

# 2014 Budget

South Suburban  
Park & Recreation  
District



**South Suburban**  
PARKS AND RECREATION

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

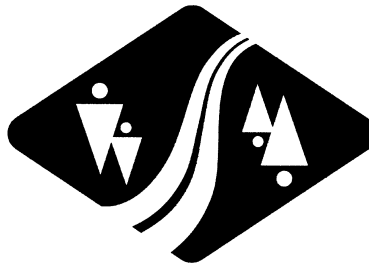
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**SOUTH SUBURBAN PARK AND  
RECREATION DISTRICT**

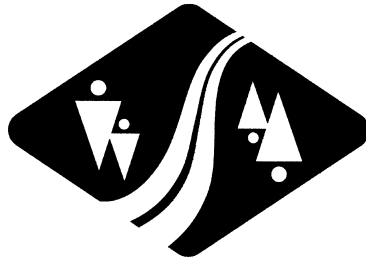
**Arapahoe, Douglas and Jefferson Counties, Colorado**

**2014  
BUDGET**



**South Suburban  
PARKS AND RECREATION**

Prepared by the Department of Finance



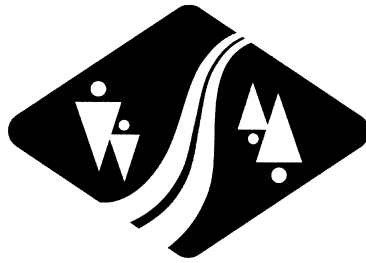
**South Suburban**  
**PARKS AND RECREATION**

## 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, 2010 One Mill Fund, Enterprise Fund Budget, Debt Service Fund Budget, and Appendix

- **Introduction (Section 1).** 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 2).** 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 3).** 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 4).** 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.
- **2010 One Mill Fund Budget (Section 5).** This section contains summary and detailed information about the 2010 One Mill Fund.
- **Enterprise Fund Budget (Section 6).** 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 7).** 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 8).** 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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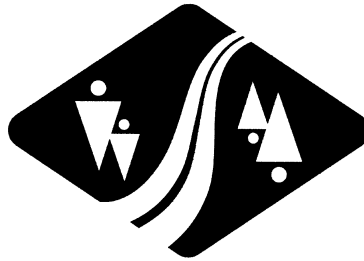
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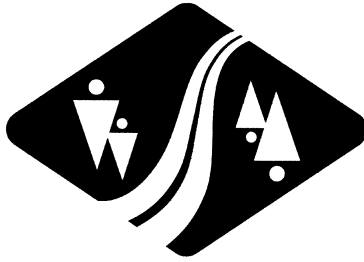




# **South Suburban**

## **PARKS AND RECREATION**

### **1. INTRODUCTION**



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

**Letter of Transmittal**



November 13, 2013

To the Citizens of the District:

We are submitting a balanced 2014 Budget of \$53,350,016 to the Board, making use of the available funds including general, enterprise, 2000 and 2010 One Mill, the Cherry Hills reserve, conservation trust, and debt service. We believe we have addressed the operating needs of the District and all of the “highest” priorities in order to maintain what we have. We were also able to recommend improvements to a few facilities where we have significant matching funds available to us. We would be remiss, however, not to call your attention to the fact that many staff and citizen requests just to maintain and/or improve what we have are simply not funded, as we don’t have the necessary resources available.

The District created a new Hospitality Department within the Enterprise Fund’s operating budget. After evaluating options to further enhance the District’s Hospitality functions, a new Director of Hospitality was hired and those activities were separated from the Golf Department. The Hospitality Department will manage the Lone Tree Clubhouse functions (restaurant, banquets and hotel), and the South Suburban, Family Sports Center and Littleton Golf and Tennis restaurant facilities. The following budget reflects this change for all years presented.

### **Capital Projects**

The budget includes \$9,142,949 of capital projects and an anticipated cost sharing from grants and intergovernmental revenue in the amount of \$5,150,000. The District has significant projects and equipment needs that were not able to be funded.

### **Salary/Personnel/Healthcare**

Employee compensation and benefits is a critical part of the over District budget, making up 61% of the operating budget. Overall, Colorado’s economy is expanding, with anticipated improvement in the labor market in 2014. There is, however, a great deal of uncertainty related to health care in light of major aspects of Health Care Reform legislation going into effect in 2014. With these things in mind, we are remaining conservative in our approach in 2014 related to compensation and benefits, while still recommending what we believe to be necessary increases to remain competitive and to be able to offer a viable health care program for our employees.

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**Board of Directors**  
John K. Ostermiller,  
Chair

Susan M. Rosser  
Pamela M. Eller  
Michael T. Anderson  
Scott A. LaBrash

**Executive Director**  
David A. Lorenz



Staff is recommending an average 3% merit increase for full-time and regular part-time employees in 2014, which results in a proposed budget increase of \$312,000. We are also recommending the following as it relates to full-time positions in the District: Five positions to be upgraded from part-time to full-time and three positions to be reclassified to full-time from regular part-time (which is being eliminated through attrition as approved by the Board earlier this year). As these are not new positions to the District, the cost is minimal and is estimated at \$96,784 in the 2014 budget.

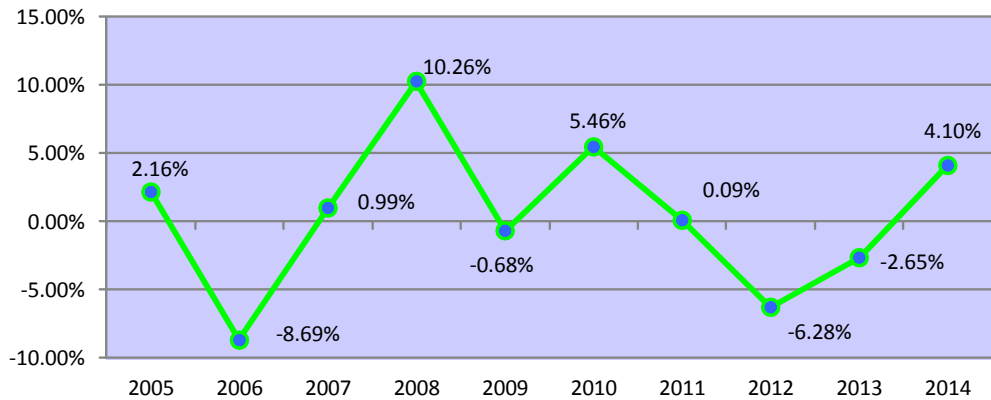
Regarding health care benefits for our employees, we are anticipating increases in 2014 due to rising claims costs and fixed costs. In the 2014 budget we are proposing an increase to District contributions not to exceed \$150,000. In order to minimize the total renewal costs, which would have otherwise been 7% higher; we have completed a thorough analysis of our plan designs and are recommending changes primarily to our individual stop loss coverage, deductibles and co-payments. These changes will also help to minimize the increased contribution costs to employees.

### **Financial Trends and Measurements**

The District continues in its tradition of sound fiscal practices and fiduciary responsibility. Staff looks for ways to decrease expenditures, and improve revenue and efficiencies on an ongoing basis. Operating expenditures increased to meet the growing costs of personnel, utilities, gas, water, and supplies. This leaves the District with less funding for new capital projects and for maintaining what we have.

The District's preliminary assessed valuation for 2013 (taxes to be collected in 2014) is \$2,272,726,460, a 4.1% increase. Operating property taxes are anticipated to increase \$426,571 from \$9,907,516 in 2013 to \$10,334,087 in 2014. The anticipated 2010 1-mill tax is estimated to generate \$2,272,726, an increase of \$89,492. Budget amounts reflect a 99% collection rate for tax revenue.

## Percentage Change in Assessed Valuation



	Assessed Value	% Change
2005	\$ 2,244,862,790	2.16%
2006 (1)	2,049,711,660	-8.69%
2007	2,070,093,939	0.99%
2008	2,282,531,976	10.26%
2009 (2)	2,267,105,160	-0.68%
2010	2,390,836,700	5.46%
2011	2,393,062,513	0.09%
2012 (3)	2,242,690,279	-6.28%
2013 (2)	2,183,234,130	-2.65%
2014 (4)	2,272,726,460	4.10%

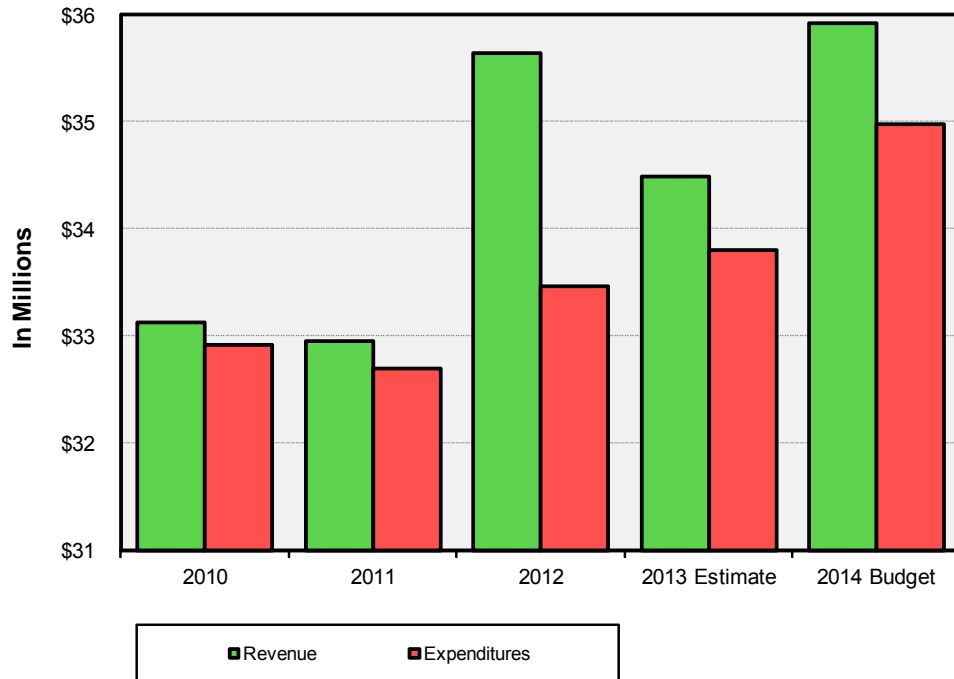
- (1) Decrease related to the exclusion of Cherry Hills Village
- (2) Decrease related to exclusion of Greenwood Village commercial property
- (3) Decrease related to sluggish economy
- (4) Preliminary assessed valuation

### 2014 Mill Levy:

Operations	4.417 mills
Abatements	0.130 mills
2010 One Mill	1.000 mills
General Obligation Debt	1.367 mills
Total	<u>6.914 mills</u>

Operating revenue reflects an increase (2014 budget vs. 2013 estimate) of 4.2%. Revenue increased from anticipated growth in property tax revenue and increased fees and charges in some areas, and increased revenue from the newly created Hospitality Department. Operating expenditures are projected to increase 3.5% (without capital projects).

### Revenue and Expenditures for Operations



	2010	2011	2012	2013 Estimate	2014 Budget
Revenue	\$ 33,127,036	\$ 32,962,779	\$ 35,634,790	\$ 34,484,788	\$ 35,921,083
Expenditures	32,918,610	32,698,518	33,474,276	33,794,975	34,982,827
	\$ 208,426	\$ 264,261	\$ 2,160,514	\$ 689,813	\$ 938,256

**Note:** This graph includes General Fund and Enterprise Fund operating revenue and expenditures. For 2012, 2013 and 2014, also includes 2010 1 Mill funds in the amount to cover Park's irrigation water expenditures.



## **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. These fee increases are spread over numerous programs and activities to help recover cost of the activity. Not every District fee is increased annually. New user fee increases are projected to be \$241,679. Of this amount recommended, \$33,209 is from the Park Department, \$113,946 from the Golf Department and \$94,524 is from the Recreation Department.

Enterprise Fund Revenue budgeted for 2014 from fees and charges amounts to \$22,486,715. The breakdown by department by dollars and percents are as follows.

Golf Courses	\$ 7,474,464	33%
Recreation Centers	4,694,542	21%
Ice Arenas	3,796,395	17%
Hospitality	2,610,341	12%
Athletics	2,291,889	10%
Other Recreation Facilities	<u>1,619,084</u>	<u>7%</u>
Total	<u>\$ 22,486,715</u>	<u>100%</u>

## **2000 One Mill**

The 2000 One Mill tax earmarked for park and open space acquisition and trail development ended in 2010 and will not receive any additional taxes. The 2014 budget for the 2000 One Mill has a beginning balance of \$163,288 carried forward from previous years. The 2014 Budget includes capital projects of \$163,288. This will essentially eliminate the 2000 One Mill Fund.

## **2010 One Mill**

The 2010 One Mill levy is earmarked for parks, open space and trails acquisition, development, and maintenance. In order to keep the parks maintained at the level in which the citizens expect, staff is recommending the use of a portion of the 2010 One Mill funds for Park's irrigation water expenditures and maintenance projects. The 2014 Budget for the 2010 One Mill includes capital projects of \$5,822,612, of which \$4,475,000 is proposed to be matched with local grants and matches from other local governments, plus \$1,465,223 for park irrigation expenditures. Remaining carryover of \$198,696 can be used for any other eligible projects.

## **Debt Service**

Based on the preliminary assessed valuation the District's debt service mill levy for 2014 is 1.367. This is a decrease from 2013 due to the increase in assessed valuation. The Cities of Greenwood Village and Cherry Hills Village are no longer in the District; however, they were included in the District when the General Obligation Debt was approved by voters and are therefore obligated to pay their portion of the debt outstanding. Debt service payments due in 2014 are slightly less than the prior year (\$11,083) changing from \$3,693,296 to \$3,682,213, which reduces the debt service mill levy by .055 mills.

## **Conclusion**

Staff spent many hours discussing priorities and options for 2014. Unfortunately, sufficient dollars are not available to fund all of the “maintain what we have” priorities, or to implement many improvements or upgrades to current facilities.

We do believe that adopting the proposed 2014 Budget will allow us to continue to maintain the District adequately, to our standards and to citizen expectations. It is clear that expenses continue to increase faster than revenues, and there is a lot more competition in the community for recreation dollars.

We believe it will be necessary for the District in the next few years to seek a mill levy increase for “maintaining what we have,” and perhaps a bond issue as well, to finance major renovations and new projects requested by the citizens of the District.

Sincerely,

*Signature on file at District Office*

David A. Lorenz  
Executive Director

Sincerely,

*Signature on file at District Office*

Steve Shipley  
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**South Suburban Park & Recreation District  
Colorado**

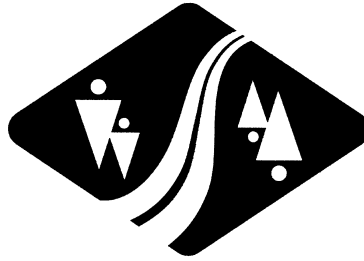
For the Fiscal Year Beginning

**January 1, 2013**

*Christopher P. Morrell*      *Jeffrey R. Emswiler*

President

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 2014, that population now totals more than 142,000 residents. The District includes the cities of Bow Mar, Columbine Valley, Littleton, Sheridan, Lone Tree (west of I-25), 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 1,456 acres of developed parks, 2,016 acres of natural areas, 82 miles of trails, and 492 acres of special facilities. Undeveloped land totals 340 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, 58 playgrounds, two inline hockey rinks, 4 skate parks, 65 outdoor tennis courts (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 114 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 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, Planning Building Infrastructure and Construction, Parks and Open Space, Recreation Services and Facilities, Golf and Hospitality (new in 2013).

- Administration includes human resources, communications, and general administration.
- 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.
- The Planning, Building Infrastructure and Construction department manages internal construction and preventative maintenance, as well as, planning and coordinating most of the District's capital projects.
- The Parks and Open Space department is responsible for maintaining parks, open space, trails, and maintenance equipment.
- 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 Hospitality Department manages the food and beverage services in the District, as well as, the Hotel and Banquet services.

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. The Denver Metro population is estimated to be over 2.4 million people, while the District's population is over 142,000. A number of economic indicators point toward a continuing improvement in the local economy. The metro area unemployment rate as of August 2013 was 6.5% compared to 8.2% in August of 2012. As of August 2013, the unemployment rate in Arapahoe, Douglas, and Jefferson counties was 6.6, 5.4, and 6.2 respectively. The average number of weekly unemployment claims in the Denver Metro Area was 1.1% lower when comparing August 2013 to August 2012. The consumer price index increased 2.8% from the first half of 2012 to the first half of 2013 in the Denver-Boulder-Greeley metropolitan areas. Total Denver Metro Area retail sales through August of 2013 were 3.7% higher than the same period in 2012. The median Denver-area single-family home price was up 10.4% through August of 2013. Foreclosure activity in the Metro Denver Area continued to decline with a decrease for 11<sup>th</sup> consecutive periods. The number of foreclosure filings was down 48.1% for the first 6 months in 2013 compared to the same period in 2012. The continuing improvement in the area is reflected in the District's Preliminary Assessed Value which increased 4.1% over the previous year.

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

### **Long Term Financial Planning**

In 2013, the Finance Department updated the five year financial forecast. These updated projections were based on historical trends, actual data, and certain assumptions for the future. The plan assumes there are no major catalyst events over the next five years. This Financial Forecast concluded that the District will have an unreserved cash balance of \$2.9 million dollars remaining in 2018, without considering any capital projects out of operations. The forecast assumes 1.51% growth in program revenue over the next five years as well as a property tax increase of 5% for years 2016 and 2018 (reassessment years). These assumptions are based on expected growth in program revenue and a continued recovery of the assessed valuation over the next several years. However, projected expenditures will continue to grow faster than the revenue causing a net loss for years 2015 to 2018. This will reduce the District's reserves a little each year, leaving an estimated \$2.9 million at the end of 2018. The forecast also concluded that if the District cannot increase revenue by adding new programs or increase fees on existing programs, continue to use Cherry Hills funds (settlement from exclusion from our District) to help fund maintaining what we have, and continue to use the new 2010 One Mill tax for maintenance of parks and trails, the District may have to consider cutting services that our citizens have become accustomed to. Staff and the Board are currently evaluating options for future funding including; Revenue Bonds, Certificates of Participation, General Obligation Bonds and an Operating Mill Levy increase. The Executive Summary for the forecast is included in the appendix section of this document.

Currently there are several issues that may affect the long term position of the District. These include; changes in the assessed valuation of the District over the next several years due to timing of property reassessment and the rebounding of property values, outcome of possible future elections regarding funding options, and continuing program growth. The long term position of the local economy will directly impact program growth and the assessed valuation of the District. In the mean time, the 2010 One Mill Property taxes will not expire until 2019 and these funds are being used to help cover maintenance costs in parks, trails, and open space, as well as, for development and acquisitions in these same areas.

### **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.

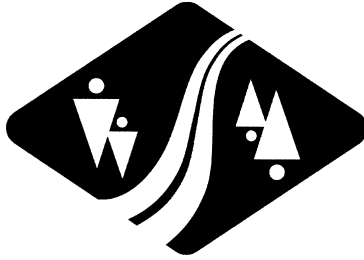
## South Suburban Park and Recreation District Profile of the District

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.

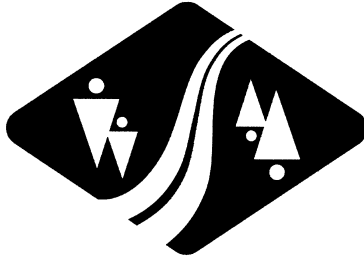
<b>CHV Payment Schedule</b>				
			Outstanding	Late Charge
	Principal	Interest	Balance	Interest
January 1, 2005	\$ -	\$ -	\$9,660,838	\$ -
December 1, 2005	-	256,862	9,660,838	-
December 1, 2006	511,346	431,839	9,149,492	-
December 1, 2007	522,683	440,457	8,626,809	30,995
December 1, 2008	596,011	288,653	8,030,798	30,331
December 1, 2009	686,896	97,333	7,343,902	575
December 1, 2010	708,017	59,486	6,635,885	-
December 1, 2011	721,537	35,834	5,914,348	-
December 1, 2012	733,054	14,313	5,181,294	
December 1, 2013	734,784	12,642	4,446,510	
	<u>\$ 5,214,328</u>	<u>\$ 1,637,419</u>	<u>\$4,446,510</u>	<u>\$ 61,901</u>
CHV Reserve (internal designation) (1)			\$6,913,648	
Less 2011 Expenditures			(2,058,812)	
Less 2012 Expenditures			(1,660,527)	
Less Estimated 2013 Expenditures			(2,114,003)	
Plus 2014 Payment Due			748,625	
Less 2014 Budget Expenditures			(1,293,143)	
Estimated Reimbursement/Sale of Jamison			850,000	
Estimated 2014 CHV Reserve			<u>\$1,385,788</u>	
(1) Includes payments through 2013, plus late charge interest.				

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

On 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 were within both Greenwood Village and District boundaries. This exclusion became effective January 1, 2010. In 2010, the District was again notified by Greenwood Village of some additional commercial properties that are included within both boundaries. These properties were excluded on January 1, 2013.



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



# **South Suburban**

## **PARKS AND RECREATION**

### **Mission and Goals**

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

The District's staff and Board of Directors went through a year long process of developing a Strategic Plan for the years 2013 to 2015. This process was completed in late December 2012. The Executive Summary of the Strategic Plan is posted on the District's web site at [www.sspr.org](http://www.sspr.org). During this in-depth process the following Vision, Mission, Values, Priorities, and Goals were developed. Detailed "action steps" were also developed to help meet our priorities and goals. Action steps for 2014 will be addressed in each department's goals and accomplishments within this section.

### **Vision**

South Suburban Parks and Recreation District ... making life better each day!

### **Mission**

To foster healthy living in the communities we serve through stewardship of the parks, trails, and open space, and by providing relevant recreational services and programs.

### **Values**

**Integrity** – we are trustworthy and honest. We say what we mean and mean what we say.

**Accountability** – we recognize that we are accountable to all stakeholders for the provision of health and wellness opportunities, for clean, safe and well maintained facilities and parklands, and for balancing the active and passive uses of parks and trails. We efficiently manage our resources and are transparent in our business practices.

**Organizational Excellence** – we expect organizational excellence by employing knowledgeable, professional staff. We commit ourselves to staying current in the use of best practices, and trends and issues that may affect our efforts to deliver the best parks and recreation services possible to our customers.

**Quality Customer Experience** – we meet and exceed the expectations of our customers. We pride ourselves on being responsive, courteous, and respectful to customer interests, needs, and desires.

**Community Involvement** – we engage the communities we serve through outreach efforts such as public process and deliberation, and volunteer opportunities.

**Partnerships and Collaborations** – we lead efforts to form partnerships and collaborations to leverage resources and create community wide synergy with public, non-profit, and private organizations.

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

### **District's Priorities and Goals for years 2013 to 2015**

#### **Priority 1: Financial Resilience**

- Goal 1A: Strive to maintain our infrastructure
- Goal 1B: Increase net revenue
- Goal 1C: Improve operations efficiencies

#### **Priority 2: Community Engagement**

- Goal 2A: Create effective and efficient partnerships and collaborations
- Goal 2B: Enhance community awareness of South Suburban Park and Recreation District
- Goal 2C: Increase utilization of SSPRD services
- Goal 2D: Assess community needs and interests as they relate to parks and recreation service delivery

#### **Priority 3: The SSPRD Team**

- Goal 3A: Improve internal communication
- Goal 3B: Maintain a culture which values staff
- Goal 3C: Invest in the growth and development of staff

#### **Priority 4: Cutting-edge Operations**

- Goal 4A: Identify “non-traditional” partnerships and collaboration opportunities
- Goal 4B: Foster a culture of creativity and innovation
- Goal 4C: Responsibly use current technology to improve District operations



## **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, and general administration.

### **Human Resources**

#### **Mission**

The mission of the Human Resources Department is to foster a work environment that attracts and inspires excellence in staff so that South Suburban is successful in serving our community. In Human Resources, we take care of the employees that take care of the District!

#### **Department Overview**

The Human Resource Department is committed to: Service Excellence, Effective Communication, Collaborative Partnerships, Continuous Advancement, Respect, 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.

The Human Resources Department has three full-time and four part-time positions that are responsible for providing a full range of human resources services to the entire District. In summary we serve approximately 120 supervisors and 1,800 employees. The work of the Department can be organized into these main functional areas:

- Employee Lifecycle: Recruiting, Hiring and Employee Separation
- Employee Development, Training and Communication
- Compensation and Recognition
- Wellness and Benefits
- Employee Relations
- Safety and Risk Management
- Supervisor/Management Consulting
- Administration and Compliance

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

### **Human Resources (continued)**

#### **Accomplishments**

Over the past year, Human Resources worked collaboratively to accomplish the following:

- **Employee Lifecycle.** In 2012, Human Resources worked extensively to select and implement a new HR partner to assist with improved automation and efficiency when it comes to recruitment and hiring. Our new strategic partner is NEOGOV. In 2013, we continued to expand the use of this new system, including rolling out on-line Personnel Action Forms for all new hires, rehires and promotion/transfers. This not only saves time for our supervisors, but cuts down on the amount of paper that flows between supervisors, approvers, and Human Resources.
- **Employee Development, Training and Communication.** Much has been accomplished in 2013 related to training and employee development. We have had over 1,200 employees attend a variety of training opportunities throughout the year. Some of the training topics included: Respect in the Workplace, District Budget Update, Strategic Planning and Change Management, Workplace Safety and Mental Preparedness, and Microsoft Outlook and Excel Training. Additionally, we held our third year of the District's Step-Up Leadership Academy, with eight academy participants getting ready to graduate in December after a year-long comprehensive leadership development program. This program is a strategic approach to "succession planning" with a goal of having a pool of solid, competent, and innovative future leaders for our organization.
- **Compensation and Recognition.** We have accomplished a great deal in the area of compensation practices. Per one of our 2013 Strategic Actions, we completed a major revamp of the Performance, Achievement and Reward (PAR) program for full-time and regular part-time employees. The newly updated program will be rolled out for use in 2014. In order to make sure that this program was current and relevant to our organization, we used a committee of employees from across the District to assess, research and make final recommendations. We are in the process of doing the same thing for our part-time employee performance management system. In the area of recognition, we also rolled out a new program called Superstar of the Season. This program recognizes "superstars" throughout the District who "shine" while showing the qualities of friendliness and commitment to quality, and demonstrating day in and day out that you are a positive influence on others and provide excellent customer service! These types of projects ensure that we are living out our guiding principles of Service Excellence, Effective Communication, Collaborative Partnerships, and Continuous Advancement.

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

### **Human Resources (continued)**

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

- **Wellness and Benefits.** A tremendous amount of time has been spent on Health Care Reform and ensuring compliance and proper implementation of this federal law. One major decision related to the “Play or Pay” mandate under PPACA was reached by staff and our Board of Directors, which was to continue to “Play.” This means that the District is committed in 2014 to offer a minimum level of medical coverage that is affordable for our employees. Hand in hand with offering coverage is the continued close management of our self-funded medical plan. The District contracts with a benefits consulting firm with specific expertise in self-funded plan management, and in 2013 we went out for a full bid and interview process. That led to a change in June 2013 from our previous consulting firm, Hays, to our new consulting firm Benefit Incentives Group (BIG). The good news is that the District’s plan continues to remain financially solvent and provides excellent medical benefits to our employees. Although, for the first time in over 10 years, we did increase deductibles and co-payments on our plans in order to keep monthly premiums as low as possible. We also increased medical premium amounts by 7.4%; with the District picking up 100% of the new fees under health care reform, and 75% of the dollar increases in 2014.
- **Safety and Risk Management.** One aspect of safety and risk management is conducting criminal background screenings on all candidates for employment, as well as for other workers (volunteers, independent contractor, etc.) that are placed in a position of trust. In 2013 we will run over 1,500 background checks. This year we have also looked closely at our policy and administrative procedures to ensure best practices being applied and that we are minimizing risk to the highest degree possible. In January 2014, our Board will formally adopt an updated policy.
- **Supervisor/Management Consulting.** We held comprehensive supervisor training for existing and new supervisor in 2013. In total 118 supervisors attended at least one of the various sessions offered throughout the year.
- **Administration and Compliance.** The District’s new Time and Attendance System, TimeForce II, is now fully implemented throughout the District. This was a major undertaking led by Finance in partnership with IT and Human Resources. We believe this will have huge benefits for the organization moving into the next 10+ years. Technology certainly has been a theme as the District has emphasized implementing up-to-date technology to help us to be as effective and efficient in serving our citizens as possible. This has created a new focus in Human Resources that requires a unique tech-savvy skill set. In 2013, Human Resources has added to part-time positions that will focus primarily on NEOGOV (recruiting, hiring and on-boarding), TimeForce II (time keeping), and Health Care Reform tracking and reporting required under PPACA.

## South Suburban Park and Recreation District Mission and Goals

### Human Resources (continued)

#### Key Performance Indicators

Description	2011	2012	2013 Projected	District Goals
Full-time and Regular Part-time “Voluntary” Turnover Rate	7.5%	10%	13%	Priority 3
Approved Full-Time and Regular Part-time Positions	255	247	239	Priority 3
Medical Plan Contribution increase/(decrease)	0%	0%	11%	Priority 1 and 3
Worker’s Compensation Renewal Premium increase/(decrease)	(3.1%)	(1.9%)	14.8%	Priority 1 and 3
Number of Worker’s Compensation Injures	57	85	80	Priority 3

#### Goals and Objectives for the 2014 Budget

- Employee Lifecycle (Priority 1)
  - Fully implement NEOGOV On-Boarding.
- Employee Development, Training and Communication (Priority 3)
  - Begin to identify new methods by which staff may voice their opinions and suggestions, with the intent of creating an open culture.
  - Provide Learning Journey events focused on staff development programs that emphasize the importance of the relationship between supervisors and employees.
  - Review and evaluate implementation of a comprehensive District-wide training program for staff, including new hires, that addresses operational practices, agency expectations, etc. (e.g., accounting procedures, work orders, marketing) for implementation in 2014.
  - Picking up on the work done by the 2013 Step-Up Academy, implement an ongoing customer service training program for all employees that addresses District-wide expectations for delivering exceptional internal and external customer service.

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

### **Human Resources (continued)**

#### **Goals and Objectives for the 2014 Budget (continued)**

- Compensation and Recognition (Priority 3)
  - Begin to investigate, evaluate and recommend compensation policies and programs that address skill based pay, certificate based pay, and pay differentials for night shifts and snow removal.
  - Evaluate and update all job descriptions to ensure duties and responsibilities are current, that minimum qualifications are clearly identified, and that they are reflective of required skills, certifications and physical requirements.
  - Evaluate and recommend both monetary and non-monetary reward strategies for ideas and innovations increasing revenue and reducing expenses for implementation in 2014.
  - Reevaluate the Part-Time Performance Review system, assessing and implementing core competencies for part-time supervisors and non-supervisors.
- Wellness and Benefits (Priority 3)
  - Fully prepare for the PPACA Employer Mandate (medical coverage for all employees measured to work 30 or more hours) to take effect on January 1, 2015.
  - Thoroughly evaluate the District's employee wellness program, track results to date and make recommendations for 2015.
  - Evaluate the City of Littleton's clinic at Buck for possible partnership.
- Safety and Risk Management (Priority 1)
  - Thoroughly evaluate the District's safety practices as it relates to work related injuries and implement solutions targeted at decreasing the number and severity of injuries and decreasing our annual premiums for workers compensation.
- Administration and Compliance (All Priorities and Goals)
  - Successfully partner with all Departments to assist, track and report on, as well as directly contribute to, the accomplishment of year two of our three year strategic plan.

### **Communications Department**

#### **Mission**

The Communications/Registration Department partners with clients to generate revenue, create awareness of District programs and facilities, and provide customer service.

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

### **Communications (continued)**

#### **Overview of Department**

The Communications side of the 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 staff shifts its efforts to help where it is 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 needed 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. The Registration side of the department serves to provide top-notch customer service by communicating accurate answers to a myriad of customer questions and by exhibiting care when registering customers in programs and classes.

The Communications Department's proposed 2014 budget provides for the following functions: marketing support, media relations, community relations, volunteer coordination, publication editing, writing and design, website content and social media coordination, sponsorship and grant assistance, community donation requests, award nominations and Public Art Committee liaison. The Registration Department's activities also are included in Communications' proposed 2014 budget. The Registration Department is responsible for processing the majority of phone-in and walk-in class registrations, and providing some oversight and training for other District facilities, which also process class registrations. The Registration Department's other major functions include serving as the District's information center, inputting and verifying the online versions of our catalogs of activities, monitoring and updating the customer "history" online database, coordinating gift cards sales, managing the scholarship and rec money programs and oversight of customer service standards through the secret shopper program.

#### **Goals and Objectives for the 2014 Budget**

- Assist with convening and coordinating a Gold Medal Citizens Committee to evaluate all aspects of District operations and to make recommendations about residents' needs in the future for parks, trails, open space and recreational facilities and programs, as well as funding sources to achieve recommendations. (Priority 2)
- Coordinate a District-wide professionally conducted survey to complement the Gold Medal Citizens Committee's work and assist with prioritizing recommendations. The survey will be completed by spring 2014. (Priority 2)
- Manage the Strategic Plan action items assigned to Communication and Registration staff, in accordance with established performance measures and deadlines.(All priorities and goals)

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

### **Communications (continued)**

#### **Goals and Objectives for the 2014 Budget (continued)**

- Coordinate the development and implementation of a branding strategy to improve the effectiveness of the District's marketing efforts. Branding would provide consistent messaging across all platforms, ranging from front desk staff's interaction with customers to a refresh of the District's printed materials and development of new digital formats. This goal is subject to Board approval of funding to hire a consultant to conduct research and prepare recommendations and templates.(Priority 1 and 4)
- Work with programmers to gather their input about strategies to increase the frequency and accuracy of catalogs of activities that are distributed to residents. (Priority 1 and 4)
- Implement social media strategies to build more connectivity to our website where residents can purchase classes, tee times, shelter rentals, etc. (Priority 4)
- Promote trail safety by coordinating with City of Littleton to host another Be Cool event in summer 2014. Utilize feedback from 2013 to improve the future event.(Priority 2)
- Provide marketing and revenue generating strategies for various departments, ranging from as needed assistance to formal longer-range marketing plans. Programs needing marketing support will be identified by January 31, 2014.(Priority 1)
- Produce and distribute the District's major marketing publications, including catalogs and monthly e-newsletters for Buck, Goodson and Lone Tree Recreation Centers. (Priority 1 and 4)
- Monitor and edit content that various staff post to the website via the Content Management System, as well as directly write and post promotional information.(Priority 1)
- Create and distribute the District's Annual Report by the end of second quarter 2014. (Priority 1)
- Facilitate the VolunTeen program, including orientation, scheduling and evaluation. (Priority 2)
- Provide excellent customer service for people wanting to register for classes. Evaluate on a monthly basis training needs of registration staff.(Priority 1 and 2)
- Process recreation scholarships, community donations and Rec Money. Provide a yearend report.(Priority 2)
- Monitor and update, as needed, the registration database, such as merging duplicative customer accounts, posting classes to the website and proofing website catalog to the print catalog. Develop a schedule by end of January 2014 for managing these projects.(Priority 1 and 4)
- Conduct the Secret Shopper program to focus attention on rating District facilities for cleanliness, service and salesmanship. Create a schedule for "shopper visits" by February, 2014. (Priority 1 and 2)
- Coordinate with community events, such as Western Welcome Week and South Metro Denver Chamber of Commerce Business Expo to generate awareness and goodwill. (Priority 2)



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

### **Communications (continued)**

#### **Goals and Objectives for the 2014 Budget (continued)**

- Coordinate District dedications for completed capital projects and for planning and promoting various special events to generate awareness. (Priority 2)
- Continue to work with the Public Art Committee by coordinating monthly committee packets, reviewing monthly temporary art displays, distributing media releases and proposals for Art on Loan and permanent installations. (Priority 2 and 4)

### **Finance**

#### **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.

#### **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, 2012. This was the twelfth 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.

A Certificate of Achievement is valid for a period of one year only. We believe that our 2013 comprehensive annual financial report will continue to meet the Certificate of Achievement program's requirements and will submit it to the GFOA to determine its eligibility for another certificate.

The District was also awarded the Distinguished Budget Presentation Award for the Budget beginning January 1, 2013 from the Government Finance Officers Association of the United States and Canada (GFOA). This was the fourth consecutive year that the District has achieved this prestigious award. The District's 2014 Budget will also be submitted for review from the GFOA's Distinguished Budget Presentation Award program.

The implementation of the new electronic time card system was completed as of September 2013. The finance staff, with the help of IT staff, is in the planning phase of implementation for an electronic pay stub. After completion of this phase, the next step is to require all employees to have direct deposit or pay cards. The finance staff is in the process of evaluating vendors who provide the pay cards at no cost to the District or the District's employees. Staff anticipates this new program will reduce District costs.

## South Suburban Park and Recreation District Mission and Goals

### Finance (continued)

#### Key Performance Indicators

Workload	2011	2012	2013 Projected	District Goals
W-2s Issued	1,717	1,673	1,700	Priority 1 and 4
Accounts Payable Checks Processed	7,577	6,978	6,500	Priority 1 and 4
Purchase Cards Transactions	11,125	11,030	11,500	Priority 1 and 4
1099s Issued	109	104	105	Priority 1 and 4

#### Goals and Objectives for the 2014 Budget

- Continue to provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making. (Priority 1 and 4)
- Continue to track and report on District's grant/intergovernmental projects (Priority 1 and 2)
- Implement an electronic pay stub system to eliminate paper checks and direct deposit stubs. (Priority 1 and 4)
- Continue to monitor and improve internal controls (Priority 1 and 4)
- Cross train staff on key processes (Priority 1 and 3)

### Information Technology

#### Mission

The mission of the South Suburban Information Technology Department (IT) is to provide high quality, cost effective technology products and services that 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. 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, VOIP telephony 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.

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

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

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

Lastly, 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**

- Replaced 40 Desktop PCs and added 10 additional PCs to District Inventory. We purchased “green” computers, which are partially made from recycled materials and designed to have a longer lifespan than traditional desktop PCs.
- Added a rewritten Tee Time Module to our array of custom-built applications. This application includes greater reporting on no-shows and short-shows.
- Added a rewritten group sales POS application that simplifies and speeds up the checkout process.
- Began using virtual servers to create test environments and to evaluate the feasibility of reducing physical systems.
- Installed and configured 27 time clocks for use with the time and labor management software.
- Worked with communications staff to create a social media policy for the District.
- Added one new server to handle additional file sharing.
- Worked with Finance staff and outside vendors to create a bridge to allow our payroll software and our Time and Labor management software to synchronize employee information.
- Updated the backend of the public website to increase usability and security and to encourage staff to use the content management systems.
- Created a tee-time app for the Android iOS allowing customers to make a tee time from anywhere they have cell phone signal
- Took over phone support for the administration building and the Goodson Recreation Center after converting them to a VOIP system.
- Developed and released an updated online catalog allowing staff to list their classes in multiple areas, increasing relevancy for the customer.

#### **Key Performance Indicators**

<b>Description</b>	<b>2011</b>	<b>2012</b>	<b>2013 Projected</b>	<b>District Goals</b>
Total Number of Computers	304	310	320	Priority 4
Number of Computers Replaced	45	31	40	Priority 4
VOIP Phone systems supported	2	3	5	Priority 4

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

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

#### **Goals and Objectives for the 2014 Budget**

- Continue to rewrite and release improved applications across the District. (Priority 1 and 4)
- Work with the Merchandise Buyer in order to create new inventory reports that can help us increase profit margins and reduce inefficiencies in merchandise purchasing.(Priority 1)
- Increase Search Engine Optimization (SEO) for the new website with an emphasis on SEO friendly program and facility descriptions (Priority 4)
- Continue to replace older District PCs with new, “green” desktop PCs. (Priority 4)
- Continue phone replacement program by migrating Buck Recreation Center phones to our VOIP system (Priority 4)
- Continue to encourage use of the public website’s content management system so that program and facility staff can update the content pages of the website independently from IT and Communications. (Priority 1 and 4)
- Redesign and release an updated Athletics Program. (Priority 4)
- Redesign and release an updated Park Reservation System. (Priority 4)
- Design a cloud-based POS system that can be used offsite for special events and races. (Priority 4)
- Redesign and release an updated Intranet system that will allow supervisors to upload their own documents and reduce the amount of maintenance performed by IT staff. (Priority 1 and 4)
- Develop a plan to get newer technologies into the hands of staff members across the district. (Priority 1 and 4)
- Develop a plan to get newer technologies available to our customers in order to drive them to our facilities and programs and retain them longer in the facility. (Priority 1 and 2)
- Ensure that all internet facing PCs and applications follow industry best practices for security. (Priority 4)
- Continue staff development on .NET, HTML 4 & 5 and CSS. (Priority 3)
- Begin IT staff training on installation and maintenance of the VOIP systems in order to reduce reliance on third party vendors and consultants. (Priority 3)
- Restructure the existing golf site in order to increase usability and visits from customers and potential hotel guests.(Priority 1, 2 and 4)
- Evaluate new technologies and new trends in IT that can save time, money and/or increase customer service. (Priority 4)

### **Planning, Building Infrastructure and Construction**

#### **Mission**

In support of the District’s mission to foster healthy living, the Planning, Building Infrastructure and Construction Department will plan, design, and construct quality parks, trails, open spaces, and facilities in a sensitive and energy efficient manner; and maintain the associated playgrounds, sign systems and facility infrastructures.

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

### **Planning, Building Infrastructure and Construction (continued)**

#### **Department Overview**

The Planning, Building Infrastructure and Construction Department has five distinct areas of responsibility that all work together. The five areas are Planning, Preventive Maintenance, General Construction (includes Playgrounds), Construction Maintenance (Wood Shop) and the Sign Shop.

**Planning** is responsible for planning, design, and construction of all capital construction projects identified in the annual budget. This includes: grant writing, 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. Planning 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.

**Preventive Maintenance** is responsible for skilled labor tasks to maintain electrical, mechanical and plumbing equipment at all the District's parks and facilities through the on-line work order system. This includes: routine maintenance and repair on air conditioners, evaporator coolers, heat pumps, water heaters, boilers, furnaces, fans, heat exchangers, compressors, chillers, condensers, toilets, drinking fountains, showers, lighting systems, park lights, parking lot lights, park shelter lights, and park restroom lights. The changing of filters and belts, cleaning of coils, replacing light bulbs, indoor and outdoor pool start-up and shut-down are examples of the routine maintenance performed by this group.

**General Construction** is responsible for skilled labor tasks including: playground installation/renovation, concrete flatwork installation/repair, tenant finish at facilities, facility remodels, memorial bench installations, excavation and trucking, painting, and completing work orders through the on-line work order system.

**Playgrounds** are responsible for skilled labor tasks including: maintenance, installation and safety inspections for playgrounds, skateparks, and inline hockey rinks throughout the District. Example tasks are graffiti removal, playground wood chip replenishment, deck and slide replacements, and swing chain replacement.

**Construction Maintenance (Wood Shop)** is responsible for production of custom cabinetry, woodworking repair, shelving units, installing laminate on counter tops, and all of the duties of the general construction crews on an as needed basis.

**The Sign Shop** is responsible for skilled labor tasks including: sign maintenance, sign construction, and sign installation throughout the District. Example tasks are park monument signs, rules and regulations signs, banners for special events, graffiti removal and work order completion through the on-line work order system.

## South Suburban Park and Recreation District Mission and Goals

### Planning, Building Infrastructure and Construction (continued)

#### Accomplishments

In 2013, the following major Capital Projects were constructed:

- Centennial Link Trail Phase 2
- Cornerstone Park Ball Field Improvements
- Holly Tennis Center Replacement
- Holly Pool Concession and Bath House Renovations
- Lee Gulch Trail Widening and Bridge-Puma Park to Clarkson Street
- South Platte Park River Enhancement Phase 1
- Sheridan Community Park Ball Field Renovations
- TrailMark Pond G Shelter and Wayfinding Signs

#### Key Performance Indicators (Priority 1)

Description	2011 to Oct	2012 to Aug	2013 to Aug
<b>Planning Division:</b>			
Capital projects completed to date	20	9	14
Total Capital Projects (includes master planning)	25	35	41
<b>General Construction Division:</b>			
Work orders completed to date (does not include capital projects)	77	27	103
Total playgrounds maintained annually	60	60	60
<b>Preventive Maintenance Division:</b>			
Work orders completed to date	182	160	201
<b>Sign Shop Division:</b>			
Work orders completed to date	120	110	103
Estimated number of signs in the District	900	900	900 +

#### Grants

The following grants were awarded in 2013:

- Arapahoe County Open Spaces Grant for Willow Creek Park \$250,000
- Arapahoe County Open Spaces Grant for Centennial Link Trail Ph 3 \$250,000
- Total: \$500,000**

#### Goals and Objectives for the 2014 Budget

- To plan, design and construct high quality parks, trails and facilities (Priority 1 and 4)
- To maintain high quality signs, playgrounds and facility infrastructure (Priority 1 and 4)
- To practice excellent internal and external customer service (Priority 2 and 3)
- To pursue energy or cost saving programs or opportunities (Priority 1 and 4)

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

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

#### **Mission**

The Parks and Natural Open Space Department provides residents with safe, secure and well maintained parks, natural open spaces and outdoor facilities. The mission will be carried out through the stewardship of the District resources.

#### **Department Overview**

The Parks and Open Space Department consists of eight divisions:

- Parks and Open Space Administration
- Garage & Shop
- Landscape Maintenance
- Forestry and Horticulture
- Grounds/Facilities, Trails & Natural Open Space
- Carson Nature Center (CNC) Operations and South Platte Park (SPP)
- South Platte Park Programs: CNC Program Fund, SPP Program Donation, SPP Fund Donation, and SPP Outdoor Recreation
- Visitor Services

There are sixty-eight full-time and eighty-two part-time seasonal positions within the Department whose primary objective is the maintenance and upkeep of developed and undeveloped park land. Generally, the Parks and Natural Open Space Department operates very efficiently. Our major strength is our excellent staff within each of the Divisions. 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.

A variety of projects are planned and coordinated with the service and expertise of the following departments within the District: Communications, Finance, Recreation Services & Facilities and Planning/Building/Infrastructure/Construction (PBIC).

The Department also coordinates projects with the cities of Littleton, Centennial, Lone Tree and Sheridan, the counties of Arapahoe, Douglas and Jefferson and the agencies of the Urban Drainage and Flood Control District (UD&FCD), the Southeast Metro Stormwater Authority (SEMSWA) and Hudson Gardens.

Most of the Parks and Open Space staff have reported to and operated out of three service centers: The South Suburban Service Center (SSSC) since 1974, the Willow Springs Service Center (WSSC) which has housed the Forestry/Horticulture Division since 1994 and the Carson Nature Center at South Platte Park (CNC / SPP). Other areas which crews utilize for storage and operations projects are the Hahn House and Storage Yard, Gallup Park Irrigation Shop, Grandpa's Acres Storage Building, SPP Maintenance Shop, Cornerstone Park Shop, Littleton Golf Course (10,000 Trees crews during the summer).



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

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

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

South Platte Park will remain focused on maintaining the existing condition of SPP with some minor restoration projects including cleanup of sewer line resurfacing and river habitat projects from 2013. Some of these functions will include timely mowing, trimming, trash and pollution control, snow removal, herbicide application, tree removal and replacement, trail/fence/facility maintenance, maintaining river and culvert flows, erosion control, signage and equipment maintenance. SPP will continue to monitor the Chatfield Reallocation process, water quality changes to the river, our water rights and other legal concerns to the river.

2014 Major capital projects: Funding has been requested and approved for the following “High Priority” infrastructure improvements to include: Vehicle and Equipment Replacements, Asphalt Repairs & Replacement, Centralized Irrigation Control Upgrades, Ballfield Renovations, Little Dry Creek Improvements, Irrigation Control Systems & Booster Pumps, Retaining Walls at Wildcat Ridge, Replacement on Concrete at Ice Arena, Ballfield Renovations, Little Dry Creek Improvements, Little’s Creek Pond Dredging, South Suburban Service Center Parking Lot Paving, River Enhancement Projects and Trail Improvement Projects.

#### **Accomplishments**

##### **2013 Capital Projects:**

- Asphalt Repairs to Parking Lots at Littleton Tennis Bubble and Goodson, Columbine and Coal Mine Trails
- Bowles Irrigation Pump Replacement
- Ketring Booster Pump Upgrades
- Gallup Tennis Courts Replacement
- Tree Replacement Program
- Cornerstone Park Concrete Trail / Sidewalk replacement for City of Englewood
- Matching Gifts at:
  - Cornerstone Park Field Renovation
  - Foxridge Trail Improvements
  - Foxridge Tree Planting
  - Cherry Knolls Tree Planting
  - Tiffany HOA Tree Planting and Trail Refurbishing
- Littleton Crabapple Plantings
- Centralized Irrigation Upgrades at Province Center, Rusty Sun, Otero Tennis Courts, Carriage Club, Ketring, Gallup, Gallup Gardens and Taylor Park

## South Suburban Park and Recreation District Mission and Goals

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

#### Accomplishments (continued)

##### 2013 Capital Projects (continued):

- Vehicles and Equipment (all units listed are “replacement” with the exception of # 495)

Chevrolet 1 Ton Truck	206
Chevrolet 1 Ton Utility	221
Chevrolet 1 Ton Truck	247
GMC 1 Ton Water Truck	302
24 Passenger Mini-Bus	334
New Holland Turf Tractor	401
Ford Ranger ½ Ton Truck	455
Howard Price 60” Mower	413
Toro 60” Mower	474
Field Paint Striper	652
60” Mower(New Equipment)	495

##### Landscape Maintenance:

- Athletic field renovations were performed on 84 fields including 70,500 square feet of sod, 5,500 pounds of seed and over 300 yards of topsoil.
- Tennis court repairs were performed at Gallup, Harlow, Lonesome Pine, Walnut Hills, deKoevend, Charlie Emley and Sheridan.
- Baseball fields at several Littleton and Douglas County School sites received new infield mix to improve playability.
- Approximately 7.3 acres of irrigated turf in 6 sites was converted to Natural Open Space which could save close to \$51,000 in maintenance.
- Irrigation crews repaired 47 main breaks, replaced five backflow devices due to theft, upgraded nine irrigation system controllers and replaced the booster pump at Ketring Park.
- Tennis court repairs were performed at Gallup, Harlow, Lonesome Pine, Walnut Hills, deKoevend, Charlie Emley and Sheridan.
- Baseball fields at several Littleton and Douglas County School sites received new infield mix to improve playability.

##### Forestry and Horticulture:

- Assisted Planning, Building and Infrastructure (PBIC) with the following: tree protection, transplanting & removal, shrub bed development at Abbot Park, Hudson Gardens, and the Mary Carter Greenway Trail, Lone Tree Golf Course and Holly Tennis Courts, landscaping and projects at Cornerstone Park, Holly Tennis Courts, War Memorial Rose Garden (ADA), Arapahoe Tennis Courts and the City of Littleton tree planting plan for South Platte Park.
- Reviewed plans, attended construction meetings and carried out inspections for tree removal and tree protection on assorted construction projects in the District.
- Planted 437 trees and removed 10 large, hazardous trees
- Watered 2100 trees in non-irrigated parks or along trails.
- Planted 61 trees with the City of Littleton and in Harlow and James Taylor Parks for Arbor Day

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

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

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

##### **Forestry and Horticulture (continued):**

- Managed 142 volunteer hours for 33 volunteers.
- Designed informational sign for Foxridge Orchard. Installed in August.
- Obtained \$500 grant from Colorado Parks and Recreation Association and \$500 in-kind match from the South Suburban Park Foundation for tree replacement after Russian olive removal project.
- Assisted 2 Boy Scouts in earning their Eagle Scout rank with the following projects:
  - Planning and planting 20 crabapples in Littleton Crabapple Park
  - Removing 141 Russian olives at Watson Lake
- Received \$6,250 in Matching Gifts for tree plantings
- Received \$20,000 grant from Great Outdoors Colorado which funded Youth Corps Crews working with Forestry staff to remove 475 Russian olives along the Willow Creek Trail at Willow Creek Park.
- Clearance pruned and/or structurally pruned trees along 32 miles of trails on 10 trail systems.
- Staff wrote a winning letter to the Colorado Tree Coalition and was awarded one scholarship to the International Society of Arboriculture – Rocky Mountain Chapter's annual conference.
- Provided 12 Arbor Day educational presentation to 623 children at several schools in the District.
- Converted 300 ft<sup>2</sup> of annual planting beds to perennial plant beds or turf.
- Conducted a rose pruning training for 55 volunteers which pruned 1,900 roses at the War Memorial Rose Garden.

##### **Geographical Information Systems (GIS):**

- Assembled the 2013 Gold Medal Awards District statistics & PRORAGIS data.
- Develop irrigation coverage map for Denver Water.
- Developed trail maps/rule sign/monument sign/construction maps for TrailMark, Centennial Link, Family Sports Center, VolunTeen, Waste Management contract, Crabapple Trail, Mary Carter Greenway and assorted property boundary maps.
- Developed maps and route analysis for water trucks, recycling trucks for snow removal routes, researched and experimented with the Network Analysis tool for ArcGIS for future use with truck routing and coyote sightings mapping.
- Researched i-Tree software and did a sample plot using Gallup Park.

##### **Grounds/Facilities, Trails, and Natural Open Space (GTNOS):**

- The GTNOS Division completed the 2013 Capital Asphalt Project to improve the Littleton Tennis Facility, MCGW Trail access, David A. Lorenz Regional Park Parking Lot and Coal Mine Trail.
- GTNOS in coordination with UD&FCD completed the Lee Gulch Stabilization project at Heritage High School, Big Dry Creek Stabilization Project at Cherry Knolls as well as the Big Dry Creek Stabilization Project between South Quebec and Dry Creek Road, Little Dry Creek Stabilization Project at S. Krameria.

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

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

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

Grounds/Facilities, Trails, and Natural Open Space (GTNOS) (continued):

- The GTNOS Division coordinated with Contractors from the A line Interceptor project for Southwest Metro Stormwater and Sanitation District work along the MCGW trail and Hudson Gardens.
- The GTNOS Division restored nearly 30 acres of Natural Open Space land, improved over 45 miles of trails and removed tons of recyclables and garbage.
- GTNOS Division coordinated with the Communications Department and Recreation Departments for help setting up and tearing down over 10 special events.
- The GTNOS Division coordinated with SEMSWA, SWMSWA, Rampart Range Water District, Aurora Water, Platte Canyon Water, Denver Water, Cushman and Wake Field as well as South Gate Water and Sanitation District and several local municipalities to complete several infrastructure improvement projects that afforded land improvement efforts on District owned properties.
- “Going Green” efforts that began in 2010 will be continued into 2014 include a composting operation at the Hahn property which is a part of the David A Lorenz Regional Park. The use of the self-serve Poo Free Parks doggie bag dispensers will be continued in 68 parks.
- Cornerstone Park Concrete Trail / Sidewalk replacement for City of Englewood
- 2013 purchase of tipper style recycling cans and tipping attachment
- The Division’s major goal of 2014 is to gain work efficiencies that align with our strategic plan. Crews are seeing an increase in several species of noxious weeds, erosion from increased trail use and storm damage as well as increases in garbage and recyclables District wide.
- Continue to maintain all District grounds, trails and natural areas to provide enjoyable experiences for park users and provide clean, well-maintained shelters and restrooms for our patrons.

South Platte Park and Carson Nature:

- In 2013, much of the park management focus has been on project management and restoration efforts following the Southwest Metro sewer pipeline project, and the River Enhancement Project Phase 1. This has included construction coordination, information management, and significant visitor management including opening new river access points while closing others, planting shrubs and native seed, and managing weeds.
- We hired a new staff member into an upgraded full-time Park Interpreter position for managing school programs, filled a reinstated full-time Resource Coordinator position, and hired on a new Park Interpreter into an existing position focused on public programs.
- We struggled with a number of equipment breakdowns and have been using restoration funds from past projects to purchase replacement equipment.
- We have maintained our online identity with over 1,400 Facebook fans, and nearly a dozen other online social media sites, and have initiated monthly electronic newsletters to promote programs.

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

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

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

South Platte Park and Carson Nature (continued):

- South Platte Park staff led a successful Ecotour to Kenya in fall of 2012, filled a tour to Monte Vista in January 2013, filled two tours to Yellowstone in 2013, and filled two national guide certification classes again in early 2013 with another scheduled for November. A fall 2013 trip to Utah canyons filled within two weeks of being offered. Our spring school programming schedule was full with a waitlist for the first time in several years, and a new donation-based school scholarship program helped bring several Title One schools (at risk youth) on field trips from Littleton Public Schools and surrounding Districts that previously could not attend.
- The Outdoor Recreation Program expanded contracted horseback lessons and archery, added new standup paddle-boarding classes and began working with a fly-fishing shop in Littleton to offer classes.
- The maintenance shop roof was replaced in 2013.

Visitor Services/District Rangers:

- Rangers made hundreds of contacts in regard to the compliance of District rules and regulations some of which include: issuing over 700 “dog off leash” warnings, 8 fishing without a license and 26 stolen bikes along various trails.
- Made personal contact with 988 Park Reservation Permits and 65 Temporary Access Permits. This was done to assure permit conditions are met for the protection and assets of the District.
- Rangers regularly inspect for homeless camps in parks and open spaces, remove the encampments and provide assistance information for the dispossessed. To date there have been 109 homeless contacts made and camps removed.
- Investigated numerous complaints concerning encroachments and illegal dumping. Yearly inspections of all District encroachments are performed and homeowners are contacted when compliance “clean up” must be done. To date there have been 84 documented homeowner contacts made and approximately another 50 needing to be done.
- Calls are received regarding wildlife problems and concerns. Rangers provide educational information, i.e., biology and habits of certain species, what to do if encountered with certain wildlife, etc. Occasionally, trapping and relocation will take place.
- Vandalism and graffiti reports are received. These reports require documentation, photographing, damage cost estimating and finally reporting to Local Law Enforcement. To date there have been 129 graffiti reports; clean up/removal costs currently total \$21,978.
- Locking and unlocking of many gates and doors must be done on a daily basis. District timers must be monitored and reprogrammed with seasonal change.
- One, eight-hour shift per week is provided to South Platte Park Resource Management staff for vegetation management and maintenance.

## South Suburban Park and Recreation District Mission and Goals

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

#### Key Performance Indicators (Priority 1)

Measurements	2011	2012	2013 Projected
District Population	148,019	136,181	140,296
District Assessed Value	\$ 2,393,062,513	\$ 2,242,690,279	\$ 2,186,012,191
Developed Parks (acres)	1,456	1,456	1,456
Natural Areas (acres)	2,016	2,016	2,016
Undeveloped Land (acres)	340	340	340
Total Acres	3,812	3,812	3,812
Parks Department Expenditures	\$ 6,963,812	\$ 7,297,385	\$ 7,433,035
Number of Acres of Parks Per Resident	0.026	0.028	0.027
Parks Expenditures Per Acre	\$ 1,827	\$ 1,914	\$ 1,950
Parks Expenditures Per Capita	\$ 47	\$ 54	\$ 53
South Platte Park/Carson Nature Center Public Participation:			
Total Educational Contacts	17,789	19,901	20,500
Percent of Public Programs Filled	74%	73%	75%
Program Revenue Earned	\$68,256	\$74,748	\$83,000

#### Goals and Objectives for 2014 Budget

##### Parks and Open Space Administration Division:

- Endeavor to ensure the clean and orderly appearance of the parks, natural open space and outdoor facilities while protecting the health, safety and enjoyment of the people using them. (Priority 1)
- Utilize the knowledge, experience and dedication of departmental staff to meet the objectives of maintenance and upkeep of the parklands, natural open spaces and outdoor facilities even under financial constraints. (Priority 1 and 3)
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner. (Priority 2)
- Continued conversion of low-use turf areas to natural open space as well as to review other locations for future conversion. (Priority 1)

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

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

#### **Goals and Objectives for 2014 Budget (continued)**

##### **Parks and Open Space Administration Division (continued):**

- In addition to the maintenance of new projects, continue with philosophy of “Maintaining What We Have” which includes irrigation system upgrades, vehicle and equipment replacements, concrete and asphalt replacements, tree replacements, athletic field renovations, tennis court repairs, facility renovations of shelters, ball fields, backstops, fencing, etc., routine trail refurbishing, water and energy conservation, recycling program, District-wide weed management, S.T.A.R.P.R. Program (Safety, Teamwork, Accountability, Respect, Partnerships and Resource Conservation), park reservations/access permit monitoring, privatization of mowing services in twenty-four parks, privatization of park fertilization, privatization of herbicide applications of over 100 acres of developed parks, maintenance and upkeep of the synthetic turf at David A. Lorenz Regional Park, and use of volunteers and community service workers for numerous projects, particularly at South Platte Park. (Priority 1)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (Priority 1)
- The Division’s major goal of 2014 is to gain work efficiencies that align with our strategic plan. Crews are seeing an increase in several species of noxious weeds, erosion from increased trail use and storm damage as well as increases in garbage and recyclables District wide. (Priority 1)
- Challenges for 2014 include maintenance requirements associated with the new open space property maintenance, parks and trail systems maintenance with no substantial increases in available resources in addition to coordinating land management efforts within two counties, four cities and over six storm water / water districts. (Priority 1)

##### **Garage and Shop Division:**

- Continue to provide quality service and repairs to District rolling stock by keeping safety a top priority. (Priority 1)
- Implementing a Parts and Supply Pickup Zone Program within the Front Range area to prioritize parts pickup routes, reduce multiple trips and fuel usage. (Priority 1)
- Maintain an aging vehicle & equipment fleet within the allotted budget. (Priority 1)
- Consider Hybrid, alternative fueled and high-fuel mileage vehicles & equipment for the 2014 budget. Apply for Clean Cities Colorado Grant for Hybrid vehicles. (Priority 1 and 4)
- Continue to educate and enforce the “no-idle” procedure to save fuel and reduce emissions. (Priority 1)
- Continue our Reuse/Recycle program. Expand all aspects of recycling; separate various metals for best cost return. (Priority 1)
- Within the Strategic Plan we are investigating if GPS systems can help reduce driving and incorporate our cost tracking system all in a single package (Priority 1 and 4)

##### **Landscape Maintenance Division:**

- Continue providing quality maintenance to existing parks and athletic fields as well as additional locations that may be developed in the future. (Priority 1)

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

### **Parks and Natural Open Space Department (continued) Goals and Objectives for 2014 Budget (continued)**

#### **Landscape Maintenance Division (continued):**

- Perform water auditing on irrigation systems to improve our irrigation efficiency. (Priority 1)
- Recycle old or broken irrigation components. (Priority 1)
- Recycle replaced or broken fencing materials. (Priority 1)
- Reduce driving by all employees to save on the use of motor fuels. (Priority 1)
- Continue to evaluate and recommend areas for turf conversion to natural areas. (Priority 1)
- Continue to be actively involved in the implementation of the Strategic Plan. (All Priorities)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (Priority 1)

#### **Forestry, Horticulture and GIS Division:**

- Continue the philosophy of “Maintaining What We Have.” (Priority 1)
- Conduct safety trainings and train staff in safe work practices. (Priority 3)
- Continue to develop positive relations with other SSPR Departments and the public. (Priority 2 and 3)
- Work on the Strategic Plan sections that involve Forestry, Horticulture and GIS. (All Priorities)
- Re-organize the Forestry, Horticulture and GIS Department.(Priority 1)
- Continue to promote community involvement with Adopt-a-Parks and volunteer opportunities. (Priority 2)
- Increase public awareness of Forestry and Horticulture’s projects and maintenance activities through HOA newsletters and social media. (Priority 2)
- Continue to utilize volunteers and Community Service Works to complete projects. (Priority 2)
- Conduct tree risk evaluations along trails and in parks with older trees for safety concerns and liability prevention. (Priority 1)
- Research and explore non-toxic or “greener” products for plant treatments. (Priority 4)
- Develop and install a Plant Select Garden at Sterne Park as part of the xeric perennial bed renovations. (Priority 4)
- Continue to look for opportunities to reduce annual plant beds and replace with perennials and/or shrubs. (Priority 1)
- Continue to recruit and develop the War Memorial Rose Garden volunteer list. (Priority 2)
- Continue to investigate how ArcGIS can be used for weed mapping. (Priority 4)
- Explore and support options for easier integration and use of GIS in the District. (Priority 4)



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

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

#### **Goals and Objectives for 2014 Budget (continued)**

Grounds/Facilities, Trails, and Natural Open Space Division (GTNOS):

- All three sections continue the “Going Green” Program that began in 2010. Green efforts in 2013 again included the use of the Poo Free Parks program contract and self serve doggie bag dispensers. The recycling containers are utilized at several highly frequented park shelters and athletic fields. The new recycling containers are very popular with the public; staff is expanding this service slowly, with available resources. (Priority 1)
- All three sections are working to reduce fuel consumption through a systematic approach of efficiently accomplishing responsibilities and tasks. (Priority 1)
- The major goal for all three sections in 2014 will be maximizing our available resources while identifying and correcting our inefficiencies. Additional challenges for 2014 include the conversion of bluegrass areas into native turf areas, working to stock eco friendly doggie bags and implementing operating procedural changes to increase effective work methods and efficiencies. (Priority 1)
- Our concentration for the Trails’ section will be to continue maintaining all District trails at a level that provides a safe and enjoyable experience for all trail users. (Priority 1)
- The Grounds section’s major emphasis will be focused on providing clean, well-maintained shelters and restrooms for park users. (Priority 1)
- The Grounds and Trails sections will continue to maintain the doggie bag dispensers located in parks and trails as well as adjusting accounts to compensate for a \$10.00 each service charge from Poo Free Parks which was determined to be more affordable than servicing a number of these dispensers with - in house labor and like materials. In 2013, park and trail users will utilize an estimated 500,900 doggie bags. (Priority 1)

South Platte Park and Carson Nature Center:

- Develop a business plan for the Nature Center to include innovative marketing and programming ideas to expand the financial success of programs, rentals, and the gift shop. (Priority 1 and 2)
- Pursue programming with underserved populations including youth-at-risk, minority groups, faith based organizations, and persons with disabilities. (Priority 2)
- Engage non-program visitors in South Platte Park in to program and educational opportunities, including fishing and trail users near the south entrance, and overall trail etiquette efforts. (Priority 2)
- Maintain South Platte Park as a native plant area with minimal invasive weeds and high standards for trail conditions – eliminate new and existing infestations of common buckthorn, Russian olive, tamarisk, hairy willow-herb, thistles, knapweeds, and annual weeds. Maintain the native garden area around the Nature Center as well. (Priority 1)
- Investigate offering our Ecotours as custom trip options to other reward travel or interest groups in our area. (Priority 2)
- Organize market and successfully run trips to Bosque Del Apache, NM; Tucson, AZ and Peru. (Priority 1)

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

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

#### **Goals and Objectives for 2014 Budget (continued)**

South Platte Park and Carson Nature Center (continued):

- Manage the River Enhancement Project Phase 2 if approved, and continue to enhance the plantings and trails associated with Phase 1. (Priority 1)
- Continue to monitor and defend the South Platte River in light of water rights challenges and the Chatfield Reallocation Project. (Priority 1)
- Work toward specific accomplishments identified by the City of Littleton for the South Platte Task Force including trail counts, safety events, signage and more (Priority 1 and 2)

Visitor Services/District Rangers:

- Work with counties of Arapahoe and Douglas and the cities of Littleton, Englewood, Lone Tree, and Centennial regarding the enforcement of State Statutes and City Codes on District properties. As well as the enforcement of District rules and regulations and any misuse of park property. (Priority 2)
- Continue to communicate with and assist all District departments regarding any issues, concerns or requests that arise throughout the year. (Priority 3)
- Continue to give a timely response to all official resident comments, complaints and concerns and follow through with stated action plan. (Priority 3)
- Continue on a timely and yearly basis park and open space encroachment inspections. Continue with follow action plan and solutions for homeowners with potential consequences. Document all contacts with of action plan and GPS location. (Priority 1)
- Increase seasonal bike ranger staff for 2014 to work mainly the Platte River corridor, South Platte Park, Lee Gulch and Highline Canal. (Priority 1)
- Continue to enforce District Rules and Regulations through quality law enforcement contacts by providing education while being fair and respectful while building good public relations. (Priority 2)
- Provide SPP with resource management skills to restore, maintain and enhance the natural vegetation of the area through up to date resource management practices. (Priority 1)
- Provide and keep current ranger training through in house and outsourced base programs. (Priority 3)
- Continue Going Green efforts by reducing paper use by electronic means, reducing gas consumption by scheduling well organized patrols; reduce electronic consumption by turning off electronic equipment when appropriate and the prudent use of herbicides to minimize waste. (Priority 1)

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

### **Recreation and Community Services Department**

#### **Mission**

The mission of the Recreation and Community Services Department is to provide citizens with a variety of recreation programs for fun, health, and enjoyment!

