniforms	650
<b>Total Expenditures</b>		<b>\$ 259,762</b>

### ROXBOROUGH RESTORATION

#### Expenditures:

10-40-51-544-5002	Part Time Salaries	7,262
10-40-51-544-5009	Fringe Benefits	690
10-40-51-544-5501	Contractual Services	1,500
10-40-51-544-5709	Service/Material Maintain Landscape	7,740
<b>Total Expenditures</b>		<b>\$ 17,192</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### CARSON NATURE CENTER

#### Expenditures:

10-50-51-540-5001	Full-Time Salaries	103,524
10-50-51-540-5002	Part Time Salaries	19,877
10-50-51-540-5009	Fringe Benefits	29,022
10-50-51-540-5201	Office Supplies	1,600
10-50-51-540-5204	Postage	2,800
10-50-51-540-5205	Program Supplies	2,600
10-50-51-540-5230	Printing/Copies	2,000
10-50-51-540-5400	Utilities Natural Gas	3,000
10-50-51-540-5401	Utilities Electric	3,700
10-50-51-540-5402	Water & Sewer	1,700
10-50-51-540-5403	Telephone	1,900
10-50-51-540-5501	Contractual Services	6,885
10-50-51-540-5701	Services/Materials to Maintain Facility	2,450
10-50-51-540-5803	Dues and Subscription	320
10-50-51-540-5805	Staff Development	1,680
10-50-51-540-5812	Uniforms	200
10-50-51-540-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>\$ 183,358</b>

### CARSON NATURE CENTER PROGRAM FUND

#### Expenditures:

10-50-51-541-5002	Part Time Salaries	1,468
10-50-51-541-5009	Fringe Benefits	2,830
10-50-51-541-5010	Regular Part Time Salaries	25,990
10-50-51-541-5205	Program Supplies	8,166
10-50-51-541-5208	Carson Center Retail Supplies	500
10-50-51-541-5503	Contractual Persons (Accounts Payable Only)	9,200
<b>Total Expenditures</b>		<b>\$ 48,154</b>

### CARSON NATURE CENTER PROGRAM FUND DONATIONS

#### Expenditures:

10-50-51-120-5108	Program Donation Expense	11,500
<b>Total Expenditures</b>		<b>\$ 11,500</b>

### TOTAL PARKS AND OPEN SPACE EXPENDITURES

**\$ 6,993,926**

## GENERAL FUND DETAIL

2010  
Budget

### OTHER REVENUE

#### CHERRY HILLS VILLAGE PAYMENT

##### Revenue:

10-10-01-970-9003	CHV Principal Payment	708,017
10-10-01-970-9004	CHV Interest Payment	59,486
<b>TOTAL CHV PAYMENT</b>		<b>\$ 767,503</b>

### INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

##### Revenue:

10-30-01-950-4025	Matching Gift Revenue	10,000
10-30-01-951-4020	City of Lone Tree Capital Matching Revenue	100,000
10-30-01-952-4039	City of Centennial - Otero & Rusty Sun Tennis Courts	176,500
10-30-01-952-4040	City of Centennial - deKoevend Park	175,000
10-30-01-952-4041	City of Centennial Revenue for Centennial Link	200,000
10-30-01-952-4042	City of Centennial - Arapahoe Park	62,833
10-30-01-954-4019	ACOS Grants (Sheridan Park/Arapahoe Park)	500,000
10-30-01-955-4019	CDBG - Sheridan Recreation Center Lights	79,000
10-30-01-955-4021	GOCO - Sheridan Park - not approved	194,587
10-30-01-955-4041	Xcel Energy Rebates	15,000
10-30-01-955-4043	City of Littleton - Big Dry Creek Crossing at Progress	100,000

<b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b>	<b>\$ 1,612,920</b>
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### TRANSFER IN

##### Revenue:

10-10-01-990-9101	Transfer In from Debt Service Fund	10,000
<b>TOTAL TRANSFER IN</b>		<b>\$ 10,000</b>

### OPEN SPACE, PARK ACQ, & TRAIL IMPROVEMENTS (1 MILL)

##### Revenue:

11-10-01-425-4001	Property Taxes- 1 Mill	2,374,391
<b>TOTAL 1 MILL REVENUE</b>		<b>\$ 2,374,391</b>

<b>TOTAL OTHER REVENUE</b>	<b>\$ 4,764,814</b>
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### OTHER EXPENDITURES

#### CHERRY HILLS VILLAGE RESERVE

##### Expenditures:

10-10-01-995-9202	CHV Reserve	4,630,578
<b>TOTAL CHV RESERVE</b>		<b>\$ 4,630,578</b>

## GENERAL FUND DETAIL

		2010 Budget
<b>CONTINGENCY</b>		
<b>Expenditures:</b>		
10-10-01-995-9200	Contingency	65,361
<b>TOTAL CONTINGENCY</b>		<b>\$ 65,361</b>
<b>PROPOSED MERIT PAY</b>		
<b>Expenditures:</b>		
10-10-01-100-5807	Merit Pay	79,050
<b>TOTAL PROPOSED MERIT PAY</b>		<b>\$ 79,050</b>
<b>TRANSFER OUT</b>		
<b>Expenditures:</b>		
10-10-01-990-9100	Transfer Out to Enterprise Fund	1,500,000
10-10-01-970-9100	Transfer Out Debt Service Reserve to Enterprise	873,000
<b>TOTAL TRANSFER OUT</b>		<b>\$ 2,373,000</b>
<b>1 MILL EXPENDITURES</b>		
<b>Expenditures:</b>		
11-10-01-425-5117	Paying Agent Fees	1,500
11-10-01-425-9001	Principal Payment	1,035,000
11-10-01-425-9002	Bond Interest	43,470
<b>TOTAL 1 MILL EXPENDITURES</b>		<b>\$ 1,079,970</b>

## GENERAL FUND DETAIL

		<b>2010 Budget</b>
<b>GENERAL FUND CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
10-30-01-954-6001	Arapahoe County Open Space Grant Projects	625,000
10-30-41-952-6702	Arapahoe Park - Shelter & Clivis Multrum	62,833
10-40-41-950-6663	Athletic Field Renovations	35,000
10-30-41-952-6910	Centennial Link Trail (East/West Trail)	200,000
10-40-41-950-6036	Centralized Irrigation Upgrades -Harlow, Clarkson, Abbott, Ridgeview, Holly Pool & Tennis, Homestead, Quebec Street Greenbelt	45,000
10-25-01-950-5508	Computer Replacement	70,000
10-30-41-952-6927	deKoevend Park - Restrooms and field renovations	175,000
10-30-41-955-6949	Engineer and construct a creek crossing of Big Dry Creek from Progress Park to the fishing pier on the opposite side of the creek.	100,000
10-80-81-955-6926	Goodson Recreation Center - Gym and Racquetball lighting improvements	15,000
10-40-41-950-6945	In-Ground Trash Cans - additional - Chase, Little's Creek, Nesbitt, Sunset, Ridgeview, Wildcat, Cherry, Ida, Charlie Emley.	15,500
10-30-41-951-6887	LTMP - Taos Tennis Courts	160,000
10-30-41-951-6888	LTGC Maintenance Shop Fence Replacement	40,000
10-10-01-950-6080	Matching Gifts	20,000
10-30-41-952-6928	Otero and Rusty Sun Tennis Court Renovation	176,500
10-11-01-950-6127	Public Art Projects	20,000
10-40-41-950-6026	Replace - #230 - 2000 Chevrolet 1 Ton Trash Truck	67,500
10-40-41-950-6946	Replace - #406 - 1993 John Deere Backhoe	85,550
10-40-41-950-6022	Replace - #476 - 72" Sweeper	6,990
10-40-41-950-6947	Replace - #679 - Jacobsen Drill Seeder	12,750
10-40-42-950-6118	Replace - #690 - Sioux Pressure Washer	4,995
10-30-41-955-6929	Sheridan Park Improvements	194,587
10-30-41-955-6948	Sheridan Park -Replace Ball Field Lights (CDBG)	79,000
10-60-00-950-6568	Tennis Court Crack Repairs at Holly, Harlow, Gallup, Arapahoe, Sheridan, Charlie Emley	15,000
10-10-01-950-6739	Time Keeping System Analysis	10,000
10-40-41-950-6069	Tree Replacement Program	25,000
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>\$ 2,261,205</b>

## GENERAL FUND DETAIL

**2010  
Budget**

### GENERAL FUND CAPITAL PROJECTS - 1 MILL

#### Expenditures:

11-10-01-950-6074	Asphalt Parking Lot/Trailhead - Goodson	78,398
11-10-01-950-6074	Asphalt Trails	69,608
11-10-01-950-6800	Bear Creek Trail	15,940
11-10-01-950-6950	Engineer and construct a creek crossing of Big Dry Creek at the Murray Property.	100,000
11-10-01-950-6049	South Suburban Golf Course - Par 3 Bridges	120,000
11-10-01-950-6951	Sweetwater Trail	63,450
11-10-01-950-6001	Undesignated Capital - 1 Mill	2,006,419
<b>TOTAL 1 MILL CAPITAL EXPENDITURES</b>		<b>\$ 2,453,815</b>

### TOTAL OTHER EXPENDITURES

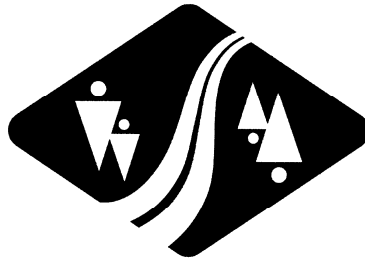
**\$ 12,942,979**

### GENERAL FUND CARRYOVER

#### Revenue:

10-10-01-996-4998	Carryover Revenue - GF	4,920,637
10-10-01-996-4998	Carryover Revenue - 1 Mill	1,159,394
<b>TOTAL CARRYOVER</b>		<b>\$ 6,080,031</b>





**South Suburban**  
PARKS AND RECREATION

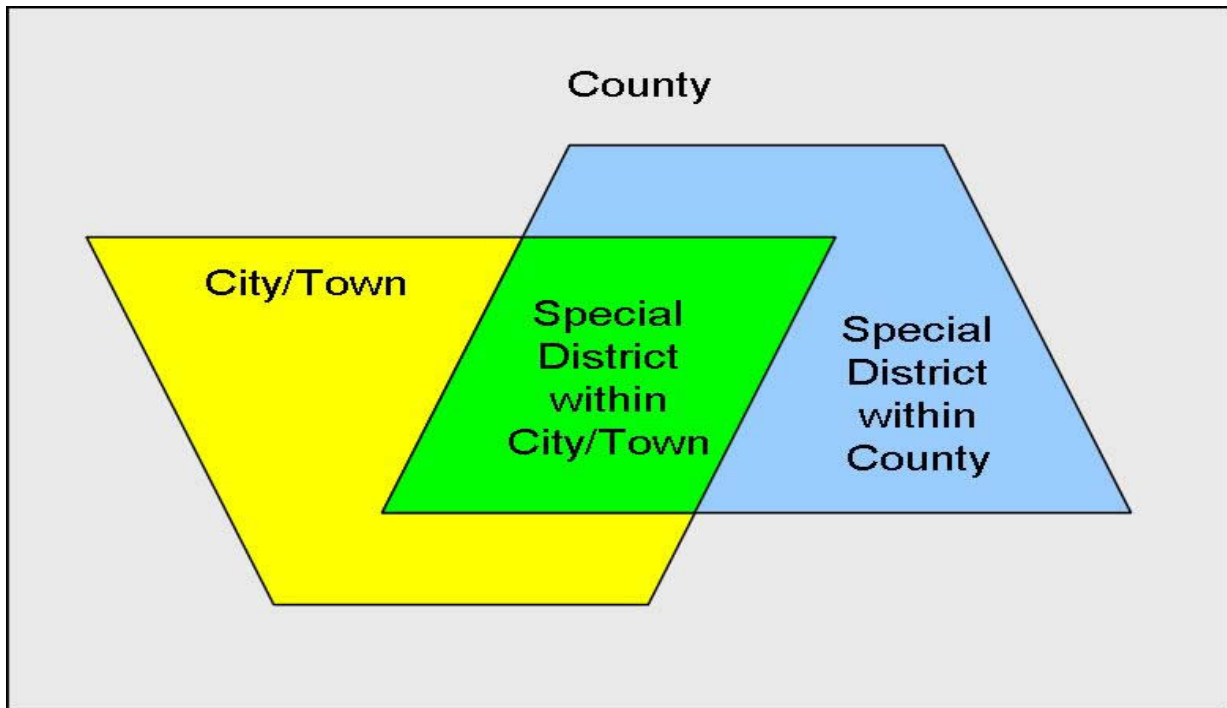
CONSERVATION TRUST FUND

## **South Suburban Park and Recreation District Conservation Trust Fund Budget Overview**

### **Conservation Trust Fund Description**

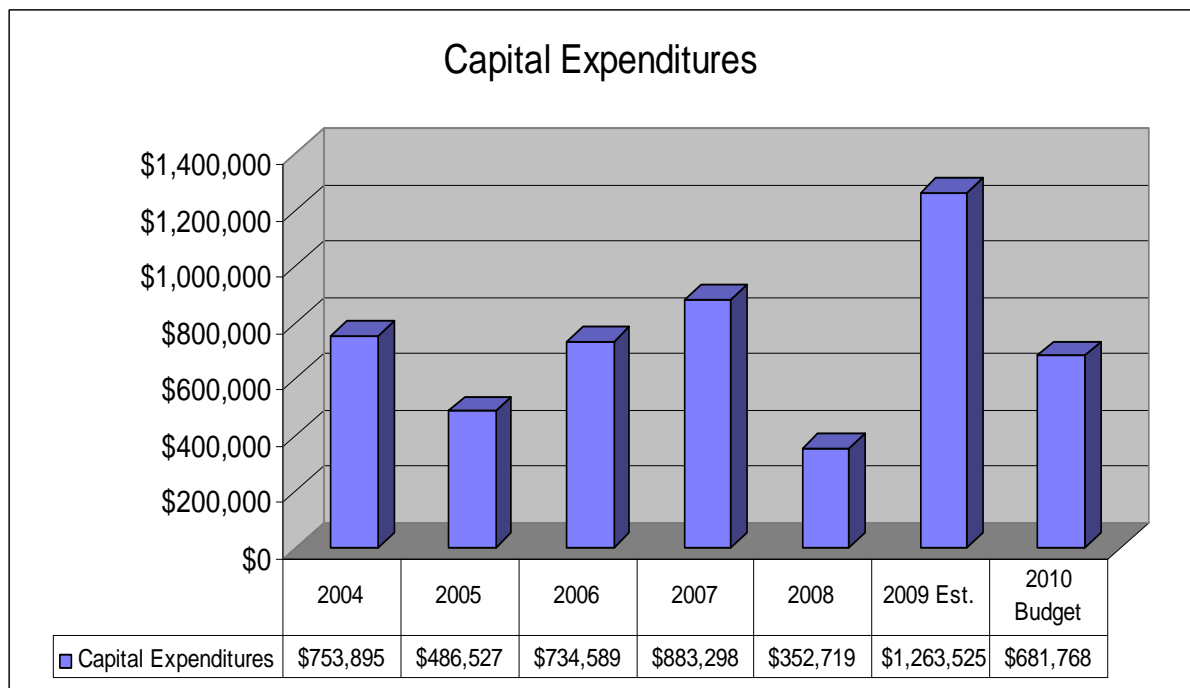
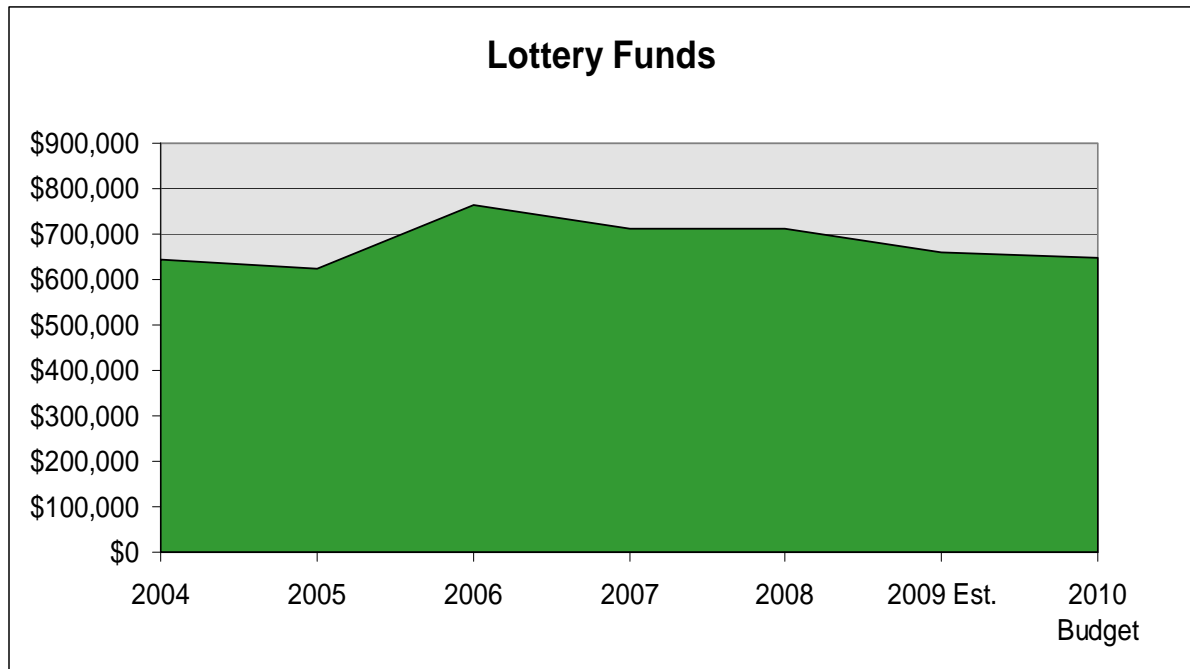
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State of Colorado that are legally restricted for park and recreation purposes. The major revenue source for the Conservation Trust Fund is lottery proceeds. The fund is also allowed to record interest earnings. The major expenditures are for parks and recreation capital projects.

Lottery fund distributions are received on a quarterly basis from the Colorado Department of Local Affairs, Division of Local Governments. Lottery fund are distributed on a per capita basis, with cities and counties receiving one full per person allocation. Special districts, within a county, receive one half per person allocation with the other half going to the county where the special district is located. For special districts, within a city, they also receive one half per person allocation with the other half going to the city. Population estimates are updated by the Division of Local Governments annually by July 1<sup>st</sup>.



## South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

The budget for lottery revenue is generated by using historical information, changes in estimated population, and adjusting any anticipated changes in the market place. Capital projects are budgeted based on the estimated cost of each approved project. Capital expenditures fluctuate from year to year depending on the timing of the project.



# CONSERVATION TRUST FUND

## Table of Contents

	<b>2010 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Interest Income	3,000	D4
<b>Total Operating Revenue</b>	<b>\$ 3,000</b>	
<b>Excess Operating Revenues of Expenditures</b>	<b>\$ 3,000</b>	
<b>Other Revenue:</b>		
Lottery Proceeds	650,000	D4
<b>Total Other Revenue</b>	<b>\$ 650,000</b>	
<b>Other Expenditures:</b>		
Contingency	\$ 801	D4
Capital Outlay	683,899	D4
<b>Total Other Expenditures</b>	<b>\$ 684,700</b>	
<b>Net Revenue of Expenditures</b>	<b>(31,700)</b>	
Carryover	31,700	D4
<b>Funds Available</b>	<b>\$ -</b>	

## CONSERVATION TRUST FUND

**2010  
Budget**

### CONSERVATION TRUST FUND

#### INTEREST INCOME

##### Revenue:

21-10-01-100-4050	Interest Earnings	3,000
<b>TOTAL INTEREST INCOME</b>		<b>\$ 3,000</b>

#### LOTTERY PROCEEDS

21-10-01-100-4027	Lottery Proceeds	650,000
<b>TOTAL LOTTERY PROCEEDS</b>		<b>\$ 650,000</b>

#### CONTINGENCY

##### Expenditures:

21-10-00-950-9200	Contingency	801
<b>TOTAL CONTINGENCY</b>		<b>\$ 801</b>

#### CAPITAL OUTLAY

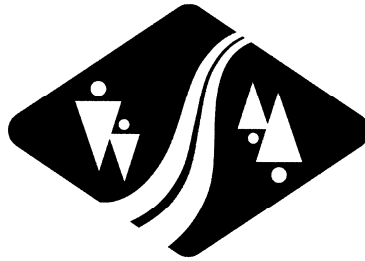
##### Expenditures:

21-30-41-952-6702	Arapahoe Park Shelter & Clivis Multrum	62,833
21-60-63-950-6585	Batting Cages Netting	15,000
21-60-63-950-6930	Batting Cages Pitching machines	33,000
21-30-41-950-6932	Cornerstone Skatepark Flat Grind Box	2,131
21-30-41-950-6577	Cornerstone Park Sprayground Operating System	10,000
21-30-41-952-6927	deKoevend Park Restrooms and field renovations	175,000
21-80-81-950-6931	Goodson Dance room, wood floor	10,400
21-80-81-955-6926	Goodson Gym and Racquetball lighting improvements	145,000
21-30-41-952-6928	Otero and Rusty Sun Tennis Court Renovation	176,500
21-30-41-955-6929	Sheridan Park Improvements	54,035
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 683,899</b>

#### CARRYOVER

##### Revenue:

21-10-01-996-4998	Carryover	31,700
<b>TOTAL CARRYOVER</b>		<b>\$ 31,700</b>



**South Suburban**  
PARKS AND RECREATION

ENTERPRISE FUND

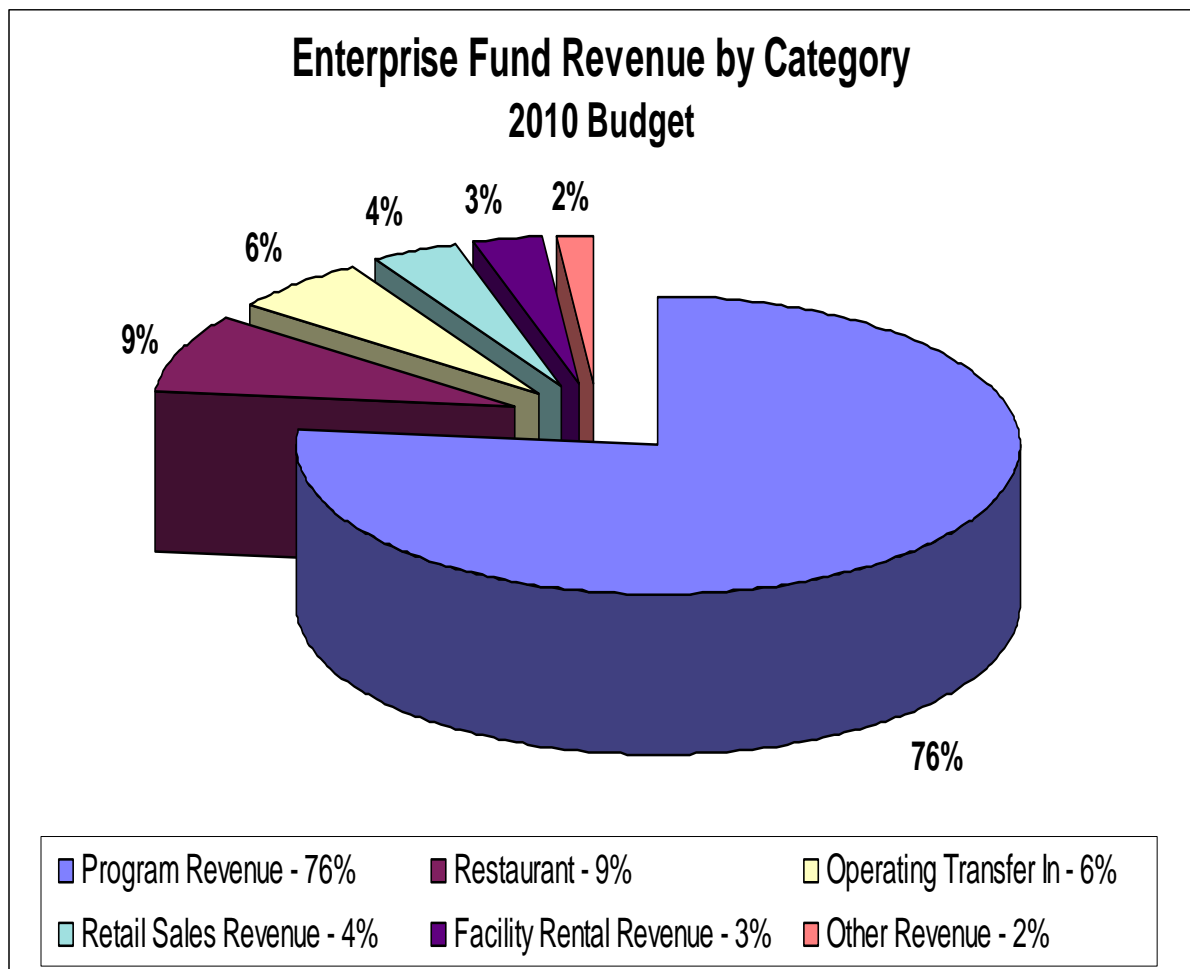
## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Enterprise Fund Description

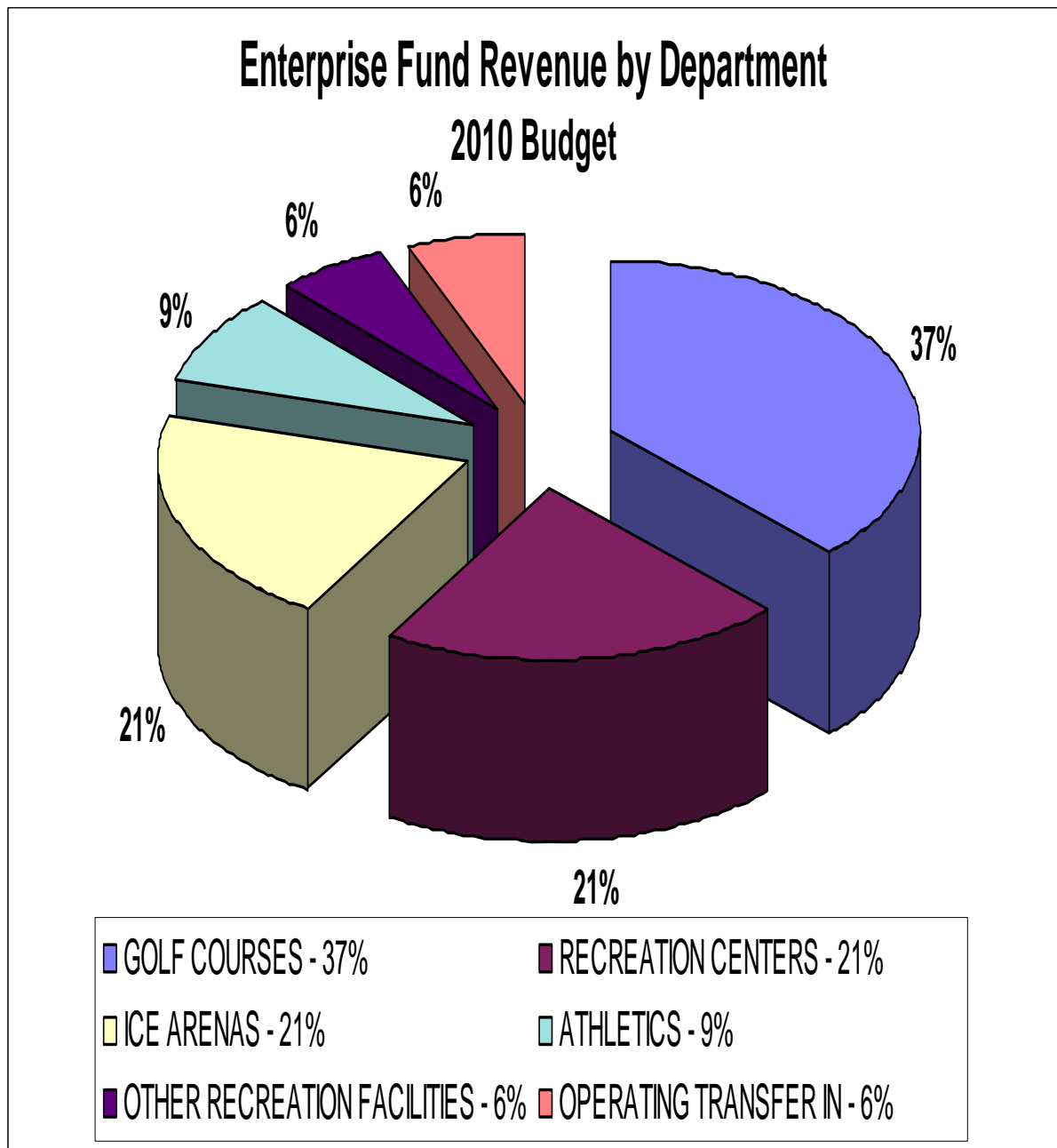
This fund is used to account for operations that are financed and operated in a manner where the intent of the District is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges (all fee based programs), similar to a business; or where the District has decided that periodic determination of revenue earned, expenditures incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

### Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (76% - also called "Fees and Charges"), restaurant revenue (9%), operating transfer (6%), retail sales revenue (4%), and facility rental (3%). The revenue is also broken down by department, with golf courses (37%), recreation centers (21%), ice arenas (21%), athletics (9%), and other recreation facilities (6%).



**South Suburban Park and Recreation District  
Enterprise Fund Budget Overview**

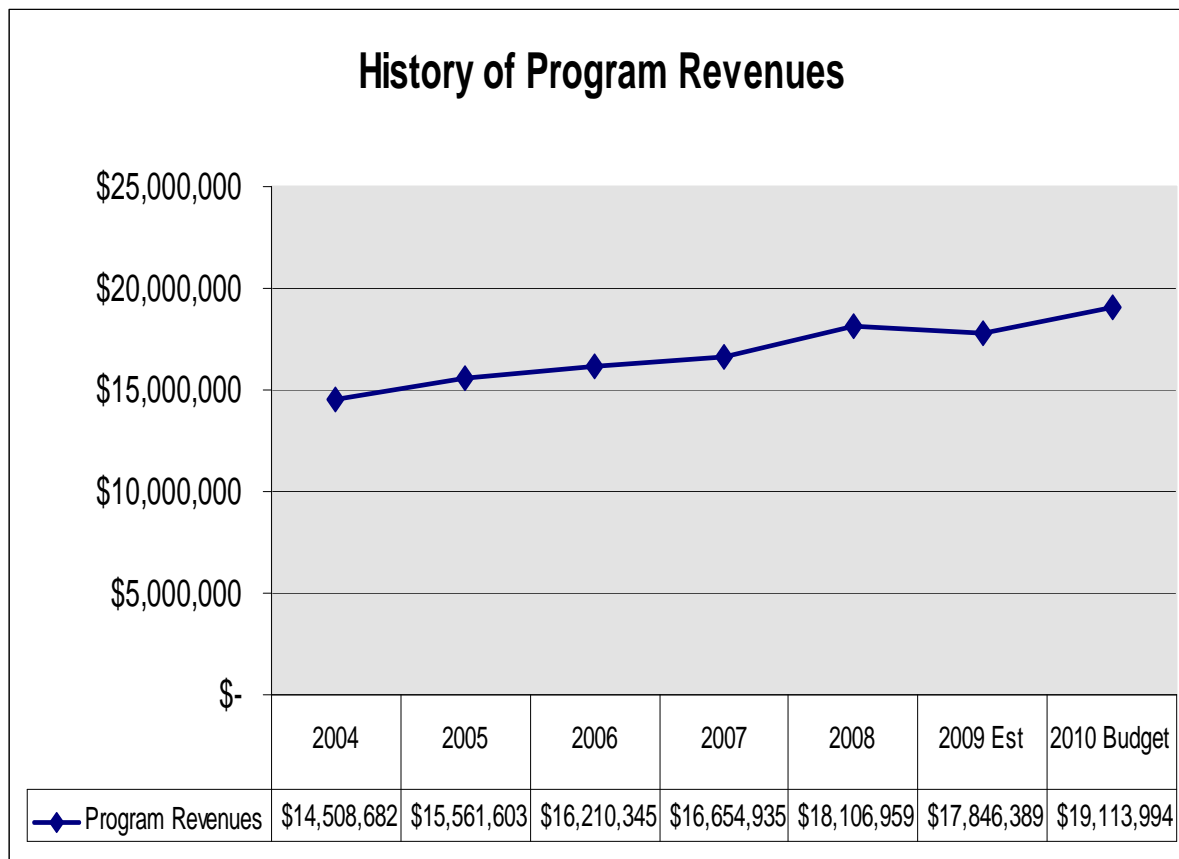




## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Program Revenue (Fees and Charges)

Program revenue is generated by fees charged for programs and facilities. Program revenue includes admission, league fees, class revenue, private lessons, court reservations, pass sales, green fees, driving range fees, golf cart rentals, player fees, and fitness revenue. The budget amount for program revenue is generated using approved fees and charges and estimated attendance. Estimates for attendance are based on historical information, as well as adjustments for changes in program amenities.



### Restaurant Revenue

This revenue is generated by food and beverage sales at the District's restaurants and concession stands and by vending machine sales. Estimates for restaurant revenue budget are based on historical information and changes in food sale prices.

### Operating Transfer In

Annually the District transfers funds from the General Fund to the Enterprise Fund. This is to help offset administrative expenditures. This amount can change annually to meet the needs of the District.

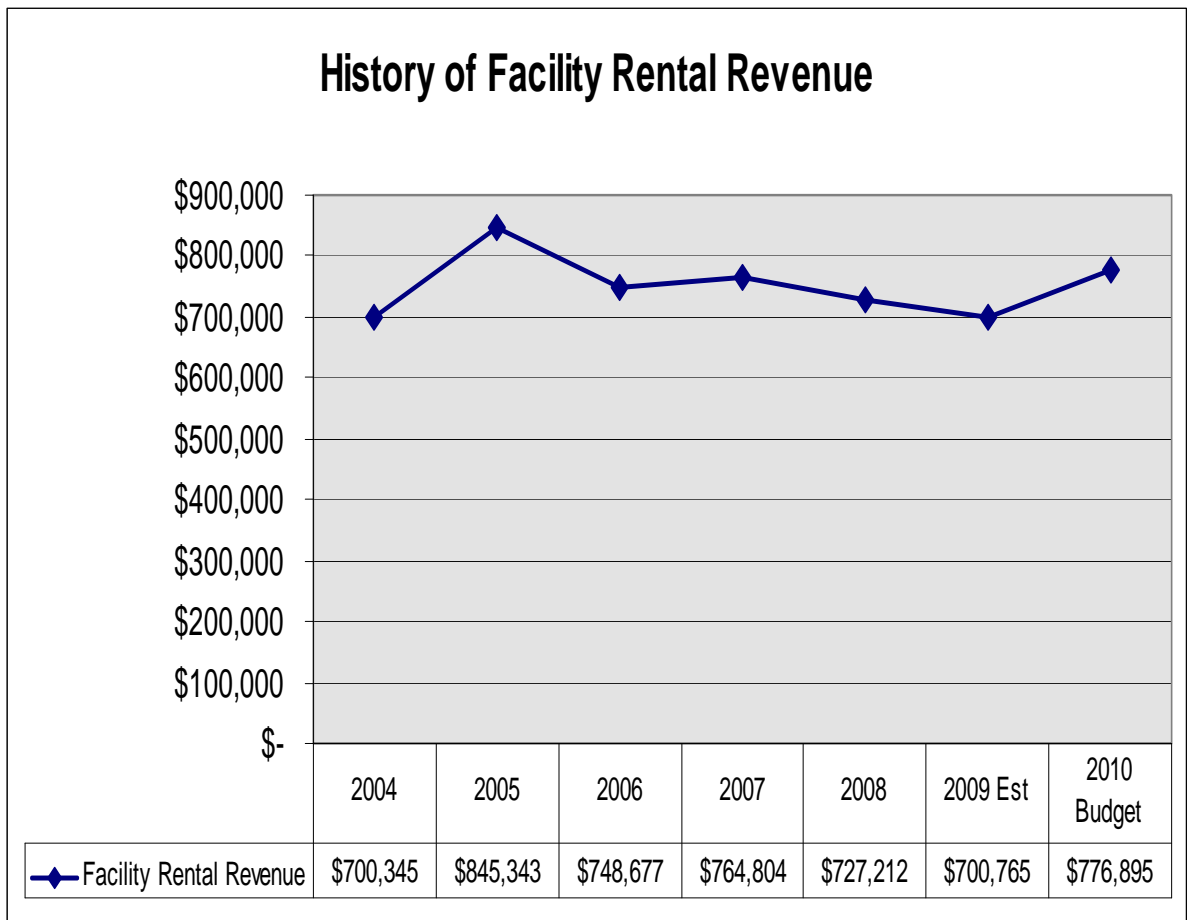
## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Retail Sales Revenue

Retail sales revenue is generated from sales of various types for retail items at the District's various pro shops. These items may include clothing, golf clubs, tennis racquets, and other sporting accessories. The District currently has pro shops at the following facilities; Buck Recreation Center, Lone Tree Recreation Center, Goodson Recreation Center, Lone Tree Golf Course, South Suburban Golf Course, Littleton Golf Course, Family Sports Center, and Holly Tennis Center. The budget for retail sales revenue is based on historical information and changes in sales prices.