#### **Department Overview**

The Recreation and Community Services 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, Active Older Adults, Seniors, and those with Special Needs. 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, Lone Tree Tennis Center, Cornerstone Batting Cages and Miniature Golf, BMX track, Skate Parks, two In-Line Hockey Rinks (Newton, Cornerstone), 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**

- Remained active in the implementation of the Strategic Plan completing several action items.
- Maintained an active role in the Step-Up Leadership Academy, offering assistance and direction as Champion and Mentor.
- Replaced the cardio equipment at the Douglas H. Buck Community Recreation Center through lease purchase agreement.
- Piloted the first Arthritis Foundation Worksite Wellness program in the Great West nine-state region.
- Fitness Programs received a \$4,000 grant from NRPA to conduct a community Arthritis Foundation *Walk with Ease* program.
- Through funding provided by the City of Littleton a Weigh-n-Win kiosk was added at the Buck Center making the total number of facilities to host one of these to be three.
- Goodson pool and hot tubs retiled and family changing room on pool deck renovated.
- ADA accessible lift added to the pool at the Buck Center therapy pool.
- Holly Park Pool and bathhouse renovated.
- Holly Tennis Center rebuilt. Culture and Enrichment received SCFD funds in the amount of \$22,000 compared to 2012 funds of \$24,473 this is a decrease. This is for programming in Arapahoe and Douglas Counties.
- Sheridan Creativity Lab received a \$10,000 grant from the Payback Foundation.
- Received a grant from Intermountain Tennis in the amount of \$2,600 for tennis court repairs.

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

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

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

- Maintained the number of events at six in the road race series. These 5K and 10k runs attracted 1,281 runners/walkers a 2% decrease from 2012 where we provided competition for 1,306 participants.
- Youth Flag Football increased 20% from 1,575 youth in 2012 to 1,884 youth in 2013.
- Spring Youth Lacrosse grew 191% from 85 youth in 2012 to 248 youth in 2013.
- Secured sponsors to cover the cost of two new scoreboards at Cornerstone Park at a value of \$10,000.
- Youth TRYathlon participation increased 112% from prior year from 81 children in 2011 to 171 children in 2012. Two events were held.
- STAR program received \$8,500 from Douglas County and PUSH America to expand programming.
- Continued work with the Lone Tree citizens advisory committee to expand programming in the Lone Tree area.
- Continued development of the “Kid’s Living Well Initiative” with the introduction of several new fitness and health education programs for children. Kid’s Living Well scheduled events increased 30%.
- Successfully transitioned to the new Time Force electronic time keeping system.
- Kept “going green” and “sustainability” front and center and on the minds of staff throughout the year.
- Continuing departmental efforts to identify area where expenses could be reduced by being more efficient and /or economical; OR tried to identify areas where we could produce more revenue and/or increase revenue potential.
- Promoted cleanliness and upkeep of facilities within the District.
- Promoted excellent Customer Service with both internal and external customers.
- Closed operations at the Total Adrenaline Paintball Facility at the Family Sports Center.

## South Suburban Park and Recreation District Mission and Goals

### Recreation and Community Services Department (continued)

#### Key Performance Indicators (Priority 1)

<b>Participation by Individual Group or Team:</b>	<b>2012</b>	<b>Projected 2013</b>	<b>% increase (decrease)</b>
Adult Softball Teams	400	378	(6%)
County Line BMX	1,513	1,976	30%
Fall Youth Lacrosse	1,321	1,526	15%
Spring Youth Lacrosse	85	248	191%
Youth Flag Football	1,575	1,884	20%
Youth Basketball	1,230	1,342	9%
Adventure Day Camp @ Family Sports Center, participation	680	1,478	117%
Adult Hockey	32	37	15%
Gymnastics Birthday Parties	188	206	9.5%
Youth TRYathlon Series	171	154	(9%)

<b>Gross Revenues</b>	<b>2012</b>	<b>Projected 2013</b>	<b>% increase (decrease)</b>
Family Entertainment Center Attractions	\$72,165	\$117,040	62%
Family Sports Center Birthday Parties	45,437	90,671	99%
Family Sports Center Sports Dome Field Rentals	61,114	128,213	109%
Gymnastics	336,752	349,663	3%
Learn to Swim—Harlow Pool	4,482	6,671	49%
Adventure Day Camp	\$44,558	94,274	111%

#### 2014 Goals and Objectives

- To focus on core services. (Priority 1)
- To continue work on the Strategic Action Plan in order to systematically achieve our goals, objectives, and needs. (All Priorities)
- To meet the ever-changing needs and abilities of all residents and visitors by providing comprehensive, quality recreational activities and programs. (Priority 2)
- To encourage the continuation of cooperation between neighboring governmental entities, Organized Youth Sport Groups, and School Districts. (Priority 2)
- To continue to maintain and improve facilities and equipment in an efficient and safe manner to provide continuous operation with minimal interruption of patrons while ensuring safe and clean recreation areas. (Priority 1)
- To encourage and recommend for the continual redevelopment and renovation of existing recreation facilities. (Priority 1 and 4)
- To maintain all recreational facilities and areas in a high degree of excellence. (Priority 1)
- To strive continually to improve our product, our delivery, and our communication with the public. (Priority 1 and 2)

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

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

#### **2014 Goals and Objectives (continued)**

- To ensure that new and innovative programming is constantly being developed and implemented. (Priority 4)
- To strive for full utilization of existing facilities and programs. (Priority 2)
- To ensure communication is achieved throughout other departments in order to properly plan for events and to schedule facility maintenance and improvements. (Priority 3)
- To continue with our planned goals to enhance the Family Sports Center, in order to increase user visits and revenues. (Priority 1 and 2)

### **Golf Department**

#### **Mission**

The Golf Department's mission is to promote the game of golf by providing the opportunity for District residents to enjoy the game of golf on well maintained, affordable golf facilities. The District's golf courses should satisfy the skill levels of all players and should provide services and programs that enhance the social aspect of the game of golf. This should be accomplished while provide a positive revenue stream to the District

#### **Department Overview**

The Golf Department offers 4 unique golf course facilities 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. Each golf facility provides food/beverage service to enhance guests visit to the facilities.

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.

#### **Accomplishments**

- Provided learning and playing opportunities for over 600 youth through the junior golf program and junior golf playing series. Incorporated the PGA of America's "Get Golf Ready" into lesson program to promote and grow the game of golf and establish new users to the facility.
- Continued to provide exceptional playing conditions throughout the year.
- Developed and implemented marketing programs to enhance revenue potential of golf courses. Utilized third party vendors and community partners in developing new players to the game, focusing on filling unused tee times.
- With assistance from IT Department, developed and implemented a mobile reservation application for Android Smart phones.
- Created a special events calendar at Lone Tree Golf Club, offering a minimum of one special event monthly to the community.

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

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

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

- Installed new water well at South Suburban Golf Course to insure adequate water sources to irrigate course
- Developed a community golf day in the City of Lone Tree.
- Rebuilt driving range tee at Lone Tree Golf Club to increase turf quality of hitting area.
- Assisted in evaluation of potential food/beverage reorganization and with development of new Hospitality Department.
- Worked cooperatively with Jakes Golf Academy, a facility lessee at Lone Tree to develop junior golf use of the facility.
- Continued the “Kids Play Free” program to enhance junior golf and build future customer base. During the year there were almost 3,000 junior rounds of golf played on Saturday and Sunday evenings.
- Hosted several large company and Charitable Golf Events

#### **Key Performance Indicators (Priority 1)**

	2011	2012	Projected 2013
Rounds of Golf	167,252	179,700	175,000
Operating Cost per Round	\$47	\$46	\$47

#### **Goals and Objectives for the 2014 Budget**

- To provide quality playing conditions and competitive fees to residents of the District and their guests. (Priority 1)
- To provide exceptional customer service to all facility users. (Priority 1)
- To promote the game of golf and attract new users through a quality lesson program. (Priority 2)
- To serve the youth in the community by offering a comprehensive junior program and by providing playing opportunities for juniors at affordable fees. (Priority 2)
- To provide opportunities for competition in golf events by providing clubs and leagues. (Priority 2)
- To ensure that golf facilities generate net revenues for the District. (Priority 1)
- 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. (Priority 4)
- To increase the recycling efforts in the golf department. (Priority 1)
- Replace the golf car fleet at the courses. Continue to maintain the facilities and equipment at a high level. (Priority 1)
- Host the Colorado Women’s Match Play Championship, a premiere state wide championship at Lone Tree. (Priority 2)

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

### **Hospitality Service Department**

#### **Mission**

The 2014 mission of the newly-created Hospitality Services Division of South Suburban Parks and Recreation is to understand and service the needs of customers of the District food & beverage, concession, entertainment and event facilities. These services will be provided at consistent levels of quality and service, always exceeding guest expectation.

#### **Department Overview**

The Hospitality Services Division consists of the following:

- Hotel – Front Desk, Housekeeping and Maintenance
- Food & Beverage –
  - Facility Food & Beverage Managers - responsible for outlet, cart and event food and beverage service for: Lone Tree Golf Club and Hotel, Family Sports Center concessions and the Avalanche Grill, The Club Restaurant at South Suburban Golf Course and The Centennial Grill at Littleton Golf and Tennis.
  - Culinary Team – chefs, cooks and stewards responsible for ala carte and volume food production for the above facilities.
- Administration – Director of Hospitality Services, Hospitality Accounting, Hospitality Sales and Marketing

#### **Key Performance Indicators**

<b>Description</b>	<b>2013 Projected</b>	<b>2014 Goal</b>
LTGCH Restaurant Net Revenue	\$74,389	\$86,456
LTGCH Banquet Net Revenue	\$4,614	\$69,329
Lone Tree Hotel Net Revenue	\$25,395	\$80,648
SSGC Restaurant Net Revenue	\$5,595	\$52,999
LGT Net Revenue	(\$3,279)	\$13,449
FSC Restaurant Net Revenue	\$15,430	\$70,027
FSC Concession Net Revenue	\$15,315	\$27,532
Hospitality Facility Net Revenue Total	\$137,459	\$400,440

#### **Goals and Objectives for the 2014 Budget**

- Clean and maintain all hospitality facilities to a level that exceeds the expectations of our guests. (Priority 1)
- Create hospitality division personnel, staffing and training structure to provide for cross-facility quality and consistency of product and service (Priority 1 & 3)

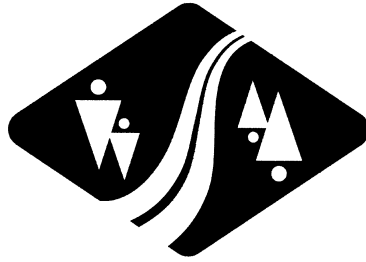


## **South Suburban Park and Recreation District Mission and Goals**

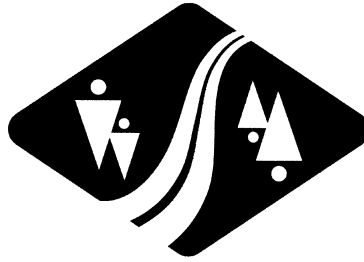
### **Hospitality Service Department (continued)**

#### **Goals and Objectives for the 2014 Budget (continued)**

- Evaluate facility physical needs to maximize revenue opportunities, opportunities include: (Priority 1 and 2)
  - Wedding venue at Lone Tree Golf Club and Hotel would create a marketing opportunity different than any other facility in the area. Addition of this venue would provide a unique wedding venue for the District and the area and increase annual food, beverage and space rental revenue in excess of \$50,000 (5 years - \$250,000)
  - Install awning over North banquet deck at Lone Tree Golf Club and Hotel. Due to summer heat, deck is currently limited in its use. Installation of an awning would provide and enhanced customer experience and increase annual food, beverage and space rental in excess of \$25,000 (5 years - \$125,000)
  - Install awning over West patio at the Avalanche Grill of the Family Sports Center. Due to excessive summer heat, patio is limited in its use. Installation of an awning would provide and enhance customer experience and increase annual food, beverage and space rental in excess of \$40,000 (5 years - \$200,000)
- Survey, evaluate and restructure all facility ala carte, concession and event menus to ensure marketability and appropriate costing and pricing. (Priority 1, 2 and 3)
- Create and implement facility-wide hospitality service training model to ensure thorough training in food safety and service; product knowledge; upselling and cleanliness and sanitation. (All Priorities)
- Brand and market the hotel rooms of the Lone Tree Golf Club and Hotel within the market subset of unique and boutique hotel products to maximize occupancy and, in turn, revenues. (Priority 1)
- Retain services of professional nutritionist / food scientist to assist creation of healthy options for restaurant, banquet and concession menus. (Priority 4)
- Organize and aggressively market and sell the services of the hospitality facilities. (Priority 1, 2 & 3)
- Develop and maximize the partnerships with: audio visual companies, breweries, key product manufacturers, etc. (Priority 1, 2 & 4)
- Develop and market creative and innovative events throughout the year to maximize exposure and, in turn, profitability of all District hospitality venues. (All Priorities)
- Continue to research and implement cutting-edge hospitality features and amenities including, but not limited to, sight, sound, scent and service throughout the hospitality services of the District. (All Priorities)



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**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 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 July, each department is provided with a budget packet to use for 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.

The proposed budget is formally presented to the Board of Directors by October 15<sup>th</sup> each year, per state statute requirements. 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 public has four opportunities to comment or request budget items during the District's public board meetings, once per month in August, September, October, and November.

During October there is also a budget retreat with the Board of Directors. At this 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.

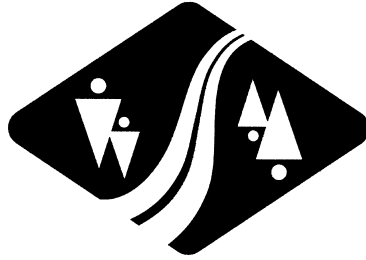
The proposed budget will be adjusted based on Board direction or citizen's comments before it is formally presented for approval at the November public meeting of the Board of Directors. In December the certification of the mill levies is completed. Certifications are sent to each county by December 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 and associated grants or intergovernmental revenue. 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.

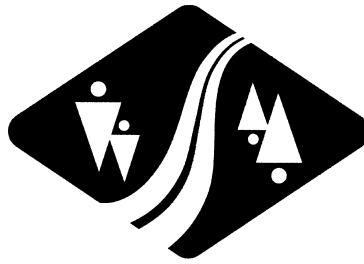
## **South Suburban Park and Recreation District Budget Process and Calendar**

### **2014 BUDGET CALENDAR**

Mon., July 15	Budget work papers (with June numbers) and salary information due to Staff from Finance Department.
Thur., Aug 1	Preliminary list of capital projects due to Executive Director and the Finance Department.
Wed., Aug 14	First Public Hearing on 2014 Budget.
Fri., Aug 23	Preliminary Assessed Valuations due from Assessors.
Fri., Aug 30	All 2014 Budget work papers (including 2013 estimates), fees and charges information, transmittal letter, requests for new programs, requests for new full-time and regular part-time positions, department goals, and updated capital list with estimates due to Executive Director and the Finance Department.
Wed., Sept 11	Second Public Hearing on 2014 Budget
Wed., Oct 9	2014 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish “Notice of Budget” upon receipt of proposed budget).
Thurs. Oct 24	Budget Retreat with Board of Directions
Wed., Nov 13	Third and Final Public Hearing on 2014 Proposed Budget. Board formally adopts 2014 Budget
Tues., Dec 10	Final Assessed Valuation due from Assessors.
Wed., Dec 11	Board certifies Mill Levy to Counties.
Fri., Dec 13	Mill Levies transmitted to Counties.



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**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 Finance Department is responsible for implementing and maintaining the systems of accounting, controls, and auditing. This department 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.

For the 2014 Budget, 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.

**2010 One Mill Fund** – This fund is used to account for property taxes received from the 2010 One Mill tax that are restricted for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails. This fund will also account for any related grants or intergovernmental funds received for qualifying projects.

**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, 2010 One Mill Fund, and the Debt Service fund all have an annually 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 the full accrual method, revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. For Budget purposes the proprietary fund statements are prepared using Non-GAAP Budgetary Basis of Accounting (modified accrual). Several of the differences in these two methods include the recording of debt service principal payments and capital expenditures. These items are recorded as an expense for the budgetary basis. Depreciation and amortization are not shown for the budgetary basis, as they are non cash items. Other differences between the two methods can also include how the statements reflect the proceeds from issuance of debt, contribution of capital assets, gain or loss on sales of assets, and a change in the long term portion of compensated absences.

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.

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

### **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.

### **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.

### **Capitalization Policy**

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.

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

### **Capitalization Policy (continued)**

***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.

***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.

***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.

### **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.

### **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's debt policy states that all general obligation debt must be approved by a vote of the District's residents. 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 2014 payment due:

Outstanding Debt as of December 31, 2013			
Description	Balance as of December 31, 2013	Debt Type	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 18,465,000	GO Debt	Aaa, Aa3
(2008) - \$10,000,000 General Obligation Refunding Bonds - <b>paid off in 2013</b>	-	GO Debt	not rated, private sale
Total General Obligation Bonds Outstanding	\$ 18,465,000		
(1999) - \$2,920,000 Golf Course and Ice Arena Facilities Revenue Bonds	1,030,000	Revenue Bonds	Baa3
(2007) - \$3,555,000 Golf Course and Ice Arena Facilities Revenue Bonds	1,010,000	Revenue Bonds	Baa2
Total Revenue Bonds Outstanding	2,040,000		
(2010) - \$9,620,000 Certificates of Participation	7,290,000	COP	not rated
Total COPs Outstanding	7,290,000		
Total Outstanding Debt as of December 31, 2013	\$ 27,795,000		

Total Outstanding Debt to Maturity							
	General Obligation Bonds		Revenue Bonds		Certificates of Participation		
	Interest	Principal	Interest	Principal	Interest	Principal	Total
2014	871,650	2,750,000	95,758	680,000	223,346	820,000	5,440,754
2015	734,150	2,880,000	65,470	710,000	197,334	845,000	5,431,954
2016	611,750	3,000,000	33,380	205,000	171,563	865,000	4,886,693
2017	491,750	3,120,000	22,925	215,000	145,180	895,000	4,889,855
2018-2021	507,750	6,715,000	11,960	230,000	298,901	3,865,000	11,628,611
	\$ 3,217,050	\$18,465,000	\$ 229,493	\$ 2,040,000	\$1,036,324	\$ 7,290,000	\$ 32,277,867

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

Debt Service Schedule 2014			
General Obligation Bond Payments		COP/Lease Payments	
Debt Issuance	Total	Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 2,750,000	COP - Principal	\$ 820,000
Total General Obligation Principal Payments	2,750,000	Total COP Principal Payments	820,000
2006 General Obligation Refunding Bonds - Interest	871,650	COP - Interest	223,346
Total General Obligation Interest Payments	871,650	Total COP Interest Payments	\$ 223,346
Total General Obligation Bond Payments	\$ 3,621,650	Total COP Bond Payments	\$ 1,043,346
Revenue Bond Payments		Grand Total Principal	\$ 4,250,000
Debt Issuance	Total	Grand Total Interest	1,190,754
1999 Ice Arena Revenue Bonds - Principal	\$ 185,000	Grand Total	5,440,754
2007 Revenue Bonds - Principal	495,000		
Total Revenue Bonds Principal Payments	680,000	By Fund:	
1999 Ice Arena Revenue Bonds - Interest	52,575	General Fund	525,736
2007 Revenue Bonds - Interest	43,183	Debt Service Fund	3,621,650
Total Revenue Bonds Interest Payments	95,758	Enterprise Fund	1,293,368
Total Revenue Bond Payments	\$ 775,758	Grand Total	\$ 5,440,754

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

Restricted 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. Assignment of fund balance represents tentative management plans that are subject to change. The District considers all unassigned 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 Restrictions and Assignments					
	Governmental Funds				Proprietary Funds
	General (including 2000 1 Mill and CHV)	Conservation Trust	2010 1 Mill Fund	Debt Service	Enterprise
Estimated Fund Balance 12/31/13	\$ 3,302,889	\$ 123,642	\$ 790,532	\$334,411	\$ 1,960,938
Restricted for:					
Emergencies	423,652	-	-	-	138,557
Open Space Acquisition and Trail Development (2000 1 Mill)	163,288	-	-	-	-
Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space (2010 1 Mill)	-	-	790,532	-	-
Environmental Liability Escrow	179,288	-	-	-	-
Capital Projects	-	123,642	-	-	-
Debt Service	-	-	-	334,411	597,580
Total Restricted Fund Balance	766,228	123,642	790,532	334,411	736,137
Assigned to:					
Health Insurance Claims	700,000	-	-	-	-
Subsequent year's expenditures	569,243	-	-	-	-
Total Assigned Fund Balance	1,269,243	-	-	-	-
Unassigned:					
7% Reserve (net of emergency reserve listed above)	186,933	-	-	-	1,224,801
Cherry Hill Village Reserve	1,080,485	-	-	-	-
Total Unassigned Fund Balance	1,267,418	-	-	-	1,224,801
Remaining Fund Balance 12/31/13	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

The **General Fund** has the following **Restrictions**:

<b>Emergencies (estimated)</b>	<b>\$423,652</b>
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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>Open Space Acquisition/Trail Development (2000 One Mill)</b>	<b>\$163,288</b>
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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 One Mill) will continue at the rate of up to one (1) mill annually, for collection through fiscal year 2010, 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>Environmental Liability Escrow</b>	<b>\$179,288</b>
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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 **Assignments**:

<b>Health Insurance Claims (estimated)</b>	<b>\$700,000</b>
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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 \$1,897,083. 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)

#### General Fund Assignments (continued)

**Subsequent Year's Expenditures** **\$569,243**

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

The **General Fund** has **Unassigned** Fund Balance (internal designation):

**7% Reserve** **\$186,933(\$610,585 - \$423,652 Emergency Reserve)**

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

**CHV Reserve** **\$1,080,485**

The District is currently designating the funds received as of December 31, 2013 from the Cherry Hill Village Exclusion Settlement.

Any remaining fund balance in the General Fund is unassigned.

Any fund balance in the **Conservation Trust Fund** is **restricted** for future Parks and Recreation expenditures (Reserve for Capital Projects - \$123,642)

Any fund balance in the **2010 One Mill Fund** is **restricted for Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space** (\$790,532). On May 4, 2010, a majority of the District's electors authorized the District to extend the Open Space Tax Levy for an additional 10 years, for collection through fiscal year 2020. The electors approved that the revenue generated from this tax is to be used for acquisition of parks, open space, and natural areas; acquisition and development of trails; and development and maintenance of open space, parks, and trails.

The **Debt Service Fund** balance is **restricted** for future general obligation debt payments (Debt Service Reserve - \$334,411).

The **Enterprise Fund** has the following **Restrictions**:

**Emergencies (estimated)** **\$138,557**

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.

**2007 Revenue Bond** **\$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.



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

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

#### **Enterprise Fund Restrictions (continued)**

**1999 Revenue Bond** **\$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.

The **Enterprise Fund** has **Unassigned** Fund Balance (internal designation):

**7% Reserve** **\$1,224,801 (\$1,363,355 - \$138,554 Emergency Reserve)**

The District has a practice of holding 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.

Any remaining fund balance in the Enterprise Fund is unassigned.

### **Significant changes in Fund Balances**

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

The Budgeted fund balance in the General Fund shows a significant change. This is mainly due to the CHV Reserve. The total reserves for CHV are included as expenditures in the 2014 Budget, as the District may have to use some or all of these funds for operational or capital expenditures. Budgeting the total amount of this reserve causes fund balance to change more than 10%.

The Conservation Trust fund balance change is due to anticipated spending of all funds on 2014 capital projects.

The 2010 One Mill fund balance change is due to anticipated spending of funds on approved 2014 capital projects (\$5,822,612) and park irrigation water expenditures (\$1,465,223). However, the 2014 Budget also includes undesignated funds of \$198,696. A portion of these funds may be spent in 2014 if any eligible projects are approved. Otherwise the undesignated amount will remain in fund balance for future years.

The Enterprise Fund shows an 11% change in fund balance from 2013 to 2014. This is due to an estimated increase of net revenue from operations. Operating revenue is estimated to increase about \$1 million in 2014, while operating expenditures are only increasing a little over \$700,000. Projections are based on approved fee increases and growth in participation.

## **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 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**

Staff is responsible for recommending any changes to the fee structure. These changes are market driven and usually based on surveys conducted by staff or industry specialists. Program costs and net revenues are also considered. These 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.

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

### **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-\$59,999	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.

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 \$1,897,083.

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

### **Pension Plan**

The salaried 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 Financial Group. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees become plan members after six months of employment, with enrollment dates in January and July. 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 Financial Group. 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.



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

**Capital Improvement Plan**

## South Suburban Park and Recreation District Capital Improvement Plan

The Capital Improvement Plan (also called “Five Year Capital Replacement Plan”) identifies the capital needs of the District for the next five years. Management staff considers the priorities and goals of the District, along with submissions from department staff, Board of Directors, and citizens. District priorities for recommending capital projects are based on the following criteria:

Criteria Description	Criteria Measurement
Needs (Maintain what we have)	<ul style="list-style-type: none"> <li>• Maintain current level of service</li> <li>• Ensure timely maintenance</li> <li>• Replace or Repair existing Facility/Equipment</li> <li>• Failure to Maintain could reduce value of asset or shorten useful life</li> <li>• Safety</li> </ul>
Project Enhancement/Improvement	<ul style="list-style-type: none"> <li>• Enhance or improve current operations</li> <li>• Generates new revenue</li> <li>• Decreases expenditures in the long run</li> <li>• Cost of project may be offset by revenue enhancements</li> </ul>
Possibility to leverage District funds	<ul style="list-style-type: none"> <li>• Increased priority due to matching of funds from other agencies to help offset costs of project</li> <li>• Joint projects with District’s partners</li> <li>• Projects that qualify for grant submission</li> </ul>
Supports objective or actions of the Board of Directors	<ul style="list-style-type: none"> <li>• Supports formally adopted plan or action by Board of Directors</li> <li>• Makes contribution to wider area goals while meeting the goals of the District, such as open space acquisition, Highline Canal Working Group, etc...</li> </ul>

The recommended projects are then submitted to the Board of Directors along with the proposed budget for further review. The Board reviews the requested capital projects, as well as, the funding recommendations from staff. The Board of Directors will adopt the first year of the five year capital replacement plan as a part of the budget adoption process.

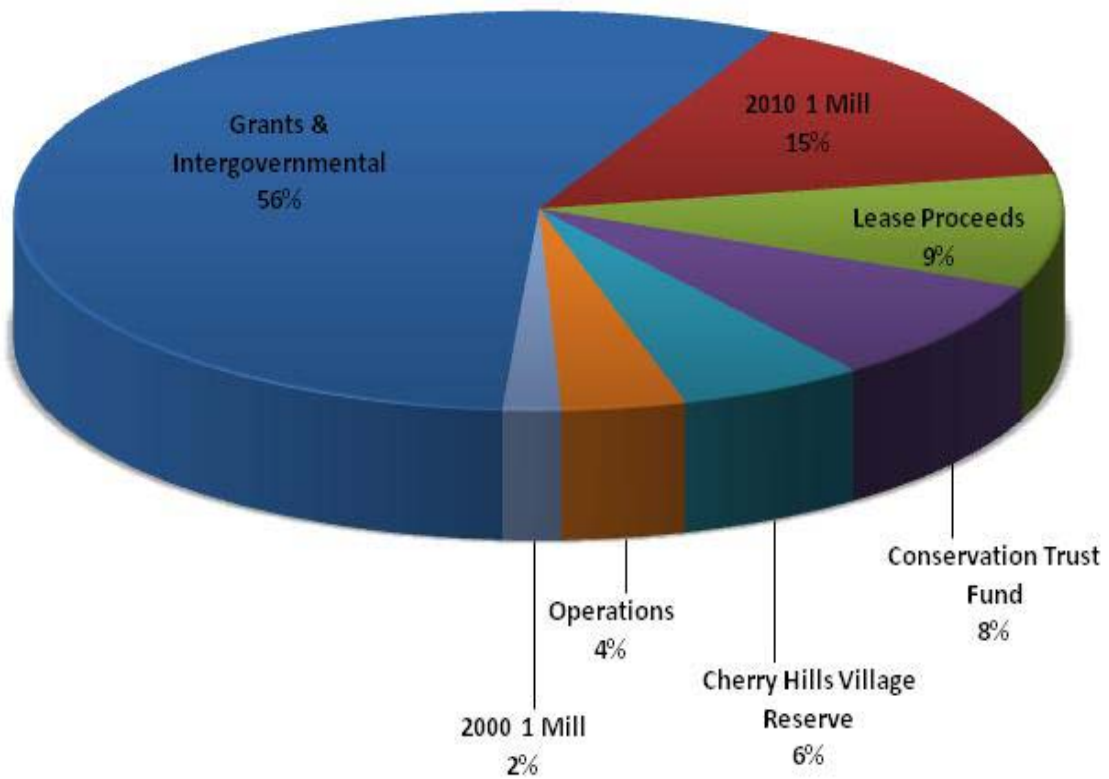
### Summary of the Sources and Uses of Funds

Over the last few budget years, the District has focused on finding ways to provide additional funding for capital projects and other one-time priorities and needs. The total source of revenue for the capital expenditures for 2014 is \$9,142,949. These expenditures are funded by the 2000 One Mill Fund for \$163,288, 2010 One Mill Fund \$1,347,612, Operations \$346,590, Cherry Hills Village Reserve \$521,360, and Conservation Trust Funds of \$764,099. Estimated funds of \$5,150,000 will be contributed to the District by grants, donations, or other intergovernmental agencies and \$850,000 from lease proceeds for replacement of the District’s Golf Carts. Capital projects that are still in progress at the end of 2013 will have the available unspent balance re-appropriated in 2014, upon approval by the Board of Directors. Since the exact amount of unspent project funds are not known as the budget is being developed these ongoing projects are not budgeted as part of the original budget, but will be submitted for appropriation in March when we plan to amend the original budget.

## South Suburban Park and Recreation District Capital Improvement Plan

### Summary of the Sources and Uses of Funds (continued)

#### 2014 Capital Funding Breakdown (Sources)

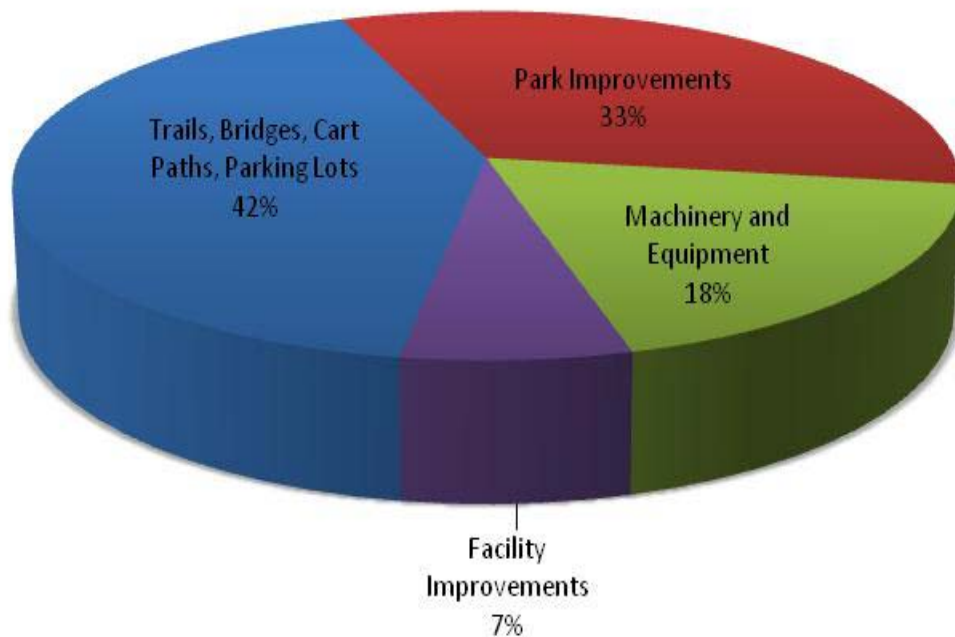


## South Suburban Park and Recreation District Capital Improvement Plan

### Summary of the Sources and Uses of Funds (continued)

The chart below shows the 2014 percentage breakdown of approved capital expenditures. Trails (including Trails, Bridges, Cart Paths, and Parking Lots) account for 42%, Park Improvements for 33%, Machinery and Equipment for 18%, and the remaining 7% on Facility Improvements. A detailed listing of all the approved capital projects is including in Section 2 of this document.

### 2014 Capital Expenditures Breakdown (Uses)





## South Suburban Park and Recreation District Capital Improvement Plan

### Project Highlights for 2014

Some of the major capital projects for 2014 include:

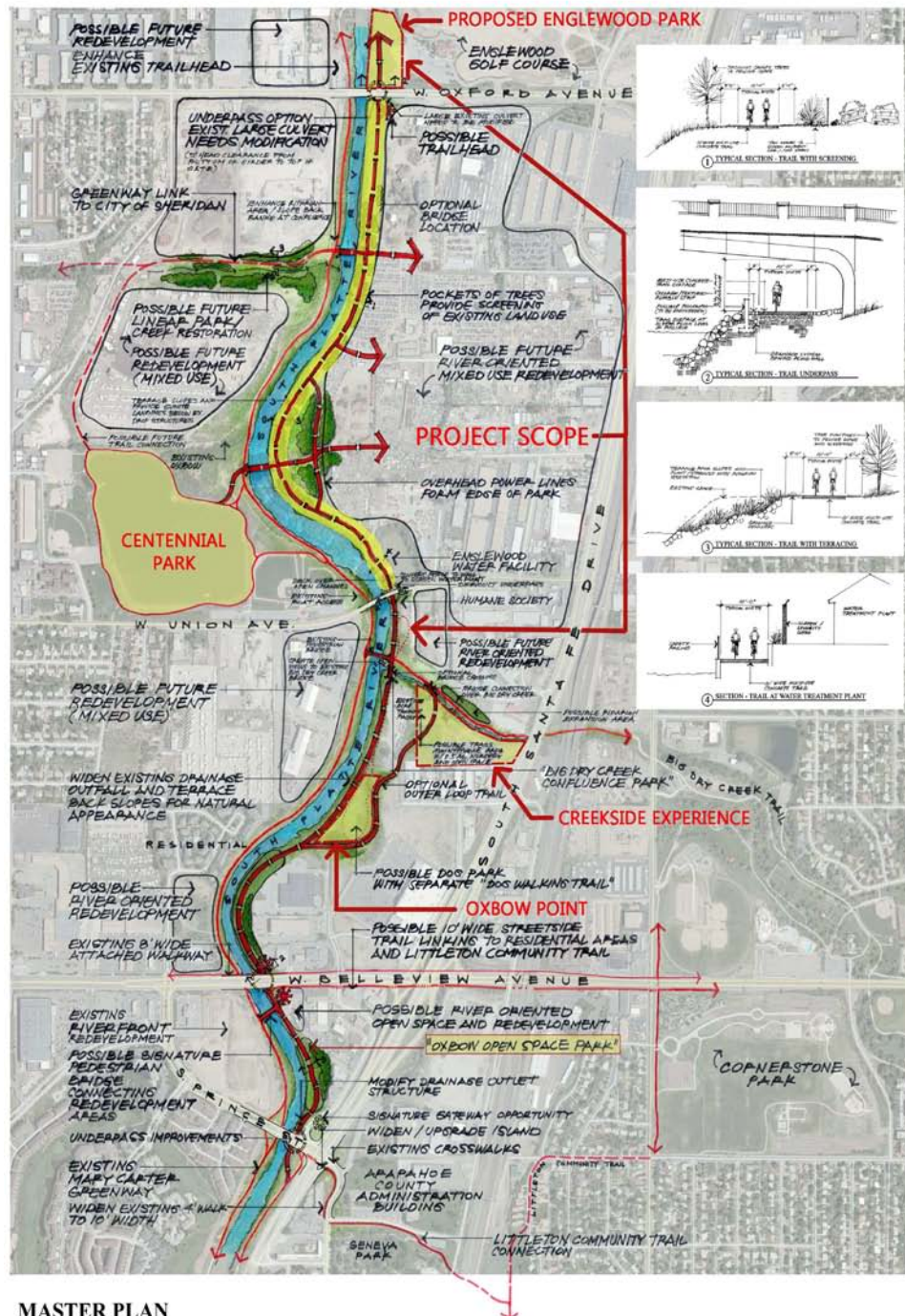
- **South Platte Trail** (Mary Carter Greenway East Bank Trail Connection - Big Dry Creek Trail to West Oxford Avenue)
  - **Project Description** - This project will complete the final multi-use trail segment of the Mary Carter Greenway East Side regional trail (along the South Platte River), from the Big Dry Creek regional trail on the south, to the Mary Carter Greenway regional trail on the north and next to Broken Tee Golf Course in Englewood. Specific multi-use trail amenities include: a new one-mile-long and 10-foot-wide Omaha Tan concrete multi-use trail; an underpass at West Union Avenue; an underpass at West Oxford Avenue; structural safety elements at the Englewood water intake plant; multiple storm sewer outfall reconfiguration; landscape screening of industrial uses; and a crusher fines, soft-surface trail to a new boat landing/river access points along the one-mile reach. By completing this one-mile trail and by transforming a now marginally utilized urban riverfront area, this project will greatly enhance the highly popular and crowded Mary Carter Greenway Trail. This trail segment will add future opportunities for connectivity to local trails in the City of Sheridan, City of Englewood and City of Littleton, and regional trail connections to the Big Dry Creek Trail, Bear Creek Trail, and Lee Gulch Trail. The Front Range Trail also utilizes this portion of the Mary Carter Greenway Trail to create a link from Wyoming to New Mexico, along the Front Range of Colorado.
  - **Funding Source** – Project will be funded in partnership with the cities of Englewood, Sheridan, Littleton, Urban Drainage and Flood Control District, Colorado Water Conservation Board and Arapahoe County Open Space. Total Cost of the project is currently estimated at \$3,200,000, with \$300,000 funded by South Suburban.
  - **Impact on Operating Costs** - At completion of the project South Suburban, along with City of Littleton (South Platte Park management agreement cost sharing) would be responsible for the maintenance and upkeep of additional trail in South Platte Park. In current dollars the cost of hard surface trail (concrete) maintenance is estimated at \$1,821 per mile.



# South Suburban Park and Recreation District Capital Improvement Plan

## Project Highlights for 2014 (continued)

## South Platte Trail (Mary Carter Greenway East Bank Trail Connection) (continued)



**MASTER PLAN**  
**MARY CARTER GREENWAY EAST BANK TRAIL**  
(S. PRINCE ST. TO OXFORD AVE.)

Prepared by:  
Greenway Team/  
DHM Design

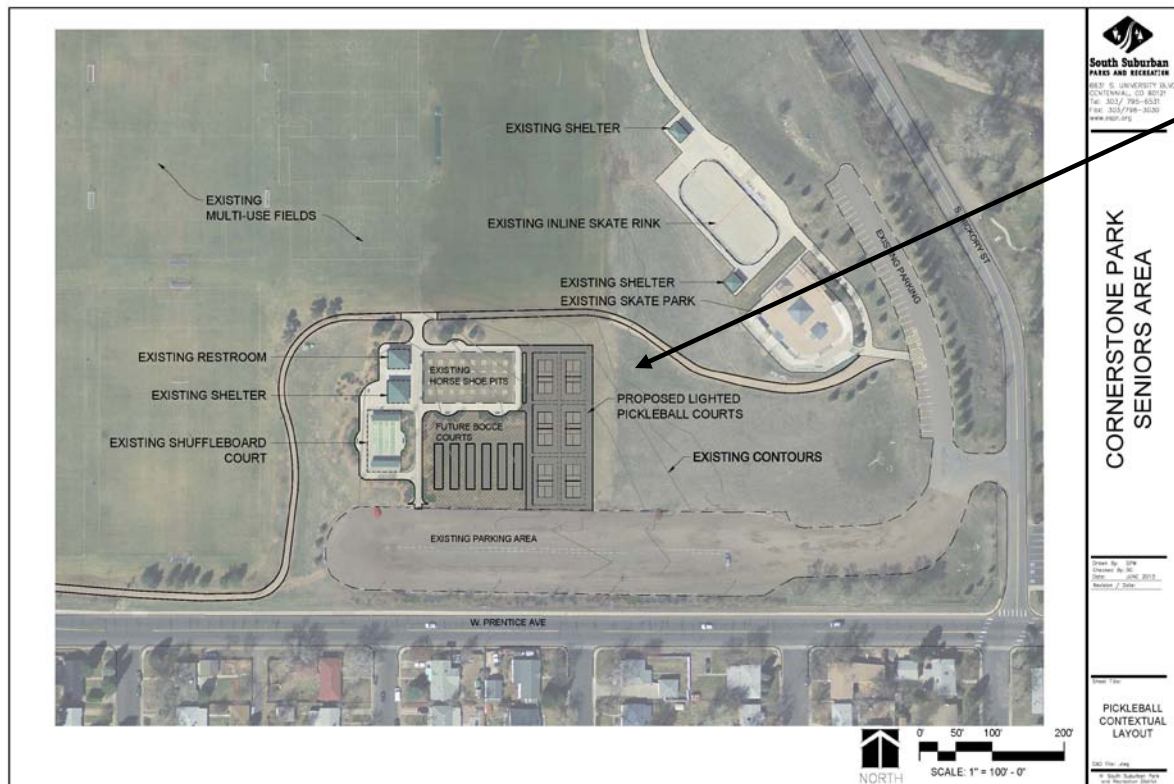
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## South Suburban Park and Recreation District Capital Improvement Plan

### Project Highlights for 2014 (continued)

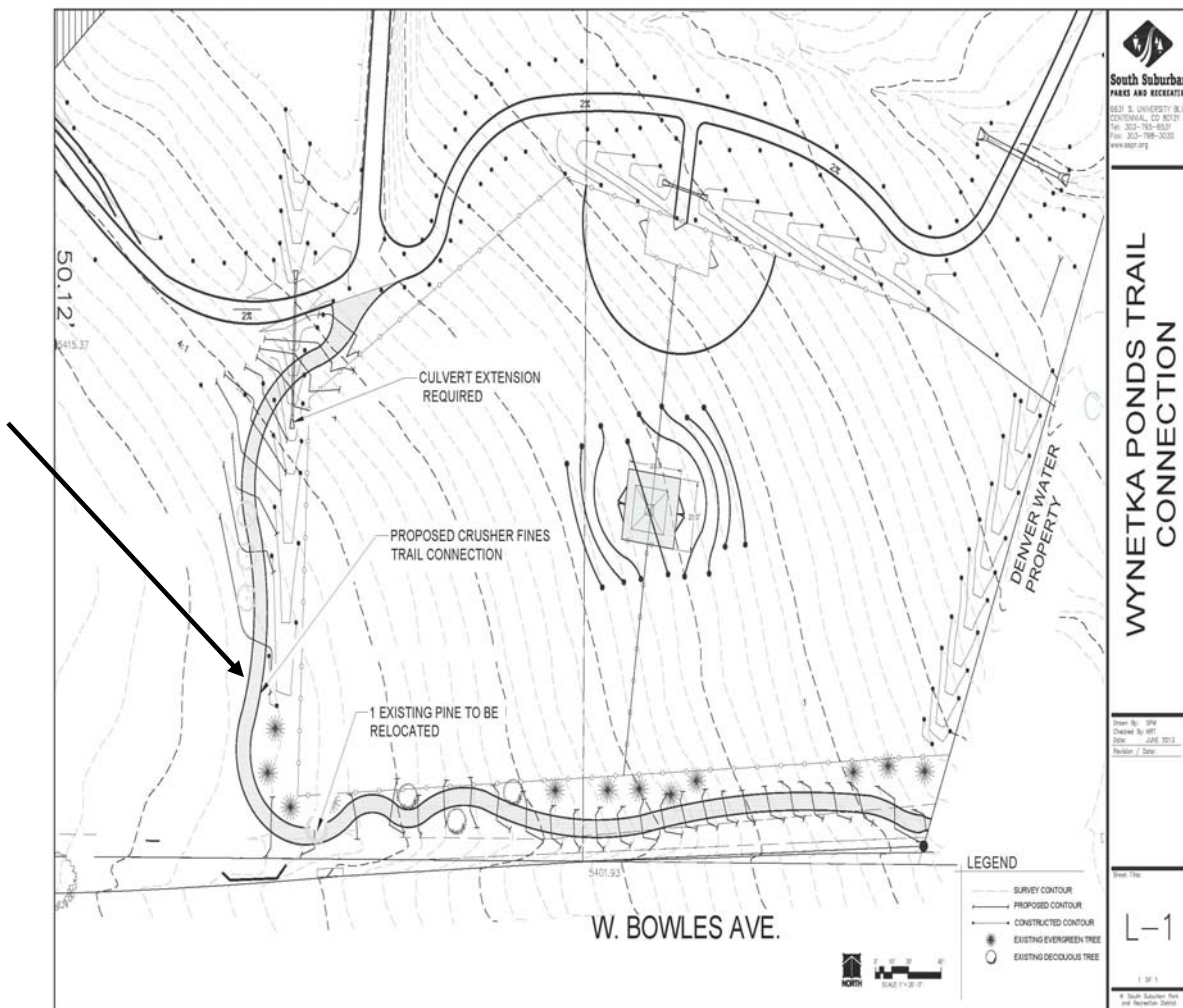
- **Pickleball Courts at Cornerstone Park**
  - **Project Description** - Pickleball is a hybrid of tennis, badminton, and table tennis. Pickleball is played on a court a quarter the size of a tennis court, with hard rackets and a whiffle ball. The smaller area and slower pace are perfect for seniors who want to stay active. It is much easier on the joints and lungs than tennis. It's an easy sport to pick up for novices and fun enough that kids and their grandparents can play on the same court. Pickleball is the fastest-growing sport in the nation and it has the potential to be a significant revenue generator for the District. In 2012, the USA Pickleball Association estimated there were 100,000 to 150,000 pickleball players in the United States. Pickleball courts will be constructed as post-tension concrete courts similar to tennis courts.
  - **Funding Source** – Total cost of the project is estimated at \$312,500. The District plans to apply for a grant from Arapahoe County Open Space Fund for \$250,000. The District would be responsible for the grant match of \$62,500. If the grant is not approved the District will consider other funding options available.
  - **Impact on Operating Costs** - Pickleball courts will have similar maintenance cost as tennis courts. Annual budget for Tennis Court Repairs is approximately \$20,000 for all the District's court surfaces. Useful life is estimated to be 10 to 15 years.



## South Suburban Park and Recreation District Capital Improvement Plan

### Project Highlights for 2014 (continued)

- **Wynetka Ponds Trail Connection**
  - **Project Description** – Adding a trail connection to S. Platte Canyon Road. Trail connection would be constructed as a crusher fine trail.
  - **Funding Source** – Estimated cost of the project is \$60,000. The District has requested that the City of Littleton pay for half of the project costs of \$30,000. The 2014 Budget includes \$30,000 for the District's share of the project.
  - **Impact on Operating Costs** - The District will be responsible for maintenance cost of this new connection. Estimated cost for soft surface trails (crusher fine) is \$476 per mile.



## South Suburban Park and Recreation District Capital Improvement Plan

### Project Highlights for 2014 (continued)

- **Public Art**

- **Project Description** – The District's Public Art Committee selects appropriate artwork for installation in and enhancement of parks and facilities. 2014 Art installations have not yet been selected.
- **Funding Source** – The approved budget for 2014 is \$20,000 out of CHV Reserve Fund.
- **Impact on Operating Costs** - The annual budget covers new art installation(s) and any maintenance cost related to current art pieces. Below are several pictures of art installations done by the Public Art Committee:



Placed at the Goodson Recreation Center in 2013

- **Hunter's Hill Playground**

- **Project Description** – Project will be a complete demolition of the current 18-year old playground and an upgrade of the playground equipment to accommodate ADA access and age separation of playground structures.
- **Funding Source** – The District has requested a match from the City of Centennial for \$100,000 and has plans to apply for an Arapahoe County Open Space Grant for an additional \$100,000. District's match would be \$25,000.
- **Impact on Operating Costs** - Annual maintenance costs for playgrounds is already included in the District's operating budget. As this playground is an upgrade, not an additional playground, increased costs for maintenance are not anticipated.





## **South Suburban Park and Recreation District Capital Improvement Plan**

### **Project Highlights for 2014 (continued)**

The District's capital expenditures for 2014 include \$5,150,000 from anticipated grants or partner matches. The District has requested funds from the Cities of Littleton and Centennial. Staff will also apply for various grants in late 2013 and early 2014. If the partner or grant funds are not awarded to the District, the project will be reduced or cancelled with funds returning to contingency for re-appropriation. Of the grant funds included in the budget, \$500,000 is unidentified and will be used for grants received in 2014 that are unknown at the time of budget preparation. Also included in capital is \$20,000 for matching fund projects that will be submitted by citizens in early 2014.

Expenditures for replacement equipment, vehicles, and computers represent 18% of the total capital budget or \$1,585,234. Some of the major items include:

- Parks Mowers/Equipment and vehicles (\$170,695) - Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. All items are in poor condition and require significant annual maintenance to keep operating.
- Golf Equipment (\$243,999) - Same as above.
- Golf Carts - Replace Golf Carts at Lone Tree, SSGC, and Littleton using a capital lease. Lease proceeds are estimated to be \$850,000. First lease payment will be in March 2015.
  - Golf Cart fleet is six years old at Lone Tree. Carts at Lone Tree use electric batteries which need to be replacement in 2014, if new carts aren't purchased. Estimated cost for batteries is \$50,000 with an estimated life of 3 years. Current fleet is showing significant wear and tear.
  - Carts at the South Suburban Golf Course and Littleton Golf Course are of a similar age. These carts run on fuel, as the infrastructure at these locations does not support electric batteries. Significant improvements would be required to accommodate this type of cart.
  - Maintenance cost for the newer carts is lower than older carts. Maintenance costs will decrease for the first few years of ownership. Photo is of current carts at Lone Tree Golf Course.



## **South Suburban Park and Recreation District Capital Improvement Plan**

### **Project Highlights for 2014 (continued)**

- Computer Equipment (\$72,000) - South Suburban has approximately 320 computers in use throughout the District. Every year we replace some of the older computers in order to enhance productivity and reduce maintenance costs on the older machines. In addition, a few computers are needed for emergency replacements when existing machines fail or when a new position is created.
- The Hospitality Department requested several capital projects for 2014 with a focus on improving current operations. These items include permanent patio covers at Lone Tree Golf Course and Avalanche Grille, as well as, a patio replacement at Lone Tree Golf Course. These upgrades will increase seating and customer comfort at those facilities. Various pieces of kitchen equipment are also being replaced to improve food quality at all locations.

### **Operating Impact of Capital Projects**

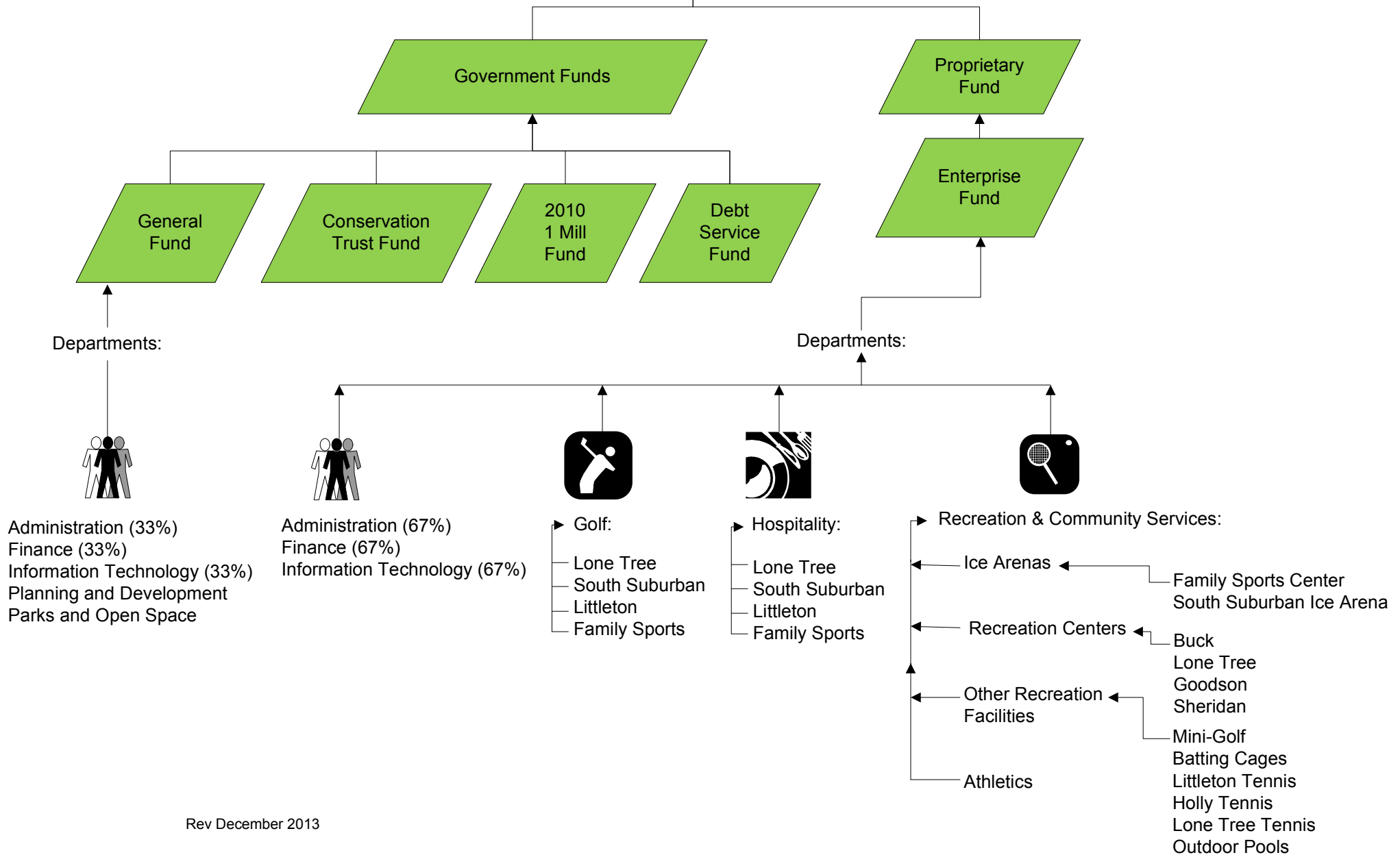
In addition to the cost of the capital project, the impact on operating costs is important when recommending a project for funding. The District defines Routine Capital Projects (or called Replacement) as replacement equipment and facility and park improvements. Non-routine Capital Projects (or called New) are defined as projects that are infrequent, new, or have a significant improvement which expands the original usage. Non-routine projects can also include projects with grant and joint funding sources.

For 2014, \$3,911,949 is budgeted for Routine capital projects. A majority of these projects include improvements to existing parks, trails, and facilities or replacement of old equipment, vehicles, and computers. These projects will have a minimal impact on current operating expenditures and are likely to lead to a reduction in long term operating expenditures. Replacement of older equipment, vehicles, etc with more efficient items will have the greatest impact on the operating expenditures.

Non-routine projects are also included in the 2014 Budget in the amount of 5,231,000. Some of these projects have multiple funding sources and some are multi-year projects. These projects will have an impact on future operating expenditures. Currently the cost to maintain open space is \$283 per acre and for developed parks it is \$8,987 per acre. Adding trails will also increase operating expenditures at a rate of \$1,821 per mile for hard surface (concrete) or \$476 per mile for soft service (crusher fine). These costs include labor of 26%, Materials of 62%, and Equipment usage of 12%.

A detailed listing of the 2014 capital projects is included in Section 2 of this document. Also a five year capital replacement schedule is included in the appendix section of this document.

## Combined Financial Statements





***Principal Officials of the  
South Suburban Park and Recreation District***  
Arapahoe, Douglas and Jefferson counties, State of Colorado

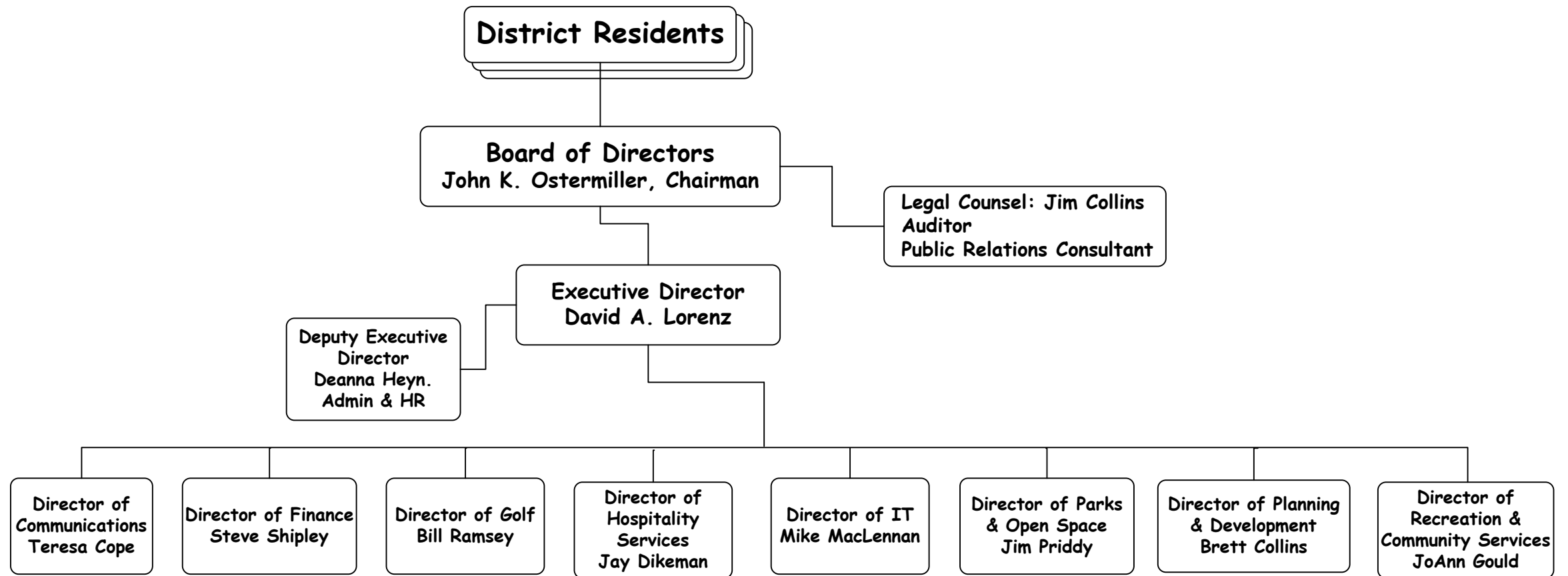
**Board of Directors**

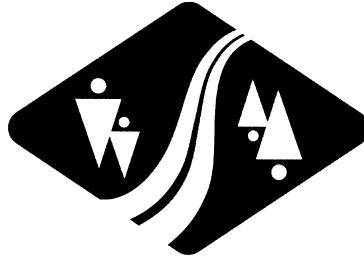
Chairman and President..... John K. Ostermiller  
Vice Chairman ..... Susan M. Rosser  
Secretary ..... Pamela M. Eller  
Treasurer ..... Michael T. Anderson  
Assistant Secretary and Assistant Treasurer... Scott A. LaBrash

**District Officials**

Executive Director ..... Dave Lorenz  
Deputy Executive Director ..... Deanna Heyn  
Director of Communications..... Teresa Cope  
Director of Finance ..... Steve Shipley  
Director of Golf..... Bill Ramsey  
Director of Hospitality ..... Jay Dikeman  
Director of Information Technology..... Mike MacLennan  
Director of Parks and Open Space ..... Jim Priddy  
Director of Planning and Development ..... Brett Collins  
Director of Recreation & Community Services..... JoAnn Gould

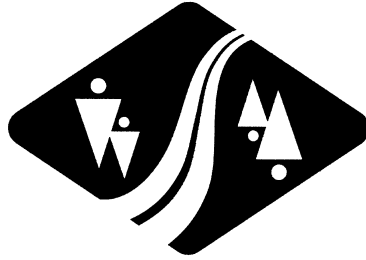
## Organization Chart





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

**2. BUDGET SUMMARIES**



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

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

	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
<b>REVENUE AND OTHER SOURCES OF FUNDS:</b>				
GENERAL FUND	\$ 14,100,198	\$ 17,111,592	\$ 16,213,085	\$ 14,222,588
CONSERVATION TRUST FUND	682,843	651,000	681,000	681,000
2010 1 MILL FUND	3,074,671	4,220,967	4,201,231	6,728,999
ENTERPRISE FUND	24,096,264	24,311,952	23,688,530	25,567,915
DEBT SERVICE FUND	3,656,568	3,350,899	3,662,363	3,655,391
TOTAL	45,610,544	49,646,410	48,446,209	50,855,893
<b>EXPENDITURES AND OTHER USES OF FUNDS:</b>				
GENERAL FUND	15,552,987	21,531,128	18,861,015	16,022,119
CONSERVATION TRUST FUND	478,344	1,239,527	1,145,885	804,642
2010 1 MILL FUND	4,198,194	4,829,449	4,019,181	7,519,531
ENTERPRISE FUND	23,841,359	24,399,343	23,701,561	25,348,333
DEBT SERVICE FUND	3,574,004	3,588,590	3,576,590	3,655,391
TOTAL	47,644,888	55,588,037	51,304,232	53,350,016
NET INCREASE IN FUND BALANCE	(2,034,344)	(5,941,627)	(2,858,023)	(2,494,123)
BEGINNING FUNDS AVAILABLE	11,404,779	9,359,488	9,370,435	6,512,413
ENDING FUNDS	9,370,435	3,417,861	6,512,412	4,018,290
<b>LESS RESERVES:</b>				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,083,844)	(1,851,147)	(2,145,296)	(2,207,011)
CHV RESERVE	(2,446,883)	-	(1,080,485)	-
2000 1 MILL RESERVE	(1,013,439)	-	(163,288)	-
DEBT SERVICE RESERVE	(846,218)	(597,580)	(931,991)	(931,991)
CONSERVATION TRUST RESERVE	(588,527)	-	(123,642)	-
2010 1 MILL RESERVE	(608,482)	-	(790,532)	-
INSURANCE RESERVE	(962,094)	(800,000)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(158,767)	(169,134)	(179,288)	(179,288)
UNRESERVED FUNDS AVAILABLE	\$ 662,181	\$ -	\$ 397,890	\$ (0)

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

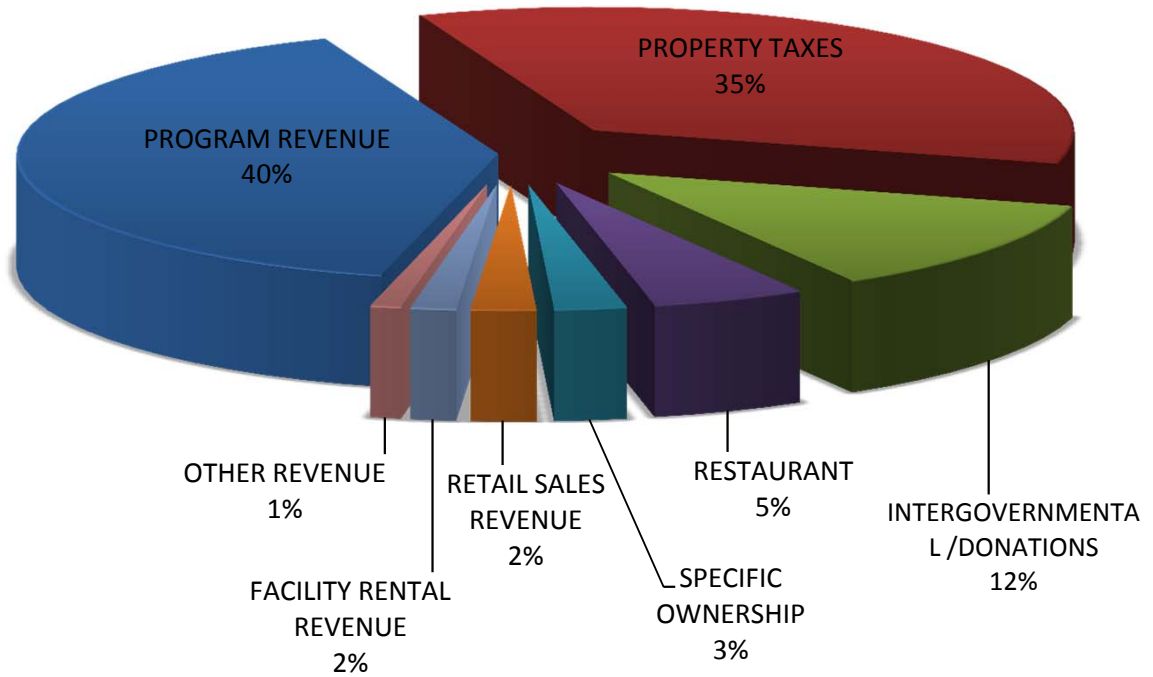
	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 16,019,901	\$ 15,125,974	\$ 15,547,206	\$ 16,026,136
SPECIFIC OWNERSHIP	1,119,642	1,050,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATIONS	1,901,832	3,224,617	3,127,116	5,591,938
NET INVESTMENT INCOME	47,068	41,525	40,346	48,525
PROGRAM REVENUE	17,972,421	18,256,047	17,546,449	18,304,301
RESTAURANT	2,055,801	2,153,617	2,079,937	2,342,336
RETAIL SALES REVENUE	998,317	947,615	1,005,303	994,682
FACILITY RENTAL REVENUE	699,764	666,394	671,093	693,595
CONTRACT SALES REVENUE	32,889	31,929	35,000	37,060
OTHER REVENUE	882,468	671,166	679,347	382,677
<b>TOTAL OPERATING REVENUE</b>	<b>41,730,103</b>	<b>42,168,884</b>	<b>41,831,797</b>	<b>45,521,250</b>
<b>EXPENDITURES:</b>				
SALARY	16,493,664	17,280,718	16,330,248	17,223,044
BENEFITS	3,560,784	3,714,074	3,705,486	3,874,534
PROGRAM EXPENSES	371,516	359,339	387,655	372,716
RESTAURANT SALES EXPENSE	178,949	165,975	173,426	182,060
SUPPLIES	2,928,317	2,905,191	2,954,360	2,983,305
SERVICE & MATERIALS	1,295,111	1,407,709	1,459,032	1,468,447
MAINTENANCE	191,847	212,760	198,570	212,400
EQUIPMENT	146,740	137,495	154,844	161,754
UTILITIES	4,086,591	4,238,526	4,003,091	4,356,073
CONTRACTUAL	707,625	754,266	656,730	783,990
OTHER EXPENSES	1,986,286	2,805,856	2,329,190	1,898,610
DEBT SERVICE	4,886,752	4,830,264	4,805,933	4,937,544
TREASURER & PAYING AGENT FEES	241,027	114,000	240,000	206,741
<b>TOTAL OPERATING EXPENDITURES</b>	<b>37,075,209</b>	<b>38,926,173</b>	<b>37,398,565</b>	<b>38,661,218</b>
EXCESS OPERATING REVENUE OVER EXPENDITURES	4,654,894	3,242,711	4,433,232	6,860,032
<b>OTHER REVENUE:</b>				
CHV PAYMENT	747,367	747,605	747,605	749,643
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	949,441	3,844,921	3,635,807	675,000
OPERATING TRANSFER IN	2,205,996	1,910,000	2,106,000	2,210,000
SALE OF ASSET	(22,363)	850,000	-	850,000
<b>TOTAL OTHER REVENUE</b>	<b>3,880,441</b>	<b>7,352,526</b>	<b>6,489,412</b>	<b>4,484,643</b>
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	1,937,398	-	1,386,985
CONTINGENCY	-	878,472	-	365,490
COP PAYMENT	520,725	523,982	523,982	521,783
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	350,000	350,000
PROPOSED MERIT INCREASE	-	-	-	312,500
INCREASED COST OF HEALTHCARE	-	-	-	149,091
OPERATING TRANSFER OUT	2,205,996	1,910,000	2,106,000	2,210,000
CAPITAL EXPENDITURES	6,375,519	9,224,909	9,335,664	8,621,589
CHV CAPITAL OUTLAY	1,117,439	1,583,108	1,590,021	771,360
<b>TOTAL OTHER EXPENDITURES</b>	<b>10,569,679</b>	<b>16,407,869</b>	<b>13,905,667</b>	<b>14,688,798</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ (2,034,344)</b>	<b>\$ (5,812,632)</b>	<b>\$ (2,983,023)</b>	<b>\$ (3,344,123)</b>

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

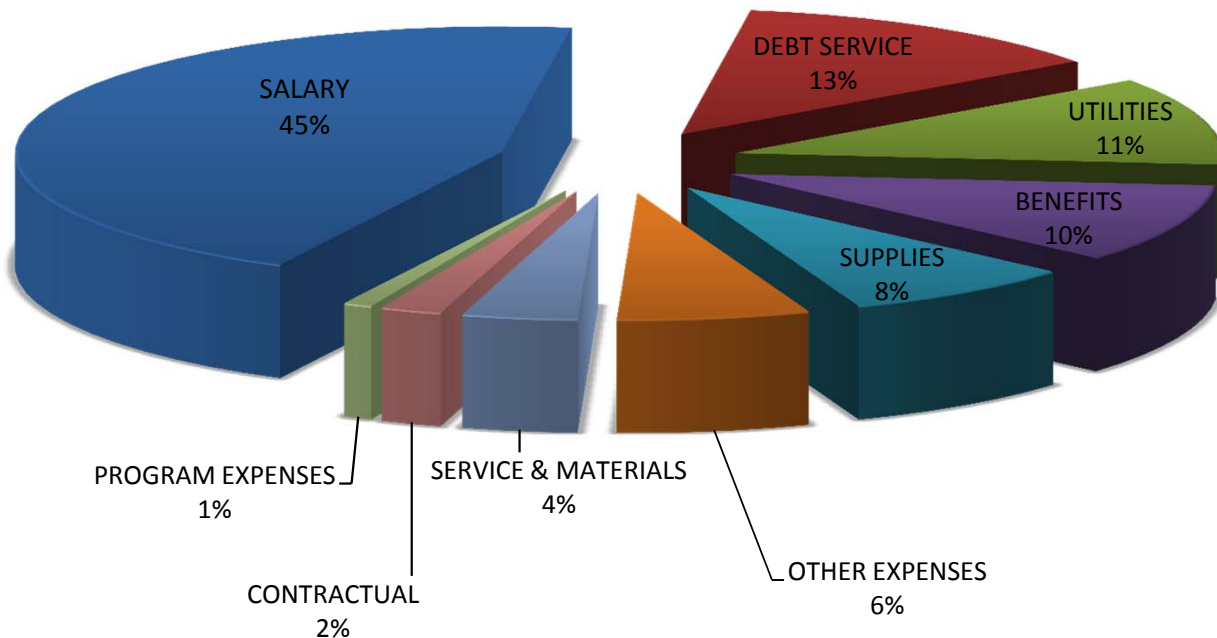
	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
TOTAL REVENUE	\$ 45,610,544	\$ 49,521,410	\$ 48,321,209	\$ 50,005,893
TOTAL EXPENDITURES	47,644,888	55,334,042	51,304,232	53,350,016
NET REVENUE OVER (UNDER) EXPENDITURES	(2,034,344)	(5,812,632)	(2,983,023)	(3,344,123)
BEGINNING FUNDS AVAILABLE	11,404,779	9,359,488	9,370,435	6,512,413
ENDING FUNDS AVAILABLE	9,370,435	3,546,856	6,387,412	3,168,290
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,083,844)	(1,851,147)	(2,145,296)	(2,207,011)
CHV RESERVE	(1,013,439)	-	(163,288)	-
2000 1 MILL RESERVE	(2,446,883)	-	(1,080,485)	-
DEBT SERVICE RESERVE	(846,218)	(597,580)	(931,991)	(931,991)
CONSERVATION TRUST RESERVE	(588,527)	-	(123,642)	-
2010 1 MILL RESERVE	(608,482)	-	(790,532)	-
INSURANCE RESERVE	(962,094)	(800,000)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(158,767)	(169,134)	(179,288)	(179,288)
UNRESERVED FUNDS AVAILABLE	\$ 662,181	\$ 128,995	\$ 272,890	\$ (850,000)

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

**TOTAL DISTRICT REVENUE BY CATEGORY**



**TOTAL DISTRICT EXPENDITURES BY CATEGORY**





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

	PROJECTED FUNDS AVAILABLE 1/1/2014	2014 BUDGETED REVENUE	2014 BUDGETED EXPENDITURES	2014 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2014
GENERAL FUND	\$ 3,302,889	\$ 14,222,588	\$ (16,022,119)	\$(1,503,358)	\$ -
CONSERVATION TRUST FUND	123,642	681,000	(804,642)	-	-
2010 1 MILL FUND	790,532	6,728,999	(7,519,531)	-	-
ENTERPRISE FUND	1,960,939	25,567,915	(25,348,333)	(2,180,521)	-
DEBT SERVICE FUND	334,411	3,655,391	(3,655,391)	(334,411)	-
TOTAL	<u>\$ 6,512,413</u>	<u>\$ 50,855,893</u>	<u>\$ (53,350,016)</u>	<u>\$(4,018,290)</u>	<u>\$ -</u>

**Significant changes in Fund Balances**

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

The Budgeted fund balance in the **General Fund** shows a significant change. This is mainly due to the CHV Reserve. The total reserves for CHV are included as expenditures in the 2014 Budget, as the District may have to use some or all of these funds for operational or capital expenditures. Budgeting the total amount of this reserve causes fund balance to change more than 10%.

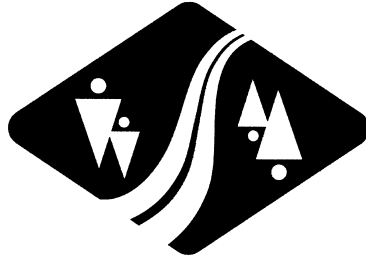
The **Conservation Trust Fund** balance change is due to anticipated spending of all funds on 2014 capital projects.

The **2010 One Mill Fund** balance change is due to anticipated spending of funds on approved 2014 capital projects (\$5,822,612) and park irrigation water expenditures (\$1,465,223). However, the 2014 Budget also includes undesignated funds of \$198,696. A portion of these funds may be spent in 2014 if any eligible projects are approved. Otherwise the undesignated amount will remain in fund balance for future years.

The **Enterprise Fund** shows an 11% change in fund balance from 2013 to 2014. This is due to an estimated increase of net revenue from operations. Operating revenue is estimated to increase about \$1 million in 2014, while operating expenditures are only increasing a little over \$700,000. Projections are based on approved fee increases and growth in participation.

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

	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$10,147,580	\$ 9,620,922	\$ 9,729,441	\$10,130,746
SPECIFIC OWNERSHIP TAX	1,119,642	1,050,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATION	300,850	363,453	335,325	363,766
INTEREST INCOME	27,086	20,000	21,000	25,000
OTHER	824,599	604,691	645,532	318,433
TOTAL OPERATING REVENUE	12,419,757	11,659,066	11,831,298	11,937,945
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,013,558	1,642,148	1,349,840	1,104,266
FINANCE	212,767	221,355	219,601	223,338
IT DEPARTMENT	200,165	217,160	211,446	227,098
PLANNING & CONSTRUCTION	1,347,305	1,449,596	1,380,291	1,457,721
PARKS AND OPEN SPACE	5,978,616	6,456,482	6,235,450	6,574,639
TOTAL OPERATING EXPENDITURES	8,752,411	9,986,741	9,396,628	9,587,062
EXCESS OPERATING REVENUE OVER (UNDER) EXPENSES	3,667,346	1,672,325	2,434,670	2,350,883
<b>OTHER REVENUE:</b>				
CHV PAYMENT	747,367	747,605	747,605	749,643
INTERGOVERNMENTAL/DONATION FOR CAPITAL	949,441	3,844,921	3,628,182	675,000
SALE OF ASSET	(22,363)	850,000	-	850,000
OPERATING TRANSFER IN	5,996	10,000	6,000	10,000
TOTAL OTHER REVENUE	1,680,441	5,452,526	4,381,787	2,284,643
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	1,937,398	-	1,386,985
CONTINGENCY	-	392,492	-	24,195
COP PAYMENT	520,725	523,982	523,982	521,783
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	350,000
PROPOSED MERIT INCREASE	-	-	-	156,250
INCREASE IN HEALTH CARE COSTS	-	-	-	74,546
OPERATING TRANSFER OUT	2,200,000	1,900,000	2,100,000	2,200,000
CAPITAL EXPENDITURES	1,334,084	3,843,968	4,050,233	786,650
CHV CAPITAL EXPENDITURES	1,117,439	1,583,108	1,590,021	771,360
2000 1 MILL UNDESIGNATED	-	163,412	-	-
2000 1 MILL CAPITAL EXPENDITURES	1,278,328	850,027	850,151	163,288
TOTAL OTHER EXPENDITURES	6,800,576	11,544,387	9,464,387	6,435,057
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(1,452,789)</b>	<b>(4,419,536)</b>	<b>(2,647,930)</b>	<b>(1,799,531)</b>
TOTAL REVENUE	14,100,198	17,111,592	16,213,085	14,222,588
TOTAL EXPENDITURES	15,552,987	21,531,128	18,861,015	16,022,119
NET REVENUE OVER (UNDER) EXPENDITURES	(1,452,789)	(4,419,536)	(2,647,930)	(1,799,531)
BEGINNING FUNDS AVAILABLE	1,751,798	2,490,497	2,490,497	2,059,116
BEGINNING FUNDS AVAILABLE - CHV	3,360,043	2,446,883	2,446,883	1,080,485
BEGINNING FUNDS AVAILABLE - 2000 1 MILL	2,291,767	1,013,439	1,013,439	163,288
ENDING FUNDS	5,950,819	1,531,283	3,302,889	1,503,358
LESS RESERVES:				
7% OPERATING RESERVE	(563,058)	(562,149)	(610,585)	(624,070)
CHV RESERVE	(2,446,883)	-	(1,080,485)	-
2000 1 MILL RESERVE	(1,013,439)	-	(163,288)	-
INSURANCE RESERVE	(962,094)	(800,000)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(158,767)	(169,134)	(179,288)	(179,288)
<b>UNRESERVED FUNDS AVAILABLE</b>	<b>\$ 806,578</b>	<b>\$ -</b>	<b>\$ 569,243</b>	<b>\$ -</b>



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

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

	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 10,147,580	\$ 9,620,922	\$ 9,729,441	\$ 10,130,746
SPECIFIC OWNERSHIP	1,119,642	1,050,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATIONS	306,728	363,453	335,325	363,766
NET INVESTMENT INCOME	27,086	20,000	21,000	25,000
PROGRAM REVENUE	138,015	114,450	141,000	132,433
OTHER REVENUE	680,706	490,241	504,532	186,000
<b>TOTAL OPERATING REVENUE</b>	<b>12,419,757</b>	<b>11,659,066</b>	<b>11,831,298</b>	<b>11,937,945</b>
<b>EXPENDITURES:</b>				
SALARY	6,208,421	6,604,644	6,316,414	6,806,913
BENEFITS	1,730,485	1,686,479	1,784,470	1,814,816
PROGRAM EXPENSES	36,272	78,074	59,618	59,850
SUPPLIES	435,798	430,898	492,216	445,309
SERVICE & MATERIALS	583,360	656,099	658,884	678,378
MAINTENANCE	121,793	163,510	146,220	164,150
EQUIPMENT	44,677	50,310	51,551	50,899
UTILITIES	408,610	471,605	449,407	498,155
CONTRACTUAL	123,894	130,203	63,000	129,400
OTHER EXPENSE	1,040,658	1,876,240	1,812,921	1,094,984
TREASURER AND PAYING AGENT FEES	152,477	15,000	150,000	150,000
OVERHEAD CHARGEBACK (1)	(2,134,034)	(2,176,321)	(2,588,073)	(2,305,792)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>8,752,411</b>	<b>9,986,741</b>	<b>9,396,628</b>	<b>9,587,062</b>
EXCESS OPERATING REVENUE OVER EXPENDITURES	<b>3,667,346</b>	<b>1,672,325</b>	<b>2,434,670</b>	<b>2,350,883</b>
<b>OTHER REVENUE:</b>				
CHV PAYMENT	747,367	747,605	747,605	749,643
INTERGOVERNMENTAL/DONATION FOR CAPITAL	949,441	3,844,921	3,628,182	675,000
SALE OF ASSET	(22,363)	850,000	-	850,000
TRANSFER IN	5,996	10,000	6,000	10,000
<b>TOTAL OTHER REVENUE</b>	<b>1,680,441</b>	<b>5,452,526</b>	<b>4,381,787</b>	<b>2,284,643</b>
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	1,937,398	-	1,386,985
CONTINGENCY	-	392,492	-	24,195
COP PAYMENT	520,725	523,982	523,982	521,783
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	350,000	350,000
PROPOSED MERIT INCREASE	-	-	-	156,250
INCREASED COST OF HEALTHCARE	-	-	-	74,546
OPERATING TRANSFER OUT	2,200,000	1,900,000	2,100,000	2,200,000
CAPITAL EXPENDITURES	1,334,084	3,843,968	4,050,233	786,650
CHV CAPITAL OUTLAY	1,117,439	1,583,108	1,590,021	771,360
2000 1 MILL UNDESIGNATED	-	163,412	-	-
2000 1 MILL CAPITAL EXPENDITURES	1,278,328	850,027	850,151	163,288
<b>TOTAL OTHER EXPENDITURES</b>	<b>6,800,576</b>	<b>11,544,387</b>	<b>9,464,387</b>	<b>6,435,057</b>
NET REVENUE OVER (UNDER) EXPENDITURES	<b>\$ (1,452,789)</b>	<b>\$ (4,419,536)</b>	<b>\$ (2,647,930)</b>	<b>\$ (1,799,531)</b>

(continued)

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

	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
	(continued)			
TOTAL REVENUE	\$ 14,100,198	\$ 17,111,592	\$ 16,213,085	\$ 14,222,588
TOTAL EXPENDITURES	15,552,987	21,531,128	18,861,015	16,022,119
NET REVENUE OVER (UNDER) EXPENDITURES	(1,452,789)	(4,419,536)	(2,647,930)	(1,799,531)
BEGINNING FUNDS AVAILABLE	7,403,608	5,950,819	5,950,819	3,302,889
ENDING FUNDS	5,950,819	1,531,283	3,302,889	1,503,358
LESS RESERVES:				
7% OPERATING RESERVE	(563,058)	(562,149)	(610,585)	(624,070)
CHV RESERVE	(2,446,883)	-	(1,080,485)	-
2000 1 MILL RESERVE	(1,013,439)	-	(163,288)	-
INSURANCE RESERVE	(962,094)	(800,000)	(700,000)	(700,000)
ENVIRONMENTAL RESERVE	(158,767)	(169,134)	(179,288)	(179,288)
UNRESERVED FUNDS AVAILABLE	\$ 806,578	\$ -	\$ 569,243	\$ -

(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 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL	\$ 681,552	\$ 650,000	\$ 680,000	\$ 680,000
INTEREST INCOME	1,291	1,000	1,000	1,000
<b>TOTAL REVENUE</b>	<b>682,843</b>	<b>651,000</b>	<b>681,000</b>	<b>681,000</b>
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	478,344	1,181,269	1,145,885	764,099
CONTINGENCY	-	58,258	-	40,543
<b>TOTAL EXPENDITURES</b>	<b>478,344</b>	<b>1,239,527</b>	<b>1,145,885</b>	<b>804,642</b>
<b>NET REVENUES OVER (UNDER) EXP</b>	<b>204,499</b>	<b>(588,527)</b>	<b>(464,885)</b>	<b>(123,642)</b>
BEGINNING FUND BALANCE	384,028	588,527	588,527	123,642
ENDING FUND BALANCE	588,527	-	123,642	-
LESS RESERVES:				
CTF RESERVE	(588,527)		(123,642)	
<b>UNRESERVED FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

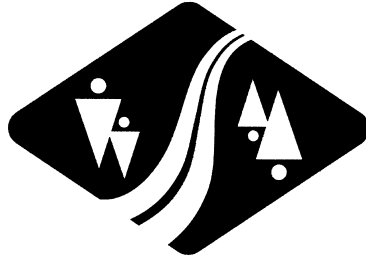
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT**  
**2010 1 MILL FUND SUMMARY AND BY CATEGORY**

	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
REVENUE:				
PROPERTY TAX	\$ 2,221,749	\$ 2,164,153	\$ 2,161,402	\$2,249,999
INTERGOVERNMENTAL REVENUE	848,530	2,052,314	2,035,829	4,475,000
INTEREST INCOME	4,392	4,500	4,000	4,000
TOTAL REVENUE	3,074,671	4,220,967	4,201,231	6,728,999
EXPENDITURES:				
CAPITAL OUTLAY	2,846,500	2,972,277	2,788,596	5,822,612
COLLECTION CHARGES	32,925	34,000	33,000	33,000
PARK MAINTENANCE WATER	1,318,769	1,395,450	1,197,585	1,465,223
UNDESIGNATED	-	427,722	-	198,696
TOTAL EXPENDITURES	4,198,194	4,829,449	4,019,181	7,519,531
NET REVENUES OVER (UNDER) EXP	(1,123,523)	(608,482)	182,050	(790,532)
BEGINNING FUND BALANCE	1,732,005	608,482	608,482	790,532
ENDING FUND BALANCE	608,482	-	790,532	-
LESS 2010 1 MILL RESERVE	(608,482)	-	(790,532)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

# SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<b>REVENUE:</b>				
ICE ARENAS	\$ 4,172,300	\$ 4,133,210	\$ 3,711,666	\$ 3,796,395
RECREATION CENTERS	4,460,637	4,694,357	4,461,267	4,694,542
ATHLETICS	2,054,252	2,115,596	2,099,273	2,291,889
OTHER RECREATION FACILITIES	1,588,638	1,623,643	1,562,897	1,619,084
GOLF COURSES	7,332,409	7,340,322	7,287,368	7,474,464
HOSPITALITY	2,249,567	2,351,124	2,302,034	2,610,341
INTEREST INCOME	8,303	3,000	5,500	5,500
OTHER REVENUE	30,158	25,700	25,900	25,700
TOTAL OPERATING REVENUE	21,896,264	22,286,952	21,455,905	22,517,915
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,830,419	1,785,099	1,777,758	1,888,319
FINANCE DEPARTMENT	431,983	449,418	445,857	453,443
IT DEPARTMENT	406,396	440,900	429,300	461,079
ICE ARENAS	3,787,124	3,897,374	3,482,297	3,474,112
RECREATION CENTERS	5,663,596	5,983,585	5,847,266	5,930,734
ATHLETICS	1,249,253	1,349,378	1,276,115	1,424,621
OTHER RECREATION FACILITIES	1,267,094	1,215,800	1,194,173	1,246,834
GOLF COURSES	6,154,224	6,217,220	6,222,641	6,365,017
HOSPITALITY	2,613,007	2,592,618	2,525,355	2,686,383
TOTAL OPERATING EXPENDITURES	23,403,096	23,931,392	23,200,762	23,930,542
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,506,832)	(1,644,440)	(1,744,857)	(1,412,627)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	2,200,000	1,900,000	2,100,000	2,200,000
CAPITAL LEASE PROCEEDS	-	125,000	125,000	850,000
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	-	7,625	-
TOTAL OTHER REVENUE	2,200,000	2,025,000	2,232,625	3,050,000
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	-	-	102,056
PROPOSED MERIT INCREASE	-	-	-	156,250
INCREASE IN HEALTH CARE COSTS	-	90,583	-	74,545
CAPITAL OUTLAY	438,263	377,368	500,799	1,084,940
TOTAL OTHER EXPENDITURES	438,263	467,951	500,799	1,417,791
<b>NET REVENUE OVER (UNDER) EXP</b>	<b>254,905</b>	<b>(87,391)</b>	<b>(13,031)</b>	<b>219,582</b>
TOTAL REVENUE	24,096,264	24,311,952	23,688,530	25,567,915
TOTAL EXPENDITURES	23,841,359	24,399,343	23,701,561	25,348,333
NET REVENUE OVER (UNDER) EXPENDITURES	254,905	(87,391)	(13,031)	219,582
BEGINNING FUNDS AVAILABLE	1,719,064	1,973,969	1,973,969	1,960,939
ENDING FUNDS	1,973,969	1,886,578	1,960,938	2,180,521
LESS RESERVES:				
7% OPERATING RESERVE	(1,520,786)	(1,288,998)	(1,534,711)	(1,582,941)
DEBT SERVICE RESERVE	(597,580)	(597,580)	(597,580)	(597,580)
UNRESERVED FUNDS AVAILABLE	\$ (144,397)	\$ -	\$ (171,353)	\$ -





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

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

	<b>Actual 2012</b>	<b>Budget 2013</b>	<b>Estimated 2013</b>	<b>Budget 2014</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS	\$ 65,022	\$ 158,850	\$ 75,962	\$ 73,172
NET INVESTMENT INCOME	8,303	6,025	8,346	8,525
PROGRAM REVENUE	17,834,406	18,141,597	17,405,449	18,171,868
RESTAURANT	2,055,801	2,153,617	2,079,937	2,342,336
RETAIL SALES REVENUE	998,317	947,615	1,005,303	994,682
FACILITY RENTAL REVENUE	699,764	666,394	671,093	693,595
CONTRACT SALES REVENUE	32,889	31,929	35,000	37,060
OTHER REVENUE	201,762	180,925	174,815	196,677
<b>TOTAL OPERATING REVENUE</b>	<b>21,896,264</b>	<b>22,286,952</b>	<b>21,455,905</b>	<b>22,517,915</b>
<b>EXPENDITURES:</b>				
SALARY	10,285,243	10,676,074	10,013,834	10,416,131
BENEFITS	1,830,299	2,027,595	1,921,016	2,059,718
PROGRAM EXPENSES	335,244	281,265	328,037	312,866
RESTAURANT SALES EXPENSE	178,949	165,975	173,426	182,060
SUPPLIES	2,492,519	2,474,293	2,462,144	2,537,996
SERVICE & MATERIALS	711,751	751,610	800,148	790,069
MAINTENANCE	70,054	49,250	52,350	48,250
EQUIPMENT	102,063	87,185	103,293	110,855
UTILITIES	2,359,212	2,371,471	2,356,099	2,392,695
CONTRACTUAL	583,731	624,063	593,730	654,590
OTHER EXPENSES	945,628	929,616	516,269	803,626
DEBT SERVICE	1,374,369	1,316,674	1,292,343	1,315,894
OVERHEAD CHARGEBACK (1)	2,134,034	2,176,321	2,588,073	2,305,792
<b>TOTAL OPERATING EXPENDITURES</b>	<b>23,403,096</b>	<b>23,931,392</b>	<b>23,200,762</b>	<b>23,930,542</b>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,506,832)	(1,644,440)	(1,744,857)	(1,412,627)
<b>OTHER REVENUE:</b>				
TRANSFER IN	2,200,000	1,900,000	2,100,000	2,200,000
CAPITAL LEASE PROCEEDS	-	125,000	125,000	850,000
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	-	7,625	-
<b>TOTAL OTHER REVENUE</b>	<b>2,200,000</b>	<b>2,025,000</b>	<b>2,232,625</b>	<b>3,050,000</b>
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	-	-	102,056
PROPOSED MERIT INCREASE	-	-	-	156,250
INCREASE IN HEALTH CARE COSTS	-	90,583	-	74,545
CAPITAL OUTLAY	438,263	377,368	500,799	1,084,940
<b>TOTAL OTHER EXPENDITURES</b>	<b>438,263</b>	<b>467,951</b>	<b>500,799</b>	<b>1,417,791</b>
<b>NET REVENUE OVER (UNDER) EXP</b>	<b>\$ 254,905</b>	<b>\$ (87,391)</b>	<b>\$ (13,031)</b>	<b>\$ 219,582</b>

(continued)

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

	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
(continued)				
TOTAL REVENUE	\$ 24,096,264	\$24,311,952	\$ 23,688,530	\$ 25,567,915
TOTAL EXPENDITURES	23,841,359	24,399,343	23,701,561	25,348,333
NET REVENUE OVER (UNDER) EXPENDITURES	254,905	(87,391)	(13,031)	219,582
BEGINNING FUNDS AVAILABLE	1,719,064	1,973,969	1,973,969	1,960,939
ENDING FUNDS	1,973,969	1,886,578	1,960,938	2,180,521
LESS RESERVES:				
7% OPERATING RESERVE	(1,520,786)	(1,288,998)	(1,534,711)	(1,582,941)
DEBT SERVICE RESERVE	(597,580)	(597,580)	(597,580)	(597,580)
UNRESERVED FUNDS AVAILABLE	\$ (144,397)	\$ -	\$ (171,353)	\$ -

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

	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
REVENUE:				
PROPERTY TAXES	\$ 3,650,572	\$ 3,340,899	\$ 3,656,363	\$ 3,645,391
INTEREST EARNINGS	5,996	10,000	6,000	10,000
TOTAL REVENUE	3,656,568	3,350,899	3,662,363	3,655,391
EXPENDITURES:				
ADMINISTRATION	55,625	65,000	57,000	23,741
BOND PRINCIPAL	2,480,000	2,560,000	2,560,000	2,750,000
BOND INTEREST	1,032,383	953,590	953,590	871,650
OPERATING TRANSFER OUT	5,996	10,000	6,000	10,000
TOTAL EXPENDITURES	3,574,004	3,588,590	3,576,590	3,655,391
NET REVENUE OVER EXPENDITURES	82,564	(237,691)	85,773	-
BEGINNING FUND BALANCE	166,074	237,691	248,638	334,411
ENDING FUND BALANCE	248,638	-	334,411	334,411
LESS RESERVES:				
DEBT SERVICE RESERVE	(248,638)	-	(334,411)	(334,411)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014
<b>FULL TIME POSITIONS:</b>							
<b>ADMINISTRATION:</b>							
ADMINISTRATIVE MANAGER (1)	1	1	1	1	1	1	0
COMMUNICATIONS DIRECTOR	1	1	1	1	1	1	1
EXECUTIVE ASSISTANT	1	1	1	1	1	1	1
EXECUTIVE DIRECTOR	1	1	1	1	1	1	1
GRAPHIC DESIGNER	1	1	1	1	1	1	1
RECEPTIONIST, LEAD	1	1	1	1	1	1	1
HUMAN RESOURCES ASSISTANT	1	1	1	1	1	1	1
DEPUTY EXECUTIVE DIRECTOR (WAS HUMAN RESOURCE DIRECTOR)	1	1	1	1	1	1	1
HUMAN RESOURCES GENERALIST	1	1	1	1	1	1	1
REGISTRATION OFFICE ASSISTANT	1	1	1	1	1	1	1
SOCIAL MEDIA SPECIALIST (2)	0	0	0	0	0	0	1
SPECIALIST - COMMUNITY RELATIONS	1	1	1	1	1	1	1
SPECIALIST - COMMUNICATIONS (4)	0	0	0	0	0	0	1
SPECIALIST - MARKETING	1	1	1	1	1	1	1
SUPERVISOR - REGISTRATION	1	1	1	1	1	1	1
TECHNICIAN - GENERAL SERVICES	1	1	1	1	1	1	1
TOTAL ADMINISTRATION	14	14	14	14	14	14	15
<b>FINANCE:</b>							
ACCOUNTANT I	3	3	3	3	3	3	3
ACCOUNTANT II	1	1	1	1	1	1	1
ACCOUNTANT, SENIOR (1)	1	1	1	1	1	1	0
CHIEF ACCOUNTANT (3)	0	0	1	1	1	1	1
MANAGER OF FINANCE	1	1	1	1	1	1	1
TECHNICIAN - ACCOUNTS PAYABLE (1) (3)	1	1	0	0	0	0	0
TOTAL FINANCE	7	7	7	7	7	7	6
<b>INFORMATION TECHNOLOGY:</b>							
COMPUTER TECHNICIAN (3)	0	0	0	0	1	1	1
MANAGER OF INFORMATION SYSTEM	1	1	1	1	1	1	1
NETWORK ADMINISTRATOR (1)	1	1	1	1	1	1	0
SENIOR APPLICATIONS PROGRAMMER (2)	2	2	2	2	2	2	2
WEBMASTER (4)	0	0	0	1	1	1	1
LEAD COMPUTER AND NETWORK TECHNICIAN (3)	1	1	1	1	1	1	1
TOTAL IT	5	5	5	6	7	7	6

## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014
<b>GOLF:</b>							
1ST ASST GOLF PRO	4	4	4	4	4	4	4
APPRENTICE MECHANIC - PARTS DRIVER (LTGC) (2)	0	0	0	0	0	1	1
APPRENTICE MECHANIC - PARTS DRIVER (SSGC)	1	1	1	1	1	1	1
ASSISTANT SUPERVISOR - GOLF	3	3	3	3	3	3	3
COORDINATOR - MERCHANDISE - GOLF	1	1	1	1	1	1	1
HEAD GOLF PRO & MANAGER	3	3	3	3	3	3	3
LEAD MAINT SPEC - GOLF	4	4	4	4	4	4	4
MAINTENANCE TECH - GOLF	4	4	4	4	4	4	4
MANAGER OF GOLF	1	1	1	1	1	1	1
MECHANIC (1)	4	4	4	4	4	4	3
SUPERINTENDENT - GOLF COURSES	1	1	1	1	1	1	1
SUPERVISOR - GOLF COURSE MAINTENANCE	4	4	4	4	4	4	4
TOTAL GOLF	30	30	30	30	30	31	30
<b>HOSPITALITY:</b>							
ASSISTANT MANAGER - FOOD & BEVERAGE	1	1	1	1	1	1	1
ASST SUPERVISOR - FOOD & BEVERAGE (FSC)	1	1	1	1	1	1	1
COORDINATOR - SPECIAL EVENTS	1	1	1	1	1	1	1
COORDINATOR CONCESSIONS - FSC (1)	1	1	1	1	1	1	0
DIRECTOR OF HOSPITALITY SERVICES (WAS BUSINESS MANAGER)	1	1	1	1	1	1	1
FOOD & BEVERAGE MANAGER - LTGC	1	1	1	1	1	1	1
HEAD CHEF (LTGC)	1	1	1	1	1	1	1
LEAD NIGHT AUDITOR - LTGC	1	1	1	1	1	1	1
MARKETING MANAGER	1	1	1	1	1	1	1
RESTAURANT MANAGER (SSGC) (1)	1	1	1	1	1	1	0
SOUS CHEF (1)	1	1	1	1	1	1	0
SUPERVISOR - FOOD & BEV - FSC	1	1	1	1	1	1	1
SUPERVISOR - FOOD & BEV - SSGC (2)	0	0	0	0	0	0	1
SUPERVISOR - GRILL (LITTLETON)	1	1	1	1	1	1	1
SUPERVISOR - HOUSEKEEPING	1	1	1	1	1	1	1
SUPERVISOR - ROOMS DIVISION	1	1	1	1	1	1	1
TOTAL HOSPITALITY	15	15	15	15	15	15	13

## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014
<b>PARKS AND OPEN SPACE:</b>							
ADMINISTRATIVE ASSISTANT - PARKS (3)	1	1	1	1	1	1	0
APPRENTICE MECHANIC - PARTS DRIVER	1	1	1	1	1	1	1
COORDINATOR - GIS	1	1	1	1	1	1	1
COORDINATOR - SPP	1	1	1	1	1	1	1
CREW LEADER	4	4	4	4	4	4	4
FORMAN	8	8	8	8	8	8	8
LEAD MAINT SPEC	16	16	16	16	16	16	16
MAINTENANCE TECH	22	22	22	22	22	22	22
DIRECTOR OF PARKS AND OPEN SPACE	1	1	1	1	1	1	1
MECHANIC (SERVICE CENTER)	3	3	3	3	3	3	3
PARK RANGER (2)	1	1	1	1	1	1	4
PARK RANGER, SENIOR	1	1	1	1	1	1	1
RESOURCE SPECIALIST	1	1	1	1	1	1	1
RESOURCE COORDINATOR-SPP (2)	0	0	0	0	0	1	1
PARK INTERPRETOR (2)	0	0	0	0	0	1	1
SPECIALIST - SERVICE CENTER	1	1	1	1	1	1	1
SUPERVISOR	5	5	5	5	5	5	5
WELDER/FABRICATOR/MECHANIC	1	1	1	1	1	1	1
TOTAL PARKS AND OPEN SPACE	67	67	67	67	67	69	71
<b>PLANNING AND CONSTRUCTION:</b>							
PARK PLANNER, SENIOR (1)	2	2	2	2	2	1	1
PARK PLANNER I (3)	0	0	0	0	0	1	1
PARK PLANNER II	1	1	1	1	1	1	1
CONSTRUCTION EQUIPMENT OPERATOR	1	1	1	1	1	1	1
CREW LEADER - CONSTRUCTION	1	1	1	1	1	1	1
FOREMAN - CONSTRUCTION	1	1	1	1	1	1	1
FOREMAN - PLAY GROUNDS AND SIGNS	1	1	1	1	1	1	1
LEAD MAINT SPEC - CONSTRUCTION WOOD SHOP	1	1	1	1	1	1	1
LEAD MAINT SPEC - SIGNS	1	1	1	1	1	1	1
LEAD MAINT. SPEC. - PREVENT/MAINT	1	1	1	1	1	1	1
MAINTENANCE TECHNICIAN - PREVENT MAINT (1)	1	1	1	1	1	1	0
MAINTENANCE TECH - CONSTRUCTION	2	2	2	2	2	2	2
MAINTENANCE TECH - PLAY GROUNDS	1	1	1	1	1	1	1
MAINTENANCE TECH - SIGNS	1	1	1	1	1	1	1
MANAGER OF PLANNING AND CONSTRUCTION	1	1	1	1	1	1	1
SKILLED TRADES WORKER - PREVENT MAINT	3	3	3	3	3	3	3
SUPERVISOR - CONSTRUCTION MAINTENANCE	1	1	1	1	1	1	1
SUPERVISOR - PREVENTIVE MAINTENANCE	1	1	1	1	1	1	1
TOTAL BUILDING INFRASTRUCTURE AND CONSTRUCTION	21	21	21	21	21	21	20

## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014
<b>RECREATIONS SERVICES AND FACILITIES:</b>							
ADMINISTRATIVE ASSISTANT (FSC) (1)	1	1	1	1	0	0	0
ASSISTANT MANAGER - ICE ARENA	2	2	2	2	2	2	2
ASSISTANT SUPERVISOR - ICE (FSC) (1)	1	1	1	1	0	0	0
ASST FACILITY MANAGER (1)	3	2	2	2	2	2	2
ATHLETIC ASSISTANT SPORTS DOME (2)	0	0	0	0	0	0	1
ATHLETIC COORDINATOR (2)	0	0	0	0	0	0	1
CONTROLLER (FSC)	1	1	1	1	1	1	1
COORDINATOR	16	16	16	16	16	16	16
DEPUTY MANAGER - RECREATION	1	1	1	1	1	1	1
DIRECTOR OF CHILD CARE (1)	1	1	1	1	1	0	0
DIRECTOR OF CHILD DISCOVERY TIME PRE-SCHOOL	1	1	1	1	1	1	1
DIRECTOR OF FIGURE SKATING	1	1	1	1	1	1	1
GENERAL MGR ICE AND SPORTS OP	1	1	1	1	1	1	1
GENERAL MANAGER (FSC) (1)	1	1	1	1	1	0	0
ICE OFFICE ADMINISTRATOR (FSC)	1	1	1	1	1	1	1
LEAD MAINT SPEC - ICE ARENA	1	1	1	1	1	1	1
LEAD MAINT TECH (1)	3	3	3	3	3	3	3
MAINTENANCE TECH (1)	12	11	11	11	11	10	10
MANAGER - ICE ARENA	1	1	1	1	1	1	1
MANAGER OF RECREATION SERVICES AND FACILITIES	1	1	1	1	1	1	1
MANAGER OF ICE OPERATIONS & PROGRAMS (4)	0	1	1	1	1	1	1
OFFICE ASSISTANT (BUCK CENTER) (1)	1	1	1	1	0	0	0
RECEPTIONIST - ICE ARENA	1	1	1	1	1	1	1
RECEPTIONIST, LEAD (ATHLETICS)	1	1	1	1	1	1	1
SPECIALIST	2	2	2	2	2	2	2
SUPERVISOR (1)	12	11	11	11	10	10	10
TENNIS PROFESSIONAL	1	1	1	1	1	1	1
COORD CULTURAL AND ENRICHMENT (2)	0	0	0	0	0	1	1
COORD FITNESS (2)	0	0	0	0	0	1	1
SPECIALIST STAR PROGRAM (4)	0	0	0	0	0	1	1
TOTAL RECREATION SERVICES AND FACILITIES	67	65	65	65	61	61	63
<b>TOTAL FULL TIME POSITIONS</b>	<b>226</b>	<b>224</b>	<b>224</b>	<b>225</b>	<b>222</b>	<b>225</b>	<b>224</b>



## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014
<b>REGULAR PART TIME POSITIONS:</b>							
GOLF (1)	9	8	8	8	7	6	3
HOSPITALITY (1)	2	2	2	2	2	2	0
PARKS AND OPEN SPACE (1)	2	3	3	3	3	0	0
BUILDING INFRASTRUCTURE AND CONSTRUCTION (1)	1	1	0	0	0	0	0
RECREATION SERVICES AND FACILITIES (1)	29	17	17	17	13	6	3
<b>TOTAL REGULAR TIME POSITIONS</b>	<b>43</b>	<b>31</b>	<b>30</b>	<b>30</b>	<b>25</b>	<b>14</b>	<b>6</b>
<b>TOTAL FULL TIME EQUIVALENTS (5)</b>	<b>514</b>	<b>486</b>	<b>480</b>	<b>479</b>	<b>467</b>	<b>500</b>	<b>500</b>
<b>W-2s ISSUED</b>	<b>1869</b>	<b>1685</b>	<b>1587</b>	<b>1717</b>	<b>1673</b>	<b>1700</b>	<b>1700</b>

### Notes:

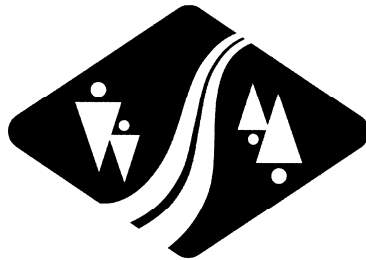
- (1) Position was eliminated
- (2) Position upgraded from regular part-time or part-time to full-time
- (3) Position reclassified
- (4) New approved position
- (5) Full Time Equivalents are calculated using full time, regular part time, and part time hours worked (or estimated for current and budget year).

### 2014 Full-Time Changes

- 1) Eight full-time "unfunded" positions will be eliminated in 2014: Administrative Manager, Senior Accountant, FSC Mechanic, Sous Chef at LTGC, FSC Concession Coordinator, Restaurant Manager at SSGC, Network Administrator, and Preventive Maintenance Tech.
- 2) One full-time position previously unfunded will be funded in 2014: Office Assistant
- 3) Four part-time positions will be upgraded to full-time in 2014
- 4) Three regular part-time positions will be upgraded to full-time in 2014: Food and Beverage Supervisor SSGC, Athletic Assistant Sports Dome, and Athletic Coordinator

### 2014 Regular Part-Time Changes

- 1) Three regular part-time positions are being upgraded to full time
- 2) Five regular part-time position are being eliminated



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



**2014 Capital Projects**  
**November 13, 2013**

**Summary Page**

	General Fund	CHV Reserve	2000 1 Mill	Total General Fund	Conservation Trust Fund	2010 1 Mill	Enterprise Fund	Total
Funded Capital Projects by Category:								
Needs (Maintain What We Have)	\$ 101,650	\$ 419,360	\$ 15,788	\$ 536,798	\$ 764,099	\$ 415,112	\$ 1,084,940	\$ 2,800,949
Enhancements or Improvement Projects	-	82,000	-	82,000	-	45,000	-	127,000
Leveraging or Board Objective Projects	10,000	20,000	147,500	177,500	-	887,500	-	1,065,000
<b>Total Capital (District's Share)</b>	<b>111,650</b>	<b>521,360</b>	<b>163,288</b>	<b>796,298</b>	<b>764,099</b>	<b>1,347,612</b>	<b>1,084,940</b>	<b>3,992,949</b>
Partner Match (1)	527,500	-	147,500	675,000	-	4,475,000	-	5,150,000
<b>Total Capital Projects</b>	<b>\$ 639,150</b>	<b>\$ 521,360</b>	<b>\$ 310,788</b>	<b>\$ 1,471,298</b>	<b>\$ 764,099</b>	<b>\$ 5,822,612</b>	<b>\$ 1,084,940</b>	<b>\$ 9,142,949</b>

Funded Capital Projects by Type:

Routine (R)	101,650	419,360	250,788	771,798	725,099	1,330,112	1,084,940	3,911,949
<b>Non-Routine (N)</b>	<b>537,500</b>	<b>102,000</b>	<b>60,000</b>	<b>699,500</b>	<b>39,000</b>	<b>4,492,500</b>	<b>-</b>	<b>5,231,000</b>
<b>Total Capital Projects</b>	<b>\$ 639,150</b>	<b>\$ 521,360</b>	<b>\$ 310,788</b>	<b>\$ 1,471,298</b>	<b>\$ 764,099</b>	<b>\$ 5,822,612</b>	<b>\$ 1,084,940</b>	<b>\$ 9,142,949</b>

(1) Partner match for 2000 1 Mill Projects is included in the General Fund

**2014 Capital Projects  
November 13, 2013**

Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
<b>Needs (Maintain What We Have)</b>								
R	Parks	Columbine Trail	2014 Asphalt Repairs Trails, part 2	Continue trail work, Columbine north to concrete bridge connection. Asphalt has been crack-sealed, but continues to degrade from age and sub-grade issues. Numerous lateral cracks, 1-2 inches wide, in some places. (additional project cost in 2010 1 Mill)	15,788	-	15,788	2000 1 Mill
R	Parks	Alice Terry	Booster Pump Upgrade	The motor and pump on the pump station are worn out. In May 2013, when we had Colorado Water Well test the pump, it was operating at less than 60% efficiency, which has resulted in poor system operation. A new pump station with a variable frequency drive (VFD) would allow the irrigation system to operate at the proper pressure, and we could reduce run times and better utilize the water.	33,500	-	33,500	2010 1 Mill
R	Parks	Columbine Trail	2014 Asphalt Repairs Trails, part 2	Continue trail work, Columbine north to concrete bridge connection. Asphalt has been crack-sealed, but continues to degrade from age and sub-grade issues. Numerous lateral cracks, 1-2 inches wide, in some places. (additional project cost in 2000 1 Mill)	22,212	-	22,212	2010 1 Mill
R	Parks	District wide	Centralized irrigation control upgrades	2014 projects: Wildcat Ridge, Foxridge West, Lone Tree Recreation Center, La Quinta, Chase, Sterne, Bowles, Berry, Taylor.	50,400	-	50,400	2010 1 Mill
R	Parks	South bridge	2014 Asphalt Repairs Parking Lots and Trails , part 1	Highest priority. Parking lot doesn't drain properly. Over the years, bluegrass and sediment have clogged the drain. Currently, storm water collects in the lot during storms and covers 12 of the 28 parking spaces, and the storm water blocks patrons' access to restrooms, baseball diamonds, and tot lot areas. Asphalt surface has deteriorated to pothole-like condition.	42,000	-	42,000	2010 1 Mill
R	Parks	Wildcat Ridge	Retaining Walls	The current walls are a constant maintenance item, and they have been repaired at least 3 times in 2013. The walls fail onto the trail system, causing a trip hazard and impedance.	89,000	-	89,000	2010 1 Mill
R	Parks	Writer's Vista	Irrigation Upgrades	The irrigation system at Writers Vista is grossly inadequate. This system was installed in 1982, with three different additions as other phases of the park were completed. The booster pump is 31 years old and no longer provides the pressure needed to operate the system. A recent water audit indicates this system is operating at less than 50% efficiency.	103,000	-	103,000	2010 1 Mill

**2014 Capital Projects  
November 13, 2013**

Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
R	PBIC	Foxridge	Foxridge West Irrigation Booster Pumps	Install booster pumps on the 34-year old irrigation system to reduce run-time and to increase water delivery efficiency.	75,000	-	75,000	2010 1 Mill
R	Admin	Admin	Upstairs Remodel	Renovate admin staff area for additional privacy and work functionality, paint offices and hallway, carpet cleaning, and window cleaning	13,090	-	13,090	CHV
R	Golf	FSC	Replace stairs to driving range from parking lot	Current stairs (on south side) are wood and beginning to rot and are becoming dangerous	15,000	-	15,000	CHV
R	Hosp	Lone Tree	Replace patio	Current bricks are cracked and unattractive and becoming dangerous. Need to replace to keep area a high revenue generator	30,000	-	30,000	CHV
R	Parks	Family Sports Center parking lot	2014 Asphalt Repairs Parking Lots and Trails , part 3	The parking lot in front of facility has numerous cracks which need to be removed and replaced with new asphalt. The need is of high importance because of the deteriorating asphalt, and increased crack sealant is needed to prolong the integrity. Also, this is a highly visible facility. The lot will continue to deteriorate in spite of crack sealing.	62,500	-	62,500	CHV
R	Parks	SSSC	Replace Walker 36" Turf Mower	Year: 2004; mileage/hours: 2,818; overall condition is poor. \$2,160 renovated repair expense will gain another year out of the equipment (or, possibly less).	17,850	-	17,850	CHV
R	Parks	SSSC	Replace Howard Price Hydro-180	Year: 2005; mileage/hours: 2,915; overall condition is poor. \$4,860 renovated repair expense will gain another year out of the equipment (or, possibly less). Note: Howard Price and Dun-Rite replacement both have to be done at the same time.	91,750	-	91,750	CHV
R	Parks	SSSC	Replace Dun-Rite Dual Axle Trailer	Year: 2001; mileage/hours: n/a; overall condition is poor. \$2,160 renovated repair expense will gain another year out of the equipment (or, possibly less). Note: Howard Price and Dun-Rite replacement both have to be done at the same time.	10,250	-	10,250	CHV
R	Parks	SSSC	Replace Kabota 60" NOS Mower	Year: 2007; mileage/hours: 2,660; overall condition is poor. \$3,310 renovated repair expense will gain another year out of the equipment (or, possibly less).	21,195	-	21,195	CHV

**2014 Capital Projects  
November 13, 2013**

Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
R	Parks	SSSC	Pave parking lot	The west parking lot used for vehicle equipment and storage originally had a road-base type surface, and vehicles and equipment were always getting stuck in the mud. Because of a \$120K estimate for a full paving project, we tried a less expensive alternative to a full paving project, using recycled asphalt, to alleviate this situation. But the material wasn't applied with the best process and the layered-style recycled material doesn't handle the weight of our vehicles & equipment. Therefore staff is proposing a full paving project; otherwise, sections of the lot become impassable at times when wet, risking damaging to our rolling stock.	157,725	-	157,725	CHV
N	Golf	Litt	Equipment storage shelter building	Currently a lot of equipment sits outside in weather which lessens the life expectancy of equipment	25,000	-	25,000	CTF
R	Golf	Litt	Rotary rough Mower	Replaces unit with over 6,000 hours Used everyday on course	68,333	-	68,333	CTF
R	Golf	Litt	Replace clubhouse carpet	Carpet is 15 years old and showing excessive wear and stains. New carpet would enhance clubhouse appearance	25,000	-	25,000	CTF
R	Golf	Litt	Roof Repair	Remove existing leaking EPDM rubber roof over the restaurant and kitchen area and replace with a Stress Ply Plus Mineral roofing system.	26,000	-	26,000	CTF
R	Golf	LT	Rough Mower	Replaces unit with over 5,500 hours that issues everyday for mowing rough	68,333	-	68,333	CTF
R	Golf	LT	Begin tree replacement program	Trees on course are struggling to survive and many have died. A replacement program needs to begin to insure we maintain a quality golf course	25,000	-	25,000	CTF
R	Golf	LT	Begin cart path replacement program	Cart paths are beginning to crack. Program to begin replacing paths is needed. Holes #15 and #11 are highest priority	30,000	-	30,000	CTF
N	Golf	SSGC	Equipment storage shelter building	Currently a lot of equipment sits outside in weather which lessens the life expectancy of equipment	14,000	-	14,000	CTF
R	Golf	SSGC	Rotary rough Mower	Replaces 12 year old unit that is used every day around greens and tees	68,333	-	68,333	CTF
R	IT	Buck	Phone System Replacement to VOIP	Upgrade existing phone system	20,000	-	20,000	CTF
R	Parks	South Suburban Ice Arena	Replace broken-down concrete behind the arena	Need to patch and repair the potholes in the concrete behind the Arena building The old, worn-out pad is causing damage and stress to the Zamboni machines.	16,500	-	16,500	CTF

**2014 Capital Projects  
November 13, 2013**

Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
R	Rec	Buck Center/Harlow Pool	Replace 2 lane lines at Buck, and the lane line reel and 5 lane lines at Harlow.	The lane lines at Buck and Harlow have become very brittle and are in need of replacement so that swimmers do not cut themselves on them.	5,100	-	5,100	CTF
R	Rec	Buck Community Recreation Center	Reconstruct hot tub	The outdoor hot tub is in need of replacing, particularly the entire tile on the tub, re-plastering the inside, and some additional structural repair of the concrete shell. With the hot tub being outdoors, the freeze-thaw cycles have caused the tiles in the tub to break off.	20,000	-	20,000	CTF
R	Rec	District Wide	Canopy/Tent Replacement	District tents/canopies and tent poles used for District events	7,000	-	7,000	CTF
R	Rec	Family Sports Center	Replace condenser motor mount and 1 fan mount on the condenser tower	The motor mount and 1 fan mount on the condenser tower are both rusted and in need of replacement. The condenser is an integral part of the ice refrigeration system and these parts are very important for the operation of the ice system.	7,000	-	7,000	CTF
R	Rec	Family Sports Center	New brine motor for Hamilton Rink	The brine motor is a critical part of the ice refrigeration system for the Hamilton Rink. The motor powers the pump, which cools the surface of the Hamilton Rink. The brine motor for the Hamilton Rink is 14 years old. The new motor on the Avalanche rink is 40% more efficient. The old Hamilton motor could be refurbished and used as backup for both rinks.	4,500	-	4,500	CTF
R	Rec	Family Sports Center	Complete rebuilds of compressors # 1 and # 3	Complete overhaul of compressors #1 and #3. The overhauls would include new bearings, gaskets, and seals. Compressor #2 was completely overhauled in 2013	29,000	-	29,000	CTF
R	Rec	Franklin Pool	Resurface the body of the slide	The fiberglass slide surface has become worn through the years due to use and UV rays and this has caused some flaking of the surface that has been patched in many places. Resurfacing the slides will make them safer and increase the length of the slides life.	35,000	-	35,000	CTF
R	Rec	Goodson Recreation Center	Move the chemicals in the pool pump room to outdoor containment, and repair the existing pump room infrastructure	The lack of sufficient air movement in the pump room has caused the infrastructure to begin to deteriorate. There is significant rusting of the metal decking, pool mechanical equipment, and electrical components. The room was inspected by a structural engineer; and he stated that the structure could be preserved if action is taken within 6-12 months.	125,000	-	125,000	CTF
R	Rec	Harlow Pool	Replace the exterior piping	The exterior PVC piping at Harlow pool has become very brittle due to the UV rays. We have had several breaks in this piping during the 2013 operating season	5,000	-	5,000	CTF

**2014 Capital Projects  
November 13, 2013**

Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
R	Rec	Harlow Pool	Resurface the body of the slide	The fiberglass slide surface has become worn through the years due to use and UV rays and this has caused some flaking of the surface that has been patched in many places. Resurfacing the slides will make them safer and increase the length of the slides life.	35,000	-	35,000	CTF
R	Rec	Outdoor Pool	Replace the boiler	Boilers are very old and inefficient. A new boiler will help heat the pool more quickly and run more efficiently.	65,000	-	65,000	CTF
R	Rec	South Suburban Ice Arena	Rebuild the compressor	Goal is maintaining the compressor units by rebuilding the motors we have. One of the motors has not been rebuilt since 2002. In 2009 we replaced a motor, and it has not yet been rebuilt. The third motor was just rebuilt this last year (2013)	40,000	-	40,000	CTF
R	Golf	LT, SSGC, & Littleton	Replace golf car fleet	Replace Golf Carts at Lone Tree, SSGC, and Littleton using a capital lease. First payment will be in March 2015	850,000	-	850,000	ENT
R	Hosp	FS	Ice machine for restaurant	15 year old machine, not functioning well	5,500	-	5,500	ENT
R	Hosp	FS	Fryer filtration system	Will allow for improved product	3,000	-	3,000	ENT
R	Hosp	FS Conc	Double Door freezer	Replaces 15 year old unit that is constantly needing repairs	4,000	-	4,000	ENT
R	Hosp	Litt	2 door freezer	15 plus year old unit that is leaking and allowing ice to form on product	4,500	-	4,500	ENT
R	Hosp	Litt	Single door Freezer	Replaces 15 year old unit that has very high maintenance costs.	3,000	-	3,000	ENT
R	Hosp	LT	Fryer for grill kitchen	Needed to maintain service level	3,000	-	3,000	ENT
R	Hosp	SSGC	6 burner stove with oven	The unit is 25 years old . Oven doesn't work . Unit is obsolete and repair parts are not available. Need unit for baking and to produce any type of volume food for groups.	7,000	-	7,000	ENT
R	Hosp	SSGC	3 basket Fryer	Current unit is 18 years old, too small to allow for good service	7,000	-	7,000	ENT
R	Hosp	SSGC	Flattop grill with oven	14 year old unit that oven is not working	5,000	-	5,000	ENT
R	Hosp	SSGC	Salamander (food warmer)	23 year old unit that is not functioning well	3,000	-	3,000	ENT
R	Hosp	SSGC	Fire Suppression System for Kitchen	Needs upgrades to meet health and fire codes	4,500	-	4,500	ENT
R	Rec	Bowles and deKoevend lighted softball fields	Replace the scoreboards. These new boards would be the same make and model as the boards replaced at Cornerstone Park in 2013	The current scoreboards at Bowles and deKoevend softball fields are outdated and are in constant need of repair. (Staff looking into possible sponsorship)	11,000	-	11,000	ENT



**2014 Capital Projects  
November 13, 2013**

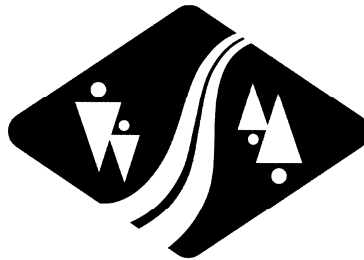
Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
R	Rec	Buck and Lone Tree centers	Replacement of indoor cycling bikes	This proposal will replace the bikes at both Buck and Lone Tree centers: Buck would receive 20 bikes and Lone Tree, 16 bikes. The majority of the cycling bikes are aging and beginning to show signs of wear & tear. By replacing the existing equipment, we will continue to be competitive with 24-Hour Fitness and Lifetime Fitness.	48,940	-	48,940	ENT
R	Rec	Buck Center	Replace all lobby couches and armchairs.	The furniture in the main lobby at Buck is the original furniture and is in need of replacement. Some of the furniture has been repaired during the years due to breaks in frames and the upholstery has some tears in it.	7,500	-	7,500	ENT
R	Rec	Family Sports Center	Replace the laser pack equipment for the laser tag arena	Laser is one of the most popular attractions at the Family Sports Center; currently, 68% of the groups booked at the Family Sports Center do so because of laser tag. The current system is 14 years old, requires additional maintenance on a weekly basis, and has become less reliable due to the age of the system.	58,000	-	58,000	ENT
R	Rec	Family Sports Center	Update the bumper car attraction.	Bumper cars are an attraction at the Family Sports Center. In 2012, there were a minimum of 150,000 rides given on bumper cars. The system was purchased in 1998 and is showing significant signs of wear and requires increasing amounts of maintenance to maintain operation.	60,000	-	60,000	ENT
R	IT	Various	Computer Replacement	Replace Computers 5 years old and older	72,000	-	72,000	GF
R	Parks	SSSC	Replace Chevrolet 3/4 Ton Truck	Year: 1999; mileage: 115,240; overall condition is poor.	29,650	-	29,650	GF
<b>Total Needs (Maintain What We Have)</b>					<b>2,800,949</b>	<b>-</b>	<b>2,800,949</b>	
<b>Enhancements or Improvement Projects</b>								
R	Rec	Lorenz Regional Park, BMX track	BMX hill: asphalt and fencing installation	The sport has grown, and we are seeing increased memberships and riders coming to the track due to the new design. The track is open year-round, weather permitting, to the general public, and there are approximately 30 races a year. The starting hill at the BMX track was recently re-configured to meet industry standards, and the old asphalt needed to be removed in order to rebuild the track.	45,000	-	45,000	2010 1 Mill
N	Hosp	Family Sports Center	Cover patio	Add shade as area is not useable due to heat and sun. Great views could be capitalized on to increase revenue	40,000	-	40,000	CHV

**2014 Capital Projects  
November 13, 2013**

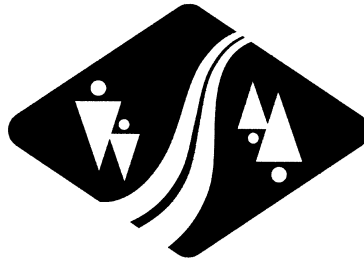
Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
N	Hosp	Lone Tree	Permanent awning for upper banquet deck	highly extend usability and demand/revenue for weddings and events	42,000	-	42,000	CHV
<b>Total Enhancements or Improvement Projects</b>					<b>127,000</b>	<b>-</b>	<b>127,000</b>	
<b>Leveraging or Board Objective Projects</b>								
R	PBIC	Little Dry Creek	Little Dry Creek Improvements	Remove and replace deteriorating 8' wide asphalt trail and replace with 8' wide asphalt or concrete. Replace crusher fines with asphalt or concrete from Quebec to Spruce St. (Potential City of Centennial match)	75,000	75,000	150,000	2000 1 Mill
R	PBIC	Palos Verdes	Palos Verdes Park ADA Access to Playground	Install concrete on existing crusher fine trail to provide year-round access and reduce mud. Extend concrete around the existing playground for ADA access from parking lot.(Potential City of Centennial match)	42,500	42,500	85,000	2000 1 Mill
N	PBIC	Wynetka Ponds	Wynetka Ponds Trail Connection	Trail Connection to S. Platte Canyon Road(Committed to cost share this with the City of Littleton)	30,000	30,000	60,000	2000 1 Mill
R	Parks	Little's Creek	Pond dredging	The Pond most recently developed a large sediment deposit near the inlet from the storm water and wastewater which drains into the east end. (contingency w/CoL) May be a Littleton 2014 project	40,000	40,000	80,000	2010 1 Mill
R	PBIC	Arapahoe Pk	Arapahoe Park Irrigation Renovation	Replacement of 31-year old irrigation system to improve turf quality and watering efficiency on 17.31 acres.(Potential City of Centennial match)	100,000	100,000	200,000	2010 1 Mill
N	PBIC	Fairways	Fairways at Lone Tree South Hillside Landscape and Trail	Citizen's Comment - Landscape enhancement of the south hillside between the playground and residences. Installation of: xeriscape plant material, boulder walls and a concrete stair connection from the street sidewalk to the trail in the park. (Possible match from Lone Tree)	40,000	40,000	80,000	2010 1 Mill
R	PBIC	Homestead Elementary	Homestead Elementary Irrigation and Ball Field Renovation	Replacement of the 35-year old irrigation system to improve turf conditions on the 9.2 acre multi-purpose fields and increase water delivery efficiency. Renovations of the backstops and dugouts at the ball fields.(Potential City of Centennial match)	145,000	70,000	215,000	2010 1 Mill
R	PBIC	Hunter's Hill	Hunter's Hill Playground Renovation	Upgrade existing 18-year old playground to accommodate ADA access and age separation of playground equipment. (Potential City of Centennial match \$100k and ACOS Grant \$100k)	25,000	200,000	225,000	2010 1 Mill
N	PBIC	South Platte	River Enhancement Project - Phase II	C470 to Mineral - applying CWCB Metro Round Table Grant for SSPRD Match	\$0	\$400,000	400,000	2010 1 Mill
N	PBIC	South Platte	River Enhancement Project - Phase II	Carson Nature Center to Reynolds Landing - applying CWCB Fish and Wildlife Grant for SSPRD Match	\$0	\$100,000	100,000	2010 1 Mill

**2014 Capital Projects  
November 13, 2013**

Routine	Dept	Facility	Project	Explanation	District	Partner	Total	Funding
N	PBIC	South Platte	South Platte Trail	Phase 3 improvements to the South Platte River Channel. Mineral upstream to C-470. (UDFCD, Littleton, ACOS, CWCB are partners) Potential to use CWCB Round Table grant for SSPR match	\$300,000	\$2,900,000	3,200,000	2010 1 Mill
N	PBIC	Various	High Line Canal Working Group Projects?	Match for High Line Canal Working Group projects yet to be defined. (need to define grant projects)	100,000	300,000	400,000	2010 1 Mill
R	PBIC	Walnut Hills	Walnut Hills Tennis Court Replacement	Remove and replace two 25-year old asphalt tennis courts with new post tension concrete. (Potential City of Centennial match)	75,000	75,000	150,000	2010 1 Mill
N	Rec	Corner stone Park	Construct six pickleball courts	Pickleball is the fastest-growing sport in the nation and it has the potential to be a significant revenue generator. These would be post-tension concrete courts. (Potential ACOS Grant Project)	62,500	250,000	312,500	2010 1 Mill
N	Comm	District wide	Public Art	The District's Public Art Committee selects appropriate artwork for installation in and enhancement of parks and facilities.	20,000	-	20,000	CHV
N	PBIC	District Wide	Future Grants or Donations	Place holder for future grants or donations received by the District	-	500,000	500,000	GF
N	PBIC	District Wide	Matching Gifts	The District matches small projects with citizens 50% up to \$10,000	10,000	10,000	20,000	GF
N	PBIC	Trailmark	New Portolet Enclosure	Funded by Jeffco Open Space Grant	-	17,500	17,500	GF
<b>Total Leveraging or Board Objective Projects</b>					<b>1,065,000</b>	<b>5,150,000</b>	<b>6,215,000</b>	
<b>Total Capital Projects</b>					<b>3,992,949</b>	<b>5,150,000</b>	<b>9,142,949</b>	



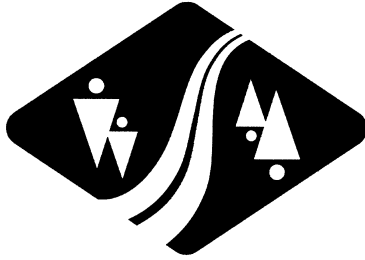
**South Suburban**  
**PARKS AND RECREATION**



# **South Suburban**

## **PARKS AND RECREATION**

### **3. GENERAL FUND BUDGET**



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

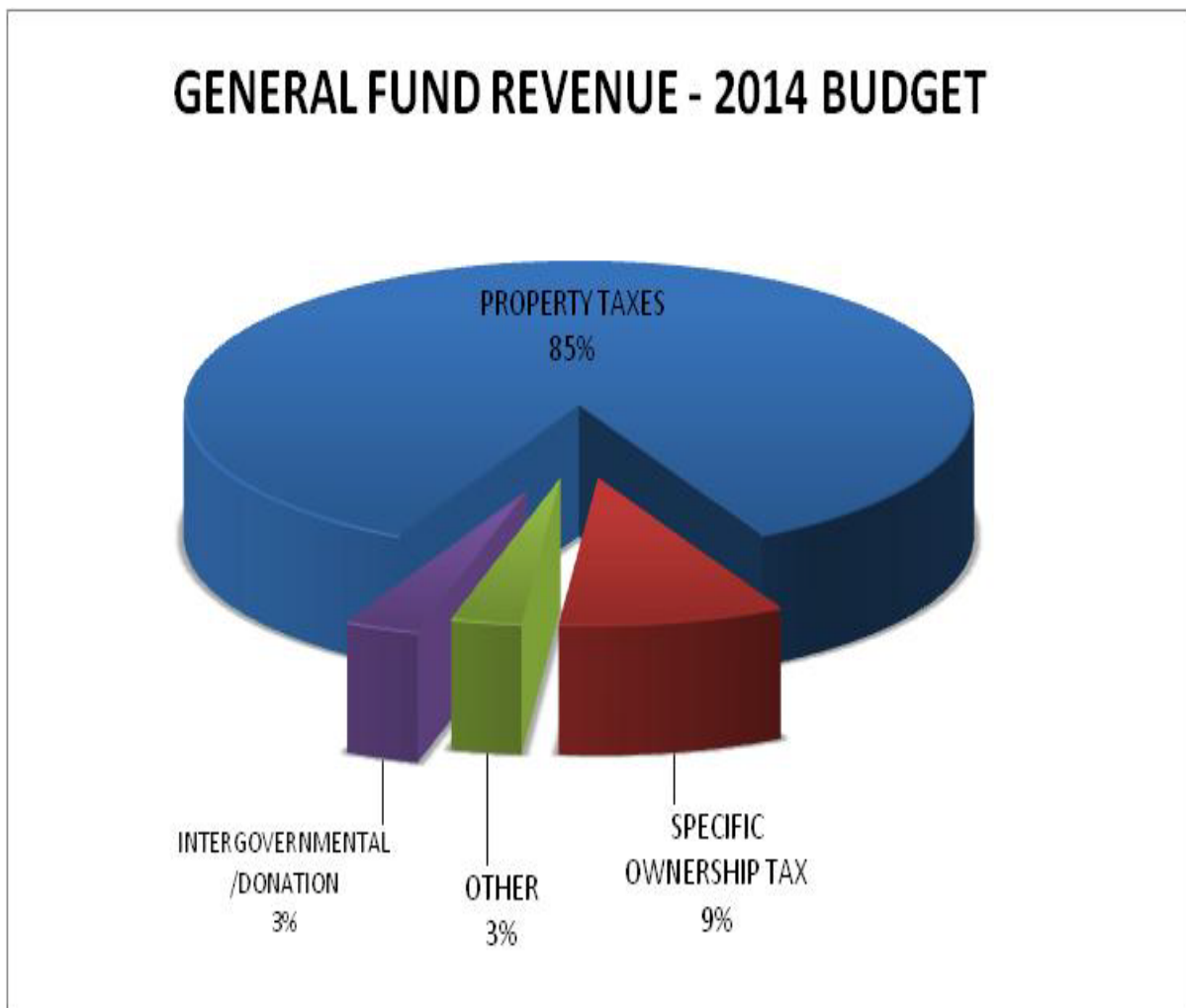
## South Suburban Park and Recreation District General Fund Budget Overview

### 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 (85%), specific ownership taxes (9%), other income (3%), and intergovernmental revenue and donations (3%).