### Facility Rental Income

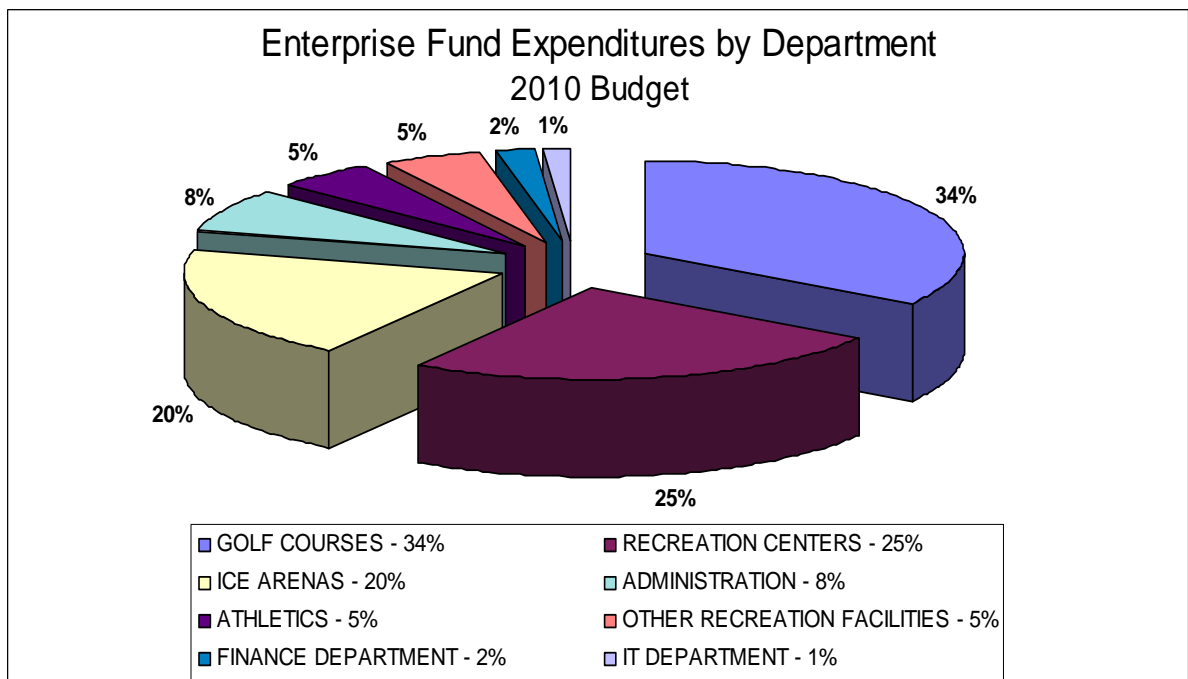
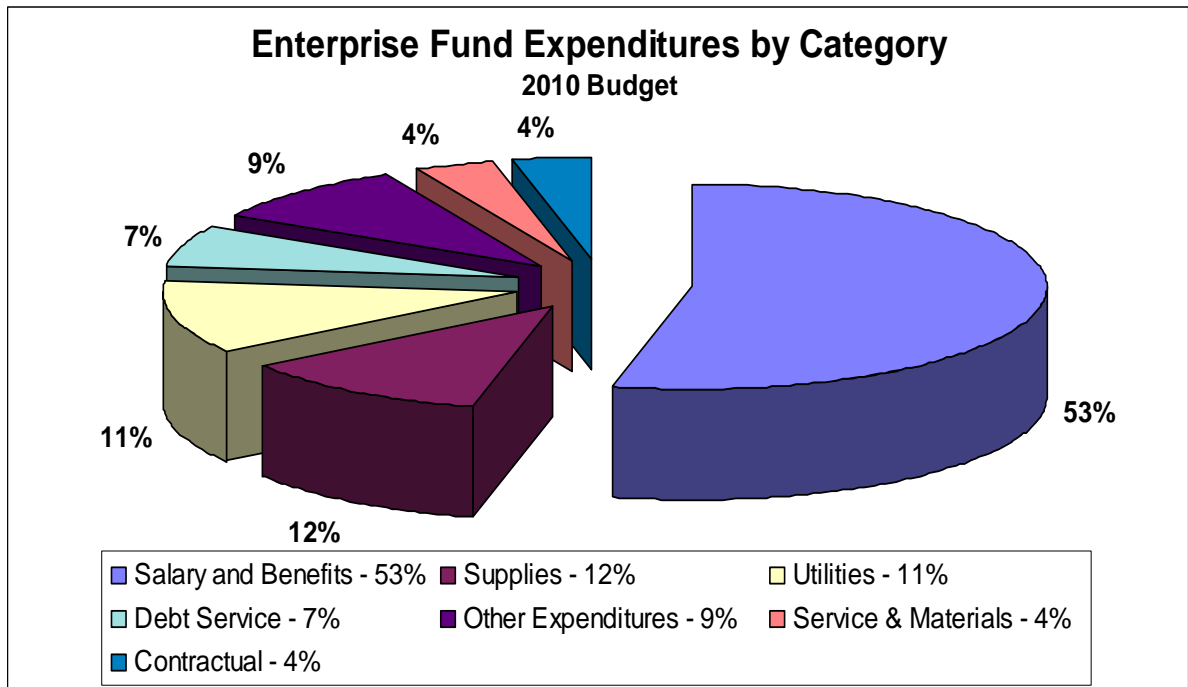
Facility Rental income is generated by the rental of all or a portion of one of our facilities for private use for an event or party. Rental income is also generated at the Ice Arenas and at David A. Lorenz Regional Park artificial turf fields when they are rented for use by a player's association. The budget amount is generated using historical information, as well as adjusting for any changes in the fee structure.



## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Major Operational Expenditures

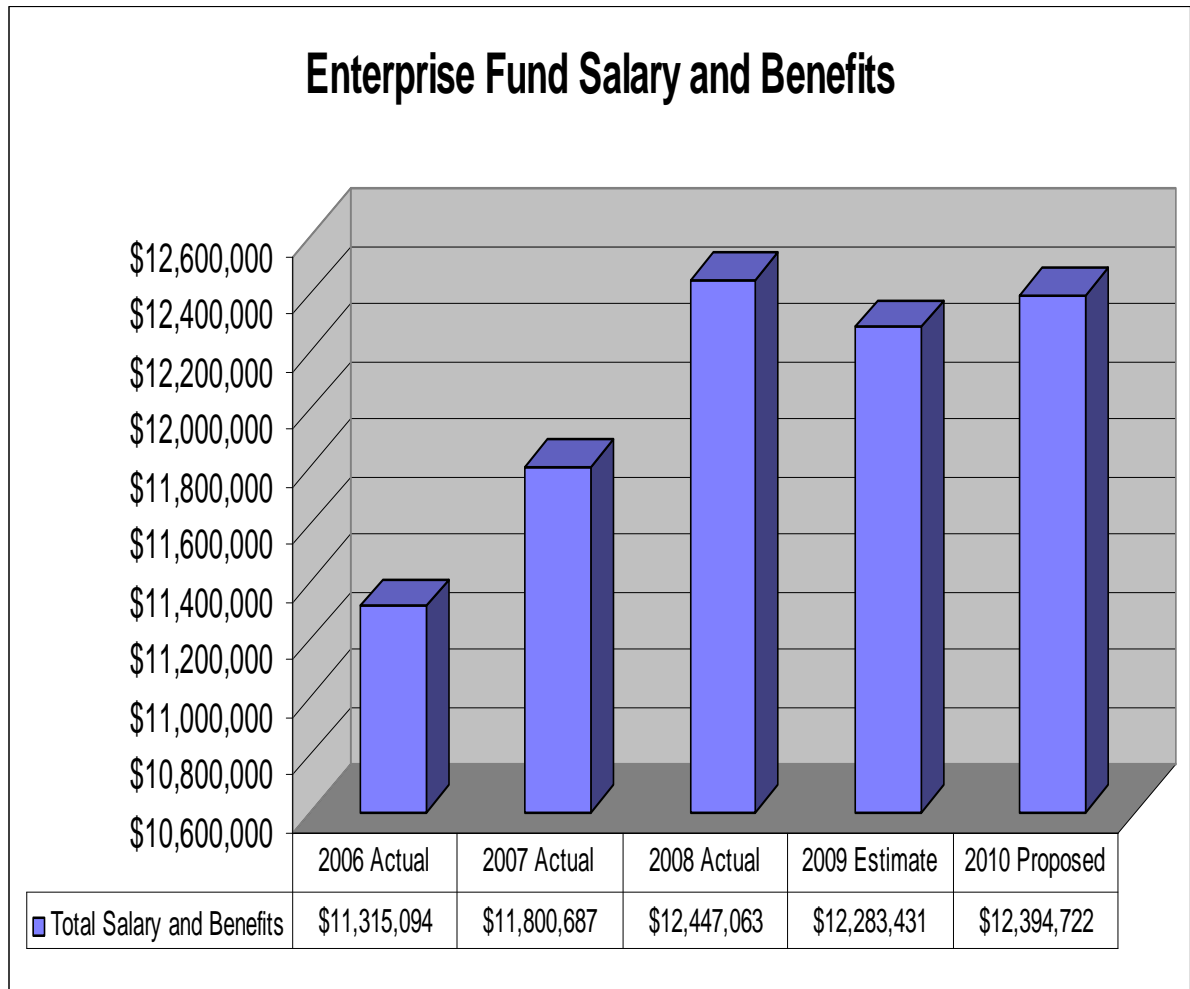
Significant operational expenditures include salary and benefits (53%), supplies (12%), utilities (11%), and debt service (7%). These expenditures are also grouped by department, with Golf Courses (34%), Recreation Centers (25%), Ice Arenas (20%), and Administration (8%) as the larger areas.



## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Salary and Benefits

Salary and benefits represent about 53% of the Enterprise Fund expenditures. The Enterprise Fund includes salary and benefit from golf courses and the recreation services and facilities department. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover rates, estimated changes in insurance costs, and the merit pool amount approved by the Board of Directors.



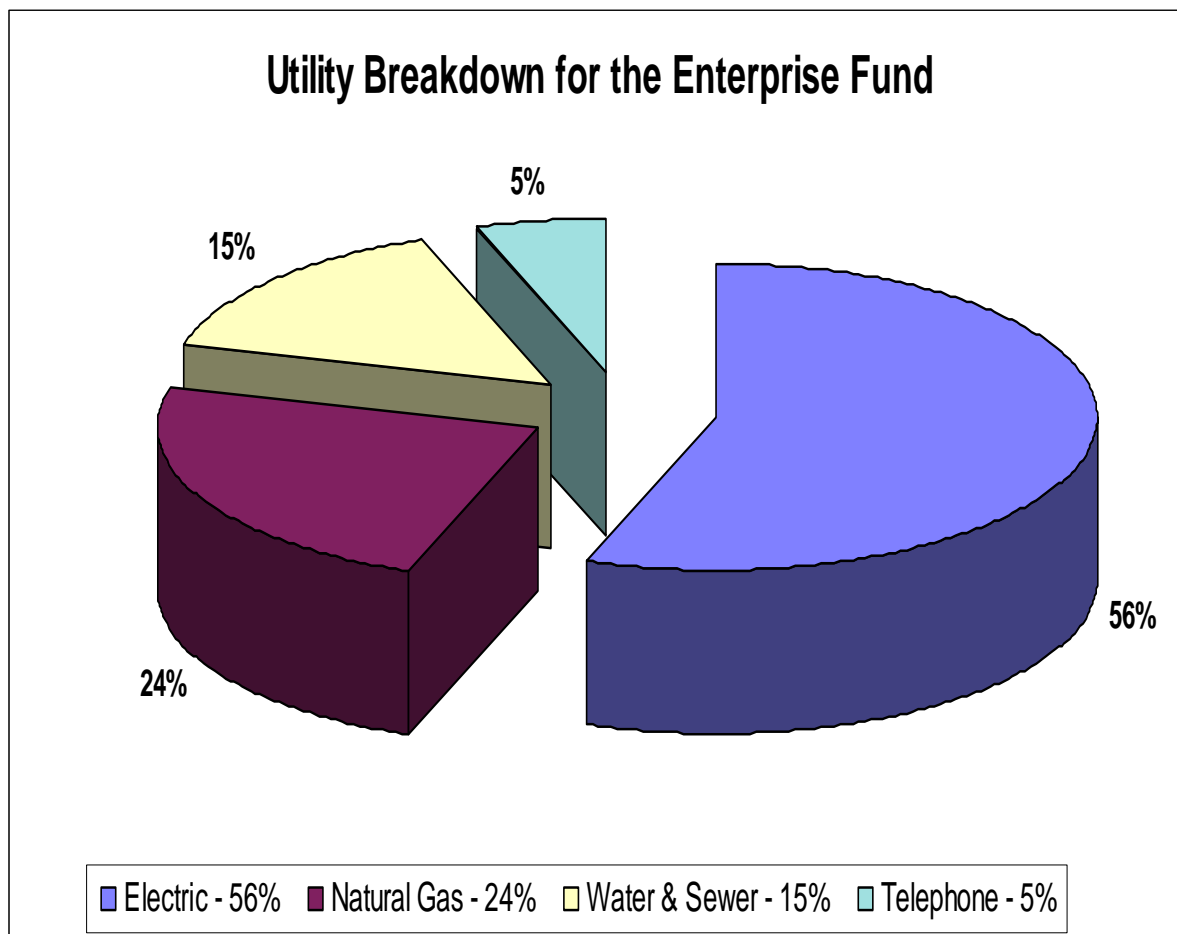
### Supplies

This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Utilities

Utilities for the Enterprise Fund include water and sewer, electric, natural gas, and telephone. The highest of these expenditures are for electric and natural gas, which are used to run our facilities and lighting. The budget amount is generated using historical information, as well as adjusting for any anticipated fee changes in the market place. The following is a chart of the breakdown of utility charges for budgeted 2010.



### Debt Service

Debt service expenditures represent the payment of principal and interest due on an existing debt. The Enterprise fund currently has two revenue bond issues outstanding and several capital leases. The budget is calculated using the debt service schedules on the outstanding bonds. Amounts due for each year are identified on these schedules. See 2010 payments due on page A-32.

# ENTERPRISE FUND SUMMARY

## Table of Contents

	2010 Budget	Page
<b>Revenue:</b>		
Ice Arenas	\$ 5,183,181	E10-E23
Recreation Centers	5,232,465	E24-E49
Athletic Programs	2,115,262	E50-E62
Other Recreation Facilities	1,503,244	E63-E72
Golf	9,350,770	E73-E94
Interest Income	10,000	E95
Registration	30,700	E95
<b>Total Operating Revenue</b>	<b>\$ 23,425,622</b>	
<b>Expenditures:</b>		
Administration	1,895,032	E95
Finance Department	471,843	E96
IT Department	363,848	E96
Ice Arenas	4,888,739	E10-E23
Recreation Centers	6,220,743	E24-E49
Athletic Programs	1,263,276	E50-E62
Other Recreation Facilities	1,232,221	E63-E72
Golf	8,429,812	E73-E94
<b>Total Operating Expenditures</b>	<b>\$ 24,765,514</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>\$ (1,339,892)</b>	
<b>Other Revenue:</b>		
Transfer In	2,373,000	E96
Intergovernmental Income for Capital	37,170	E96
<b>Total Other Revenue</b>	<b>\$ 2,410,170</b>	
<b>Other Expenditures:</b>		
Contingency	176,474	E96
Proposed Merit Increase	79,050	E96
Capital Outlay	455,438	E97
<b>Total Other Expenditures</b>	<b>\$ 710,962</b>	
<b>Net Revenue Over Expenditures</b>	<b>359,316</b>	
Carryover	(359,315)	E97
<b>Funds Available</b>	<b>\$ -</b>	

# ENTERPRISE FUND SUMMARY

	2010 BUDGET		NET REVENUE OVER (UNDER)
	REVENUE	EXPENDITURES	EXPENDITURES
<b>ICE ARENAS:</b>			
FAMILY SPORTS CENTER	\$ 3,628,374	\$ 3,442,601	\$ 185,774
SOUTH SUBURBAN ICE ARENA	1,554,807	1,446,138	108,669
<b>TOTAL ICE ARENAS</b>	<b>\$ 5,183,181</b>	<b>\$ 4,888,739</b>	<b>\$ 294,443</b>
<b>RECREATION CENTERS:</b>			
GENERAL AND ADMINISTRATION	15,000	423,150	(408,150)
SHERIDAN RECREATION CENTER	230,554	432,603	(202,049)
BUCK COMMUNITY RECREATION CENTER	1,296,056	1,585,014	(288,958)
LONE TREE RECREATION CENTER	1,435,775	1,536,340	(100,565)
GOODSON RECREATION CENTER	2,255,080	2,243,636	11,444
<b>TOTAL RECREATION CENTERS</b>	<b>\$ 5,232,465</b>	<b>\$ 6,220,743</b>	<b>\$ (988,278)</b>
<b>TOTAL ATHLETIC PROGRAMS</b>	<b>\$ 2,115,262</b>	<b>\$ 1,263,276</b>	<b>\$ 851,986</b>
<b>OTHER RECREATION FACILITIES:</b>			
OUTDOOR RECREATION	73,217	73,128	89
TENNIS	627,828	406,471	221,357
COLORADO JOURNEY MINI GOLF	279,989	207,280	72,709
BATTING CAGES	90,275	67,221	23,054
COUNTY LINE BMX	16,665	8,550	8,115
OUTDOOR POOLS	415,270	469,571	(54,301)
<b>TOTAL OTHER RECREATION FACILITIES</b>	<b>\$ 1,503,244</b>	<b>\$ 1,232,221</b>	<b>\$ 271,023</b>
<b>GOLF:</b>			
LONE TREE	3,459,136	3,175,930	283,206
SOUTH SUBURBAN	2,673,159	1,978,716	694,443
LITTLETON	1,548,488	1,736,798	(188,310)
FAMILY SPORTS CENTER	1,669,987	1,538,368	131,619
<b>TOTAL GOLF</b>	<b>\$ 9,350,770</b>	<b>\$ 8,429,812</b>	<b>\$ 920,958</b>
ADMINISTRATION	40,700	1,895,032	(1,854,332)
FINANCE	-	471,843	(471,843)
INFORMATION TECHNOLOGY	-	363,848	(363,848)
OTHER REVENUE/EXPENDITURES	2,410,170	710,962	1,699,208
CARRYOVER	(359,315)	-	(359,315)
<b>TOTAL, ALL DEPARTMENTS</b>	<b>\$ 25,476,477</b>	<b>\$ 25,476,476</b>	<b>\$ -</b>

## ICE ARENAS

	2010 BUDGET		
			NET REVENUE OVER (UNDER)
	REVENUE	EXPENSE	EXPENDITURES
<b>ICE ARENAS:</b>			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	\$ 157,800	\$ 957,456	\$ (799,656)
FACILITY MAINTENANCE	-	237,925	(237,925)
AVALANCHE GRILLE	477,680	437,449	40,231
IN HOUSE HOCKEY	560,050	154,299	405,751
YOUTH TRAVEL HOCKEY	376,329	99,903	276,426
FIGURE SKATING	380,269	236,959	143,310
ICE ARENA MAINTENANCE	-	169,841	(169,841)
ADULT HOCKEY LEAGUES	355,365	160,042	195,324
ICE ARENA OPERATIONS	504,167	299,804	204,364
BIRTHDAY PARTIES	116,693	63,584	53,109
SUMMER DAY CAMPS	62,105	38,219	23,886
CONCESSIONS	181,766	163,646	18,120
FAMILY ENTERTAINMENT CENTER	401,285	371,501	29,784
GROUP SALES	54,866	51,974	2,892
<b>TOTAL FAMILY SPORTS CENTER</b>	<b>\$ 3,628,374</b>	<b>\$ 3,442,601</b>	<b>\$ 185,774</b>
<b>SOUTH SUBURBAN ICE ARENA</b>	<b>\$ 1,554,807</b>	<b>\$ 1,446,138</b>	<b>\$ 108,669</b>
<b>TOTAL ICE ARENAS</b>	<b>\$ 5,183,181</b>	<b>\$ 4,888,739</b>	<b>\$ 294,443</b>



## ICE ARENAS

**2010  
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### **FAMILY SPORTS CENTER: GENERAL OPERATIONS**

#### **Revenue:**

31-80-84-140-4050	Interest Earnings	20,000
31-80-84-140-4075	Rental Income	120,000
31-80-84-140-4099	Miscellaneous	6,500
31-80-84-140-4125	Contractual Sales	7,500
31-80-84-140-4150	Locker/Towel Rental	800
31-80-84-140-4360	Advertising	3,000
<b>Total Revenue</b>		<b><u>\$ 157,800</u></b>

#### **Expenditures:**

31-80-84-140-5001	Full Time Salaries	148,717
31-80-84-140-5009	Fringe Benefits	37,179
31-80-84-140-5201	Office Supplies	3,000
31-80-84-140-5204	Postage	1,000
31-80-84-140-5205	Program Supplies	2,000
31-80-84-140-5230	Printing/Copies	1,000
31-80-84-140-5302	Minor Tools & Equipment	300
31-80-84-140-5400	Utilities Natural Gas	16,473
31-80-84-140-5401	Utilities Electric	59,470
31-80-84-140-5402	Water & Sewer	12,768
31-80-84-140-5403	Telephone	10,000
31-80-84-140-5511	Advertising	10,000
31-80-84-140-5702	Services/Materials to Maintain Equipment	5,226
31-80-84-140-5803	Dues & Subscriptions	2,050
31-80-84-140-5804	Rent/Lease Expense	220,000
31-80-84-140-5812	Uniforms	135
31-80-84-970-5117	Paying Agent Fees	1,200
31-80-84-970-9001	Bond Principal	181,988
31-80-84-970-9002	Bond Interest	244,950
<b>Total Expenditures</b>		<b><u>\$ 957,456</u></b>

## ICE ARENAS

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### **FAMILY SPORTS CENTER: FACILITY MAINTENANCE**

#### **Expenditures:**

31-80-84-260-5001	Full Time Salaries	68,910
31-80-84-260-5002	Part Time Salaries	66,118
31-80-84-260-5003	Overtime	500
31-80-84-260-5009	Fringe Benefits	25,162
31-80-84-260-5203	Custodial Supplies	20,500
31-80-84-260-5204	Postage	500
31-80-84-260-5205	Program Supplies	200
31-80-84-260-5207	Chemical Supplies	7,000
31-80-84-260-5230	Printing/Copies	100
31-80-84-260-5302	Minor Tools & Equipment	4,000
31-80-84-260-5501	Contractual Services	22,480
31-80-84-260-5701	Services/Materials to Maintain Facilities/Building	10,000
31-80-84-260-5702	Services/Materials to Maintain Equipment	10,000
31-80-84-260-5812	Uniforms	455
31-80-84-260-5826	Vandalism	2,000
<b>Total Expenditures</b>		<b><u>\$ 237,925</u></b>

## ICE ARENAS

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**FAMILY SPORTS CENTER:  
AVALANCHE GRILLE**

**Revenue:**

31-80-84-760-4122	Concession Self-Operated	204,000
31-80-84-760-4190	Service Charges	4,950
31-80-84-760-4220	Restaurant Liquor Sales	48,000
31-80-84-760-4221	Restaurant Beer Sales	180,000
31-80-84-760-4222	Restaurant Wine Sales	12,000
31-80-84-760-4268	Parties/Groups	24,730
31-80-84-760-4266	Sponsorships	4,000
<b>Total Revenue</b>		<b>\$ 477,680</b>

**Expenditures:**

31-80-84-760-5001	Full Time Salaries	75,251
31-80-84-760-5002	Part Time Salaries	42,000
31-80-84-760-5006	Concession Salary	72,500
31-80-84-760-5007	Service Charge Compensation	4,950
31-80-84-760-5009	Fringe Benefits	32,447
31-80-84-760-5116	Licensing	1,350
31-80-84-760-5134	Special Event Expense	4,000
31-80-84-760-5201	Office Supplies	500
31-80-84-760-5203	Custodial Supplies	3,810
31-80-84-760-5205	Program Supplies	500
31-80-84-760-5206	Food & Concession Supplies	84,296
31-80-84-760-5212	Bar Supplies	1,500
31-80-84-760-5221	Paper Supplies	6,300
31-80-84-760-5225	China, Silver, and Glass	1,500
31-80-84-760-5226	Kitchen Equipment	3,500
31-80-84-760-5230	Printing/Copies	600
31-80-84-760-5233	Alcohol Supplies-Liquor	11,040
31-80-84-760-5234	Alcohol Supplies-Beer	36,000
31-80-84-760-5235	Alcohol Supplies-Wine	3,000
31-80-84-760-5400	Utilities Natural Gas	6,069
31-80-84-760-5401	Utilities Electric	21,910
31-80-84-760-5402	Water & Sewer	10,080
31-80-84-760-5403	Telephone	1,030
31-80-84-760-5501	Contractual Services	3,616
31-80-84-760-5511	Advertising	1,500
31-80-84-760-5702	Service/materials to Maintain Equipment	4,300
31-80-84-760-5790	Linens	3,600
31-80-84-760-5812	Uniforms	300
<b>Total Expenditures</b>		<b>\$ 437,449</b>

## ICE ARENAS

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### FAMILY SPORTS CENTER: IN HOUSE HOCKEY

#### Revenue:

31-80-84-811-4105	League Fees	496,438
31-80-84-811-4157	Facility Rental	46,400
31-80-84-811-4216	Player Fees	17,213
<b>Total Revenue</b>		<b><u>\$ 560,050</u></b>

#### Expenditures:

31-80-84-811-5001	Full-Time Salaries	57,485
31-80-84-811-5002	Part Time Salaries	8,620
31-80-84-811-5009	Fringe Benefits	15,406
31-80-84-811-5134	Special Event Expense	6,715
31-80-84-811-5205	Program Supplies	7,480
31-80-84-811-5501	Contractual Services	35,465
31-80-84-811-5802	Promo, Publicity & Printing	500
31-80-84-811-5812	Uniforms	22,628
<b>Total Expenditures</b>		<b><u>\$ 154,299</u></b>

### YOUTH TRAVEL HOCKEY

#### Revenue:

31-80-84-812-4050	Miscellaneous	1,981
31-80-84-812-4105	League Fees	343,025
31-80-84-812-4216	Player Fees	6,323
31-80-84-812-4217	Tryout Fees	25,000
<b>Total Revenue</b>		<b><u>\$ 376,329</u></b>

#### Expenditures:

31-80-84-812-5001	Full-Time Salaries	24,059
31-80-84-812-5002	Part Time Salaries	6,032
31-80-84-812-5009	Fringe Benefits	13,738
31-80-84-812-5204	Postage	400
31-80-84-812-5205	Program Supplies	1,800
31-80-84-812-5501	Contractual Services	16,774
31-80-84-812-5503	Contractual Persons	21,000
31-80-84-812-5802	Promo, Publicity & Printing	500
31-80-84-812-5803	Dues & Subscriptions	5,600
31-80-84-812-5812	Uniforms	10,000
<b>Total Expenditures</b>		<b><u>\$ 99,903</u></b>

## ICE ARENAS

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### FAMILY SPORTS CENTER: FIGURE SKATING

#### Revenue:

31-80-84-813-4100	Pro Lesson Tickets	160,000
31-80-84-813-4106	Class Revenue	156,700
31-80-84-813-4197	Patch	58,569
31-80-84-813-4254	ISIA Revenue	5,000
<b>Total Revenue</b>		<b>\$ 380,269</b>

#### Expenditures:

31-80-84-813-5001	Full-Time Salaries	25,493
31-80-84-813-5002	Part Time Salaries	42,593
31-80-84-813-5005	Contractual/Pro Lessons (Payroll Only)	136,000
31-80-84-813-5009	Fringe Benefits	27,738
31-80-84-813-5134	Special Event Expense	500
31-80-84-813-5205	Program Supplies	1,010
31-80-84-813-5227	ISIA Expense	750
31-80-84-813-5230	Printing/Copies	150
31-80-84-813-5802	Promo, Publicity & Printing	200
31-80-84-813-5803	Dues & Subscriptions	325
31-80-84-813-5854	Mileage Reimbursement	2,200
<b>Total Expenditures</b>		<b>\$ 236,959</b>

### ICE ARENA MAINTENANCE

#### Expenditures:

31-80-84-814-5001	Full-Time Salaries	44,799
31-80-84-814-5002	Part Time Salaries	54,500
31-80-84-814-5009	Fringe Benefits	19,737
31-80-84-814-5202	Motor Fuels & Lubricants	1,700
31-80-84-814-5203	Custodial Supplies	200
31-80-84-814-5207	Chemical Supplies	5,600
31-80-84-814-5302	Minor Tools & Equipment	200
31-80-84-814-5501	Contractual Services	5,200
31-80-84-814-5701	Services/Materials to Maintain Facilities/Building	3,750
31-80-84-814-5702	Services/Materials to Maintain Equipment	33,380
31-80-84-814-5812	Uniforms	775
<b>Total Expenditures</b>		<b>\$ 169,841</b>

## ICE ARENAS

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### **FAMILY SPORTS CENTER: ADULT HOCKEY LEAGUES**

#### **Revenue:**

31-80-84-815-4101	Fines	750
31-80-84-815-4105	League Fees	329,000
31-80-84-815-4157	Facility Rental	15,500
31-80-84-815-4216	Player Fees	10,115
<b>Total Revenue</b>		<b><u>\$ 355,365</u></b>

#### **Expenditures:**

31-80-84-815-5001	Full Time Salaries	51,171
31-80-84-815-5002	Part Time Salaries	17,870
31-80-84-815-5009	Fringe Benefits	22,937
31-80-84-815-5205	Program Supplies	3,672
31-80-84-815-5501	Contractual Services	58,622
31-80-84-815-5503	Contractual Persons	1,000
31-80-84-815-5803	Dues & Subscriptions	4,770
<b>Total Expenditures</b>		<b><u>\$ 160,042</u></b>

## ICE ARENAS

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### **FAMILY SPORTS CENTER: ICE ARENA OPERATIONS**

#### **Revenue:**

31-80-84-818-4102	General Admissions	180,493
31-80-84-818-4157	Facility Rental	173,273
31-80-84-818-4201	Skate Rental	52,751
31-80-84-818-4397	High School Hockey	97,650
<b>Total Revenue</b>		<b><u>\$ 504,167</u></b>

#### **Expenditures:**

31-80-84-818-5001	Full-Time Salaries	27,302
31-80-84-818-5002	Part Time Salaries	47,429
31-80-84-818-5009	Fringe Benefits	13,200
31-80-84-818-5201	Office Supplies	2,000
31-80-84-818-5204	Postage	1,500
31-80-84-818-5205	Program Supplies	4,000
31-80-84-818-5230	Printing/Copies	1,450
31-80-84-818-5400	Utilities Natural Gas	36,413
31-80-84-818-5401	Utilities Electric	131,460
31-80-84-818-5402	Water & Sewer	28,800
31-80-84-818-5403	Telephone	5,000
31-80-84-818-5511	Advertising	150
31-80-84-818-5803	Dues & Subscriptions	300
31-80-84-818-5812	Uniforms	600
31-80-84-818-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b><u>\$ 299,804</u></b>

## ICE ARENAS

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### FAMILY SPORTS CENTER: BIRTHDAY PARTIES

<b>Revenue:</b>		
31-80-84-850-4190	Gratuities	12,375
31-80-84-850-4268	Parties/Groups	104,318
<b>Total Revenue</b>		<b>\$ 116,693</b>
<b>Expenditures:</b>		
31-80-84-850-5001	Full-Time Salaries	9,310
31-80-84-850-5002	Part Time Salaries	12,715
31-80-84-850-5007	Service Charge Compensation	12,375
31-80-84-850-5009	Fringe Benefits	3,553
31-80-84-850-5201	Office Supplies	600
31-80-84-850-5203	Custodial Supplies	200
31-80-84-850-5204	Postage	500
31-80-84-850-5205	Program Supplies	8,758
31-80-84-850-5206	Food & Concession Supplies	12,488
31-80-84-850-5230	Printing/Copies	800
31-80-84-850-5403	Telephone	2,060
31-80-84-850-5812	Uniforms	225
<b>Total Expenditures</b>		<b>\$ 63,584</b>

### SUMMER DAY CAMPS

<b>Revenue:</b>		
31-80-84-851-4102	General Admissions	62,105
<b>Total Revenue</b>		<b>\$ 62,105</b>
<b>Expenditures:</b>		
31-80-84-851-5002	Part Time Salaries	23,202
31-80-84-851-5009	Fringe Benefits	3,480
31-80-84-851-5116	Licensing	176
31-80-84-851-5204	Postage	25
31-80-84-851-5205	Program Supplies	6,638
31-80-84-851-5206	Food & Concession Supplies	2,878
31-80-84-851-5802	Advertising	1,000
31-80-84-851-5230	Printing/Copies	75
31-80-84-851-5805	Staff Development	745
<b>Total Expenditures</b>		<b>\$ 38,219</b>



## ICE ARENAS

**2010  
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### **FAMILY SPORTS CENTER: CONCESSIONS**

#### **Revenue:**

31-80-84-860-4110	Cash Over/Under	
31-80-84-860-4122	Concession Self-Operated	132,000
31-80-84-860-4124	Vending Self Operated	28,000
31-80-84-860-4268	Groups and Parties	21,766
<b>Total Revenue</b>		<b><u>\$ 181,766</u></b>

#### **Expenditures:**

31-80-84-860-5001	Full Time Salaries	31,070
31-80-84-860-5006	Concession Salary	25,600
31-80-84-860-5009	Fringe Benefits	10,840
31-80-84-860-5116	Licensing	250
31-80-84-860-5203	Custodial Supplies	1,000
31-80-84-860-5206	Food & Concession Supplies	61,506
31-80-84-860-5221	Paper Supplies	5,000
31-80-84-860-5225	China, Silver, and Glass	250
31-80-84-860-5226	Kitchen Equipment	500
31-80-84-860-5229	Vending Concession Supplies	9,800
31-80-84-860-5400	Utilities Natural Gas	1,734
31-80-84-860-5401	Utilities Electric	6,260
31-80-84-860-5402	Water & Sewer	6,720
31-80-84-860-5403	Telephone	618
31-80-84-860-5702	Ser/Mat to Maint. Equipment	2,000
31-80-84-860-5790	Linens	288
31-80-84-860-5812	Uniforms	210
<b>Total Expenditures</b>		<b><u>\$ 163,646</u></b>