## 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 and the 2010 One Mill):

Operating Property Taxes					
	Collection	Operating	Tax	Est. Outstanding Delinquent	Percentage Collected
	Year	Levy	Collection	Taxes	to Levy
	2005	12,281,644	12,150,142	131,502	98.93%
	2006	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	12,443,100	82,618	99.34%
	2010	13,046,795	12,763,764	283,031	97.83%
(1)	2011	10,886,041	10,534,638	351,403	96.77%
	2012	10,320,861	10,147,580	173,281	98.32%
	2013 Estimate	9,907,516	9,729,441	178,075	98.20%
	2014 Budget	10,319,442	10,130,746	188,696	98.17%
(1) The 2000 1-mill tax earmarked for park and open space acquisition and trail development ended in 2010 and will not receive any additional taxes.					

### 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

### Other Revenue

Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

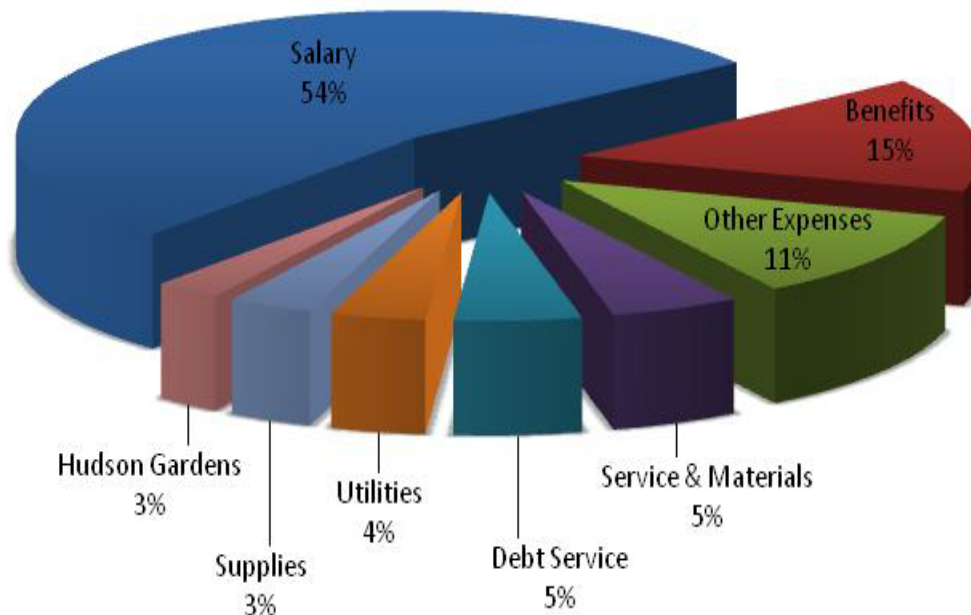
### Intergovernmental Revenue and Donations (for Operations)

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 (54%), benefits (15%), other expenses (11%), service and materials (5%), debt service (5%), utilities (4%), supplies (3%), and Hudson Gardens (3%).

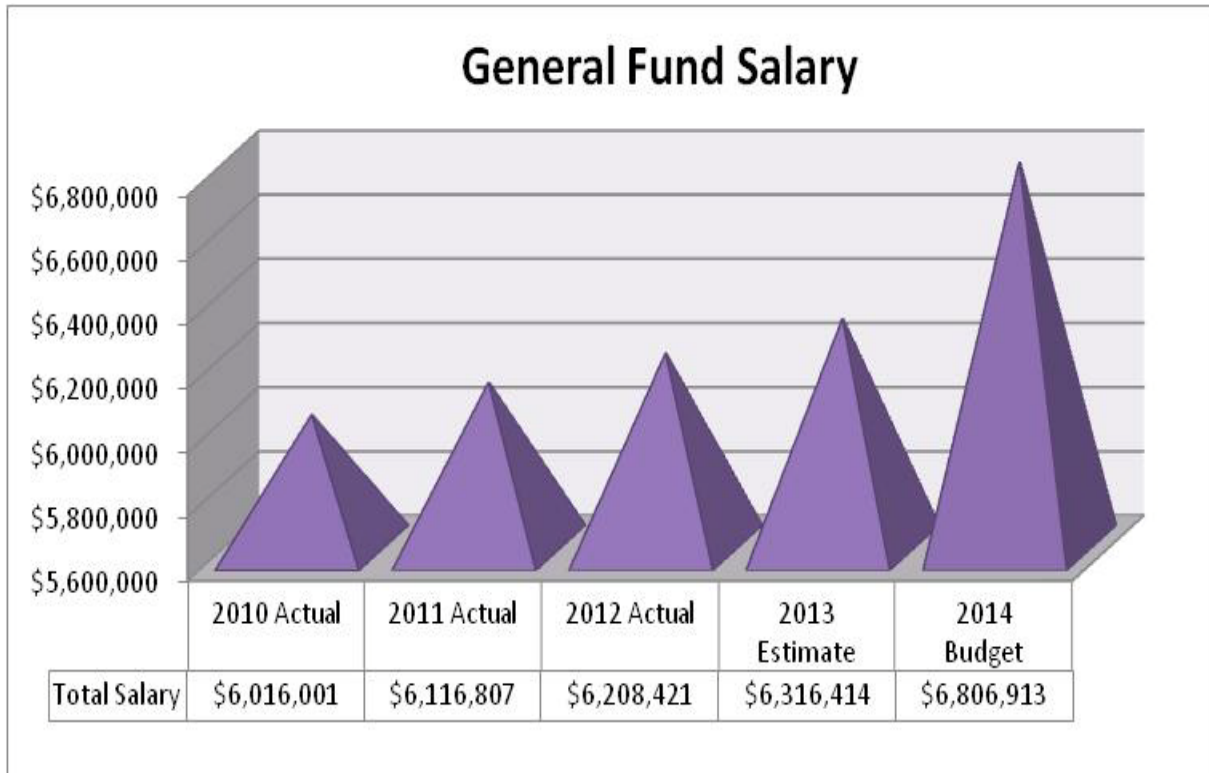
### GENERAL FUND EXPENDITURES BY CATEGORY 2014 BUDGET



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

### Salary

Salary represents about 54% of the General Fund expenditures. The General Fund includes salary for Administration, Planning, Building Infrastructure and Construction, Finance, Information Technology, and Parks and Open Space. The budgeted expenditures for salary are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



### Benefits

Benefits represent about 15% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

### Other Expenditures

Other Expenditures for the General Fund include; Program Expenses (for South Platte Park operations), maintenance, small equipment, paying agent fees, contractual, insurance, and other miscellaneous expenditures.

### 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.

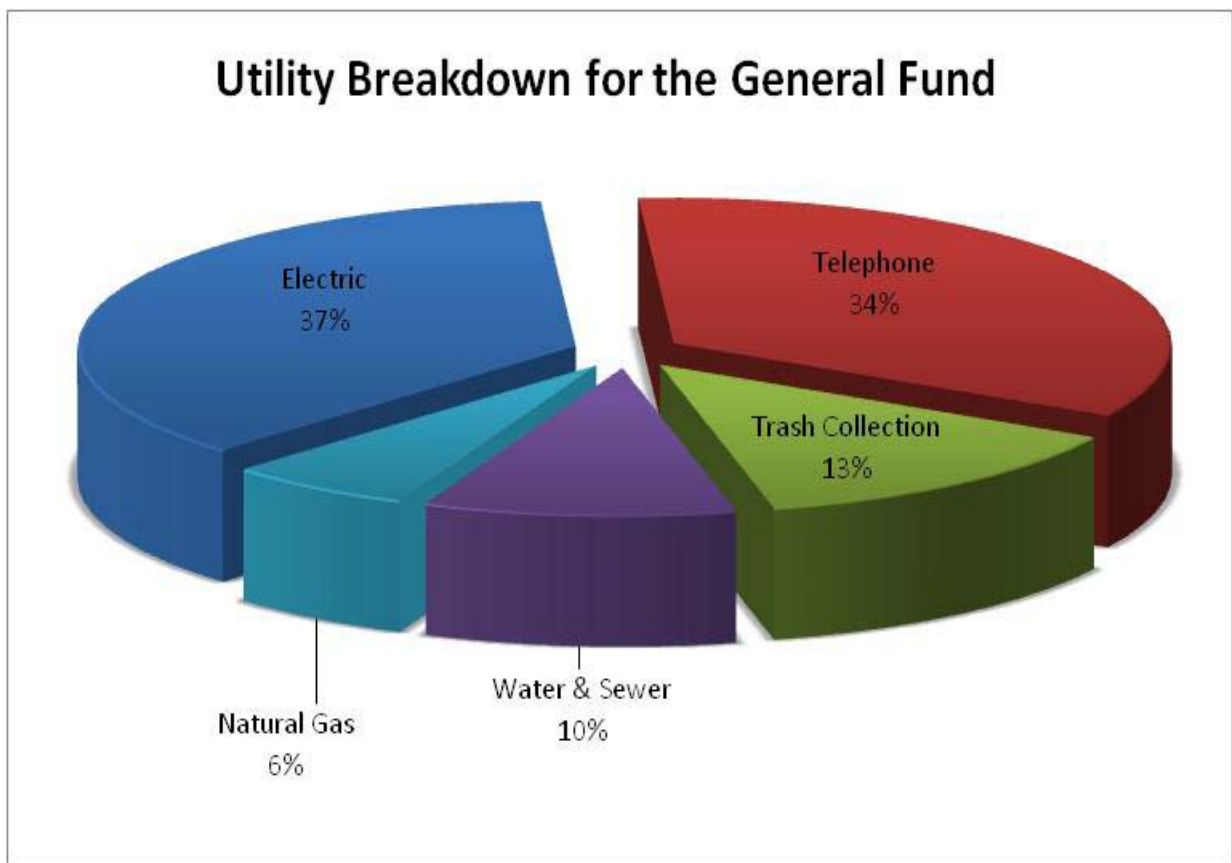
## South Suburban Park and Recreation District General Fund Budget Overview

### Debt Service

Debt Service expense is the payment on the 2010 Certificates of Participation for the purchase and improvement of the new maintenance facility. The budget amount will be generated based on the debt service schedule for the COPs.

### Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. The water and sewer budget for Parks' Irrigation is in the 2010 One Mill Fund for the 2014 Budget (estimated amount \$1,465,223). Due to this change, water and sewer expenditures for the 2014 General Fund Budget are only 10% of the total.



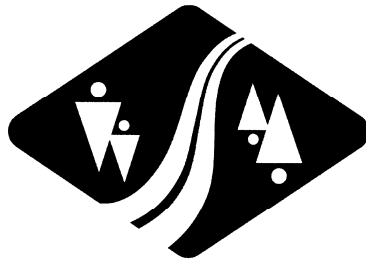
(This graph does not include the water expenditures for park irrigation moved to the 2010 One Mill Fund)

### 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.

### Hudson Gardens Management Fee

This expenditure represents the management fee paid to Hudson Gardens. Hudson Gardens is owned by the District, but managed by the Hudson Gardens Foundation. The 2014 Budget includes a \$350,000 management fee for Hudson Gardens.



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

# GENERAL FUND SUMMARY

## Table of Contents

	<b>2014 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 10,130,746	133
Specific Ownership Tax	1,100,000	133
Intergovernmental/Donation Revenue	363,766	133
Interest Income	25,000	133
Other Revenue	318,433	133
<b>Total Operating Revenue</b>	<b>11,937,945</b>	
<b>Expenditures:</b>		
Administration	192,633	134
General Office	112,843	134
Communication Department	419,014	135
Human Resources	178,476	136
Insurance	201,300	137
Subtotal Administration	1,104,266	
Finance Department	223,338	137
IT Department	227,098	137
Building Infrastructure and Construction Department	1,457,721	138
Parks and Open Space	6,574,639	139
<b>Total Operating Expenditures</b>	<b>9,587,062</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>2,350,883</b>	
<b>Other Revenue</b>		
CHV Payment	749,643	146
Intergovernmental/Donation for Capital	675,000	147
Miscellaneous	860,000	147
<b>Total Other Revenue</b>	<b>2,284,643</b>	
<b>Other Expenditures</b>		
CHV Reserve	1,386,985	147
Hudson Gardens Management Fee	350,000	147
Contingency	24,195	148
Healthcare Increase	74,546	148
Proposed Merit	156,250	148
COP Payment	521,783	148
Transfer Out	2,200,000	148
CHV Consulting Expenditures	250,000	148
Capital Projects	786,650	148
CHV Capital	521,360	149
2000 1 Mill Capital Projects	163,288	149
<b>Total Other Expenditures</b>	<b>6,435,057</b>	
<b>Net Revenue Over Expenditures</b>	<b>(1,799,531)</b>	
Carryover	1,799,531	148
<b>Funds Available</b>	<b>\$ -</b>	

## GENERAL FUND DETAIL

**2014  
Budget**

### OPERATING REVENUE

#### PROPERTY TAX REVENUE

**Revenue:**

10-10-01-100-4001	Property Tax	\$ 10,230,746
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(100,000)
<b>TOTAL PROPERTY TAX REVENUE</b>		<b>10,130,746</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:**

10-11-01-120-4032	Public Arts Committee	5,125
10-40-51-120-4035	Platte Park Program Donation Rev	14,900
10-40-51-121-4035	Platte Park Fund Donations/Grants	22,792
10-40-51-122-4033	Scholarship Revenue	2,000
10-40-51-540-4020	City of Littleton Reimbursement	217,700
10-40-51-542-4020	City of Littleton Reimbursement	101,249
<b>TOTAL INTERGOVERNMENTAL/DONATION REVENUE</b>		<b>363,766</b>

#### INTEREST INCOME

**Revenue:**

10-10-01-100-4017	Interest from Taxes	5,000
10-10-01-100-4050	Interest Earnings	20,000
<b>TOTAL INTEREST INCOME</b>		<b>25,000</b>

#### OTHER REVENUE

**Revenue:**

10-10-01-100-4096	Development Fees	
10-10-01-100-4099	Miscellaneous Revenue	50,000
10-10-01-100-4172	Temporary Access Permit Fee	6,000
10-10-01-100-4174	Park Permits	60,000
10-10-01-100-4266	Sponsorship	30,000
10-10-01-110-4170	Insurance Reimbursements	100,000
10-11-01-100-4099	Communications Miscellaneous Revenue	3,000
10-40-51-540-4157	Facility Rental	1,500
10-40-51-541-4130	Retail Sales	1,500
10-40-51-541-4173	Carson Center Program Fund	66,433
<b>TOTAL OTHER REVENUE</b>		<b>318,433</b>

#### TOTAL OPERATING REVENUE

**\$ 11,937,945**

## GENERAL FUND DETAIL

**2014  
Budget**

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### ADMINISTRATION

#### Expenditures:

10-10-01-100-5001	Full-Time Salaries	\$ 150,000
10-10-01-100-5004	Board Salary Expense	7,200
10-10-01-100-5009	Fringe Benefits	26,237
10-10-01-100-5102	Legal Services	90,000
10-10-01-100-5103	Board Election Expense	20,000
10-10-01-100-5104	Board Expense	15,000
10-10-01-100-5107	Consultants & Special Projects	50,000
10-10-01-100-5119	Collection Charges	150,000
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	40,000
10-10-01-100-5803	Dues & Subscriptions	9,400
10-10-01-100-5805	Staff Development	1,400
10-10-01-100-5806	Miscellaneous	3,000
10-10-01-100-5809	Fireworks	3,500
<b>Subtotal</b>		<b>583,737</b>
10-10-01-100-5857	Overhead Chargeback	(391,104)
<b>Total Expenditures</b>		<b>192,633</b>

### GENERAL OFFICE

#### Expenditures:

10-10-01-115-5001	Full-Time Salaries	198,451
10-10-01-115-5002	Part Time Salaries	3,600
10-10-01-115-5009	Fringe Benefits	46,958
10-10-01-115-5203	Custodial Supplies	600
10-10-01-115-5204	Postage	10,300
10-10-01-115-5400	Utilities Natural Gas	7,500
10-10-01-115-5401	Utilities Electric	21,000
10-10-01-115-5402	Water & Sewer	3,600
10-10-01-115-5403	Telephone	720
10-10-01-115-5404	Trash Collection	1,000
10-10-01-115-5496	Copy Machine (MPC 6501)	13,390
10-10-01-115-5497	Copy Machine (MP 171)	1,339
10-10-01-115-5499	Color Copy Machine (R1107)	13,390
10-10-01-115-5501	Contractual Services	15,000
10-10-01-115-5701	Services/Materials to Maintain Facilities/Building	3,300
10-10-01-115-5805	Staff Development	1,800
<b>Subtotal</b>		<b>341,948</b>
10-10-01-115-5857	Overhead Chargeback	(229,105)
<b>Total Expenditures</b>		<b>\$ 112,843</b>

## GENERAL FUND DETAIL

**2014  
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### COMMUNICATIONS

#### Expenditures:

10-11-01-100-5001	Full Time Salaries	\$ 197,927
10-11-01-100-5002	Part Time Salaries	69,728
10-11-01-100-5009	Fringe Benefits	55,016
10-11-01-100-5134	Special Event Expense	2,000
10-11-01-100-5201	Office Supplies	1,000
10-11-01-100-5204	Postage	32,050
10-11-01-100-5211	Audio Visual Supplies	900
10-11-01-100-5230	Printing/Copies	44,700
10-11-01-100-5501	Contractual Services	500
10-11-01-100-5503	Contractual Persons	500
10-11-01-100-5506	Computer Maintenance	500
10-11-01-100-5507	Computer Software Maintenance	750
10-11-01-100-5802	Promo, Publicity & Printing	2,000
10-11-01-100-5803	Dues & Subscriptions	3,000
10-11-01-100-5805	Staff Development	2,500
10-11-01-100-5854	Mileage Reimbursement	1,600
10-11-01-100-5856	Volunteer Development	3,000
10-11-01-120-5111	Public Arts Committee Expense	1,343
<b>Total Expenditures</b>		<b><u>\$ 419,014</u></b>



## GENERAL FUND DETAIL

		<b>2014 Budget</b>
<b>HUMAN RESOURCES</b>		
<b>Expenditures:</b>		
10-12-01-100-5001	Full-Time Salaries	\$ 202,923
10-12-01-100-5002	Part Time Salaries	91,063
10-12-01-100-5009	Fringe Benefits	44,331
10-12-01-100-5014	Benefit Consulting Fees & Charges	48,000
10-12-01-100-5107	Consultants & Special Projects	4,520
10-12-01-100-5201	Office Supplies	2,100
10-12-01-100-5501	Pre-Employment Screening	1,800
10-12-01-100-5502	Background Checks	22,000
10-12-01-100-5515	Mountain States Employers Services	4,900
10-12-01-100-5610	Unemployment Insurance	46,200
10-12-01-100-5781	Learning Journey	7,200
10-12-01-100-5803	Dues & Subscriptions	430
10-12-01-100-5805	Staff Development	3,550
10-12-01-100-5806	Miscellaneous	5,600
10-12-01-100-5851	Recruiting Costs	12,250
10-12-01-100-5853	Employee Service Awards	6,901
10-12-01-100-5854	Mileage Reimbursement	1,500
10-12-01-100-5855	Tuition Reimbursement	5,000
10-12-01-100-5863	Employee Recognition Expense	6,337
10-12-01-100-5865	Leadership Training	24,232
<b>Subtotal</b>		<b>540,837</b>
10-12-01-100-5857	Overhead Chargeback	(362,361)
<b>Total Expenditures</b>		<b>\$ 178,476</b>

## GENERAL FUND DETAIL

**2014  
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### INSURANCE

#### Expenditures:

10-10-01-110-5600	Insurance	\$ 250,000
10-10-01-110-5601	Insurance Premiums	360,000
	<b>Subtotal</b>	<u>610,000</u>
10-10-01-110-5857	Overhead Chargeback	(408,700)
	<b>Total Expenditures</b>	<u><b>201,300</b></u>

### TOTAL ADMINISTRATION EXPENDITURES

**1,104,266**

### FINANCE

#### Expenditures:

10-20-01-100-5001	Full-Time Salaries	427,581
10-20-01-100-5002	Part Time Salaries	60,000
10-20-01-100-5009	Fringe Benefits	105,000
10-20-01-100-5114	Auditing Services	22,000
10-20-01-100-5201	Office Supplies	2,500
10-20-01-100-5506	Contractual Services	15,000
10-20-01-100-5507	Computer Software Maintenance	30,000
10-20-01-100-5803	Dues & Subscriptions	1,500
10-20-01-100-5805	Staff Development	1,200
10-20-01-100-5806	Miscellaneous	2,000
10-20-01-100-5854	Mileage Reimbursement	10,000
	<b>Subtotal</b>	<u><b>676,781</b></u>
10-20-01-100-5857	Overhead Chargeback	(453,443)
	<b>TOTAL FINANCE EXPENDITURES</b>	<u><b>223,338</b></u>

### IT DEPARTMENT

#### Expenditures:

10-25-01-100-5001	Full Time Salaries	352,771
10-25-01-100-5002	Part Time Salaries	9,500
10-25-01-100-5009	Fringe Benefits	90,706
10-25-01-100-5403	Telephone	140,000
10-25-01-100-5506	Computer Maintenance	88,000
10-25-01-100-5805	Staff Development	5,000
10-25-01-100-5854	Mileage Reimbursement	2,200
	<b>Subtotal</b>	<u><b>688,177</b></u>
10-25-01-100-5857	Overhead Chargeback	(461,079)
	<b>TOTAL IT EXPENDITURES</b>	<u><b>\$ 227,098</b></u>

## GENERAL FUND DETAIL

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### PLANNING, BUILDING INFRASTRUCTURE AND CONSTRUCTION ADMINISTRATION

#### Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 267,484
10-30-01-100-5009	Fringe Benefits	72,842
10-30-01-100-5403	Telephone	3,500
10-30-01-100-5702	Services/Materials to Maintain Equipment	2,600
10-30-01-100-5803	Dues & Subscriptions	2,310
10-30-01-100-5805	Staff Development	3,820
10-30-01-100-5806	Miscellaneous	1,500
10-30-01-100-5854	Mileage Reimbursement	3,000
<b>Total Expenditures</b>		<b>357,056</b>

### CONSTRUCTION MAINTENANCE

#### Expenditures:

10-30-42-211-5001	Full-Time Salaries	44,070
10-30-42-211-5009	Fringe Benefits	13,356
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>60,926</b>

### GENERAL CONSTRUCTION

#### Expenditures:

10-30-42-212-5001	Full-Time Salaries	383,856
10-30-42-212-5002	Part-Time Salaries	4,000
10-30-42-212-5009	Fringe Benefits	120,339
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
10-30-42-212-5803	Dues & Subscriptions	1,000
10-30-42-212-5805	Staff Development	400
10-30-42-212-5806	Miscellaneous	1,000
<b>Total Expenditures</b>		<b>563,645</b>

### SIGN SHOP

#### Expenditures:

10-30-42-213-5001	Full-Time Salaries	76,768
10-30-42-213-5002	Part Time Salaries	2,500
10-30-42-213-5009	Fringe Benefits	24,803
10-30-42-213-5700	Service & Materials	15,000
10-30-42-213-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>\$ 120,071</b>

## GENERAL FUND DETAIL

**2014**  
**Budget**

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### PREVENTIVE MAINTENANCE

#### Expenditures:

10-30-43-250-5001	Full-time Salary	\$ 231,704
10-30-43-250-5009	Benefits	83,119
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
10-30-43-250-5503	Contractual Persons	25,000
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>356,023</b>

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### TOTAL PLANNING/BIC EXPENDITURES

**1,457,721**

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### PARKS AND OPEN SPACE

#### MAINTENANCE ADMINISTRATION

#### Expenditures:

10-40-41-261-5001	Full-Time Salaries	109,245
10-40-41-261-5009	Fringe Benefits	23,527
10-40-41-261-5204	Postage	125
10-40-41-261-5230	Printing/Copies	3,000
10-40-41-261-5400	Utilities Natural Gas	1,250
10-40-41-261-5401	Utilities Electric	64,135
10-40-41-261-5403	Telephone	600
10-40-41-261-5501	Contractual Services	24,250
10-40-41-261-5510	STARPR	8,000
10-40-41-261-5701	Services/Materials to Maintain Facilities	120
10-40-41-261-5803	Dues & Subscriptions	2,250
10-40-41-261-5805	Staff Development	12,255
10-40-41-261-5806	Miscellaneous	400
10-40-41-261-5812	Uniforms	14,700
<b>Total Expenditures</b>		<b>\$ 263,857</b>

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## GENERAL FUND DETAIL

**2014  
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### GARAGE & SHOP

#### Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$ 394,185
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	110,648
10-40-42-264-5116	Licensing	312
10-40-42-264-5202	Motor Fuels & Lubricants	265,650
10-40-42-264-5203	Custodial Supplies	3,000
10-40-42-264-5302	Minor Tools & Equipment	9,020
10-40-42-264-5304	Equipment Rental	1,050
10-40-42-264-5312	Small Engine Repair	5,510
10-40-42-264-5400	Utilities Natural Gas	12,950
10-40-42-264-5401	Utilities Electric	39,390
10-40-42-264-5402	Water & Sewer	4,550
10-40-42-264-5403	Telephone	7,310
10-40-42-264-5701	Materials To Maintain Building	13,460
10-40-42-264-5702	Srv/Mat to Maintain Equipment	90,000
10-40-42-264-5703	Srv/Mat to Maintain Autos	107,500
10-40-42-264-5806	Miscellaneous	4,965
<b>Total Expenditures</b>		<b><u>1,070,000</u></b>

### TURF OPERATIONS

#### Expenditures:

10-40-41-410-5001	Full-Time Salaries	313,619
10-40-41-410-5002	Part Time Salaries	53,110
10-40-41-410-5003	Overtime	3,000
10-40-41-410-5009	Fringe Benefits	121,538
10-40-41-410-5209	Agricultural Supplies	94,136
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	64,293
10-40-41-410-5700	Service & Materials	35,875
10-40-41-410-5806	Miscellaneous	750
10-40-41-410-5826	Vandalism	200
<b>Total Expenditures</b>		<b><u>\$ 688,021</u></b>

## GENERAL FUND DETAIL

**2014  
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### IRRIGATION OPERATIONS

#### Expenditures:

10-40-41-430-5001	Full-Time Salaries	\$ 433,397
10-40-41-430-5002	Part Time Salaries	37,430
10-40-41-430-5003	Overtime	3,000
10-40-41-430-5009	Fringe Benefits	165,194
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	49,420
10-40-41-430-5403	Telephone	2,050
10-40-41-430-5700	Service & Materials	62,220
10-40-41-430-5702	Service & Materials Maintenance Equipment	14,700
10-40-41-430-5806	Miscellaneous	600
10-40-41-430-5826	Vandalism	2,000
<b>Total Expenditures</b>		<b>774,011</b>

### ATHLETIC FIELDS & PLAY COURTS

#### Expenditures:

10-40-41-450-5001	Full-Time Salaries	172,425
10-40-41-450-5002	Part Time Salaries	46,050
10-40-41-450-5003	Overtime	3,000
10-40-41-450-5009	Fringe Benefits	61,231
10-40-41-450-5302	Minor Tools & Equipment	1,000
10-40-41-450-5403	Telephone	600
10-40-41-450-5700	Service & Materials	48,102
10-40-41-450-5701	Service & Materials Tennis	25,000
10-40-41-450-5806	Miscellaneous	850
10-40-41-450-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>359,258</b>

### CORNERSTONE PARK CREW

#### Expenditures:

10-40-64-263-5001	Full Time Salaries	130,860
10-40-64-263-5002	Part Time Salaries	39,150
10-40-64-263-5003	Overtime	500
10-40-64-263-5009	Fringe Benefits	49,732
10-40-64-263-5302	Minor Tools & Equipment	750
10-40-64-263-5806	Miscellaneous	8,815
<b>Total Expenditures</b>		<b>\$ 229,807</b>

## GENERAL FUND DETAIL

**2014  
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### DAVID A. LORENZ REGIONAL PARK

#### Expenditures:

10-40-65-263-5001	Full Time Salaries	\$ 65,191
10-40-65-263-5002	Part Time Salaries	11,190
10-40-65-263-5003	Overtime	500
10-40-65-263-5009	Fringe Benefits	28,292
10-40-65-263-5302	Minor Tool & Equipment	1,000
10-40-65-263-5700	Service & Materials	4,635
<b>Total Expenditures</b>		<b>110,808</b>

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### FORESTRY OPERATIONS

#### Expenditures:

10-40-41-435-5001	Full-Time Salaries	380,536
10-40-41-435-5002	Part Time Salaries	126,939
10-40-41-435-5003	Overtime	2,400
10-40-41-435-5009	Fringe Benefits	134,132
10-40-41-435-5134	Special Event Expense	2,500
10-40-41-435-5302	Minor Tools & Equipment	8,000
10-40-41-435-5304	Equipment Rental	600
10-40-41-435-5400	Utilities Gas	2,700
10-40-41-435-5401	Utilities Electric	3,582
10-40-41-435-5402	Water & Sewer	1,250
10-40-41-435-5403	Telephone	2,900
10-40-41-435-5404	Trash Collection	9,020
10-40-41-435-5700	Service & Materials	37,000
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
10-40-41-435-5829	Tree Replacement Program	25,000
<b>Total Expenditures</b>		<b>\$ 769,809</b>

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## GENERAL FUND DETAIL

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### HORTICULTURE OPERATION

#### Expenditures:

10-40-41-440-5001	Full-Time Salaries	\$ 184,074
10-40-41-440-5002	Part Time Salaries	47,174
10-40-41-440-5003	Overtime	1,200
10-40-41-440-5009	Fringe Benefits	68,005
10-40-41-440-5302	Minor Tools & Equipment	800
10-40-41-440-5516	Privatization Contracts	35,000
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>348,253</b>

### GROUNDS & PARK FACILITIES

#### Expenditures:

10-40-41-445-5001	Full-Time Salaries	194,822
10-40-41-445-5002	Part Time Salaries	44,703
10-40-41-445-5003	Overtime	3,325
10-40-41-445-5009	Fringe Benefits	77,224
10-40-41-445-5302	Minor Tools & Equipment	950
10-40-41-445-5403	Telephone	522
10-40-41-445-5404	Trash Collection	53,789
10-40-41-445-5705	Serv/Mat to Maint Fences	2,500
10-40-41-445-5707	Serv/Mat to Maint Water Areas	10,763
10-40-41-445-5710	Serv/Mat to Maint Picnic Facilities	9,225
10-40-41-445-5806	Miscellaneous	900
10-40-41-445-5826	Vandalism	2,050
<b>Total Expenditures</b>		<b>\$ 400,773</b>



## GENERAL FUND DETAIL

**2014  
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### TRAILS

#### Expenditures:

10-40-41-446-5001	Full-Time Salaries	\$ 222,589
10-40-41-446-5002	Part Time Salaries	26,873
10-40-41-446-5003	Overtime	2,250
10-40-41-446-5009	Fringe Benefits	74,855
10-40-41-446-5302	Minor Tools & Equipment	950
10-40-41-446-5403	Telephone	522
10-40-41-446-5516	Privatization Contracts	49,000
10-40-41-446-5701	Serv/Mat to Maint Facilities/Building	22,990
10-40-41-446-5702	Serv/Mat to Maint Asphalt	18,360
10-40-41-446-5706	Serv/Mat to Maint Paths, Roads, Parking	56,228
10-40-41-446-5806	Miscellaneous	900
10-40-41-446-5826	Vandalism	500
<b>Total Expenditures</b>		<b>476,017</b>

### NATURAL OPEN SPACE OPERATIONS

#### Expenditures:

10-40-41-425-5001	Full-Time Salaries	155,369
10-40-41-425-5002	Part Time Salaries	21,686
10-40-41-425-5003	Overtime	2,500
10-40-41-425-5009	Fringe Benefits	54,574
10-40-41-425-5209	Agricultural Supplies	9,600
10-40-41-425-5302	Minor Tools & Equipment	350
10-40-41-425-5403	Telephone	522
10-40-41-425-5806	Miscellaneous	550
<b>Total Expenditures</b>		<b>\$ 245,151</b>

## GENERAL FUND DETAIL

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### PLATTE PARK

#### Expenditures:

10-40-51-540-5001	Full-Time Salaries	\$ 199,436
10-40-51-540-5002	Part Time Salaries	92,456
10-40-51-540-5003	Overtime	100
10-40-51-540-5009	Fringe Benefits	76,377
10-40-51-540-5201	Office Supplies	1,600
10-40-51-540-5204	Postage	2,400
10-40-51-540-5205	Volunteer Program Supplies	2,860
10-40-51-540-5210	Educational Support	1,600
10-40-51-540-5217	Miscellaneous Supplies	10,000
10-40-51-540-5230	Printing/Copies	2,000
10-40-51-540-5400	Utilities Natural Gas	4,500
10-40-51-540-5401	Utilities Electric	4,237
10-40-51-540-5402	Water & Sewer	2,200
10-40-51-540-5403	Telephone	4,800
10-40-51-540-5404	Trash Collection	820
10-40-51-540-5501	Contractual Services	20,909
10-40-51-540-5701	Service/Materials to Maintain Facility	2,450
10-40-51-540-5707	Service/Materials to Maintain Reservoir	4,000
10-40-51-540-5803	Dues and Subscriptions	320
10-40-51-540-5805	Staff Development	2,985
10-40-51-540-5812	Uniforms	600
10-40-51-540-5854	Mileage Reimbursement	250
<b>Total Expenditures</b>		<b>436,900</b>

### CARSON NATURE CENTER PROGRAM FUND

#### Expenditures:

10-40-51-541-5001	Full Time Salaries	41,358
10-40-51-541-5009	Fringe Benefits	12,138
10-40-51-541-5205	Program Supplies	3,188
10-40-51-541-5208	Carson Center Retail Supplies	500
10-40-51-541-5501	Contractual Services	500
10-40-51-541-5503	Contractual Persons (Accounts Payable Only)	10,249
<b>Total Expenditures</b>		<b>\$ 67,933</b>

## GENERAL FUND DETAIL

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### SPP DONATIONS

#### Expenditures:

10-40-51-120-5002	Part Time Salaries	\$ 12,916
10-40-51-120-5009	Fringe Benefits	1,292
10-40-51-120-5805	Staff Development	692
10-40-51-121-5108	Platte Program Fund Donation Expense	22,792
10-40-51-122-5120	Scholarship Fund Expenses	2,000
<b>Total Expenditures</b>		<b>39,692</b>

### VISITOR SERVICES

#### Expenditures:

10-40-51-542-5001	Full-Time Salaries	215,933
10-40-51-542-5009	Fringe Benefits	73,350
10-40-51-542-5217	Miscellaneous Supplies	1,200
10-40-51-542-5403	Telephone	2,216
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>294,349</b>

### TOTAL PARKS AND OPEN SPACE EXPENDITURES

**6,574,639**

### OTHER REVENUE

#### CHERRY HILLS VILLAGE PAYMENT

#### Revenue:

12-10-01-970-9003	CHV Principal Payment	736,643
12-10-01-970-9004	CHV Interest Payment	13,000
<b>TOTAL CHV PAYMENT</b>		<b>\$ 749,643</b>

## GENERAL FUND DETAIL

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### INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

#### Revenue:

10-30-01-950-4025	Matching Gifts	\$ 10,000
10-30-01-950-4030	Future Grants/Donations for Capital	500,000
10-30-01-952-4037	City of Centennial - Palos Verdes ADA Access	42,500
10-30-01-952-4038	City of Centennial - Little Dry Crk Trail Imp	75,000
10-30-01-955-4036	Jeffco Open Space Grant - Trailmark Portolet	17,500
	Enclosure	
10-30-01-955-4038	City of Littleton - Wynetka Ponds Trl Connection	30,000
<b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b>		<b>\$ 675,000</b>

### Miscellaneous

#### Revenue:

10-10-01-990-9101	Transfer In from Debt Service Fund	\$ 10,000
12-10-01-100-4997	Sale of Asset	850,000
<b>TOTAL MISCELLANEOUS</b>		<b>860,000</b>

### TOTAL OTHER REVENUE

**2,284,643**

### OTHER EXPENDITURES

#### HUDSON GARDEN'S MANAGEMENT FEE

#### Expenditures:

10-10-05-991-9102	Hudson Gardens Management Fee	350,000
<b>TOTAL HUDSON GARDEN'S MANAGEMENT FEE</b>		<b>350,000</b>

### CHERRY HILLS VILLAGE RESERVE

#### Expenditures:

12-10-01-995-9202	CHV Reserve	1,386,985
<b>TOTAL CHV RESERVE</b>		<b>1,386,985</b>

## GENERAL FUND DETAIL

		<b>2014 Budget</b>
<b>OTHER</b>		
<b>Expenditures:</b>		
10-10-01-100-5807	Proposed Merit Increase	156,250
10-10-01-100-5810	Healthcare Increase	74,546
10-10-01-995-9200	Contingency	24,195
12-10-01-100-5103	Elections Expenditures	200,000
12-10-01-100-5107	Special Consulting	50,000
12-10-01-970-9001	COPs Principal Payment (Service Center)	410,000
12-10-01-970-9002	COPs Interest Payment (Service Center)	111,783
<b>TOTAL OTHER</b>		<b><u>1,026,774</u></b>
<b>TRANSFER OUT</b>		
<b>Expenditures:</b>		
10-10-01-990-9100	Transfer Out to Enterprise Fund	2,200,000
<b>TOTAL TRANSFER OUT</b>		<b><u>2,200,000</u></b>
<b>TOTAL OTHER EXPENDITURES</b>		<b><u>4,963,759</u></b>
<b>GENERAL FUND CARRYOVER</b>		
<b>Revenue:</b>		
10-10-01-996-4998	Carryover Revenue - GF	555,758
11-10-01-996-4998	Carryover Revenue - 1 Mill	163,288
12-10-01-996-4998	Carryover Revenue - CHV	1,080,485
<b>TOTAL CARRYOVER</b>		<b><u>\$ 1,799,531</u></b>
<b>GENERAL FUND CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
10-10-01-950-6080	Matching Gifts	\$ 20,000
10-25-01-950-5508	Computer Replacement	72,000
10-30-41-952-7051	Little Dry Creek Improvements	75,000
10-30-41-952-7052	Palos Verdes Park ADA Access to Playground	42,500
10-30-41-955-6001	Projects Funded by Future Grants/Donations	500,000
10-30-41-955-6911	Trailmark Portolet Enclosure	17,500
10-30-41-955-7053	Wynetka Ponds Trail Connection	30,000
10-40-42-950-6026	SSSC Replace 3/4 Ton Truck	29,650
<b>TOTAL GENERAL FUND CAPITAL PROJECTS</b>		<b><u>\$ 786,650</u></b>

## GENERAL FUND DETAIL

**2014  
Budget**

### CHV RESERVE CAPITAL PROJECTS

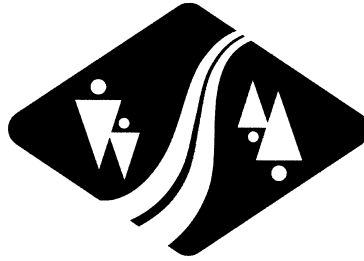
#### Expenditures:

12-10-01-950-6738	Admin Upstairs Remodel	\$ 13,090
12-11-01-950-6127	Public Art	20,000
12-40-41-950-6007	Replace Walker 36" Turf Mower	17,850
12-40-41-950-6007	Replace Howard Price Hydro-180	91,750
12-40-41-950-6007	Replace Kabota 60" NOS Mower	21,195
12-40-41-950-6074	Asphalt Repairs FSC Parking Lot	62,500
12-40-41-950-6117	Replace Dun-Rite Dual Axle Trailer	10,250
12-40-41-950-6594	SSSC Pave parking lot	157,725
12-70-70-950-7025	LT Permanent awning for upper banquet deck	42,000
12-70-70-950-7055	LT Replace patio	30,000
12-70-84-950-7025	FSC Cover patio	40,000
12-70-84-950-7054	FSC Replace stairs to driving range from parking lo	15,000
<b>TOTAL CHV RESERVE CAPITAL PROJECTS</b>		<b>521,360</b>

### 2000 1 MILL CAPITAL PROJECTS

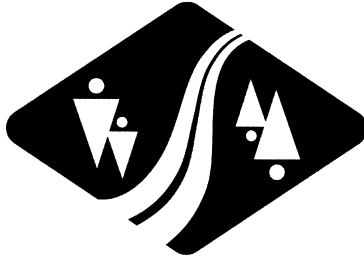
#### Expenditures:

11-10-01-950-6074	Asphalt Repairs Columbine Trail	15,788
11-10-01-952-7051	Little Dry Creek Improvements	75,000
11-10-01-952-7052	Palos Verdes Park ADA Access to Playground	42,500
11-10-01-955-7053	Wynetka Ponds Trail Connection	30,000
<b>TOTAL 2000 1 MILL CAPITAL PROJECTS</b>		<b>\$ 163,288</b>



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

**4. CONSERVATION TRUST FUND BUDGET**



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

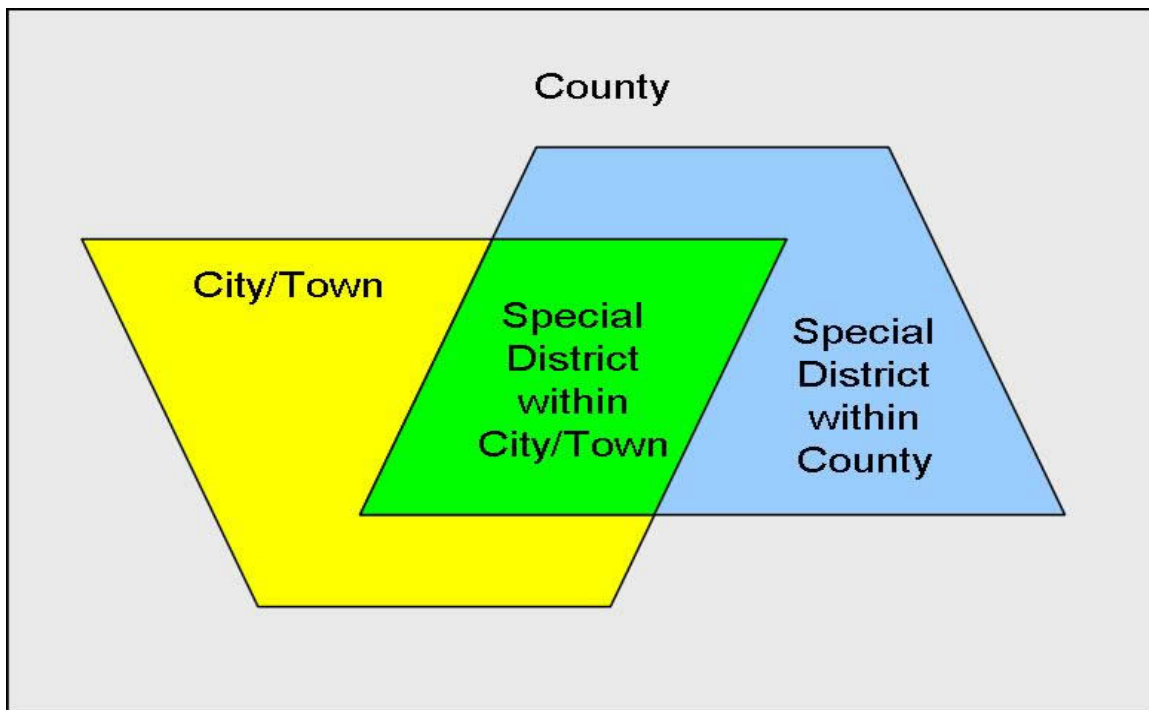


## **South Suburban Park and Recreation District Conservation Trust Fund Budget Overview**

### **Conservation Trust Fund Description**

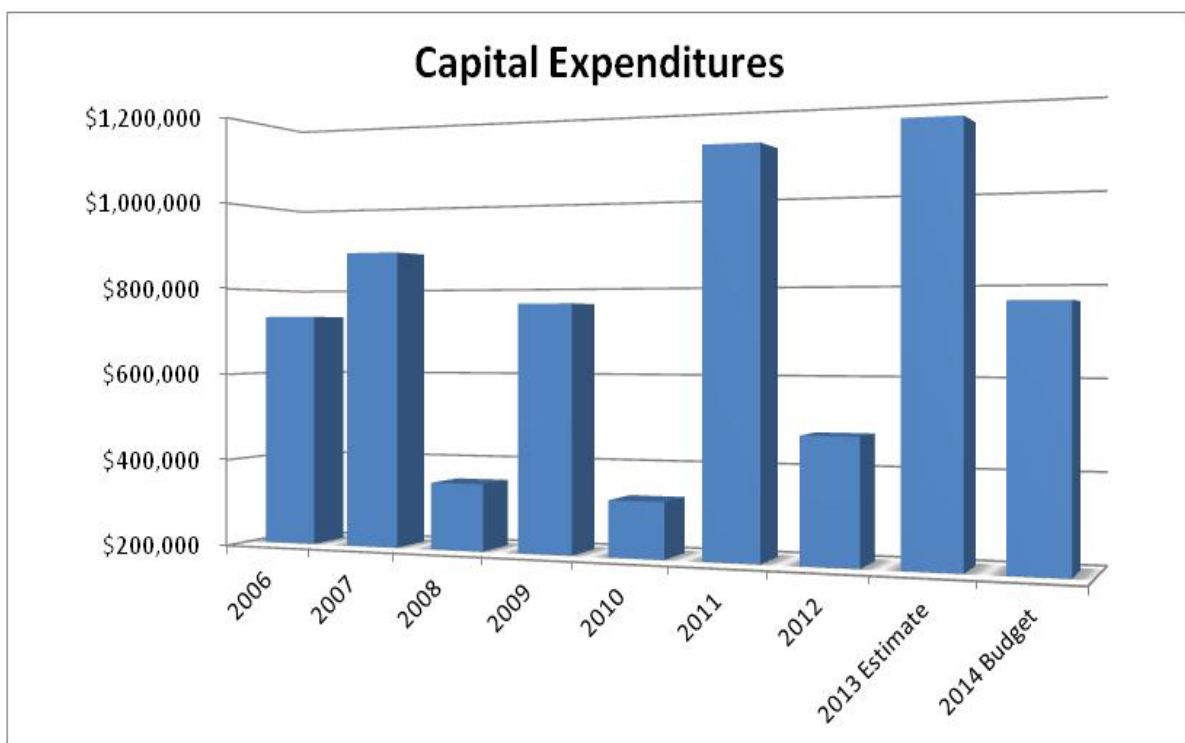
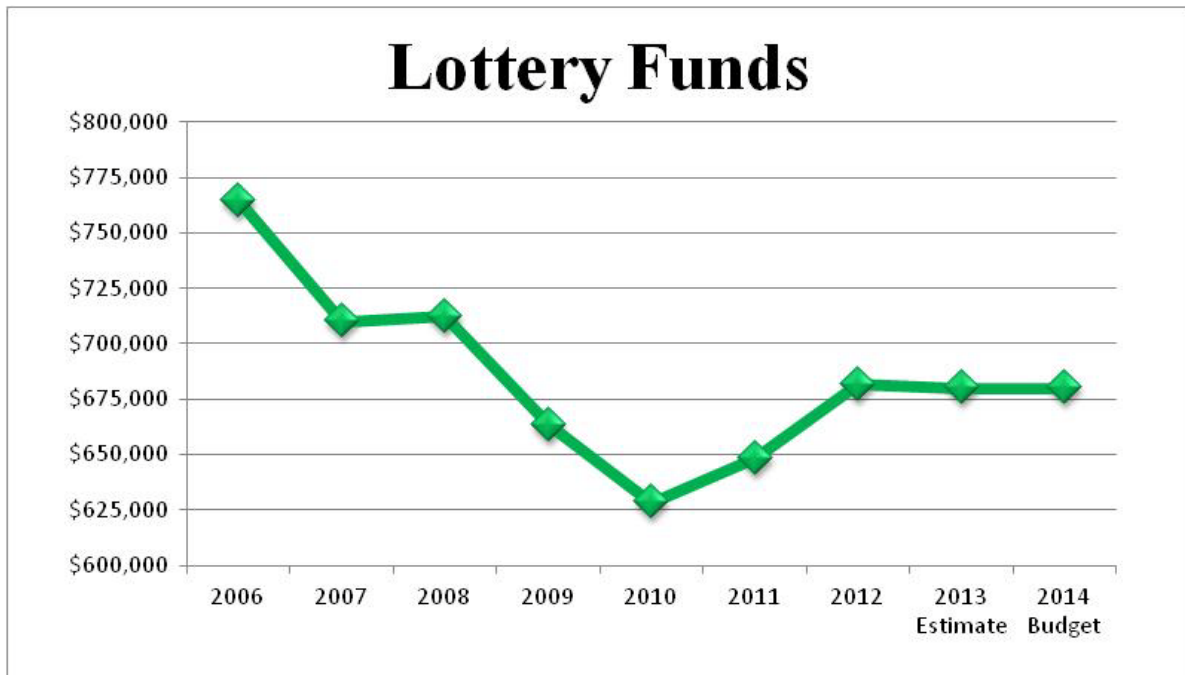
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State 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. All 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>2014 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Interest Income	\$ 1,000	155
<b>Total Operating Revenue</b>	<b>1,000</b>	
<b>Excess Operating Revenues of Expenditures</b>	<b>1,000</b>	
<b>Other Revenue:</b>		
Lottery Proceeds	680,000	155
<b>Total Other Revenue</b>	<b>680,000</b>	
<b>Other Expenditures:</b>		
Contingency	40,543	155
Capital Projects	764,099	156
<b>Total Other Expenditures</b>	<b>804,642</b>	
<b>Net Revenue of Expenditures</b>	<b>(123,642)</b>	
Carryover	123,642	155
<b>Funds Available</b>	<b>\$ -</b>	

## CONSERVATION TRUST FUND

**2014  
Budget**

### CONSERVATION TRUST FUND

#### INTEREST INCOME

##### Revenue:

21-10-01-100-4050	Interest Earnings	\$ 1,000
<b>TOTAL INTEREST INCOME</b>		<b>1,000</b>

#### LOTTERY PROCEEDS

21-10-01-100-4027	Lottery Proceeds	680,000
<b>TOTAL LOTTERY PROCEEDS</b>		<b>680,000</b>

#### CONTINGENCY

##### Expenditures:

21-10-00-950-9200	Contingency	40,543
<b>TOTAL CONTINGENCY</b>		<b>40,543</b>

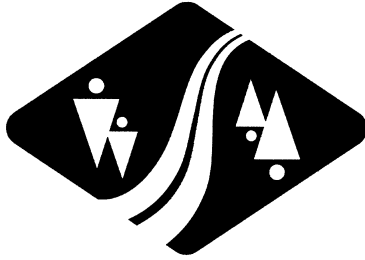
#### CARRYOVER

##### Revenue:

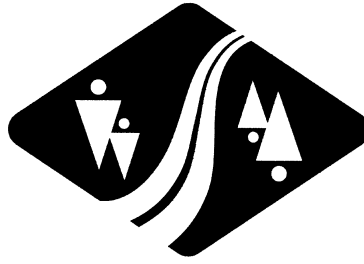
21-10-01-996-4998	Carryover	123,642
<b>TOTAL CARRYOVER</b>		<b>\$ 123,642</b>

## CONSERVATION TRUST FUND

		<b>2014</b>
		<b>Budget</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
21-50-52-950-6083	BCRC Replace lane lines	\$ 5,100
21-50-52-950-6723	BCRC Reconstruct Hot tub	20,000
21-50-52-950-6849	BCRC Phone System Replacement	20,000
21-70-70-950-6006	LTGC - Rough Mower	68,333
21-70-70-950-6055	LTGC Cart Path Replacement Program	30,000
21-70-70-950-6069	LTGC Tree Replacement Program	25,000
21-70-70-950-6504	LTGC - Equipment Storage Shelter	25,000
21-70-71-950-6006	SSGC - Rotary Rough Mower	68,333
21-70-71-950-6504	SSGC - Equipment Storage Shelter	14,000
21-70-72-950-6006	Littleton - Rotary Rough Mower	68,333
21-70-72-950-6567	Littleton - Replace clubhouse carpet	25,000
21-70-72-950-6942	Littleton - Roof Repair	26,000
21-80-00-950-6624	Outdoor Pool(s) Replace Boiler	65,000
21-80-00-950-7036	Replace Tent for District Events	7,000
21-80-81-950-6072	Goodson Pump Room Repairs	125,000
21-80-83-950-6115	SSIA Rebuild Compressor	40,000
21-80-83-950-6709	SSIA Replace concrete	16,500
21-80-84-950-6566	FSC Rebuild Compressor 1 & 3	29,000
21-80-84-950-7011	FSC Hamilton Rink New Brine Motor	4,500
21-80-84-950-7035	FSC Replace condenser motor	7,000
21-80-85-950-6682	Franklin Pool resurface slide	35,000
21-80-90-950-6112	Harlow Pool exterior piping replacement	5,000
21-80-90-950-6682	Harlow Pool resurface slide	35,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 764,099</b>

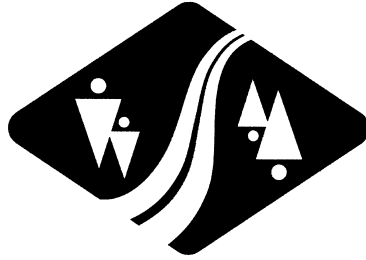


**South Suburban**  
**PARKS AND RECREATION**



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

**5. 2010 One Mill FUND BUDGET**



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



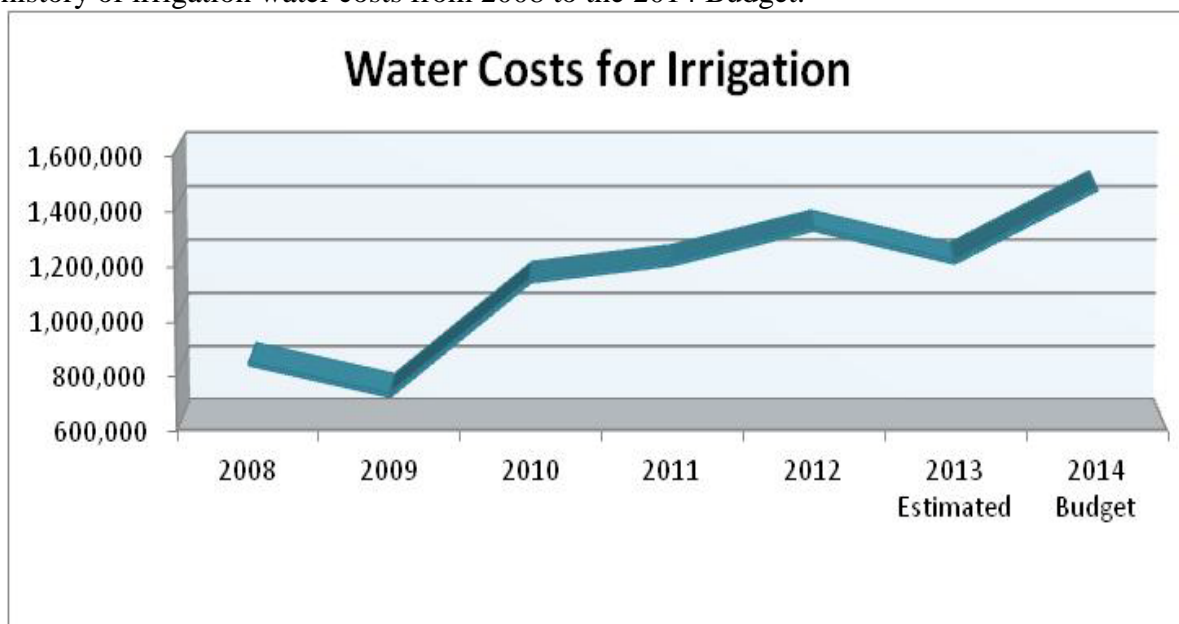
## South Suburban Park and Recreation District 2010 One Mill Fund Budget Overview

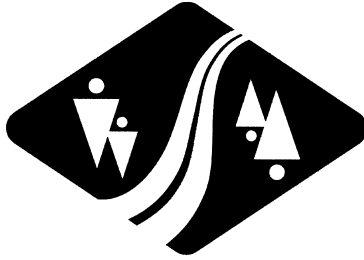
The 2010 One Mill Fund is used to account for property taxes received from the 2010 One Mill tax that are restricted for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, beginning in 2011 and continuing for ten years). Funds from the previous one mill tax were accounted for in the General Fund. Staff recommended a separate special revenue fund for the new one mill tax. This will improve accountability and reporting. Below is a history of this tax from inception in 2011 to the 2014 Budget.

<b>2010 One Mill Property Taxes</b>				
<b>Collection</b>	<b>GO Debt</b>	<b>Tax</b>	<b>Est. Outstanding</b>	<b>Percentage</b>
<b>Year</b>	<b>Levy</b>	<b>Collection</b>	<b>Delinquent</b>	<b>Collected</b>
			<b>Taxes</b>	<b>to Levy</b>
2011	2,393,063	2,358,716	34,347	98.56%
2012	2,242,690	2,221,749	20,941	99.07%
2013 Estimate	2,183,234	2,161,402	21,832	99.00%
2014 Budget	2,269,505	2,249,999	19,506	99.14%

The budget was calculated using the assessed valuation from the District and also using estimates for qualifying capital projects. The 2014 Budget includes \$2,249,999 for Property Tax Revenue, \$4,475,000 for Intergovernmental Revenue (represents funding for joint projects coming out of the 2010 One Mill Fund), \$5,822,612 for Capital Projects, and \$198,696 for undesignated (contingency).

The 2014 Budget for the 2010 One Mill Fund includes the water expenditures for park irrigation. The amount estimated for 2014 is \$1,465,223. Actual water expenditures will vary depending on the temperature and the amount of rain. The budget amount is generated using historical information, and any anticipated fee changes in the market place. Below is a history of irrigation water costs from 2008 to the 2014 Budget.





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

## 2010 1 Mill Fund

### Table of Contents

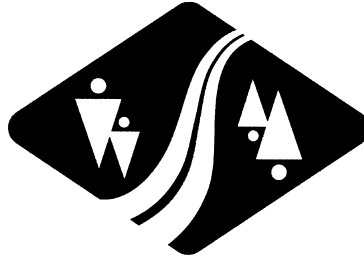
	<b>2014</b>	
	<b>Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Property Tax Revenue	\$ 2,249,999	163
Interest Income	4,000	163
Grant Revenue	4,475,000	163
<b>Total Operating Revenue</b>	<b>6,728,999</b>	
 <b>Excess Operating Revenues of Expenditures</b>	 <b>6,728,999</b>	
 Capital Projects	 5,822,612	 164
2010 1 Mill Undesignated	198,696	164
Park Irrigation Water	1,465,223	163
Collection Charges	33,000	163
<b>Total Other Expenditures</b>	<b>7,519,531</b>	
 <b>Net Revenue of Expenditures</b>	 <b>(790,532)</b>	
Carryover	790,532	163
<b>Funds Available</b>	<b>\$ -</b>	

## 2010 1 Mill Fund

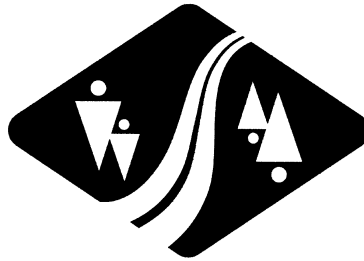
		<b>2014 Budget</b>
<b>PROPERTY TAX</b>		
<b>Revenue:</b>		
22-10-01-100-4001	Property Tax Revenue	\$ 2,249,999
<b>TOTAL PROPERTY TAX REVENUE</b>		<b>2,249,999</b>
<b>INTEREST INCOME</b>		
<b>Revenue:</b>		
22-10-01-100-4050	Interest Earnings	4,000
<b>TOTAL INTEREST INCOME</b>		<b>4,000</b>
<b>INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL</b>		
<b>Revenue:</b>		
22-30-01-954-4038	ACOS Grant - Cornerstone Pickleball Cts	250,000
22-30-01-952-4020	City of Centennial - Arapaho Park	100,000
22-30-01-952-4023	City of Centennial - Homestead Elementary	70,000
22-30-01-952-4024	City of Centennial - Hunters Hill	200,000
22-30-01-952-4025	City of Centennial - Walnut Hills	75,000
22-30-01-955-4039	City of Littleton - Little's Creek Pond Dredging	40,000
22-30-01-951-4023	City of Lone Tree - Fairways	40,000
22-30-01-955-4045	CWCB Fish and Wildlife Grant	100,000
22-30-01-955-4046	CWCB Metro Round Table Grant	400,000
22-30-01-955-4047	Highline Canal Working Group Partner Match	300,000
22-30-01-955-4048	South Platte Trail Partner Match	2,900,000
<b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b>		<b>4,475,000</b>
<b>ADMINISTRATION</b>		
22-10-01-100-5119	Collection Charges	33,000
22-40-41-430-5402	Parks Irrigation Water	1,465,223
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>1,498,223</b>
<b>CARRYOVER</b>		
<b>Revenue:</b>		
22-10-01-996-4998	Carryover	790,532
<b>TOTAL CARRYOVER</b>		<b>\$ 790,532</b>

## 2010 1 Mill Fund

		<b>2014 Budget</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
22-30-41-950-7037	Alice Terry Booster Pump Upgrade	\$ 33,500
22-30-41-952-7038	Arapaho Park Irrigation Renovation	200,000
22-40-41-950-6074	Asphalt Repairs Columbine Trail	22,212
22-40-41-950-6074	Asphalt Repairs South bridge	42,000
22-60-89-950-7009	BMX hill: asphalt and fencing installation	45,000
22-30-41-950-6036	Centralized irrigation control upgrades	50,400
22-30-41-954-7039	Cornerstone Park Construct six pickleball courts	312,500
22-30-41-951-6643	Fairways at Lone Tree South Hillside Landscape and Trail	80,000
22-30-41-950-7050	Foxridge West Irrigation Booster Pumps	75,000
22-30-41-955-7040	High Line Canal Working Group Projects?	400,000
22-30-41-952-7041	Homestead Elementary Irrigation and Ball Field Renovation	215,000
22-30-41-952-7042	Hunter's Hill Playground Renovation	225,000
22-30-41-955-7043	Little's Creek Pond dredging	80,000
22-30-41-955-7044	River Enhancement Project - Phase II	100,000
22-30-41-955-7045	South Platte River Enhancement Project - Phase II	400,000
22-30-41-955-7046	South Platte Trail	3,200,000
22-30-41-952-7047	Walnut Hills Tennis Court Replacement	150,000
22-30-41-950-7048	Wildcat Ridge Retaining Walls	89,000
22-30-41-950-7049	Writer's Vista Irrigation Upgrades	103,000
22-30-41-950-6001	Undesignated Capital Outlay	198,696
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 6,021,308</b>

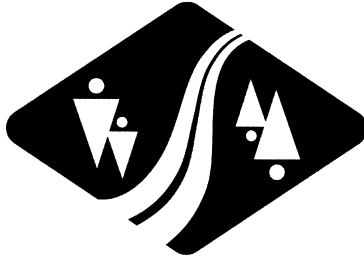


**South Suburban**  
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**6. ENTERPRISE FUND BUDGET**



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



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

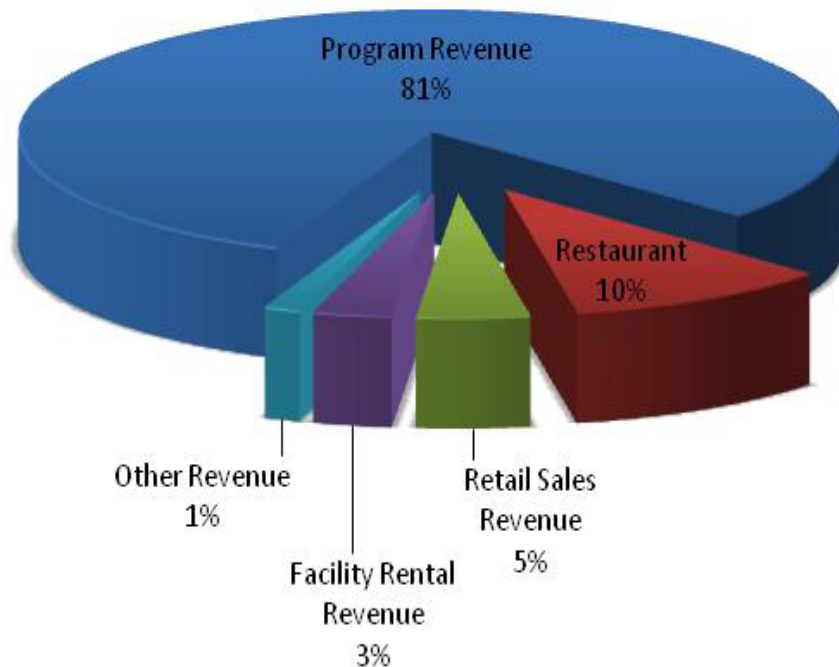
### Enterprise Fund Description

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

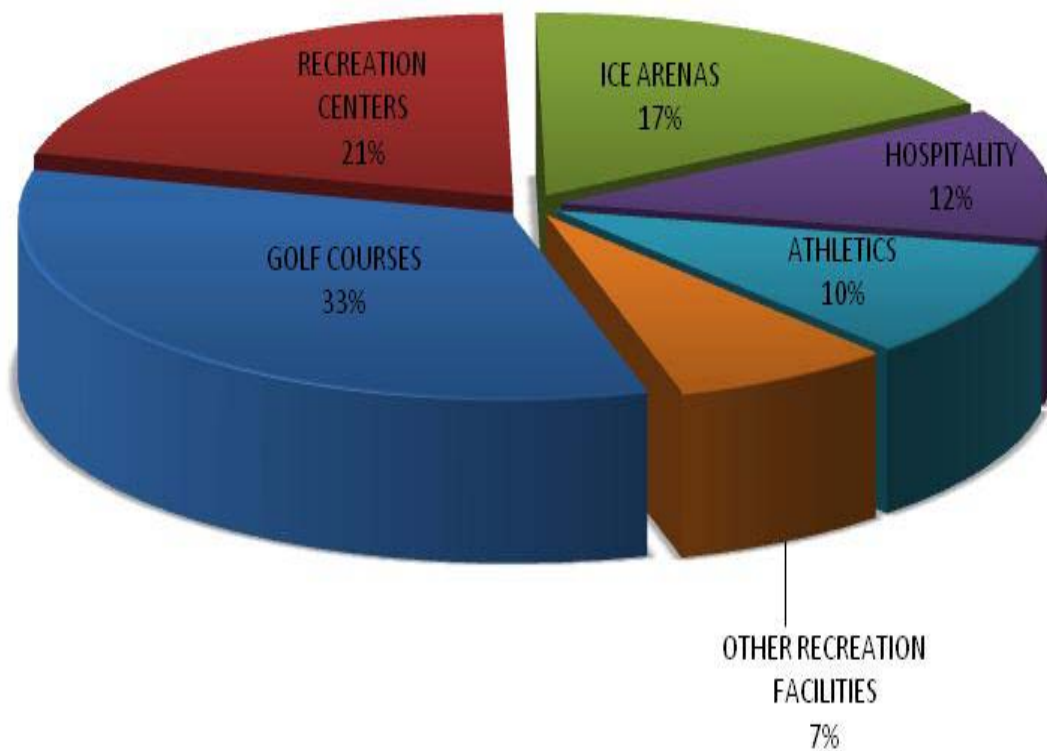
The major revenue sources for the Enterprise Fund are program revenue (81% - also called "Fees and Charges"), restaurant revenue (10%), retail sales revenue (5%), facility rental (3%), and other revenue (1%). The revenue is also broken down by department, with golf courses (33%), recreation centers (21%), ice arenas (17%), hospitality (12%), athletics (10%), and other recreation facilities (7%).

### Enterprise Fund Revenue by Category 2014 Budget



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

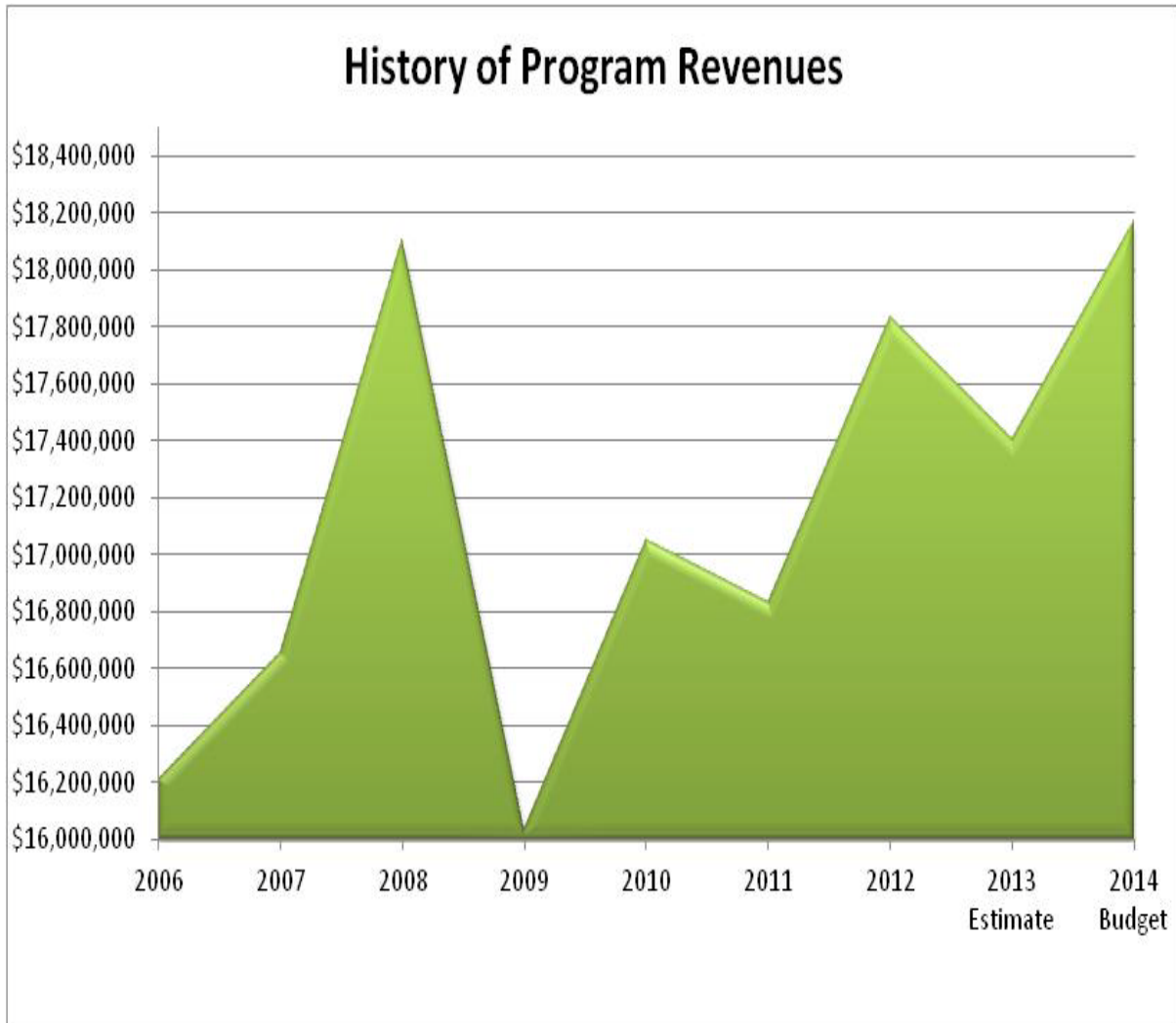
**Enterprise Fund Revenue by Department  
2014 Budget**



## 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.

### Other Revenue

This category includes Intergovernmental Revenue, Interest Income, Contract Sales, and other miscellaneous revenue.

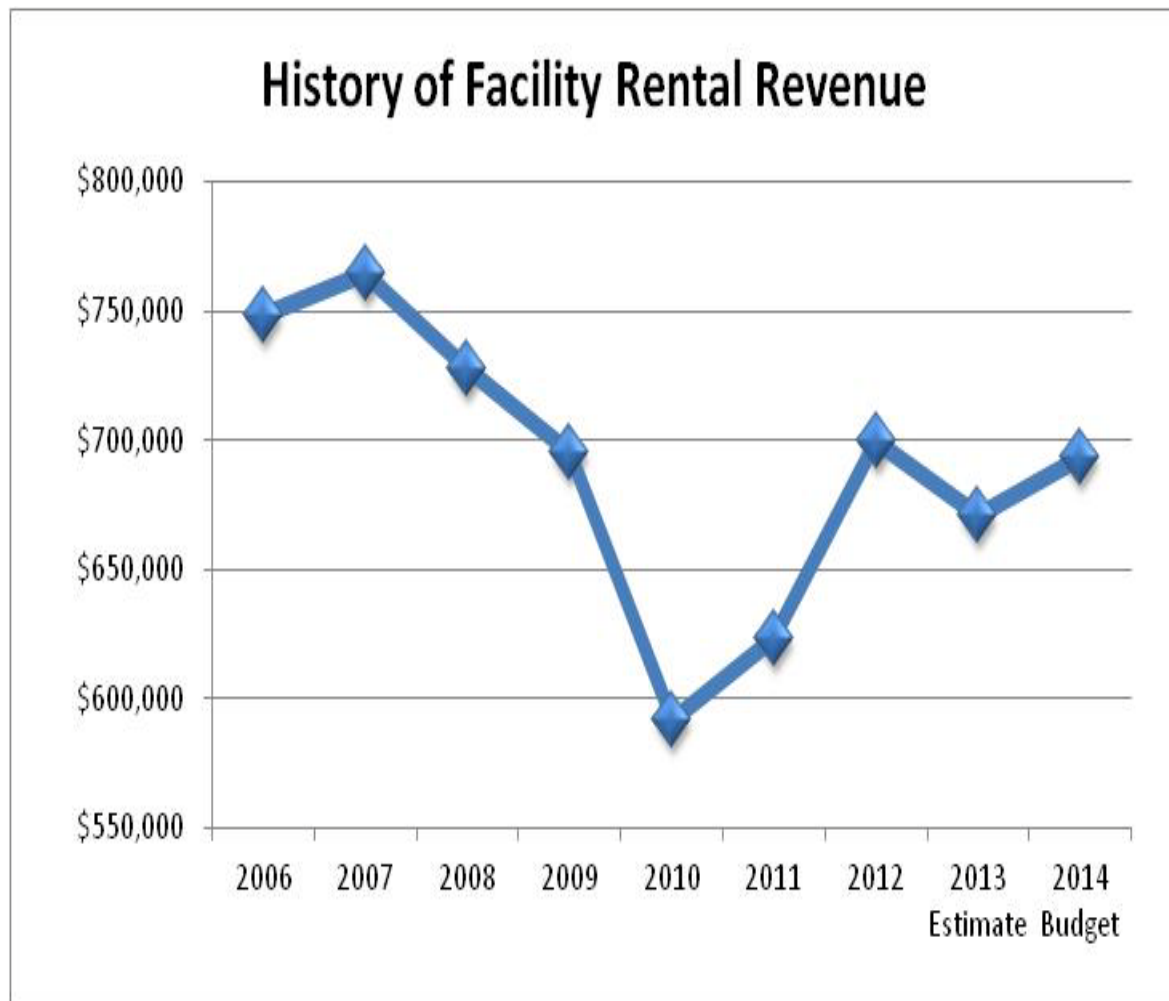
## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### 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.

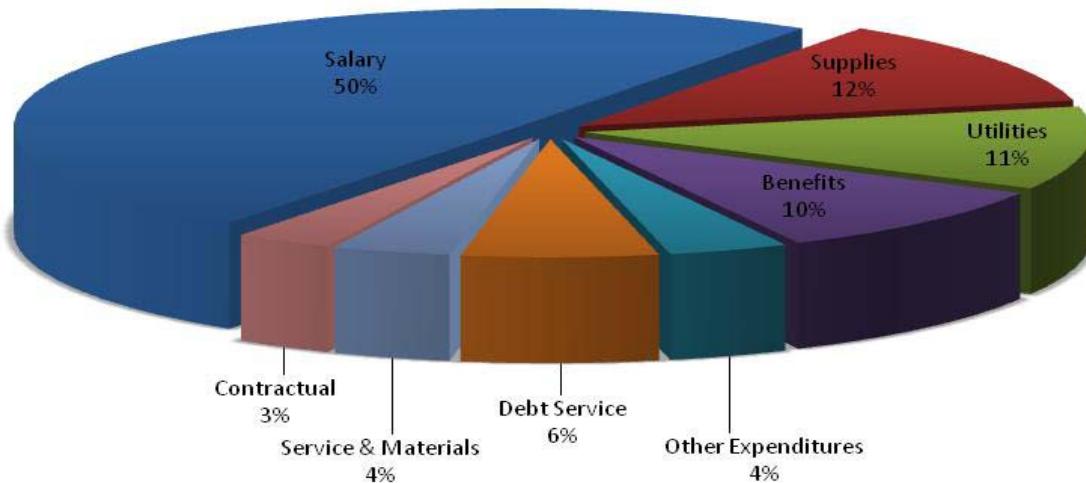


## South Suburban Park and Recreation District Enterprise Fund Budget Overview

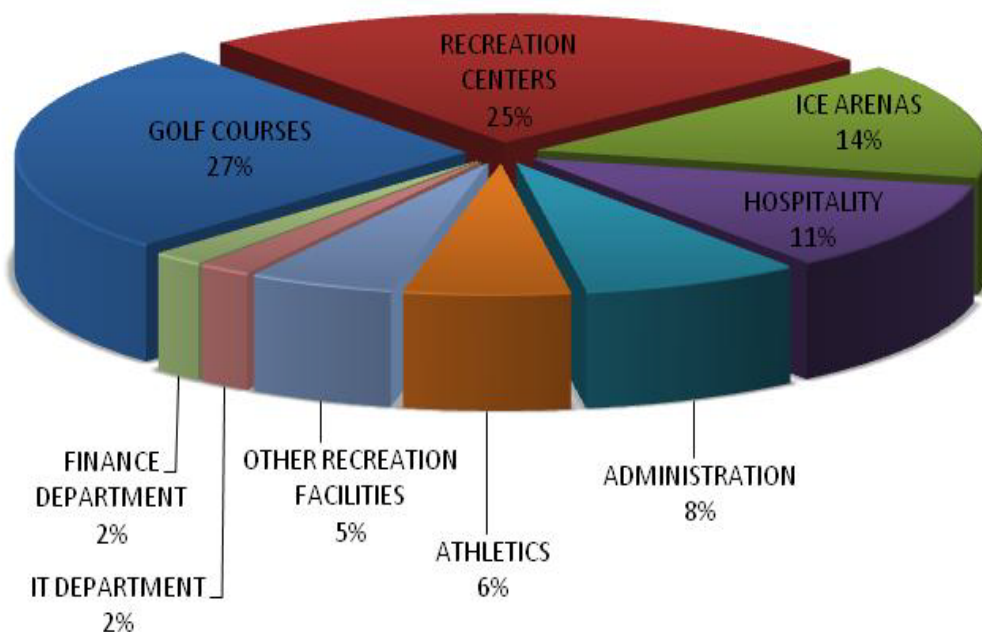
### Major Operational Expenditures

Significant operational expenditures include salary (50%), supplies (12%), utilities (11%), benefits (10%), other expenditures (4%), and debt service (6%). These expenditures are also grouped by department, with Golf Courses (27%), Recreation Centers (25%), Ice Arenas (14%), Hospitality (11%), and Administration (8%) as the larger areas.

**Enterprise Fund Expenditures by Category  
2014 Budget**



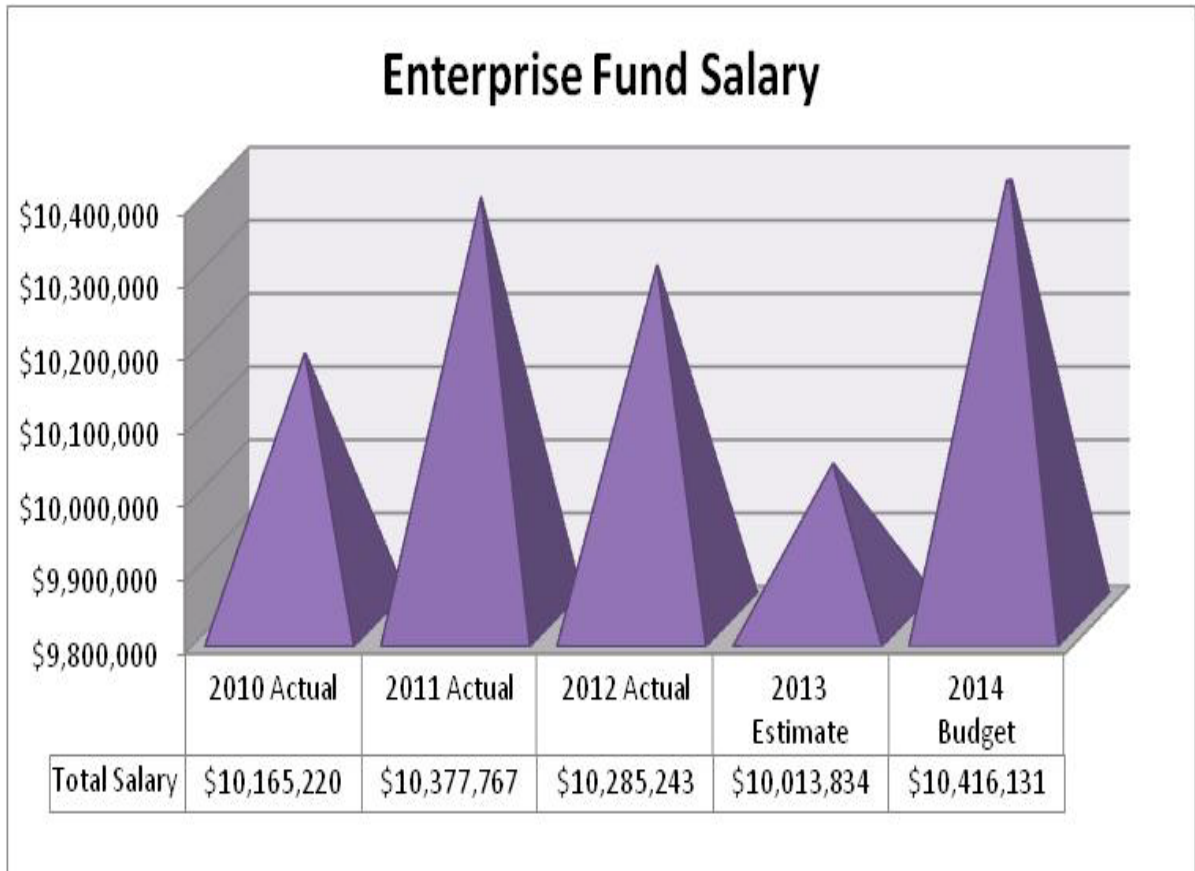
**Enterprise Fund Expenditures by Department  
2014 Budget**



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

### Salary

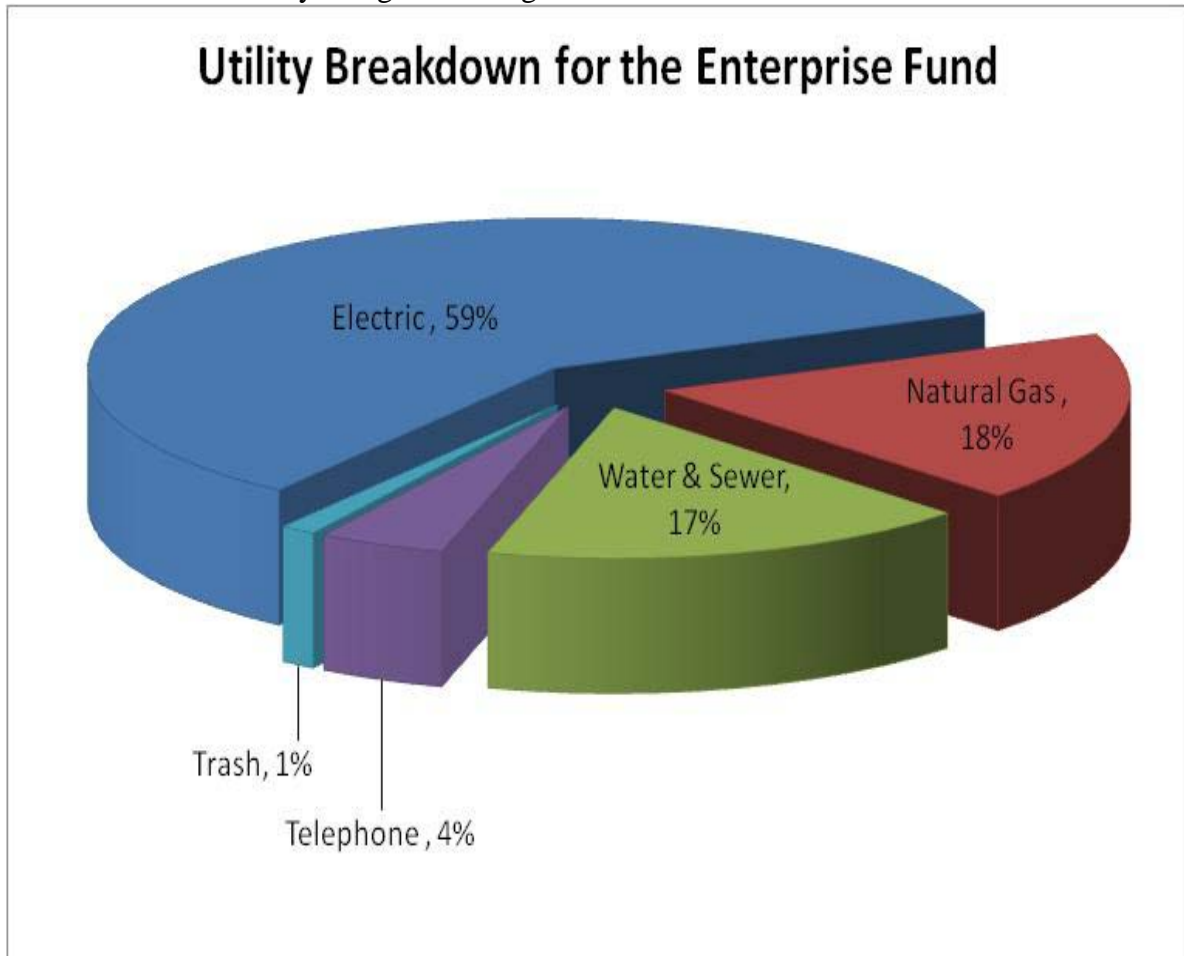
Salary represents about 50% of the Enterprise Fund expenditures. The Enterprise Fund includes salary from golf courses, hospitality, and the recreation services and facilities department. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



## 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 2014.



### 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.

### Benefits

Benefits represent about 10% of the Enterprise Fund expenditures. The Enterprise Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

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

### **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. The budget is calculated using the debt service schedules on the outstanding bonds. Amounts due for each year are identified on these schedules.

### **Other Expenditures**

This category of expenditures includes; program, restaurant, maintenance, equipment, and other miscellaneous expenditures.



# ENTERPRISE FUND SUMMARY

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	<b>2014</b>	
	<b>Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Ice Arenas	\$ 3,796,395	177
Recreation Centers	4,694,542	189
Athletic Programs	2,291,889	216
Other Recreation Facilities	1,619,084	229
Golf	7,474,464	242
Hospitality	2,610,341	258
Interest Income	5,501	270
Registration	25,700	270
<b>Total Operating Revenue</b>	<b>22,517,916</b>	
<b>Expenditures:</b>		
Ice Arenas	3,474,112	177
Recreation Centers	5,930,733	189
Athletic Programs	1,424,622	216
Other Recreation Facilities	1,246,834	229
Golf	6,365,017	242
Hospitality	2,686,384	258
Administration	1,888,319	270
Finance Department	453,443	271
IT Department	461,079	271
<b>Total Operating Expenditures</b>	<b>23,930,543</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>(1,412,627)</b>	
<b>Other Revenue:</b>		
Transfer In	2,200,000	271
Lease Proceeds	850,000	271
<b>Total Other Revenue</b>	<b>3,050,000</b>	
<b>Other Expenditures:</b>		
Contingency	102,056	271
Healthcare Increase	74,545	271
Proposed Merit	156,250	271
Capital Projects	1,084,940	272
<b>Total Other Expenditures</b>	<b>1,417,791</b>	
<b>Net Revenue Over Expenditures</b>	<b>219,582</b>	
Carryover	(219,582)	271
<b>Funds Available</b>	<b>\$ -</b>	

## ICE ARENAS

	2014 BUDGET		
			NET REVENUE OVER (UNDER)
	REVENUE	EXPENSE	EXPENDITURES
<b>ICE ARENAS:</b>			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	\$ 131,700	\$ 812,492	\$ (680,792)
FACILITY MAINTENANCE	-	237,119	(237,119)
IN HOUSE HOCKEY	543,778	188,230	355,548
YOUTH TRAVEL HOCKEY	364,860	102,273	262,587
FIGURE SKATING	244,445	87,621	156,824
ICE ARENA MAINTENANCE	-	162,033	(162,033)
ADULT HOCKEY LEAGUES	357,769	177,481	180,288
ICE ARENA OPERATIONS	378,655	243,364	135,291
BIRTHDAY PARTIES	128,223	81,374	46,849
SUMMER DAY CAMPS	83,359	73,691	9,668
RECREATION PROGRAMS	4,220	3,408	812
FAMILY ENTERTAINMENT CENTER	274,348	247,934	26,414
<b>TOTAL FAMILY SPORTS CENTER</b>	<b>2,511,357</b>	<b>2,417,020</b>	<b>94,337</b>
<b>SOUTH SUBURBAN ICE ARENA</b>	<b>1,285,038</b>	<b>1,057,092</b>	<b>227,946</b>
<b>TOTAL ICE ARENAS</b>	<b>\$ 3,796,395</b>	<b>\$ 3,474,112</b>	<b>\$ 322,283</b>

# ICE ARENAS

**2014  
Budget**

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

### **Revenue:**

31-80-84-140-4050	Interest Earnings	\$	1,000
31-80-84-140-4075	Rental Income		120,000
31-80-84-140-4099	Miscellaneous		3,500
31-80-84-140-4125	Contractual Sales		2,500
31-80-84-140-4150	Locker/Towel Rental		700
31-80-84-140-4360	Advertising		4,000
<b>Total Revenue</b>			<b>131,700</b>

### **Expenditures:**

31-80-84-140-5001	Full Time Salaries		87,510
31-80-84-140-5009	Fringe Benefits		32,104
31-80-84-140-5010	Regular Part-time Salaries		25,571
31-80-84-140-5201	Office Supplies		1,200
31-80-84-140-5204	Postage		500
31-80-84-140-5205	Program Supplies		1,000
31-80-84-140-5230	Printing/Copies		1,500
31-80-84-140-5302	Minor Tools & Equipment		150
31-80-84-140-5400	Utilities Natural Gas		10,500
31-80-84-140-5401	Utilities Electric		46,000
31-80-84-140-5402	Water & Sewer		11,000
31-80-84-140-5403	Telephone		4,500
31-80-84-140-5511	Advertising		15,000
31-80-84-140-5702	Services/Materials to Maintain Equipr		5,160
31-80-84-140-5803	Dues & Subscriptions		80
31-80-84-140-5804	Rent/Lease Expense		210,000
31-80-84-140-5812	Uniforms		150
31-80-84-970-5117	Paying Agent Fees		690
31-80-84-970-9001	Bond Principal		282,900
31-80-84-970-9002	Bond Interest		76,977
<b>Total Expenditures</b>		<b>\$</b>	<b>812,492</b>

## ICE ARENAS

**2014  
Budget**

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

<b>Expenditures:</b>		
31-80-84-260-5001	Full Time Salaries	\$ 84,437
31-80-84-260-5002	Part Time Salaries	52,270
31-80-84-260-5009	Fringe Benefits	40,142
31-80-84-260-5203	Custodial Supplies	15,300
31-80-84-260-5205	Program Supplies	200
31-80-84-260-5207	Chemical Supplies	3,000
31-80-84-260-5302	Minor Tools & Equipment	2,000
31-80-84-260-5501	Contractual Services	22,070
31-80-84-260-5701	Services/Materials to Maintain Facilitie	10,000
31-80-84-260-5702	Services/Materials to Maintain Equipr	6,400
31-80-84-260-5812	Uniforms	300
31-80-84-260-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>237,119</b>

### **IN HOUSE HOCKEY**

<b>Revenue:</b>		
31-80-84-811-4105	League Fees	479,745
31-80-84-811-4157	Facility Rental	42,800
31-80-84-811-4216	Player Fees	18,233
31-80-84-811-4266	Sponsorship Revenue	3,000
<b>Total Revenue</b>		<b>543,778</b>

<b>Expenditures:</b>		
31-80-84-811-5001	Full-Time Salaries	61,126
31-80-84-811-5002	Part Time Salaries	8,394
31-80-84-811-5009	Fringe Benefits	27,703
31-80-84-811-5134	Special Event Expense	5,550
31-80-84-811-5205	Program Supplies	6,705
31-80-84-811-5501	Contractual Services	51,629
31-80-84-811-5802	Promo, Publicity & Printing	500
31-80-84-811-5812	Uniforms	26,623
<b>Total Expenditures</b>		<b>\$ 188,230</b>

## ICE ARENAS

### 2014 Budget

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#### FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

##### Revenue:

31-80-84-812-4050	Interest Earnings	\$	1,625
31-80-84-812-4105	League Fees		333,285
31-80-84-812-4216	Player Fees		6,750
31-80-84-812-4217	Tryout Fees		22,500
31-80-84-812-4266	Sponsorship Revenue		700
<b>Total Revenue</b>			<b>364,860</b>

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##### Expenditures:

31-80-84-812-5001	Full-Time Salaries		21,050
31-80-84-812-5002	Part Time Salaries		12,080
31-80-84-812-5005	Contractual/Pro Lessons		4,000
31-80-84-812-5009	Fringe Benefits		6,013
31-80-84-812-5204	Postage		200
31-80-84-812-5205	Program Supplies		2,900
31-80-84-812-5501	Contractual Services		27,230
31-80-84-812-5503	Contractual Persons		22,500
31-80-84-812-5802	Promo, Publicity & Printing		300
31-80-84-812-5803	Dues & Subscriptions		6,000
<b>Total Expenditures</b>		<b>\$</b>	<b>102,273</b>

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## ICE ARENAS

**2014  
Budget**

### FAMILY SPORTS CENTER: FIGURE SKATING

<b>Revenue:</b>		
31-80-84-813-4100	Pro Lesson Tickets	\$ 26,000
31-80-84-813-4106	Class Revenue	144,120
31-80-84-813-4197	Patch	69,325
31-80-84-813-4254	ISIA Revenue	5,000
<b>Total Revenue</b>		<b>244,445</b>
<b>Expenditures:</b>		
31-80-84-813-5001	Full-Time Salaries	26,565
31-80-84-813-5002	Part Time Salaries	43,128
31-80-84-813-5009	Fringe Benefits	12,168
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	1,500
31-80-84-813-5230	Printing/Copies	150
31-80-84-813-5802	Promo, Publicity & Printing	200
31-80-84-813-5803	Dues & Subscriptions	1,200
31-80-84-813-5854	Mileage Reimbursement	1,200
<b>Total Expenditures</b>		<b>87,621</b>

### ICE ARENA MAINTENANCE

<b>Expenditures:</b>		
31-80-84-814-5001	Full-Time Salaries	47,977
31-80-84-814-5002	Part Time Salaries	50,000
31-80-84-814-5009	Fringe Benefits	19,051
31-80-84-814-5202	Motor Fuels & Lubricants	950
31-80-84-814-5203	Custodial Supplies	200
31-80-84-814-5207	Chemical Supplies	5,880
31-80-84-814-5302	Minor Tools & Equipment	500
31-80-84-814-5501	Contractual Services	2,000
31-80-84-814-5701	Services/Materials to Maintain Facilitie	3,700
31-80-84-814-5702	Services/Materials to Maintain Equipr	31,000
31-80-84-814-5812	Uniforms	775
<b>Total Expenditures</b>		<b>\$ 162,033</b>

## ICE ARENAS

### 2014 Budget

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#### FAMILY SPORTS CENTER: ADULT HOCKEY LEAGUES

##### Revenue:

31-80-84-815-4101	Fines	\$	500
31-80-84-815-4105	League Fees		317,800
31-80-84-815-4106	Class Revenue		11,725
31-80-84-815-4216	Player Fees		27,744
<b>Total Revenue</b>			<b>357,769</b>

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##### Expenditures:

31-80-84-815-5001	Full Time Salaries		60,208
31-80-84-815-5002	Part Time Salaries		14,400
31-80-84-815-5009	Fringe Benefits		22,861
31-80-84-815-5205	Program Supplies		4,700
31-80-84-815-5501	Contractual Services		69,752
31-80-84-815-5503	Contractual Persons		1,000
31-80-84-815-5803	Dues & Subscriptions		4,560
<b>Total Expenditures</b>		<b>\$</b>	<b>177,481</b>

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# ICE ARENAS

**2014  
Budget**

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

### **Revenue:**

31-80-84-818-4102	General Admissions	\$	170,051
31-80-84-818-4157	Facility Rental		106,703
31-80-84-818-4201	Skate Rental		33,751
31-80-84-818-4397	High School Hockey		68,150
<b>Total Revenue</b>			<b>378,655</b>

### **Expenditures:**

31-80-84-818-5001	Full-Time Salaries		28,585
31-80-84-818-5002	Part Time Salaries		44,112
31-80-84-818-5009	Fringe Benefits		10,717
31-80-84-818-5201	Office Supplies		1,500
31-80-84-818-5204	Postage		100
31-80-84-818-5205	Program Supplies		4,000
31-80-84-818-5230	Printing/Copies		1,000
31-80-84-818-5400	Utilities Natural Gas		23,000
31-80-84-818-5401	Utilities Electric		100,000
31-80-84-818-5402	Water & Sewer		25,000
31-80-84-818-5403	Telephone		4,250
31-80-84-818-5511	Advertising		150
31-80-84-818-5803	Dues & Subscriptions		350
31-80-84-818-5812	Uniforms		400
31-80-84-818-5854	Mileage Reimbursement		200
<b>Total Expenditures</b>		<b>\$</b>	<b>243,364</b>



## ICE ARENAS

**2014  
Budget**

### **FAMILY SPORTS CENTER: BIRTHDAY PARTIES**

<b>Revenue:</b>		
31-80-84-850-4190	Service Charges	\$ 11,010
31-80-84-850-4268	Parties/Groups	117,213
<b>Total Revenue</b>		<b>128,223</b>
<b>Expenditures:</b>		
31-80-84-850-5001	Full-Time Salaries	21,525
31-80-84-850-5002	Part Time Salaries	12,136
31-80-84-850-5007	Service Charge Compensation	11,010
31-80-84-850-5009	Fringe Benefits	7,972
31-80-84-850-5201	Office Supplies	300
31-80-84-850-5203	Custodial Supplies	200
31-80-84-850-5204	Postage	200
31-80-84-850-5205	Program Supplies	14,738
31-80-84-850-5206	Food & Concession Supplies	11,043
31-80-84-850-5230	Printing/Copies	150
31-80-84-850-5403	Telephone	1,800
31-80-84-850-5812	Uniforms	300
<b>Total Expenditures</b>		<b>81,374</b>

### **LICENSED DAY CAMPS**

<b>Revenue:</b>		
31-80-84-851-4102	General Admissions	83,359
<b>Total Revenue</b>		<b>83,359</b>
<b>Expenditures:</b>		
31-80-84-851-5001	Full Time Salaries	19,688
31-80-84-851-5002	Part Time Salaries	28,038
31-80-84-851-5009	Fringe Benefits	9,089
31-80-84-851-5116	Licensing	121
31-80-84-851-5204	Postage	25
31-80-84-851-5205	Program Supplies	3,210
31-80-84-851-5206	Food & Concession Supplies	8,157
31-80-84-851-5230	Printing/Copies	50
31-80-84-851-5501	Contractual Services	3,300
31-80-84-851-5802	Promo, Publicity, & Printing	1,000
31-80-84-851-5805	Staff Development	1,013
<b>Total Expenditures</b>		<b>\$ 73,691</b>

## ICE ARENAS

**2014  
Budget**

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### **FAMILY SPORTS CENTER: Recreation Programs**

#### **Revenue:**

31-80-84-530-4106	Recreation Programs	\$	2,220
31-80-84-530-4208	Special Events		2,000
<b>Total Revenue</b>			<b>4,220</b>

#### **Expenditures:**

31-80-84-530-5002	Part Time Salaries		1,671
31-80-84-530-5009	Fringe Benefits		167
31-80-84-530-5204	Postage		50
31-80-84-530-5205	Program Supplies		500
31-80-84-530-5206	Food & concessions Supplies		500
31-80-84-530-5230	Printing/Copies		100
31-80-84-530-5802	Advertising		300
31-80-84-530-5812	Uniforms		120
<b>Total Expenditures</b>		<b>\$</b>	<b>3,408</b>

# ICE ARENAS

**2014  
Budget**

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

### **Revenue:**

31-80-84-870-4075	Lollipop Park Lease Payment	\$	36,000
31-80-84-870-4099	Miscellaneous		800
31-80-84-870-4102	General Admissions		69,053
31-80-84-870-4240	Token Sales		38,000
31-80-84-870-4241	Attractions		130,495
<b>Total Revenue</b>			<b>274,348</b>

### **Expenditures:**

31-80-84-870-5001	Full-Time Salaries		59,994
31-80-84-870-5002	Part Time Salaries		68,605
31-80-84-870-5009	Fringe Benefits		26,225
31-80-84-870-5116	Licensing		1,200
31-80-84-870-5201	Office Supplies		500
31-80-84-870-5204	Postage		300
31-80-84-870-5205	Program Supplies		2,170
31-80-84-870-5230	Printing/Copies		300
31-80-84-870-5400	Utilities Natural Gas		16,000
31-80-84-870-5401	Utilities Electric		60,500
31-80-84-870-5402	Water & Sewer		5,600
31-80-84-870-5403	Telephone		1,800
31-80-84-870-5501	Contractual Services		1,200
31-80-84-870-5702	Services/Materials to Maintain Equipm		2,690
31-80-84-870-5802	Promo, Publicity & Printing		100
31-80-84-870-5812	Uniforms		600
31-80-84-870-5854	Mileage Reimbursement		150
<b>Total Expenditures</b>			<b>\$ 247,934</b>

# ICE ARENAS

**2014  
Budget**

## SOUTH SUBURBAN ICE ARENA OPERATIONS

### Revenue:

31-80-83-818-4050	Interest Earnings	\$	400
31-80-83-818-4075	Rental Income		10,836
31-80-83-818-4100	Pro Lesson Tickets		49,200
31-80-83-818-4102	General Admissions		89,110
31-80-83-818-4103	Season Tickets		10,590
31-80-83-818-4106	Class Revenue		116,904
31-80-83-818-4122	Concession Self Operated		65,000
31-80-83-818-4125	Contractual Sales		5,450
31-80-83-818-4150	Locker/Towel Rental		3,500
31-80-83-818-4157	Facility Rental		83,455
31-80-83-818-4158	Adult Ice		135,470
31-80-83-818-4159	Adult Hockey		41,125
31-80-83-818-4197	Freestyle Skating		186,988
31-80-83-818-4200	Junior Hockey Rental		322,075
31-80-83-818-4201	Skate Rental		25,750
31-80-83-818-4203	Skate Sharpening-Contract		8,628
31-80-83-818-4216	Player Fees		20,100
31-80-83-818-4254	ISI Revenue		6,027
31-80-83-818-4268	Parties/Groups		10,320
31-80-83-818-4271	Summer Programs		36,900
31-80-83-818-4360	Advertising		4,000
31-80-83-818-4396	Denver Figure Skating		33,900
31-80-83-818-4398	Colorado Skating Club		19,310
<b>Total Revenue</b>		<b>\$</b>	<b>1,285,038</b>

## ICE ARENAS

**2014**  
**Budget**

### **SOUTH SUBURBAN ICE ARENA OPERATIONS**

#### **Expenditures:**

31-80-83-818-5001	Full Time Salaries	\$	253,463
31-80-83-818-5002	Part Time Salaries		119,394
31-80-83-818-5006	Concession Salary		16,500
31-80-83-818-5009	Fringe Benefits		99,317
31-80-83-818-5010	Regular Part Time Salaries		28,642
31-80-83-818-5201	Office Supplies		1,250
31-80-83-818-5202	Motor Fuels & Lubricants		650
31-80-83-818-5203	Custodial Supplies		9,600
31-80-83-818-5204	Postage		150
31-80-83-818-5205	Program Supplies		3,025
31-80-83-818-5206	Food & Concession Supplies		32,500
31-80-83-818-5207	Chemical Supplies		4,250
31-80-83-818-5227	ISI Expense		2,550
31-80-83-818-5230	Printing/Copies		1,400
31-80-83-818-5237	Parties & Groups Supplies		1,121
31-80-83-818-5302	Minor Tools & Equipment		1,000
31-80-83-818-5400	Utilities Natural Gas		23,500
31-80-83-818-5401	Utilities Electric		123,000
31-80-83-818-5402	Water & Sewer		21,000
31-80-83-818-5403	Telephone		3,800
31-80-83-818-5404	Trash Collection		2,000
31-80-83-818-5501	Contractual Services		6,245
31-80-83-818-5503	Contractual Persons		1,400
31-80-83-818-5511	Advertising		5,000
31-80-83-818-5701	Svc/Mat to Maintain Facility		13,010
31-80-83-818-5702	Ser/Mat to Maint Equipment		16,625
31-80-83-818-5802	Promo, Publicity & Printing		600
31-80-83-818-5803	Dues & Subscriptions		550
31-80-83-818-5805	Staff Development		500
31-80-83-818-5812	Uniforms		1,500
31-80-83-818-5842	Repair Fund		25,000
31-80-83-818-5854	Mileage Reimbursement		975
31-80-83-970-9001	Bond Principal		185,000
31-80-83-970-9002	Bond Interest		52,575
<b>Total Expenditures</b>			<b>1,057,092</b>

**TOTAL ICE ARENAS REVENUE**

**3,796,395**

**TOTAL ICE ARENAS EXPENDITURES**

**3,474,112**

**NET REVENUE OVER EXPENDITURES**

**\$ 322,283**

## RECREATION CENTERS

	2014 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
<b>RECREATION CENTERS:</b>			
<b>GENERAL ADMINISTRATION</b>	<b>\$ -</b>	<b>\$ 410,000</b>	<b>\$ (410,000)</b>
SHERIDAN RECREATION CENTER:			
OPERATIONS	46,579	156,303	(109,724)
MAINTENANCE	-	76,914	(76,914)
FITNESS	12,750	10,437	2,313
CULTURAL ARTS	\$34,182	33,903	279
<b>TOTAL SHERIDAN RECREATION CENTER</b>	<b>93,511</b>	<b>277,557</b>	<b>(184,046)</b>
DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:			
OPERATIONS	\$391,265	447,891	(56,626)
MAINTENANCE	-	273,645	(273,645)
AQUATICS	210,077	315,654	(105,577)
STAR (THERAPEUTIC ACTIVE REC)	112,093	137,821	(25,728)
SENIOR PROGRAM	147,487	187,420	(39,933)
CULTURAL ARTS	45,658	45,187	471
REC "N" ROCK	9,900	4,648	5,252
FITNESS	260,877	220,704	40,173
<b>TOTAL DOUGLAS H. BUCK COMMUNITY RECREATION CENTER</b>	<b>1,177,357</b>	<b>1,632,970</b>	<b>(455,613)</b>
LONE TREE RECREATION CENTER:			
OPERATIONS	374,497	347,178	27,319
MAINTENANCE	-	240,801	(240,801)
AQUATICS	278,821	367,175	(88,354)
SENIOR PROGRAM	20,745	15,315	5,430
SCHOOL AGE CHILD CARE	80,587	73,843	6,744
CHILD DISCOVERY TIME AT LTRC	26,174	21,850	4,324
CULTURAL ARTS	100,001	99,905	96
REC "N" ROCK	9,150	6,496	2,654
FITNESS	247,908	233,297	14,611
<b>TOTAL LONE TREE RECREATION CENTER</b>	<b>1,137,883</b>	<b>1,405,860</b>	<b>(267,977)</b>
GOODSON RECREATION CENTER:			
OPERATIONS	434,605	404,731	29,874
MAINTENANCE	-	360,907	(360,907)
AQUATICS	205,142	282,790	(77,648)
GYMNASTICS	406,348	221,219	185,129
COURT SPORTS	29,498	41,213	(11,715)
CHILD DISCOVERY TIME	226,774	176,620	50,154
SENIOR PROGRAM	1,445	1,004	441
CULTURAL ARTS	184,677	184,542	135
SCHOOL AGE CHILD CARE	110,386	85,005	25,381
REC "N" ROCK	9,900	7,148	2,752
FITNESS	669,766	432,742	237,024
KIDS FIT FUN MOBILE PLAYGROUND	250	700	(450)
SPECIAL EVENTS	7,000	5,725	1,275
<b>TOTAL GOODSON RECREATION CENTER</b>	<b>2,285,791</b>	<b>2,204,346</b>	<b>81,445</b>
<b>TOTAL RECREATION CENTERS</b>	<b>\$ 4,694,542</b>	<b>\$ 5,930,733</b>	<b>\$ (1,236,191)</b>

## RECREATION CENTERS

**2014**  
**Budget**

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### GENERAL AND ADMINISTRATION

**Expenditures:**

31-60-01-100-5001	Full-time Salaries	\$ 204,585
31-60-01-100-5009	Fringe Benefits	49,521
31-60-01-100-5120	Scholarship Expense	10,984
31-60-01-100-5125	Rec Money Expense	100,000
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	1,500
31-60-01-100-5803	Dues & Memberships	3,994
31-60-01-100-5805	Staff Development	25,216
31-60-01-100-5812	Uniforms	3,000
<b>Total General and Administration Expendi</b>		<b>\$ 410,000</b>

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## RECREATION CENTERS

**2014  
Budget**

### SHERIDAN RECREATION CENTER: OPERATIONS

<b>Revenue:</b>		
31-80-82-140-4102	General Admission	\$ 8,177
31-80-82-140-4122	Concession Self Operated	1,297
31-80-82-140-4125	Contractual Sales	1,259
31-80-82-140-4155	Daily Guest Pass	17,100
31-80-82-140-4157	Facility Rental	16,828
31-80-82-140-4162	Games Self Operated	76
31-80-82-140-4165	ID Card Revenue	1,842
<b>Total Revenue</b>		<b>46,579</b>

<b>Expenditures:</b>		
31-80-82-140-5001	Full-Time Salaries	53,515
31-80-82-140-5002	Part Time Salaries	33,612
31-80-82-140-5009	Fringe Benefits	18,304
31-80-82-140-5054	Sheridan Occupation Tax	144
31-80-82-140-5204	Postage	18
31-80-82-140-5205	Program Supplies	3,284
31-80-82-140-5206	Food & Concession Supplies	862
31-80-82-140-5230	Printing/Copies	150
31-80-82-140-5400	Utilities Natural Gas	9,000
31-80-82-140-5401	Utilities Electric	25,000
31-80-82-140-5402	Water & Sewer	7,878
31-80-82-140-5403	Telephone	2,916
31-80-82-140-5501	Contractual Services	1,620
<b>Total Expenditures</b>		<b>156,303</b>

### MAINTENANCE

<b>Expenditures:</b>		
31-80-82-260-5001	Full-Time Salaries	35,432
31-80-82-260-5002	Part Time Salaries	12,576
31-80-82-260-5009	Fringe Benefits	7,332
31-80-82-260-5054	Sheridan Occupation Tax	72
31-80-82-260-5203	Custodial Supplies	6,000
31-80-82-260-5404	Trash Collection	1,024
31-80-82-260-5501	Contractual Services	1,560
31-80-82-260-5701	Services/Materials to Maintain Facilities	8,583
31-80-82-260-5702	Services/Materials to Maintain Equipment	4,335
<b>Total Expenditures</b>		<b>\$ 76,914</b>



## RECREATION CENTERS

**2014  
Budget**

### SHERIDAN RECREATION CENTER: FITNESS

<b>Revenue:</b>		
31-50-82-830-4105	Pro Lessons	\$ 225
31-50-82-830-4106	Class Revenue	150
31-50-82-830-4255	Silver Sneakers Program	3,780
31-50-82-830-4262	Martial Arts	8,595
<b>Total Revenue</b>		<b>12,750</b>

<b>Expenditures:</b>		
31-50-82-830-5002	Part Time Salaries	4,345
31-50-82-830-5009	Fringe Benefits	435
31-50-82-830-5205	Program Supplies	500
31-50-82-830-5503	Contractual Persons	5,157
<b>Total Expenditures</b>		<b>10,437</b>

### CULTURAL ARTS

<b>Revenue:</b>		
31-50-82-520-4030	Donation	31,000
31-50-82-520-4106	Class Revenue	2,932
31-50-82-520-4208	Special Event Revenue	250
<b>Total Revenue</b>		<b>34,182</b>

<b>Expenditures:</b>		
31-50-82-520-5002	PT Salaries	26,425
31-50-82-520-5009	Fringe Benefits	2,643
31-50-82-520-5201	Office Supplies	150
31-50-82-520-5204	Postage	15
31-50-82-520-5205	Program Supplies	3,550
31-50-82-520-5230		450
31-50-82-520-5408	Utility Allocation	220
31-50-82-520-5503		350
31-50-82-520-5854	Mileage	100
<b>Total Expenditures</b>		<b>\$ 33,903</b>

## RECREATION CENTERS

**2014  
Budget**

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

Revenue:		
31-50-52-140-4099	Miscellaneous	\$ 1,000
31-50-52-140-4102	General Admission	65,093
31-50-52-140-4122	Concessions Self Operated	8,000
31-50-52-140-4125	Contractual Sales	5,500
31-50-52-140-4130	Pro Shop	4,000
31-50-52-140-4155	Admission/Passes	244,330
31-50-52-140-4157	Facility Rental	37,324
31-50-52-140-4165	Photo ID Revenue	17,100
31-50-52-140-4183	Corporate Wellness Membership	500
31-50-52-140-4265	Babysitting	8,418
<b>Total Revenue</b>		<b>391,265</b>

Expenditures:		
31-50-52-140-5001	Full Time Salaries	103,508
31-50-52-140-5002	Part Time Salaries	101,870
31-50-52-140-5009	Fringe Benefits	45,721
31-50-52-140-5201	Office Supplies	1,500
31-50-52-140-5203	Custodial Supplies	500
31-50-52-140-5204	Postage	500
31-50-52-140-5205	Program Supplies	4,000
31-50-52-140-5206	Food & Concession Supplies	5,000
31-50-52-140-5208	Pro Shop Supplies	3,000
31-50-52-140-5230	Printing/Copies	4,000
31-50-52-140-5400	Utilities Natural Gas	38,000
31-50-52-140-5401	Utilities Electric	80,000
31-50-52-140-5402	Water & Sewer	8,000
31-50-52-140-5403	Telephone	12,200
31-50-52-140-5501	Contractual Services	2,620
31-50-52-140-5812	Uniforms	600
31-50-52-140-5854	Mileage Reimbursement	300
31-50-52-970-9001	Cardio Lease Principal	1,711
31-50-52-970-9002	Cardio Lease Interest	34,861
<b>Total Expenditures</b>		<b>\$ 447,891</b>

## RECREATION CENTERS

**2014  
Budget**

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

<b>Expenditures:</b>		
31-50-52-260-5001	Full Time Salaries	\$ 113,415
31-50-52-260-5002	Part Time Salaries	44,200
31-50-52-260-5009	Fringe Benefits	50,331
31-50-52-260-5201	Office Supplies	200
31-50-52-260-5203	Custodial Supplies	23,878
31-50-52-260-5204	Postage	75
31-50-52-260-5230	Printing/Copies	100
31-50-52-260-5403	Telephone	120
31-50-52-260-5404	Trash Collection	2,200
31-50-52-260-5501	Contractual Services	6,326
31-50-52-260-5701	Services/Materials to Maintain Facilities	19,500
31-50-52-260-5702	Services/Materials to Maintain Equipment	12,800
31-50-52-260-5812	Uniforms	400
31-50-52-260-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b><u>\$ 273,645</u></b>

## RECREATION CENTERS

**2014  
Budget**

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

<b>Revenue:</b>		
31-50-52-840-4100	Pro Lessons	\$ 9,690
31-50-52-840-4102	General Admission	45,838
31-50-52-840-4106	Class Revenue	65,079
31-50-52-840-4135	Reimbursements	800
31-50-52-840-4155	Admission/Passes	80,000
31-50-52-840-4268	Parties	8,670
<b>Total Revenue</b>		<b>210,077</b>
<b>Expenditures:</b>		
31-50-52-840-5001	Full-time Salaries	27,173
31-50-52-840-5002	Part-time Salaries	137,175
31-50-52-840-5009	Fringe Benefits	24,591
31-50-52-840-5203	Custodial Supplies	300
31-50-52-840-5204	Postage	15
31-50-52-840-5205	Program Supplies	1,800
31-50-52-840-5207	Chemical Supplies	13,000
31-50-52-840-5230	Printing/Copies	300
31-50-52-840-5400	Utilities Natural Gas	29,000
31-50-52-840-5401	Utilities Electric	63,000
31-50-52-840-5402	Water & Sewer	5,600
31-50-52-840-5453	Red Cross Fees	4,500
31-50-52-840-5701	Services/Materials to Maintain Facilities	4,400
31-50-52-840-5702	Srv/Mat to Maintain Equipment	4,050
31-50-52-840-5812	Uniforms	450
31-50-52-840-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b>\$ 315,654</b>

## RECREATION CENTERS

**2014  
Budget**

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

#### **Revenue:**

31-50-52-510-4030	STAR Donations	\$ 3,000
31-50-52-510-4031	Douglas County Grant for STAR	7,546
31-50-52-510-4032	Push America Grant Revenue	1,000
31-50-52-510-4035	IWD Carryover Grant/Donations	7,546
31-50-52-510-4106	Class Revenue	93,001
<b>Total Revenue</b>		<b>112,093</b>

#### **Expenditures:**

31-50-52-510-5001	Full-Time Salaries	79,449
31-50-52-510-5002	Part Time Salaries	8,997
31-50-52-510-5009	Fringe Benefits	14,879
31-50-52-510-5108	IWD Donation Expenditures	4,000
31-50-52-510-5110	Douglas County Grant for STAR Expense	7,546
31-50-52-510-5201	Office Supplies	300
31-50-52-510-5204	Postage	500
31-50-52-510-5205	Program Supplies	6,500
31-50-52-510-5230	Printing/Copies	600
31-50-52-510-5403	Telephone	50
31-50-52-510-5501	Contractual Services	14,650
31-50-52-510-5854	Mileage Reimbursement	350
<b>Total Expenditures</b>		<b>\$ 137,821</b>

## RECREATION CENTERS

**2014  
Budget**

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

<b>Revenue:</b>		
31-50-52-511-4035	Senior Programs Donation	\$ 5,480
31-50-52-511-4106	Class Revenue	40,573
31-50-52-511-4122	Catering and Concessions	3,000
31-50-52-511-4167	Meal Program	21,200
31-50-52-511-4266	Sponsorship Revenue	8,000
31-50-52-511-4269	Trips and Tours Revenue	69,234
<b>Total Revenue</b>		<b>147,487</b>
<b>Expenditures:</b>		
31-50-52-511-5001	Full-Time Salaries	54,525
31-50-52-511-5002	Part Time Salaries	34,793
31-50-52-511-5006	Concession Salary	13,112
31-50-52-511-5009	Fringe Benefits	23,230
31-50-52-511-5012	Tax Rebate	5,500
31-50-52-511-5108	Donation Expense	500
31-50-52-511-5201	Office Supplies	200
31-50-52-511-5203	Custodial Supplies	500
31-50-52-511-5204	Postage	200
31-50-52-511-5205	Program Supplies	2,500
31-50-52-511-5206	Food & Concession Supplies	2,000
31-50-52-511-5230	Printing/Copies	5,900
31-50-52-511-5231	Trips and Tour Expense	26,000
31-50-52-511-5503	Contract Persons	3,160
31-50-52-511-5825	Meal Program Exp	15,000
31-50-52-511-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b>\$ 187,420</b>

## RECREATION CENTERS

**2014  
Budget**

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

<b>Revenue:</b>		
31-50-52-520-4106	Class Revenue	\$ 37,503
31-50-52-520-4205	Theatre Revenue	7,780
31-50-52-520-4208	Special Events Revenue	375
<b>Total Revenue</b>		<b>45,658</b>
<b>Expenditures:</b>		
31-50-52-520-5001	Full-time Salaries	1,944
31-50-52-520-5002	Part-time Salaries	23,484
31-50-52-520-5009	Fringe Benefits	2,622
31-50-52-520-5201	Office Supplies	35
31-50-52-520-5204	Postage	10
31-50-52-520-5205	Program Supplies	2,982
31-50-52-520-5230	Printing/Copies	350
31-50-52-520-5401	Utilities/Electric	2,000
31-50-52-520-5503	Contractual Persons (A/P Only)	11,660
31-50-52-520-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>45,187</b>

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

<b>Revenue:</b>		
31-50-52-534-4106	Class Revenue	8,400
31-50-52-534-4122	Concession Self-Operated	1,500
<b>Total Revenue</b>		<b>9,900</b>
<b>Expenditures:</b>		
31-50-52-534-5001	Full-time Salary	547
31-50-52-534-5002	Part-time Salary	2,240
31-50-52-534-5009	Benefits	321
31-50-52-534-5201	Office Supplies	15
31-50-52-534-5204	Postage	10
31-50-52-534-5205	Program Supplies	1,500
31-50-52-534-5230	Printing/Copies	15
<b>Total Expenditures</b>		<b>\$ 4,648</b>

## RECREATION CENTERS

**2014  
Budget**

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

#### Revenue:

31-50-52-830-4100	Pro Lesson Tickets	\$ 38,080
31-50-52-830-4106	Class Revenue	86,550
31-50-52-830-4255	Silver Sneakers Program	97,000
31-50-52-830-4257	Yoga	6,330
31-50-52-830-4258	Pilates	2,075
31-50-52-830-4259	Tai Chi	3,700
31-50-52-830-4261	Weight Training	7,135
31-50-52-830-4264	Massage	16,507
31-50-52-830-4279	Weigh N Win Kiosk Revenue	3,500
<b>Total Revenue</b>		<b><u>260,877</u></b>

#### Expenditures:

31-50-52-830-5001	Full-time Salaries	43,710
31-50-52-830-5002	Part-time Salaries	126,710
31-50-52-830-5009	Fringe Benefits	25,967
31-50-52-830-5205	Program Supplies	3,000
31-50-52-830-5503	Contractual Persons (Accounts Payable Onl	16,567
31-50-52-830-5513	Massage Expense	250
31-50-52-830-5514	Weigh N Win Kiosk Expense	3,500
31-50-52-830-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b><u>\$ 220,704</u></b>



## RECREATION CENTERS

**2014  
Budget**

### **LONE TREE RECREATION CENTER: GENERAL OPERATIONS**

<b>Revenue:</b>		
31-60-80-140-4102	General Admission	\$ 66,390
31-60-80-140-4122	Concession Self Operated	10,500
31-60-80-140-4125	Contractual Sales	4,500
31-60-80-140-4130	Pro Shop Sales	6,000
31-60-80-140-4135	Uniform Reimbursement	1,200
31-60-80-140-4155	Daily Guest Pass	220,428
31-60-80-140-4157	Facility Rental	45,290
31-60-80-140-4165	ID Card Revenue	13,500
31-60-80-140-4183	Corporate Wellness Membership	1,000
31-60-80-140-4265	Babysitting Revenue	5,689
<b>Total Revenue</b>		<b>374,497</b>

<b>Expenditures:</b>		
31-60-80-140-5001	Full-time Salary	97,891
31-60-80-140-5002	Part-time Salary	109,065
31-60-80-140-5009	Benefits	42,236
31-60-80-140-5201	Office Supplies	2,500
31-60-80-140-5204	Postage	200
31-60-80-140-5205	Program Supplies	6,000
31-60-80-140-5206	Food & Concession Supplies	5,000
31-60-80-140-5208	Pro Shop Supplies	4,000
31-60-80-140-5230	Printing/Copies	2,500
31-60-80-140-5400	Utilities Natural Gas	20,000
31-60-80-140-5401	Utilities Electric	45,000
31-60-80-140-5402	Water & Sewer	8,000
31-60-80-140-5403	Telephone	9,156
31-60-80-140-5408	Utility Allocation	(8,500)
31-60-80-140-5501	Contractual Services	1,680
31-60-80-140-5805	Staff Development	500
31-60-80-140-5812	Staff Uniforms	450
31-60-80-140-5854	Mileage Reimbursement	1,500
<b>Total Expenditures</b>		<b>\$ 347,178</b>