## ICE ARENAS

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### **FAMILY SPORTS CENTER: FAMILY ENTERTAINMENT CENTER**

#### **Revenue:**

31-80-84-870-4099	Miscellaneous	500
31-80-84-870-4102	General Admissions	100,000
31-80-84-870-4240	Token Sales	160,000
31-80-84-870-4241	Attractions	140,785
<b>Total Revenue</b>		<b>\$ 401,285</b>

#### **Expenditures:**

31-80-84-870-5001	Full-Time Salaries	55,299
31-80-84-870-5002	Part Time Salaries	63,700
31-80-84-870-5009	Fringe Benefits	25,214
31-80-84-870-5010	Regular Part Time Salaries	23,405
31-80-84-870-5116	Licensing	1,555
31-80-84-870-5201	Office Supplies	900
31-80-84-870-5204	Postage	250
31-80-84-870-5205	Program Supplies	42,999
31-80-84-870-5230	Printing/Copies	300
31-80-84-870-5400	Utilities Natural Gas	22,950
31-80-84-870-5401	Utilities Electric	72,900
31-80-84-870-5402	Water & Sewer	5,500
31-80-84-870-5403	Telephone	2,000
31-80-84-870-5501	Contractual Services	33,300
31-80-84-870-5702	Services/Materials to Maintain Equipment	20,000
31-80-84-870-5802	Promo, Publicity & Printing	100
31-80-84-870-5812	Uniforms	979
31-80-84-870-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 371,501</b>

## ICE ARENAS

**2010  
Budget**

### **FAMILY SPORTS CENTER: GROUP SALES**

#### **Revenue:**

31-80-84-880-4268	Parties & Groups	109,250
31-80-84-880-4102	General Admissions	65,400
31-80-84-880-4190	Gratuities	8,238
31-80-84-880-4135	Reimburse Division Sales Revenue	(128,022)
<b>Total Revenue</b>		<b>\$ 54,866</b>

#### **Expenditures:**

31-80-84-880-5001	Full-Time Salaries	33,500
31-80-84-880-5009	Fringe Benefits	8,374
31-80-84-880-5201	Office Supplies	300
31-80-84-880-5204	Postage	200
31-80-84-880-5205	Program Supplies	3,000
31-80-84-880-5230	Printing/Copies	1,500
31-80-84-880-5501	Contractual Services	1,920
31-80-84-880-5802	Advertising	1,500
31-80-84-880-5790	Linens	1,500
31-80-84-880-5812	Uniforms	30
31-80-84-880-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 51,974</b>

## ICE ARENAS

**2010  
Budget**

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### SOUTH SUBURBAN ICE ARENA OPERATIONS

#### Revenue:

31-80-83-818-4050	Interest Earnings	3,000
31-80-83-818-4075	Rental Income	7,200
31-80-83-818-4100	Pro Lesson Tickets	332,632
31-80-83-818-4102	General Admissions	63,787
31-80-83-818-4103	Season Tickets	8,390
31-80-83-818-4106	Class Revenue	98,546
31-80-83-818-4122	Concession Self Operated	77,000
31-80-83-818-4125	Contractual Sales	7,500
31-80-83-818-4150	Locker/Towel Rental	2,172
31-80-83-818-4157	Facility Rental	73,240
31-80-83-818-4158	Adult Hockey Rental	173,520
31-80-83-818-4197	Freestyle Skating	172,178
31-80-83-818-4200	Junior Hockey Rental	381,225
31-80-83-818-4201	Skate Rental	33,681
31-80-83-818-4202	Skate Sharpening	380
31-80-83-818-4203	Skate Sharpening-Contract	6,300
31-80-83-818-4216	Player Fees	13,284
31-80-83-818-4254	ISI Revenue	2,952
31-80-83-818-4268	Parties/Groups	4,825
31-80-83-818-4271	Summer Programs	38,605
31-80-83-818-4360	Advertising	4,000
31-80-83-818-4396	Denver Figure Skating	31,730
31-80-83-818-4398	Colorado Skating Club	18,660
<b>Total Revenue</b>		<b><u>\$ 1,554,807</u></b>

## ICE ARENAS

**2010  
Budget**

### SOUTH SUBURBAN ICE ARENA OPERATIONS

#### Expenditures:

31-80-83-818-5001	Full Time Salaries	297,376
31-80-83-818-5002	Part Time Salaries	125,601
31-80-83-818-5005	Contractual/Pro Lessons (Payroll Only)	281,053
31-80-83-818-5006	Concession Salary	15,000
31-80-83-818-5009	Fringe Benefits	134,704
31-80-83-818-5010	Regular Part Time Salaries	23,969
31-80-83-818-5201	Office Supplies	1,000
31-80-83-818-5202	Motor Fuels & Lubricants	100
31-80-83-818-5203	Custodial Supplies	8,000
31-80-83-818-5204	Postage	300
31-80-83-818-5205	Program Supplies	2,000
31-80-83-818-5206	Food & Concession Supplies	36,750
31-80-83-818-5207	Chemical Supplies	9,300
31-80-83-818-5227	ISI Expense	1,535
31-80-83-818-5230	Printing/Copies	1,650
31-80-83-818-5237	Parties & Groups Supplies	460
31-80-83-818-5302	Minor Tools & Equipment	500
31-80-83-818-5400	Utilities Natural Gas	38,000
31-80-83-818-5401	Utilities Electric	119,000
31-80-83-818-5402	Water & Sewer	27,442
31-80-83-818-5403	Telephone	5,000
31-80-83-818-5503	Contractual Persons	1,750
31-80-83-818-5701	Svc/Mat to Maintain Facility	25,418
31-80-83-818-5702	Ser/Mat to Maint Equipment	8,000
31-80-83-818-5802	Promo, Publicity & Printing	620
31-80-83-818-5803	Dues & Subscriptions	830
31-80-83-818-5812	Uniforms	750
31-80-83-818-5842	Repair Fund	45,000
31-80-83-970-9001	Bond Principal	150,000
31-80-83-970-9002	Bond Interest	85,030
<b>Total Expenditures</b>		<b><u>\$ 1,446,138</u></b>

<b>TOTAL ICE ARENAS REVENUE</b>	<b>5,183,181</b>
<b>TOTAL ICE ARENAS EXPENDITURES</b>	<b>4,888,739</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b><u>\$ 294,443</u></b>

## RECREATION CENTERS

	2010 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
<b>RECREATION CENTERS:</b>			
<b>GENERAL ADMINISTRATION</b>	<b>\$ 15,000</b>	<b>\$ 423,151</b>	<b>\$ (408,151)</b>
SHERIDAN RECREATION CENTER:			
OPERATIONS	44,421	164,301	(119,880)
MAINTENANCE		82,154	(82,154)
ROCKING HORSE DAYCARE	182,354	182,742	(388)
FITNESS	3,779	3,406	373
<b>TOTAL SHERIDAN RECREATION CENTER</b>	<b>\$ 230,554</b>	<b>\$ 432,603</b>	<b>\$ (202,049)</b>
DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:			
OPERATIONS	494,884	424,775	70,109
MAINTENANCE		235,252	(235,252)
AQUATICS	267,655	358,379	(90,724)
SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION	81,594	97,993	(16,399)
SENIOR PROGRAM	157,402	234,900	(77,498)
CULTURAL ARTS	49,184	52,486	(3,302)
REC "N" ROCK	5,950	5,698	252
FITNESS	239,387	175,531	63,856
<b>TOTAL DOUGLAS H. BUCK COMMUNITY RECREATION CENTER</b>	<b>\$ 1,296,056</b>	<b>\$ 1,585,014</b>	<b>\$ (288,958)</b>
LONE TREE RECREATION CENTER:			
OPERATIONS	567,697	441,519	126,178
MAINTENANCE	-	239,798	(239,798)
AQUATICS	390,228	464,281	(74,053)
SENIOR PROGRAM	6,050	1,662	4,388
SCHOOL AGE CHILD CARE	134,225	117,052	17,173
CULTURAL ARTS	99,080	93,517	5,563
REC "N" ROCK	19,620	17,557	2,063
FITNESS	218,875	160,954	57,921
<b>TOTAL LONE TREE RECREATION CENTER</b>	<b>\$ 1,435,775</b>	<b>\$ 1,536,340</b>	<b>\$ (100,565)</b>
GOODSON RECREATION CENTER:			
OPERATIONS	613,171	494,536	118,635
MAINTENANCE	-	366,062	(366,062)
AQUATICS	188,499	232,016	(43,517)
GYMNASTICS	238,199	170,727	67,472
COURT SPORTS	40,505	39,164	1,341
CHILD DISCOVERY TIME	259,401	184,647	74,754
SENIOR PROGRAM	1,250	1,004	246
CULTURAL ARTS	193,702	195,697	(1,995)
SCHOOL AGE CHILD CARE	92,455	71,733	20,722
REC "N" ROCK	19,800	13,152	6,648
FITNESS	575,459	415,892	159,567
SPECIAL EVENTS	32,639	59,006	(26,367)
<b>TOTAL GOODSON RECREATION CENTER</b>	<b>\$ 2,255,080</b>	<b>\$ 2,243,636</b>	<b>\$ 11,444</b>
<b>TOTAL RECREATION CENTERS</b>	<b>\$ 5,232,465</b>	<b>\$ 6,220,744</b>	<b>\$ (988,279)</b>

## RECREATION CENTERS

**2010  
Budget**

### GENERAL AND ADMINISTRATION

#### Revenue:

31-60-01-100-4035	Rotary Donation Carryover	15,000
	<b>Total General and Administration Revenue</b>	<b><u>\$ 15,000</u></b>

#### Expenditures:

31-60-01-100-5001	Full-time Salaries	188,312
31-60-01-100-5009	Fringe Benefits	37,315
31-60-01-100-5108	Rotary Donation Expense	15,000
31-60-01-100-5201	Office Supplies	1,000
31-60-01-100-5204	Postage	100
31-60-01-100-5205	Program Supplies	10,000
31-60-01-100-5230	Printing/Copies	100
31-60-01-100-5403	Telephone	600
31-60-01-100-5803	Dues & Memberships	10,000
31-60-01-100-5805	Staff Development	24,275
31-60-01-100-5812	Uniforms	2,000
31-60-01-100-5854	Mileage	3,000
31-80-00-970-9001	Siemens Principal Payment	118,986
31-80-00-970-9002	Siemens Interest Payment	12,463
	<b>Total General and Administration Expenditures</b>	<b><u>\$ 423,151</u></b>

## RECREATION CENTERS

**2010  
Budget**

### SHERIDAN RECREATION CENTER: OPERATIONS

#### Revenue:

31-80-82-140-4102	General Admission	7,825
31-80-82-140-4122	Concession Self Operated	708
31-80-82-140-4125	Contractual Sales	2,407
31-80-82-140-4155	Daily Guest Pass	12,613
31-80-82-140-4157	Facility Rental	19,265
31-80-82-140-4162	Games Self Operated	333
31-80-82-140-4165	ID Card Revenue	1,270
<b>Total Revenue</b>		<b>\$ 44,421</b>

#### Expenditures:

31-80-82-140-5001	Full-Time Salaries	48,840
31-80-82-140-5002	Part Time Salaries	17,187
31-80-82-140-5009	Fringe Benefits	17,171
31-80-82-140-5010	Regular Part Time	19,256
31-80-82-140-5054	Sheridan Occupation Tax	144
31-80-82-140-5204	Postage	15
31-80-82-140-5205	Program Supplies	4,100
31-80-82-140-5206	Food & Concession Supplies	476
31-80-82-140-5230	Printing/Copies	150
31-80-82-140-5400	Utilities Natural Gas	16,121
31-80-82-140-5401	Utilities Electric	29,183
31-80-82-140-5402	Water & Sewer	7,878
31-80-82-140-5403	Telephone	3,120
31-80-82-140-5501	Contractual Services	660
<b>Total Expenditures</b>		<b>\$ 164,301</b>

### MAINTENANCE

#### Expenditures:

31-80-82-260-5001	Full-Time Salaries	32,960
31-80-82-260-5002	Part Time Salaries	15,577
31-80-82-260-5009	Fringe Benefits	7,160
31-80-82-260-5203	Custodial Supplies	6,606
31-80-82-260-5501	Contractual Services	2,946
31-80-82-260-5701	Services/Materials to Maintain Facilities	11,401
31-80-82-260-5702	Services/Materials to Maintain Equipment	5,504
<b>Total Expenditures</b>		<b>\$ 82,154</b>



## RECREATION CENTERS

**2010  
Budget**

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**SHERIDAN RECREATION CENTER:  
ROCKING HORSE DAY CARE**

**Revenue:**

31-50-82-533-4030	Early Childhood Education Grant	
31-50-82-533-4106	Class Revenue	173,854
31-50-82-533-4116	Federal Food Program	8,500
<b>Total Revenue</b>		<b><u>\$ 182,354</u></b>

**Expenditures:**

31-50-82-533-5001	Full Time Salaries	41,302
31-50-82-533-5002	Part Time Salaries	18,200
31-50-82-533-5009	Fringe Benefits	24,896
31-50-82-533-5010	Regular Part Time Salaries	68,287
31-50-82-533-5054	Sheridan Occupation Tax	252
31-50-82-533-5205	Program Supplies	9,025
31-50-82-533-5206	Food & Concession Supplies	8,300
31-50-82-533-5213	Federal Food Program	8,500
31-50-82-533-5230	Printing/Copies	1,200
31-50-82-533-5403	Telephone	780
31-50-82-533-5503	Contractual Persons	640
31-50-82-533-5803	Dues & Subscriptions	690
31-50-82-533-5805	Staff Development	670
<b>Total Expenditures</b>		<b><u>\$ 182,742</u></b>

## RECREATION CENTERS

**2010  
Budget**

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**SHERIDAN RECREATION CENTER:  
FITNESS**

**Revenue:**

31-50-82-830-4106	Class Revenue	4
31-50-82-830-4262	Martial Arts	3,775
<b>Total Revenue</b>		<b>\$ 3,779</b>

**Expenditures:**

31-50-82-830-5002	Part Time Salaries	969
31-50-82-830-5009	Fringe Benefits	97
31-50-82-830-5230	Printing and Copies	75
31-50-82-830-5503	Contractual Persons	2,265
<b>Total Expenditures</b>		<b>\$ 3,406</b>

## RECREATION CENTERS

**2010  
Budget**

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### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: OPERATIONS

#### Revenue:

31-50-52-140-4099	Miscellaneous	100
31-50-52-140-4102	General Admission	59,340
31-50-52-140-4122	Concessions Self Operated	12,500
31-50-52-140-4125	Contractual Sales	8,000
31-50-52-140-4130	Pro Shop	8,000
31-50-52-140-4135	Reimbursements	100
31-50-52-140-4155	Admission/Passes	309,502
31-50-52-140-4157	Facility Rental	65,462
31-50-52-140-4165	Photo ID Revenue	20,100
31-50-52-140-4183	Corporate Wellness Membership	1,800
31-50-52-140-4186	Equipment Rental	165
31-50-52-140-4265	Babysitting	9,815
<b>Total Revenue</b>		<b>\$ 494,884</b>

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#### Expenditures:

31-50-52-140-5001	Full Time Salaries	103,942
31-50-52-140-5002	Part Time Salaries	101,870
31-50-52-140-5009	Fringe Benefits	39,982
31-50-52-140-5201	Office Supplies	2,800
31-50-52-140-5203	Custodial Supplies	2,000
31-50-52-140-5204	Postage	500
31-50-52-140-5205	Program Supplies	8,000
31-50-52-140-5206	Food & Concession Supplies	4,000
31-50-52-140-5208	Pro Shop Supplies	5,000
31-50-52-140-5230	Printing/Copies	800
31-50-52-140-5400	Utilities Natural Gas	49,654
31-50-52-140-5401	Utilities Electric	87,241
31-50-52-140-5402	Water & Sewer	8,756
31-50-52-140-5403	Telephone	13,810
31-50-52-140-5408	Utility Allocation	(7,000)
31-50-52-140-5501	Contractual Services	2,370
31-50-52-140-5812	Uniforms	600
31-50-52-140-5854	Mileage Reimbursement	450
<b>Total Expenditures</b>		<b>\$ 424,775</b>

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## RECREATION CENTERS

**2010  
Budget**

### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: MAINTENANCE

#### Expenditures:

31-50-52-260-5001	Full Time Salaries	106,022
31-50-52-260-5002	Part Time Salaries	45,004
31-50-52-260-5009	Fringe Benefits	27,744
31-50-52-260-5201	Office Supplies	160
31-50-52-260-5203	Custodial Supplies	20,000
31-50-52-260-5204	Postage	50
31-50-52-260-5230	Printing/Copies	100
31-50-52-260-5403	Telephone	1,620
31-50-52-260-5501	Contractual Services	7,292
31-50-52-260-5701	Services/Materials to Maintain Facilities	15,000
31-50-52-260-5702	Services/Materials to Maintain Equipment	12,000
31-50-52-260-5812	Uniforms	210
31-50-52-260-5854	Mileage Reimbursement	50
<b>Total Expenditures</b>		<b>\$ 235,252</b>

### AQUATICS

#### Revenue:

31-50-52-840-4100	Pro Lessons	8,600
31-50-52-840-4102	General Admission	70,475
31-50-52-840-4106	Class Revenue	74,400
31-50-52-840-4135	Reimbursements	500
31-50-52-840-4155	Admission/Passes	101,000
31-50-52-840-4268	Parties	12,680
<b>Total Revenue</b>		<b>\$ 267,655</b>

#### Expenditures:

31-50-52-840-5001	Full-time Salaries	31,376
31-50-52-840-5002	Part-time Salaries	149,343
31-50-52-840-5009	Fringe Benefits	27,604
31-50-52-840-5203	Custodial Supplies	250
31-50-52-840-5204	Postage	50
31-50-52-840-5205	Program Supplies	3,000
31-50-52-840-5207	Chemical Supplies	16,500
31-50-52-840-5230	Printing/Copies	200
31-50-52-840-5400	Utilities Natural Gas	32,172
31-50-52-840-5401	Utilities Electric	72,141
31-50-52-840-5402	Water & Sewer	8,107
31-50-52-840-5403	Telephone	600
31-50-52-840-5453	Red Cross Fees	8,436
31-50-52-840-5701	Services/Materials to Maintain Facilities	4,500
31-50-52-840-5702	Srv/Mat to Maintain Equipment	2,300
31-50-52-840-5812	Uniforms	1,500
31-50-52-840-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b>\$ 358,379</b>

## RECREATION CENTERS

**2010  
Budget**

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**DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:  
SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION**

**Revenue:**

31-50-52-510-4106	Class Revenue	78,594
31-50-51-510-4266	Sponsorship Revenue	3,000
<b>Total Revenue</b>		<b><u>\$ 81,594</u></b>

**Expenditures:**

31-50-52-510-5001	Full-Time Salaries	43,357
31-50-52-510-5002	Part Time Salaries	23,232
31-50-52-510-5009	Fringe Benefits	9,999
31-50-52-510-5201	Office Supplies	300
31-50-52-510-5204	Postage	500
31-50-52-510-5205	Program Supplies	7,000
31-50-52-510-5230	Printing/Copies	600
31-50-52-510-5403	Telephone	150
31-50-52-510-5501	Contractual Services	12,555
31-50-52-510-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b><u>\$ 97,993</u></b>

## RECREATION CENTERS

**2010  
Budget**

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### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: SENIOR PROGRAMS

#### Revenue:

31-50-52-511-4030	Senior Program Kitchen Donations	713
31-50-52-511-4035	Senior Program Carryover Donations	4,574
31-50-52-511-4106	Class Revenue	30,214
31-50-52-511-4122	Catering and Concessions	5,000
31-50-52-511-4167	Meal Program	31,635
31-50-52-511-4266	Sponsorship Revenue	6,000
31-50-52-511-4269	Trips and Tours Revenue	70,772
31-50-52-511-4270	Computer Class Revenue	8,494
<b>Total Revenue</b>		<b>\$ 157,402</b>

#### Expenditures:

31-50-52-511-5001	Full-Time Salaries	73,156
31-50-52-511-5002	Part Time Salaries	29,825
31-50-52-511-5006	Concession Salaries	25,000
31-50-52-511-5009	Fringe Benefits	35,239
31-50-52-511-5012	Tax Rebate	5,500
31-50-52-511-5201	Office Supplies	300
31-50-52-511-5203	Custodial Supplies	1,000
31-50-52-511-5204	Postage	600
31-50-52-511-5205	Program Supplies	3,000
31-50-52-511-5206	Food & Concession Supplies	2,800
31-50-52-511-5230	Printing/Copies	1,200
31-50-52-511-5231	Trips and Tour Expense	23,800
31-50-52-511-5232	Computer Class Expense	300
31-50-52-511-5403	Telephone	300
31-50-52-511-5503	Contractual Persons	7,580
31-50-52-511-5825	Meal Program Exp	25,000
31-50-52-511-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b>\$ 234,900</b>

## RECREATION CENTERS

**2010  
Budget**

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### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: CULTURAL ARTS

#### Revenue:

31-50-52-520-4030	Donations	500
31-50-52-520-4106	Class Revenue	38,659
31-50-52-520-4205	Theatre Revenue	9,585
31-50-52-520-4208	Special Events Revenue	440
<b>Total Revenue</b>		<b>\$ 49,184</b>

#### Expenditures:

31-50-52-520-5002	Part-time Salaries	27,326
31-50-52-520-5009	Fringe Benefits	3,983
31-50-52-520-5201	Office Supplies	100
31-50-52-520-5204	Postage	25
31-50-52-520-5205	Program Supplies	2,470
31-50-52-520-5230	Printing/Copies	1,250
31-50-52-520-5408	Utility Allocation	7,000
31-50-52-520-5503	Contractual Persons (A/P Only)	10,282
31-50-52-520-5854	Mileage Reimbursement	50
<b>Total Expenditures</b>		<b>\$ 52,486</b>

## RECREATION CENTERS

**2010  
Budget**

### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: REC "N" ROCK

#### Revenue:

31-50-52-534-4106	Class Revenue	2,450
31-50-52-534-4122	Concession Self-Operated	1,500
31-50-52-534-4030	Donations	2,000
<b>Total Revenue</b>		<b>\$ 5,950</b>

#### Expenditures:

31-50-52-534-5001	Full Time Salary	1,032
31-50-52-534-5002	Part Time Salary	3,132
31-50-52-534-5009	Fringe Benefits	494
31-50-52-534-5205	Program Supplies	1,000
31-50-52-534-5201	Office Supplies	15
31-50-52-534-5204	Postage	10
31-50-52-534-5230	Printing/Copies	15
<b>Total Expenditures</b>		<b>\$ 5,698</b>

### FITNESS

#### Revenue:

31-50-52-830-4100	Pro Lesson Tickets	22,550
31-50-52-830-4106	Class Revenue	97,002
31-50-52-830-4255	Silver Sneakers Program	91,000
31-50-52-830-4257	Yoga	10,355
31-50-52-830-4258	Pilates	2,640
31-50-52-830-4259	Tai Chi	1,680
31-50-52-830-4261	Weight Training	9,110
31-50-52-830-4262	Martial Arts	5,050
<b>Total Revenue</b>		<b>\$ 239,387</b>

#### Expenditures:

31-50-52-830-5001	Full-time Salaries	39,525
31-50-52-830-5002	Part-time Salaries	99,155
31-50-52-830-5009	Fringe Benefits	21,858
31-50-52-830-5205	Program Supplies	3,000
31-50-52-830-5230	Printing/Copies	1,000
31-50-52-830-5503	Contractual Persons (Accounts Payable Only)	9,825
31-50-52-830-5805	Staff Development	168
31-50-52-830-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b>\$ 175,531</b>



## RECREATION CENTERS

**2010  
Budget**

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**LONE TREE RECREATION CENTER:  
GENERAL OPERATIONS**

**Revenue:**

31-60-80-140-4100	Pro Lesson Tickets	15,000
31-60-80-140-4102	General Admission	44,980
31-60-80-140-4125	Contractual Sales	27,000
31-60-80-140-4130	Pro Shop Sales	15,000
31-60-80-140-4135	Uniform Reimbursement	1,200
31-60-80-140-4155	Daily Guest Pass	387,512
31-60-80-140-4157	Facility Rental	46,575
31-60-80-140-4165	ID Card Revenue	16,000
31-60-80-140-4183	Corporate Wellness Membership	1,000
31-60-80-140-4265	Babysitting Revenue	13,430
<b>Total Revenue</b>		<b><u>\$ 567,697</u></b>

**Expenditures:**

31-60-80-140-5001	Full-time Salary	93,865
31-60-80-140-5002	Part-time Salary	100,991
31-60-80-140-5009	Benefits	36,443
31-60-80-140-5201	Office Supplies	4,000
31-60-80-140-5204	Postage	500
31-60-80-140-5205	Program Supplies	6,000
31-60-80-140-5206	Food & Concession Supplies	6,000
31-60-80-140-5208	Pro Shop Supplies	5,000
31-60-80-140-5230	Printing/Copies	2,500
31-60-80-140-5400	Utilities Natural Gas	32,000
31-60-80-140-5401	Utilities Electric	51,256
31-60-80-140-5402	Water & Sewer	8,250
31-60-80-140-5403	Telephone	13,632
31-60-80-140-5408	Utility Allocation	16,000
31-60-80-140-5501	Contractual Services	2,310
31-60-80-140-5503	Contractual Persons	10,500
31-60-80-140-5805	Staff Development	500
31-60-80-140-5812	Staff Uniforms	1,500
31-60-80-140-5854	Mileage Reimbursement	1,500
31-60-80-970-9001	Equip Lease Principal	43,672
31-60-80-970-9002	Equip Lease Interest Pymt	5,100
<b>Total Expenditures</b>		<b><u>\$ 441,519</u></b>

## RECREATION CENTERS

**2010  
Budget**

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### **LONE TREE RECREATION CENTER: MAINTENANCE**

#### **Expenditures:**

31-60-80-260-5001	Full-Time Salaries	101,617
31-60-80-260-5002	Part Time Salaries	34,210
31-60-80-260-5009	Fringe Benefits	42,107
31-60-80-260-5201	Office Supplies	1,000
31-60-80-260-5203	Custodial Supplies	14,000
31-60-80-260-5204	Postage	100
31-60-80-260-5207	Chemical Supplies	9,500
31-60-80-260-5230	Printing/Copies	500
31-60-80-260-5403	Telephone	2,100
31-60-80-260-5501	Contractual Services	7,364
31-60-80-260-5701	S & M to Maintain Facilities	15,000
31-60-80-260-5702	S & M to Maintain Equipment	11,000
31-60-80-260-5812	Uniforms	300
31-60-80-260-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b><u>\$ 239,798</u></b>

## RECREATION CENTERS

**2010  
Budget**

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### LONE TREE RECREATION CENTER: AQUATICS

#### Revenue:

31-60-80-840-4100	Pro Lesson Tickets	13,000
31-60-80-840-4102	General Admissions	148,463
31-60-80-840-4106	Class Revenue	86,500
31-60-80-840-4135	Reimbursements	23,800
31-60-80-840-4155	Daily Guest Pass	45,905
31-60-80-840-4208	Special Event Revenue	2,060
31-60-80-840-4268	Parties/Groups	70,500
<b>Total Revenue</b>		<b><u>\$ 390,228</u></b>

#### Expenditures:

31-60-80-840-5001	Full-time Salaries	29,316
31-60-80-840-5002	Part-time Salaries	179,806
31-60-80-840-5009	Benefits	32,767
31-60-80-840-5010	Regular Part-time Salaries	25,298
31-60-80-840-5203	Custodial Supplies	1,200
31-60-80-840-5204	Postage	350
31-60-80-840-5205	Program Supplies	20,000
31-60-80-840-5207	Chemical Supplies	22,000
31-60-80-840-5230	Printing/Copies	500
31-60-80-840-5302	Minor Tools & Equipment	1,000
31-60-80-840-5400	Utilities Natural Gas	50,000
31-60-80-840-5401	Utilities Electric	72,000
31-60-80-840-5402	Water & Sewer	9,900
31-60-80-840-5403	Telephone	1,944
31-60-80-840-5453	Red Cross Fees	3,000
31-60-80-840-5701	Service/Material To Maintain Facilities/Building	6,000
31-60-80-840-5702	Service/Materials to Maintain Equipment	6,000
31-60-80-840-5812	Uniforms	2,000
31-60-80-840-5854	Mileage Reimbursement	1,200
<b>Total Expenditures</b>		<b><u>\$ 464,281</u></b>

## RECREATION CENTERS

**2010  
Budget**

### LONE TREE RECREATION CENTER: SENIOR PROGRAMS

**Revenue:**

31-50-80-511-4106	Class Revenue	6,050
	<b>Total Revenue</b>	<b>\$ 6,050</b>

**Expenditures:**

31-50-80-511-5002	Part-time Salaries	1,193
31-50-80-511-5009	Benefits	119
31-50-80-511-5205	Program Supplies	100
31-50-80-511-5230	Printing/Copies	50
31-50-80-511-5503	Contractual Persons (Accounts Payable Only)	200
	<b>Total Expenditures</b>	<b>\$ 1,662</b>

### SCHOOL AGE CHILD CARE

**Revenue:**

31-50-80-531-4106	Class Revenue	134,225
	<b>Total Revenue</b>	<b>\$ 134,225</b>

**Expenditures:**

31-50-80-531-5001	Full-Time Salary	28,461
31-50-80-531-5002	Part-time Salary	32,240
31-50-80-531-5009	Benefits	20,001
31-50-80-531-5010	Regular Part-time Salary	24,625
31-50-80-531-5201	Office Supplies	145
31-50-80-531-5204	Postage	115
31-50-80-531-5205	Program Supplies	5,000
31-50-80-531-5230	Printing/Copies	335
31-50-80-531-5403	Telephone	720
31-50-80-531-5501	Contractual Services	3,500
31-50-80-531-5803	Dues and Subscription	400
31-50-80-531-5805	Staff Development	710
31-50-80-531-5812	Uniforms	200
31-50-80-531-5854	Mileage	600
	<b>Total Expenditures</b>	<b>\$ 117,052</b>

## RECREATION CENTERS

**2010  
Budget**

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### LONE TREE RECREATION CENTER: CULTURAL ARTS

#### Revenue:

31-50-80-520-4030	City of Lone Tree Donation	25,000
31-50-80-520-4106	Class Revenue	68,935
31-50-80-520-4205	Theatre Revenue	4,570
31-50-80-520-4208	Special Events Revenue	575
<b>Total Revenue</b>		<b><u>\$ 99,080</u></b>

#### Expenditures:

31-50-80-520-5001	Full Time Salary	8,000
31-50-80-520-5002	Part-time Salary	26,788
31-50-80-520-5009	Benefits	3,479
31-50-80-520-5201	Office Supplies	150
31-50-80-520-5204	Postage	25
31-50-80-520-5205	Program Supplies	5,520
31-50-80-520-5230	Printing/Copies	900
31-50-80-520-5408	Utilities Allocation	16,000
31-50-80-520-5503	Contractual Persons	32,355
31-50-80-520-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b><u>\$ 93,517</u></b>

### REC "N" ROCK

#### Revenue:

31-50-80-534-4106	Class Revenue	15,120
31-50-80-534-4122	Concession Self-Operated	4,500
<b>Total Revenue</b>		<b><u>\$ 19,620</u></b>

#### Expenditures:

31-50-80-534-5001	Full-time Salary	1,032
31-50-80-534-5002	Part-time Salary	10,040
31-50-80-534-5009	Benefits	1,185
31-50-80-534-5205	Program Supplies	5,000
31-50-80-534-5201	Office Supplies	25
31-50-80-534-5204	Postage	25
31-50-80-534-5230	Printing/Copies	100
31-50-80-534-5812	Uniforms	50
31-50-80-534-5854	Mileage	100
<b>Total Expenditures</b>		<b><u>\$ 17,557</u></b>

## RECREATION CENTERS

**2010  
Budget**

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### **LONE TREE RECREATION CENTER: FITNESS**

#### **Revenue:**

31-50-80-830-4100	Pro Lessons Tickets	31,825
31-50-80-830-4102	General Admissions	55,995
31-50-80-830-4253	Jump Rope Class	4,620
31-50-80-830-4255	Silver Sneakers Program	52,000
31-50-80-830-4261	Weight Training	8,450
31-50-80-830-4262	Martial Arts	65,985
<b>Total Revenue</b>		<b><u>\$ 218,875</u></b>

#### **Expenditures:**

31-50-80-830-5001	Full Time Salary	12,056
31-50-80-830-5002	Part-time Salaries	91,135
31-50-80-830-5009	Benefits	12,460
31-50-80-830-5205	Program Supplies	3,000
31-50-80-830-5230	Printing/Copies	500
31-50-80-830-5503	Contractual Persons	41,335
31-50-80-830-5805	Staff Development	168
31-50-80-830-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b><u>\$ 160,954</u></b>

## RECREATION CENTERS

**2010  
Budget**

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**GOODSON RECREATION CENTER:  
OPERATIONS**

**Revenue:**

31-80-81-140-4102	General Admission	90,027
31-80-81-140-4122	Concession Self-Operated	44,492
31-80-81-140-4125	Contractual Sales	5,047
31-80-81-140-4130	Pro Shop Sales	3,275
31-80-81-140-4155	Daily Guest Pass	423,632
31-80-81-140-4157	Facility Rental	24,310
31-80-81-140-4186	Equipment Rental	1,035
31-80-81-140-4265	Babysitting Revenue	21,353
<b>Total Revenue</b>		<b><u>\$ 613,171</u></b>

**Expenditures:**

31-80-81-140-5001	Full-Time Salaries	75,641
31-80-81-140-5002	Part Time Salaries	117,887
31-80-81-140-5006	Concession Salary	16,426
31-80-81-140-5009	Fringe Benefits	25,360
31-80-81-140-5201	Office Supplies	2,828
31-80-81-140-5204	Postage	50
31-80-81-140-5205	Program Supplies	8,070
31-80-81-140-5206	Food & Concession Supplies	27,658
31-80-81-140-5208	Pro Shop Supplies	3,215
31-80-81-140-5230	Printing/Copies	3,200
31-80-81-140-5400	Utilities Natural Gas	67,375
31-80-81-140-5401	Utilities Electric	107,168
31-80-81-140-5402	Water & Sewer	29,979
31-80-81-140-5403	Telephone	13,160
31-80-81-140-5408	Utility Allocation	(7,000)
31-80-81-140-5501	Contractual Services	2,025
31-80-81-140-5812	Uniforms	494
31-80-81-140-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b><u>\$ 494,536</u></b>

## RECREATION CENTERS

**2010  
Budget**

### GOODSON RECREATION CENTER: MAINTENANCE

#### Expenditures:

31-80-81-260-5001	Full-Time Salaries	155,959
31-80-81-260-5002	Part Time Salaries	40,766
31-80-81-260-5009	Fringe Benefits	46,241
31-80-81-260-5201	Office Supplies	125
31-80-81-260-5203	Custodial Supplies	36,325
31-80-81-260-5501	Contractual Services	6,061
31-80-81-260-5701	Services/Materials to Maintain Facilities	35,325
31-80-81-260-5702	Services/Materials to Maintain Equipment	45,080
31-80-81-260-5812	Uniforms	180
<b>Total Expenditures</b>		<b>\$ 366,062</b>

### AQUATICS

#### Revenue:

31-80-81-840-4092	Goodson Reimbursement	85,000
31-80-81-840-4100	Daily Admissions	18,125
31-80-81-840-4102	General Admissions	11,829
31-80-81-840-4106	Class Revenue	65,414
31-80-81-840-4119	Competitive Teams	5,834
31-80-81-840-4135	Uniform	715
31-80-81-840-4268	Parties/Groups	1,582
<b>Total Revenue</b>		<b>\$ 188,499</b>