## RECREATION CENTERS

**2014  
Budget**

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

<b>Expenditures:</b>		
31-60-80-260-5001	Full-Time Salaries	\$ 101,988
31-60-80-260-5002	Part Time Salaries	38,996
31-60-80-260-5009	Fringe Benefits	49,895
31-60-80-260-5201	Office Supplies	350
31-60-80-260-5203	Custodial Supplies	10,000
31-60-80-260-5204	Postage	100
31-60-80-260-5207	Chemical Supplies	2,500
31-60-80-260-5230	Printing/Copies	500
31-60-80-260-5403	Telephone	1,572
31-60-80-260-5404	Trash Collection	1,500
31-60-80-260-5501	Contractual Services	5,600
31-60-80-260-5701	S & M to Maintain Facilities	12,000
31-60-80-260-5702	S & M to Maintain Equipment	15,000
31-60-80-260-5812	Uniforms	300
31-60-80-260-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 240,801</u></b>

## RECREATION CENTERS

**2014  
Budget**

### **LONE TREE RECREATION CENTER: AQUATICS**

<b>Revenue:</b>		
31-60-80-840-4100	Pro Lesson Tickets	\$ 7,520
31-60-80-840-4102	General Admissions	99,985
31-60-80-840-4106	Class Revenue	86,075
31-60-80-840-4135	Reimbursements	1,475
31-60-80-840-4155	Daily Guest Pass	34,516
31-60-80-840-4157	Rental Revenue	3,100
31-60-80-840-4268	Parties/Groups	46,150
<b>Total Revenue</b>		<b><u>278,821</u></b>

<b>Expenditures:</b>		
31-60-80-840-5001	Full-time Salaries	28,800
31-60-80-840-5002	Part-time Salaries	146,693
31-60-80-840-5009	Benefits	25,982
31-60-80-840-5203	Custodial Supplies	800
31-60-80-840-5204	Postage	100
31-60-80-840-5205	Program Supplies	9,000
31-60-80-840-5207	Chemical Supplies	16,000
31-60-80-840-5230	Printing/Copies	800
31-60-80-840-5302	Minor Tools & Equipment	500
31-60-80-840-5400	Utilities Natural Gas	30,000
31-60-80-840-5401	Utilities Electric	80,000
31-60-80-840-5402	Water & Sewer	12,000
31-60-80-840-5403	Telephone	500
31-60-80-840-5453	Red Cross Fees	2,800
31-60-80-840-5701	Service/Material To Maintain Facilities/Buildi	4,800
31-60-80-840-5702	Service/Materials to Maintain Equipment	6,200
31-60-80-840-5812	Uniforms	1,000
31-60-80-840-5854	Mileage Reimbursement	1,200
<b>Total Expenditures</b>		<b><u>\$ 367,175</u></b>

## RECREATION CENTERS

**2014  
Budget**

### **LONE TREE RECREATION CENTER: SENIOR PROGRAMS**

<b>Revenue:</b>		
31-50-80-511-4106	Class Revenue	\$ 17,745
31-50-80-511-4266	Sponsorship Revenue	3,000
<b>Total Revenue</b>		<b>20,745</b>

<b>Expenditures:</b>		
31-50-80-511-5002	Part-time Salaries	12,468
31-50-80-511-5009	Benefits	1,247
31-50-80-511-5205	Program Supplies	500
31-50-80-511-5230	Printing/Copies	100
31-50-80-511-5503	Contractual Persons (Accounts Payable Onl	1,000
<b>Total Expenditures</b>		<b>15,315</b>

### **SCHOOL AGE CHILD CARE**

<b>Revenue:</b>		
31-50-80-531-4106	Class Revenue	80,587
<b>Total Revenue</b>		<b>80,587</b>

<b>Expenditures:</b>		
31-50-80-531-5001	Full-Time Salary	25,070
31-50-80-531-5002	Part-time Salary	31,544
31-50-80-531-5009	Benefits	5,924
31-50-80-531-5201	Office Supplies	145
31-50-80-531-5204	Postage	115
31-50-80-531-5205	Program Supplies	4,000
31-50-80-531-5230	Printing/Copies	335
31-50-80-531-5403	Telephone	720
31-50-80-531-5501	Contractual Services	5,100
31-50-80-531-5803	Dues and Subscription	150
31-50-80-531-5805	Staff Development	240
31-50-80-531-5812	Uniforms	200
31-50-80-531-5854	Mileage	300
<b>Total Expenditures</b>		<b>\$ 73,843</b>

## RECREATION CENTERS

**2014  
Budget**

### CHILD DISCOVERY TIME

Revenue:		
31-50-80-532-4030	CDT Donation	\$ 200
31-50-80-532-4106	Class Revenue	25,974
<b>Total Revenue</b>		<b>26,174</b>

Expenditures:		
31-50-80-532-5001	Full Time Salaries	2,000
31-50-80-532-5002	Part-Time Salaries	16,500
31-50-80-532-5009	Fringe Benefits	2,150
31-50-80-532-5201	Office Supplies	200
31-50-80-532-5205	Program Supplies	800
31-50-80-532-5230	Printing/Copies	125
31-50-80-532-5805	Staff Development	75
<b>Total Expenditures</b>		<b>21,850</b>

### LONE TREE RECREATION CENTER: CULTURAL ARTS

Revenue:		
31-50-80-520-4030	City of Lone Tree Contracted Art	2,300
31-50-80-520-4031	Donation	4,500
31-50-80-520-4106	Class Revenue	90,421
31-50-80-520-4205	Theatre Revenue	500
31-50-80-520-4208	Special Events Revenue	2,280
<b>Total Revenue</b>		<b>100,001</b>

Expenditures:		
31-50-80-520-5001	Full Time Salary	48,123
31-50-80-520-5002	Part-time Salary	13,817
31-50-80-520-5009	Benefits	14,931
31-50-80-520-5201	Office Supplies	100
31-50-80-520-5204	Postage	50
31-50-80-520-5205	Program Supplies	4,455
31-50-80-520-5230	Printing/Copies	650
31-50-80-520-5401	Utilities/Electric	8,000
31-50-80-520-5503	Contractual Persons	9,679
31-50-80-520-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>\$ 99,905</b>

## RECREATION CENTERS

### REC "N" ROCK

#### Revenue:

31-50-80-534-4106	Class Revenue	\$	7,650
31-50-80-534-4122	Concession Self-Operated		1,500
<b>Total Revenue</b>			<b>9,150</b>

#### Expenditures:

31-50-80-534-5001	Full-time Salary		2,219
31-50-80-534-5002	Part-time Salary		2,240
31-50-80-534-5009	Benefits		612
31-50-80-534-5201	Office Supplies		25
31-50-80-534-5205	Program Supplies		1,300
31-50-80-534-5230	Printing/Copies		50
31-50-80-534-5812	Uniforms		50
<b>Total Expenditures</b>		<b>\$</b>	<b>6,496</b>

**2014  
Budget**

## RECREATION CENTERS

**2014  
Budget**

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

#### **Revenue:**

31-50-80-830-4100	Pro Lessons Tickets	\$ 28,275
31-50-80-830-4106	Class Revenue	70,200
31-50-80-830-4255	Silver Sneakers Program	68,250
31-50-80-830-4261	Weight Training	7,178
31-50-80-830-4262	Martial Arts	74,005
<b>Total Revenue</b>		<b>247,908</b>

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#### **Expenditures:**

31-50-80-830-5001	Full Time Salary	51,122
31-50-80-830-5002	Part-time Salaries	105,770
31-50-80-830-5009	Benefits	26,792
31-50-80-830-5205	Program Supplies	3,500
31-50-80-830-5230	Printing/Copies	500
31-50-80-830-5503	Contractual Persons	45,363
31-50-80-830-5854	Mileage Reimbursement	250
<b>Total Expenditures</b>		<b>\$ 233,297</b>

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## RECREATION CENTERS

**2014  
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### GOODSON RECREATION CENTER: OPERATIONS

Revenue:		
31-80-81-140-4102	General Admission	\$ 76,280
31-80-81-140-4122	Concession Self-Operated	38,177
31-80-81-140-4125	Contractual Sales	4,781
31-80-81-140-4130	Pro Shop Sales	2,225
31-80-81-140-4155	Daily Guest Pass	288,513
31-80-81-140-4157	Facility Rental	8,066
31-80-81-140-4186	Equipment Rental	675
31-80-81-140-4265	Babysitting Revenue	15,888
<b>Total Revenue</b>		<b>434,605</b>

Expenditures:		
31-80-81-140-5001	Full-Time Salaries	54,964
31-80-81-140-5002	Part Time Salaries	121,722
31-80-81-140-5006	Concession Salary	12,066
31-80-81-140-5009	Fringe Benefits	22,732
31-80-81-140-5201	Office Supplies	750
31-80-81-140-5204	Postage	75
31-80-81-140-5205	Program Supplies	5,400
31-80-81-140-5206	Food & Concession Supplies	22,875
31-80-81-140-5208	Pro Shop Supplies	750
31-80-81-140-5230	Printing/Copies	4,074
31-80-81-140-5400	Utilities Natural Gas	45,525
31-80-81-140-5401	Utilities Electric	66,098
31-80-81-140-5402	Water & Sewer	32,500
31-80-81-140-5403	Telephone	12,375
31-80-81-140-5501	Contractual Services	1,675
31-80-81-140-5812	Staff Uniforms	650
31-80-81-140-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 404,731</b>



## RECREATION CENTERS

**2014  
Budget**

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**GOODSON RECREATION CENTER:  
MAINTENANCE**

**Expenditures:**

31-80-81-260-5001	Full-Time Salaries	\$ 164,832
31-80-81-260-5002	Part Time Salaries	43,890
31-80-81-260-5009	Fringe Benefits	55,854
31-80-81-260-5201	Office Supplies	100
31-80-81-260-5203	Custodial Supplies	29,717
31-80-81-260-5404	Trash Collection	2,443
31-80-81-260-5501	Contractual Services	3,626
31-80-81-260-5701	Services/Materials to Maintain Facilities	29,705
31-80-81-260-5702	Services/Materials to Maintain Equipment	30,440
31-80-81-260-5812	Staff Uniforms	300
<b>Total Expenditures</b>		<b>\$ 360,907</b>

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## RECREATION CENTERS

		<b>2014 Budget</b>
<b>AQUATICS</b>		
<b>Revenue:</b>		
31-80-81-840-4092	Goodson Reimbursement	\$ 85,000
31-80-81-840-4100	Pro Lesson Tickets	17,360
31-80-81-840-4102	General Admissions	10,767
31-80-81-840-4106	Class Revenue	64,048
31-80-81-840-4119	Competitive Teams	8,123
31-80-81-840-4135	Uniform	150
31-80-81-840-4268	Parties/Groups	4,964
31-80-81-840-4277	Red Cross Training Revenue	14,730
<b>Total Revenue</b>		<b>205,142</b>
<b>Expenditures:</b>		
31-80-81-840-5001	Full-Time Salaries	38,495
31-80-81-840-5002	Part Time Salaries	136,450
31-80-81-840-5009	Fringe Benefits	35,528
31-80-81-840-5203	Custodial Supplies	250
31-80-81-840-5204	Postage	50
31-80-81-840-5205	Program Supplies	3,200
31-80-81-840-5207	Chemical Supplies	8,500
31-80-81-840-5230	Printing/Copies	800
31-80-81-840-5302	Minor Tools & Equipment	75
31-80-81-840-5400	Utilities Natural Gas	18,542
31-80-81-840-5401	Utilities Electric	31,000
31-80-81-840-5403	Telephone	100
31-80-81-840-5453	Red Cross Fees	4,200
31-80-81-840-5701	Services/Materials to Maintain Facilities/Buil	2,500
31-80-81-840-5702	Ser/Mat to Maintain Equipment	2,300
31-80-81-840-5812	Uniforms	300
31-80-81-840-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 282,790</b>

## RECREATION CENTERS

**2014  
Budget**

### GOODSON RECREATION CENTER: GYMNASTICS

<b>Revenue:</b>		
31-80-81-820-4030	Gymnastics Donations	\$ 1,600
31-80-81-820-4100	Pro Lesson Tickets	22,540
31-80-81-820-4105	League Fees	78,230
31-80-81-820-4106	Class Revenue	250,638
31-80-81-820-4130	Pro Shop Revenue	8,930
31-80-81-820-4268	Parties/Groups	44,410
<b>Total Revenue</b>		<b>406,348</b>
<b>Expenditures:</b>		
31-80-81-820-5001	Full-Time Salaries	41,092
31-80-81-820-5002	Part Time Salaries	116,147
31-80-81-820-5005	Contractual/Pro Lessons (Payroll Only)	4,000
31-80-81-820-5009	Fringe Benefits	18,640
31-80-81-820-5108	Gymnastics Donations Expense	1,600
31-80-81-820-5201	Office Supplies	300
31-80-81-820-5204	Postage	200
31-80-81-820-5205	Program Supplies	3,000
31-80-81-820-5206	Food & Concession Supplies	250
31-80-81-820-5208	Pro Shop Supplies	8,500
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	11,550
31-80-81-820-5403	Telephone	20
31-80-81-820-5503	Contractual Persons	1,920
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	400
31-80-81-820-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 221,219</b>

## RECREATION CENTERS

**2014  
Budget**

### GOODSON RECREATION CENTER: COURT SPORTS

<b>Revenue:</b>		
31-80-81-852-4100	Pro Lesson Tickets	\$ 422
31-80-81-852-4102	Daily Admissions	1,263
31-80-81-852-4140	Handball/Racquetball Court Reservations	26,813
31-80-81-852-4266	Sponsorships	1,000
<b>Total Revenue</b>		<b>29,498</b>
<b>Expenditures:</b>		
31-80-81-852-5009	Benefits	7,775
31-80-81-852-5010	Regular Part-time Salary	32,573
31-80-81-852-5201	Office Supplies	225
31-80-81-852-5204	Postage	10
31-80-81-852-5205	Program Supplies	550
31-80-81-852-5230	Printing/Copies	\$80
<b>Total Expenditures</b>		<b>41,213</b>

### CHILD DISCOVERY TIME

<b>Revenue:</b>		
31-50-81-122-4030	Child Discovery Time Donation Revenue	2,000
31-50-81-532-4106	Class Revenue	224,774
<b>Total Revenue</b>		<b>226,774</b>
<b>Expenditures:</b>		
31-50-81-532-5001	Full-Time Salaries	50,333
31-50-81-532-5002	Part Time Salaries	83,870
31-50-81-532-5009	Fringe Benefits	24,107
31-50-81-532-5108	Donation Expense	2,000
31-50-81-532-5201		600
31-50-81-532-5204	Postage	160
31-50-81-532-5205	Program Supplies	13,700
31-50-81-532-5230	Printing/Copies	1,200
31-50-81-532-5805	Staff Development	650
<b>Total Expenditures</b>		<b>\$ 176,620</b>

## RECREATION CENTERS

**2014  
Budget**

### GOODSON RECREATION CENTER: SENIOR PROGRAMS

<b>Revenue:</b>		
31-50-81-511-4106	Class Revenue	\$ 1,445
	<b>Total Revenue</b>	<b>1,445</b>

<b>Expenditures:</b>		
31-50-81-511-5002	Part Time Salaries	100
31-50-81-511-5009	Fringe Benefits	100
31-50-81-511-5205	Program Supplies	100
31-50-81-511-5230	Printing/Copies	100
31-50-81-511-5503	Contract Persons	604
	<b>Total Expenditures</b>	<b>1,004</b>

### CULTURAL ARTS

<b>Revenue:</b>		
31-50-81-520-4099	Clay	12,750
31-50-81-520-4106	Class Revenue	166,257
31-50-81-520-4208	Special Event Revenue	5,670
	<b>Total Revenue</b>	<b>184,677</b>

<b>Expenditures:</b>		
31-50-81-520-5001	Full-Time Salaries	53,014
31-50-81-520-5002	Part Time Salaries	75,862
31-50-81-520-5009	Fringe Benefits	24,426
31-50-81-520-5201	Office Supplies	300
31-50-81-520-5204	Postage	100
31-50-81-520-5205	Program Supplies	16,007
31-50-81-520-5230	Printing/Copies	350
31-50-81-520-5403	Telephone	45
31-50-81-520-5503	Contractual Persons	14,338
31-50-81-520-5854	Mileage Reimbursement	100
	<b>Total Expenditures</b>	<b>\$ 184,542</b>

## RECREATION CENTERS

**2014  
Budget**

### GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

<b>Revenue:</b>		
31-50-81-531-4106	Class Revenue	\$ 110,386
	<b>Total Revenue</b>	<b>110,386</b>
<b>Expenditures:</b>		
31-50-81-531-5001	Full Time Salary	25,071
31-50-81-531-5002	Part-time Salaries	36,667
31-50-81-531-5009	Benefits	6,437
31-50-81-531-5201	Office Supplies	75
31-50-81-531-5204	Postage	75
31-50-81-531-5205	Program Supplies	5,000
31-50-81-531-5230	Printing/Copies	190
31-50-81-531-5403	Telephone	900
31-50-81-531-5501	Contractual Services	9,500
31-50-81-531-5803	Dues & Subscriptions	200
31-50-81-531-5805	Staff Development	240
31-50-81-531-5812	Uniforms	150
31-50-81-531-5854	Mileage Reimbursement	500
	<b>Total Expenditures</b>	<b>85,005</b>

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

<b>Revenue:</b>		
31-50-81-534-4106	Class Revenue	8,400
31-50-81-534-4122	Concession Self-Operated	1,500
	<b>Total Revenue</b>	<b>9,900</b>
<b>Expenditures:</b>		
31-50-81-534-5001	Full Time Salary	2,774
31-50-81-534-5002	Part Time Salaries	2,240
31-50-81-534-5009	Fringe Benefits	709
31-50-81-534-5201	Office Supplies	25
31-50-81-534-5205	Program Supplies	1,300
31-50-81-534-5230	Printing/Copies	50
31-50-81-534-5812	Uniforms	50
	<b>Total Expenditures</b>	<b>\$ 7,148</b>

## RECREATION CENTERS

**2014  
Budget**

### GOODSON RECREATION CENTER: FITNESS

<b>Revenue:</b>		
31-50-81-830-4100	Pro Lesson Tickets	\$ 110,041
31-50-81-830-4106	Class Revenue	184,555
31-50-81-830-4253	Jump Rope Class	2,300
31-50-81-830-4255	Silver Sneakers Program	260,130
31-50-81-830-4257	Yoga	20,680
31-50-81-830-4258	Pilates	4,110
31-50-81-830-4259	Tai Chi	3,050
31-50-81-830-4261	Weight Training	8,020
31-50-81-830-4262	Martial Arts	34,295
31-50-81-830-4264	Massage	35,960
31-50-81-830-4266	Sponsorship Revenue	1,000
31-50-81-830-4272	Physical Therapy	585
31-50-81-830-4276	Summit Cancer Exercise Program Revenue	5,040
<b>Total Revenue</b>		<b>669,766</b>
<b>Expenditures:</b>		
31-50-81-830-5001	Full-time Salary	38,166
31-50-81-830-5002	Part-Time Salary	278,375
31-50-81-830-5009	Fringe Benefits	41,572
31-50-81-830-5201	Office Supplies	1,200
31-50-81-830-5204	Postage	75
31-50-81-830-5205	Program Supplies	8,500
31-50-81-830-5230	Printing/Copies	1,200
31-50-81-830-5503	Contractual Persons	62,454
31-50-81-830-5854	Mileage Reimbursement	1,200
<b>Total Expenditures</b>		<b>\$ 432,742</b>

## RECREATION CENTERS

**2014  
Budget**

### GOODSON RECREATION CENTER: KIDS FIT FUN MOBILE PLAYGROUND

<b>Revenue:</b>		
31-80-81-831-4106	Class Revenue	\$ 250
	<b>Total Revenue</b>	<b>250</b>

<b>Expenditures:</b>		
31-80-81-831-5205	Program Supplies	500
31-80-81-831-5854	Mileage Reimbursement	200
	<b>Total Expenditures</b>	<b>700</b>

### SPECIAL EVENTS

<b>Revenue:</b>		
31-80-81-880-4030	Sponsorships	7,000
	<b>Total Revenue</b>	<b>7,000</b>

<b>Expenditures:</b>		
31-80-81-880-5002	Part Time Salaries	500
31-80-81-880-5009	Fringe Benefits	50
31-80-81-880-5201	Office Supplies	50
31-80-81-880-5204	Postage	25
31-80-81-880-5205	Program Supplies	2,000
31-80-81-880-5230	Printing/Copies	200
31-80-81-880-5503	Contractual Persons (Accounts Payable Onl	2,400
31-80-81-880-5702	Service/Materials to Maintain	500
	<b>Total Expenditures</b>	<b>5,725</b>

<b>TOTAL RECREATION CENTERS REVENUE</b>	<b>4,694,542</b>
<b>TOTAL RECREATION CENTERS EXPENDITURES</b>	<b>5,930,733</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,236,191)</b>



## ATHLETIC PROGRAMS

2014 BUDGET			
			NET REVENUE OVER (UNDER)
	REVENUE	EXPENSE	EXPENDITURES
<b>ATHLETIC PROGRAMS:</b>			
GENERAL OPERATIONS	\$ 415,380	\$ 163,613	\$ 251,767
GENERAL ACTIVITIES	15,670	13,650	2,020
YOUTH BASEBALL	107,988	58,945	49,043
ADULT SOFTBALL	258,203	238,687	19,516
GIRLS' FASTPITCH SOFTBALL	32,075	23,701	8,374
VOLLEYBALL	54,809	49,738	5,071
TRACK	65,220	61,859	3,361
ADULT BASKETBALL	72,790	49,082	23,708
YOUTH BASKETBALL	133,732	59,951	73,781
GOLF LESSONS	36,223	28,058	8,165
ADULT LACROSSE	18,710	15,944	2,766
YOUTH LACROSSE	370,533	150,298	220,235
ADULT FLAG FOOTBALL	22,451	11,921	10,530
YOUTH FLAG FOOTBALL	155,913	70,428	85,485
CLINICS & CAMPS	43,072	28,175	14,897
AFTER SCHOOL SPORTS	5,940	4,406	1,534
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	115,330	292,146	(176,816)
ADULT SOCCER	126,000	35,116	90,884
YOUTH SOCCER	79,220	13,009	66,211
YOUTH LACROSSE	87,900	23,607	64,293
CLINICS & CAMPS	49,640	19,462	30,178
FLAG FOOTBALL	25,090	12,826	12,264
<b>TOTAL ATHLETIC PROGRAMS</b>	<b>\$ 2,291,889</b>	<b>\$ 1,424,622</b>	<b>\$ 867,267</b>

## ATHLETIC PROGRAMS

**2014  
Budget**

### GENERAL OPERATIONS

#### Revenue:

31-60-01-140-4104	Athletic Grass Field Rental	\$ 352,130
31-60-01-140-4105	Synthetic Fields	45,250
31-60-01-140-4125	Contractual Sales	2,000
31-60-01-140-4135	Reimbursement Portolets	16,000
<b>Total Revenue</b>		<b><u>415,380</u></b>

#### Expenditures:

31-60-01-140-5001	Full-Time Salaries	79,204
31-60-01-140-5009	Fringe Benefits	22,109
31-60-01-140-5201	Office Supplies	700
31-60-01-140-5204	Postage	100
31-60-01-140-5230	Printing/Copies	300
31-60-01-140-5403	Telephone	600
31-60-01-140-5450	San-o-Lets	43,000
31-60-01-140-5451	School Charges	8,000
31-60-01-140-5702	Services/Materials to Maintain Equipment	7,000
31-60-01-140-5812	Uniforms	2,000
31-60-01-140-5854	Mileage Reimbursement	600
<b>Total Expenditures</b>		<b><u>163,613</u></b>

### GENERAL ACTIVITIES

#### Revenue:

31-60-01-601-4106	Class Revenue	15,445
31-60-01-601-4266	Sponsorship Revenue	225
<b>Total Revenue</b>		<b><u>15,670</u></b>

#### Expenditures:

31-60-01-601-5001	Full-Time Salaries	7,101
31-60-01-601-5002	Part Time Salaries	2,665
31-60-01-601-5009	Fringe Benefits	2,424
31-60-01-601-5205	Program Supplies	1,410
31-60-01-601-5230	Printing/Copies	50
<b>Total Expenditures</b>		<b><u>\$ 13,650</u></b>

## ATHLETIC PROGRAMS

**2014  
Budget**

### YOUTH BASEBALL

**Revenue:**

31-60-61-610-4105	League Fees	\$ 104,988
31-60-61-610-4266	Sponsorship	3,000
<b>Total Revenue</b>		<b>107,988</b>

**Expenditures:**

31-60-61-610-5001	Full-Time Salaries	30,060
31-60-61-610-5002	Part Time Salaries	4,500
31-60-61-610-5009	Fringe Benefits	5,790
31-60-61-610-5201	Office Supplies	50
31-60-61-610-5204	Postage	20
31-60-61-610-5205	Program Supplies	16,575
31-60-61-610-5230	Printing/Copies	50
31-60-61-610-5403	Telephone	550
31-60-61-610-5450	San-o-lets	750
31-60-61-610-5854	Mileage	600
<b>Total Expenditures</b>		<b>58,945</b>

### ADULT SOFTBALL

**Revenue:**

31-60-61-611-4105	League Fees	258,203
<b>Total Revenue</b>		<b>258,203</b>

**Expenditures:**

31-60-61-611-5001	Full-Time Salaries	69,412
31-60-61-611-5002	Part Time Salaries	54,520
31-60-61-611-5009	Fringe Benefits	33,367
31-60-61-611-5201	Office Supplies	1,150
31-60-61-611-5204	Postage	275
31-60-61-611-5205	Program Supplies	10,168
31-60-61-611-5230	Printing/Copies	450
31-60-61-611-5401	Utilities Electric	66,560
31-60-61-611-5403	Telephone	550
31-60-61-611-5450	San-o-lets	1,160
31-60-61-611-5702	Services/Materials to Maintain Equipment	950
31-60-61-611-5854	Mileage Reimbursement	125
<b>Total Expenditures</b>		<b>\$ 238,687</b>

## ATHLETIC PROGRAMS

**2014  
Budget**

### GIRLS' FASTPITCH SOFTBALL

#### Revenue:

31-60-61-612-4105	League Fees	\$ 31,450
31-60-61-612-4266	Sponsorships	625
<b>Total Revenue</b>		<b>32,075</b>

#### Expenditures:

31-60-61-612-5001	Full Time Salary	4,368
31-60-61-612-5002	Part Time Salary	840
31-60-61-612-5009	Benefits	1,756
31-60-61-612-5201	Office Supplies	50
31-60-61-612-5205	Program Supplies	3,266
31-60-61-612-5230	Printing/Copies	80
31-60-61-612-5401	Gas & Electric	600
31-60-61-612-5450	San-o-Let	530
31-60-61-612-5503	Contractual Persons	12,111
31-60-61-612-5854	Mileage	100
<b>Total Expenditures</b>		<b>23,701</b>

### VOLLEYBALL

#### Revenue:

31-60-61-620-4105	League Fees	46,650
31-60-61-620-4106	Class Revenue	8,159
<b>Total Revenue</b>		<b>54,809</b>

#### Expenditures:

31-60-61-620-5001	Full-Time Salaries	10,921
31-60-61-620-5002	Part Time Salaries	19,039
31-60-61-620-5009	Fringe Benefits	6,085
31-60-61-620-5205	Program Supplies	13,673
31-60-61-620-5230	Printing/Copies	20
<b>Total Expenditures</b>		<b>\$ 49,738</b>

## ATHLETIC PROGRAMS

**2014  
Budget**

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### TRACK

#### Revenue:

31-60-61-625-4106	Class Revenue	\$ 55,970
31-60-61-625-4266	Sponsorship	9,250
<b>Total Revenue</b>		<b>65,220</b>

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#### Expenditures:

31-60-61-625-5001	Full Time Salary	13,593
31-60-61-625-5002	Part Time Salaries	8,564
31-60-61-625-5009	Fringe Benefits	4,925
31-60-61-625-5205	Program Supplies	23,255
31-60-61-625-5230	Printing/Copies	345
31-60-61-625-5450	San-o-lets	615
31-60-61-625-5503	Contractual Persons	10,537
31-60-61-625-5854	Mileage	25
<b>Total Expenditures</b>		<b>61,859</b>

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### ADULT BASKETBALL

#### Revenue:

31-60-61-630-4105	League Fees	72,790
<b>Total Revenue</b>		<b>72,790</b>

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#### Expenditures:

31-60-61-630-5001	Full-Time Salaries	9,395
31-60-61-630-5002	Part Time Salaries	30,280
31-60-61-630-5009	Fringe Benefits	7,597
31-60-61-630-5204	Postage	75
31-60-61-630-5205	Program Supplies	1,660
31-60-61-630-5230	Printing/Copies	75
<b>Total Expenditures</b>		<b>\$ 49,082</b>

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## ATHLETIC PROGRAMS

**2014  
Budget**

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### YOUTH BASKETBALL

**Revenue:**

31-60-61-631-4105	League Fees	\$ 126,296
31-60-61-631-4106	Class Revenue	7,436
<b>Total Revenue</b>		<b>133,732</b>

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**Expenditures:**

31-60-61-631-5001	Full-Time Salaries	24,858
31-60-61-631-5002	Part Time Salaries	17,168
31-60-61-631-5009	Fringe Benefits	9,391
31-60-61-631-5201	Office Supplies	100
31-60-61-631-5204	Postage	80
31-60-61-631-5205	Program Supplies	7,582
31-60-61-631-5230	Printing/Copies	200
31-60-61-631-5403	Telephone	552
31-60-61-631-5854	Mileage	20
<b>Total Expenditures</b>		<b>59,951</b>

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### GOLF LESSONS

**Revenue:**

31-60-00-645-4106	Class Revenue	36,223
<b>Total Revenue</b>		<b>36,223</b>

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**Expenditures:**

31-60-00-645-5001	Full-Time Salaries	11,133
31-60-00-645-5002	Part-time Salaries	3,647
31-60-00-645-5009	Fringe Benefits	2,259
31-60-00-645-5205	Program Supplies	10,994
31-60-00-645-5230	Printing	25
<b>Total Expenditures</b>		<b>\$ 28,058</b>

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## ATHLETIC PROGRAMS

**2014  
Budget**

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### ADULT LACROSSE

#### Revenue:

31-60-61-670-4105	League Fees	\$ 18,710
	<b>Total Revenue</b>	<b>18,710</b>

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#### Expenditures:

31-60-61-670-5001	Full Time Salaries	5,919
31-60-61-670-5002	Part Time Salaries	6,848
31-60-61-670-5009	Part Time Salaries	1,865
31-60-61-670-5205	Program Supplies	1,292
31-60-61-670-5230	Printing/Copies	20
	<b>Total Expenditures</b>	<b>\$ 15,944</b>

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## ATHLETIC PROGRAMS

**2014  
Budget**

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### YOUTH LACROSSE

**Revenue:**

31-60-61-671-4105	League Fees	\$ 354,598
31-60-61-671-4106	Class Revenue	15,935
<b>Total Revenue</b>		<b>370,533</b>

**Expenditures:**

31-60-61-671-5001	Full-Time Salaries	38,937
31-60-61-671-5002	Part Time Salaries	49,801
31-60-61-671-5009	Fringe Benefits	16,006
31-60-61-671-5204	Postage	150
31-60-61-671-5205	Program Supplies	42,783
31-60-61-671-5230	Printing/Copies	200
31-60-61-671-5503	Contractual Persons	2,396
31-60-61-671-5854	Mileage	25
<b>Total Expenditures</b>		<b>150,298</b>

### ADULT FLAG FOOTBALL

**Revenue:**

31-60-61-690-4106	Class Revenue	22,451
<b>Total Revenue</b>		<b>22,451</b>

**Expenditures:**

31-60-61-690-5002	Part Time Salaries	10,040
31-60-61-690-5009	Benefits	1,004
31-60-61-690-5204	Postage	60
31-60-61-690-5205	Program Supplies	757
31-60-61-690-5230	Printing/Copies	60
<b>Total Expenditures</b>		<b>\$ 11,921</b>



## ATHLETIC PROGRAMS

**2014  
Budget**

### YOUTH FLAG FOOTBALL

**Revenue:**

31-60-61-691-4105	League Fees	\$ 155,913
	<b>Total Revenue</b>	<b>155,913</b>

**Expenditures:**

31-60-61-691-5001	Full-time Salary	13,593
31-60-61-691-5002	Part-time Salary	25,610
31-60-61-691-5009	Benefits	6,630
31-60-61-691-5201	Office Supplies	40
31-60-61-691-5204	Postage	10
31-60-61-691-5205	Program Supplies	23,645
31-60-61-691-5230	Printing/Copies	200
31-60-61-691-5450	San-o-lets	700
	<b>Total Expenditures</b>	<b>70,428</b>

### CLINICS & CAMPS

**Revenue:**

31-60-61-851-4105	League Fees	43,072
	<b>Total Revenue</b>	<b>43,072</b>

**Expenditures:**

31-60-61-851-5001	Full-time Salary	8,737
31-60-61-851-5002	Part-time Salary	10,078
31-60-61-851-5009	Benefits	4,353
31-60-61-851-5204	Postage	25
31-60-61-851-5205	Program Supplies	4,532
31-60-61-851-5230	Printing/Copies	200
31-60-61-851-5854	Mileage	250
	<b>Total Expenditures</b>	<b>\$ 28,175</b>

## ATHLETIC PROGRAMS

**2014  
Budget**

### AFTER SCHOOL SPORTS

**Revenue:**

31-60-61-695-4106	Class Revenue	\$ 5,940
	<b>Total Revenue</b>	<b>5,940</b>

**Expenditures:**

31-60-61-695-5001	Full-time Salary	2,733
31-60-61-695-5002	Part-time Salaries	1,080
31-60-61-695-5009	Fringe Benefits	593
	<b>Total Expenditures</b>	<b>4,406</b>

**ATHLETICS REVENUE**

**1,808,709**

**ATHLETICS EXPENDITURES**

**1,028,456**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ 780,253**

## ATHLETIC PROGRAMS

**2014  
Budget**

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### FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

#### Revenue:

31-60-84-140-4104	Athletic Field Rental	\$ 109,830
31-60-84-140-4125	Contractual Sales	3,000
31-60-84-140-4360	Advertising	2,500
<b>Total Revenue</b>		<b>115,330</b>

#### Expenditures:

31-60-84-140-5001	Full-Time Salaries	68,880
31-60-84-140-5002	Part Time Salaries	9,250
31-60-84-140-5009	Fringe Benefits	22,045
31-60-84-140-5010	Regular Part-Time Salaries	27,040
31-60-84-140-5201	Office Supplies	1,000
31-60-84-140-5204	Postage	100
31-60-84-140-5205	Program Supplies	250
31-60-84-140-5206	Cooler Concession Expense	1,000
31-60-84-140-5230	Printing/Copies	800
31-60-84-140-5400	Utilities Natural Gas	42,000
31-60-84-140-5401	Utilities Electric	40,000
31-60-84-140-5402	Water & Sewer	3,525
31-60-84-140-5403	Telephone	650
31-60-84-140-5701	Ser/Mat to Maint. Facilities/Building	3,250
31-60-84-140-5702	Services/Materials to Maintain Equipment	2,250
31-60-84-140-5804	Rent/Lease Expense	28,000
31-60-84-140-5812	Uniforms	200
31-60-84-140-5854	Mileage Reimbursement	100
31-60-84-970-5117	Paying Agent Fees	80
31-60-84-970-9001	Bond Principal	32,800
31-60-84-970-9002	Bond Interest	8,926
<b>Total Expenditures</b>		<b>\$ 292,146</b>

## ATHLETIC PROGRAMS

**2014  
Budget**

### ADULT SOCCER

#### Revenue:

31-60-84-660-4105	League Fees	\$ 126,000
	<b>Total Revenue</b>	<b><u>126,000</u></b>

#### Expenditures:

31-60-84-660-5002	Part Time Salaries	30,087
31-60-84-660-5009	Fringe Benefits	3,009
31-60-84-660-5205	Program Supplies	2,020
	<b>Total Expenditures</b>	<b><u>35,116</u></b>

### FAMILY SPORTS CENTER DOME: YOUTH SOCCER

#### Revenue:

31-60-84-661-4105	League Fees	79,220
	<b>Total Revenue</b>	<b><u>79,220</u></b>

#### Expenditures:

31-60-84-661-5002	Part Time Salaries	11,281
31-60-84-661-5009	Fringe Benefits	1,128
31-60-84-661-5503	Contractual Persons	600
	<b>Total Expenditures</b>	<b><u>13,009</u></b>

### YOUTH LACROSSE

#### Revenue:

31-60-84-671-4105	League Fees	87,900
	<b>Total Revenue</b>	<b><u>87,900</u></b>

#### Expenditures:

31-60-84-671-5002	Part Time Salaries	20,870
31-60-84-671-5009	Fringe Benefits	2,087
31-60-84-671-5205	Program Supplies	650
	<b>Total Expenditures</b>	<b><u>\$ 23,607</u></b>

## ATHLETIC PROGRAMS

**2014  
Budget**

### **FAMILY SPORTS CENTER DOME: CLINICS & CAMPS**

#### **Revenue:**

31-60-84-851-4105	League Fees	\$ 49,640
	<b>Total Revenue</b>	<b>49,640</b>

#### **Expenditures:**

31-60-84-851-5002	Part Time Salaries	1,720
31-60-84-851-5009	Fringe Benefits	172
31-60-84-851-5205	Program Supplies	500
31-60-84-851-5503	Contractual Persons	17,070
	<b>Total Expenditures</b>	<b>19,462</b>

### **FLAG FOOTBALL**

#### **Revenue:**

31-60-84-690-4105	League Fees	25,090
	<b>Total Revenue</b>	<b>25,090</b>

#### **Expenditures:**

31-60-84-690-5002	Part Time Salaries	11,010
31-60-84-690-5009	Fringe Benefits	1,101
31-60-84-690-5205	Program Supplies	715
	<b>Total Expenditures</b>	<b>12,826</b>

<b>FSC ATHLETIC REVENUE</b>	<b>483,180</b>
<b>FSC ATHLETIC EXPENDITURES</b>	<b>396,166</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>87,014</b>

<b>TOTAL ATHLETIC REVENUE</b>	<b>2,291,889</b>
<b>TOTAL ATHLETIC EXPENDITURES</b>	<b>1,424,622</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 867,267</b>

## OTHER RECREATION FACILITIES

	2014 BUDGET		
	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
<b>OTHER RECREATION FACILITIES:</b>			
OUTDOOR RECREATION	\$ 91,052	\$ 89,796	\$ 1,256
TENNIS:			
LITTLETON	594,540	272,129	322,411
HOLLY	103,843	89,047	14,796
LONE TREE	53,792	33,048	20,744
TOTAL TENNIS	<u>752,175</u>	<u>394,224</u>	<u>357,951</u>
COLORADO JOURNEY MINI GOLF	235,176	210,100	25,076
CORNERSTONE BATTING CAGES	76,545	66,831	9,714
COUNTY LINE BMX	25,708	23,103	2,605
OUTDOOR POOLS:			
FRANKLIN POOL	66,475	86,571	(20,096)
FRANKLIN SWIM TEAM	16,260	15,074	1,186
COOK CREEK POOL	192,068	168,735	23,333
COOK CREEK SWIM TEAM	30,300	23,358	6,942
HOLLY POOL	67,904	89,118	(21,214)
HOLLY SWIM TEAM	22,100	16,095	6,005
HARLOW POOL	43,321	63,829	(20,508)
TOTAL OUTDOOR POOLS	<u>438,428</u>	<u>462,780</u>	<u>(24,352)</u>
<b>TOTAL OTHER RECREATION FACILITIES</b>	<b><u>\$ 1,619,084</u></b>	<b><u>\$ 1,246,834</u></b>	<b><u>\$ 372,250</u></b>

## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>OUTDOOR RECREATION PROGRAMS</b>		
<b>Revenue:</b>		
31-40-51-543-4173	Outdoor Recreation	\$ 52,662
31-40-51-543-4182	Eco Travel Revenue	38,390
<b>Total Revenue</b>		<b>91,052</b>
<b>Expenditures:</b>		
31-40-51-543-5001	Full Time Salaries	13,440
31-40-51-543-5009	Fringe Benefits	3,748
31-40-51-543-5205	Program Supplies	200
31-40-51-543-5231	Trip and Tours Expense	35,650
31-40-51-543-5503	Contractual Persons	36,758
<b>Total Expenditures</b>		<b>89,796</b>
<b>LITTLETON TENNIS</b>		
<b>Revenue:</b>		
31-60-72-650-4106	Class Revenue	70,644
31-60-72-650-4119	Competitive Teams	18,794
31-60-72-650-4136	Pro Lesson Court Fees	17,400
31-60-72-650-4140	Court Reservations	463,402
31-60-72-650-4141	Racquet Stringing	1,190
31-60-72-650-4145	Tournaments	22,610
31-60-72-650-4266	Sponsors	500
<b>Total Revenue</b>		<b>594,540</b>
<b>Expenditures:</b>		
31-60-72-650-5001	Full-Time Salaries	85,592
31-60-72-650-5002	Part Time Salaries	48,881
31-60-72-650-5009	Fringe Benefits	34,093
31-60-72-650-5203	Custodial Supplies	2,000
31-60-72-650-5204	Postage	200
31-60-72-650-5205	Program Supplies	8,730
31-60-72-650-5400	Utilities Natural Gas	33,000
31-60-72-650-5401	Utilities Electric	40,000
31-60-72-650-5402	Water & Sewer	900
31-60-72-650-5403	Telephone	2,600
31-60-72-650-5501	Contractual Services	2,670
31-60-72-650-5701	Services/Materials to Maintain Facilities/B	7,000
31-60-72-650-5833	Tournaments	6,313
31-60-72-650-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 272,129</b>

## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>HOLLY TENNIS</b>		
<b>Revenue:</b>		
31-60-88-650-4099	Miscellaneous	\$ 10,000
31-60-88-650-4106	Class Revenue	42,815
31-60-88-650-4119	Competitive Teams	23,458
31-60-88-650-4125	Contractual Sales	450
31-60-88-650-4130	Pro Shop Sales	3,500
31-60-88-650-4136	Pro Lesson Court Fees	4,980
31-60-88-650-4140	Court Reservations	570
31-60-88-650-4141	Racquet Stringing	360
31-60-88-650-4145	Tournaments	17,710
<b>Total Revenue</b>		<b>103,843</b>
<b>Expenditures:</b>		
31-60-88-650-5001	Full-Time Salaries	32,588
31-60-88-650-5002	Part Time Salaries	16,758
31-60-88-650-5009	Fringe Benefits	13,911
31-60-88-650-5205	Program Supplies	2,880
31-60-88-650-5208	Pro Shop Supplies	1,800
31-60-88-650-5401	Utilities Electric	10,000
31-60-88-650-5402	Water & Sewer	700
31-60-88-650-5403	Telephone	2,085
31-60-88-650-5701	Services/Materials to Maintain Facilities/B	900
31-60-88-650-5702	Services/Materials to Maintain Equipment	1,760
31-60-88-650-5812	Uniforms	200
31-60-88-650-5839	Tennis Tournaments Expense	5,315
31-60-88-650-5854	Mileage	150
<b>Total Expenditures</b>		<b>\$ 89,047</b>



## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>TENNIS CENTER AT LTGC</b>		
<b>Revenue:</b>		
31-60-70-650-4106	Class Revenue	\$ 39,090
31-60-70-650-4119	Competitive Teams	8,336
31-60-70-650-4130	Pro Shop	1,014
31-60-70-650-4136	Pro Lesson Court Fees	3,732
31-60-70-650-4140	Court Reservations	1,300
31-60-70-650-4141	Racquet Stringing	320
<b>Total Revenue</b>		<b>53,792</b>
<b>Expenditures:</b>		
31-60-70-650-5001	Full-Time Salaries	8,158
31-60-70-650-5002	Part Time Salaries	10,186
31-60-70-650-5009	Fringe Benefits	3,478
31-60-70-650-5201	Office Supplies	100
31-60-70-650-5204	Postage	50
31-60-70-650-5205	Program Supplies	3,072
31-60-70-650-5208	Pro Shop Supplies	1,190
31-60-70-650-5230	Copies	50
31-60-70-650-5401	Electric	4,000
31-60-70-650-5402	Water & Sewer	600
31-60-70-650-5403	Telephone	1,200
31-60-70-650-5701	Service/Materials to Maintain Facilities	624
31-60-70-650-5702	Service/Materials to Maintain Equipment	90
31-60-70-650-5812	Uniforms	100
31-60-70-650-5854	Mileage	150
<b>Total Expenditures</b>		<b>\$ 33,048</b>

## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>COLORADO JOURNEY MINI GOLF</b>		
<b>Revenue:</b>		
31-60-62-140-4102	General Admissions	\$ 198,785
31-60-62-140-4122	Concession Self Operated	16,000
31-60-62-140-4268	Parties/Groups	19,391
31-60-62-140-4360	Advertising Revenue	1,000
<b>Total Revenue</b>		<b>235,176</b>
<b>Expenditures:</b>		
31-60-62-140-5001	Full-Time Salaries	37,746
31-60-62-140-5002	Part Time Salaries	28,000
31-60-62-140-5009	Fringe Benefits	9,754
31-60-62-140-5201	Office Supplies	500
31-60-62-140-5203	Custodial Supplies	500
31-60-62-140-5204	Postage	50
31-60-62-140-5205	Program Supplies	4,600
31-60-62-140-5206	Food & Concession Supplies	9,500
31-60-62-140-5230	Printing/Copies	900
31-60-62-140-5401	Utilities Electric	16,251
31-60-62-140-5402	Water & Sewer	2,900
31-60-62-140-5403	Telephone	3,182
31-60-62-140-5404	Trash	1,240
31-60-62-140-5701	Services/Materials to Maintain Facilities/B	5,500
31-60-62-140-5702	Services/Materials to Maintain Equipment	5,500
31-60-62-140-5802	Promo, Publicity & Printing	3,000
31-60-62-140-5812	Uniforms	250
31-60-62-970-9001	Bond Principal	74,250
31-60-62-970-9002	Bond Interest	6,477
<b>Total Expenditures</b>		<b>\$ 210,100</b>

## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>CORNERSTONE BATTING CAGES</b>		
<b>Revenue:</b>		
31-60-63-140-4102	General Admissions	\$ 70,845
31-60-63-140-4122	Concessions	5,200
31-60-63-140-4360	Advertising Revenue	500
<b>Total Revenue</b>		<b>76,545</b>

<b>Expenditures:</b>		
31-60-63-140-5001	Full-Time Salaries	13,773
31-60-63-140-5002	Part Time Salaries	13,000
31-60-63-140-5009	Fringe Benefits	3,904
31-60-63-140-5204	Postage	50
31-60-63-140-5205	Program Supplies	3,000
31-60-63-140-5206	Food & Concession Supplies	3,500
31-60-63-140-5230	Printing/Copies	50
31-60-63-140-5401	Utilities Electric	2,752
31-60-63-140-5403	Telephone	876
31-60-63-140-5701	Services/Materials to Maintain Facilities/B	2,000
31-60-63-140-5702	Services/Materials to Maintain Equipment	1,798
31-60-63-140-5802	Promo, Publicity & Printing	600
31-60-63-970-9001	Bond Principal	19,800
31-60-63-970-9002	Bond Interest	1,728
<b>Total Expenditures</b>		<b>66,831</b>

### COUNTY LINE BMX Revenue

<b>Revenue:</b>		
31-60-89-682-4099	Miscellaneous	\$250
31-60-89-682-4105	Synthetic Field Rental- League Fees	104
31-60-89-682-4106	Class Revenue	25,064
31-60-89-682-4125	Contractual Sales Revenue	290
<b>Total Revenue</b>		<b>25,708</b>

<b>Expenditures:</b>		
31-60-89-682-5001	Full Time Salaries	8,737
31-60-89-682-5009	Fringe Benefits	3,345
31-60-89-682-5201	Office Supplies	100
31-60-89-682-5204	Postage	50
31-60-89-682-5205	Program Supplies	10,586
31-60-89-682-5230	Printing/Copies	15
31-60-89-682-5450	San-o-lets	270
<b>Total Expenditures</b>		<b>\$ 23,103</b>

## OTHER RECREATION FACILITIES

**2014  
Budget**

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### FRANKLIN POOL

#### Revenue:

31-80-85-840-4100	Pro Lesson Tickets	\$ 176
31-80-85-840-4102	General Admissions	27,124
31-80-85-840-4103	Season Tickets	8,421
31-80-85-840-4106	Class Revenue	15,744
31-80-85-840-4122	Concession Self-Operated	14,000
31-80-85-840-4135	Uniform Reimbursement	10
31-80-85-840-4157	Facility Rental	1,000
<b>Total Revenue</b>		<b>66,475</b>

#### Expenditures:

31-80-85-840-5001	Full-Time Salaries	6,271
31-80-85-840-5002	Part Time Salaries	35,106
31-80-85-840-5006	Concession Salary	2,560
31-80-85-840-5009	Fringe Benefits	6,276
31-80-85-840-5203	Custodial Supplies	400
31-80-85-840-5205	Program Supplies	800
31-80-85-840-5206	Food & Concession Supplies	7,000
31-80-85-840-5207	Chemical Supplies	6,000
31-80-85-840-5302	Minor Tools & Equipment	50
31-80-85-840-5400	Utilities Natural Gas	5,000
31-80-85-840-5401	Utilities Electric	6,500
31-80-85-840-5402	Water & Sewer	6,000
31-80-85-840-5403	Telephone	720
31-80-85-840-5404	Trash Collection	280
31-80-85-840-5701	Services/Materials to Maintain Facilities/B	2,500
31-80-85-840-5702	Services/Materials to Maintain Equipment	800
31-80-85-840-5812	Uniforms	100
31-80-85-840-5854	Mileage	208
<b>Total Expenditures</b>		<b>\$ 86,571</b>

## OTHER RECREATION FACILITIES

		2014 Budget
<b>FRANKLIN SWIM TEAM</b>		
<b>Revenue:</b>		
31-80-85-841-4121	Swim Team	\$ 16,260
<b>Total Revenue</b>		<b>16,260</b>
<b>Expenditures:</b>		
31-80-85-841-5001	Full-Time Salaries	2,090
31-80-85-841-5002	Part Time Salaries	9,980
31-80-85-841-5009	Fringe Benefits	1,834
31-80-85-841-5205	Program Supplies	50
31-80-85-841-5501	Contractual Services	1,120
<b>Total Expenditures</b>		<b>\$ 15,074</b>

## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>COOK CREEK POOL</b>		
<b>Revenue:</b>		
31-80-86-840-4100	Pro Lesson Tickets	\$ 1,552
31-80-86-840-4102	General Admissions	84,564
31-80-86-840-4103	Season Tickets	1,055
31-80-86-840-4106	Class Revenue	19,020
31-80-86-840-4122	Concession Self Operated	45,000
31-80-86-840-4130	Pro Shop Sales	150
31-80-86-840-4135	Uniform Reimbursements	500
31-80-86-840-4155	Pass Sales	32,339
31-80-86-840-4157	Facility Rental	1,658
31-80-86-840-4208	Lone Tree Event Revenue	2,000
31-80-86-840-4268	Parties	4,230
<b>Total Revenue</b>		<b>192,068</b>
<b>Expenditures:</b>		
31-80-86-840-5001	Full-Time Salaries	6,164
31-80-86-840-5002	Part Time Salaries	64,676
31-80-86-840-5006	Concession Salary	10,922
31-80-86-840-5009	Fringe Benefits	10,336
31-80-86-840-5203	Custodial Supplies	1,000
31-80-86-840-5204	Postage	50
31-80-86-840-5205	Program Supplies	2,600
31-80-86-840-5206	Food & Concession Supplies	15,500
31-80-86-840-5207	Chemical Supplies	9,500
31-80-86-840-5208	Pro Shop Supplies	75
31-80-86-840-5230	Printing/Copies	800
31-80-86-840-5302	Minor Tools & Equipment	700
31-80-86-840-5400	Utilities Natural Gas	14,000
31-80-86-840-5401	Utilities Electric	15,500
31-80-86-840-5402	Water & Sewer	7,000
31-80-86-840-5403	Telephone	500
31-80-86-840-5404	Trash Collection	492
31-80-86-840-5453	Red Cross Fees	420
31-80-86-840-5501	Contractual Services	700
31-80-86-840-5701	Services/Materials to Maintain Facilities/B	3,000
31-80-86-840-5702	Ser/Mat to Maintain Equipment	4,000
31-80-86-840-5812	Uniforms	500
31-80-86-840-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b>\$ 168,735</b>

## OTHER RECREATION FACILITIES

**2014  
Budget**

### COOK CREEK SWIM TEAM

**Revenue:**

31-80-86-841-4121	Swim Team	\$ 30,300
	<b>Total Revenue</b>	<b>30,300</b>

**Expenditures:**

31-80-86-841-5001	Full-Time Salaries	4,103
31-80-86-841-5002	Part Time Salaries	13,703
31-80-86-841-5009	Fringe Benefits	2,472
31-80-86-841-5204	Postage	-
31-80-86-841-5205	Program Supplies	1,000
31-80-86-841-5230	Printing/Copies	200
31-80-86-841-5501	Contractual Services	1,880
	<b>Total Expenditures</b>	<b>\$ 23,358</b>

## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>HOLLY POOL</b>		
<b>Revenue:</b>		
31-80-87-840-4102	General Admissions	\$ 29,125
31-80-87-840-4103	Season Tickets	12,978
31-80-87-840-4106	Class Revenue	14,911
31-80-87-840-4122	Concession Self-Operated	10,250
31-80-87-840-4157	Facility Rental	640
<b>Total Revenue</b>		<b>67,904</b>
<b>Expenditures:</b>		
31-80-87-840-5001	Full-Time Salaries	7,217
31-80-87-840-5002	Part Time Salaries	40,576
31-80-87-840-5006	Concession Salary	2,495
31-80-87-840-5009	Fringe Benefits	8,735
31-80-87-840-5203	Custodial Supplies	225
31-80-87-840-5205	Program Supplies	1,750
31-80-87-840-5206	Food & Concession Supplies	150
31-80-87-840-5207	Chemical Supplies	4,500
31-80-87-840-5302	Minor Tools & Equipment	75
31-80-87-840-5400	Utilities Natural Gas	7,391
31-80-87-840-5401	Utilities Electric	4,445
31-80-87-840-5402	Water & Sewer	5,360
31-80-87-840-5403	Telephone	800
31-80-87-840-5701	Services/Materials to Maintain Facilities/B	2,424
31-80-87-840-5702	Services/Materials to Maintain Equipment	2,500
31-80-87-840-5812	Uniforms	225
31-80-87-840-5854	Mileage	250
<b>Total Expenditures</b>		<b>\$ 89,118</b>



## OTHER RECREATION FACILITIES

		<b>2014 Budget</b>
<b>HOLLY SWIM TEAM</b>		
<b>Revenue:</b>		
31-80-87-841-4121	Swim Team	\$ 22,100
	<b>Total Revenue</b>	<b>22,100</b>
<b>Expenditures:</b>		
31-80-87-841-5001	Full-Time Salaries	2,406
31-80-87-841-5002	Part Time Salaries	9,646
31-80-87-841-5009	Fringe Benefits	2,333
31-80-87-841-5204	Postage	25
31-80-87-841-5205	Program Supplies	250
31-80-87-841-5230	Printing/Copies	25
31-80-87-841-5501	Contractual Services	1,410
	<b>Total Expenditures</b>	<b>16,095</b>
<b>HARLOW POOL</b>		
<b>Revenue:</b>		
31-80-90-840-4100	Pro Lesson Tickets	114
31-80-90-840-4102	General Admissions	21,625
31-80-90-840-4103	Season Tickets	12,464
31-80-90-840-4106	Class Revenue	4,780
31-80-90-840-4121	Swim Team	1,838
31-80-90-840-4125	Contractual Sales	1,500
31-80-90-840-4157	Facility Rental	1,000
	<b>Total Revenue</b>	<b>43,321</b>
<b>Expenditures:</b>		
31-80-90-840-5001	Full-Time Salaries	6,271
31-80-90-840-5002	Part Time Salaries	26,798
31-80-90-840-5009	Fringe Benefits	5,220
31-80-90-840-5203	Custodial Supplies	250
31-80-90-840-5205	Program Supplies	300
31-80-90-840-5207	Chemical Supplies	3,850
31-80-90-840-5400	Utilities Natural Gas	4,000
31-80-90-840-5401	Utilities Electric	5,500
31-80-90-840-5402	Water & Sewer	7,500
31-80-90-840-5403	Telephone	660
31-80-90-840-5404	Trash	280
31-80-90-840-5701	Services/Materials to Maintain Facilities/B	1,500
31-80-90-840-5702	Ser/Mat to Maint Equipment	1,500
31-80-90-840-5812	Staff Uniforms	200
	<b>Total Expenditures</b>	<b>\$ 63,829</b>

## OTHER RECREATION FACILITIES

	2014 Budget
TOTAL OTHER RECREATION FACILITIES REVENUE	<u>\$ 1,619,084</u>
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	<u>1,246,834</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u><u>\$ 372,250</u></u>

## GOLF DEPARTMENT

	2014 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
<b>GOLF DEPARTMENT:</b>			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 28,700	\$ (28,700)
GOLF COURSE MAINTENANCE			
ADMIN	-	111,901	(111,901)
LANDSCAPE MAINTENANCE	-	724,051	(724,051)
GARAGE & SHOP	-	185,000	(185,000)
PRO SHOP	215,000	189,448	25,552
GENERAL OPERATIONS	1,953,000	430,231	1,522,769
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>2,168,000</b>	<b>1,669,331</b>	<b>498,669</b>
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	9,000	(9,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	120,077	(120,077)
LANDSCAPE MAINTENANCE	-	696,339	(696,339)
GARAGE & SHOP	-	173,195	(173,195)
PRO SHOP	151,500	116,625	34,875
GENERAL OPERATIONS	2,101,309	505,800	1,595,509
<b>TOTAL SOUTH SUBURBAN GOLF COURSE</b>	<b>2,252,809</b>	<b>1,621,036</b>	<b>631,773</b>
LITTLETON GOLF COURSE:			
ADMINISTRATION	-	418,439	(418,439)
FACILITY MAINTENANCE	-	7,300	(7,300)
GOLF COURSE MAINTENANCE			
ADMIN	-	83,607	(83,607)
LANDSCAPE MAINTENANCE	-	468,460	(468,460)
GARAGE & SHOP	-	109,324	(109,324)
PRO SHOP	115,000	93,300	21,700
GENERAL OPERATIONS	1,152,315	318,740	833,575
<b>TOTAL LITTLETON GOLF COURSE</b>	<b>1,267,315</b>	<b>1,499,170</b>	<b>(231,855)</b>
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	5,500	(5,500)
GOLF COURSE MAINTENANCE			
ADMIN	-	68,921	(68,921)
LANDSCAPE MAINTENANCE	-	404,639	(404,639)
GARAGE & SHOP	-	53,543	(53,543)
PRO SHOP	480,000	371,700	108,300
GENERAL OPERATIONS	1,306,340	671,177	635,163
<b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b>	<b>1,786,340</b>	<b>1,575,480</b>	<b>210,860</b>
<b>TOTAL GOLF DEPARTMENT</b>	<b>\$ 7,474,464</b>	<b>\$ 6,365,017</b>	<b>\$ 1,109,447</b>

## GOLF DEPARTMENT

### 2014 Budget

#### FACILITY MAINTENANCE

Expenditures:		
31-70-70-260-5701	Service/Materials to Maintain Facilities	\$ 20,700
31-70-70-260-5709	Service/Materials to Maintain Landscape	8,000
Total Expenditures		<u>\$ 28,700</u>

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

Expenditures:		
31-70-70-261-5001	Full-Time Salaries	\$ 54,535
31-70-70-261-5009	Fringe Benefits	12,150
31-70-70-261-5201	Office Supplies	1,200
31-70-70-261-5203	Custodial Supplies	1,300
31-70-70-261-5302	Minor Tools & Equipment	9,250
31-70-70-261-5400	Utilities Natural Gas	2,800
31-70-70-261-5401	Utilities Electric	4,500
31-70-70-261-5402	Water & Sewer	650
31-70-70-261-5403	Telephone	3,500
31-70-70-261-5404	Trash Collection	4,500
31-70-70-261-5501	Contractual Services	10,916
31-70-70-261-5803	Dues & Subscriptions	1,400
31-70-70-261-5805	Staff Development	2,800
31-70-70-261-5812	Uniforms	2,400
Total Expenditures		<u>111,901</u>

#### LANDSCAPE MAINTENANCE

Expenditures:		
31-70-70-263-5001	Full-Time Salaries	152,571
31-70-70-263-5002	Part Time Salaries	168,000
31-70-70-263-5003	Overtime	1,200
31-70-70-263-5009	Fringe Benefits	62,430
31-70-70-263-5209	Agricultural Supplies	111,900
31-70-70-263-5218	Irrigation Supplies	14,750
31-70-70-263-5304	Equipment Rental	3,700
31-70-70-263-5401	Utilities Electric	127,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	37,200
31-70-70-263-5711	Service/Materials to Maintain Golf Course	22,300
31-70-70-263-5712	Irrigation Trans. & Dist.	22,500
31-70-70-263-5826	Vandalism	500
Total Expenditures		<u>\$ 724,051</u>

## GOLF DEPARTMENT

**2014  
Budget**

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### **LONE TREE GOLF COURSE: GARAGE & SHOP**

#### **Expenditures:**

31-70-70-264-5001	Full-Time Salaries	\$ 66,500
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	19,000
31-70-70-264-5202	Motor Fuels & Lubricants	38,500
31-70-70-264-5702	Services/Materials to Maintain Equipment	51,500
31-70-70-264-5806	Miscellaneous	6,500
31-70-70-264-5812	Uniforms	2,800
	<b>Total Expenditures</b>	<b>185,000</b>

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### **PRO SHOP**

#### **Revenue:**

31-70-70-750-4130	Pro Shop Sales	215,000
	<b>Total Revenue</b>	<b>215,000</b>

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#### **Expenditures:**

31-70-70-750-5001	Full-Time Salaries	18,188
31-70-70-750-5002	Part Time Salaries	15,000
31-70-70-750-5009	Fringe Benefits	8,260
31-70-70-750-5205	Program Supplies	4,000
31-70-70-750-5208	Pro Shop Supplies	144,000
	<b>Total Expenditures</b>	<b>\$ 189,448</b>

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## GOLF DEPARTMENT

**2014  
Budget**

### LONE TREE GOLF COURSE: GENERAL OPERATIONS

#### Revenue:

31-70-70-751-4136	Pro Rental Fees	\$ 3,000
31-70-70-751-4175	Green Fees	1,209,000
31-70-70-751-4176	Junior Golf	14,350
31-70-70-751-4177	Driving Range	160,000
31-70-70-751-4178	Golf Cart Rental	341,000
31-70-70-751-4179	Club & Hand Cart Rental	8,000
31-70-70-751-4180	Expansion Fund	42,000
31-70-70-751-4183	Annual Membership	175,650
<b>Total Revenue</b>		<b><u>1,953,000</u></b>

#### Expenditures:

31-70-70-751-5001	Full-Time Salaries	126,283
31-70-70-751-5002	Part Time Salaries	100,000
31-70-70-751-5003	Overtime	500
31-70-70-751-5009	Fringe Benefits	51,000
31-70-70-751-5010	Regular Part Time Salaries	34,778
31-70-70-751-5201	Office Supplies	1,000
31-70-70-751-5202	Motor Fuels & Lubricants	600
31-70-70-751-5203	Custodial Supplies	2,000
31-70-70-751-5204	Postage	1,500
31-70-70-751-5205	Program Supplies	11,000
31-70-70-751-5302	Minor Tools & Equipment	700
31-70-70-751-5305	Cart Maintenance	8,000
31-70-70-751-5321	Lost Discount/Finance Charges	20
31-70-70-751-5400	Utilities Natural Gas	13,000
31-70-70-751-5401	Utilities Electric	35,000
31-70-70-751-5402	Water & Sewer	3,000
31-70-70-751-5403	Telephone	2,500
31-70-70-751-5404	Trash Collection	850
31-70-70-751-5501	Contractual Services	1,500
31-70-70-751-5701	Services/Materials to Maintain Facilities/Build	4,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-70-751-5704	Service/Materials to Rental Equipment	750
31-70-70-751-5802	Promo, Publicity & Printing	5,000
31-70-70-751-5803	Dues & Subscriptions	3,000
31-70-70-751-5805	Staff Development	250
31-70-70-751-5812	Uniforms	1,000
31-70-70-751-5833	Tournaments	2,500
31-70-70-751-5834	Driving Range	13,000
31-70-70-751-5835	Junior Golf	5,500
<b>Total Expenditures</b>		<b><u>\$ 430,231</u></b>

## GOLF DEPARTMENT

**2014  
Budget**

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

<b>Expenditures:</b>		
31-70-71-260-5701	Service/Materials to Maintain Facilities	\$ 4,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	5,000
<b>Total Expenditures</b>		<b>9,000</b>

### **GOLF COURSE MAINTENANCE ADMINISTRATION**

<b>Expenditures:</b>		
31-70-71-261-5001	Full-Time Salaries	54,177
31-70-71-261-5009	Fringe Benefits	18,500
31-70-71-261-5201	Office Supplies	800
31-70-71-261-5203	Custodial Supplies	500
31-70-71-261-5302	Minor Tools & Equipment	6,000
31-70-71-261-5401	Utilities Electric	16,000
31-70-71-261-5402	Water & Sewer	150
31-70-71-261-5403	Telephone	2,400
31-70-71-261-5404	Trash Collection	4,800
31-70-71-261-5501	Contractual Services	12,000
31-70-71-261-5803	Dues & Subscriptions	950
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	1,800
<b>Total Expenditures</b>		<b>\$ 120,077</b>