#### Expenditures:

31-80-81-840-5001	Full-Time Salaries	28,360
31-80-81-840-5002	Part Time Salaries	118,321
31-80-81-840-5009	Fringe Benefits	22,799
31-80-81-840-5203	Custodial Supplies	150
31-80-81-840-5204	Postage	50
31-80-81-840-5205	Program Supplies	4,105
31-80-81-840-5207	Chemical Supplies	7,375
31-80-81-840-5230	Printing/Copies	1,225
31-80-81-840-5302	Minor Tools & Equipment	200
31-80-81-840-5400	Utilities Natural Gas	16,800
31-80-81-840-5401	Utilities Electric	15,475
31-80-81-840-5403	Telephone	504
31-80-81-840-5453	Red Cross Fees	4,875
31-80-81-840-5701	Services/Materials to Maintain Facilities/Building	5,502
31-80-81-840-5702	Ser/Mat to Maintain Equipment	5,185
31-80-81-840-5812	Uniforms	280
31-80-81-840-5854	Mileage Reimbursement	810
<b>Total Expenditures</b>		<b>\$ 232,016</b>



## RECREATION CENTERS

**2010  
Budget**

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**GOODSON RECREATION CENTER:  
GYMNASTICS**

**Revenue:**

31-80-81-820-4030	Gymnastics Donations	400
31-80-81-820-4100	Pro Lesson Tickets	4,960
31-80-81-820-4105	League Fees	30,487
31-80-81-820-4106	Class Revenue	162,527
31-80-81-820-4130	Pro Shop Revenue	7,575
31-80-81-820-4268	Parties/Groups	32,250
<b>Total Revenue</b>		<b>\$ 238,199</b>

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**Expenditures:**

31-80-81-820-5001	Full-Time Salaries	38,038
31-80-81-820-5002	Part Time Salaries	76,507
31-80-81-820-5005	Contractual/Pro Lessons (Payroll Only)	3,550
31-80-81-820-5009	Fringe Benefits	14,096
31-80-81-820-5201	Office Supplies	200
31-80-81-820-5204	Postage	250
31-80-81-820-5205	Program Supplies	3,850
31-80-81-820-5208	Pro Shop Supplies	6,000
31-80-81-820-5230	Printing/Copies	100
31-80-81-820-5400	Utilities Natural Gas	5,000
31-80-81-820-5401	Utilities Electric	7,836
31-80-81-820-5403	Telephone	20
31-80-81-820-5503	Contractual Persons	5,780
31-80-81-820-5701	Service/Materials to Maintain Building	500
31-80-81-820-5702	Services/Materials to Maintain Equipment	7,500
31-80-81-820-5812	Uniforms	500
31-80-81-820-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b>\$ 170,727</b>

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## RECREATION CENTERS

### 2010 Budget

#### GOODSON RECREATION CENTER: COURT SPORTS

##### Revenue:

31-80-81-852-4100	Pro Lesson Tickets	650
31-80-81-852-4102	Daily Admissions	4,180
31-80-81-852-4140	Handball/Racquetball Court Reservations	34,675
31-80-81-852-4266	Sponsorships	1,000
<b>Total Revenue</b>		<b>\$ 40,505</b>

##### Expenditures:

31-80-81-852-5009	Benefits	6,397
31-80-81-852-5010	Regular Part-time Salary	29,757
31-80-81-852-5201	Office Supplies	85
31-80-81-852-5204	Postage	25
31-80-81-852-5205	Program Supplies	2,500
31-80-81-852-5230	Printing/Copies	250
31-80-81-852-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 39,164</b>

#### CHILD DISCOVERY TIME

##### Revenue:

31-50-81-532-4030	Donations	3,000
31-50-81-532-4106	Class Revenue	256,401
<b>Total Revenue</b>		<b>\$ 259,401</b>

##### Expenditures:

31-50-81-532-5001	Full-Time Salaries	47,138
31-50-81-532-5002	Part Time Salaries	76,500
31-50-81-532-5009	Fringe Benefits	23,490
31-50-81-532-5010	Regular Part Time Salaries	22,149
31-50-81-532-5108	Donation Expense	2,000
31-50-81-532-5201	Office Supplies	120
31-50-81-532-5204	Postage	300
31-50-81-532-5205	Program Supplies	11,000
31-50-81-532-5230	Printing/Copies	600
31-50-81-532-5805	Staff Development	1,350
<b>Total Expenditures</b>		<b>\$ 184,647</b>

## RECREATION CENTERS

**2010  
Budget**

### GOODSON RECREATION CENTER: SENIOR PROGRAMS

**Revenue:**

31-50-81-511-4106	Class Revenue	1,250
	<b>Total Revenue</b>	<b>\$ 1,250</b>

**Expenditures:**

31-50-81-511-5002	Part Time Salaries	100
31-50-81-511-5009	Fringe Benefits	10
31-50-81-51-5503	Contract Persons	774
31-50-81-511-5230	Printing/Copies	20
31-50-81-511-5205	Program Supplies	100
	<b>Total Expenditures</b>	<b>\$ 1,004</b>

### CULTURAL ARTS

**Revenue:**

31-50-81-520-4099	Clay	10,240
31-50-81-520-4106	Class Revenue	177,882
31-50-81-520-4208	Special Event Revenue	5,580
	<b>Total Revenue</b>	<b>\$ 193,702</b>

**Expenditures:**

31-50-81-520-5001	Full-Time Salaries	53,000
31-50-81-520-5002	Part Time Salaries	82,211
31-50-81-520-5009	Fringe Benefits	22,611
31-50-81-520-5201	Office Supplies	410
31-50-81-520-5204	Postage	150
31-50-81-520-5205	Program Supplies	14,086
31-50-81-520-5230	Printing/Copies	700
31-50-81-520-5408	Utility Allocation	7,000
31-50-81-520-5403	Telephone	420
31-50-81-520-5503	Contractual Persons	15,009
31-50-81-520-5854	Mileage Reimbursement	100
	<b>Total Expenditures</b>	<b>\$ 195,697</b>

## RECREATION CENTERS

**2010  
Budget**

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**GOODSON RECREATION CENTER:  
SCHOOL AGE CHILD CARE**

**Revenue:**

31-50-81-531-4106	Class Revenue	92,455
	<b>Total Revenue</b>	<b>\$ 92,455</b>

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**Expenditures:**

31-50-81-531-5001	Full Time Salary	18,974
31-50-81-531-5002	Part-time Salaries	34,505
31-50-81-531-5009	Benefits	8,754
31-50-81-531-5201	Office Supplies	75
31-50-81-531-5204	Postage	75
31-50-81-531-5205	Program Supplies	3,600
31-50-81-531-5230	Printing/Copies	190
31-50-81-531-5403	Telephone	200
31-50-81-531-5501	Contractual Services	3,500
31-50-81-531-5803	Dues & Subscriptions	500
31-50-81-531-5805	Staff Development	610
31-50-81-531-5812	Uniforms	150
31-50-81-531-5854	Mileage Reimbursement	600
	<b>Total Expenditures</b>	<b>\$ 71,733</b>

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## RECREATION CENTERS

**2010  
Budget**

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**GOODSON RECREATION CENTER:  
REC "N" ROCK**

**Revenue:**

31-50-81-534-4106	Class Revenue	16,000
31-50-81-534-4122	Concession Self-Operated	3,500
31-50-81-534-4030	Rec N Rock Fund Raising	300
<b>Total Revenue</b>		<b><u>\$ 19,800</u></b>

**Expenditures:**

31-50-81-534-5001	Full Time Salary	516
31-50-81-534-5002	Part Time Salaries	8,542
31-50-81-534-5009	Fringe Benefits	944
31-50-81-534-5205	Program Supplies	3,000
31-50-81-534-5201	Office Supplies	25
31-50-81-534-5204	Postage	25
31-50-81-534-5230	Printing/Copies	50
31-50-81-534-5812	Uniforms	50
<b>Total Expenditures</b>		<b><u>\$ 13,152</u></b>

## RECREATION CENTERS

**2010  
Budget**

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**GOODSON RECREATION CENTER:  
FITNESS**

**Revenue:**

31-50-81-830-4100	Pro Lesson Tickets	115,921
31-50-81-830-4106	Class Revenue	168,715
31-50-81-830-4253	Jump Rope Class	4,900
31-50-81-830-4255	Silver Sneakers Program	148,000
31-50-81-830-4257	Yoga	38,240
31-50-81-830-4258	Pilates	25,550
31-50-81-830-4259	Tai Chi	8,682
31-50-81-830-4261	Weight Training	8,955
31-50-81-830-4262	Martial Arts	27,735
31-50-81-830-4264	Massage	25,951
31-50-81-830-4266	Sponsorship Revenue	2,000
31-50-81-830-4272	Physical Therapy	325
31-50-81-830-4267	Wellness Program	485
<b>Total Revenue</b>		<b><u>\$ 575,459</u></b>

**Expenditures:**

31-50-81-830-5001	Full-time Salary	36,168
31-50-81-830-5002	Part-Time Salary	261,570
31-50-81-830-5009	Fringe Benefits	35,939
31-50-81-830-5201	Office Supplies	1,600
31-50-81-830-5204	Postage	200
31-50-81-830-5205	Program Supplies	8,300
31-50-81-830-5230	Printing/Copies	2,000
31-50-81-830-5403	Telephone	500
31-50-81-830-5503	Contractual Persons	68,035
31-50-81-830-5805	Staff Development	280
31-50-81-830-5854	Mileage Reimbursement	1,300
<b>Total Expenditures</b>		<b><u>\$ 415,892</u></b>

## RECREATION CENTERS

**2010  
Budget**

### **GOODSON RECREATION CENTER: SPECIAL EVENTS**

#### **Revenue:**

31-80-81-880-4030	Sponsorships	23,000
31-80-81-880-4106	Class Revenue	6,639
31-80-81-880-4208	Special Events Revenue	3,000
<b>Total Revenue</b>		<b>\$ 32,639</b>

#### **Expenditures:**

31-80-81-880-5001	Full-Time Salaries	25,356
31-80-81-880-5002	Part Time Salaries	1,250
31-80-81-880-5009	Fringe Benefits	7,025
31-80-81-880-5201	Office Supplies	150
31-80-81-880-5204	Postage	150
31-80-81-880-5205	Program Supplies	10,500
31-80-81-880-5230	Printing/Copies	750
31-80-81-880-5503	Contractual Persons (Accounts Payable Only)	12,625
31-80-81-880-5702	Service/Materials to Maintain	500
31-80-81-880-5854	Mileage Reimbursement	700
<b>Total Expenditures</b>		<b>\$ 59,006</b>

<b>TOTAL RECREATION CENTERS REVENUE</b>	<b>5,232,465</b>
<b>TOTAL RECREATION CENTERS EXPENDITURES</b>	<b>6,220,743</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (988,278)</b>

## ATHLETIC PROGRAMS

	2010 BUDGET		
			NET REVENUE OVER (UNDER)
	REVENUE	EXPENSE	EXPENDITURES
<b>ATHLETIC PROGRAMS:</b>			
GENERAL OPERATIONS	\$ 382,225	\$ 131,776	\$ 250,449
GENERAL ACTIVITIES	23,340	16,699	6,641
YOUTH BASEBALL	93,684	50,247	43,437
ADULT SOFTBALL	288,623	172,472	116,151
GIRLS' FASTPITCH SOFTBALL	32,242	21,210	11,032
VOLLEYBALL	40,959	32,100	8,859
TRACK	32,065	23,832	8,233
ADULT BASKETBALL	79,700	47,286	32,414
YOUTH BASKETBALL	137,987	58,174	79,813
SKIING	22,100	19,106	2,994
GOLF LESSONS	33,795	24,261	9,534
ADULT LACROSSE	19,711	7,981	11,730
YOUTH LACROSSE	237,631	149,593	88,038
INLINE HOCKEY	2,100	850	1,250
ADULT FLAG FOOTBALL	32,947	25,758	7,189
YOUTH FLAG FOOTBALL	76,160	40,902	35,258
CLINICS & CAMPS	54,141	23,514	30,627
AFTER SCHOOL SPORTS	10,440	9,991	449
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	98,880	305,023	(206,143)
ADULT SOCCER	199,012	49,018	149,994
YOUTH SOCCER	72,710	12,656	60,054
YOUTH LACROSSE	88,400	21,181	67,219
CLINICS & CAMPS	32,490	8,609	23,881
FLAG FOOTBALL	23,920	11,038	12,883
<b>TOTAL ATHLETIC PROGRAMS</b>	<b>\$ 2,115,262</b>	<b>\$ 1,263,276</b>	<b>\$ 851,986</b>



## ATHLETIC PROGRAMS

**2010  
Budget**

### GENERAL OPERATIONS

**Revenue:**

31-60-01-140-4104	Athletic Grass Field Rental	292,350
31-60-01-140-4105	Synthetic Fields	87,250
31-60-01-140-4106	Class Revenue	2,000
31-60-01-140-4125	Contractual Sales	625
<b>Total Revenue</b>		<b><u>\$ 382,225</u></b>

**Expenditures:**

31-60-01-140-5001	Full-Time Salaries	70,507
31-60-01-140-5009	Fringe Benefits	22,869
31-60-01-140-5201	Office Supplies	800
31-60-01-140-5204	Postage	100
31-60-01-140-5230	Printing/Copies	300
31-60-01-140-5403	Telephone	1,300
31-60-01-140-5450	San-o-Lets	13,000
31-60-01-140-5451	School Charges	12,000
31-60-01-140-5702	Services/Materials to Maintain Equipment	8,000
31-60-01-140-5812	Uniforms	2,500
31-60-01-140-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b><u>\$ 131,776</u></b>

### GENERAL ACTIVITIES

**Revenue:**

31-60-01-601-4105	League Fees	3,180
31-60-01-601-4106	Class Revenue	19,785
31-60-01-601-4266	Sponsorship Revenue	375
<b>Total Revenue</b>		<b><u>\$ 23,340</u></b>

**Expenditures:**

31-60-01-601-5001	Full-Time Salaries	7,129
31-60-01-601-5002	Part Time Salaries	4,130
31-60-01-601-5009	Fringe Benefits	1,880
31-60-01-601-5205	Program Supplies	2,830
31-60-01-601-5503	Contractual Persons	630
31-60-01-601-5230	Printing/Copies	100
<b>Total Expenditures</b>		<b><u>\$ 16,699</u></b>

## ATHLETIC PROGRAMS

### YOUTH BASEBALL

**2010  
Budget**

<b>Revenue:</b>		
31-60-61-610-4105	League Fees	89,684
31-60-61-610-4106	Sponsorships	4,000
<b>Total Revenue</b>		<b>\$ 93,684</b>

<b>Expenditures:</b>		
31-60-61-610-5001	Full-Time Salaries	17,742
31-60-61-610-5002	Part Time Salaries	7,527
31-60-61-610-5009	Fringe Benefits	5,812
31-60-61-610-5205	Program Supplies	15,756
31-60-61-610-5503	Contractual Persons	2,160
31-60-61-610-5204	Postage	150
31-60-61-610-5230	Printing/Copies	200
31-60-61-610-5450	San-o-lets	900
<b>Total Expenditures</b>		<b>\$ 50,247</b>

### ADULT SOFTBALL

<b>Revenue:</b>		
31-60-61-611-4105	League Fees	288,623
<b>Total Revenue</b>		<b>\$ 288,623</b>

<b>Expenditures:</b>		
31-60-61-611-5001	Full-Time Salaries	24,844
31-60-61-611-5002	Part Time Salaries	8,524
31-60-61-611-5009	Fringe Benefits	10,437
31-60-61-611-5010	Regular Part Time Salaries	23,897
31-60-61-611-5204	Postage	1,200
31-60-61-611-5205	Program Supplies	12,360
31-60-61-611-5230	Printing/Copies	1,200
31-60-61-611-5401	Utilities Electric	43,020
31-60-61-611-5403	Telephone	2,060
31-60-61-611-5450	San-o-lets	1,260
31-60-61-611-5503	Contractual Persons	42,020
31-60-61-611-5702	Services/Materials to Maintain Equipment	1,250
31-60-61-611-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b>\$ 172,472</b>

## ATHLETIC PROGRAMS

**2010  
Budget**

### GIRLS' FASTPITCH SOFTBALL

**Revenue:**

31-60-61-612-4105	League Fees	31,242
31-60-61-612-4266	Sponsorships	1,000
<b>Total Revenue</b>		<b>\$ 32,242</b>

**Expenditures:**

31-60-61-612-5001	Full Time Salary	3,943
31-60-61-612-5002	Part Time Salary	600
31-60-61-612-5009	Benefits	1,184
31-60-61-612-5205	Program Supplies	4,125
31-60-61-612-5503	Contractual Persons	10,468
31-60-61-612-5230	Printing/Copies	200
31-60-61-612-5450	San-o-Let	690
<b>Total Expenditures</b>		<b>\$ 21,210</b>

### VOLLEYBALL

**Revenue:**

31-60-61-620-4105	League Fees	30,981
31-60-61-620-4106	Class Revenue	7,978
31-60-61-620-4266	Sponsorships	2,000
<b>Total Revenue</b>		<b>\$ 40,959</b>

**Expenditures:**

31-60-61-620-5001	Full-Time Salaries	9,857
31-60-61-620-5002	Part Time Salaries	7,430
31-60-61-620-5009	Fringe Benefits	3,625
31-60-61-620-5205	Program Supplies	10,988
31-60-61-620-5503	Contractual Persons	130
31-60-61-620-5204	Postage	10
31-60-61-620-5230	Printing/Copies	40
31-60-61-620-5450	San o let	20
<b>Total Expenditures</b>		<b>\$ 32,100</b>

## ATHLETIC PROGRAMS

		<b>2010 Budget</b>
<b>TRACK</b>		
<b>Revenue:</b>		
31-60-61-625-4106	Class Revenue	32,065
	<b>Total Revenue</b>	<b>\$ 32,065</b>
<b>Expenditures:</b>		
31-60-61-625-5001	Full Time Salary	2,579
31-60-61-625-5002	Part Time Salaries	6,768
31-60-61-625-5009	Fringe Benefits	1,128
31-60-61-625-5205	Program Supplies	13,357
	<b>Total Expenditures</b>	<b>\$ 23,832</b>
<b>ADULT BASKETBALL</b>		
<b>Revenue:</b>		
31-60-61-630-4105	League Fees	79,700
	<b>Total Revenue</b>	<b>\$ 79,700</b>
<b>Expenditures:</b>		
31-60-61-630-5001	Full-Time Salaries	8,620
31-60-61-630-5002	Part Time Salaries	5,710
31-60-61-630-5009	Fringe Benefits	2,096
31-60-61-630-5205	Program Supplies	1,410
31-60-61-630-5503	Contractual Persons	29,300
31-60-61-630-5204	Postage	75
31-60-61-630-5230	Printing/Copies	75
	<b>Total Expenditures</b>	<b>\$ 47,286</b>

## ATHLETIC PROGRAMS

**2010  
Budget**

### YOUTH BASKETBALL

**Revenue:**

31-60-61-631-4105	League Fees	127,387
31-60-61-631-4106	Class Revenue	7,600
31-60-61-631-4266	Sponsorship	3,000
<b>Total Revenue</b>		<b><u>\$ 137,987</u></b>

**Expenditures:**

31-60-61-631-5001	Full-Time Salaries	17,986
31-60-61-631-5002	Part Time Salaries	4,800
31-60-61-631-5009	Fringe Benefits	6,556
31-60-61-631-5201	Office Supplies	100
31-60-61-631-5205	Program Supplies	13,400
31-60-61-631-5503	Contractual Persons	14,272
31-60-61-631-5204	Postage	200
31-60-61-631-5230	Printing/Copies	400
31-60-61-631-5403	Telephone	360
31-60-61-631-5854	Mileage	100
<b>Total Expenditures</b>		<b><u>\$ 58,174</u></b>

### SKIING

**Revenue:**

31-60-00-640-4106	Class Revenue	22,100
<b>Total Revenue</b>		<b><u>\$ 22,100</u></b>

**Expenditures:**

31-60-00-640-5002	Part-time Salary	1,303
31-60-00-640-5009	Fringe Benefits	123
31-60-00-640-5205	Program Supplies	9,580
31-60-00-640-5503	Contractual Persons	8,100
<b>Total Expenditures</b>		<b><u>\$ 19,106</u></b>

## ATHLETIC PROGRAMS

### **2010 Budget**

#### **GOLF LESSONS**

##### **Revenue:**

31-60-00-645-4106	Class Revenue	33,795
	<b>Total Revenue</b>	<b>\$ 33,795</b>

##### **Expenditures:**

31-60-00-645-5001	Full-Time Salaries	10,316
31-60-00-645-5002	Part-time Salaries	3,518
31-60-00-645-5009	Fringe Benefits	2,160
31-60-00-645-5205	Program Supplies	8,142
31-60-00-645-5204	Postage	100
31-60-00-645-5230	Printing	25
	<b>Total Expenditures</b>	<b>\$ 24,261</b>

#### **ADULT LACROSSE**

##### **Revenue:**

31-60-61-670-4105	League Fees	19,711
	<b>Total Revenue</b>	<b>\$ 19,711</b>

##### **Expenditures:**

31-60-61-670-5002	Part Time Salaries	517
31-60-61-670-5009	Fringe Benefits	52
31-60-61-670-5204	Postage	25
31-60-61-670-5205	Program Supplies	1,522
31-60-61-670-5230	Printing/Copies	25
31-60-61-670-5503	Contractual Persons	5,840
	<b>Total Expenditures</b>	<b>\$ 7,981</b>

## ATHLETIC PROGRAMS

### **2010 Budget**

#### **YOUTH LACROSSE**

##### **Revenue:**

31-60-61-671-4105	League Fees	220,707
31-60-61-671-4106	Class Revenue	16,924
<b>Total Revenue</b>		<b>\$ 237,631</b>

##### **Expenditures:**

31-60-61-671-5001	Full-Time Salaries	31,820
31-60-61-671-5002	Part Time Salaries	18,009
31-60-61-671-5009	Fringe Benefits	13,841
31-60-61-671-5010	Regular Part Time Salaries	24,734
31-60-61-671-5204	Postage	600
31-60-61-671-5205	Program Supplies	29,329
31-60-61-671-5230	Printing/Copies	550
31-60-61-671-5403	Telephone	1,500
31-60-61-671-5450	San-o-let	500
31-60-61-671-5503	Contractual Persons	28,560
31-60-61-671-5854	Mileage	150
<b>Total Expenditures</b>		<b>\$ 149,593</b>

#### **INLINE HOCKEY**

##### **Revenue:**

31-60-64-681-4099	Miscellaneous	120
31-60-64-681-4105	League Fees	1,980
<b>Total Revenue</b>		<b>\$ 2,100</b>

##### **Expenditures:**

31-60-64-681-5205	Program Supplies	610
31-60-64-681-5503	Contractual Persons	240
<b>Total Expenditures</b>		<b>\$ 850</b>

## ATHLETIC PROGRAMS

**2010  
Budget**

### ADULT FLAG FOOTBALL

**Revenue:**

31-60-61-690-4106	Class Revenue	32,947
	<b>Total Revenue</b>	<b>\$ 32,947</b>

**Expenditures:**

31-60-61-690-5001	Full-time Salary	8,620
31-60-61-690-5009	Benefits	1,526
31-60-61-690-5204	Postage	60
31-60-61-690-5205	Program Supplies	1,272
31-60-61-690-5230	Printing/Copies	60
31-60-61-690-5503	Contractual Persons	14,220
	<b>Total Expenditures</b>	<b>\$ 25,758</b>

### YOUTH FLAG FOOTBALL

**Revenue:**

31-60-61-691-4105	League Fees	76,160
	<b>Total Revenue</b>	<b>\$ 76,160</b>

**Expenditures:**

31-60-61-691-5001	Full-time Salary	12,072
31-60-61-691-5009	Benefits	4,423
31-60-61-691-5201	Office Supplies	50
31-60-61-691-5204	Postage	100
31-60-61-691-5205	Program Supplies	10,322
31-60-61-691-5230	Printing/Copies	200
31-60-61-691-5450	San-o-lets	575
31-60-61-691-5503	Contractual Person	13,160
	<b>Total Expenditures</b>	<b>\$ 40,902</b>



## ATHLETIC PROGRAMS

**2010  
Budget**

### CLINICS & CAMPS

<b>Revenue:</b>		
31-60-61-851-4105	League Fees	54,141
<b>Total Revenue</b>		<b>\$ 54,141</b>
<b>Expenditures:</b>		
31-60-61-851-5001	Full-time Salary	4,024
31-60-61-851-5002	Part-time Salary	12,822
31-60-61-851-5009	Benefits	2,757
31-60-61-851-5201	Office Supplies	15
31-60-61-851-5204	Postage	200
31-60-61-851-5205	Program Supplies	3,296
31-60-61-851-5230	Printing/Copies	200
31-60-61-851-5854	Mileage	200
<b>Total Expenditures</b>		<b>\$ 23,514</b>

### AFTER SCHOOL SPORTS

<b>Revenue:</b>		
31-60-61-695-4106	Class Revenue	10,440
<b>Total Revenue</b>		<b>\$ 10,440</b>
<b>Expenditures:</b>		
31-60-61-695-5001	Full-time Salary	5,158
31-60-61-695-5002	Part-time Salaries	2,880
31-60-61-695-5009	Fringe Benefits	1,193
31-60-61-695-5205	Program Supplies	760
<b>Total Expenditures</b>		<b>\$ 9,991</b>

## ATHLETIC PROGRAMS

**2010  
Budget**

### FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

#### Revenue:

31-60-84-140-4104	Athletic Field Rental	88,380
31-60-84-140-4125	Contractual Sales	2,500
31-60-84-140-4360	Advertising	8,000
<b>Total Revenue</b>		<b>\$ 98,880</b>

#### Expenditures:

31-60-84-140-5001	Full-Time Salaries	92,994
31-60-84-140-5002	Part Time Salaries	5,940
31-60-84-140-5009	Fringe Benefits	25,964
31-60-84-140-5201	Office Supplies	1,200
31-60-84-140-5204	Postage	300
31-60-84-140-5230	Printing/Copies	1,000
31-60-84-140-5400	Utilities Natural Gas	58,000
31-60-84-140-5401	Utilities Electric	31,000
31-60-84-140-5402	Water & Sewer	3,525
31-60-84-140-5403	Telephone	2,400
31-60-84-140-5701	Ser/Mat to Maint. Facilities/Building	3,600
31-60-84-140-5702	Services/Materials to Maintain Equipment	2,000
31-60-84-140-5804	Rent/Lease Expense	27,000
31-60-84-140-5812	Uniforms	200
31-60-84-140-5854	Mileage Reimbursement	400
31-60-84-970-9001	Bond Principal	28,400
31-60-84-970-9002	Bond Interest	21,100
<b>Total Expenditures</b>		<b>\$ 305,023</b>

### ADULT SOCCER

#### Revenue:

31-60-84-660-4105	League Fees	199,012
<b>Total Revenue</b>		<b>\$ 199,012</b>

#### Expenditures:

31-60-84-660-5002	Part Time Salaries	9,720
31-60-84-660-5005	Contractual/Pro Lessons (Payroll Only)	13,250
31-60-84-660-5009	Fringe Benefits	2,297
31-60-84-660-5205	Program Supplies	3,881
31-60-84-660-5503	Contractual Persons	19,870
<b>Total Expenditures</b>		<b>\$ 49,018</b>

## ATHLETIC PROGRAMS

**2010  
Budget**

### FAMILY SPORTS CENTER DOME: YOUTH SOCCER

**Revenue:**

31-60-84-661-4105	League Fees	72,710
	<b>Total Revenue</b>	<b>\$ 72,710</b>

**Expenditures:**

31-60-84-661-5002	Part Time Salaries	6,568
31-60-84-661-5009	Fringe Benefits	657
31-60-84-661-5205	Program Supplies	545
31-60-84-661-5503	Contractual Persons	4,886
	<b>Total Expenditures</b>	<b>\$ 12,656</b>

### YOUTH LACROSSE

**Revenue:**

31-60-84-671-4105	League Fees	88,400
	<b>Total Revenue</b>	<b>\$ 88,400</b>

**Expenditures:**

31-60-84-671-5002	Part Time Salaries	2,880
31-60-84-671-5009	Fringe Benefits	461
31-60-84-671-5205	Program Supplies	580
31-60-84-671-5503	Contractual Persons	17,260
	<b>Total Expenditures</b>	<b>\$ 21,181</b>

### CLINICS & CAMPS

**Revenue:**

31-60-84-851-4106	Class Revenue	32,490
	<b>Total Revenue</b>	<b>\$ 32,490</b>

**Expenditures:**

31-60-84-851-5002	Part Time Salaries	5,151
31-60-84-851-5009	Fringe Benefits	515
31-60-84-851-5205	Program Supplies	1,893
31-60-84-851-5503	Contractual Persons	1,050
	<b>Total Expenditures</b>	<b>\$ 8,609</b>

## ATHLETIC PROGRAMS

**2010  
Budget**

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**FAMILY SPORTS CENTER DOME:  
FLAG FOOTBALL**

**Revenue:**

31-60-84-690-4105	League Fees	23,920
	<b>Total Revenue</b>	<b>\$ 23,920</b>

**Expenditures:**

31-60-84-690-5002	Part Time Salaries	1,593
31-60-84-690-5005	Contractual/Pro Lessons	2,462
31-60-84-690-5009	Fringe Benefits	406
31-60-84-690-5205	Program Supplies	831
31-60-84-690-5503	Contractual Persons	5,746
	<b>Total Expenditures</b>	<b>\$ 11,038</b>

<b>TOTAL ATHLETIC REVENUE</b>	<b>2,115,262</b>
<b>TOTAL ATHLETIC EXPENDITURES</b>	<b>1,263,276</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 851,986</b>

## OTHER RECREATION FACILITIES

	2010 BUDGET		
	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
<b>OTHER RECREATION FACILITIES:</b>			
OUTDOOR RECREATION	\$ 73,217	\$ 73,128	\$ 89
TENNIS:			
LITTLETON	494,474	281,695	212,779
HOLLY	88,497	83,911	4,586
LONE TREE	44,857	40,865	3,992
TOTAL TENNIS	627,828	406,471	221,357
COLORADO JOURNEY MINI GOLF	279,989	207,280	72,709
CORNERSTONE BATTING CAGES	90,275	67,221	23,054
COUNTY LINE BMX	16,665	8,550	8,115
OUTDOOR POOLS:			
FRANKLIN POOL	64,004	79,885	(15,881)
FRANKLIN SWIM TEAM	23,850	23,557	293
COOK CREEK POOL	154,276	166,755	(12,479)
COOK CREEK SWIM TEAM	28,995	28,700	295
HOLLY POOL	68,226	78,224	(9,998)
HOLLY SWIM TEAM	20,205	20,099	106
HARLOW POOL	55,714	72,351	(16,637)
TOTAL OUTDOOR POOLS	415,270	469,571	(54,301)
<b>TOTAL OTHER RECREATION FACILITIES</b>	<b>\$ 1,503,244</b>	<b>\$ 1,232,221</b>	<b>\$ 271,023</b>

## OTHER RECREATION FACILITIES

**2010  
Budget**

### OUTDOOR RECREATION PROGRAMS

<b>Revenue:</b>		
31-50-51-543-4106	Class Revenue	53,217
31-50-51-543-4182	Eco Travel Revenue	20,000
<b>Total Revenue</b>		<b>\$ 73,217</b>
<b>Expenditures:</b>		
31-50-51-543-5001	Full Time Salaries	12,438
31-50-51-543-5009	Fringe Benefits	3,410
31-50-51-543-5205	Program Supplies	2,075
31-50-51-543-5231	Trip and Tours Expense	7,200
31-50-51-543-5503	Contractual Persons	48,005
<b>Total Expenditures</b>		<b>\$ 73,128</b>

### LITTLETON TENNIS

<b>Revenue:</b>		
31-60-72-650-4106	Class Revenue	56,211
31-60-72-650-4119	Competitive Teams	18,008
31-60-72-650-4136	Pro Lesson Court Fees	4,900
31-60-72-650-4140	Court Reservations	389,160
31-60-72-650-4141	Racquet Stringing	960
31-60-72-650-4145	Tournaments	18,760
31-60-72-650-4180	Expansion Fund	6,475
<b>Total Revenue</b>		<b>\$ 494,474</b>
<b>Expenditures:</b>		
31-60-72-650-5001	Full-Time Salaries	91,707
31-60-72-650-5002	Part Time Salaries	42,356
31-60-72-650-5009	Fringe Benefits	32,619
31-60-72-650-5203	Custodial Supplies	2,000
31-60-72-650-5204	Postage	500
31-60-72-650-5205	Program Supplies	9,070
31-60-72-650-5230	Printing/Copies	400
31-60-72-650-5400	Utilities Natural Gas	36,000
31-60-72-650-5401	Utilities Electric	46,000
31-60-72-650-5402	Water & Sewer	900
31-60-72-650-5403	Telephone	2,600
31-60-72-650-5501	Contractual Services	4,230
31-60-72-650-5701	Services/Materials to Maintain Facilities/Building	7,000
31-60-72-650-5833	Tournaments	6,313
<b>Total Expenditures</b>		<b>\$ 281,695</b>

## OTHER RECREATION FACILITIES

### HOLLY TENNIS

**2010  
Budget**

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<b>Revenue:</b>		
31-60-88-650-4099	Miscellaneous	5,200
31-60-88-650-4106	Class Revenue	32,716
31-60-88-650-4119	Competitive Teams	21,759
31-60-88-650-4125	Contractual Sales	450
31-60-88-650-4130	Pro Shop Sales	6,000
31-60-88-650-4136	Pro Lesson Court Fees	2,800
31-60-88-650-4140	Court Reservations	1,020
31-60-88-650-4141	Racquet Stringing	1,800
31-60-88-650-4145	Tournaments	16,752
<b>Total Revenue</b>		<b>\$ 88,497</b>

<b>Expenditures:</b>		
31-60-88-650-5001	Full-Time Salaries	26,839
31-60-88-650-5002	Part Time Salaries	12,838
31-60-88-650-5009	Fringe Benefits	11,819
31-60-88-650-5205	Program Supplies	2,940
31-60-88-650-5208	Pro Shop Supplies	3,500
31-60-88-650-5401	Utilities Electric	15,500
31-60-88-650-5402	Water & Sewer	700
31-60-88-650-5403	Telephone	1,800
31-60-88-650-5701	Services/Materials to Maintain Facilities/Building	900
31-60-88-650-5702	Services/Materials to Maintain Equipment	1,760
31-60-88-650-5839	Tennis Tournaments Expense	5,315
<b>Total Expenditures</b>		<b>\$ 83,911</b>

## OTHER RECREATION FACILITIES

### LONE TREE TENNIS

**2010  
Budget**

<b>Revenue:</b>		
31-60-70-650-4106	Class Revenue	23,474
31-60-70-650-4119	Competitive Teams	7,612
31-60-70-650-4125	Concessions	800
31-60-70-650-4130	Pro Shop	1,014
31-60-70-650-4136	Pro Lesson Court Fees	1,500
31-60-70-650-4140	Court Reservations	400
31-60-70-650-4141	Racquet Stringing	320
31-60-70-650-4145	Tournaments	9,737
<b>Total Revenue</b>		<b>\$ 44,857</b>
 <b>Expenditures:</b>		
31-60-70-650-5001	Full-Time Salaries	7,530
31-60-70-650-5002	Part Time Salaries	14,376
31-60-70-650-5009	Fringe Benefits	3,633
31-60-70-650-5204	Postage	50
31-60-70-650-5205	Program Supplies	2,662
31-60-70-650-5206	Concessions	500
31-60-70-650-5208	Pro Shop Supplies	710
31-60-70-650-5230	Copies	50
31-60-70-650-5401	Electric	5,000
31-60-70-650-5402	Water & Sewer	600
31-60-70-650-5403	Telephone	1,800
31-60-70-650-5701	Service/Materials to Maintain Facilities	624
31-60-70-650-5702	Service/Materials to Maintain Equipment	90
31-60-70-650-5839	Tournaments	3,240
<b>Total Expenditures</b>		<b>\$ 40,865</b>