## GOLF DEPARTMENT

**2014  
Budget**

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### LONE TREE GOLF COURSE: LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-71-263-5001	Full-Time Salaries	\$ 162,789
31-70-71-263-5002	Part Time Salaries	135,000
31-70-71-263-5003	Overtime	1,250
31-70-71-263-5009	Fringe Benefits	67,000
31-70-71-263-5209	Agricultural Supplies	124,800
31-70-71-263-5218	Irrigation Supplies	15,800
31-70-71-263-5304	Equipment Rental	3,200
31-70-71-263-5401	Utilities Electric	120,000
31-70-71-263-5709	Service/Materials to Maintain Landscape	43,600
31-70-71-263-5711	Service/Materials to Maintain Golf Course	12,900
31-70-71-263-5712	Irrigation Trans. & Dist.	9,500
31-70-71-263-5826	Vandalism	500
<b>Total Expenditures</b>		<b>696,339</b>

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### GARAGE & SHOP

#### Expenditures:

31-70-71-264-5001	Full-Time Salaries	69,319
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	2,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	43,500
31-70-71-264-5806	Miscellaneous	1,500
31-70-71-264-5812	Uniforms	5,000
<b>Total Expenditures</b>		<b>\$ 173,195</b>

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## GOLF DEPARTMENT

**2014  
Budget**

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### **SOUTH SUBURBAN GOLF COURSE: PRO SHOP**

#### **Revenue:**

31-70-71-750-4129	Sales Tax Revenue	\$ 1,500
31-70-71-750-4130	Pro Shop Sales	150,000
	<b>Total Revenue</b>	<b>151,500</b>

#### **Expenditures:**

31-70-71-750-5001	Full-Time Salaries	18,075
31-70-71-750-5002	Part Time Salaries	8,000
31-70-71-750-5009	Fringe Benefits	3,050
31-70-71-750-5205	Program Supplies	2,500
31-70-71-750-5208	Pro Shop Supplies	85,000
	<b>Total Expenditures</b>	<b>\$ 116,625</b>

## GOLF DEPARTMENT

**2014  
Budget**

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

#### **Revenue:**

31-70-71-751-4103	Season Tickets	\$ 58,690
31-70-71-751-4136	Pro Rental Fees	4,000
31-70-71-751-4175	Green Fees	1,358,994
31-70-71-751-4176	Junior Golf	32,250
31-70-71-751-4177	Driving Range	212,000
31-70-71-751-4178	Golf Cart Rental	348,000
31-70-71-751-4179	Club & Hand Cart Rental	12,625
31-70-71-751-4180	Expansion Fund	74,750
<b>Total Revenue</b>		<b><u>2,101,309</u></b>

#### **Expenditures:**

31-70-71-751-5001	Full-Time Salaries	207,000
31-70-71-751-5002	Part Time Salaries	135,000
31-70-71-751-5009	Fringe Benefits	52,275
31-70-71-751-5201	Office Supplies	3,200
31-70-71-751-5202	Motor Fuels & Lubricants	15,000
31-70-71-751-5203	Custodial Supplies	1,600
31-70-71-751-5204	Postage	-
31-70-71-751-5205	Program Supplies	6,500
31-70-71-751-5221	Paper Supplies	125
31-70-71-751-5230	Printing/Copies	600
31-70-71-751-5305	Cart Maintenance	8,000
31-70-71-751-5400	Utilities Natural Gas	4,250
31-70-71-751-5401	Utilities Electric	7,500
31-70-71-751-5402	Water & Sewer	4,500
31-70-71-751-5403	Telephone	5,000
31-70-71-751-5404	Trash Collection	2,000
31-70-71-751-5501	Contractual Services	9,000
31-70-71-751-5701	Services/Materials to Maintain Facilities/Build	6,000
31-70-71-751-5704	Service/Materials to Rental Equipment	300
31-70-71-751-5802	Promo, Publicity & Printing	5,000
31-70-71-751-5803	Dues & Subscriptions	1,300
31-70-71-751-5805	Staff Development	550
31-70-71-751-5812	Uniforms	1,000
31-70-71-751-5833	Tournaments	1,600
31-70-71-751-5834	Driving Range	24,000
31-70-71-751-5835	Junior Golf	4,500
<b>Total Expenditures</b>		<b><u>\$ 505,800</u></b>

## GOLF DEPARTMENT

### 2014 Budget

#### LITTLETON GOLF COURSE:

##### ADMINISTRATION

###### Expenditures:

31-70-72-970-9001	Bond Principal	\$ 17,489
31-70-72-970-9002	Bond Interest	400,950
<b>Total Expenditures</b>		<b>418,439</b>

##### FACILITY MAINTENANCE

###### Expenditures:

31-70-72-260-5701	Serv./Materials to Main. Fac/Building	3,300
31-70-72-260-5709	Serv./Materials to Main. Landscape	4,000
<b>Total Expenditures</b>		<b>7,300</b>

##### GOLF COURSE MAINTENANCE ADMINISTRATION

###### Expenditures:

31-70-72-261-5001	Full-Time Salaries	44,587
31-70-72-261-5009	Fringe Benefits	11,200
31-70-72-261-5201	Office Supplies	550
31-70-72-261-5203	Custodial Supplies	300
31-70-72-261-5302	Minor Tools & Equipment	2,850
31-70-72-261-5400	Utilities Natural Gas	
31-70-72-261-5401	Utilities Electric	5,800
31-70-72-261-5402	Water & Sewer	450
31-70-72-261-5403	Telephone	1,500
31-70-72-261-5501	Contractual Services	12,500
31-70-72-261-5803	Dues & Subscriptions	1,150
31-70-72-261-5805	Staff Development	1,820
31-70-72-261-5812	Uniforms	900
<b>Total Expenditures</b>		<b>\$ 83,607</b>

## GOLF DEPARTMENT

**2014  
Budget**

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

#### **Expenditures:**

31-70-72-263-5001	Full-Time Salaries	\$ 161,569
31-70-72-263-5002	Part Time Salaries	75,686
31-70-72-263-5003	Overtime	600
31-70-72-263-5009	Fringe Benefits	55,155
31-70-72-263-5209	Agricultural Supplies	70,200
31-70-72-263-5218	Irrigation Supplies	15,850
31-70-72-263-5304	Equipment Rental	2,000
31-70-72-263-5401	Utilities Electric	30,000
31-70-72-263-5402	Water & Sewer	11,000
31-70-72-263-5709	Service/Materials to Maintain Landscape	23,800
31-70-72-263-5711	Service/Materials to Maintain Golf Course	8,100
31-70-72-263-5712	Irrigation Trans. & Dist.	14,000
31-70-72-263-5826	Vandalism	500
<b>Total Expenditures</b>		<b>468,460</b>

### **GARAGE & SHOP**

#### **Expenditures:**

31-70-72-264-5001	Full-Time Salaries	27,395
31-70-72-264-5009	Fringe Benefits	10,782
31-70-72-264-5010	Regular Part Time Salaries	25,847
31-70-72-264-5202	Motor Fuels & Lubricants	17,000
31-70-72-264-5702	Services/Materials to Maintain Equipment	24,000
31-70-72-264-5806	Miscellaneous	500
31-70-72-264-5812	Uniforms	3,800
<b>Total Expenditures</b>		<b>\$ 109,324</b>

## GOLF DEPARTMENT

**2014  
Budget**

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### **LITTLETON GOLF COURSE: PRO SHOP**

#### **Revenue:**

31-70-72-750-4130	Pro Shop Sales	\$ 115,000
	<b>Total Revenue</b>	<b>115,000</b>

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#### **Expenditures:**

31-70-72-750-5001	Full-Time Salaries	5,000
31-70-72-750-5002	Part Time Salaries	2,200
31-70-72-750-5009	Fringe Benefits	1,600
31-70-72-750-5205	Program Supplies	4,000
31-70-72-750-5208	Pro Shop Supplies	80,500
	<b>Total Expenditures</b>	<b>\$ 93,300</b>

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## GOLF DEPARTMENT

**2014  
Budget**

### **LITTLETON GOLF COURSE: GENERAL OPERATIONS**

#### **Revenue:**

31-70-72-751-4099	Miscellaneous	\$ 200
31-70-72-751-4103	Season Tickets	20,000
31-70-72-751-4106	Class Revenue	5,000
31-70-72-751-4110	Cash Over/Under	200
31-70-72-751-4136	Pro Rental Fees	1,500
31-70-72-751-4165	ID Cards	3,500
31-70-72-751-4175	Green Fees	771,915
31-70-72-751-4176	Junior Golf	3,000
31-70-72-751-4177	Driving Range	80,000
31-70-72-751-4178	Golf Cart Rental	237,000
31-70-72-751-4179	Club & Hand Cart Rental	7,000
31-70-72-751-4180	Expansion Fund	23,000

#### **Total Revenue**

**1,152,315**

#### **Expenditures:**

31-70-72-751-5001	Full-Time Salaries	103,000
31-70-72-751-5002	Part Time Salaries	106,000
31-70-72-751-5003	Overtime	400
31-70-72-751-5009	Fringe Benefits	32,000
31-70-72-751-5202	Motor Fuels & Lubricants	7,500
31-70-72-751-5203	Custodial Supplies	2,500
31-70-72-751-5204	Postage	200
31-70-72-751-5205	Program Supplies	8,000
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	350
31-70-72-751-5305	Cart Maintenance	6,500
31-70-72-751-5321	Lost Discount/Finance Charges	40
31-70-72-751-5400	Utilities Natural Gas	3,000
31-70-72-751-5401	Utilities Electric	4,500
31-70-72-751-5402	Water & Sewer	500
31-70-72-751-5403	Telephone	1,700
31-70-72-751-5404	Trash Collection	1,000
31-70-72-751-5501	Contractual Services	12,000
31-70-72-751-5701	Services/Materials to Maintain Facilities/Build	6,000
31-70-72-751-5802	Promo, Publicity & Printing	4,500
31-70-72-751-5803	Dues & Subscriptions	1,000
31-70-72-751-5805	Staff Development	550
31-70-72-751-5812	Uniforms	2,000
31-70-72-751-5834	Driving Range	14,000
31-70-72-751-5835	Junior Golf	1,200

#### **Total Expenditures**

**\$ 318,740**

## GOLF DEPARTMENT

**2014  
Budget**

### FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

31-70-84-260-5701	SVC/MAT Building	\$ 3,500
31-70-84-260-5709	SVC/MAT Landscape	2,000
<b>Total Expenditures</b>		<b>5,500</b>

### GOLF COURSE MAINTENANCE ADMINISTRATION

#### Expenditures:

31-70-84-261-5001	Full Time Salaries	42,550
31-70-84-261-5009	Fringe Benefits	14,299
31-70-84-261-5201	Office Supplies	200
31-70-84-261-5203	Custodial Supplies	300
31-70-84-261-5302	Minor Tools & Equipment	1,500
31-70-84-261-5401	Utilities Electric	2,000
31-70-84-261-5403	Telephone	300
31-70-84-261-5404	Trash Collections	2,300
31-70-84-261-5501	Contractual Services	3,872
31-70-84-261-5803	Dues & Subscriptions	500
31-70-84-261-5805	Staff Development	600
31-70-84-261-5812	Uniforms	500
<b>Total Expenditures</b>		<b>68,921</b>

### LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-84-263-5001	Full Time Salaries	80,716
31-70-84-263-5002	Part Time Salaries	23,000
31-70-84-263-5003	Overtime	200
31-70-84-263-5009	Fringe Benefits	29,000
31-70-84-263-5010	Regular Part Time Salaries	29,323
31-70-84-263-5209	Agricultural Supplies	42,000
31-70-84-263-5218	Irrigation Supplies	6,000
31-70-84-263-5304	Equipment Rental	1,300
31-70-84-263-5400	Utilities Natural Gas	1,400
31-70-84-263-5401	Utilities Electric	1,400
31-70-84-263-5402	Water & Sewer	180,000
31-70-84-263-5709	Service/Materials to Maintain Landscape	3,200
31-70-84-263-5711	Service/Materials to Maintain Golf Course	5,200
31-70-84-263-5712	Irrigation Trans. & Dist	1,700
31-70-84-263-5826	Vandalism	200
<b>Total Expenditures</b>		<b>\$ 404,639</b>

## GOLF DEPARTMENT

**2014  
Budget**

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

<b>Expenditures:</b>		
31-70-84-264-5001	Full Time Salaries	\$ 18,463
31-70-84-264-5009	Fringe Benefits	8,000
31-70-84-264-5202	Motor Fuels & Lubricants	8,630
31-70-84-264-5702	Services/Materials to Maintain Equipment	15,100
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	1,850
<b>Total Expenditures</b>		<b>53,543</b>

### **PRO SHOP**

<b>Revenue:</b>		
31-70-84-750-4130	Pro Shop Sales	460,000
31-70-84-750-4202	Skate Sharpening	20,000
<b>Total Revenue</b>		<b>480,000</b>

<b>Expenditures:</b>		
31-70-84-750-5001	Full Time Salaries	33,200
31-70-84-750-5002	Part Time Salaries	17,000
31-70-84-750-5009	Fringe Benefits	11,000
31-70-84-750-5205	Program Supplies	2,500
31-70-84-750-5208	Pro Shop Supplies	308,000
<b>Total Expenditures</b>		<b>\$ 371,700</b>



## GOLF DEPARTMENT

### **2014 Budget**

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

##### **Revenue:**

31-70-84-751-4102	General Admissions	\$ 48,000
31-70-84-751-4105	League Fees	8,000
31-70-84-751-4125	Contractual Sales	5,000
31-70-84-751-4136	Pro Rental Fees	26,000
31-70-84-751-4175	Green Fees	370,000
31-70-84-751-4176	Junior Golf	80,000
31-70-84-751-4177	Driving Range	675,000
31-70-84-751-4178	Golf Cart Rental	75,000
31-70-84-751-4179	Club & Hand Cart Rental	7,500
31-70-84-751-4180	Expansion Fund	11,840
	<b>Total Revenue</b>	<b><u>\$ 1,306,340</u></b>

## GOLF DEPARTMENT

**2014  
Budget**

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

#### **Expenditures:**

31-70-84-751-5001	Full Time Salaries	\$ 87,880
31-70-84-751-5002	Part Time Salaries	168,000
31-70-84-751-5003	Overtime	500
31-70-84-751-5005	Contractual/Pro Lesson Salary	2,900
31-70-84-751-5009	Fringe Benefits	46,680
31-70-84-751-5201	Office Supplies	1,000
31-70-84-751-5202	Motor Fuels & Lubricants	4,500
31-70-84-751-5203	Custodial Supplies	150
31-70-84-751-5204	Postage	250
31-70-84-751-5205	Program Supplies	6,000
31-70-84-751-5230	Printing/Copies	500
31-70-84-751-5302	Minor Tools & Equipment	800
31-70-84-751-5305	Cart Maintenance	750
31-70-84-751-5307	Golf Cart Lease	15,480
31-70-84-751-5400	Utilities Natural Gas	10,000
31-70-84-751-5401	Utilities Electric	28,000
31-70-84-751-5402	Water & Sewer	5,500
31-70-84-751-5403	Telephone	3,000
31-70-84-751-5501	Contractual Services	4,200
31-70-84-751-5701	Services/Materials to Maintain Facilities/Build	2,500
31-70-84-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-84-751-5802	Promo, Publicity & Printing	5,000
31-70-84-751-5803	Dues & Subscriptions	900
31-70-84-751-5804	Rent/Lease Expense	102,507
31-70-84-751-5812	Uniforms	1,000
31-70-84-751-5834	Driving Range	50,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-970-5117	Paying Agent Fees	230
31-70-84-970-9001	Bond Principal	88,550
31-70-84-970-9002	Bond Interest	30,900
<b>Total Expenditures</b>		<b><u>671,177</u></b>

<b>TOTAL GOLF REVENUE</b>	<b>7,474,464</b>
<b>TOTAL GOLF EXPENDITURES</b>	<b><u>6,365,017</u></b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b><u><u>\$ 1,109,447</u></u></b>

## HOSPITALITY DEPARTMENT

### 2014 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
<b>HOSPITALITY DEPARTMENT:</b>			
<b>LONE TREE GOLF COURSE:</b>			
ADMINISTRATION	\$ 6,162	\$ 477,474	\$ (471,312)
CAFÉ	389,042	302,587	86,455
BANQUET OPERATIONS	597,249	527,919	69,330
ROOMS DIVISION	264,383	183,735	80,648
PAVILION	2,750	7,920	(5,170)
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>1,259,586</b>	<b>1,499,635</b>	<b>(240,049)</b>
RESTAURANT OPERATIONS	422,360	369,361	52,999
CENTENNIAL RESTAURANT	214,300	200,852	13,448
<b>FAMILY SPORTS CENTER GOLF COURSE:</b>			
AVALANCHE GRILL	496,720	426,693	70,027
CONCESSION	217,375	189,843	27,532
<b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b>	<b>714,095</b>	<b>616,536</b>	<b>97,559</b>
<b>TOTAL GOLF DEPARTMENT</b>	<b>\$ 2,610,341</b>	<b>\$ 2,686,384</b>	<b>\$ (76,043)</b>

## HOSPITALITY DEPARTMENT

**2014  
Budget**

### **LONE TREE GOLF COURSE: ADMINISTRATION**

#### **Revenue:**

31-70-70-100-4050	Interest Earnings	\$ 541
31-70-70-100-4099	Miscellaneous	354
31-70-70-100-4165	ID Cards	4,266
31-70-70-100-4360	Advertising	1,001
<b>Total Revenue</b>		<b>6,162</b>

#### **Expenditures:**

31-70-70-100-5001	Full-Time Salaries	225,354
31-70-70-100-5002	Part Time Salaries	34,444
31-70-70-100-5009	Fringe Benefits	64,949
31-70-70-100-5201	Office Supplies	6,820
31-70-70-100-5203	Custodial Supplies	11,500
31-70-70-100-5204	Postage	750
31-70-70-100-5222	Operations Supplies	3,000
31-70-70-100-5223	Amenities Expense	300
31-70-70-100-5224	Clubhouse Decorations	4,550
31-70-70-100-5230	Printing/Copies	3,200
31-70-70-100-5400	Utilities Natural Gas	5,378
31-70-70-100-5401	Utilities Electric	11,892
31-70-70-100-5402	Water & Sewer	543
31-70-70-100-5403	Telephone	1,789
31-70-70-100-5501	Contractual Services	15,500
31-70-70-100-5701	Services/Materials to Maintain Facilities/Build	24,000
31-70-70-100-5802	Promo, Publicity & Printing	58,000
31-70-70-100-5803	Dues & Subscriptions	2,185
31-70-70-100-5805	Staff Development	1,800
31-70-70-100-5812	Uniforms	420
31-70-70-100-5854	Mileage Reimbursement	1,100
<b>Total Expenditures</b>		<b>\$ 477,474</b>

## HOSPITALITY DEPARTMENT

**2014  
Budget**

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### LONE TREE GOLF COURSE: CAFÉ

#### Revenue:

31-70-70-760-4125	Contractual Sales	\$ 480
31-70-70-760-4185	Food Sales	198,282
31-70-70-760-4220	Restaurant Liquor Sales	46,970
31-70-70-760-4221	Restaurant Beer Sales	132,450
31-70-70-760-4222	Restaurant Wine Sales	10,860
<b>Total Revenue</b>		<b><u>389,042</u></b>

#### Expenditures:

31-70-70-760-5001	Full-Time Salaries	30,565
31-70-70-760-5002	Part Time Salaries	52,658
31-70-70-760-5006	Concession Salary	43,590
31-70-70-760-5009	Fringe Benefits	17,896
31-70-70-760-5116	Licensing	700
31-70-70-760-5201	Office Supplies	220
31-70-70-760-5202	Motor Fuels & Lubricants	150
31-70-70-760-5203	Custodial Supplies	1,500
31-70-70-760-5206	Food & Concession Supplies	63,450
31-70-70-760-5212	Bar Supplies	4,100
31-70-70-760-5221	Paper Supplies	11,987
31-70-70-760-5225	China, Silver, and Glass	800
31-70-70-760-5226	Kitchen Equipment	1,200
31-70-70-760-5233	Alcohol Supplies-Liquor	8,455
31-70-70-760-5234	Alcohol Supplies-Beer	34,437
31-70-70-760-5235	Alcohol Supplies-Wine	2,824
31-70-70-760-5400	Utilities Natural Gas	4,400
31-70-70-760-5401	Utilities Electric	9,325
31-70-70-760-5402	Water & Sewer	950
31-70-70-760-5403	Telephone	1,200
31-70-70-760-5404	Trash Collection	250
31-70-70-760-5501	Contractual Services	4,830
31-70-70-760-5701	Services/Materials to Maintain Facilities/Build	6,000
31-70-70-760-5790	Linen	600
31-70-70-760-5812	Uniforms	500
<b>Total Expenditures</b>		<b><u>\$ 302,587</u></b>

## HOSPITALITY DEPARTMENT

### **2014 Budget**

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#### **LONE TREE GOLF COURSE: BANQUET OPERATIONS**

##### **Revenue:**

31-70-70-761-4129	Sales Tax Revenue	\$ 3,200
31-70-70-761-4184	Miscellaneous Banquet Fees	52,890
31-70-70-761-4186	Equipment Rental	7,400
31-70-70-761-4188	Banquet Food Sales	366,250
31-70-70-761-4190	Service Charges	77,711
31-70-70-761-4192	Telephone Revenue	2,275
31-70-70-761-4223	Banquet Liquor Sales	34,286
31-70-70-761-4224	Banquet Beer Sales	21,760
31-70-70-761-4225	Banquet Wine Sales	31,477
	<b>Total Revenue</b>	<hr/> <b>\$ 597,249</b> <hr/>

## HOSPITALITY DEPARTMENT

**2014**  
**Budget**

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### **LONE TREE GOLF COURSE: BANQUET OPERATIONS**

#### **Expenditures:**

31-70-70-761-5001	Full-Time Salaries	\$ 125,908
31-70-70-761-5002	Part Time Salaries	53,398
31-70-70-761-5006	Concession Salary	52,467
31-70-70-761-5007	Service Charge Compensation	53,752
31-70-70-761-5009	Fringe Benefits	47,780
31-70-70-761-5116	Licensing	698
31-70-70-761-5201	Office Supplies	383
31-70-70-761-5202	Motor Fuels & Lubricants	650
31-70-70-761-5203	Custodial Supplies	7,550
31-70-70-761-5206	Food & Concession Supplies	109,875
31-70-70-761-5212	Bar Supplies	300
31-70-70-761-5221	Paper Supplies	9,400
31-70-70-761-5224	Clubhouse Decorations	2,250
31-70-70-761-5225	China, Silver, and Glass	3,000
31-70-70-761-5226	Kitchen Equipment	1,750
31-70-70-761-5233	Alcohol Supplies-Liquor	6,171
31-70-70-761-5234	Alcohol Supplies-Beer	5,222
31-70-70-761-5235	Alcohol Supplies-Wine	7,869
31-70-70-761-5304	Equipment Rental	3,000
31-70-70-761-5400	Utilities Natural Gas	4,800
31-70-70-761-5401	Utilities Electric	10,148
31-70-70-761-5402	Water & Sewer	3,200
31-70-70-761-5403	Telephone	2,400
31-70-70-761-5404	Trash Collection	548
31-70-70-761-5501	Contractual Services	4,200
31-70-70-761-5701	Services/Materials to Maintain Facilities/Build	9,200
31-70-70-761-5790	Linen	1,200
31-70-70-761-5812	Uniforms	800
<b>Total Expenditures</b>		<b>\$ 527,919</b>

## HOSPITALITY DEPARTMENT

**2014**  
**Budget**

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### **LONE TREE GOLF COURSE: ROOMS DIVISION**

#### **Revenue:**

31-70-70-770-4123	Miscellaneous Sales Revenue	\$ 640
31-70-70-770-4129	Sales Tax Revenue	20,865
31-70-70-770-4192	Telephone Revenue	4,420
31-70-70-770-4193	Guest Accommodations	238,458
	<b>Total Revenue</b>	<b>264,383</b>

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#### **Expenditures:**

31-70-70-770-5001	Full-Time Salaries	56,980
31-70-70-770-5002	Part Time Salaries	62,324
31-70-70-770-5009	Fringe Benefits	26,247
31-70-70-770-5201	Office Supplies	160
31-70-70-770-5219	Linens	860
31-70-70-770-5223	Amenities Expense	9,400
31-70-70-770-5400	Utilities Natural Gas	3,600
31-70-70-770-5401	Utilities Electric	7,800
31-70-70-770-5402	Water & Sewer	850
31-70-70-770-5403	Telephone	2,200
31-70-70-770-5404	Trash Collection	600
31-70-70-770-5501	Contractual Services	4,380
31-70-70-770-5701	Services/Materials to Maintain Facilities/Build	2,600
31-70-70-770-5716	Television Expense	5,054
31-70-70-770-5812	Uniforms	450
31-70-70-770-5836	Commissions	230
	<b>Total Expenditures</b>	<b>\$ 183,735</b>

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## HOSPITALITY DEPARTMENT

### **2014 Budget**

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#### **LONE TREE GOLF COURSE: PAVILION**

##### **Revenue:**

31-70-70-775-4125	Contract Sales (Pepsi)	\$ 250
31-70-70-775-4157	Facility Rental	2,300
31-70-70-775-4186	Equipment Rental	200
<b>Total Revenue</b>		<b>2,750</b>

##### **Expenditures:**

31-70-70-775-5002	Part Time Salaries	3,200
31-70-70-775-5009	Fringe Benefits	320
31-70-70-775-5203	Custodial Supplies	400
31-70-70-775-5209	Agricultural Supplies	1,200
31-70-70-775-5218	Irrigation Supplies	800
31-70-70-775-5712	Irrigation Trans & Dist	2,000
<b>Total Expenditures</b>		<b>\$ 7,920</b>

## HOSPITALITY DEPARTMENT

**2014**

**Budget**

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

#### **Revenue:**

31-70-71-760-4110	Cash Over/Under	\$ 25
31-70-71-760-4122	Concession Self-Operated	252,785
31-70-71-760-4125	Contract Sales	100
31-70-71-760-4181	Cigarette Sales	1,400
31-70-71-760-4184	Miscellaneous Banquet Fees	300
31-70-71-760-4190	Service Charges	2,500
31-70-71-760-4220	Restaurant Liquor Sales	28,500
31-70-71-760-4221	Restaurant Beer Sales	132,500
31-70-71-760-4222	Restaurant Wine Sales	4,250
<b>Total Revenue</b>		<b>422,360</b>

#### **Expenditures:**

31-70-71-760-5001	Full-Time Salaries	57,459
31-70-71-760-5002	Part Time Salaries	67,500
31-70-71-760-5006	Concession Salary	39,020
31-70-71-760-5009	Fringe Benefits	27,280
31-70-71-760-5116	Licensing	1,337
31-70-71-760-5201	Office Supplies	500
31-70-71-760-5202	Fuel	250
31-70-71-760-5203	Custodial Supplies	2,750
31-70-71-760-5206	Food & Concession Supplies	80,891
31-70-71-760-5212	Bar Supplies	1,785
31-70-71-760-5221	Paper Supplies	8,200
31-70-71-760-5225	China, Silver, and Glass	400
31-70-71-760-5226	Kitchen Equipment	700
31-70-71-760-5233	Alcohol Supplies-Liquor	4,560
31-70-71-760-5234	Alcohol Supplies-Beer	33,125
31-70-71-760-5235	Alcohol Supplies-Wine	1,020
31-70-71-760-5400	Utilities Natural Gas	3,305
31-70-71-760-5401	Utilities Electric	11,196
31-70-71-760-5402	Water & Sewer	5,308
31-70-71-760-5403	Telephone	1,680
31-70-71-760-5404	Trash Collection	1,020
31-70-71-760-5501	Contract Services	13,000
31-70-71-760-5701	Services to Maintain	5,675
31-70-71-760-5790	Linen	600
31-70-71-760-5812	Uniforms	300
31-70-71-760-5854	Mileage	500
<b>Total Expenditures</b>		<b>\$ 369,361</b>

## HOSPITALITY DEPARTMENT

**2014  
Budget**

### LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

#### Revenue:

31-70-72-760-4122	Concession Self-Operated	\$ 92,480
31-70-72-760-4129	Sales Tax Revenue	2,658
31-70-72-760-4220	Restaurant Liquor Sales	22,750
31-70-72-760-4221	Restaurant Beer Sales	89,200
31-70-72-760-4222	Restaurant Wine Sales	7,212
<b>Total Revenue</b>		<b>214,300</b>

#### Expenditures:

31-70-72-760-5001	Full-Time Salaries	35,802
31-70-72-760-5003	Overtime	250
31-70-72-760-5006	Concession Salary	42,750
31-70-72-760-5009	Fringe Benefits	24,316
31-70-72-760-5116	Licensing	2,250
31-70-72-760-5201	Office Supplies	300
31-70-72-760-5203	Custodial Supplies	3,250
31-70-72-760-5206	Food & Concession Supplies	28,669
31-70-72-760-5212	Bar Supplies	1,200
31-70-72-760-5221	Paper Supplies	4,000
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	3,413
31-70-72-760-5234	Alcohol Supplies-Beer	22,300
31-70-72-760-5235	Alcohol Supplies-Wine	1,587
31-70-72-760-5400	Utilities Natural Gas	7,800
31-70-72-760-5401	Utilities Electric	12,000
31-70-72-760-5402	Water & Sewer	1,530
31-70-72-760-5403	Telephone	792
31-70-72-760-5404	Trash Collection	396
31-70-72-760-5501	Contractual Services	3,147
31-70-72-760-5701	Services/Materials to Maintain Facilities/Build	4,400
31-70-72-760-5812	Uniforms	200
<b>Total Expenditures</b>		<b>\$ 200,852</b>

## HOSPITALITY DEPARTMENT

### **2014 Budget**

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#### **FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE**

##### **Revenue:**

31-70-84-760-4110	Cash Over/Under	\$ (50)
31-70-84-760-4122	Concession Self-Operated	265,987
31-70-84-760-4190	Service Charges	4,770
31-70-84-760-4220	Restaurant Liquor Sales	36,524
31-70-84-760-4221	Restaurant Beer Sales	132,000
31-70-84-760-4222	Restaurant Wine Sales	13,989
31-70-84-760-4268	Parties/Groups	17,000
31-70-84-760-4273	Parties/Groups (taxable)	26,500
<b>Total Revenue</b>		<b><u>\$ 496,720</u></b>

## HOSPITALITY DEPARTMENT

### 2014 Budget

#### Expenditures:

31-70-84-760-5001	Full Time Salaries	\$ 54,221
31-70-84-760-5002	Part Time Salaries	59,450
31-70-84-760-5003	Overtime	1,200
31-70-84-760-5006	Concession Salary	68,600
31-70-84-760-5007	Service Charge Compensation	4,293
31-70-84-760-5009	Fringe Benefits	27,884
31-70-84-760-5116	Licensing	985
31-70-84-760-5201	Office Supplies	500
31-70-84-760-5202	Motor Fuels	-
31-70-84-760-5203	Custodial Supplies	3,400
31-70-84-760-5206	Food & Concession Supplies	96,000
31-70-84-760-5212	Bar Supplies	1,000
31-70-84-760-5221	Paper Supplies	4,150
31-70-84-760-5224	Clubhouse Decorations	500
31-70-84-760-5225	China, Silver, and Glass	750
31-70-84-760-5226	Kitchen Equipment	2,000
31-70-84-760-5230	Printing/Copies	250
31-70-84-760-5233	Alcohol Supplies-Liquor	5,500
31-70-84-760-5234	Alcohol Supplies-Beer	33,652
31-70-84-760-5235	Alcohol Supplies-Wine	3,150
31-70-84-760-5400	Utilities Natural Gas	3,200
31-70-84-760-5401	Utilities Electric	16,500
31-70-84-760-5402	Water & Sewer	10,000
31-70-84-760-5403	Telephone	1,000
31-70-84-760-5501	Contractual Services	13,208
31-70-84-760-5511	Advertising	-
31-70-84-760-5701	Services/Materials to Maintain Facilities/Build	12,000
31-70-84-760-5790	Linens	2,400
31-70-84-760-5812	Uniforms	500
31-70-84-760-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b><u>\$ 426,693</u></b>

## HOSPITALITY DEPARTMENT

2014

Budget

### FAMILY SPORTS CENTER: CONCESSIONS

#### Revenue:

31-70-84-860-4110	Cash Over/Under	\$ (25)
31-70-84-860-4122	Concession Self-Operated	180,000
31-70-84-860-4124	Vending Self Operated	19,500
31-70-84-860-4268	Parties/Groups	1,400
31-70-84-860-4273	Parties/Groups (taxable)	16,500
<b>Total Revenue</b>		<b><u>217,375</u></b>

#### Expenditures:

31-70-84-860-5001	Full Time Salaries	31,063
31-70-84-860-5003	Overtime	750
31-70-84-860-5006	Concession Salary	35,500
31-70-84-860-5009	Fringe Benefits	8,250
31-70-84-860-5116	Licensing	255
31-70-84-860-5201	Office Supplies	100
31-70-84-860-5203	Custodial Supplies	750
31-70-84-860-5206	Food & Concession Supplies	79,200
31-70-84-860-5221	Paper Supplies	6,500
31-70-84-860-5225	China, Silver, and Glass	100
31-70-84-860-5226	Kitchen Equipment	750
31-70-84-860-5229	Vending Concession Supplies	8,775
31-70-84-860-5400	Utilities Natural Gas	900
31-70-84-860-5401	Utilities Electric	5,500
31-70-84-860-5402	Water & Sewer	6,000
31-70-84-860-5403	Telephone	600
31-70-84-860-5501	Contractual Services	2,300
31-70-84-860-5701	Services/Materials to Maintain Facilities/Build	1,500
31-70-84-860-5790	Linen	500
31-70-84-860-5812	Uniforms	300
31-70-84-860-5854	Mileage Reimbursement	250
<b>Total Expenditures</b>		<b><u>189,843</u></b>

<b>TOTAL HOSPITALITY REVENUE</b>	<b>2,610,341</b>
<b>TOTAL HOSPITALITY EXPENDITURES</b>	<b>2,686,384</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b><u>\$ (76,043)</u></b>

**ENTERPRISE FUND OTHER****2014  
Budget****INTEREST INCOME****Revenues:**

31-10-01-100-4050	Interest Earnings	\$ 5,501
<b>TOTAL INTEREST INCOME</b>		<u>5,501</u>

**REGISTRATION REVENUE****Revenues:**

31-11-81-150-4110	Cash Over/Under	(300)
31-11-81-150-4165	ID Card Revenue	26,000
<b>TOTAL REGISTRATION REVENUE</b>		<u>25,700</u>

**TOTAL ADMINISTRATION REVENUE** 31,201

**ADMINISTRATION****Expenditures:**

31-10-01-100-5106	Merchant Vendor Fees	300,000
31-10-01-100-5857	Overhead Chargeback	391,104
31-10-01-115-5857	Overhead Chargeback	229,105
Total Expenditures		<u>920,209</u>

**REGISTRATION EXPENDITURES****Expenditures:**

31-11-81-150-5001	Full Time Salaries	72,955
31-11-81-150-5002	Part Time Salaries	75,000
31-11-81-150-5009	Fringe Benefits	32,279
31-11-81-150-5204	Postage	175
31-11-81-150-5205	Program Supplies	16,000
31-11-81-150-5230	Printing/Copies	100
31-11-81-150-5403	Telephone	40
31-11-81-150-5854	Mileage Reimbursement	500
Total Expenditures		<u>197,049</u>

**HUMAN RESOURCES****Expenditures:**

31-12-01-100-5857	Overhead Chargeback	362,361
Total Human Resources Expenditures		<u>362,361</u>

**INSURANCE****Expenditures:**

31-10-01-110-5857	Overhead Chargeback	408,700
Total Insurance Expenditures		<u>408,700</u>

**TOTAL ADMINISTRATION EXPENDITURES** \$ 1,888,319

**ENTERPRISE FUND OTHER****2014  
Budget****FINANCE****Expenditures:**

31-20-01-100-5857 Overhead Chargeback

\$ 453,443

**TOTAL FINANCE EXPENDITURES****453,443****IT Department****Expenditures:**

31-25-01-100-5857 Overhead Chargeback

461,079

**TOTAL IT EXPENSES****461,079****OTHER REVENUE****Revenues:**

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

2,200,000

31-10-01-970-9015 Capital Lease Proceeds

850,000

**TOTAL OTHER REVENUE****3,050,000****OTHER EXPENDITURES****Expenditures:**

31-10-01-995-9200 Contingency

102,056

31-10-01-100-5810 Healthcare Increase

74,545

31-10-01-100-5807 Proposed Merit

156,250

**TOTAL OTHER EXPENDITURES****332,851****CARRYOVER****Revenues:**

31-10-01-996-4998 Carryover Revenue

(219,582)

**Total Carryover Revenues****\$ (219,582)**

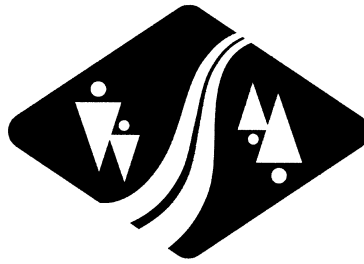


## ENTERPRISE FUND OTHER

		<b>2014 Budget</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
31-70-70-950-6707	Golf Cart Replacement Lease	\$ 850,000
31-70-70-950-6669	LT - Fryer for grill kitchen	3,000
31-70-71-950-6768	SSGC - 6 burner stove with oven	7,000
31-70-71-950-6669	SSGC - 3 basket Fryer	7,000
31-70-84-950-6878	FSC - Ice machine for restaurant	5,500
31-70-71-950-7031	SSGC - Flattop grill with oven	5,000
31-70-71-950-7032	SSGC - Salamander (food warmer)	3,000
31-70-72-950-6939	Lit - 2 door freezer	4,500
31-70-72-950-7033	Lit - Single door Freezer	3,000
31-70-84-950-6939	FSC - Double Door freezer	4,000
31-70-71-950-6626	SSGC - Fire Suppression System for Kitchen	4,500
31-70-84-950-6669	FSC - Fryer filtration system	3,000
31-80-84-950-6722	FSC - Replace laser tag packs	58,000
31-80-84-950-7034	FSC - Update Bumper Cars	60,000
31-50-52-950-6706	BCRC - Replace indoor Cycling Bikes	48,940
31-50-52-950-6816	BCRC - Replace Lobby Furniture	7,500
31-60-01-950-6063	Bowles Grove/deKoevend Scoreboards	11,000
<b>Total Capital Projects</b>		<b><u>\$ 1,084,940</u></b>

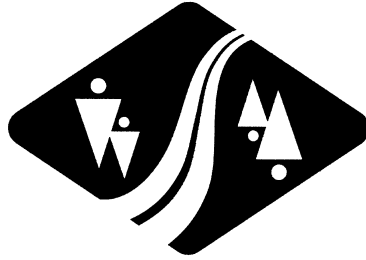


**South Suburban**  
**PARKS AND RECREATION**



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

**7. DEBT SERVICE FUND BUDGET**



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

## 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:

<b>GO Bond Property Taxes</b>				
			<b>Est. Outstanding</b>	<b>Percentage</b>
<b>Collection</b>	<b>GO Debt</b>	<b>Tax</b>	<b>Delinquent</b>	<b>Collected</b>
<b>Year</b>	<b>Levy</b>	<b>Collection</b>	<b>Taxes</b>	<b>to Levy</b>
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	3,485,576	19,984	99.43%
2010	3,692,505	3,625,513	66,992	98.19%
2011	3,694,007	3,602,270	91,737	97.52%
2012	3,702,204	3,650,572	51,632	98.61%
2013 Estimate	3,693,296	3,656,363	36,933	99.00%
2014 Budget	3,680,263	3,645,391	34,872	99.05%

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

The principal and interest payment budgets are calculated using the debt service schedules on the outstanding bonds. Below is a listing of the current outstanding general obligation bonds and the payments due for 2014. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

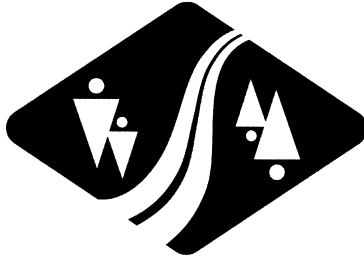
	Balance as of		
	December 31,		Moody's
Description	2013	Debt Type	Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 18,465,000	GO Debt	Aaa, Aa3
(2008) - \$10,000,000 General Obligation Refunding Bonds - <b>paid off in 2013</b>	-	GO Debt	not rated, private sale
Total General Obligation Bonds Outstanding	\$ 18,465,000		

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 2,750,000
Total General Obligation Principal Payments	2,750,000
2006 General Obligation Refunding Bonds - Interest	871,650
Total General Obligation Interest Payments	871,650
Total General Obligation Bond Payments	\$ 3,621,650

## 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					
	2010	2011	2012	2013	2014
Assessed Valuation	\$ 2,390,836,700	\$ 2,393,062,513	\$ 2,242,690,279	\$ 2,183,234,130	\$ 2,269,505,453
Legal Debt Margin:					
Debt Limitation - 50% of the Total Valuation for Assessment per Colorado Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,195,418,350	\$ 1,196,531,257	\$ 1,121,345,140	\$ 1,091,617,065	\$ 1,134,752,727
Total General Obligation Debt	\$ 25,910,000	\$ 23,505,000	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000
Legal Debt Margin	\$ 1,169,508,350	\$ 1,173,026,257	\$ 1,100,320,140	\$ 1,073,152,065	\$ 1,119,037,727
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	2.17%	1.96%	1.87%	1.69%	1.38%



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



# DEBT SERVICE FUND

## Table of Contents

	<b>2014 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 3,645,391	281
Interest Income	10,000	281
<b>Total Operating Revenue</b>	<b>3,655,391</b>	
<b>Expenditures:</b>		
Administration	23,741	281
Bond Principal	2,750,000	281
Bond Interest	871,650	281
<b>Total Operating Expenditures</b>	<b>3,645,391</b>	
<b>Excess Operating Revenue of Expenditures</b>	<b>10,000</b>	
<b>Other Expenditures:</b>		
Transfer Out	10,000	281
<b>Total Other Expenditures</b>	<b>10,000</b>	
<b>Net Revenue Over Expenditures</b>	-	
Carryover	-	
<b>Funds Available</b>	<b>\$ -</b>	

## DEBT SERVICE FUND

**2014  
Budget**

### DEBT SERVICE FUND

#### PROPERTY TAXES

**Revenue:**

51-10-01-970-4001	Property Tax	\$ 3,645,391
<b>TOTAL PROPERTY TAXES</b>		<b>3,645,391</b>

#### INTEREST INCOME

**Revenue:**

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

#### TOTAL REVENUE

**3,655,391**

#### ADMINISTRATION

**Expenditures:**

51-10-01-970-5117	Paying Agent Fees	2,000
51-10-01-970-5119	Collection Charges	21,741
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>23,741</b>

#### BOND PRINCIPAL

**Expenditures:**

51-10-01-970-9001	Bond Principal	2,750,000
<b>TOTAL BOND PRINCIPAL EXPENDITURES</b>		<b>2,750,000</b>

#### BOND INTEREST

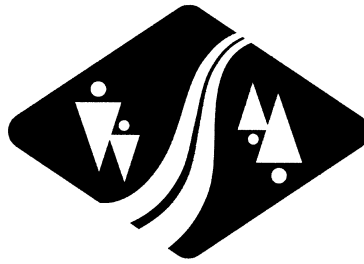
**Expenditures:**

51-10-01-970-9002	Bond Interest	871,650
<b>TOTAL BOND INTEREST EXPENDITURES</b>		<b>871,650</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>



# **South Suburban**

## **PARKS AND RECREATION**

### **8. APPENDIX**

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT

### RESOLUTION TO ADOPT 2014 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, 2014 AND ENDING THE LAST DAY OF DECEMBER, 2014.

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 2014 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 14, 2013; September 11, 2013; October 9, 2013, and November 13, 2013; 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	\$16,022,119
Debt Service Fund	3,655,391
Conservation Trust Fund	804,642
2010 1 Mill Fund	7,519,531
Golf and Recreation Facilities Enterprise Fund	25,348,333
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$53,350,016</u>

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

<u>General Fund</u>		
From the 2013 fund balance carryover	\$ 1,799,531	
From sources other than general property tax	4,091,842	
From the general property tax levy	10,130,746	
TOTAL GENERAL FUND		16,022,119
<u>Debt Service Fund</u>		
From the 2013 fund balance carryover	-	
From sources other than general property tax	10,000	
From the general property tax levy	3,645,391	
TOTAL DEBT SERVICE FUND		3,655,391
<u>Conservation Trust Fund</u>		
From the 2013 fund balance carryover	123,642	
From sources other than general property tax	681,000	
TOTAL CONSERVATION TRUST FUND		804,642
<u>2010 1 Mill Fund</u>		
From the 2013 fund balance carryover	790,532	
From sources other than general property tax	4,479,000	
From the general property tax levy	2,249,999	
TOTAL 2010 1 MILL FUND		7,519,531
<u>Golf and Recreation Facilities Enterprise Fund</u>		
From the 2013 fund balance carryover	(219,582)	
From sources other than general property tax	25,567,915	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		25,348,333
TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$ 53,350,016</u>

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

Section 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2014.

Section 5. That the budget hereby approved and adopted shall be signed John K. Ostermiller, Chairman of the Board, attested to by Pamela M. Eller, Secretary, and made part of the public records of South Suburban Park and Recreation District.

ADOPTED this 13th day of November, 2013.

Attest:

Signature on file at District Office  
JOHN K. OSTERMILLER, CHAIRMAN

Signature on file at District Office  
PAMELA M. ELLER, SECRETARY

SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
RESOLUTION TO SET MILL LEVIES  
ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2014 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2013; 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, for District Code 4650, the mills necessary to balance the budget for general operating expenses are 4.417 mills, plus 0.130 refund and abatement mills; and

WHEREAS, for District Code 4650, the mills necessary to balance the budget for the Parks, Open Space, and Trails Tax expenses, as approved by voters, are 1.000 mills;

WHEREAS, for District Codes 4650, 4648 (CHV), and 4647 (GWV), the mills necessary to balance the budget for debt retirement expenses are 1.368 mills; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2014 budget year for District Code 4650, there is hereby levied a tax of 4.417 mills, plus 0.130 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 2. That for the purpose of meeting all Parks, Open Space, and Trail Tax expenses of the South Suburban Park and Recreation District during the 2014 budget year for District Code 4650, as approved by voters, there is hereby levied a tax of 1.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2014 budget year for District Codes 4650, 4648 (CHV), and 4647 (GWV), there is hereby levied a tax of 1.368 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 4. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

ADOPTED this 11th of December, 2013.

Signature on file at District Office  
JOHN K. OSTERMILLER, CHAIR OF THE BOARD

Signature on file at District Office  
Attest: PAMELA M. ELLER, SECRETARY

/ds

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO SET MILL LEVIES  
DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2014 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2013; 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, the mills necessary to balance the budget for general operating expenses are 4.417 mills, plus 0.130 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for the Parks, Open Space, and Trail Tax expenses, as approved by voters, are 1.000 mills;

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 1.368 mills; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2014 budget year, there is hereby levied a tax of 4.417 mills, plus 0.130 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 2. That for the purpose of meeting all Parks, Open Space, and Trail Tax expenses of the South Suburban Park and Recreation District during the 2014 budget year, as approved by voters, there is hereby levied a tax of 1.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2014 budget year, there is hereby levied a tax of 1.368 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 4. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

ADOPTED this 11th of December, 2013.

Signature on file at District Office  
JOHN K. OSTERMILLER, CHAIR OF THE BOARD

Signature on file at District Office  
Attest: PAMELA M. ELLER, SECRETARY

/ds

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO SET MILL LEVIES  
JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2013, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2014 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2013; 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, the mills necessary to balance the budget for general operating expenses are 4.417 mills, plus 0.130 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for the Parks, Open Space, and Trail Tax expenses, as approved by voters, are 1.000 mills;

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 1.368 mills; and

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO:

Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2014 budget year, there is hereby levied a tax of 4.417 mills, plus 0.130 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 2. That for the purpose of meeting all Parks, Open Space, and Trail Tax expenses of the South Suburban Park and Recreation District during the 2014 budget year, as approved by voters, there is hereby levied a tax of 1.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2014 budget year, there is hereby levied a tax of 1.368 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2013.

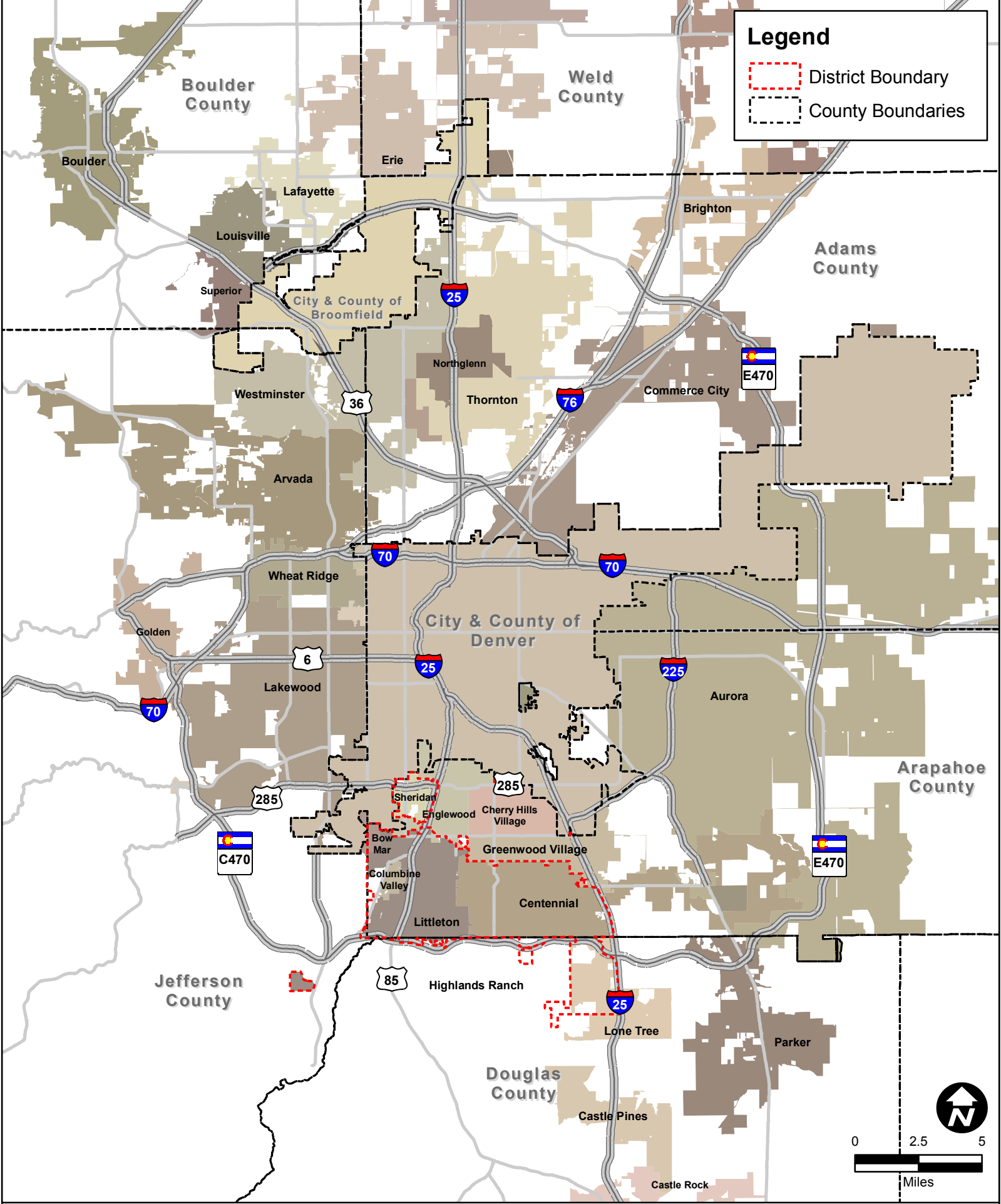
Section 4. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

ADOPTED this 11th of December, 2013.

Signature on file at District Office  
JOHN K. OSTERMILLER, CHAIR OF THE BOARD

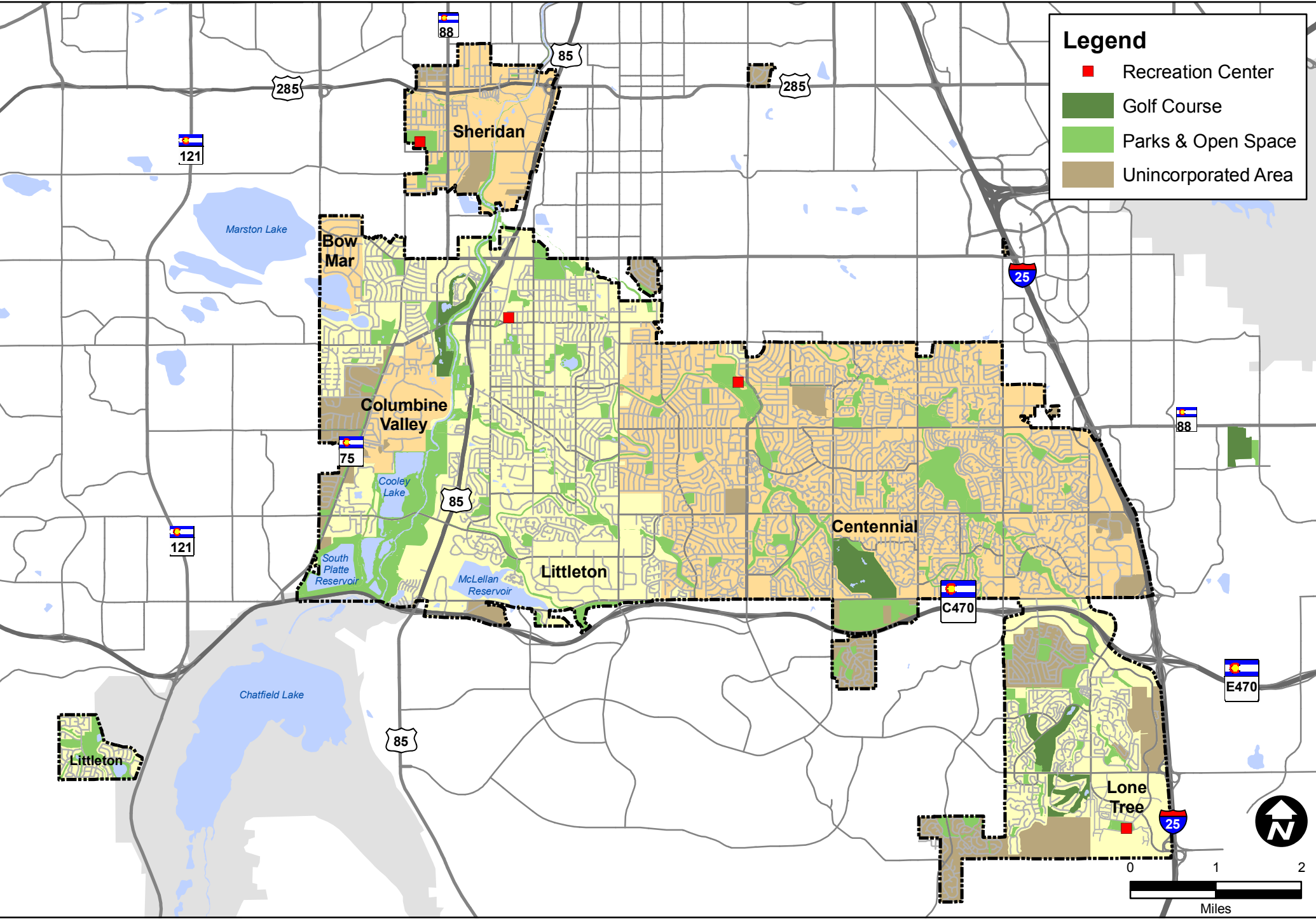
Signature on file at District Office  
Attest: PAMELA M. ELLER, SECRETARY

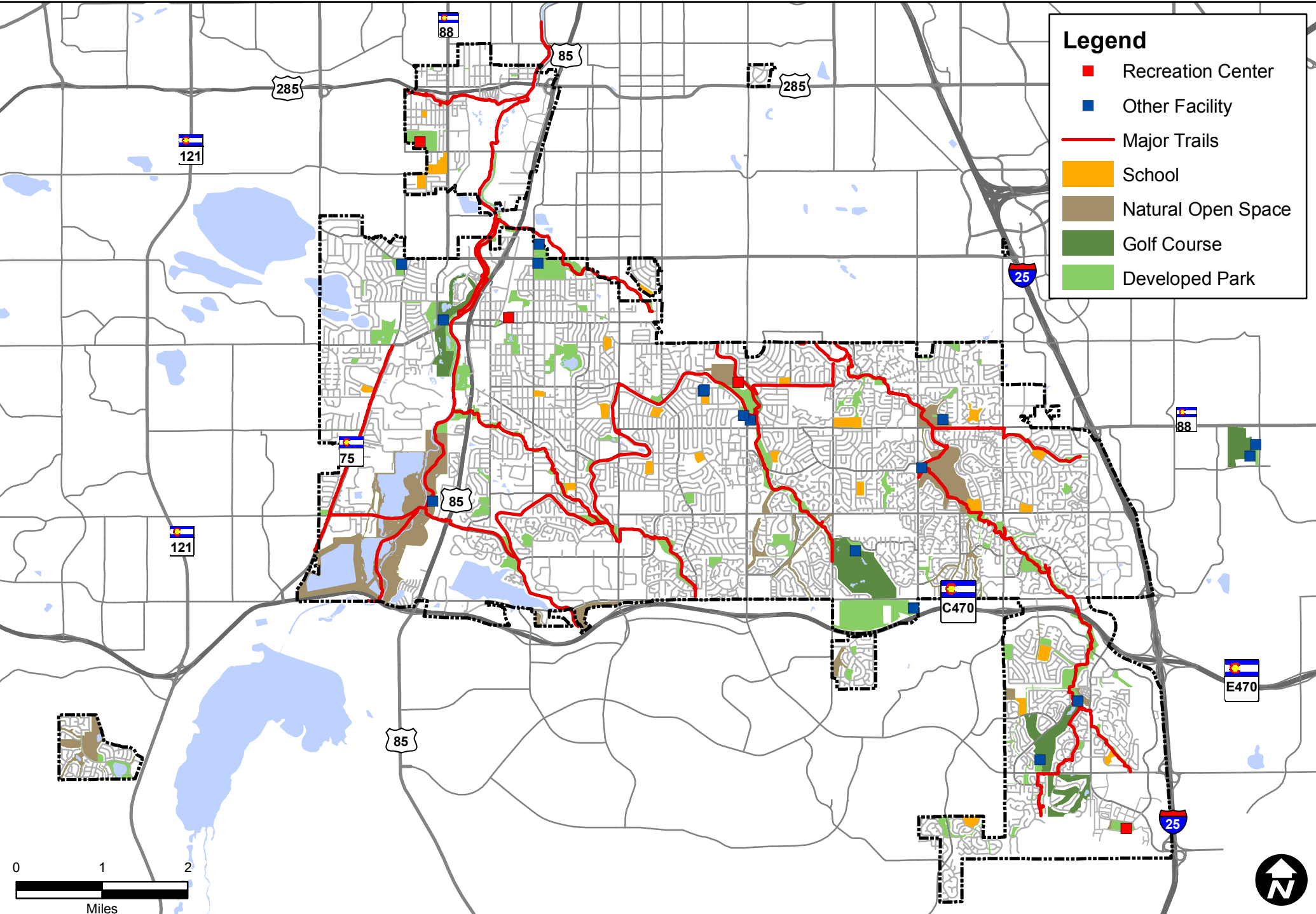




**Legend**

- Recreation Center
- Golf Course
- Parks & Open Space
- Unincorporated Area





# District Facilities, Properties, and Trails

**Data Sources:**  
Colorado Department of Natural Resources;  
Colorado Department of Transportation;  
Arapahoe C-200, Douglas County; South  
Suburban Parks and Recreation



Park Amenities	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										
Barnes Park										
Ben Franklin Elementary School/Park										
Berry Park										
Big Dry Creek East Trailhead										
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										
Cook Creek Tennis Courts										
Cornerstone Park	L									
Creekside Experience										



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
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 Natural Area										
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										



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
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										
Lee Gulch Overlook										
Lewis Ames Elementary School/Park										
Linksvew Park										
Little Dry Creek Park										
Little's Creek Park										
Lonesome Pine Park										
Mark Twain Elementary School/Park										
Maximus Trail Park										
Medema Park										
Milliken Park										
Mission Viejo Open Space										
Monterey Open Space										
Nesbitt Park.										
Ohlson Acres										



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
Otero Tennis Courts										
Oxbow Point										
Palos Verdes Park										
Palos Verdes West Tot Lot										
Park & Tennis at Lone Tree Golf Course										L
Park at Lone Tree Elementary School										
Peabody Elementary School/Park										
Persinger Park										
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										
Rusty Sun Tennis Courts										
Sheridan Community Park	L									L
Sheridan Middle School Ballfield	L									
Slaughterhouse Gulch Park										
South Platte Park										
Southbridge Park										





Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
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										
West Belleview Trailhead										
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 Park and Trail Inventory - 2013**

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 29 parking spaces, 3 handicap, port-o-let		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, port-o-let		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, port-o-let			0.36	.36 asphalt
ALTAIR PARK 13441 S. Peacock Dr. Uninc. Douglas 80124	6.50	2 skinned fields, 2 multi-use fields, playground shelter w/grill, 5.28 acres irrigated turf, asphalt parking lot - 33 spaces, port-o-let		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, shelter with restrooms, drinking fountain, 17.31 acres irrigated turf, asphalt parking lot - 40 spaces, 2 handicap spaces		0.59	0.06	.06 concrete
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, 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, port-o-let				
BEN FRANKLIN POOL 1600 E. Panama Dr. Centennial, CO 80121	2.00	Outdoor pool with bath house, pool slide, asphalt parking lot with 56 spaces, 2 handicap drinking fountain,				Handicap accessible 1,440 sq. ft.
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 -8 spaces, 1 handicap			0.23	.23 asphalt

**South Suburban Parks Recreation  
District Park and Trail Inventory - 2013**

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
BIG DRY CREEK EAST TRAILHEAD 580 E. Powers Ave. Littleton, CO 80120	3.61			3.61		
BIG DRY CREEK TRAIL 7901 S. Colorado Blvd. Centennial, CO multiple northwest to the High Line Canal	56.00		2.06	53.94	5.66	2.37 crusher fines .26 Lehow to Broadway .59 Broadway to Powers 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 77 spaces, 4 handicap, 2 port-o-lets		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 irrigated turf			0.21	.21 concrete
CARRIAGE CLUB TRAIL EASEMENTS	5.71		5.71			
CENTENNIAL LINK TRAIL University Blvd to Highline Canal Trail					1.29	1.29 concrete
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
CHARLEY EMLEY PARK 2301 W. Briarwood Ave. Littleton, CO 80120	1.92	1 basketball court, 2 tennis courts, playground, shelter, 1.44 acres irrigated turf		2.09	0.24	.18 asphalt .06 concrete
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 (formerly Upper Ridgewood)	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, shelter, 5.77 acres irrigated turf, drinking fountain, port-o-let			0.11	.04 concrete .07 crusher fines Handicap accessible

**South Suburban Parks Recreation  
District Park and Trail Inventory - 2013**

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
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,
CLARKSON PARK 7346 S. Clarkson St. Centennial, CO 80122	8.00	1 multi-use field, 1 unmarked "E" field, shelter, playground, drinking fountain, 7.93 acres irrigated turf, port-o-let		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
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 port-o-let		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 -15 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	13.09	Pool area with locker facilities, 2 tennis courts, 1.53 acres irrigated turf, 51 parking spaces, 3 handicap spaces		13.47	0.21	.21 asphalt Handicap accessible 3,354 sq. ft
COOK CREEK TENNIS COURTS 8641 Kachina Way Lone Tree, CO 80124	3.23	4 tennis courts, asphalt parking lot of 9 spaces shelter, port-o-let			0.13	0.11 concrete, 110' bridge Developed out of Taos Open Space & CC Pool
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, drinking fountains, asphalt and crusher fine parking lots, combined total of 710 parking spaces, 28 handicap, 3 shelters	33.64		2.22	2.22 concrete Handicap accessible
CREEKSIDE EXPERIENCE (formerly Murray Properties) 4829 S. Santa Fe Drive Littleton, CO	3.36		3.36			
DAMON RUNYON ELEMENTARY SCHOOL/PARK 7455 S. Elati St. Littleton, CO 80120	1.20	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	5 "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 BMX track, port-o-let	72.21 51.52			2 parcels

**South Suburban Parks Recreation  
District Park and Trail Inventory - 2013**

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
<b>DEKOEVEN PARK</b>  6301 S. University Blvd. Centennial, CO 80121	<b>76.45</b>	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 67 spaces, 4 handicap restrooms & port-o-let		52.75	0.64	.32 asphalt  .32 concrete Trails internal to the park and access road to Shelter A Handicap accessible
<b>DEKOEVEN TOT LOT</b> 1901 E. Panama Dr. Centennial, CO 80121	<b>2.00</b>	Playground, 1.54 acres irrigated turf			0.07	.03 concrete .04 crusher fines
<b>DOUGLAS H. BUCK COMMUNITY RECREATION CENTER</b> 2004 W. Powers Ave. Littleton, CO 80120	<b>4.30</b>	recreation center, indoor pool, 108 parking spaces, 11 handicap				53,870 sq. ft.
<b>DRY CREEK ELEMENTARY SCHOOL PARK</b> 7686 E. Hinsdale Ave. Centennial, CO 80112	<b>2.33</b> <b>0.87</b>	1 soccer field, baseball with backstop 3.2 acres irrigated turf, port-o-let				
<b>EAGLE RIDGE ELEMENTARY</b> 7716 Timberline Rd. Lone Tree, CO 80124	<b>1.57</b>	Skinned ballfield & port-o-let				
<b>EAST ELEMENTARY SCHOOL/PARK</b> 5933 S. Fairfield St. Littleton, CO 80120	<b>2.49</b>	1 ballfield (skinned) with backstop, 1 multi-purpose field				
<b>ELATI PARK</b> 5340 S. Elati St. Littleton, CO 80120	<b>0.21</b>	Playground, .21 acres irrigated turf				Handicap accessible
<b>ENTERTAINMENT DISTRICT TRAIL</b>	<b>8.20</b>				0.27	
<b>EUGENE FIELD ELEMENTARY SCHOOL/PARK</b> 5402 S. Sherman Way. Littleton, CO 80121	<b>1.85</b>	1 ballfield (skinned) with backstop, 1 multi-purpose field				
<b>FAIRWAYS PARK AT LONE TREE</b> 9608 Colanade Dr. Lone Tree, CO 80124 <b>LONE TREE TRAIL</b> Lone Tree Dr to Fairview Dr	<b>4.09</b>	1 soccer field ("C"), shelter, 2 playgrounds, 1 multi-purpose court, 2.59 acres irrigated turf, 9 parking spaces, 2 handicap spaces, port-o-let		1.50	1.09	.21 crusher fines .04 concrete .25 asphalt 0.59
<b>FAMILY SPORTS CENTER</b> 6901 South Peoria Street Centennial, CO 80112	<b>68.09</b>	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, 542 parking spaces, 12 handicap				198,522 sq. ft.