## OTHER RECREATION FACILITIES

### COLORADO JOURNEY MINI GOLF

**2010  
Budget**

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<b>Revenue:</b>		
31-60-62-140-4102	General Admissions	230,038
31-60-62-140-4122	Concession Self Operated	21,500
31-60-62-140-4268	Parties/Groups	25,952
31-60-62-140-4360	Advertising Revenue	2,500
<b>Total Revenue</b>		<b><u>\$ 279,989</u></b>

<b>Expenditures:</b>		
31-60-62-140-5001	Full-Time Salaries	31,926
31-60-62-140-5002	Part Time Salaries	29,429
31-60-62-140-5009	Fringe Benefits	8,605
31-60-62-140-5201	Office Supplies	750
31-60-62-140-5203	Custodial Supplies	700
31-60-62-140-5204	Postage	100
31-60-62-140-5205	Program Supplies	4,400
31-60-62-140-5206	Food & Concession Supplies	12,500
31-60-62-140-5230	Printing/Copies	1,000
31-60-62-140-5401	Utilities Electric	15,318
31-60-62-140-5402	Water & Sewer	4,050
31-60-62-140-5403	Telephone	3,090
31-60-62-140-5701	Services/Materials to Maintain Facilities/Building	6,000
31-60-62-140-5702	Services/Materials to Maintain Equipment	6,000
31-60-62-140-5802	Promo, Publicity & Printing	3,000
31-60-62-140-5812	Uniforms	150
31-60-62-970-9001	Bond Principal	61,500
31-60-62-970-9002	Bond Interest	18,762
<b>Total Expenditures</b>		<b><u>\$ 207,280</u></b>

## OTHER RECREATION FACILITIES

**2010  
Budget**

### CORNERSTONE BATTING CAGES

<b>Revenue:</b>		
31-60-63-140-4102	General Admissions	81,775
31-60-63-140-4122	Concession Self Operated	7,500
31-60-63-140-4266	Sponsorship	1,000
<b>Total Revenue</b>		<b>\$ 90,275</b>

<b>Expenditures:</b>		
31-60-63-140-5001	Full-Time Salaries	12,836
31-60-63-140-5002	Part Time Salaries	13,408
31-60-63-140-5009	Fringe Benefits	3,756
31-60-63-140-5204	Postage	100
31-60-63-140-5205	Program Supplies	2,500
31-60-63-140-5206	Food & Concession Supplies	3,500
31-60-63-140-5230	Printing/Copies	100
31-60-63-140-5401	Utilities Electric	2,596
31-60-63-140-5403	Telephone	721
31-60-63-140-5701	Services/Materials to Maintain Facilities/Building	3,000
31-60-63-140-5702	Services/Materials to Maintain Equipment	2,500
31-60-63-140-5802	Promo, Publicity & Printing	800
31-60-63-970-9001	Bond Principal	16,400
31-60-63-970-9002	Bond Interest	5,004
<b>Total Expenditures</b>		<b>\$ 67,221</b>

### COUNTY LINE BMX Revenue

<b>Revenue:</b>		
31-60-89-682-4106	Class Revenue	15,300
31-60-89-682-4125	Contractual Sales Revenue	675
31-60-89-682-4099	Miscellaneous	190
31-60-89-682-4266	Sponsorship	500
<b>Total Revenue</b>		<b>\$ 16,665</b>

<b>Expenditures:</b>		
31-60-89-682-5205	Program Supplies	8,025
31-60-89-682-5204	Postage	150
31-60-89-682-5230	Printing/Copies	25
31-60-89-682-5450	San-o-lets	350
<b>Total Expenditures</b>		<b>\$ 8,550</b>

## OTHER RECREATION FACILITIES

### FRANKLIN POOL

#### 2010 Budget

<b>Revenue:</b>		
31-80-85-840-4102	General Admissions	25,414
31-80-85-840-4103	Season Tickets	17,798
31-80-85-840-4106	Class Revenue	8,202
31-80-85-840-4122	Concession Self-Operated	10,725
31-80-85-840-4125	Contractual Sales	125
31-80-85-840-4135	Reimbursement	100
31-80-85-840-4157	Facility Rental	1,640
<b>Total Revenue</b>		<b>\$ 64,004</b>

<b>Expenditures:</b>		
31-80-85-840-5001	Full-Time Salaries	5,156
31-80-85-840-5002	Part Time Salaries	26,431
31-80-85-840-5006	Concession Salary	3,094
31-80-85-840-5009	Fringe Benefits	4,951
31-80-85-840-5203	Custodial Supplies	215
31-80-85-840-5205	Program Supplies	1,975
31-80-85-840-5206	Food & Concession Supplies	5,127
31-80-85-840-5207	Chemical Supplies	7,566
31-80-85-840-5302	Minor Tools & Equipment	75
31-80-85-840-5400	Utilities Natural Gas	7,921
31-80-85-840-5401	Utilities Electric	5,191
31-80-85-840-5402	Water & Sewer	5,995
31-80-85-840-5403	Telephone	630
31-80-85-840-5701	Services/Materials to Maintain Facilities/Building	3,225
31-80-85-840-5702	Services/Materials to Maintain Equipment	2,025
31-80-85-840-5812	Uniforms	100
31-80-85-840-5854	Mileage	208
<b>Total Expenditures</b>		<b>\$ 79,885</b>

### FRANKLIN SWIM TEAM

<b>Revenue:</b>		
31-80-85-841-4121	Swim Team	23,850
<b>Total Revenue</b>		<b>\$ 23,850</b>
<b>Expenditures:</b>		
31-80-85-841-5001	Full-Time Salaries	2,149
31-80-85-841-5002	Part Time Salaries	16,356
31-80-85-841-5009	Fringe Benefits	2,467
31-80-85-841-5204	Postage	50
31-80-85-841-5205	Program Supplies	475
31-80-85-841-5230	Printing/Copies	200
31-80-85-841-5501	Contractual Services	1,860
<b>Total Expenditures</b>		<b>\$ 23,557</b>

## OTHER RECREATION FACILITIES

### COOK CREEK POOL

**2010  
Budget**

<b>Revenue:</b>		
31-80-86-840-4100	Pro Lesson Tickets	1,260
31-80-86-840-4102	General Admissions	74,952
31-80-86-840-4103	Season Tickets	1,800
31-80-86-840-4106	Class Revenue	14,695
31-80-86-840-4122	Concession Self Operated	30,000
31-80-86-840-4155	Pass Sales	25,629
31-80-86-840-4157	Facility Rental	1,710
31-80-86-840-4268	Parties	4,230
<b>Total Revenue</b>		<b>\$ 154,276</b>

<b>Expenditures:</b>		
31-80-86-840-5001	Full-Time Salaries	5,862
31-80-86-840-5002	Part Time Salaries	58,025
31-80-86-840-5006	Concession Salary	12,980
31-80-86-840-5009	Fringe Benefits	9,408
31-80-86-840-5203	Custodial Supplies	2,000
31-80-86-840-5204	Postage	200
31-80-86-840-5205	Program Supplies	3,500
31-80-86-840-5206	Food & Concession Supplies	12,000
31-80-86-840-5207	Chemical Supplies	9,000
31-80-86-840-5208	Pro Shop Supplies	200
31-80-86-840-5230	Printing/Copies	800
31-80-86-840-5302	Minor Tools & Equipment	200
31-80-86-840-5400	Utilities Natural Gas	15,930
31-80-86-840-5401	Utilities Electric	16,530
31-80-86-840-5402	Water & Sewer	8,000
31-80-86-840-5403	Telephone	2,400
31-80-86-840-5453	Red Cross Fees	800
31-80-86-840-5501	Contractual Services	520
31-80-86-840-5701	Services/Materials to Maintain Facilities/Building	3,000
31-80-86-840-5702	Ser/Mat to Maintain Equipment	4,000
31-80-86-840-5812	Uniforms	1,000
31-80-86-840-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b>\$ 166,755</b>

## OTHER RECREATION FACILITIES

**2010  
Budget**

### COOK CREEK SWIM TEAM

<b>Revenue:</b>		
31-80-86-841-4121	Swim Team	28,995
<b>Total Revenue</b>		<b>\$ 28,995</b>
<b>Expenditures:</b>		
31-80-86-841-5001	Full-Time Salaries	3,710
31-80-86-841-5002	Part Time Salaries	18,375
31-80-86-841-5009	Fringe Benefits	3,315
31-80-86-841-5204	Postage	100
31-80-86-841-5205	Program Supplies	1,000
31-80-86-841-5230	Printing/Copies	200
31-80-86-841-5501	Contractual Services	2,000
<b>Total Expenditures</b>		<b>\$ 28,700</b>

### HOLLY POOL

<b>Revenue:</b>		
31-80-87-840-4102	General Admissions	25,462
31-80-87-840-4103	Season Tickets	21,118
31-80-87-840-4106	Class Revenue	14,699
31-80-87-840-4122	Concession Self-Operated	6,428
31-80-87-840-4125	Contractual Sales	99
31-80-87-840-4135	Uniform Reimbursement	100
31-80-87-840-4157	Facility Rental	320
<b>Total Revenue</b>		<b>\$ 68,226</b>

<b>Expenditures:</b>		
31-80-87-840-5001	Full-Time Salaries	5,156
31-80-87-840-5002	Part Time Salaries	26,596
31-80-87-840-5006	Concession Salary	2,803
31-80-87-840-5009	Fringe Benefits	4,939
31-80-87-840-5203	Custodial Supplies	215
31-80-87-840-5205	Program Supplies	1,975
31-80-87-840-5206	Food & Concession Supplies	3,725
31-80-87-840-5207	Chemical Supplies	7,200
31-80-87-840-5302	Minor Tools & Equipment	75
31-80-87-840-5400	Utilities Natural Gas	7,043
31-80-87-840-5401	Utilities Electric	7,787
31-80-87-840-5402	Water & Sewer	5,246
31-80-87-840-5403	Telephone	776
31-80-87-840-5701	Services/Materials to Maintain Facilities/Building	1,513
31-80-87-840-5702	Services/Materials to Maintain Equipment	2,325
31-80-87-840-5812	Uniforms	100
31-80-87-840-5854	Mileage	750
<b>Total Expenditures</b>		<b>\$ 78,224</b>

## OTHER RECREATION FACILITIES

### HOLLY SWIM TEAM

**2010  
Budget**

<b>Revenue:</b>		
31-80-87-841-4121	Swim Team	20,205
<b>Total Revenue</b>		<b>\$ 20,205</b>
<b>Expenditures:</b>		
31-80-87-841-5001	Full-Time Salaries	2,149
31-80-87-841-5002	Part Time Salaries	13,626
31-80-87-841-5009	Fringe Benefits	2,194
31-80-87-841-5204	Postage	50
31-80-87-841-5205	Program Supplies	450
31-80-87-841-5230	Printing/Copies	100
31-80-87-841-5501	Contractual Services	1,530
<b>Total Expenditures</b>		<b>\$ 20,099</b>

### HARLOW POOL

<b>Revenue:</b>		
31-80-90-840-4100	Pro Lesson Tickets	300
31-80-90-840-4102	General Admissions	20,206
31-80-90-840-4103	Season Tickets	18,480
31-80-90-840-4106	Class Revenue	9,148
31-80-90-840-4121	Swim Team	2,800
31-80-90-840-4125	Contractual Sales	1,800
31-80-90-840-4157	Facility Rental	2,980
<b>Total Revenue</b>		<b>\$ 55,714</b>
<b>Expenditures:</b>		
31-80-90-840-5001	Full-Time Salaries	6,426
31-80-90-840-5002	Part Time Salaries	33,046
31-80-90-840-5009	Fringe Benefits	5,899
31-80-90-840-5203	Custodial Supplies	50
31-80-90-840-5205	Program Supplies	500
31-80-90-840-5207	Chemical Supplies	4,000
31-80-90-840-5400	Utilities Natural Gas	6,415
31-80-90-840-5401	Utilities Electric	5,000
31-80-90-840-5402	Water & Sewer	6,875
31-80-90-840-5403	Telephone	600
31-80-90-840-5701	Services/Materials to Maintain Facilities/Building	1,500
31-80-90-840-5702	Ser/Mat to Maint Equipment	1,500
31-80-90-840-5812	Staff Uniforms	300
31-80-90-840-5501	Trash	240
<b>Total Expenditures</b>		<b>\$ 72,351</b>

<b>TOTAL OTHER RECREATION FACILITIES REVENUE</b>	<b>1,503,244</b>
<b>TOTAL OTHER RECREATION FACILITIES EXPENDITURES</b>	<b>1,232,221</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 271,023</b>

## GOLF DEPARTMENT

2010 BUDGET			
	REVENUE	EXPENSE	NET REV OVER EXP
<b>GOLF DEPARTMENT:</b>			
LONE TREE GOLF COURSE:			
ADMINISTRATION	9,168	418,194	(409,026)
FACILITY MAINTENANCE	-	14,500	(14,500)
GOLF COURSE MAINTENANCE ADMIN	-	102,509	(102,509)
LANDSCAPE MAINTENANCE	-	700,548	(700,548)
GARAGE & SHOP	-	168,100	(168,100)
PRO SHOP	250,000	225,020	24,980
GENERAL OPERATIONS	2,061,575	460,551	1,601,024
CAFÉ	285,947	261,122	24,825
BANQUET OPERATIONS	648,719	609,642	39,077
ROOMS DIVISION	197,607	196,970	637
PAVILION	6,120	18,774	(12,654)
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>\$ 3,459,136</b>	<b>\$ 3,175,930</b>	<b>\$ 283,206</b>
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	9,000	(9,000)
GOLF COURSE MAINTENANCE ADMIN	-	102,239	(102,239)
LANDSCAPE MAINTENANCE	-	672,350	(672,350)
GARAGE & SHOP	-	149,603	(149,603)
PRO SHOP	175,440	157,460	17,980
GENERAL OPERATIONS	2,115,870	522,382	1,593,488
RESTAURANT OPERATIONS	381,849	365,682	16,167
<b>TOTAL SOUTH SUBURBAN GOLF COURSE</b>	<b>\$ 2,673,159</b>	<b>\$ 1,978,716</b>	<b>\$ 694,443</b>
LITTLETON GOLF COURSE:			
ADMINISTRATION	-	433,417	(433,417)
FACILITY MAINTENANCE	-	7,100	(7,100)
GOLF COURSE MAINTENANCE ADMIN	-	88,674	(88,674)
LANDSCAPE MAINTENANCE	-	468,621	(468,621)
GARAGE & SHOP	-	114,516	(114,516)
PRO SHOP	130,000	102,676	27,324
GENERAL OPERATIONS	1,212,108	315,903	896,205
CENTENNIAL RESTAURANT	206,380	205,891	489
<b>TOTAL LITTLETON GOLF COURSE</b>	<b>\$ 1,548,488</b>	<b>\$ 1,736,798</b>	<b>\$ (188,310)</b>
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	7,700	(7,700)
GOLF COURSE MAINTENANCE ADMIN	-	67,822	(67,822)
LANDSCAPE MAINTENANCE	-	450,421	(450,421)
GARAGE & SHOP	-	52,301	(52,301)
PRO SHOP	400,000	310,140	89,860
GENERAL OPERATIONS	1,269,987	649,984	620,003
<b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b>	<b>\$ 1,669,987</b>	<b>\$ 1,538,368</b>	<b>\$ 131,619</b>
<b>TOTAL GOLF DEPARTMENT</b>	<b>\$ 9,350,770</b>	<b>\$ 8,429,812</b>	<b>\$ 920,958</b>

## GOLF DEPARTMENT

**2010  
Budget**

### LONE TREE GOLF COURSE:

#### ADMINISTRATION

##### Revenue:

31-70-70-100-4099	Miscellaneous	500
31-70-70-100-4165	ID Cards	4,168
31-70-70-100-4360	Advertising	4,500
<b>Total Revenue</b>		<b>\$ 9,168</b>

##### Expenditures:

31-70-70-100-5001	Full-Time Salaries	186,182
31-70-70-100-5002	Part Time Salaries	35,737
31-70-70-100-5003	Overtime	500
31-70-70-100-5009	Fringe Benefits	54,286
31-70-70-100-5201	Office Supplies	9,500
31-70-70-100-5203	Custodial Supplies	15,000
31-70-70-100-5204	Postage	3,425
31-70-70-100-5219	Linens	400
31-70-70-100-5222	Operations Supplies	3,600
31-70-70-100-5223	Amenities Expense	650
31-70-70-100-5224	Clubhouse Decorations	2,950
31-70-70-100-5230	Printing/Copies	4,000
31-70-70-100-5400	Utilities Natural Gas	7,768
31-70-70-100-5401	Utilities Electric	11,808
31-70-70-100-5402	Water & Sewer	138
31-70-70-100-5403	Telephone	2,400
31-70-70-100-5501	Contractual Services	18,000
31-70-70-100-5701	Services/Materials to Maintain Facilities/Building	27,000
31-70-70-100-5802	Promo, Publicity & Printing	32,000
31-70-70-100-5803	Dues & Subscriptions	1,600
31-70-70-100-5805	Staff Development	500
31-70-70-100-5854	Mileage Reimbursement	750
<b>Total Expenditures</b>		<b>\$ 418,194</b>

#### FACILITY MAINTENANCE

##### Expenditures:

31-70-70-260-5701	Service/Materials to Maintain Facilities	8,500
31-70-70-260-5709	Service/Materials to Maintain Landscape	6,000
<b>Total Expenditures</b>		<b>\$ 14,500</b>



## GOLF DEPARTMENT

**2010  
Budget**

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### LONE TREE GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

#### Expenditures:

31-70-70-261-5001	Full-Time Salaries	49,189
31-70-70-261-5009	Fringe Benefits	11,650
31-70-70-261-5201	Office Supplies	1,500
31-70-70-261-5203	Custodial Supplies	1,300
31-70-70-261-5302	Minor Tools & Equipment	11,750
31-70-70-261-5400	Utilities Natural Gas	2,200
31-70-70-261-5401	Utilities Electric	3,600
31-70-70-261-5402	Water & Sewer	650
31-70-70-261-5403	Telephone	3,900
31-70-70-261-5501	Contractual Services	14,000
31-70-70-261-5803	Dues & Subscriptions	1,570
31-70-70-261-5805	Staff Development	1,200
<b>Total Expenditures</b>		<b>\$ 102,509</b>

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### LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-70-263-5001	Full-Time Salaries	151,722
31-70-70-263-5002	Part Time Salaries	144,846
31-70-70-263-5003	Overtime	2,200
31-70-70-263-5009	Fringe Benefits	61,430
31-70-70-263-5010	Regular Part Time Salaries	31,500
31-70-70-263-5209	Agricultural Supplies	115,000
31-70-70-263-5218	Irrigation Supplies	13,750
31-70-70-263-5304	Equipment Rental	2,600
31-70-70-263-5401	Utilities Electric	100,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	40,000
31-70-70-263-5711	Service/Materials to Maintain Golf Course	20,000
31-70-70-263-5712	Irrigation Trans. & Dist.	17,000
31-70-70-263-5826	Vandalism	500
<b>Total Expenditures</b>		<b>\$ 700,548</b>

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## GOLF DEPARTMENT

**2010  
Budget**

### LONE TREE GOLF COURSE: GARAGE & SHOP

#### Expenditures:

31-70-70-264-5001	Full-Time Salaries	38,250
31-70-70-264-5003	Overtime	1,000
31-70-70-264-5009	Fringe Benefits	8,250
31-70-70-264-5010	Regular Part Time Salaries	27,000
31-70-70-264-5202	Motor Fuels & Lubricants	41,000
31-70-70-264-5702	Services/Materials to Maintain Equipment	44,000
31-70-70-264-5806	Miscellaneous	6,500
31-70-70-264-5812	Uniforms	2,100
<b>Total Expenditures</b>		<b>\$ 168,100</b>

### PRO SHOP

#### Revenue:

31-70-70-750-4130	Pro Shop Sales	250,000
<b>Total Revenue</b>		<b>\$ 250,000</b>

#### Expenditures:

31-70-70-750-5001	Full-Time Salaries	16,316
31-70-70-750-5002	Part Time Salaries	7,296
31-70-70-750-5009	Fringe Benefits	4,908
31-70-70-750-5205	Program Supplies	9,000
31-70-70-750-5208	Pro Shop Supplies	187,500
<b>Total Expenditures</b>		<b>\$ 225,020</b>

## GOLF DEPARTMENT

**2010  
Budget**

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### LONE TREE GOLF COURSE: GENERAL OPERATIONS

#### Revenue:

31-70-70-751-4136	Pro Rental Fees	4,400
31-70-70-751-4175	Green Fees	1,210,075
31-70-70-751-4176	Junior Golf	8,700
31-70-70-751-4177	Driving Range	162,000
31-70-70-751-4178	Golf Cart Rental	370,000
31-70-70-751-4179	Club & Hand Cart Rental	8,600
31-70-70-751-4180	Expansion Fund	57,800
31-70-70-751-4183	Annual Membership	240,000
<b>Total Revenue</b>		<b><u>\$ 2,061,575</u></b>

#### Expenditures:

31-70-70-751-5001	Full-Time Salaries	112,822
31-70-70-751-5002	Part Time Salaries	131,000
31-70-70-751-5003	Overtime	1,000
31-70-70-751-5009	Fringe Benefits	45,940
31-70-70-751-5010	Regular Part Time Salaries	30,789
31-70-70-751-5201	Office Supplies	500
31-70-70-751-5202	Motor Fuels & Lubricants	1,200
31-70-70-751-5203	Custodial Supplies	700
31-70-70-751-5204	Postage	1,800
31-70-70-751-5205	Program Supplies	11,000
31-70-70-751-5302	Minor Tools & Equipment	1,500
31-70-70-751-5305	Cart Maintenance	10,000
31-70-70-751-5400	Utilities Natural Gas	26,000
31-70-70-751-5401	Utilities Electric	37,000
31-70-70-751-5402	Water & Sewer	1,200
31-70-70-751-5403	Telephone	4,200
31-70-70-751-5501	Contractual Services	1,000
31-70-70-751-5701	Services/Materials to Maintain Facilities/Building	8,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	2,500
31-70-70-751-5704	Service/Materials to Rental Equipment	1,000
31-70-70-751-5802	Promo, Publicity & Printing	7,000
31-70-70-751-5803	Dues & Subscriptions	2,400
31-70-70-751-5805	Staff Development	500
31-70-70-751-5833	Tournaments	1,500
31-70-70-751-5834	Driving Range	14,000
31-70-70-751-5835	Junior Golf	6,000
<b>Total Expenditures</b>		<b><u>\$ 460,551</u></b>

## GOLF DEPARTMENT

**2010  
Budget**

### LONE TREE GOLF COURSE: CAFÉ

#### Revenue:

31-70-70-760-4125	Contractual Sales	735
31-70-70-760-4185	Food Sales	152,712
31-70-70-760-4220	Restaurant Liquor Sales	30,050
31-70-70-760-4221	Restaurant Beer Sales	98,300
31-70-70-760-4222	Restaurant Wine Sales	4,150
<b>Total Revenue</b>		<b>\$ 285,947</b>

#### Expenditures:

31-70-70-760-5001	Full-Time Salaries	33,672
31-70-70-760-5002	Part Time Salaries	41,748
31-70-70-760-5003	Overtime	300
31-70-70-760-5006	Concession Salary	26,605
31-70-70-760-5009	Fringe Benefits	18,660
31-70-70-760-5010	Regular Part Time Salaries	10,940
31-70-70-760-5115	Employee Recruiting	25
31-70-70-760-5116	Licensing	816
31-70-70-760-5201	Office Supplies	125
31-70-70-760-5202	Motor Fuels & Lubricants	375
31-70-70-760-5203	Custodial Supplies	375
31-70-70-760-5206	Food & Concession Supplies	51,763
31-70-70-760-5212	Bar Supplies	1,650
31-70-70-760-5221	Paper Supplies	12,100
31-70-70-760-5225	China, Silver, and Glass	950
31-70-70-760-5226	Kitchen Equipment	750
31-70-70-760-5233	Alcohol Supplies-Liquor	5,409
31-70-70-760-5234	Alcohol Supplies-Beer	25,067
31-70-70-760-5235	Alcohol Supplies-Wine	1,062
31-70-70-760-5400	Utilities Natural Gas	7,200
31-70-70-760-5401	Utilities Electric	9,000
31-70-70-760-5402	Water & Sewer	290
31-70-70-760-5403	Telephone	624
31-70-70-760-5501	Contractual Services	3,615
31-70-70-760-5512	Promotional Discount	150
31-70-70-760-5701	Services/Materials to Maintain Facilities/Building	7,451
31-70-70-760-5790	Linen	400
<b>Total Expenditures</b>		<b>\$ 261,122</b>

## GOLF DEPARTMENT

**2010  
Budget**

### LONE TREE GOLF COURSE: BANQUET OPERATIONS

#### Revenue:

31-70-70-761-4184	Miscellaneous Banquet Fees	69,347
31-70-70-761-4186	Equipment Rental	3,047
31-70-70-761-4188	Banquet Food Sales	411,626
31-70-70-761-4190	Service Charges	89,871
31-70-70-761-4192	Telephone Revenue	5,650
31-70-70-761-4223	Banquet Liquor Sales	22,346
31-70-70-761-4224	Banquet Beer Sales	20,250
31-70-70-761-4225	Banquet Wine Sales	26,582
<b>Total Revenue</b>		<b>\$ 648,719</b>

#### Expenditures:

31-70-70-761-5001	Full-Time Salaries	139,938
31-70-70-761-5002	Part Time Salaries	55,570
31-70-70-761-5003	Overtime	1,550
31-70-70-761-5006	Concession Salary	31,252
31-70-70-761-5007	Service Charge Compensation	89,871
31-70-70-761-5009	Fringe Benefits	52,215
31-70-70-761-5010	Regular Part Time Salaries	10,941
31-70-70-761-5115	Employee Recruiting	25
31-70-70-761-5116	Licensing	816
31-70-70-761-5201	Office Supplies	600
31-70-70-761-5202	Motor Fuels & Lubricants	650
31-70-70-761-5203	Custodial Supplies	6,500
31-70-70-761-5206	Food & Concession Supplies	125,294
31-70-70-761-5212	Bar Supplies	800
31-70-70-761-5221	Paper Supplies	7,000
31-70-70-761-5224	Clubhouse Decorations	6,000
31-70-70-761-5225	China, Silver, and Glass	3,000
31-70-70-761-5226	Kitchen Equipment	2,350
31-70-70-761-5233	Alcohol Supplies-Liquor	4,022
31-70-70-761-5234	Alcohol Supplies-Beer	5,063
31-70-70-761-5235	Alcohol Supplies-Wine	6,380
31-70-70-761-5304	Equipment Rental	4,000
31-70-70-761-5400	Utilities Natural Gas	6,480
31-70-70-761-5401	Utilities Electric	9,852
31-70-70-761-5402	Water & Sewer	872
31-70-70-761-5403	Telephone	4,326
31-70-70-761-5501	Contractual Services	5,217
31-70-70-761-5701	Services/Materials to Maintain Facilities/Building	8,358
31-70-70-761-5790	Linen	2,500
31-70-70-761-5802	Promo, Publicity & Printing	16,000
31-70-70-761-5812	Uniforms	2,200
<b>Total Expenditures</b>		<b>\$ 609,642</b>

## GOLF DEPARTMENT

**2010  
Budget**

### LONE TREE GOLF COURSE: ROOMS DIVISION

#### Revenue:

31-70-70-770-4123	Miscellaneous Sales Revenue	3,740
31-70-70-770-4192	Telephone Revenue	3,976
31-70-70-770-4193	Guest Accommodations	189,891
<b>Total Revenue</b>		<b>\$ 197,607</b>

#### Expenditures:

31-70-70-770-5001	Full-Time Salaries	51,098
31-70-70-770-5002	Part Time Salaries	60,494
31-70-70-770-5003	Overtime	300
31-70-70-770-5009	Fringe Benefits	25,879
31-70-70-770-5201	Office Supplies	250
31-70-70-770-5203	Custodial Supplies	240
31-70-70-770-5219	Linens	800
31-70-70-770-5223	Amenities Expense	13,329
31-70-70-770-5400	Utilities Natural Gas	5,184
31-70-70-770-5401	Utilities Electric	7,884
31-70-70-770-5402	Water & Sewer	436
31-70-70-770-5403	Telephone	3,708
31-70-70-770-5501	Contractual Services	2,880
31-70-70-770-5701	Services/Materials to Maintain Facilities/Building	8,150
31-70-70-770-5716	Television Expense	3,690
31-70-70-770-5802	Promo, Publicity & Printing	9,500
31-70-70-770-5812	Uniforms	300
31-70-70-770-5836	Commissions	2,848
<b>Total Expenditures</b>		<b>\$ 196,970</b>

## GOLF DEPARTMENT

**2010  
Budget**

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**LONE TREE GOLF COURSE:  
PAVILION**

**Revenue:**

31-70-70-775-4125	Contract Sales (Pepsi)	120
31-70-70-775-4157	Facility Rental	5,500
31-70-70-775-4186	Equipment Rental	200
31-70-70-775-4360	Vendor Commissions	300
<b>Total Revenue</b>		<b>\$ 6,120</b>

**Expenditures:**

31-70-70-775-5002	Part Time Salaries	12,658
31-70-70-775-5009	Fringe Benefits	1,266
31-70-70-775-5203	Custodial Supplies	500
31-70-70-775-5209	Agricultural Supplies	1,500
31-70-70-775-5218	Irrigation Supplies	1,000
31-70-70-775-5402	Water & Sewer	1,500
31-70-70-775-5712	Irrigation Trans and Dist	350
<b>Total Expenditures</b>		<b>\$ 18,774</b>

## GOLF DEPARTMENT

**2010  
Budget**

### **SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE**

#### **Expenditures:**

31-70-71-260-5013	Sales Tax Expense	
31-70-71-260-5701	Service/Materials to Maintain Facilities	4,500
31-70-71-260-5709	Service/Materials to Maintain Landscape	4,500
<b>Total Expenditures</b>		<b>\$ 9,000</b>

### **GOLF COURSE MAINTENANCE ADMINISTRATION**

#### **Expenditures:**

31-70-71-261-5001	Full-Time Salaries	48,939
31-70-71-261-5009	Fringe Benefits	15,000
31-70-71-261-5201	Office Supplies	1,000
31-70-71-261-5203	Custodial Supplies	1,100
31-70-71-261-5302	Minor Tools & Equipment	8,500
31-70-71-261-5401	Utilities Electric	10,000
31-70-71-261-5402	Water & Sewer	400
31-70-71-261-5403	Telephone	3,600
31-70-71-261-5501	Contractual Services	10,500
31-70-71-261-5803	Dues & Subscriptions	800
31-70-71-261-5805	Staff Development	1,400
31-70-71-261-5806	Miscellaneous	1,000
<b>Total Expenditures</b>		<b>\$ 102,239</b>

### **LANDSCAPE MAINTENANCE**

#### **Expenditures:**

31-70-71-263-5001	Full-Time Salaries	152,392
31-70-71-263-5002	Part Time Salaries	150,000
31-70-71-263-5003	Overtime	1,900
31-70-71-263-5009	Fringe Benefits	53,358
31-70-71-263-5209	Agricultural Supplies	122,000
31-70-71-263-5218	Irrigation Supplies	19,000
31-70-71-263-5304	Equipment Rental	2,700
31-70-71-263-5401	Utilities Electric	89,000
31-70-71-263-5709	Service/Materials to Maintain Landscape	55,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course	11,000
31-70-71-263-5712	Irrigation Trans. & Dist.	15,000
31-70-71-263-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>\$ 672,350</b>



## GOLF DEPARTMENT

**2010  
Budget**

### **SOUTH SUBURBAN GOLF COURSE: GARAGE & SHOP**

#### **Expenditures:**

31-70-71-264-5001	Full-Time Salaries	50,927
31-70-71-264-5003	Overtime	1,200
31-70-71-264-5009	Fringe Benefits	16,876
31-70-71-264-5202	Motor Fuels & Lubricants	35,000
31-70-71-264-5302	Minor Tools & Equipment	2,700
31-70-71-264-5702	Services/Materials to Maintain Equipment	36,000
31-70-71-264-5806	Miscellaneous	3,000
31-70-71-264-5812	Uniforms	3,900
<b>Total Expenditures</b>		<b>\$ 149,603</b>

### **PRO SHOP**

#### **Revenue:**

31-70-71-750-4129	Sales Tax Revenue	3,440
31-70-71-750-4130	Pro Shop Sales	172,000
<b>Total Revenue</b>		<b>\$ 175,440</b>

#### **Expenditures:**

31-70-71-750-5001	Full-Time Salaries	16,459
31-70-71-750-5002	Part Time Salaries	6,556
31-70-71-750-5009	Fringe Benefits	4,835
31-70-71-750-5205	Program Supplies	4,050
31-70-71-750-5208	Pro Shop Supplies	125,560
<b>Total Expenditures</b>		<b>\$ 157,460</b>

## GOLF DEPARTMENT

**2010  
Budget**

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### **SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS**

#### **Revenue:**

31-70-71-751-4103	Season Tickets	66,100
31-70-71-751-4136	Pro Rental Fees	5,000
31-70-71-751-4175	Green Fees	1,381,825
31-70-71-751-4176	Junior Golf	12,000
31-70-71-751-4177	Driving Range	219,100
31-70-71-751-4178	Golf Cart Rental	352,350
31-70-71-751-4179	Club & Hand Cart Rental	13,000
31-70-71-751-4180	Expansion Fund	66,495
<b>Total Revenue</b>		<b><u>\$ 2,115,870</u></b>

#### **Expenditures:**

31-70-71-751-5001	Full-Time Salaries	182,278
31-70-71-751-5002	Part Time Salaries	163,000
31-70-71-751-5009	Fringe Benefits	54,764
31-70-71-751-5201	Office Supplies	3,500
31-70-71-751-5202	Motor Fuels & Lubricants	13,275
31-70-71-751-5203	Custodial Supplies	1,800
31-70-71-751-5204	Postage	150
31-70-71-751-5205	Program Supplies	4,000
31-70-71-751-5230	Printing/Copies	1,400
31-70-71-751-5305	Cart Maintenance	8,500
31-70-71-751-5400	Utilities Natural Gas	8,200
31-70-71-751-5401	Utilities Electric	7,000
31-70-71-751-5402	Water & Sewer	5,000
31-70-71-751-5403	Telephone	5,665
31-70-71-751-5501	Contractual Services	9,000
31-70-71-751-5701	Services/Materials to Maintain Facilities/Building	8,500
31-70-71-751-5704	Service/Materials to Rental Equipment	1,600
31-70-71-751-5802	Promo, Publicity & Printing	8,500
31-70-71-751-5803	Dues & Subscriptions	1,600
31-70-71-751-5805	Staff Development	850
31-70-71-751-5833	Tournaments	300
31-70-71-751-5834	Driving Range	27,000
31-70-71-751-5835	Junior Golf	6,500
<b>Total Expenditures</b>		<b><u>\$ 522,382</u></b>

## GOLF DEPARTMENT

**2010  
Budget**

### **SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS**

#### **Revenue:**

31-70-71-760-4110	Cash Over/Under	
31-70-71-760-4122	Concession Self-Operated	226,250
31-70-71-760-4125	Contract Sales	12
31-70-71-760-4181	Cigarette Sales	1,062
31-70-71-760-4220	Restaurant Liquor Sales	28,250
31-70-71-760-4221	Restaurant Beer Sales	124,000
31-70-71-760-4222	Restaurant Wine Sales	2,275
<b>Total Revenue</b>		<b>\$ 381,849</b>

#### **Expenditures:**

31-70-71-760-5001	Full-Time Salaries	50,313
31-70-71-760-5002	Part Time Salaries	38,585
31-70-71-760-5003	Overtime	2,500
31-70-71-760-5006	Concession Salary	37,937
31-70-71-760-5009	Fringe Benefits	26,903
31-70-71-760-5010	Regular Part Time Salaries	30,160
31-70-71-760-5116	Licensing	1,267
31-70-71-760-5201	Office Supplies	480
31-70-71-760-5203	Custodial Supplies	3,600
31-70-71-760-5206	Food & Concession Supplies	73,930
31-70-71-760-5212	Bar Supplies	2,675
31-70-71-760-5221	Paper Supplies	11,425
31-70-71-760-5225	China, Silver, and Glass	750
31-70-71-760-5226	Kitchen Equipment	1,000
31-70-71-760-5233	Alcohol Supplies-Liquor	5,085
31-70-71-760-5234	Alcohol Supplies-Beer	31,000
31-70-71-760-5235	Alcohol Supplies-Wine	546
31-70-71-760-5400	Utilities Natural Gas	3,972
31-70-71-760-5401	Utilities Electric	9,444
31-70-71-760-5402	Water & Sewer	7,403
31-70-71-760-5403	Telephone	2,700
31-70-71-760-5501	Contractual Services	15,707
31-70-71-760-5512	Promotional Discount	1,000
31-70-71-760-5701	Services/Materials to Maintain Facilities/Building	6,150
31-70-71-760-5806	Miscellaneous	150
31-70-71-760-5812	Uniforms	600
31-70-71-760-5854	Mileage	400
<b>Total Expenditures</b>		<b>\$ 365,682</b>

## GOLF DEPARTMENT

### **2010 Budget**

#### **LITTLETON GOLF COURSE:**

##### **ADMINISTRATION**

###### **Expenditures:**

31-70-72-970-5117	Paying Agent Fees	
31-70-72-970-9001	Bond Principal	332,100
31-70-72-970-9002	Bond Interest	101,317
<b>Total Expenditures</b>		<b>\$ 433,417</b>

#### **FACILITY MAINTENANCE**

###### **Expenditures:**

31-70-72-260-5701	Serv./Materials to Main. Fac/Building	3,600
31-70-72-260-5709	Serv./Materials to Main. Landscape	3,500
<b>Total Expenditures</b>		<b>\$ 7,100</b>

#### **GOLF COURSE MAINTENANCE ADMINISTRATION**

###### **Expenditures:**

31-70-72-261-5001	Full-Time Salaries	46,212
31-70-72-261-5009	Fringe Benefits	12,682
31-70-72-261-5201	Office Supplies	800
31-70-72-261-5203	Custodial Supplies	300
31-70-72-261-5302	Minor Tools & Equipment	4,100
31-70-72-261-5400	Utilities Natural Gas	1,000
31-70-72-261-5401	Utilities Electric	5,000
31-70-72-261-5402	Water & Sewer	380
31-70-72-261-5403	Telephone	2,400
31-70-72-261-5501	Contractual Services	13,500
31-70-72-261-5803	Dues & Subscriptions	1,100
31-70-72-261-5805	Staff Development	1,200
<b>Total Expenditures</b>		<b>\$ 88,674</b>

## GOLF DEPARTMENT

**2010  
Budget**

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### **LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE**

#### **Expenditures:**

31-70-72-263-5001	Full-Time Salaries	154,706
31-70-72-263-5002	Part Time Salaries	80,000
31-70-72-263-5003	Overtime	900
31-70-72-263-5009	Fringe Benefits	55,115
31-70-72-263-5209	Agricultural Supplies	70,000
31-70-72-263-5218	Irrigation Supplies	16,000
31-70-72-263-5304	Equipment Rental	2,000
31-70-72-263-5401	Utilities Electric	28,000
31-70-72-263-5402	Water & Sewer	9,200
31-70-72-263-5709	Service/Materials to Maintain Landscape	33,000
31-70-72-263-5711	Service/Materials to Maintain Golf Course	7,200
31-70-72-263-5712	Irrigation Trans. & Dist.	12,000
31-70-72-263-5826	Vandalism	500
<b>Total Expenditures</b>		<b>\$ 468,621</b>

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### **GARAGE & SHOP**

#### **Expenditures:**

31-70-72-264-5001	Full-Time Salaries	26,050
31-70-72-264-5003	Overtime	500
31-70-72-264-5009	Fringe Benefits	10,782
31-70-72-264-5010	Regular Part Time Salaries	25,184
31-70-72-264-5202	Motor Fuels & Lubricants	21,000
31-70-72-264-5702	Services/Materials to Maintain Equipment	27,500
31-70-72-264-5806	Miscellaneous	1,000
31-70-72-264-5812	Uniforms	2,500
<b>Total Expenditures</b>		<b>\$ 114,516</b>

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## GOLF DEPARTMENT

**2010  
Budget**

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**LITTLETON GOLF COURSE:  
PRO SHOP**

**Revenue:**

31-70-72-750-4129	Sales Tax Revenue	
31-70-72-750-4130	Pro Shop Sales	130,000
<b>Total Revenue</b>		<b>\$ 130,000</b>

**Expenditures:**

31-70-72-750-5001	Full-Time Salaries	4,662
31-70-72-750-5002	Part Time Salaries	2,200
31-70-72-750-5009	Fringe Benefits	1,414
31-70-72-750-5205	Program Supplies	4,400
31-70-72-750-5208	Pro Shop Supplies	90,000
<b>Total Expenditures</b>		<b>\$ 102,676</b>

## GOLF DEPARTMENT

**2010  
Budget**

### LITTLETON GOLF COURSE: GENERAL OPERATIONS

#### Revenue:

31-70-72-751-4103	Season Tickets	17,000
31-70-72-751-4106	Class Revenue	7,500
31-70-72-751-4136	Pro Rental Fees	1,000
31-70-72-751-4165	ID Cards	5,200
31-70-72-751-4175	Green Fees	799,908
31-70-72-751-4176	Junior Golf	3,000
31-70-72-751-4177	Driving Range	114,000
31-70-72-751-4178	Golf Cart Rental	227,500
31-70-72-751-4179	Club & Hand Cart Rental	8,000
31-70-72-751-4180	Expansion Fund	29,000
<b>Total Revenue</b>		<b><u>\$ 1,212,108</u></b>

#### Expenditures:

31-70-72-751-5001	Full-Time Salaries	108,208
31-70-72-751-5002	Part Time Salaries	115,000
31-70-72-751-5003	Overtime	500
31-70-72-751-5009	Fringe Benefits	31,935
31-70-72-751-5202	Motor Fuels & Lubricants	5,200
31-70-72-751-5203	Custodial Supplies	2,500
31-70-72-751-5204	Postage	300
31-70-72-751-5205	Program Supplies	7,500
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	500
31-70-72-751-5305	Cart Maintenance	4,700
31-70-72-751-5400	Utilities Natural Gas	4,000
31-70-72-751-5401	Utilities Electric	3,000
31-70-72-751-5402	Water & Sewer	500
31-70-72-751-5403	Telephone	1,200
31-70-72-751-5501	Contractual Services	4,300
31-70-72-751-5701	Services/Materials to Maintain Facilities/Building	5,500
31-70-72-751-5802	Promo, Publicity & Printing	4,000
31-70-72-751-5803	Dues & Subscriptions	1,000
31-70-72-751-5805	Staff Development	560
31-70-72-751-5834	Driving Range	13,000
31-70-72-751-5835	Junior Golf	1,500
31-70-72-751-5854	Mileage Reimbursement	700
<b>Total Expenditures</b>		<b><u>\$ 315,903</u></b>

## GOLF DEPARTMENT

**2010  
Budget**

### LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

#### Revenue:

31-70-72-760-4122	Concession Self-Operated	96,875
31-70-72-760-4220	Restaurant Liquor Sales	19,875
31-70-72-760-4221	Restaurant Beer Sales	85,650
31-70-72-760-4222	Restaurant Wine Sales	3,980
<b>Total Revenue</b>		<b>\$ 206,380</b>

#### Expenditures:

31-70-72-760-5001	Full-Time Salaries	33,115
31-70-72-760-5006	Concession Salary	43,600
31-70-72-760-5009	Fringe Benefits	17,568
31-70-72-760-5116	Licensing	2,375
31-70-72-760-5201	Office Supplies	480
31-70-72-760-5203	Custodial Supplies	4,800
31-70-72-760-5206	Food & Concession Supplies	34,096
31-70-72-760-5212	Bar Supplies	3,000
31-70-72-760-5221	Paper Supplies	3,800
31-70-72-760-5225	China, Silver, and Glass	250
31-70-72-760-5226	Kitchen Equipment	250
31-70-72-760-5233	Alcohol Supplies-Liquor	3,578
31-70-72-760-5234	Alcohol Supplies-Beer	21,841
31-70-72-760-5235	Alcohol Supplies-Wine	955
31-70-72-760-5400	Utilities Natural Gas	10,932
31-70-72-760-5401	Utilities Electric	12,108
31-70-72-760-5402	Water & Sewer	3,150
31-70-72-760-5403	Telephone	1,008
31-70-72-760-5501	Contractual Services	3,655
31-70-72-760-5512	Promotional Discount	130
31-70-72-760-5701	Services/Materials to Maintain Facilities/Building	4,000
31-70-72-760-5812	Uniforms	500
31-70-72-760-5854	Mileage Reimbursement	700
<b>Total Expenditures</b>		<b>\$ 205,891</b>



## GOLF DEPARTMENT

**2010  
Budget**

### FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

31-70-84-260-5701	SVC/MAT Building	4,200
31-70-84-260-5709	SVC/MAT Landscape	3,500
<b>Total Expenditures</b>		<b>\$ 7,700</b>

### GOLF COURSE MAINTENANCE ADMINISTRATION

#### Expenditures:

31-70-84-261-5001	Full Time Salaries	40,398
31-70-84-261-5009	Fringe Benefits	14,299
31-70-84-261-5201	Office Supplies	400
31-70-84-261-5203	Custodial Supplies	400
31-70-84-261-5302	Minor Tools & Equipment	2,950
31-70-84-261-5401	Utilities Electric	2,000
31-70-84-261-5403	Telephone	500
31-70-84-261-5501	Contractual Services	5,500
31-70-84-261-5803	Dues & Subscriptions	375
31-70-84-261-5805	Staff Development	1,000
<b>Total Expenditures</b>		<b>\$ 67,822</b>

### LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-84-263-5001	Full Time Salaries	104,863
31-70-84-263-5002	Part Time Salaries	30,000
31-70-84-263-5003	Overtime	500
31-70-84-263-5009	Fringe Benefits	39,117
31-70-84-263-5010	Regular Part Time Salaries	28,641
31-70-84-263-5209	Agricultural Supplies	45,000
31-70-84-263-5218	Irrigation Supplies	7,400
31-70-84-263-5304	Equipment Rental	1,100
31-70-84-263-5400	Utilities Natural Gas	1,400
31-70-84-263-5401	Utilities Electric	2,000
31-70-84-263-5402	Water & Sewer	170,000
31-70-84-263-5709	Service/Materials to Maintain Landscape	10,000
31-70-84-263-5711	Service/Materials to Maintain Golf Course	6,000
31-70-84-263-5712	Irrigation Trans. & Dist	3,900
31-70-84-263-5826	Vandalism	500
<b>Total Expenditures</b>		<b>\$ 450,421</b>

## GOLF DEPARTMENT

**2010  
Budget**

### **FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP**

#### **Expenditures:**

31-70-84-264-5001	Full Time Salaries	17,501
31-70-84-264-5009	Fringe Benefits	3,800
31-70-84-264-5202	Motor Fuels & Lubricants	11,000
31-70-84-264-5702	Services/Materials to Maintain Equipment	16,000
31-70-84-264-5806	Miscellaneous	2,200
31-70-84-264-5812	Uniforms	1,800
<b>Total Expenditures</b>		<b>\$ 52,301</b>

### **PRO SHOP**

#### **Revenue:**

31-70-84-750-4130	Pro Shop Sales	382,000
31-70-84-750-4202	Skate Sharpening	18,000
<b>Total Revenue</b>		<b>\$ 400,000</b>

#### **Expenditures:**

31-70-84-750-5001	Full Time Salaries	21,371
31-70-84-750-5002	Part Time Salaries	12,000
31-70-84-750-5009	Fringe Benefits	6,869
31-70-84-750-5205	Program Supplies	2,500
31-70-84-750-5208	Pro Shop Supplies	267,400
<b>Total Expenditures</b>		<b>\$ 310,140</b>

## GOLF DEPARTMENT

**2010  
Budget**

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**FAMILY SPORTS CENTER GOLF COURSE:  
GENERAL OPERATIONS**

**Revenue:**

31-70-84-751-4099	Miscellaneous	
31-70-84-751-4102	General Admissions	46,000
31-70-84-751-4105	League Fees	2,000
31-70-84-751-4125	Contractual Sales	5,000
31-70-84-751-4136	Pro Rental Fees	27,000
31-70-84-751-4175	Green Fees	428,180
31-70-84-751-4176	Junior Golf	80,000
31-70-84-751-4177	Driving Range	588,000
31-70-84-751-4178	Golf Cart Rental	70,000
31-70-84-751-4179	Club & Hand Cart Rental	8,000
31-70-84-751-4180	Expansion Fund	13,807
31-70-84-751-4268	Parties/Groups	2,000
	<b>Total Revenue</b>	<b><u>\$ 1,269,987</u></b>

## GOLF DEPARTMENT

**2010  
Budget**

**FAMILY SPORTS CENTER GOLF COURSE:  
GENERAL OPERATIONS**

**Expenditures:**

31-70-84-751-5001	Full Time Salaries	80,979
31-70-84-751-5002	Part Time Salaries	168,000
31-70-84-751-5003	Overtime	500
31-70-84-751-5009	Fringe Benefits	37,113
31-70-84-751-5201	Office Supplies	1,000
31-70-84-751-5202	Motor Fuels & Lubricants	1,875
31-70-84-751-5203	Custodial Supplies	150
31-70-84-751-5204	Postage	800
31-70-84-751-5205	Program Supplies	5,000
31-70-84-751-5230	Printing/Copies	500
31-70-84-751-5302	Minor Tools & Equipment	800
31-70-84-751-5305	Cart Maintenance	1,000
31-70-84-751-5307	Golf Cart Lease	14,520
31-70-84-751-5400	Utilities Natural Gas	8,000
31-70-84-751-5401	Utilities Electric	28,000
31-70-84-751-5402	Water & Sewer	600
31-70-84-751-5403	Telephone	3,800
31-70-84-751-5501	Contractual Services	2,500
31-70-84-751-5701	Services/Materials to Maintain Facilities/Building	2,000
31-70-84-751-5702	Services/Materials to Maintain Equipment	1,500
31-70-84-751-5802	Promo, Publicity & Printing	7,200
31-70-84-751-5803	Dues & Subscriptions	900
31-70-84-751-5804	Rent/Lease Expense	96,735
31-70-84-751-5834	Driving Range	43,000
31-70-84-751-5835	Junior Golf	1,200
31-70-84-970-9001	Bond Principal	60,662
31-70-84-970-9002	Bond Interest	81,650
<b>Total Expenditures</b>		<b>\$ 649,984</b>

**TOTAL GOLF REVENUE**

**9,350,770**

**TOTAL GOLF EXPENDITURES**

**8,429,812**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ 920,958**

## ENTERPRISE FUND OTHER

		2010 Budget
<b>INTEREST INCOME</b>		
Revenues:		
31-10-01-100-4050	Interest Earnings	10,000
<b>TOTAL INTEREST INCOME</b>		<b>\$ 10,000</b>
<b>REGISTRATION REVENUE</b>		
Revenues:		
31-11-81-150-4110	Cash Over/Under	(300)
31-11-81-150-4165	ID Card Revenue	31,000
<b>TOTAL REGISTRATION REVENUE</b>		<b>\$ 30,700</b>
TOTAL ADMINISTRATION REVENUE		<b>\$ 40,700</b>
<b>ADMINISTRATION</b>		
Expenditures:		
31-10-01-100-5106	Merchant Vendor Fees	350,000
31-10-01-100-5857	Overhead Chargeback	473,474
31-10-01-115-5857	Overhead Chargeback	242,201
Total Expenditures		<b>\$ 1,065,675</b>
<b>REGISTRATION EXPENDITURES</b>		
Expenditures:		
31-11-81-150-5001	Full Time Salaries	77,380
31-11-81-150-5002	Part Time Salaries	71,653
31-11-81-150-5009	Fringe Benefits	23,157
31-11-81-150-5204	Postage	725
31-11-81-150-5205	Program Supplies	29,280
31-11-81-150-5230	Printing/Copies	600
31-11-81-150-5403	Telephone	100
31-11-81-150-5854	Mileage Reimbursement	500
Total Expenditures		<b>\$ 203,395</b>
<b>HUMAN RESOURCES</b>		
Expenditures:		
31-12-01-100-5857	Overhead Chargeback	290,961
Total Human Resources Expenditures		<b>\$ 290,961</b>
<b>INSURANCE</b>		
Expenditures:		
31-10-01-110-5857	Overhead Chargeback	335,000
Total Insurance Expenditures		<b>\$ 335,000</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 1,895,032</b>

## ENTERPRISE FUND OTHER

**2010  
Budget**

### FINANCE

#### Expenditures:

31-20-01-100-5857 Overhead Chargeback

471,843

#### TOTAL FINANCE EXPENDITURES

**\$ 471,843**

### IT Department

#### Expenditures:

31-25-01-100-5857 Overhead Chargeback

363,848

#### TOTAL IT EXPENSES

**\$ 363,848**

### OTHER REVENUE

### TRANSFER IN

#### Revenues:

31-10-01-990-9101 Transfer In from General Fund

1,500,000

Debt Service Reserve Transfer from General

31-10-01-970-9101 Fund

873,000

#### TOTAL TRANSFERS IN

**\$ 2,373,000**

### INTERGOVERNMENTAL INCOME FOR CAPITAL

#### Revenues:

31-10-01-955-4041 Xcel Rebates

37,170

#### TOTAL INTERGOVERNMENTAL INCOME FOR CAPITAL

**\$ 37,170**

TOTAL OTHER REVENUE

**\$ 2,410,170**

### OTHER EXPENDITURES

### CONTINGENCY

#### Expenditures:

31-10-01-995-9200 Contingency

176,474

#### TOTAL CONTINGENCY

**\$ 176,474**

### PROPOSED MERIT INCREASE

#### Expenditures:

31-10-01-100-5807 Merit Pay

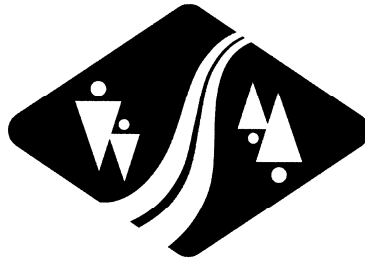
79,050

#### TOTAL PROPOSED MERIT INCREASE

**\$ 79,050**

## ENTERPRISE FUND OTHER

		<b>2010 Budget</b>
<b>CAPITAL OUTLAY</b>		
<b>Expenditures:</b>		
31-80-00-950-6933	Franklin & Harlow Pool Concrete Deck repairs	9,000
31-80-84-950-6934	FSC Banquet tables and chairs (12 tables, 150 chairs, carts)	9,000
31-80-84-950-6943	FSC Ice Arena Lighting Improvements	73,435
31-80-84-950-6935	FSC Improvements to banquet room	6,000
31-80-84-950-6936	FSC Improvements to sky boxes 1 and 2	3,900
31-80-84-950-6937	FSC Patio furniture in Avalanche Grille	14,500
31-80-84-950-6938	FSC Televisions for Avalanche Grille	9,600
31-70-84-950-6678	FSC Used Greens Sprayer	15,000
31-80-84-950-6668	FSC XRKade XRGaming-interactive gaming systems and flooring	127,903
31-70-70-950-6006	LTGC 5 Gang Rotary Rough Unit	48,000
31-70-70-950-6125	LTGC Bunker Rake	21,000
31-70-70-950-6939	LTGC Replace Freezer Door	4,500
31-70-70-950-6023	LTGC Used Club Car Utility Vehicle	6,000
31-80-83-950-6115	SS Ice Arena Compressor's computer controller	13,000
31-80-83-950-6940	SS Ice Arena Lighting Improvements	38,100
31-70-71-950-6006	SSGC 5 Gang Rotary Trim Mower	48,000
31-70-71-950-6941	SSGC Replace Kitchen Ice Maker	6,500
31-70-71-950-6942	SSGC Roof Repair	2,000
<b>TOTAL CAPITAL OUTLAY</b>		<b>\$ 455,438</b>
TOTAL OTHER EXPENDITURES		<b>\$ 710,962</b>
<b>CARRYOVER</b>		
<b>Revenues:</b>		
31-10-01-996-4998	Carryover Revenue	(359,315)
<b>Total Carryover Revenues</b>		<b>\$ (359,315)</b>



**South Suburban**  
PARKS AND RECREATION

DEBT SERVICE FUND



## South Suburban Park and Recreation District Debt Service Fund Budget Overview

### Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of general long-term obligation principal, interest and related costs. Property Taxes are assessed to cover the annual debt service payments for all voter approved General Obligation Debt. The major revenue source in this fund is property taxes. Expenditures are for principal and interest payments, collection fees, and paying agent fees.

The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate. Below is a table showing the tax levy and taxes collected for the last ten years for the payment of general long-term obligation bonds:

### GO Bond Property Taxes

Collection Year	GO Debt Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
2001	4,407,694	4,347,309	60,385	98.63%
2002	4,210,988	4,168,457	42,531	98.99%
2003	3,901,230	3,874,702	26,528	99.32%
2004	3,812,193	3,790,082	22,111	99.42%
2005	3,733,207	3,693,262	39,945	98.93%
2006	3,735,067	3,726,850	8,217	99.78%
2007	3,612,687	3,574,754	37,933	98.95%
2008	3,607,014	3,569,501	37,513	98.96%
2009	3,505,560	3,470,504	35,056	99.00%
2010	3,692,505	3,655,580	36,925	99.00%

The principal and interest payment budgets are calculated using the debt service schedules on the outstanding bonds. Amount due for each year are identified on these schedules. See 2010 payments due on page A-31. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Description	Balance as of December 31, 2009	Debt Type	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 19,355,000	GO Debt	Aaa, Aa3
(2008) - \$10,000,000 General Obligation Refunding Bonds	8,885,000	GO Debt	not rated, private sale
Total General Obligation Bonds Outstanding	<u>\$ 28,240,000</u>		

## South Suburban Park and Recreation District Debt Service Fund Budget Overview

The District's General Obligation bonds are subject to the following debt limitation as described in the Colorado Revised Statute Section 32-1-1101 (6) (a) "The total principal amount of general obligation debt of a special district issued, on or after July 1, 1991, shall not at the time of issuance exceed the greater of two million dollars or fifty percent of the valuation for assessment of the taxable property in the special district, as certified by the assessor."

### Legal Debt Margin

	2008	2009	2010
Assessed Valuation	\$ 2,282,531,976	\$ 2,273,270,150	\$ 2,390,836,700
Legal Debt Margin:			
Debt Limitation - 50% of the Total			
Valuation for Assessment per Colorado			
Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,141,265,988	\$ 1,136,635,075	\$ 1,195,418,350
Total General Obligation Debt	\$ 30,395,000	\$ 28,240,000	\$ 25,910,000
Legal Debt Margin	\$ 1,110,870,988	\$ 1,108,395,075	\$ 1,169,508,350
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	2.66%	2.48%	2.17%

# DEBT SERVICE FUND

## Table of Contents

	<b>2010 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 3,471,815	F4
Interest Income	10,000	F4
<b>Total Operating Revenue</b>	<b>\$ 3,481,815</b>	
<b>Expenditures:</b>		
Administration	56,500	F4
Bond Principal	2,330,000	F4
Bond Interest	1,183,899	F4
<b>Total Operating Expenditures</b>	<b>\$ 3,570,399</b>	
<b>Excess Operating Revenue of Expenditures</b>	<b>\$ (88,584)</b>	
<b>Other Expenditures:</b>		
Transfer Out	10,000	F4
<b>Total Other Expenditures</b>	<b>\$ 10,000</b>	
<b>Net Revenue Over Expenditures</b>	<b>\$ (98,584)</b>	
Carryover	98,584	F4
<b>Funds Available</b>	<b>\$ -</b>	

## DEBT SERVICE FUND

**2010  
Budget**

### DEBT SERVICE FUND

#### PROPERTY TAXES

##### Revenue:

51-10-01-970-4001	Property Tax	3,471,815
<b>TOTAL PROPERTY TAXES</b>		<b>\$ 3,471,815</b>

#### INTEREST INCOME

##### Revenue:

51-10-01-970-4050	Interest Income	10,000
<b>TOTAL INTEREST INCOME</b>		<b>\$ 10,000</b>

#### TOTAL REVENUE

**\$ 3,481,815**

#### ADMINISTRATION

##### Expenditures:

51-10-01-970-5117	Paying Agent Fees	1,500
51-10-01-970-5119	Collection Charges	55,000
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 56,500</b>

#### BOND PRINCIPAL

##### Expenditures:

51-10-01-970-9001	Bond Principal	2,330,000
<b>TOTAL BOND PRINCIPAL EXPENDITURES</b>		<b>\$ 2,330,000</b>

#### BOND INTEREST

##### Expenditures:

51-10-01-970-9002	Bond Interest	1,183,899
<b>TOTAL BOND INTEREST EXPENDITURES</b>		<b>\$ 1,183,899</b>

#### TRANSFER OUT

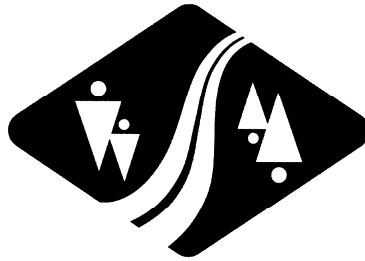
##### Expenditures:

51-10-01-970-9100	Transfer Out to General Fund	10,000
<b>TOTAL TRANSFER OUT</b>		<b>\$ 10,000</b>

#### CARRYOVER

##### Revenues:

51-10-01-996-4998	Carryover Revenue	98,584
<b>TOTAL CARRYOVER</b>		<b>\$ 98,584</b>



**South Suburban**  
**PARKS AND RECREATION**

APPENDIX

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO ADOPT 2010 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, 2010 AND ENDING THE LAST DAY OF DECEMBER, 2010.

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 2010 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 12, 2009; September 9, 2009; October 14, 2009, and November 11, 2009; 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	\$23,041,636
Debt Service Fund	3,580,399
Conservation Trust Fund	684,700
Golf and Recreation Facilities Enterprise Fund	25,476,477
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u><u>\$52,783,212</u></u>

Resolution to adopt budget

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

General Fund

From the 2009 fund balance carryover	\$6,080,031	
From sources other than general property tax	\$4,064,553	
From the general property tax levy	<u>\$12,897,052</u>	
TOTAL GENERAL FUND		\$23,041,636

Debt Service Fund

From 2009 fund balance carryover	\$98,584	
From the general property tax levy	\$3,471,815	
From sources other than general property tax	<u>\$10,000</u>	
TOTAL DEBT SERVICE FUND		\$3,580,399

Conservation Trust Fund

From 2009 fund balance carryover	\$31,700	
From sources other than general property tax	<u>\$653,000</u>	
TOTAL CONSERVATION TRUST FUND		\$684,700

Golf and Recreation Facilities Enterprise Fund

From 2009 fund balance carryover	-\$359,315	
From sources other than general property tax	<u>\$25,835,792</u>	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		\$25,476,477

TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$52,783,212</u>
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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 2010.

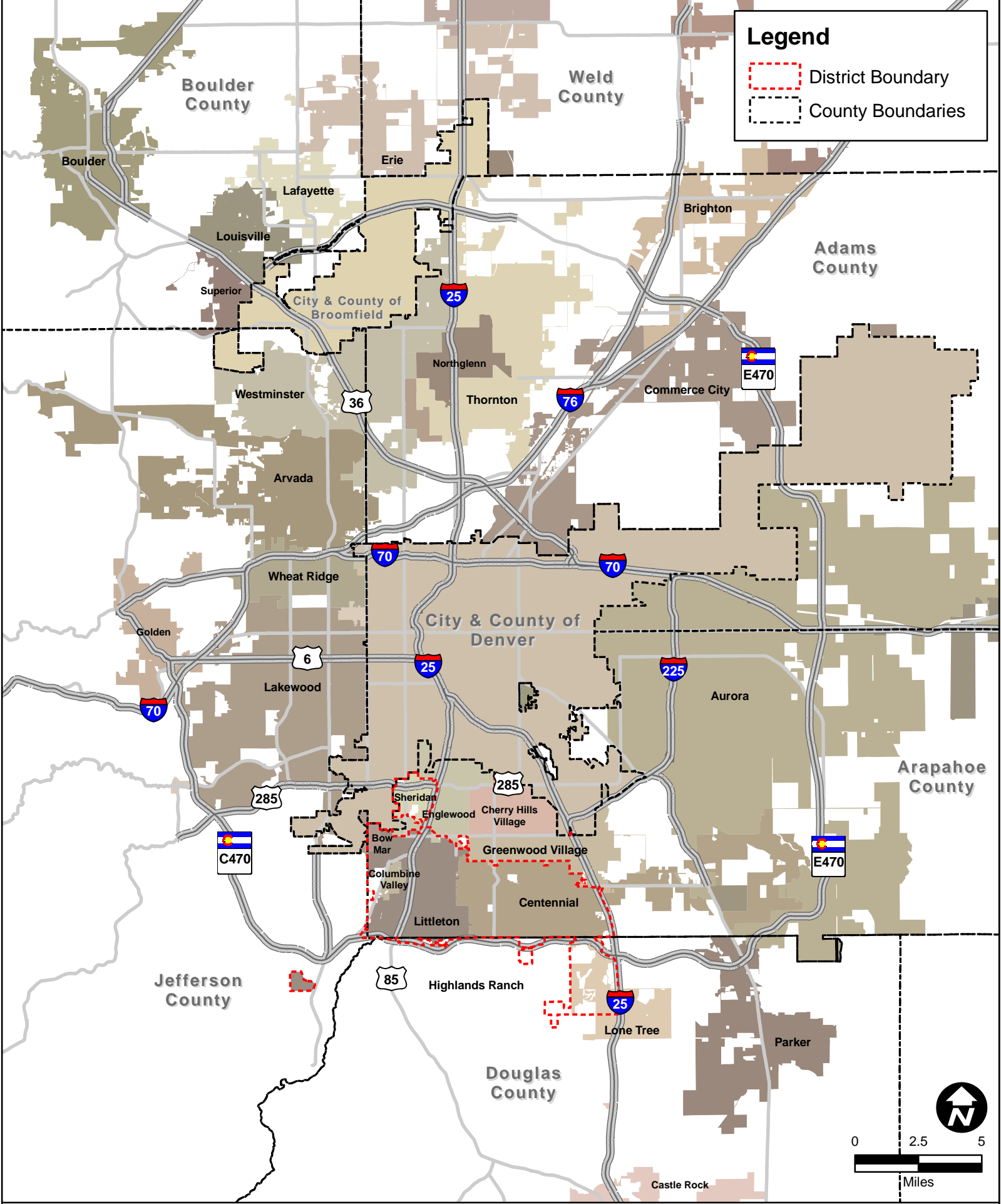
Section 5. That the budget hereby approved and adopted shall be signed by Jerry D. Call, Chairman of the Board, attested to by Susan M. Rosser, Secretary Pro-Tem, and made part of the public records of South Suburban Park and Recreation District.

ADOPTED this 9th day of December, 2009.