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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. 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	21.95			21.95		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, port-o-let		4.53	0.48	.38 concrete .10 crusher fines Handicap accessible
FOXRIDGE OPEN SPACE 6120 E. Phillips Ave. Centennial, CO 80112	65.30			65.30		
FOXRIDGE 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
FOXRIDGE 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
GALLUP GARDENS 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, 40 parking spaces, 2 handicap, 2 port-o-lets				Handicap accessible
GOODSON RECREATION CENTER 6315 S. University Blvd. Centennial, CO 80121	4.00	Recreation Center includes: indoor pool with lift, outdoor playground, indoor running track, pool pots, .72 acres of irrigated turf, asphalt lot with 272 spaces, 9 handicap. child care facility				Handicap accessible 83,255 sq. ft
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), 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 - 45 spaces , 3 handicap, port-o-let			0.10	.10 asphalt Handicap accessible 1,500 sq. ft.

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HARMONY PARK 3377 S. Irving St. Sheridan, CO 80110	0.90	Playground, drinking fountain, skate park, .85 acres irrigated turf, 2 parking spaces, 1 handicap		0.05		
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 mi 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				
HOGBACK HILL PARK (part of TrailMark) 8853 W. TrailMark Pkwy. Littleton, CO 80127	3.89	1 ballfield (grass) with backstop, 1 soccer field, ("D"), 1 basketball court, shelter, asphalt parking lot with 14 spaces (1 HC, 13 standard spaces), port-o-let				
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, 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 1,365 sq. ft.
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 , port-o-let			0.23	.23 asphalt
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	Landscaping, gardens. 198 parking spaces, 6 handicap			1.33	1.33 crusher fines 6,712 sq. ft. - Inn 5,183 sq. ft. - Maint. Bld. 3,495 sq. ft. - Office bld.
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, port-o-let				
JACKASS HILL PARK S. Prince and Jackass Hill Littleton, CO 80120	17.12			17.12	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

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KETRING PARK 6000 S. Gallup St. Littleton, CO 80120	57.20	Pond with fishing pier, 10.20 acres irrigated turf, asphalt parking lot of 37 spaces, 2 handicap 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 shelter, 4.5 acres irrigated turf, 24 parking spaces, 2 handicap		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 6581 S. Santa Fe Drive Littleton, CO 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
LEE GULCH OVERLOOK 6581 S. Santa Fe Drive Littleton, CO 80120	6.30			6.30		
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, port-o-let				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, 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	19.00	Natural area, trail		19.00	1.57	.41 asphalt .27 concrete .89 crusher fines
LITTLE'S CREEK PARK 6701 S. Broadway Littleton, CO 80120	7.00	1 unmarked "E" field, lake and pond, 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, 169 parking spaces, 6 handicap spaces				54,251 sq. ft. 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, swimming pool, and volleyball court 4 ponds, maintenance facility, pro shop, hotel, restaurant & café, asphalt parking lot of 341 spaces, 7 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, 196 parking spaces, 8 handicap				



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LONE TREE TENNIS CENTER 9810 Sunningdale Blvd. Lone Tree, CO 80124		6 tennis courts (4 lighted)				4.47 Acres - included with Golf Course property
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, shelter			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		37.68	117.84	9.74	9.74 concrete Handicap accessible Mileage markers are 1 mile
MAXIMUS TRAIL PARK Maximus Dr. at Helena Cr. Uninc. Douglas County	3.30	3.3 acres natural landscape with trail		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, port-o-let		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, shelter, 2 multi-use fields ("A/B", "D"), playground, drinking fountain, 7.2 acres irrigated turf, asphalt parking lot of 30 parking spaces, 2 HC, port-o-let			0.09	.09 concrete
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. Arapahoe 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
OHLSON ACRES	6.80	Open space	6.80			
OTERO TENNIS COURTS 6300 E. Otero Dr. Centennial, CO 80112	1.00	2 tennis courts, .19 acres irrigated turf			0.02	.02 concrete
OXBOW POINT 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, port-o-let		2.81	0.22	.22 crusher fines Handicap accessible



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PALOS VERDES WEST TOT LOT 5601 E. Maplewood Ave. Centennial, CO 80111	2.74	1 unmarked "E" field, playground, 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), 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				
PERSINGER PARK 3340 S. Dale Ct. Sheridan, CO 80110	0.83	Playground, shelter w/lighting, drinking fountain, irrigated turf				
POWERS PARK 601 W. Powers Ave. Littleton, CO 80120	5.00	1 ballfield (grass) with backstop, 1 multi-purpose field ("D"), shelter, playground, 4.97 acres irrigated turf			0.9	.9 asphalt
PRAIRIE SKY PARK 9381 Crossington Way Lone Tree, CO 80124	13.20	1 ballfield (skinned w/backstop), 1 multipurpose field, 2 basketball courts, shelter w/grill & lighting, drinking fountain, playground, port-o-let asphalt parking lot (2 HC spaces, 49 standard spaces)		3.20		
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 - 65 spaces, 4 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			
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 Way. Centennial, CO 80122	29.50	1 ballfield (skinned), 1 softball field (grass), 2 soccer fields ("A"), shelter, port-o-let playground, drinking fountain, 13.3 acres irrigated turf		16.20	1.24	1.24 concrete Handicap accessible
QUEBEC STREET TRAIL 7967 S. Quincy Way. Centennial, CO 80112	3.10	Greenway with pathway, 3.1 acres irrigated turf			0.58	.58 asphalt

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RALPH MOODY ELEMENTARY SCHOOL/PARK 6390 S. Windermere St. Littleton, CO 80120	2.51	1 skinned ballfield with backstop, 1 multi-use field				
REYNOLD'S LANDING (formerly Superchi) 6745 S. Santa Fe Drive Littleton, CO 80120	21.00	shelter, concrete trail, access to the Platte River, Port-o-Let shelter, asphalt parking 44 parking spaces, 2 handicap, bus parking	10.00	11.00		
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, port-o-let		13.38		Handicap accessible
RUSTY SUN TENNIS COURTS 8147 S. Niagara St. Centennial, CO 80112	2.50	2 tennis courts, basketball hoop 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, bleachers, dugouts		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 - 189 spaces, 5 handicap spaces, port-o-let		8.30	0.80	.80 concrete 37,486 sq. ft. Handicap accessible
SLAUGHTERHOUSE GULCH/GARDENER GREENWAY S. Windermere St. to S. Rio Grande Ave. Littleton, CO 80120	13.20	Native area with trails		13.20	0.60	.60 crusher fines
SOUTH PLATTE PARK/ CARSON NATURE CENTER 7301 S. Platte River Pkwy. Littleton, CO 80120	660.00	Natural open space, trails, The Carson Nature Center, concrete parking lot of 33 spaces, 1 handicap space, 7 lakes & ponds	Mary Carter Greenway	660.00		Mary Carter Greenway & S. Platte River runs through So. Platte Park 4,400 sq. ft. - Carson
ROXBOROUGH 8080 S. Platte Canyon Rd. Littleton, CO 80128	212.00	South Platte Reservoir 71 parking spaces, 2 handicap in 3 lots		212.00		
SOUTH SUBURBAN ADMINISTRATION OFFICE 6631 S. University Blvd. Centennial, CO 80121	0.25	Administrative offices, xeriscape, .18 acres irrigated tall fescue grass				Facility - 11,380 Sq. ft. - Down Handicap accessible
SOUTH SUBURBAN ADMINISTRATION PKG LOT 6631 S. University Blvd. Centennial, CO 80121	1.24	asphalt parking lot of 46 spaces, 2 handicap space		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 - 196 spaces, 4 handicap spaces				5,965 sq. ft.

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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 233 spaces, 7 handicap spaces				66,686 sf- Facility Handicap accessible
SOUTH SUBURBAN SERVICE CENTER 5500 Boatworks Dr. Highlands Ranch, CO 80126	5.44	District maintenance operations, asphalt parking lot of 56 spaces				38,593 sq. ft.
SOUTH SUBURBAN SERVICE CENTER 101 W. Jamison Ave. Littleton, CO 80120	3.00	District maintenance operations, asphalt parking lot of 37 spaces  <i>Former facility, now closed.</i>				5,010 sf - Facility 7,200 sf- Shops
SOUTHBRIDGE 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, shelter, playground, drinking fountain, 10.4 acres irrigated turf, asphalt parking lot of 28 spaces , 2 handicap port-o-let			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: 42 spaces, 2 handicap		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, shelter				
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, port-o-let		32.70	0.86	0.86 Handicap accessible Internal to Willow Creek Trail
TAOS OPEN SPACE Lone Tree, CO 80124	4.81	Undeveloped land		6.11	0.29	0.21 crusher fines, 0.07 asphalt, 0.01 concrete
TRAILMARK OPEN SPACE 8853 W. TrailMark Pkwy. Littleton, CO 80127	116.40	trees with drip irrigation, shelter at Pond G		116.40		
TRAILMARK PARK 8853 W. TrailMark Pkwy. Littleton, CO 80127	4.02	playground, shelter, drinking fountain, asphalt parking lot (0 HC, 10 standard spaces)				
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
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, port-o-let		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				

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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			
WEST BELLEVIEW TRAILHEAD 2400 W Belleview Ave Littleton, CO 80120	0.35	Parking lot with 10 spaces (9 standard, 1 H.C.) shelter				
WILDCAT MOUNTAIN ELEMENTARY SCHOOL/PARK 6585 Lionshead Parkway Uninc. Douglas 80124	11.16	1 baseball field w/backstop, 2 soccer fields port-o-let			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 shelters		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 64 spaces, 2 handicap			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 7100 S. Holly St. 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				4,256 sq. ft.
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 47 spaces, 2 handicap space		6.19	0.41	.41 concrete Handicap accessible
WYNETKA PONDS West Bowles Avenue and Blue Sage Drive Littleton, CO 80123 <u>VALLEY VIEW PARK</u> South of Goddard Middle School	37.79	playground, shelter, dog park, trail system irrigation pond, asphalt parking lot of 45 spaces (43 standard, 2 handicap)		37.79		
	3,664.90		260.90	2,212.59	77.25	

**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>
2003	144,000	6,469,920,000	44,930	4.1%	2.9%
2004	144,000	6,628,896,000	46,034	4.8%	3.5%
2005	138,574	6,563,280,362	47,363	5.0%	3.6%
2006	138,574	7,005,192,848	50,552	4.3%	3.6%
2007	140,668	7,189,963,484	51,113	4.5%	3.6%
2008	141,671	7,186,544,817	50,727	6.1%	5.1%
2009	143,359	6,950,044,320	48,480	7.2%	6.5%
2010	148,019	7,175,961,120	48,480	8.6%	7.0%
2011	136,181	6,602,054,880	48,480	7.7%	6.9%
2012	140,296	6,801,550,080	48,480	0.0%	0.0%

	<b>Median</b>
	<b><u>Age Group</u></b>
1960	25 to 34
1970	25 to 34
1980	25 to 34
1990	35 to 44
2000	35 to 44
2010	35 to 44

Source: State of Colorado, Division of Local Government, Demographic Section; Denver Regional Council of Governments, US Census Bureau. Bureau of Economic Analysis CA1-3 [www.bea.gov](http://www.bea.gov)

**South Suburban Park and Recreation District**  
**Principal Employers**  
**Current Year and Ten Years Ago**

	<u>2012</u>		<u>2003</u>	
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
Lockheed-Martin Space Systems	5,390	1	-	-
University of Denver	4,310	2	-	-
Century Link/Qwest	4,100	3	6,900	2
Dish Network	3,470	4	-	-
Comcast	3,000	5	2,100	8
Cherry Creek School District	2,500	6	8,750	1
Great West Life	2,080	7	3,400	4
Sprint/Nextel	2,080	8	-	-
CH2M Hill	2,069	9	-	-
Kaiser Permanente	2,050	10	-	-
Douglas County Schools	-	-	5,396	3
EchoStar Communications	-	-	2,735	5
HealthOne	-	-	2,400	6
Littleton Public Schools	-	-	2,400	7
Arapahoe County Government	-	-	1,750	9
One Source	-	-	1,683	10

Note: Selected Major Employers in the South Metropolitan Area  
Total employment within the District is not available.

Source: Southeast Business Partnership  
South Metro Denver Chamber of Commerce

**SOUTH SUBURBAN PARKS AND RECREATION DISTRICT  
MILL LEVY'S**

	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
<b>MILL LEVY:</b>										
Operations	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417
Debt Service	1.663	1.605	1.536	1.376	1.320	1.320	1.320	1.432	1.422	1.368
Refund/Abatements	0.054	0.095	0.055	0.075	0.093	0.040	0.132	0.185	0.121	0.130
1 Mill Open Space	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
<b>Total</b>	<b>7.134</b>	<b>7.117</b>	<b>7.008</b>	<b>6.868</b>	<b>6.830</b>	<b>6.777</b>	<b>6.869</b>	<b>7.034</b>	<b>6.960</b>	<b>6.915</b>
<b>ASSESSED VALUATION:</b>										
Arapahoe County	\$ 1,615,847,820	\$ 1,640,289,690	\$ 1,640,588,820	\$ 1,812,737,030	\$ 1,795,086,830	\$ 1,874,523,810	\$ 1,872,610,913	\$ 1,754,458,930	\$ 1,687,297,790	\$ 1,740,295,969
Douglas County	343,014,590	386,206,600	406,290,279	444,155,696	452,536,960	490,705,630	494,611,850	463,502,450	471,127,900	505,125,718
Jefferson County	22,188,230	23,215,370	23,214,840	25,639,250	25,646,360	25,607,260	25,839,750	24,728,899	24,808,440	24,083,766
Total District	1,981,050,640	2,049,711,660	2,070,093,939	2,282,531,976	2,273,270,150	2,390,836,700	2,393,062,513	2,242,690,279	2,183,234,130	2,269,505,453
Cherry Hills Village	263,812,150	277,586,070	281,916,330	338,844,190	343,076,250	353,134,590	354,991,470	300,721,040	302,069,870	290,330,250
Greenwood Village					39,380,740	53,380,710	50,435,880	41,927,260	111,950,240	130,415,670
Outstanding GO Debt	\$ 35,810,000	\$ 34,170,000	\$ 32,350,000	\$ 30,395,000	\$ 28,240,000	\$ 25,910,000	\$ 23,505,000	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000

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

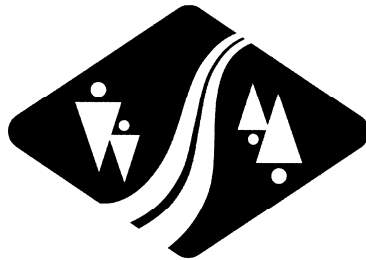
	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<b>TABOR ENTERPRISE</b>				
<b>REVENUE:</b>				
ICE ARENAS	\$ 4,172,300	\$ 4,133,210	\$ 3,711,666	\$ 3,796,395
ATHLETICS	2,054,252	2,115,596	2,099,273	2,291,889
OTHER RECREATION FACILITIES	1,588,638	1,623,643	1,562,897	1,619,084
GOLF COURSES	7,332,409	7,340,322	7,287,368	7,474,464
HOSPITALITY	2,249,567	2,351,124	2,302,034	2,610,341
INTEREST INCOME	8,303	3,000	5,500	5,500
REGISTRATION	30,158	25,700	25,900	25,700
TOTAL OPERATING REVENUE	17,435,627	17,592,595	16,994,638	17,823,373
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,830,419	1,785,099	1,777,758	1,888,319
FINANCE DEPARTMENT	431,983	449,418	445,857	453,443
IT DEPARTMENT	406,396	440,900	429,300	461,079
LESS ADMIN ALLOCATION TO REC CTRS	(667,200)	(668,855)	(663,229)	(700,711)
ICE ARENAS	3,787,124	3,897,374	3,482,297	3,474,112
ATHLETICS	1,249,253	1,349,378	1,276,115	1,424,621
OTHER RECREATION FACILITIES	1,267,094	1,215,800	1,194,173	1,246,834
GOLF COURSES	6,154,224	6,217,220	6,222,641	6,365,017
HOSPITALITY	2,613,007	2,592,618	2,525,355	2,686,383
TOTAL OPERATING EXPENDITURES	17,072,300	17,278,952	16,690,267	17,299,097
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	363,327	313,643	304,371	524,276
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	313,880	(53,083)	57,524	36,557
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	-	7,625	-
CAPITAL LEASE PROCEEDS	-	-	-	850,000
TOTAL OTHER REVENUE	313,880	(53,083)	65,149	886,557
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	-	-	102,056
MERIT/HEALTH CARE INCREASE	-	90,583	-	230,795
CAPITAL OUTLAY	422,302	257,368	382,551	858,400
TOTAL OTHER EXPENDITURES	422,302	347,951	382,551	1,191,251
NET REVENUE OVER (UNDER) EXP	254,905	(87,391)	(13,031)	219,582
TOTAL REVENUE	17,749,507	17,539,512	17,059,787	18,709,930
TOTAL EXPENDITURES	17,494,602	17,626,903	17,072,818	18,490,348
NET REVENUE OVER (UNDER) EXP	254,905	(87,391)	(13,031)	219,582
BEGINNING FUNDS AVAILABLE	1,719,064	1,973,969	1,973,969	1,960,938
ENDING FUNDS	1,973,969	1,886,578	1,960,938	2,180,521
LESS RESERVES:				
7% Operating Reserve	(1,520,786)	(1,288,998)	(1,534,711)	(1,582,941)
Debt Service Reserve	(597,580)	(597,580)	(597,580)	(597,580)
UNRESERVED FUNDS AVAILABLE	\$ (144,397)	\$ -	\$ (171,353)	\$ -



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

	Actual 2012	Budget 2013	Estimated 2013	Budget 2014
<b>RECREATION CENTERS ENTERPRISE</b>				
<b>REVENUE:</b>				
RECREATION CENTERS	\$ 4,460,637	\$ 4,694,357	\$ 4,461,267	\$ 4,694,542
TOTAL OPERATING REVENUE	4,460,637	4,694,357	4,461,267	4,694,542
<b>EXPENDITURES:</b>				
ADMINISTRATION	457,605	446,275	444,440	472,080
FINANCE DEPARTMENT	107,996	112,355	111,464	113,361
IT DEPARTMENT	101,599	110,225	107,325	115,270
RECREATION CENTERS	5,663,596	5,983,585	5,847,266	5,930,734
TOTAL OPERATING EXPENDITURES	6,330,796	6,652,440	6,510,495	6,631,445
EXCESS OPERATING REVENUE OVER	(1,870,159)	(1,958,083)	(2,049,228)	(1,936,903)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	1,886,120	1,953,083	2,042,476	2,163,443
CAPITAL LEASE PROCEEDS	-	125,000	125,000	-
TOTAL OTHER REVENUE	1,886,120	2,078,083	2,167,476	2,163,443
<b>OTHER EXPENDITURES:</b>				
CONTINGENCY	-	-	-	-
CAPITAL OUTLAY	15,961	120,000	118,248	226,540
TOTAL OTHER EXPENDITURES	15,961	120,000	118,248	226,540
NET REVENUE OVER (UNDER) EXP	-	-	-	-
BEGINNING FUNDS AVAILABLE	-	-	-	-
ENDING FUNDS	-	-	-	-
LESS RESERVES:	-	-	-	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-
<b>TOTAL ENTERPRISE FUND</b>				
TOTAL ENTERPRISE REVENUE	24,096,264	24,311,952	23,688,530	25,567,915
TOTAL ENTERPRISE EXPENDITURES	23,841,359	24,399,343	23,701,561	25,348,333
NET OPERATING REVENUE OVER (UNDER)				
EXPENDITURES	254,905	(87,391)	(13,031)	219,582
BEGINNING FUNDS AVAILABLE	1,719,064	1,973,969	1,973,969	1,960,938
ENDING FUNDS	1,973,969	1,886,578	1,960,938	2,180,521
LESS RESERVES	(2,118,366)	(1,886,578)	(2,132,291)	(2,180,521)
UNRESERVED FUNDS AVAILABLE	\$ (144,397)	\$ -	\$ (171,353)	\$ -

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**  
**PARKS AND RECREATION**

# **South Suburban Park and Recreation District**

## **Financial Forecast**

### **2009-2018**

#### **Executive Summary**

Based on this Financial Forecast the District will have unreserved cash balance in 2018 in excess of \$2.9 million excluding the Cherry Hills Village Reserve. Expenditures will exceed revenue for the years 2015 through 2018. This does not include funding any capital projects out of operations for the years 2015 through 2018.

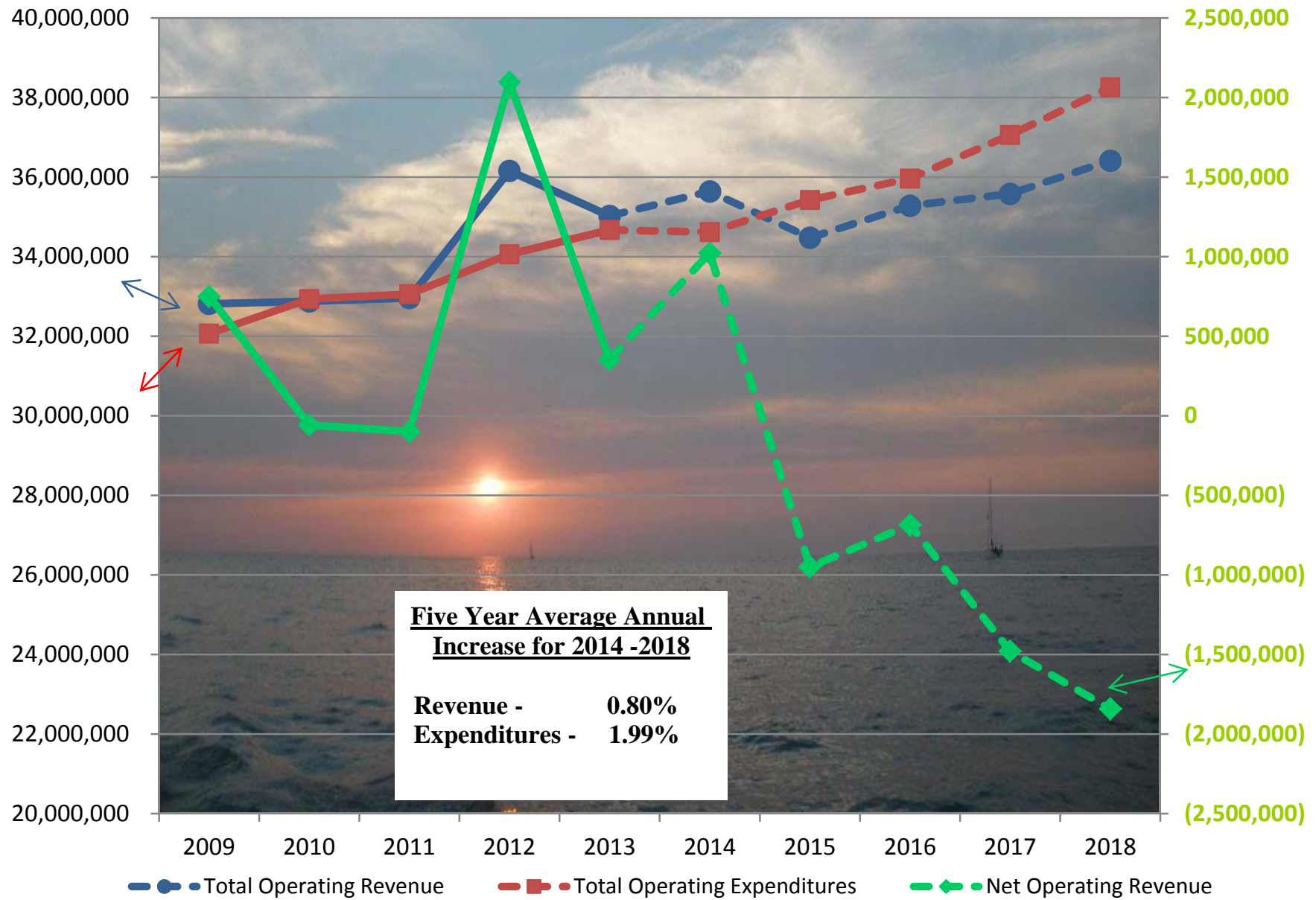
Following is a list of assumptions for categories in excess of \$1 million by fund used in this forecast:

- Parks water cost is expensed out of the 2010 1 Mill Fund for 2014, but for 2015 through 2018 costs remain in the General Fund. Used a 5% increase over the next five years.
- Program Revenue increased on average 1.51% over the last five years used the same percentage increase over the next five years.
- Retail Sales Revenue and Restaurant Revenue increased .83% and 1.17 %, respectively over the last five years used the same percentage increase over the next five years.
- Used 2.5% for Salary cost over the next five years.
- Used 5% increase for Benefits, anticipating an increase in costs over the next five years
- Used a 2% increase for Supplies in the Enterprise Fund.
- Used a 5.23% increase for Utilities in the Enterprise Fund.
- Used a 5% increase in Property taxes for 2016 and 2018, as those are reassessment years. No increase was anticipated in 2015 or 2017.
- Used a consistent \$1,050,000 for Specific Ownership Tax over the next 5 years.

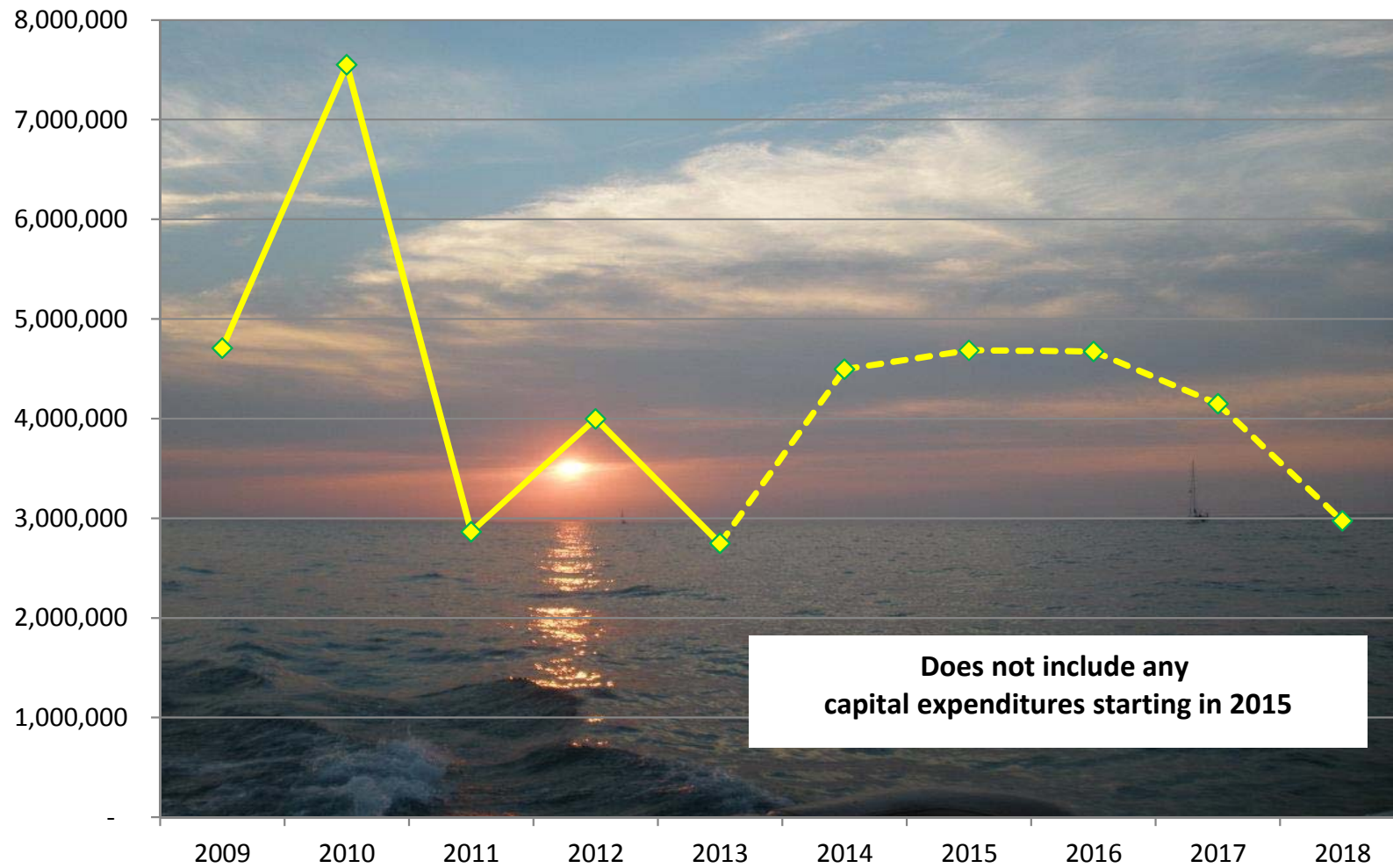
#### **Forecast Overview**

- These projections were made on a conservative basis. The estimates were calculated with a “Realistic” approach and conservative bias with the intent that actual revenue received will be slightly higher than estimates and actual expenditures below projections.
- The plan assumes there are no major catalyst events over the next five years.
- The five-year projections are a planning tool. This information should provide more data for the Board to consider.
- The projections are based on historical trends, actual data, and assumptions for the future. The estimates are not designed to match budget amounts, which may differ from the five-year model totals. For example, the annual budget for salaries assumes full-staffing. The projections are based on actual trends where the District has experienced vacancy or under spending of the annual budget.
- The five year financial forecast model is a fluid plan and can be updated periodically.

South Suburban Park and Recreation District  
Enterprise and General Funds  
Operating Revenue and Expenditures  
2009 - 2018



South Suburban Park and Recreation Center  
Cash Projections  
Unreserved Cash Balance



**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
<b><i>Golf Courses/Hospitality</i></b>					
<b><i>Lone Tree Golf Club &amp; Hotel</i></b>					
#10 & #13 Re-build tees		8,000			
#14 wall replacement		15,000			
#6 Lake Dredging					
#6 retaining wall and tee improvements		20,000			
Carpet - replacement in public areas (1999)			100,000		
Cart path repairs	30,000	25,000	25,000	25,000	
Club house irrigation upgrade		15,000			
Drainage work		7,000	7,000	7,000	
Driving range tee improvements				25,000	
Front Entrance		15,000			
Front landscape re-do		20,000			
Hot Box		5,000			
Maint. Yard re-surface				30,000	
Men's Locker Room Partitions		5,000			
Office Carpet 240 sq yds (1998) Replacement				15,000	
Parking lot concrete repair, landscape. & irrigation			50,000		
Parking lot re-surface		50,000			
Pump replacements		12,000	12,000	12,000	
Shop addition				85,000	
Tree replacements	25,000	10,000	10,000	10,000	
Tunnel deck replacement		20,000			
Well re-hab		30,000			
Window Treatments Lounge & DR (1996)			30,000		
Windows Replacement		15,000	15,000	15,000	
<b>Equipment</b>					
AV System		18,000			
Bunker Rake					
Carry All utility carts		17,000	17,000		
Commercial Dryer # 2 Replacement		3,500			
Fairway aerator					
Fairway aerator			25,000		
Fairway mowers		65,000			
Golf Carts (lease)	283,333				
Greens aerator				25,000	
Greens mower			30,000		
Greens mower trailers			4,000		
Mangle Replacement		12,000			
Mule Utility Vehicle					
Phone system Replacement		20,000			
Pickup (Supt. Of courses)				25,000	
Rough mower	68,334				
Sand rake		20,000			
Skid steer loader				35,000	
Soil Shredder					
Sprayer			30,000		
Trim mower		35,000			

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Utility Vehicles					
Walking greens mowers		30,000			
Workman utility vehicle		15,000	25,000	15,000	
Z-Mower		12,000			
<b>Grill/Banquet/Hotel Area</b>					
Banquet Chairs - 100 New		12,000			
Beverage Cart #1 Replacement		20,000			
Beverage Cart #2 Replacement			20,000		
Beverage cart (Cushman heavy duty)					
Bread Cooler (1986) Replacement		3,000			
Carpet for Hotel(1996) Replacement			30,000		
Coolers - Back Bar		20,000			
Counters 4th floor Replacement		18,000			
Deck Awning	42,000				
Deck furniture for Hotel rooms (1986) Replacement			3,000		
Deep Fryer (1986) Replacement	3,000				
Dish Machine (1986) Replacement			30,000		
District Catering Van		55,000			
Furniture for Hotel (1986) - Replace and Update		45,000			
Furniture Replacement for Lounge and Board Room				25,000	
Garnish Cooler (1986) Replacement		6,000			
Grill TV Replacement			9,000		
Ice Machine (1992) Replacement			8,500		
Ice Machine Replace				7,800	
Lounge/Dinning Room updates					
Patio furniture		15,000			
Patio Replacement	30,000				
Sandwich cooler (1986)		1,800			
Server Cooler Grill (1995)		2,900			
Server Cooler Main Kitchen (1995)		2,500			
South Board Room Renovation					12,000
Stove - six burner with oven Main kitchen (1986)			16,000		
Under counter refrigerator fir Grille (1986) Replacement		3,000			
Washing Machine 75 lb (1996)			13,000		
Wedding venue update					22,000
<b>Subtotals, Lone Tree Golf Club &amp; Hotel</b>	<b>481,667</b>	<b>723,700</b>	<b>509,500</b>	<b>356,800</b>	<b>34,000</b>
<b>South Suburban Golf Course</b>					
#12 Bunker work		20,000	20,000	25,000	
#15 fairway bunker work		10,000	10,000		
#3 Bunker work		20,000			
#7 walk bridge			25,000		
Cart path repairs		20,000	20,000	20,000	
Clubhouse Improvements					
Equipment storage	14,000	65,000			
Fence replacement		8,000			
Halfway house rest rooms					
Par 3 bunker work		10,000	10,000	10,000	
Par 3 irrigation		200,000			

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Parking lot re-seal		15,000			
Putting green re-do and addition		25,000			
Redrill Well #1					
Tee leveling		7,000	7,000	7,000	
Tree replacement and additions		10,000	10,000	10,000	
<b>Equipment</b>					
Carry all utility vehicles		20,000	20,000		
Fairway aerator		27,500			
Fairway mowers (2)		70,000			
Golf Carts (lease)	283,333				
Greens aerator		25,000			
Greens mower trailers		10,000		10,000	
Greens rollers		15,000			
Pick-up (parts runner)				17,500	
Rotary Rough Mower	68,333		85,000		
Rotary trim mower		40,000			
Sprayer		27,000			
Top dresser			15,000		
Tractor					
Tri-plex tee mowers (2)					
Utility tractor		35,000			
Workman utility vehicle		25,000	25,000		
<b>Restaurant</b>					
Beverage cart (Cushman heavy duty)		20,000			
Convection oven (new)			7,000		
Deep fryer (1995) Replacement			12,000		
Dining Patio Furniture					16,000
Dinning Room Remodel					18,000
Drink Cart (2002) Replacement					20,000
Fire Suppression System for Kitchen	4,500				
Flat top grill with oven (1990) Replacement	5,000				
Freezer - Replace four door (1985)		15,000			
Fryer- 3 Basket	7,000				
Replace TV's and upgrade sound			7,000		
Salamander (1990) Replacement	3,000				
Stove - six burner with Oven (1990)	7,000				
Walk-in cooler for bar w/ display doors (1980)		2,000			
<b>Subtotals, South Suburban Golf Course</b>	<b>392,166</b>	<b>741,500</b>	<b>273,000</b>	<b>99,500</b>	<b>54,000</b>
<b>Littleton Golf Course</b>					
Carpet (2007) Replacement	25,000				
Driving range tee improvements		50,000			
Equipment Storage Shelter	25,000				
Front lake improvements			30,000		
Lake Stabilization		30,000			
Maint. Yard paving		20,000	20,000	20,000	
North cart paths				100,000	
North irrigation update		2,500			
Outside storage shed		15,000			



**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Paint exterior			20,000		
Pump replacements		2,000			
Roof Replacement	26,000				
Tennis bubble concrete replacement		10,000	10,000	10,000	
Tree replacement and additions		17,000	17,000		
<b>Equipment</b>					
Carry all utility vehicles		22,000			
Driving Range Ball Machine		25,000			
Golf Carts (lease)	283,333				
Greens aerator		45,000			
Greens/Tees aerator			30,000		
Rough mower	68,333	25,000			
Small rotary mower			30,000		
Sprayer		15,000			
Topdresser		30,000			
Tri-plex mowers					
TV Replacement				15,000	
Utility trailers			20,000		
Utility Vehicles			5,000		
Walking greens mowers		25,000			
Workman utility vehicle					
<b>Restaurant</b>					
Beer Cooler (1997)			6,500		
Convection oven		3,200			
Drink Cart (2005) Replacement			10,000		
Freezer - 1 Door	3,000				
Freezer - 2 Door	4,500				
Replace TV's and upgrade sound		6,000			
Walk-in refrigerator and freezer		10,000		15,000	
<b>Subtotals, Littleton Golf Course</b>	<b>435,166</b>	<b>352,700</b>	<b>198,500</b>	<b>160,000</b>	<b>-</b>
<b>Family Sports Golf Course</b>					
Alarm- Maint. Building				30,000	
Asphalt repairs	62,500	6,000	6,000	6,000	
Cart path additions - #6, #1, #4, #9					
Driving Range Blower		5,000	5,000	5,000	
Driving range lights - replacement		250,000			
HVAC Unit on Golf Shop		15,000			
Mini Golf Update		25,000			
Paving road behind DR tee			15,000		
Putting green improvements		2,500			
Sports dome snow removal improvements		10,000	10,000		
Stairs to Driving Range	15,000				
Tree Replacements and additions			25,000		
<b>Equipment</b>					
Fairway Unit		25,000			
Pick-up		45,000		45,000	
Rotary Rough Mower				28,000	
Rotary Trim mower		20,000			

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Sand Rake					
Tractor for Range ball pickup			5,000		
Trailers		25,000			
Tri-plex Mower			20,000		
<b>Avalanche Grille</b>					
Freezer Double Door	4,000				
Fryer Filtration System	3,000				
Ice Machine	5,500				
Mobile Coffee Bar					
Patio awning cover	40,000				
Replace TV's and upgrade sound		13,000			8,000
Replace upholstery for booths and chairs in Avalanche Grille		20,000			
<b>Banquet room</b>					
Lighting system improvements		6,500			
New Banquet chairs					24,000
<b>Concessions</b>					
Cabinets - repair or replace			10,000		
Equipment replacement		6,000			
Freezer unit (new)		5,000			
Pizza Oven Replacement					
Tables and chairs replacement		14,500			
<b>Subtotals, Family Sports Golf Course</b>	<b>130,000</b>	<b>493,500</b>	<b>96,000</b>	<b>114,000</b>	<b>32,000</b>
<b>TOTAL Golf Courses</b>	<b>1,438,999</b>	<b>2,311,400</b>	<b>1,077,000</b>	<b>730,300</b>	<b>120,000</b>
<b>Parks/Planning Department</b>					
<b>Parks/Trails</b>					
Abbott Park Improvements					
ACOS Grant Match (25% of \$250,000)		125,000	125,000	125,000	125,000
ADA Upgrades/Consultant					
Alice Terry Booster Pump Upgrade	33,500				
Arapaho Irrigation Upgrades	200,000	188,500			
Arapaho Park Ballfield and Tennis Crts					
Ashbaugh Pond dredging		70,000			
Asphalt Repairs Parking Lots and Trails - District Wide		99,500	150,000	5,000	160,000
Aurora Water Line Trail					
Barnes Park Playground					
Bear Creek Retaining Walls		78,000			
Bear Creek Trail bridge deck replacements at two locations		10,000			
Bear Creek Trail Underpass drainage improvement at Dry Creek Rd		100,000			
Bemis fence and landscape improvements		25,280			
Berry/Hamlet Irrigation Upgrades			62,800		
Big Dry Creek - Bridge Deck Replacement		10,000		10,000	
Big Dry Creek Trailhead					
Big Dry Creek-install a guardrail a Lehow underpass		15,000			
Big Dry Crk Trail Underpass drainage improvement at Easter		30,000			

**South Suburban Park and Recreation District  
Capital Request  
2014-2018**

	2014 Budget	2015	2016	2017	2018
Bowles Grove ballfield portolet enclosure		16,000			
Bowles Grove irrigation pump replacement					
Bowles Grove Scoreboard	11,000				
Cent Link Trail Phase III Georgetown Village Trail					
Centennial Link Trail Phase II					
Centralized irrigation control system	50,400	50,400	50,400	50,400	50,400
Charley Emely Basketball Court replacement				25,000	
Charley Emely Playground deck replacement					
Charley Emely Tennis Court replacement				125,000	
Cherry Knolls Pond Diversion and Irrigation System		175,000	25,000		
Columbine Trail Asphalt Repairs	38,000				
Community Garden					
Cornerstone Park Playground II					250,000
Cornerstone curb & sidewalk replacement		10,000		10,000	
Cornerstone Park Baseball Infield Renovation					
Cornerstone Park Construct Six Pickleball courts	312,500				
Cornerstone Park Improvements					
Cornerstone Park Trail Conversion - trail from skatepark to senior shelter from crusher fine to asphalt		50,000			
Cornerstone Park-pave, curb, gutter, landscape and light parking lots and driveways at Colorado Journey, playground, and west lot.		650,000		650,000	
Cornerstone Scoreboard Replacement					
Cornerstone Skate Park Ramp					
Cornerstone, Sheridan and Sterne - Replace poured-in-place rubber surfacing		40,000			
DALRP GOCO Planning Grant					
DALRP Sink Holes at Parking Lot and Field		250,000		75,000	
deKoevend Park Improvements					
deKoevend Scoreboard					
deKoevend Tot-Lot Playground Renovation			50,000		
Elati Park Playground Renovation		25,000			
Fairways Landscape and Trail	80,000				
Foxridge West Irrigation Booster Pumps	75,000	65,000			
Foxridge West Irrigation Upgrade				88,200	
Gallup Tennis Court Repair					
GOGO Grant Projects - District Match		210,000	210,000	210,000	210,000
Grandpa's Acres-install 10' wide granite sand trail from High Line Canal to northwest corner of park.		10,000			
Hamlet Park Playground					150,000
Happy Trails Master Plan					
Harlow Tennis Court Repair		250,000			
Highline Canal Trail crusher fine		25,000			25,000
Highline Working Group Projects	400,000				
Homestead Backstop replacement		12,000	12,000	12,000	12,000
Homestead Irrigation/Ball field	215,000				
Hunters Hill Booster Pump Replacement		35,000			
Hunters Hill Playground Renovation & Picnic Shelter	225,000				

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Ida Park Playground Renovation		25,000			
Ketring Booster Pump Upgrade					
Ketring Park Booster pump upgrade					
Lee Gulch Trail - replace crusher fine with concrete					
Lee Gulch Bridge Deck Replacement					
Lee Gulch Master Plan					
Lee Gulch Phase I Retaining Walls		55,000			
Lee Gulch Phase II Retaining Walls			265,000		
Lee Gulch Trail bridge deck replacements at two locations			10,000		
Lee Gulch Trail replace concrete bridge north of Emely Park		150,000			
Lee Gulch Trail Widening					
Little Dry Creek Improvements	150,000				
Little Dry Creek Trail-widen underpass at Colorado Blvd.			150,000		
Little's Creek Playground Renovation		100,000			
Little's Creek Pond dredging	80,000				
Littleton Community Trail					
Mary Carter Greenway - Restroom & Shelter					
Mary Carter Greenway - Underpass drainage improvements at Hamilton Bridge		40,000			
Mary Carter Greenway widen underpass at C-470		250,000			
Mary Carter Greenway-install loop trail at Watson Lake			125,000		
Miliken Booster Pump Replacement				35,000	
Miliken Park Playground					250,000
Murray Master Plan					
Nature Center exterior staining		5,000			
Nature Center - replace canoe equipment, 2 boats, safety gear, paddles			2,500		
Nature Center classroom siding restoration		5,000			
Nature Center epoxy floor refinishing			2,500		
Nature Center Fire Alarm System in historical building					11,000
Nature Center interior carpet replacement		3,000			
Nature Center maintenance road repair				10,000	
Nature Center west deck framing repair			2,000		
Nature Programs Laptop and projector replacement		2,000			
Nature programs, replace phone system			8,000		
Ohlson Property Tree Nursery		25,000			
Oxbow Master Plan					
Palos Verdes - ADA Access to Playground	85,000				
Palos Verdes Tot-Lot Playground Renovation			25,000		
Progress Park Pond dredging			145,000		
Progress Shelter renovations		200,000			
Promise Park Playground Replacement		30,000			
Ridgeview Pond dredging		120,000			
Service Center - Pave Parking Lot	157,725				
Sheridan Comm Park Improvements			270,000		
Sheridan Comm Park Playground					225,000

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Sheridan Irrigation Upgrade					270,500
Sheridan Tennis Court Repair		250,000			
South Bridge Asphalt Repairs	42,000				
South Platte River Enhancement Project - Phase II	500,000				
South Platte Trail Project	3,200,000				
Spring Creek Retaining Walls		500,000			
Spring Creek Trail at Foxridge convert asphalt to concrete (1,325 lf)		100,000			
Sterne North Shelter renovations		85,000			
Sterne Park Playground Renovation				125,000	
Sterne Park replace asphalt with concrete (1,875 lf)		120,000			
Sterne South Shelter renovations			170,000		
Sweetwater Shelter renovations			40,000		
Taos Tennis Courts					
Trailmark Pond G Shelter and Portolet Enclosure					
Trailmark Portolet Enclosure	17,500				
Underpass trail widening at Federal Blvd		60,000			
Underpass trail widening at Oxford		40,000			
Walnut Tennis Court Replacement	150,000				
War Memorial Rose Garden ADA Concrete walk					
Wildcat Ridge Pk - convert granite sand trail to concrete (1,500 ft)		100,000			
Wildcat Ridge Retaining Walls	89,000				
Willow Creek Booster Pump Replacement			45,000		
Willow Creek Park Playground Renovation					
Willow Creek Trail - bridge replacement near playground		325,000			
Willow Creek Trail concrete and bridge - to C470					
Willow Springs Pave the parking lot and entry road		90,000			
Willow Springs phone system replacement		8,000			
Willow Springs Trail					
WM Kiosk					
Writers Vista Irrigation Upgrades	103,000				
Wynetka Ponds - Port-o-let and shade structure					
Wynetka Ponds - Trail Connection	60,000				
<b>Equipment</b>					
#339 with F550 Chip Truck (SG)		60,000			
# 106 Chevrolet S-10 Blazer		37,950			
# 112: Dodge 1/2 Ton Truck		23,450			
# 221 Chevrolet 1 Ton Utility					
# 247 Chevrolet 3/4 Ton Pickup					
Progress Park Playground (Installation of traditional playground equipment near rentable shelter)					
# 302 GMC 1 Ton Water Truck					
# 334 Ford 25 passenger Mini Bus					
# 338 International Dump Truck		85,000			
# 401 Turf Tractor					
# 413 Howard Price 727 60" mower					

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
# 455 Ford Ranger 1/2 Ton Pickup					
# 470 Toro 60" Turf Mower					
# 652 Field Stripper					
#206 Chevrolet 3/4 Ton Pickup					
3/4 Ton Truck Replacement	29,650				
5 Ton Dump Trailer (SG)		20,000			
Asphalt Roto-Mill Attachment for Large Skid Steer		39,000			
ATP Sprayer (at SPP)				10,000	
Billy Goat mowers (2 at SPP)		2,000	2,000		
Dun-Rite Dual Axle Trailer	10,250				
Gravelly Mower (at SPP)			10,000		
Mower - Howard Price Hydro 180 (replacement)	91,750				
Mower - Kabota 60" (replacement)	21,195				
Mower - Walker 36" Turf	17,850				
Mower for SPR corridor		18,000			
Out-front Mower, equipped with four wheel drive					
Pickup - Horticulture		23,250			
Police Radio Replacements		13,000			
Small Tractor with 48" Mowing Deck & Snow Plow (SG)		25,000			
Spreader Attachment for Workman Truckster		10,700			
Trailer with Grapple		30,000			
Trash Truck and lifting case		113,500			
Vehicle/equipment replacement		355,740	370,055	395,970	388,355
<b>TOTAL Parks/Planning Department</b>	<b>6,445,320</b>	<b>6,169,270</b>	<b>2,327,255</b>	<b>1,961,570</b>	<b>2,127,255</b>
<b>Recreation Programs and Facilities</b>					
<b>Ice Arenas</b>					
<b>South Suburban Ice Arena</b>					
Compressor Rebuild	40,000				
Compressor system - Install isolation valves			25,000		
Concrete replacement - back of building	16,500				
Hockey Goals x 4 Replacement		5,000			
Hot Water Boiler Replacement - North Rink locker rooms		9,000			
Hot water boilers Replacement					
Ice making chiller - Re-work and improve		45,000			
Locker Rooms 7 & 8 - Remove and Renovate		150,000			
Rental Skates Replacement		16,000			
Replace Lobby Carpet		30,000			
Slushy machine Replacement		5,000			
Zamboni resurfacer Replacement (2006)			95,000		
<b>Subtotals, South Suburban Ice Arena</b>	<b>56,500</b>	<b>260,000</b>	<b>120,000</b>	<b>-</b>	<b>-</b>
<b>Family Sports Center</b>					
<b>Dome</b>					
Awning replacement		5,000			
Pave driveway behind Dome		4,000			
Replace dome structure with air		\$//			
<b>FEC</b>					
2-3 new inflatable games and/or play features		20,000			

**South Suburban Park and Recreation District  
Capital Request  
2014-2018**

	2014 Budget	2015	2016	2017	2018
Bumper Cars Upgrade	60,000				
Exterior Sign Package		92,000			
FEC equipment (new games, inflatables, play structures)		50,000			
Interactive gaming area		10,000	10,000	10,000	
Interactive gaming equipment					
Interior Painting		175,000			
Interior Sign Package		36,000			
Laser tag packs replacement	58,000	50,000			
Lobby FEC Lights		30,000			
<b>Ice rinks</b>					
Avalanche rink, dasher boards replacement		20,000			
Compressor Rebuild (#1 & 3)	29,000				
Condenser Motor	7,000				
Hamilton Rink Brine motor	4,500				
Hamilton rink dasher boards		15,000			
LED Lights on scoreboard					
Replace goals (8x2)		5,000			
Replace Zamboni			\$//		
Zamboni batteries		18,000			
<b>Main Building (general)</b>					
Add storage areas		10,000			
AVS hot water boiler 2 units		25,000			
Locker room/rest room areas renovations			60,000		
Main hot water boiler (2005)					
Parking lot, resurface and line		\$//			
Replace carpet in public areas throughout		282,700			
Replace existing trash cans		7,000			
Replace Exterior Stairs					
Replace front doors		16,000			
Replace monitors for scheduling system (4)		2,000			
Replace or repair broken exterior facility sign		15,000			
Replace rubber flooring		225,000			
Replace water cooling tower		40,000			
Roof repair		200,000			
Surveillance System Expansion and upgrade			8,000		
<b>Subtotals, Family Sports Center</b>	<b>158,500</b>	<b>1,352,700</b>	<b>78,000</b>	<b>10,000</b>	<b>-</b>
<b>Total, Ice Arenas</b>	<b>215,000</b>	<b>1,612,700</b>	<b>198,000</b>	<b>10,000</b>	<b>-</b>
<b>Recreation Centers</b>					
<b>Goodson Recreation Center</b>					
Adult locker room renovations		350,000			
Backboards (adjustable)		34,000			
Board room audio system (as needed, replace speakers, mikes, amplifier, soundboard and wiring)		10,000			
Classrooms 4 and 5, kitchen, and copy room flooring & cabinets replacement		100,000			
Energy Audit					
Gymnastics Equipment replacement					
HVAC units for Gym, Gymnastics, Rm 5, HVAC repairs					

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Irrigation and Tree Renovation		74,000			
New fitness equipment				50,000	
Pool Renovation					
Pool slide replacement		35,000			
Pump Room Repairs	125,000				
Renovate lifeguard office			20,000		
Scoreboards		10,000			
Signage					
Telephone System Conversion					
TRX Suspension Training Zone					
<b>Subtotals, Goodson Recreation Center</b>	<b>125,000</b>	<b>613,000</b>	<b>20,000</b>	<b>50,000</b>	<b>-</b>
<b>Lone Tree Recreation Center</b>					
Cardio equipment replacement			42,000	42,000	
Carpet replacement throughout building					
Paint entire interior building		100,000			
Playground Improvements					
Pump Room Air Exchanger					
RTU 2 Unit repair, control panel and blower					
<b>Subtotals, Lone Tree Recreation Center</b>	<b>-</b>	<b>100,000</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>
<b>Sheridan Recreation Center</b>					
AC Condenser - Replace 2 stage on roof, level 2, original equipment from 1978		\$//			
Boilers - Replace both, original equipment from 1978		\$//			
Doors - replace both east and west		\$//			
Equipment - New and replacement		120,000			
Floors & Cabinets - replace and asbestos abatement					
Gym Curtain replacement		20,000			
Gym Floor replacement			\$//		
HVAC - replace unit # 4 in mechanical room, original equipment from 1978			\$//		
HVAC - replace unit in maintenance room, original equipment from 1978			\$//		
HVAC - replace unit # 2 in mechanical room, original equipment from 1978		\$//			
HVAC - replace unit # 3 in mechanical room, original equipment from 1978		\$//			
Interior painting		25,000			
Interior Siding- replace on gym walls			\$//		
Locker Room Renovation		250,000			
Paint and repair eaves and install new light fixtures		15,000			
Phone system replacement		\$//			
Racquetball Courts - resurface front walls		18,000			
Water heater - Replace in maintenance closet			\$//		
<b>Subtotals, Sheridan</b>	<b>-</b>	<b>448,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Buck Center</b>					
Carpet building		130,000			
Computer Room Improvements					
Cycling Bikes	48,940				



**South Suburban Park and Recreation District  
Capital Request  
2014-2018**

	2014 Budget	2015	2016	2017	2018
Fitness Equipment					
Lane Lines Replacement	5,100				
Lift in Therapy Pool Replacement					
Lobby Furniture Replacement	7,500				
Paint Interior		100,000			
Phone System Replacement	20,000				
Reconstruct Hot tub	20,000				
Sand in pool filters replacement			5,000		
Slide and Latter Replacement		25,000			
<b>Subtotals, Buck Center</b>	<b>101,540</b>	<b>255,000</b>	<b>5,000</b>	<b>-</b>	<b>-</b>
<b>Total, Recreation Centers</b>	<b>226,540</b>	<b>1,416,000</b>	<b>67,000</b>	<b>92,000</b>	<b>-</b>
<b>Other Recreation Facilities</b>					
Tent for Events - Replacement	7,000				
<b>Batting Cages</b>					
Fence repair/replacement		16,000			
<b>Subtotals, Batting Cages</b>	<b>-</b>	<b>16,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Colorado Journey</b>					
Bathroom upgrades					
Carpet replacement (36 holes)					35,000
Chimney Rock feature (hole 4, Pack Mule)				65,000	
Hot Springs Fog (hole 14, Conestoga)				5,000	
Lost Horse Feature (hole 8, Conestoga)			82,500		
Marble Quarry (hole 2, Pack Mule)		7,500			
Narrow Gauge Railroad (hole 13, Conestoga)		40,000			
Office/concession upgrade		80,000			
TiPi replacement (hole 18, Pack Mule)				3,500	
Wagon replacement (hole 18, Conestoga)			6,000		
<b>Subtotals, COJO</b>	<b>-</b>	<b>127,500</b>	<b>88,500</b>	<b>73,500</b>	<b>35,000</b>
<b>Cook Creek Pool</b>					
Pool Awning					
<b>Subtotals, Cook Creek Pool</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Holly Park Pool/Tennis</b>					
Broiler Replacement				40,000	
Deck furniture		8,500			
Diving board Resurface		4,000			
Lifeguard stands replacement		10,000			
Lint Strainer Replacement (all outdoor pools)					
Pool Improvements					
Sand Filters Replacement			60,000		
Sound system		2,500			
Tennis Court Improvements					
<b>Subtotals, Holly Park Pool</b>	<b>-</b>	<b>25,000</b>	<b>60,000</b>	<b>40,000</b>	<b>-</b>
<b>Harlow Park Pool</b>					
Exterior Piping Replacement	5,000				
Furniture Replacement					
Slide Resurfacing	35,000				
<b>Subtotals, Harlow Park Pool</b>	<b>40,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Franklin Pool</b>					

**South Suburban Park and Recreation District**  
**Capital Request**  
**2014-2018**

	2014 Budget	2015	2016	2017	2018
Boiler Replacement	65,000				
Furniture Replacement					
Slide Resurface	35,000				
<b><i>Subtotals, Harlow Park Pool</i></b>	<b>100,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Littleton Tennis</i></b>					
Carpet Replacement		8,000			
Color courts					28,000
Expansion Fund					
inside bubble desk and storage		4,000			
Netting and Backdrops, divider nets, etc...			10,000		
<b><i>Subtotals, Littleton Tennis</i></b>	<b>-</b>	<b>12,000</b>	<b>10,000</b>	<b>-</b>	<b>28,000</b>
<b><i>BMX</i></b>					
Asphalt Start hill	45,000				
Shelter for BMX track area (24 feet x 24 feet)		25,000			
<b><i>Subtotals, BMX</i></b>	<b>45,000</b>	<b>25,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b><i>Total, Other Recreation Facilities</i></b>	<b>192,000</b>	<b>205,500</b>	<b>158,500</b>	<b>113,500</b>	<b>63,000</b>
<b><i>Totals, Recreation, Programs and Facilities</i></b>	<b>633,540</b>	<b>3,234,200</b>	<b>423,500</b>	<b>215,500</b>	<b>63,000</b>
<b><i>Administration</i></b>					
Computer Equipment	72,000	74,263	76,491	78,786	
Future Grants	500,000				
Matching Gifts	20,000				
Network Equipment upgrades		30,000			6,500
Public Art	20,000	30,000	30,000		
Telephone System Replacement					
Upstairs Remodel	13,090				
Wi-Fi Equipment Replacement (customer facing only)					6,500
Wi-Fi Equipment Replacement (internal only)				8,000	45,000
<b><i>Total Administration</i></b>	<b>625,090</b>	<b>134,263</b>	<b>106,491</b>	<b>86,786</b>	<b>58,000</b>
<b><i>Total Capital</i></b>	<b>9,142,949</b>	<b>11,849,133</b>	<b>3,934,246</b>	<b>2,994,156</b>	<b>2,368,255</b>

## **REVENUE CATEGORIES**

### **Property Tax Revenue**

Property tax revenue includes current and delinquent tax revenue and prior year abatement revenue. 2013 Mill levy for operations is 4.417 mills and 0.121 mills for abatements.

### **Specific Ownership Tax**

This revenue represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. 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.

### **Intergovernmental Revenue**

Intergovernmental revenue is received from other governmental agencies and municipalities for operations.

### **Donations/Grants**

Donation revenue is received from a private donor or company and is generally for a specific program.

### **Net Investment Income**

Includes interest earned on cash, investments, property taxes, etc... net of market fluctuation adjustments.

### **Program Revenue**

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.

### **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.

### **Restaurant Revenue**

This revenue is generated by food and beverage sales at the District's restaurants and concession stands and by vending machine sales.

### **Contract Sales Revenue**

This revenue includes payment from instructors or professionals that use our facilities to teach lessons. Also includes payments from vendors who sell items in our facilities, such as Vending Machines.

## **REVENUE CATEGORIES**

### **Other Program Revenue**

Includes miscellaneous revenue for Programs, including; fines, ID cards, Locker/Towel rentals, banquet fees, athletic field rentals, etc...

### **Rental Revenue**

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. Facilities include; Ice Arenas, Recreation Centers, Family Sports Center, pools, etc...

### **Sponsorship Revenue**

This revenue is generally given by a business to support certain programs or events. Annually we receive \$25,000 from Pepsi and \$6,000 for Red Bull for using their product exclusively.

### **Other Revenue**

Includes all other miscellaneous revenue not included in another category above; such as reimbursements, cash over/under accounts, etc...

## **EXPENDITURE CATEGORIES**

### **Salary**

Salary expenditures include salary costs for full-time, part-time, concessions, overtime, regular part-time, board salary, tips, and contractual/pro lesson payments to employees.

### **Benefits**

The cost of benefits for District employees includes; FICA, Medicare, workers' comp, insurance, District's contribution to health care, dental and life insurance, pension contributions, etc...

### **Program Expenses**

Includes expenses for events, uniforms, tournaments, driving range, tours, junior golf, etc... Programs supplies are included in supplies.

### **Other Program Expenses**

Includes miscellaneous fees paid to Red Cross, schools, Ice associations, etc....

### **Restaurant Sales Expense**

Restaurant Sales Expense includes expenses for alcohol, beer, vending, and tobacco. Concession supplies (food) are included in supplies.

### **Supplies**

Supplies include expenditures for office, custodial, postage, program, chemical, educational, and concession (food) supplies.

## **EXPENDITURE CATEGORIES**

### **Service and Materials**

Service and Materials include costs to maintain facilities, equipment, trails, roads, parking lots, playgrounds, and landscaping.

### **Maintenance**

Includes golf cart repairs, computer software, and computer hardware maintenance.

### **Equipment**

Includes non-capital equipment purchases and rentals.

### **Small Equipment**

Includes minor tools and equipment.

### **Utilities**

Utilities include water and sewer, electric, natural gas, trash collection, and telephone.

### **Contractual**

Contractual expenses include costs for program instructors and professional lessons for individuals that are not employees of the District and work on a contract basis. Also includes mowing services, officials, background checks, and other miscellaneous contract payments.

### **Other Expense**

Other expenses include miscellaneous expenses that don't fit into another category such as; dues, subscriptions, staff development, mileage reimbursements, etc...

### **Board Expense**

These are expenses associated with the Board of Directors, which includes conferences, travel, meals, memberships, and election expenses.

### **Donation Expense**

Expenses associated with receipts of operational grants or donations.

### **Professional Services**

Professional services include legal, audit, and consultant fees.

### **Treasurer and Paying Agent Fees**

This is a 1.5% fee retained by the county treasurers for the collection of property taxes on our behalf. Also includes payments (approximately \$5,000) to bond paying agents, who make payments to our bond holders on our behalf.

## **EXPENDITURE CATEGORIES**

### **Debt Service**

Debt service expenditures represent the payment of principal and interest due on our leases, Revenue Bonds, and Family Sports Center Certificates of Participation.

### **Hudson Gardens Management Fee**

Annual payment to Hudson Gardens for the management of the facility, per management agreement.

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

**2000 One Mill** – The one mill levy earmarked for park and open space acquisition and trail development as approved by the District’s voters in 2000, which expired in 2010.

**2010 One Mill** – The new mill levy earmarked for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, beginning in 2013 and continuing for ten years).

**One Mill** – see **2000 One Mill and 2010 One Mill**

**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.

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

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

**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.

**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.**

**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.



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

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

**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.

**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

**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** - Adopting practices that reduce the overall impact on the environment.

**Green (Greener)** – 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.

**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.

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

**Non-Routine Capital Projects** – are projects that are infrequent, new, or have a significant improvement which expands the original usage. Non-routine projects can also include projects with grant and/or joint funding sources.

**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

**PBIC** – Planning, Building Infrastructure and Construction Department

**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** – replacement equipment, facility improvements, and maintenance.

**SEMSWA** – South East Metro Storm Water Authority

**SEO** - Search Engine Optimization

**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

## **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.

**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.

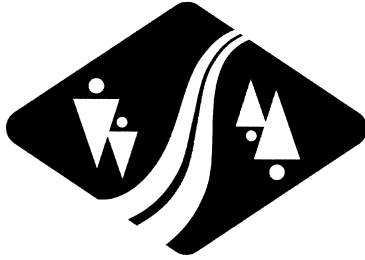
**VPN** - A VPN (Virtual Private Network) is a form of communication over networks that are public in ownership, but emulate a private network in terms of security.

**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.

**XL Report Writer** – the financial reporting software used by the District.





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