Attest:

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

\_\_\_\_\_  
KAY C. GEITNER, SECRETARY PRO-TEM



**Legend**

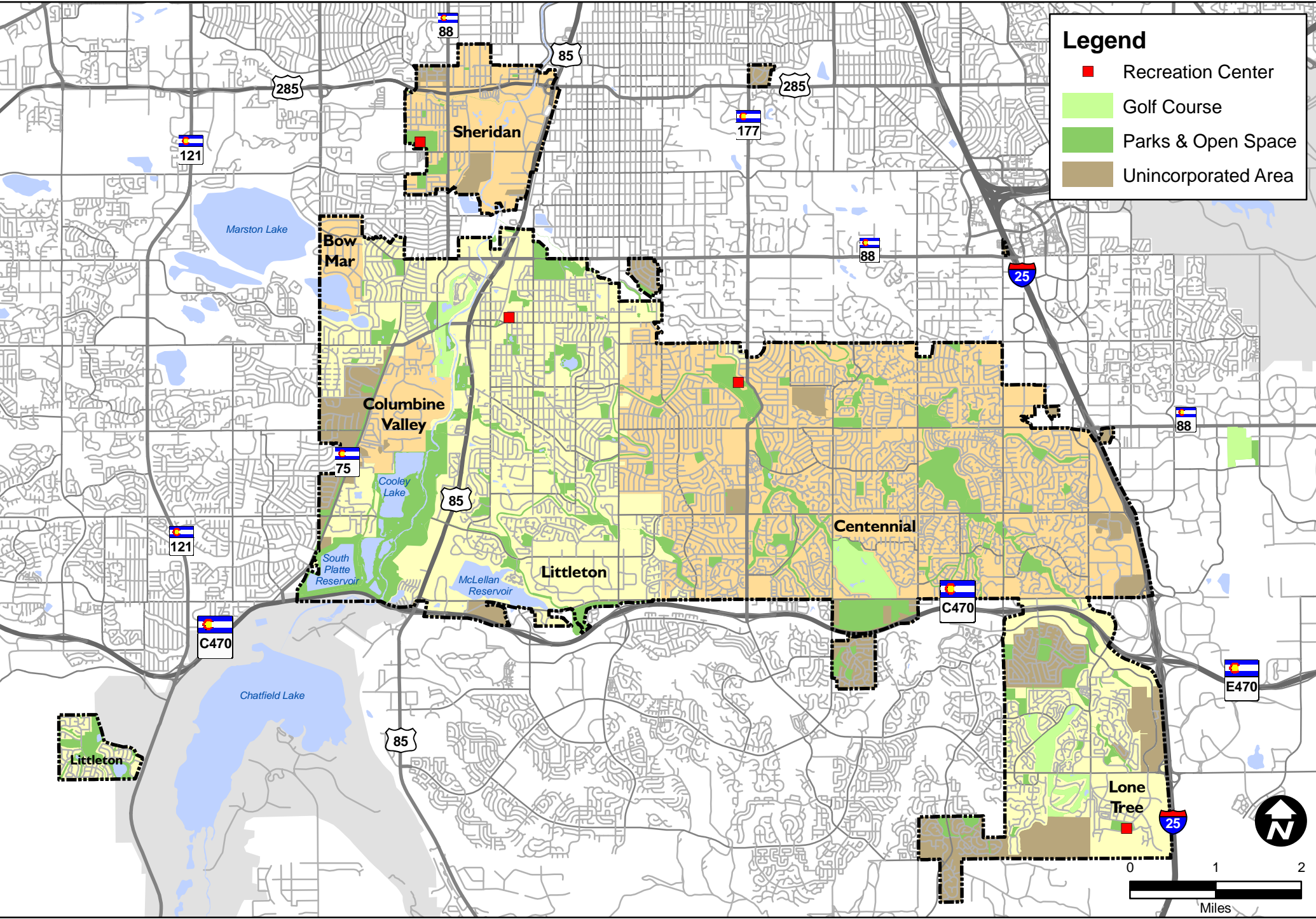
- District Boundary
- County Boundaries



**South Suburban Parks and Recreation Location Map**

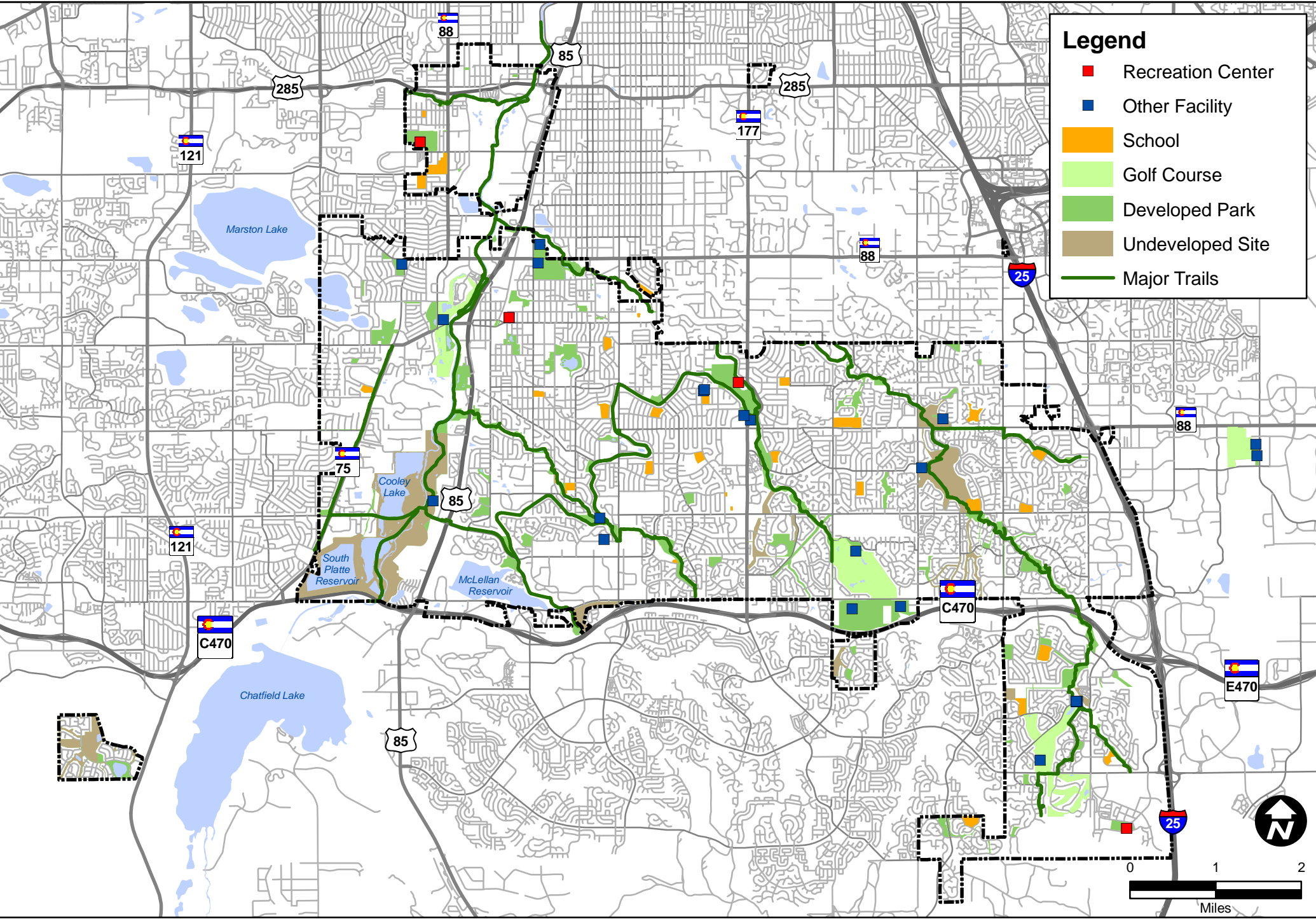
Data Sources:  
Colorado Department of Natural Resources;  
Colorado Department of Transportation;  
Arapahoe County; Douglas County; South  
Suburban Parks and Recreation





# South Suburban Parks and Recreation District Overview

**Data Sources:**  
Colorado Department of Natural Resources;  
Colorado Department of Transportation;  
Arapahoe County; Douglas County; South  
Suburban Parks and Recreation














# District Facilities, Properties, and Trails












Data Sources:  
Colorado Department of Natural Resources;  
Colorado Department of Transportation;  
Arapahoe County; Douglas County; South  
Suburban Parks and Recreation



**South Suburban Park and Recreation District  
Park Amenities**

 <b>South Suburban PARKS AND RECREATION</b>	 Ballfield	 Fishing	 Horseshoe Pit	 Multipurpose Court	 Multipurpose Field	 Natural Open Space	 Playground	 Restrooms	 Shelter	 Tennis
Abbott Park										
Acres Green Elementary School/Park										
Alice Terry Elementary School/Park										
Altair Park										
Arapaho Park										
Arapahoe High School Tennis Courts										
Barnes Park										
Ben Franklin Elementary School/Park										
Berry Park										
Bobcat Park										
Bowles Grove Park	L									
Carbone Park										
Carl Sandburg Elementary School/Park										
Carriage Club Estates Park										
Centennial Ridge Park										
Charley Emley										
Chase Park										
Cherry Knolls Park										
Cherry Park										
Cimarron Trail										
Clarkson Park										
Columbine Manor Park										
Cornerstone Park	L									
Damon Runyon Elementary School/Park										
David A. Lorenz Regional Park										
deKoevend Park	L									L
deKoevend Tot Lot										
Dry Creek Elementary School/Park										
Eagle Ridge Elementary School/Park										
East Elementary School/Park										
Elati Park										
Eugene Field Elementary School										
Fairways at Lone Tree										
Footbridge Park										
Forest Park										
Fort Logan Elementary School/Park										
Foxhill Park										
Foxridge Open Space										
Foxridge Park/Greenbelt										
Foxridge West Open Space/Trails										
Gallup Park										
Grandpa's Acres										
Hamlet Park										
Harlow Park/Pool										
Harmony Park										
Heritage Village Park										
Highland Elementary School/Park										
Hogback Hill Park										
Holly Dam/Open Space										
Holly Park, Pool, Tennis										L
Homestead Elementary School/Park										
Horseshoe Park										
Hunter's Hill Park										
Ida Park										
Isaac Newton Middle School/Park										
Jackass Hill Park										
Ketring Park										
Kline Homestead Park										
LaQuinta Park										
Laura Ingalls Wilder Elem. School/Park										
Lewis Ames Elementary School/Park										
Linksvew Park										

**South Suburban Park and Recreation District**  
**Park Amenities**

 <b>South Suburban PARKS AND RECREATION</b>	 Ballfield	 Fishing	 Horseshoe Pit	 Multipurpose Court	 Multipurpose Field	 Natural Open Space	 Playground	 Restrooms	 Shelter	 Tennis
Little Dry Creek Park										
Little's Creek Park										
Littleton High School Tennis Center										
Lonesome Pine Park										
Mark Twain Elementary School/Park										
Maximus Park										
Medema Park										
Milliken Park										
Mission Viejo Open Space										
Monterey Open Space										
Nesbitt Park.										
Otero Tennis Courts										
Palos Verdes Park										
Palos Verdes West Tot Lot										
Park & Tennis at Lone Tree Golf Course										
Park at Lone Tree Elementary School										
Peabody Elementary School/Park										
Persinger Park										
Powell Middle School Tennis Courts										
Powers Park										
Prairie Sky Park										
Progress Park										
Prominence Point Open Space										
Promise Park										
Province Center Open Space										
Province Center Park										
Puma Park										
Ralph Moody Elementary School/Park										
Reynold's Landing										
Ridgeview Park										
Ridgewood Park (lower)										
Ridgewood Park (upper)										
Rusty Sun Tennis Courts.										
Sheridan Middle School Ballfield	L									
Slaughterhouse Gulch Park										
South Platte Park										
Southbridge Park										
Sterne Park										
Sunset Park										
Sweetwater Park										
Taos Open Space										
Trailmark Park										
Walnut Hills Elementary School/Park										
Walnut Hills Park										
Walt Whitman Elementary School/Park										
War Memorial Rose Garden										
Watson Lake										
Wildcat Mountain Elementary School/Park										
Wildcat Park										
Wildcat Ridge Park										
Willow Creek Park										
Willow Spring Open Space										
Writers Vista Park										
Wynetka Ponds										

L = Lighted Field or Tennis Court

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
ABBOTT PARK 8800 S. High St. Centennial, CO 80122	8.80	1 ballfield (skinned), 2 multi-use fields, 1 multi-purpose court, sitting shelter, playground, drinking fountain, 8.5 acres irrigated turf, 2 asphalt parking lots of 35 parking spaces		0.30	0.29	.29 concrete Handicap accessible
ACRES GREEN DR. MEDIANS 8400 Acres Green Dr. Uninc. Douglas 80124	4.38	xeriscape medians 2.1 acres of irrigated turf.		2.28		
ACRES GREEN ELEMENTARY SCHOOL/ PARK 13524 Acres Green Dr. Uninc. Douglas 80124	7.80	2 skinned ballfields w/backstops 5.5 acres, 1 multi-purpose field,		2.30	0.25	.25 crusher fines
ACRES GREEN TRAIL S. Quebec St. southeast to Sweetwater Rd. Lone Tree, CO 80124	9.00			9.00	1.49	1.49 crusher fines Part of Sweetwater Park Trail
ALICE TERRY ELEMENTARY SCHOOL/PARK 4485 S. Irving St. Sheridan, CO 80110	8.00	1 skinned field, 1 grass field, 1 multi-use field, 7.36 acres irrigated turf			0.36	.36 asphalt
ALTAIR PARK 13441 S. Peacock Dr. Uninc. Douglas 80124	6.50	2 skinned fields, 2 multi-use fields, shelter w/grill, 5.28 acres irrigated turf, crusher fines parking lot - 49 spaces		0.92		Handicap accessible
ARAPAHO PARK 7800 S. Adams St. Centennial, CO 80122	17.90	2 baseball fields (1 grass, 1 skinned), 6 multi-purpose fields, playground, 1 multi-purpose court, 2 tennis courts, sand volleyball court, shelter with restrooms, drinking fountain, 17.31 acres irrigated turf, asphalt parking lot - 56 spaces, 2 handicap spaces		0.59	0.06	.06 concrete
ARAPAHOE HIGH SCHOOL POOL 2201 E. Dry Creek Rd. Centennial, CO 80122	0.50	Indoor pool with locker facilities				Maintained by school district except for signs Handicap accessible
ARAPAHOE HIGH SCHOOL TENNIS CTS. Centennial, CO 80122	0.50	4 outdoor tennis courts				Maintained by school district except for signs Handicap accessible
ASHBAUGH PARK/POND aka Windermere Pond 6954 S. Windermere St. Littleton, CO 80120	4.00			4.00	0.45	.45 crusher fines Part of Lee Gulch Trail System. Heritage High School to Windermere St.
BARNES PARK 1900 W. Girard Ave. Sheridan, CO 80110	1.30	1 ballfield (grass) , 2 horseshoe pits, playground, 1 unmarked "E" field, 1.29 acres irrigated turf				Handicap accessible
BEAR CREEK TRAIL Lowell St. east to Hamilton Pl. Sheridan, CO multiple	17.64			17.64	1.57	.48 asphalt 1.09 concrete Maintain trail
BEGA PARK 2250 W. Main St. Littleton, CO 80120	1.16	Drinking fountain, large fountain, statue and sitting area, 1.16 acres irrigated turf			0.16	.16 asphalt Handicap accessible
BEN FRANKLIN ELEMENTARY SCHOOL/PARK 1603 E. Euclid Ave. Centennial, CO 80121	3.11	1 skinned softball/baseball field w/backstop, 1 multi-purpose field				
BEN FRANKLIN POOL 1600 E. Panama Dr. Centennial, CO 80121	2.00	Outdoor pool with bath house, pool slide, asphalt parking lot, drinking fountain,				Handicap accessible

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
BERRY PARK 3400 W. Berry Ave. Littleton, CO 80121	2.10	Unmarked "E" field, sitting shelter, playground, 2.08 acres irrigated turf, asphalt parking lot -10 spaces			0.23	.23 asphalt
BIG DRY CREEK TRAIL 7901 S. Colorado Blvd. Centennial, CO multiple northwest to the High Line Canal	56.00		2.06	53.94	2.37	2.37 crusher fines Trail also runs through Cherry Knolls Park Handicap accessible
BOBCAT PARK 3101 W. Bear Creek Dr. Sheridan, CO 80110	0.80	Playground				
BOWLES GROVE PARK 5501 S. Federal Blvd. Littleton, CO 80123	18.00	3 ballfields, (1 lighted/skinned, 2 grass), 2 multi-purpose fields, bleachers, drinking fountain, pond (1.735 acres), 11.90 acres irrigated turf, asphalt parking lot of 65 spaces		6.10	0.50	.50 asphalt Handicap accessible
CARBONE PARK 7455 S. Elati St. Littleton, CO 80120	5.00			5.00	0.47	.47 crusher fines. Part of Lee Gulch Trail. High Line Canal to Elati St. Area is Natural Open Space. Handicap accessible
CARL SANDBURG ELEMENTARY SCHOOL/PARK 6900 S. Elizabeth St. Centennial, CO 80122	2.05	1 ballfield (skinned) with backstop, 1 unmarked "E" field				
CARRIAGE CLUB ESTATES 10461 Carriage Club Dr. Lone Tree, CO 80124	3.72	playground, half-court basketball, benches, shelter-16' hexagon, small multi-purpose field, concrete trails, drinking fountain, 3.72 acres			0.21	.21 concrete
CARRIAGE CLUB TRAIL EASEMENTS	5.71		5.71			
CENTENNIAL RIDGE 9998 Lone Tree Pkwy. Lone Tree, CO 80124	4.62	1 multi-purpose field, small sitting shelter with playground, drinking fountain, 2.09 acres irrigated turf		2.53	0.15	.15 asphalt Sunnydale Blvd to Lincoln Avenue
CHASE PARK 2750 W. Princeton Pl. Sheridan, CO 80110	1.00	Playground, .45 acres irrigated turf		0.45	0.05	.05 concrete Handicap accessible
CHERRY KNOLLS PARK 7077 S. Elizabeth St. Centennial, CO 80122	24.48	5 ballfields (2 skinned, 3 grass), 7 multi-purpose fields, 1 unmarked "E" field, restrooms, playground, drinking fountain, 21.48 acres irrigated turf, 52 parking spaces			0.57	.57 crusher fines Big Dry Creek Trail runs through the park
CHERRY PARK 6300 E. Weaver Dr. Centennial, CO 80111	6.00	1 multi-purpose field, sand volleyball court, playground, sitting shelter, 5.77 acres irrigated turf, drinking fountain			0.04	.04 concrete .07 crusher fines Handicap accessible
CIMARRON TRAIL PARK 5350 Bow Mar Dr. Littleton, CO 80123	2.50	2.5 acres irrigated native grasses		2.50	0.21	.21 crusher fines. Natural park area, landscaping, trees, shrubs, dry stream bed, benches, trash receptacle, split rail fence, signage.
CLARKSON PARK 7346 S. Clarkson St. Centennial, CO 80122	8.00	1 multi-use field, 1 unmarked "E" field, sitting shelter, playground, drinking fountain, 7.93 acres irrigated turf		0.07	0.38	.38 crusher fines Handicap accessible
COAL MINE TRAIL 5150 S. Windermere St. Uninc. Arapahoe 80123	0.70	Trail from Platte Canyon Rd. to S. Sheridan Blvd.		0.70	0.46	.46 asphalt

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
COLUMBINE MANOR PARK 5075 W. Ken Caryl Rd. Uninc. Arapahoe 80128	5.00	2 ballfields (1 grass) with backstop, 1 multi-purpose field, playground, 4.76 acres irrigated turf, asphalt parking lot -17 spaces		0.24	0.15	.15 concrete Handicap accessible
COLUMBINE TRAIL Platte Canyon Rd.& W. Bowles Ave. southwest to Jefferson County Uninc. Arapahoe multiple	34.63	Asphalt parking lot -16 spaces		34.63	2.40	2.40 asphalt 3 small wooden rest stops, signage
COLUMBINE VALLEY STREET BEAUTIFICATION Platte Canyon Road	1.20	Landscape, native grasses		1.20		
COOK CREEK PARK & POOL 8711 Lone Tree Pkwy. Lone Tree, CO 80124	15.00	Pool area with locker facilities, 2 tennis courts, 1.53 acres irrigated turf, 54 parking spaces		13.47	0.21	.21 asphalt Handicap accessible
CORNERSTONE PARK BATTING CAGES COLORADO JOURNEY M-GOLF 5150 S. Windermere St. Englewood, CO 80120	66.21	3 lighted ball fields (skinned), 7 multi-use fields, restrooms, playground, in-line hockey rink, skateboard park, 2-18 hole miniature golf courses, 23.8 acres irrigated turf, crusher fines parking of 354 spaces, 6 handicap spaces. <u>Colorado Journey @ Cornerstone</u> 5 drinking fountains, asphalt parking lot of 44 spaces, 3 handicap spaces	33.64		2.22	2.22 concrete Handicap accessible
DAMON RUNYON ELEMENTARY SCHOOL/PARK 7455 S. Elati St. Littleton, CO 80120	1.55	1 skinned/ballfield with backstop, 1 unmarked "E" field				
DAVID A. LORENZ REGIONAL PARK 8422 S. Colorado Blvd. Uninc. Douglas 80126 (includes High Ridge Trailhead)	96.71 3.30 15.79 6.66 29.07	3 "A" sized multi-use fields and 1-360' ballfield, 264 standard parking spaces, 15 handicap spaces, 8.1 acres synthetic turf, 1.15 acre dog park, 30 parking spaces, 14-acre disc golf, 0.5 acre RC track and 15 parking spaces	72.21 51.52			2 parcels
DEKOEVED PARK 6301 S. University Blvd. Centennial, CO 80121	76.45	23.7 acres developed park land, 2 restrooms 3 multi-purpose fields, 6 ballfields (1 lighted and skinned, 5 grass), 6 lighted tennis courts, 1 multi-purpose court, 4 picnic shelters, grill at all shelters, playground, 2 sets of bleachers, 3 drinking fountains, 21.5 acres irrigated turf, asphalt parking lot of 94 spaces		52.75	0.64	.32 asphalt .32 concrete Trails internal to the park and access road to Shelter A Handicap accessible
DEKOEVED TOT LOT 1901 E. Panama Dr. Centennial, CO 80121	2.00	Playground, 1.54 acres irrigated turf			0.07	.03 concrete .04 crusher fines
DOUGLAS H. BUCK COMMUNITY RECREATION CENTER 2004 W. Powers Ave. Littleton, CO 80120	4.30	recreation center, indoor pool				
DRY CREEK ELEMENTARY SCHOOL PARK 7686 E. Hinsdale Ave. Centennial, CO 80112	2.33 0.87	1 soccer field, baseball with backstop 3.2 acres irrigated turf				
EAST ELEMENTARY SCHOOL/PARK 5933 S. Fairfield St. Littleton, CO 80120	2.49	1 ballfield (skinned) with backstop, 1 multi-purpose field				

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
EAGLE RIDGE ELEMENTARY 7716 Timberline Rd. Lone Tree, CO 80124	1.57	Not available yet - will provide when we receive a copy of the IGA				
ELATI PARK 5340 S. Elati St. Littleton, CO 80120	0.21	Playground, .21 acres irrigated turf				Handicap accessible
EUGENE FIELD ELEMENTARY SCHOOL/PARK 5402 S. Sherman Wy. Littleton, CO 80121	1.85	1 ballfield (skinned) with backstop, 1 multi-purpose field				
FAIRWAYS PARK AT LONE TREE 9608 Colenade Dr. Lone Tree, CO 80124 <u>LONE TREE TRAIL</u> Lone Tree Drive to Fairview Drive	4.09	1 soccer field ("C"), shelter, playground, 1 multi-purpose court, 2.59 acres irrigated turf, 9 parking spaces, 2 handicap spaces		1.50	1.09	.21 crusher fines .04 concrete .25 asphalt 0.59
FAMILY SPORTS CENTER 6901 South Peoria Street Centennial, CO 80112	68.09	135,000 sq. ft. Entertainment Center, includes twin regulation NHL ice rinks, restaurant, pro shop, birthday party facilities and entertainment center which includes video games, climbing wall, laser tag, rides, indoor multi-purpose Sports Dome, 18 hole miniature golf course 9 hole executive golf course				
FAMILY SPORTS CENTER GOLF COURSE 6901 South Peoria Street Centennial, CO 80112		9-hole executive golf course with 60 station driving range that is matted, heated, covered and lighted.				
FOOTBRIDGE PARK 1312 W. Geddes Ave. Littleton, CO 80120	0.40			0.40	0.08	0.08 asphalt trail 0.40 buffalo grass
FOREST PARK NATURAL AREA Highlands 460 - Dry Creek Rd. to County Line Rd. between South Colorado Boulevard and South University Boulevard Centennial, CO 80122	82.60			82.60		Area lies east and west of Arapaho Park
FT. LOGAN ELEMENTARY SCHOOL/PARK 3700 S. Knox Ct. Sheridan, CO 80236	1.79	2 ballfields (skinned), 1 multi-purpose field 1.79 acres irrigated turf				
FOXHILL PARK 8100 S. Holly St. Centennial, CO 80112	7.20	1 multi-purpose court, 1 unmarked "E" field, sitting shelter, playground, 2.67 acres irrigated turf		4.53	0.48	.38 concrete .10 crusher fines Handicap accessible
FOXTRIDGE OPEN SPACE 6120 E. Phillips Ave. Centennial, CO 80112	65.30			65.30		
FOXTRIDGE PARK AND TRAILWAYS 7900 S. Oneida Way Centennial, CO 80112	9.10	1 ballfield (grass) with backstop, 1 multi-purpose field (soccer field "D"), playground, sitting shelter, grill, 9.10 acres irrigated turf, drinking fountain			2.62	2.49 asphalt .13 crusher fines
FOXTRIDGE WEST OPEN SPACE TRAILWAYS 6120 E. Otero Drive Centennial, CO 80112	6.40	Greenbelts with trailway, 1 multi-purpose court, Trophy Club area, 5.78 acres irrigated turf		0.62	1.08	1.08 asphalt



**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
GALLUP GARDENS PARK 6015 S. Gallup St. Littleton, CO 80120	1.75	Pond, waterfall, large sculpture, 1,743 sq. ft. annual and perennial flower beds, 3,751 sq. ft. shrub beds, 1.54 acres irrigated turf, asphalt parking lot of 41 spaces			0.36	.36 brick paving Handicap accessible
GALLUP PARK 6147 S. Gallup St. Littleton, CO 80120	10.00	4 tennis courts, 1 ballfield (skinned), 3 multi-purpose fields, bleachers, sun shelter, playground, drinking fountain, 7.45 acres irrigated turf, 28 parking spaces				Handicap accessible
GOODSON RECREATION CENTER 6315 S. University Blvd. Centennial, CO 80121	4.00	Recreation Center 83,000 sq. ft. indoor pool with lift, playground, indoor running track, pool pots, .72 acres of irrigated turf, asphalt parking lot with 327 spaces, child care facility				Handicap accessible
GRANDPA'S ACRES 500 W. Ridge Road Littleton, CO 80120	5.00		5.00	5.00		
HAMLET PARK 4466 W. Lake Cr. Littleton, CO 80123	2.70	Multi-purpose court, 1 ballfield (grass), sitting shelter, playground, drinking fountain, 2.5 acres irrigated turf			0.06	.06 concrete Handicap accessible
HARLOW PARK AND POOL 5151 S. Lowell Blvd. Littleton, CO 80123	12.00	Outdoor pool w/slide, bathhouse, sitting shelter, 4 tennis courts, 4 multi-use fields, 3 ballfields (2 skinned, 1 grass), 1 multi-purpose court, 1,156 sq. ft. facility, playground, drinking fountain 10.10 acres irrigated turf, asphalt parking lot - 49 spaces			0.10	.10 asphalt Handicap accessible
HARMONY PARK 3377 S. Irving St. Sheridan, CO 80110	0.90	Playground, drinking fountain, parking lot, skate park, .85 acres irrigated turf		0.05		
HERITAGE HIGH SCHOOL TENNIS COURTS 1401 W. Geddes Littleton, CO 80120	1.00	4 outdoor tennis courts				Maintained by school district except for signs
HERITAGE VILLAGE PARK 5000 E. Fair Dr. Centennial, CO 80121 Centennial, CO 80121	8.00	1 ballfield (grass) with backstop, 1 multi-use field, 1 multi-purpose court, playground, 4.79 acres irrigated turf, parking lot of 18 asphalt parking spaces		3.21	0.14	.14 asphalt Handicap accessible Internal to Park: Part of Little Dry Creek Trail
HIGH LINE CANAL TRAIL Orchard Road to County Line Road Arapahoe County multiple	121.00	9.90 crusher fines. National Recreation Trail designation by U.S. Department of Interior, June-71		121.00	9.90	9.90 crusher fines National Recreation Trail designation by U.S. Department of Interior,
HIGHLAND ELEMENTARY SCHOOL/PARK 711 E. Euclid Ave. Centennial, CO 80121	2.65	2 ballfields (1 skinned/1 grass w/backstop), 1 unmarked "E" field				
HOLLY DAM & OPEN SPACE 6651 S. Krameria Way Centennial, CO 80111	0.24				1.07	1.07 crusher fines
HOLLY PARK, POOL & TENNIS COURTS 6651 S. Krameria Way Centennial, CO 80111	40.00	Outdoor pool, 680 Sq. ft. tennis center, 6 tennis courts, 2007 sq. ft. pool area, .80 acres irrigated turf, asphalt parking lot of 86 spaces, 3 handicap spaces		39.20	0.48	.48 crusher fines Handicap accessible
HOMESTEAD ELEMENTARY SCHOOL/PARK 7451 S. Homestead Pkwy. Centennial, CO 80112	9.20	2 skinned ballfields, 3 multi-use fields, 9.2 acres irrigated turf			0.23	.23 asphalt

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
HORSESHOE PARK South Elati Street at the High Line Canal Littleton, CO 80120	15.30	Natural area with detention pond		15.30		Part of Lee Gulch
HUDSON GARDENS 6115 S. Santa Fe Drive Littleton, CO 80120	30.00				1.33	1.33 crusher fines
HUNTER'S HILL PARK 7275 S. Xanthia St. Centennial, CO 80112	6.14	1 grass ballfield w/backstop, 2 multi-use fields, playground, 6.14 acres irrigated turf			0.06	.06 asphalt Handicap accessible
IDA PARK 152 W. Ida Ave. Littleton, CO 80120	0.18	Playground, landscaping, .12 acres irrigated turf, drinking fountain			0.05	.05 concrete
ISAAC NEWTON MIDDLE SCHOOL/ PARK 4001 E. Arapahoe Rd. Centennial, CO 80121	3.36	3 ballfields (2 skinned/1 grass) w/backstops, 1 multi-use field				
JACKASS HILL PARK S. Prince and Jackass Hill Littleton, CO 80120	17.12		9.12	8.00	0.04	.04 crusher fines
JAMES A TAYLOR PARK a.k.a. Harlow West 5120 S. Meade St. Littleton, CO 80123	3.00	2.87 acres irrigated turf		0.13	0.03	.03 crusher fines Name change in Sept 200
KETRING PARK 6000 S. Gallup St. Littleton, CO 80120	57.20	Pond with fishing pier, 10.20 acres irrigated turf, asphalt parking lot of 40 spaces, World War II Memorial		47.00	1.55 asphalt	
KLINE HOMESTEAD PARK 8902 Redwing Ave. Uninc. Douglas County	6.00	1 multi-use field, playground, 1 multi-use court sitting shelter, 4.5 acres irrigated turf		1.10	0.47	.25 concrete .22 crusher fines
LA QUINTA PARK 9575 La Quinta Dr. Lone Tree, CO 80124	1.44	Playground, gazebo, 1.28 acres irrigated turf			0.06	.06 concrete
LAURA INGALLS WILDER ELEMENTARY SCHOOL/PARK 4300 W. Ponds Cr. Littleton, CO 80123	1.27	1 skinned ballfield with backstop, 1 multi-use field				
LEE GULCH TRAIL/ IVAN THOMAS GREENWAY Clarkson St. thru Puma Park northwest to the S. Platte River Littleton, CO multiple	59.20	Natural area with trails		59.20	3.53	.02 asphalt .13 concrete 3.38 crusher fines
LEWIS AMES ELEMENTARY SCHOOL/PARK 7300 S. Clermont Dr. Centennial, CO 80122	2.30	1 ballfield (skinned) with backstop, 1 soccer field ("D"), 2.26 acres irrigated turf				School maintains playground
LINKSVIEW PARK 4200 E. Links Pkwy. Centennial, CO 80122	8.20	1 ballfield (grass) with backstop, 1 soccer field ("C"), playground, 7.21 acres irrigated turf		0.99	0.17	.17 concrete
LITTLE DRY CREEK PARK 6389 S. Clermont Ct. Centennial, CO 80121 Centennial, CO 80121	13.70	2 ballfields (grass) with backstops, 2 soccer fields ("C", "D") 1 unmarked "E" field, 1 multi-purpose court, sitting shelter, playground, 10.30 acres irrigated turf		3.40	0.66	.66 asphalt
LITTLE DRY CREEK TRAIL/OPEN SPACE Arapahoe Rd. & S. Yosemite St. nw to the High Line Canal Centennial, CO multiple	19.00	Natural area, trail		19.00	1.57	.41 asphalt .27 concrete .89 crusher fines

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
LITTLE'S CREEK PARK 6701 S. Broadway Littleton, CO 80120	7.00	1 unmarked "E" field, lake and pond, sitting shelter, playground, 6.42 acres irrigated turf			0.36	.36 asphalt
LITTLETON GOLF & TENNIS CLUB 5800 S. Federal Blvd. Littleton, CO 80123	105.29	18-hole executive golf course, pro shop, clubhouse, restaurant, golf course maintenance shop, 6 indoor tennis courts, 4 ponds, equipment storage building, 39.0 acres irrigated turf, 182 parking spaces, 4 handicap spaces				Golf Course expansion Handicap accessible
LITTLETON HIGH SCHOOL & POOL 199 E. Littleton Blvd. Littleton, CO 80121	0.50	Indoor pool with locker facilities				Maintained by school district except for signs Handicap accessible
LITTLETON HIGH SCHOOL TENNIS COURTS 199 E. Littleton Blvd. Littleton, CO 80121	0.50	4 outdoor tennis courts				Maintained by school district except for signs Handicap accessible
LONE TREE GOLF COURSE & COUNTRY CLUB/HOTEL 9808 S. Sunningdale Blvd. Lone Tree, CO 80124	189.40	18-hole golf course with club house, 4 tennis courts, swimming pool, and volleyball court, 4 ponds, maintenance facility, pro shop, hotel, restaurant & café, asphalt parking lot of 400 spaces, 4 handicap spaces				47,048 sq. ft. - Facility 1,920 sq. ft. - Cabana Handicap accessible
LONE TREE RECREATION CENTER 10249 Ridgeway Circle Lone Tree, CO 80124	6.96	Recreation center, indoor pool				
LONESOME PINE PARK 501 Maximus Dr. Uninc. Douglas County	6.00	1 unmarked "E" field, multi-purpose court, 2 tennis courts, playground, drinking fountain, grill, 5.95 acres irrigated turf			0.05	.05 concrete Handicap accessible
MARK HOPKINS ELEMENTARY SCHOOL/PARK 7171 S. Pennsylvania Street Centennial, CO 80122	3.35	3 ballfields (1 skinned, 2 grass) with backstop, 2 soccer fields ("C"), 3.35 acres irrigated turf				
MARK TWAIN ELEMENTARY SCHOOL/PARK 6901 S. Franklin St. Centennial, CO 80122	1.87	1 skinned ballfield with backstop, 1 multi-use field				
MARY CARTER GREENWAY Bates Avenue to C-470 Arapahoe County multiple	117.84	Update later dual trail	37.68	117.84	9.74	9.74 concrete Handicap accessible Mileage markers are 1 mile apart & read on the .5 increment (example 1.5-2.5)
MAXIMUS TRAIL PARK Maximus Dr. at Helena Cr. Uninc. Douglas County	3.30	3.3 acres natural landscape		3.30	0.36	.36 crusher fines Handicap accessible
MEDEMA PARK 4950 E. Easter Ave. Centennial, CO 80122	17.00	1 ballfield with backstop, 2 soccer fields ("C", "D"), 1 unmarked "E" field, multi-purpose court, playground, shelter, 14.92 acres irrigated turf, asphalt parking lot of 21 spaces, drinking fountain		2.08	0.45	.45 crusher fines Handicap accessible
MILLIKEN PARK 6445 S. Clarkson St. Centennial, CO 80121	7.20	1 ballfield (skinned) with backstop, 2 multi-use fields ("A/B", "D"), playground, drinking fountain, 7.2 acres irrigated turf, asphalt parking lot of 31 parking spaces			0.09	.09 concrete

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
MISSION VIEJO BUFFER / OPEN SPACE County Line Rd. & the High Line Canal Uninc. Douglas County	34.00			34.00		No plans for development
MONTEREY OPEN SPACE Dry Creek Rd. Arapaho Park east of Adams Centennial, CO 80122	5.60			5.60		
NESBITT PARK 3025 W. Mansfield Ave. Sheridan, CO 80110	0.29	Playground, picnic shelter, 2 grill's .23 acres irrigated turf		0.06	0.01	.01 concrete
OTERO TENNIS COURTS 6300 E. Otero Dr. Centennial, CO 80112	1.00	2 tennis courts, .19 acres irrigated turf			0.02	.02 concrete
OXBOW PROPERTY Near Santa Fe and University Newly acquired	2.60	Two parcels 2.21 acres & .39 acres.	2.60			
PALOS VERDES PARK 6400 E. Orchard Rd. Centennial, CO 80111	7.50	1 ballfield (grass) with backstop, 1 soccer field ("D"), shelter w/grill, playground, horseshoe pit, 4.69 acres irrigated turf, road base parking lot of 10 spaces		2.81	0.22	.22 crusher fines Handicap accessible
PALOS VERDES WEST TOT LOT 5601 E. Maplewood Ave. Centennial, CO 80111	2.74	1 unmarked "E" field, playground, sitting shelter, 1.12 acres irrigated turf		1.62	0.07	.07 crusher fines
PARK AT LONE TREE ELEMENTARY 9373 Heritage Hills Pkwy. Lone Tree, CO 80124	7.50	Multi-purpose field, ballfield (skinned), sitting shelter, playground, drinking fountain, 4.5 irrigated turf, restroom enclosure, shared asphalt parking with school of 120 spaces	1.80			
PEABODY ELEMENTARY SCHOOL/PARK 3128 E. Maplewood Ave. Centennial, CO 80121	1.12	2 grass ballfields with backstop, 1 multi-use field				
PROMINENCE POINT OPEN SPACE Lone Tree, CO 80124	10.72			10.72		
POWELL MIDDLE SCHOOL TENNIS COURTS 8000 S. Corona Way Centennial, CO 80122	1.00	4 tennis courts				Maintained by South Suburban
POWERS PARK 601 W. Powers Ave. Littleton, CO 80120	5.00	1 ballfield (grass) with backstop, 1 multi-purpose field ("D"), sitting shelter, playground, 4.97 acres irrigated turf			0.9	.9 asphalt
PROGRESS PARK 5100 S. Hickory St. Littleton, CO 80120	21.84	3 ballfields (2 skinned, 1 grass), 2 soccer fields ("C", "D"), 1 football field, restrooms, 1 picnic shelter w/grill's, playground, drinking fountain, pond, natural open space, 10.25 acres irrigated turf, 2 asphalt parking lots - 104 spaces, 3 handicap spaces, fishing pier		11.59	0.44	.44 concrete Handicap accessible
PROMINENCE POINT OPEN SPACE Northwest of Eagle Ridge Elementary School Lone Tree, CO 80124	10.72		10.72			

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
PROMISE PARK 233 W. Powers Pl. 300 W. Powers Pl. Littleton, CO 80120	1.10	1/2 court basketball, playground, picnic tables, cedar rail fencing, 1.01 acres irrigated turf, concrete paving			0.06	.06 concrete 2 separate parcels
PROVINCE CENTER OPEN SPACE 8789 Redwing Ave. Uninc. Arapahoe 80126 Siskin Ave. at Copeland St.	22.90			22.90		
PROVINCE CTR. PARK 8789 Redwing Ave. Littleton, CO 80126-5249	3.30	1 multi-purpose field, 1 multi-purpose court 2.3 acres irrigated turf		1.00	0.14	.14 concrete
PUMA PARK 7900 S. Ogden Wy. Centennial, CO 80122	29.50	1 ballfield (skinned), 1 softball field (grass), 2 soccer fields ("A"), shelter, playground, drinking fountain, 13.3 acres irrigated turf		16.20	1.24	1.24 concrete Handicap accessible
QUEBEC STREET TRAIL 7967 S. Quincy Wy. Centennial, CO 80112	3.10	Greenway with pathway, 3.1 acres irrigated turf			0.58	.58 asphalt
RALPH MOODY ELEMENTARY SCHOOL/PARK 6390 S. Windermere St. Littleton, CO 80120	2.51	1 skinned ballfield with backstop, 1 multi-use field				
RIDGEVIEW PARK 2500 W. Rowland Ave. Littleton, CO 80120	5.20	Native area, bluegrass area, pond, 3.61 acres irrigated turf		1.59		
RIDGEWOOD PARK LOWER 6700 S. Prince St. Littleton, CO 80120	15.47	2 ballfields (skinned) with backstop, 1 football field, 2.09 acres irrigated turf, gravel parking lot - 25 parking spaces		13.38		Handicap accessible
RIDGEWOOD PARK UPPER 2301 W. Briarwood Ave. Littleton, CO 80120	3.53	1 basketball court, 2 tennis courts, playground, sun shelter, 1.44 acres irrigated turf		2.09	0.24	.18 asphalt .06 concrete
RUSTY SUN TENNIS COURTS 8147 S. Niagara St. Centennial, CO 80112	2.50	2 tennis courts, basketball court, drinking fountain, .33 acre irrigated turf, asphalt parking lot - 6 spaces		0.83		Handicap accessible
SHERIDAN MIDDLE SCHOOL BALLFIELD 4109 S. Federal Blvd. Sheridan, CO 80110	2.30	1 lighted/skinned ballfield, 1.31 acres irrigated turf		0.99		
SHERIDAN RECREATION CENTER AND PARK 3325 W. Oxford Ave. Sheridan, CO 80236	34.00	Recreation center, 4 ballfields (3 grass, 1 lighted/skinned), 4 multi-purpose fields, 4 tennis courts, 1 picnic shelter w/grill, 2 playgrounds, restrooms, horseshoe pits drinking fountains, 25.7 acres irrigated turf, asphalt parking lot - 188 spaces, 4 handicap spaces		8.30	0.80	.80 concrete 23,481 sq. ft. - Facility 11,145 sq.ft. - Pool Handicap accessible
SLAUGHTERHOUSE GULCH/GARDENER GREENWAY S. Windermere St. to S. Rio Grande Ave. Littleton, CO 80120	13.20	Native area		13.20	0.60	.60 crusher fines

## South Suburban Parks Recreation District Facility, Park, and Trail Inventory

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
SOUTH PLATTE PARK/ CARSON NATURE CENTER 7301 S. Platte River Pkwy. Littleton, CO 80120 <u>ROXBOROUGH</u> 8080 S. Platte Canyon Rd. Littleton, CO 80128	660.00     212.00	Natural open space, trails, The Carson Nature Center, concrete parking lot of 33 spaces, 1 handicap space	Mary Carter Greenway	660.00     212.00		Mary Carter Greenway & S. Platte River runs through So. Platte Park 7 lakes & ponds Handicap accessible
SOUTH SUBURBAN ADMINISTRATION OFFICE 6631 S. University Blvd. Centennial, CO 80121	0.25	Administrative offices, xeriscape, .18 acres irrigated tall fescue grass, asphalt parking lot of 51 spaces, 1 handicap space				Facility - 3,720 Sq. ft. - Down 3,870 Sq. ft. - Up Handicap accessible
SOUTH SUBURBAN ADMINISTRATION PKG LOT 6631 S. University Blvd. Centennial, CO 80121	1.24			1.24		
SOUTH SUBURBAN GOLF COURSE 7900 S. Colorado Blvd. Centennial, CO 80122	228.24	27-hole golf course with clubhouse/ maintenance facilities, 4 ponds, asphalt parking lot - 200 spaces, 4 handicap spaces				6,578 sq. ft. - Clubhouse 3,304 sq. ft. - Cart Barn 1,800 sq. ft. - Maint .Fac. 3,600 sq. ft. - Maint. Fac.
SOUTH SUBURBAN ICE ARENA 6580 S. Vine St. Centennial, CO 80121	5.90	2 indoor ice rinks with facilities, 1.60 acres irrigated turf, asphalt parking lot of 253 spaces, 3 handicap spaces				57,753 sf- Facility Handicap accessible
SOUTH SUBURBAN SERVICE CENTER 101 W. Jamison Ave. Littleton, CO 80120	3.00	District maintenance operations, asphalt parking lot of 37 spaces				5,010 sf - Facility 7,200 sf- Shops
SOUTHBIDGE PARK 7751 S. Windermere St. Littleton, CO 80120	10.40	2 ballfields (1 skinned, 1 grass), 2 soccer fields ("A"), multi-purpose court, sand volleyball, sitting shelter, playground, drinking fountain, 10.4 acres irrigated turf, asphalt parking lot of 31 spaces			0.31	.31 concrete Handicap accessible
STERNE PARK 5800 S. Spotswood St. Littleton, CO 80120	14.00	2 picnic shelters, grill, pond, playground, 3 horseshoe pits, restrooms, drinking fountain 2 bridges, 8,000 sq. ft. xeriscape gardens, 10.83 acres irrigated turf, 2 asphalt parking lots: north 28 spaces, south 20 spaces		3.17	0.51	.35 asphalt .16 crusher fines
STERNE PARK BEMIS HOUSE 5800 S. Spotswood St. Littleton, CO 80120	0.53	Bemis house--residence and lot				
SUNSET PARK 6100 S. Newport St. Centennial, CO 80111	1.50	1 ballfield ( grass), multi-purpose court and volleyball, playground, 1.5 acres irrigated turf				
SUPERCHI West of Santa Fe and north of Cooley Lake Littleton, CO 80120	21.00	Sitting shelter, concrete trail, access to the Platte River, Port-O-Let shelter, asphalt parking 36 spaces, bus parking	10.00	11.00		
SWEETWATER PARK 8300-1/2 Sweetwater Road Uninc. Douglas 80124	41.45	1 ballfield (grass) with backstop, 1 soccer field ("D"), 1 basketball court, shelter w/grill, playground, drinking fountain, 8.75 acres irrigated turf		32.70	0.86	0.86 Handicap accessible Internal to Willow Creek Trail
TAOS PROPERTY Lone Tree, CO 80124	6.11	Undeveloped land		6.11		
TRAILMARK PARK 8892 W. TrailMark Pkwy. Littleton, CO 80127	124.40	1 ballfield (grass) with backstop, 1 soccer field ("D"), 1 basketball court, shelter w/grill, playground drinking fountain 4.02 acres irrigated turf		124.40		

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
UNIVERSITY/ORCHARD TRAIL Centennial, CO 80121		Concrete trail 6' parallels University Blvd. south from Orchard Road to concrete bridge at Highline Canal.			0.35	.35 concrete
VALLEY VIEW PARK South of Goddard Middle School	10.70			10.70		
WALNUT HILLS ELEMENTARY SCHOOL/PARK 8195 E. Costilla Blvd. Centennial, CO 80112	10.60	2 ballfields (1 grass, 1 skinned), 2 soccer fields ("D"), 2 tennis courts, playground, amphitheater, 4.5 acres irrigated turf		6.10	0.59	.30 asphalt .29 crusher fines
WALNUT HILLS PARK 8443 E. Davies Ave. Centennial, CO 80112	9.00	1 multi-purpose court, and grass volleyball court, shelter w/grill, playground, 3.37 acres irrigated turf		5.63	0.42	.42 asphalt
WALT WHITMAN ELEMENTARY SCHOOL/ PARK 6557 S. Acoma St. Littleton, CO 80120	2.46	2 ballfields (1 skinned w/ backstop), 3 multi-use fields				
WAR MEMORIAL ROSE GARDEN 5804 S. Bemis St. Littleton, CO 80120	1.70	Sterne fountain, rose gardens, gazebo, .5 acres of rose beds with over 800 roses, 1.26 acres irrigated turf, parking lot of 33 spaces		0.44	0.02	.02 crusher fines Parking lot maintained by City of Littleton
WATSON LAKE Bowles Avenue at Farnell Lane Littleton, CO 80123	17.80		17.80			
WILDCAT MOUNTAIN ELEMENTARY SCHOOL/PARK 6585 Lionshead Parkway Uninc. Douglas 80124	11.16	1 baseball field w/backstop, 2 soccer fields			1.10	1.10 concrete
WILDCAT PARK 3040 W. Jefferson Dr. Sheridan, CO 80110	0.42	drinking fountain; picnic area; tables; BBQ grill				
WILDCAT RIDGE PARK 6400 Wildcat Ridge Drive Uninc. Douglas multiple	23.35	1 soccer fields, shelter, 8.2 acres irrigated turf		15.15	0.83	.24 crusher fines .59 concrete
WILLOW CREEK PARK 8000 E. Phillips Pl. Centennial, CO 80112	18.11	5 baseball fields (2 skinned/3 grass w/backstops), 2 soccer fields ("A"), 2 football fields, playground, shelter w/2 grill's drinking fountain, 18.11 acres irrigated turf, asphalt parking lot of 78 spaces			0.37	.37 asphalt Internal of Willow Creek Trail Handicap accessible
WILLOW CREEK TRAIL/ OPEN SPACE E. Arapahoe Rd. southeast to Lincoln Ave. Centennial, CO multiple	71.58			71.58	3.8	.58 asphalt 3.00 crusher fines .22 concrete Handicap accessible
WILLOW SPRING OPEN SPACE S. Holly St. between E. Arapahoe Rd. & E. Dry Creek Rd. Centennial, CO 80112	118.00	Land mostly located on the flood plain		118.00	2.88	2.82 crusher fines .06 concrete
WILLOW SPRING SERVICE CTR 7100 S. Holly St. Centennial, CO 80112	4.00	District Forestry/Horticulture Operations District Preventive Maintenance Operations Road base parking lot of 40 spaces				

**South Suburban Parks Recreation District  
Facility, Park, and Trail Inventory**

PARK ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
WRITER'S VISTA PARK 1900 W. Mineral Ave. Littleton, CO 80120	14.50	2 ballfields (1 skinned, 1 grass), 2 soccer/ multi-purpose fields ("A", "A/B"), multi-purpose court, shelter, restrooms, playground, 8.31 acres irrigated turf, asphalt parking lot of 48 spaces, 1 handicap space		6.19	0.41	.41 concrete Handicap accessible
WYNETKA PONDS West Bowles Avenue and Blue Sage Drive Littleton, CO 80123	27.09	playground, shelter, dog park, trail system irrigation pond, asphalt parking lot of 45 spaces	27.09	27.09		
	3,694.21		286.95	2,269.73	71.92	



**South Suburban Park and Recreation District**  
**Demographic and Economic Statistics**  
**Last Ten Years**

<b>Fiscal Year</b>	<b>Estimated Population</b>	<b>Personal Income</b>	<b>Per Capita Income</b>	<b>Arapahoe County Unemployment Rate</b>	<b>Douglas County Unemployment Rate</b>
1999	143,000	4,025,021,000	28,147	2.1%	1.5%
2000	143,000	4,314,310,000	30,170	2.0%	1.4%
2001	143,000	4,314,310,000	30,170	2.1%	1.9%
2002	143,000	4,314,310,000	30,170	4.9%	3.0%
2003	144,000	4,344,480,000	30,170	4.1%	2.9%
2004	144,000	4,344,480,000	30,170	4.8%	3.5%
2005	138,574	4,180,777,580	30,170	5.0%	3.6%
2006	138,574	4,180,777,580	30,170	4.3%	3.6%
2007	140,668	4,243,953,560	30,170	4.5%	3.6%
2008	141,671	4,274,214,070	30,170	6.1%	5.1%

	<b>Median Age Group</b>
1960	25 to 34
1970	25 to 34
1980	25 to 34
1990	35 to 44
2000	35 to 44

Source: State of Colorado, Division of Local Government, Demographic Section; Denver Regional Council of Governments, US Census Bureau.

**South Suburban Park and Recreation District  
Principal Employers**

	<b>2008</b>		<b>1999</b>	
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
Cherry Creek School District	7,000	1	4,585	2
Douglas County Schools	5,341	2	-	-
Great West Life	3,375	3	2,400	7
First Data Corporation	3,000	4	-	-
Echostar Communications	2,700	5	2,000	9
HealthOne	2,450	6	-	-
Oracle Corporation	2,400	7	-	-
Littleton Public Schools	2,269	8	2,000	10
Comcast	2,200	9	-	-
Arapahoe County Government	1,900	10	-	-
Lockheed-Martin Astonautics	-	-	7,800	1
U.S. West Network Reliability Center	-	-	4,000	3
Tele-Communications Inc.	-	-	3,000	4
MCI WorldCom	-	-	2,900	5
Colorado Dept. of Human Services	-	-	2,700	6
Columbia Swedish Medical Center	-	-	2,050	8

Note: Selected Major Employers in the South Metropolitan Area  
Total employment within the District is not available.  
Latest information available as of December 2009

Source: Southeast Business Partnership  
South Metro Denver Chamber of Commerce

**SOUTH SUBURBAN PARKS AND RECREATION DISTRICT  
MILL LEVY, ASSESSED VALUATION, AND DEBT INFORMATION**

MILL LEVY:

	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Operations	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417
Debt Service	2.413	1.926	1.738	1.717	1.663	1.605	1.536	1.376	1.320	1.320
Refund/Abatements	0.056	0.079	0.073	0.063	0.054	0.095	0.055	0.075	0.093	0.04
1 Mill Open Space	0.952	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Total	7.838	7.422	7.228	7.197	7.134	7.117	7.008	6.868	6.830	6.777

ASSESSED VALUATION:

District	\$ 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	\$ 2,390,836,700
Cherry Hills Village					\$ 263,812,150	\$ 277,586,070	\$ 281,916,330	\$ 338,844,190	\$ 343,076,250	\$ 353,134,590
Greenwood Village									\$ 39,380,740	\$ 53,380,710

GENERAL OBLIGATION DEBT OUTSTANDING	\$ 39,286,043	\$ 37,555,000	\$ 35,810,000	\$ 34,170,000	\$ 32,350,000	\$ 30,395,000	\$ 28,240,000
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TABOR ENTERPRISE FUND SUMMARY**

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>TABOR ENTERPRISE</b>				
<b>REVENUE:</b>				
ICE ARENAS	5,112,798	5,535,259	4,828,485	5,183,181
ATHLETICS	1,934,764	2,130,216	1,948,808	2,115,262
OTHER RECREATION FACILITIES	1,387,219	1,497,841	1,371,981	1,503,244
GOLF COURSES	9,211,159	9,626,475	8,835,488	9,350,770
INTEREST INCOME	130,869	75,836	10,000	10,000
REGISTRATION	37,185	30,700	30,300	30,700
TOTAL OPERATING REVENUE	17,813,994	18,896,327	17,025,062	18,193,157
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,382,431	1,805,694	1,776,808	1,895,032
FINANCE DEPARTMENT	635,161	472,004	469,000	471,843
IT DEPARTMENT	348,283	380,210	347,358	363,848
LESS ADMIN ALLOCATION TO REC CTRS	(591,469)	(664,478)	(648,292)	(682,681)
ICE ARENAS	5,098,187	5,163,791	4,749,185	4,888,739
ATHLETICS	1,274,746	1,332,898	1,249,409	1,263,276
OTHER RECREATION FACILITIES	1,149,961	1,281,381	1,177,493	1,232,221
GOLF COURSES	8,467,323	8,845,528	8,127,352	8,429,812
TOTAL OPERATING EXPENDITURES	17,764,623	18,617,028	17,248,314	17,862,090
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	49,371	279,299	(223,252)	331,067
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	(437,720)	(932,893)	(781,912)	(326,360)
DEBT SERVICE RESERVE TRANSFER				873,000
FITNESS CAPITAL PROCEEDS	-	140,000	140,000	-
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	600,000	600,000	37,170
TOTAL OTHER REVENUE	(437,720)	(192,893)	(41,912)	583,810
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	416,639	-	176,474
PROPOSED MERIT INCREASE	-	-	-	79,050
CAPITAL OUTLAY	1,203,743	191,307	189,480	300,038
TOTAL OTHER EXPENDITURES	1,203,743	607,946	189,480	555,562
NET REVENUE OVER (UNDER) EXP	(1,592,092)	(521,540)	(454,643)	359,315
TOTAL REVENUE	17,376,274	18,703,434	16,983,151	18,776,967
TOTAL EXPENDITURES	18,968,366	19,224,974	17,437,794	18,417,652
NET REVENUE OVER (UNDER) EXP	(1,592,092)	(521,540)	(454,643)	359,315
BEGINNING FUNDS AVAILABLE	4,782,416	3,190,324	3,190,324	2,735,681
ENDING FUNDS	3,190,324	2,668,784	2,735,681	3,094,996
LESS RESERVES:				
7% Operating Reserve	(1,451,704)	(1,451,704)	(1,451,704)	(1,623,666)
Debt Service Reserve	(1,217,080)	(1,217,080)	(1,217,080)	(1,471,330)
UNRESERVED FUNDS AVAILABLE	521,540	-	66,897	(0)

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

	<b>ACTUAL 2008</b>	<b>BUDGET 2009</b>	<b>ESTIMATE 2009</b>	<b>BUDGET 2010</b>
<b>RECREATION CENTERS ENTERPRISE</b>				
<b>REVENUE:</b>				
RECREATION CENTERS	4,828,582	5,451,223	4,994,840	5,232,465
TOTAL OPERATING REVENUE	4,828,582	5,451,223	4,994,840	5,232,465
<b>EXPENDITURES:</b>				
ADMINISTRATION	345,608	451,424	444,202	473,758
FINANCE DEPARTMENT	158,790	118,001	117,250	117,961
IT DEPARTMENT	87,071	95,053	86,840	90,962
RECREATION CENTERS	6,084,951	6,427,022	6,155,194	6,220,744
TOTAL OPERATING EXPENDITURES	6,676,420	7,091,500	6,803,486	6,903,425
EXCESS OPERATING REVENUE OVER	(1,847,838)	(1,640,277)	(1,808,646)	(1,670,960)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	2,437,720	2,932,893	3,081,912	1,826,360
TOTAL OTHER REVENUE	2,437,720	2,932,893	3,081,912	1,826,360
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	-	-	-
CAPITAL OUTLAY	589,882	1,292,616	1,273,266	155,400
TOTAL OTHER EXPENDITURES	589,882	1,292,616	1,273,266	155,400
NET REVENUE OVER (UNDER) EXP	-	-	-	-
BEGINNING FUNDS AVAILABLE	-	-	-	-
ENDING FUNDS	-	-	-	-
LESS RESERVES:	-	-	-	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-
<b>TOTAL ENTERPRISE FUND</b>				
TOTAL ENTERPRISE REVENUE	24,642,576	27,087,550	25,059,902	25,835,792
TOTAL ENTERPRISE EXPENDITURES	26,234,668	27,609,090	25,514,545	25,476,477
NET OPERATING REVENUE OVER (UNDER) EXPENDITURES	(\$1,592,092)	(\$521,540)	(\$454,643)	\$359,315
BEGINNING FUNDS AVAILABLE	4,782,416	3,190,324	3,190,324	2,735,681
ENDING FUNDS	\$3,190,324	\$2,668,784	\$2,735,681	\$3,094,996
LESS RESERVES	(2,668,784)	(2,668,784)	(2,668,784)	(3,094,996)
UNRESERVED FUNDS AVAILABLE	\$521,540	-	\$66,897	-

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 Glossary**

**1 Mill** – The 1 mill levy earmarked for park and open space acquisition and trail development as approved by the District's voters in 2000. Currently the 1 mill tax expires in 2010.

**Accrual Basis of Accounting** – Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**ADA** - Americans with Disabilities Act

**Adopted Budget** – The budget adopted by the Board of Directors by December 15<sup>th</sup>. The adopted budget becomes effective annually as of January 1<sup>st</sup> and appropriations lapse at year end.

**Appeal** - take a court case to a higher court for review.

**Appropriation** – Money set aside for a specific purpose.

**Arapahoe County Open Space Grant** – Grant funds approved by Arapahoe County Commissioners and the Open Space and Trails Advisory Group for the preservation of open space in Arapahoe County funded by a voter approved sales tax (1/4 of 1%) in Arapahoe County.

**Article X, Section 20 of the Constitution of the State of Colorado – See TABOR**

**Assessed Valuation** – The value set by the County Assessor on real and personal property in order to establish a basis for levying taxes.

**Assets** – Economic resources owned by a government.

**Audit** – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements.

**Balanced Budget** - planned expenditures are equal to estimated net revenues and appropriated fund balances.

**Band Width** – the amount of data that can be carried from one point to another in a given time period

**Benefits** – Benefits include social security, retirement, group health, dental insurance, life insurance, workers' compensation, and disability insurance, as well as other district benefits.

**BIC** – Building Infrastructure and Construction Department

**Bond** – a written promise to pay a specific sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance large capital projects.

## **South Suburban Park and Recreation District Glossary**

**Budget** – a financial plan, which includes an estimate of expenditures for a given period or purpose and proposed means of financing the estimated expenditures.

**Budget Amendment** - means an amendment to an adopted budget of the district, this action requires board approval.

**Budget Calendar** – A schedule of key dates followed by the District in preparation, review, and administration of the budget.

**Budget Summary** – The budget of the District in a summary format.

**Budgetary Basis of Accounting** – See **Modified Accrual**

**Buildings and Improvements** - Buildings and improvements includes the direct cost of acquisition, engineering fees and structural elements including shells and components such as heating, air conditioning and elevators.

**Capital Expenditures** - A capital expenditure is any physical resource that benefits a department for more than three years and has a unit cost in excess of \$5,000 for equipment and \$50,000 for improvements. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, and equipment.

**Capital Improvements** – See **Capital Projects**.

**Capital Projects** – Expenditures that are non-operating in nature and are generally a major improvement or acquisition of equipment or property. These projects may or may not meet the capitalization policy of the District. See **Capital Expenditures**.

**CDOW** – Colorado Department of Wildlife

**Certificates of Participation (COPs)** – COPs are a method of financing large equipment or capital expenditures. They are lease-purchase securities. The payment of the debt is made to an escrow agent and is called a lease payment. The escrow agent acts as a lesser for the property to be acquired or constructed with the proceeds of the COPs. The owners of the COPs do not have an ownership interest in the property financed with the proceeds of the COPs.

**Certificates of Deposit** - A certificate of deposit or CD is a time deposit, a financial product commonly offered to consumers by banks.

**Certification of mill levy** - validating the authenticity of the mill levy.

**Certified Public Accountant (CPA)** – A public accountant who has been certified by a state examining board as having met the state's legal requirements.

## **South Suburban Park and Recreation District Glossary**

**CHV** – The City of Cherry Hills Village

**Commercial Paper** - an unsecured and unregistered short-term obligation issued by an institutional borrower to investors who have temporarily idle cash.

**Community Development Block Grant (CDBG)** – One of the longest-running programs of the U.S. Department of Housing and Urban Development, funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

**Conservation Trust Fund** – This special revenue fund is used to account for lottery proceeds from the State of Colorado that are legally restricted to expenditures for park and recreation purposes.

**CPRA** – Colorado Parks and Recreation Association

**CSS – Cascading Style Sheets** is a style sheet language used to describe the presentation semantics (that is, the look and formatting) of a document written in a markup language. Its most common application is to style web pages written in HTML.

**CTF** – Conservation Trust Fund

**CWCB** - Colorado Water Conservation Board

**Debt** – An obligation resulting from the borrowing of money or from the purchase of goods and services.

**Debt Service** – Payments of interest and principal related to long term debt.

**Debt Service Fund** – A fund established to finance and account for the payment of interest and principal on all general obligation debt.

**Departments** – a major division of the District, which indicates overall management responsibility for an operation.

**Designation or Designated Fund Balance** – the portion of the fund balance that is internally restricted for a specific purpose and is not available for general appropriation.

**District** – South Suburban Park and Recreation District

**Division** – see **Department**



## **South Suburban Park and Recreation District Glossary**

**Enterprise Fund** – A fund type used to account for operations that are financed and operated in a manner similar to private sector enterprises, with the intent that the costs for providing goods or services to the general public be financed or recovered primarily through user fees.

**Equipment** - Equipment includes tangible property which is not permanently built into a building, does not lose its identity through incorporation into a more complex unit, has a unit cost in excess of \$5,000 and an estimated useful life of three or more years. Equipment includes machinery, office furniture, computers, vehicles and miscellaneous fixtures.

**Exclusion** – the state of being excluded.

**Expenditure** – This term refers to the outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.

**Fiduciary Responsibility** - Responsibility to manage funds in a manner consistent with the District's mission and the conditions specified by external parties.

**Final Assessed Valuation** – The final value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The final assessed valuation is due from the county assessors by December 10<sup>th</sup> each year.

**Financial Solvency** - the ability of an entity to pay its debts. Solvency can also be described as the ability to meet long-term fixed expenses and to accomplish long-term expansion and growth.

**Fiscal Year** – A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. The District's fiscal year follows the calendar year.

**Fixed Assets** – Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, and other equipment.

**FSC** – Family Sports Center

**FLSA** - Fair Labor Standards Act

**FMLA** - Family and Medical Leave Act

**Full Time Equivalent (FTE)** – Staffing levels are measured in FTE's to give a consistent comparison from year to year. In most cases, an FTE is calculated as the number of total hours worked divided by the maximum number of compensable hours in a work year (2,080 hours).

## **South Suburban Park and Recreation District Glossary**

**Fund** – An independent fiscal and accounting entity with a self balancing set of accounts recording cash and or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

**Fund Balance** – The excess of the assets of a fund over its liabilities.

**Funds Available** – Fund balance that is not otherwise reserved or designated for a specific use. Also defined as current assets less current liabilities net of current portion of long term debt.

**General Fund** – A fund used to account for financial operations of the District, which are not accounted for in any other fund. The primary source of revenue is from property taxes.

**General Obligation Bonds** – Government bonds issued with the government's commitment to use its full taxing and borrowing authority (and other revenue resources) to make timely payment of interest and principal.

**Generally Accepted Accounting Principles (GAAP)** – Uniform standards and guidelines for financial accounting and reporting.

**GFOA** – Government Finance Officers Association

**Going Green (Going Greener)** - Adopting practices that reduce the overall impact on the environment.

**Green** – See **Going Green**

**Governmental Funds** - All funds except for the profit and loss funds (e.g., enterprise fund). Examples of government funds are the general fund, special revenue fund, debt service, and capital projects fund. Governmental funds use the modified accrual basis of accounting.

**Great Outdoors Colorado (GOCO)** - In 1992, Coloradans took a major step toward preserving their state's outdoor heritage by voting to create the Great Outdoors Colorado (GOCO) Trust Fund, which now forms Article XXVII of the Colorado Constitution. The GOCO Amendment dedicates a portion of state lottery proceeds to projects that preserve, protect, and enhance Colorado's wildlife, parks, rivers, trails, and open spaces. **See Legacy Grant.**

**GWV** – The City of Greenwood Village

**HRIS** – Human Resource Information System

## **South Suburban Park and Recreation District Glossary**

**HTML – Hyper Text Markup Language**, is the predominant markup language for web pages. It provides a means to create structured documents by denoting structural semantics for text such as headings, paragraphs, lists etc as well as for links, quotes, and other items. It allows images and objects to be embedded and can be used to create interactive forms.

**Improvements Other than Buildings** - Improvements other than buildings includes the direct cost of acquisition and engineering fees associated with the initial construction of pools, parking lots, park facilities, utility lines, streets and sidewalks.

**Intergovernmental Donation or Grant** – A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specific purpose or function or general purpose.

**Internal Controls** - The system of practices, procedures, and policies intended to safeguard the assets of the organization from fraud or error and ensure accurate recordkeeping.

**IT** – Information Technology

**LAN** - A local area network (LAN) is a group of computers and associated devices that share a common communications line or wireless link.

**Land** - Land includes the direct cost of acquisition, legal fees, site preparation costs and the cost of demolishing unwanted structures on the land.

**Land and Water Conservation Grant (LWCF)** – The Land and Water Conservation Fund (LWCF) was established by Congress in 1964 to create parks and open spaces; protect wilderness, wetlands, and refuges; preserve wildlife habitat; and enhance recreational opportunities. In Colorado, LWCF state matching grants are administered by Colorado State Parks. Since 1965, nearly 1,000 grants totaling more than \$58 million have funded local government and state park outdoors investments statewide.

**Legacy Grant (a Great Outdoors Colorado Grant Program)** - Look to tomorrow and imagine the Colorado you want your children to inherit. This is the challenge Great Outdoors Colorado poses to local governments, land trusts, and state agencies through its Legacy Grant Program. Legacy projects are of regional or statewide significance and are projects that preserve land and water, enhance critical wildlife habitats, create new state and local parks, construct trails, and provide environmental education. Projects are marked by strong partnerships that cross political and jurisdictional boundaries, and include federal agencies, non-profit organizations, landowners, and the private sector.

**LERN** - Learning Resources Network

**Levy (verb)** – To impose taxes, special assessments or service charges for the support of governmental activities.

## **South Suburban Park and Recreation District Glossary**

**Levy (noun)** – The total amount of taxes, special assessments or service charges imposed by a governmental unit.

**Local Government Investment Pool** - is a local government pool offered to public entities for the investment of public funds. These pools are important investments tools, offering liquidity and safety with a competitive yield.

**LPGA** – Ladies Professional Golf Association

**LTRC** – Lone Tree Recreation Center

**Maintaining What We Have** – a phrase used by the District to mean projects that maintain the District's existing facilities and equipment.

**Matching Gifts Program** – Approved joint projects, with the District paying for ½ of the cost. The remaining cost of the project is paid for by the applicant (i.e. home owner's associations or local fund raising).

**Merit** - An increase to an individual's base pay rate based on performance.

**Microsoft Dynamics GP** – The accounting software the District uses to perform its financial transactions.

**Mill Levy** – See definition for **Levy**

**Mill Rate** – The amount of tax paid per dollar of the assessed property value expressed in mills. One mill is 1/10 of a cent.

**Modified Accrual (also referred to as “Budgetary Basis of Accounting”)** – Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period.

**Money Market Fund** - Money market funds are a type of mutual fund that provides investors with immediate availability of their money, while offering a better return than some alternatives. These funds hold large quantities of short-term securities, some of which mature daily.

**Mountain States Employer** - A non-profit membership organization, founded in 1939, designed to partner with employers to maintain effective employer/employee relationships.

**.Net** – A comprehensive software development platform from Microsoft that was introduced in 2000 as the company's next generation programming environment.

## **South Suburban Park and Recreation District Glossary**

**Net Operating revenues** - Amount by which net operating revenue exceed operating expenditures in an accounting period.

**Non-Routine Capital Projects** – Capital projects for new District facilities, amenities, and/or equipment.

**NRPA** – National Recreation and Park Association

**Open Space** - Open space generally refers to undeveloped land or water area.

**Operating Expenditures** - An expense incurred in transacting normal operations.

**Operating Property Tax (Also See Property Tax)** - The property taxes levied for general government use.

**Operating Revenue** - Revenue from any regular source.

**PAR** – Performance Achievement and Reward Plan

**PCs** – Personal Computers

**Performance Reward Plan** – The system in which the District set goals, monitors performance, and awards merit increases to employees. This is a market driven program, which rewards employees for performance.

**PGA** – Professional Golf Association

**Preliminary Assessed Valuation** - The preliminary value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The preliminary assessed valuation is due from the county assessor by August 25<sup>th</sup> of each year.

**Political Subdivision** - A county, city, town, or other municipal corporation, a public authority, and generally any publicly owned entity that is an instrumentality of a state or of a municipal corporation

**Property Tax** - is an ad valorem tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as, "a tax imposed by governments upon owners of property within their jurisdiction based on the value of such property."

**Proposed Budget** - The budget document submitted to the Board of Directors for review, before it is approved and adopted.

## **South Suburban Park and Recreation District Glossary**

**Proprietary Fund** - in governmental accounting, one having profit and loss aspects; therefore it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund .

**Quasi Municipal Corporation** - A quasi corporation generally refers to an entity that exercises some of the functions of a corporation, but has not been granted separate legal personality by statute, particularly a public corporation with limited authority and powers such as a county or school district.

**Regional Parks** – Parks with amenities that serve a larger region of the District.

**Repurchase Agreement** - A contract giving the seller of an asset the right or obligation to buy back the asset at a specified price on a given date.

**Reserve** – An account used to record a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Reserved Fund Balance** – a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Revenue** – the increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is generally obtained from taxes and fees.

**Revenue Bond** - Bond issued by a municipality to finance a specific public works project and supported by the revenues of that project.

**Routine Capital Projects** – Capital projects that maintain or improve upon existing District facilities, amenities, and/or equipment.

**SEMSWA** – South East Metro Storm Water Authority

**South Platte Park Working Group** – a collaboration of 19 local governments and community agencies working to preserve open space and recreation amenities along the South Platte River corridor.

**Special Revenue Fund** – A fund used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for a specific purpose.

**SSPRD** – South Suburban Park and Recreation District

**SSPRD Land and Facility Corporation** - The purpose of the Corporation includes, but is not limited, to acquiring property by purchase or lease, to finance the acquisition, construction of improvements, and to lease or otherwise convey interests in property or improvements to the District.

## **South Suburban Park and Recreation District Glossary**

**S.T.A.R.P.R.** - Safety, Teamwork, Accountability, Respect, Partnerships, and Resource Conservation

**TABOR** – (Taxpayer’s Bill of Rights) an amendment to the Colorado Constitution approved by voters in November of 1992, incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provisions for annual elections, and required voter approval for tax increases.

**Taxes** – Compulsory charges levied by a governmental unit for the purpose of financing serviced performed for the common benefit.

**TBD** – To be determined

**Transfers** – Amounts distributed from one fund to finance activities in another fund.

**UD&FCD** – Urban Drainage and Flood Control District

**US Government Agency Securities** - A security, usually a bond, issued by a U.S. government-sponsored agency. The offerings of these agencies are backed by the government, but not guaranteed by the government. Some prominent issuers of agency securities are Federal National Mortgage Association (Fannie Mae) and Federal Home Loan Mortgage Corporation (Freddie Mac).

**US Government Securities** - direct government obligations, that is, debt issues of the U.S. government, such as Treasury bills, notes, and bonds.

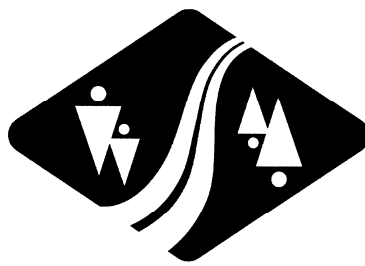
**VPN** - A VPN (Virtual Private Network) is a form of communication over networks that are public in ownership, but emulate a private network in terms of security.

**WAN** – (Wide Area Network) a computer network that spans a relatively large geographical area, typically connecting several local-area networks (LANs).

**Water Rights** - Water rights includes the direct cost of acquisition, legal and engineering fees related to the development and augmentation of water rights.

**WMRG** - War Memorial Rose Garden

**XL Report Writer** – the financial reporting software used by the District.



**South Suburban**  
**PARKS AND RECREATION**