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2016 BUDGET SOUTH SUBURBAN PARK & RECREATION DISTRICT

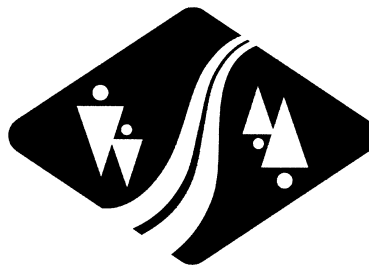
- Arapahoe County
- Douglas County
- Jefferson County



**SOUTH SUBURBAN PARK AND
RECREATION DISTRICT**

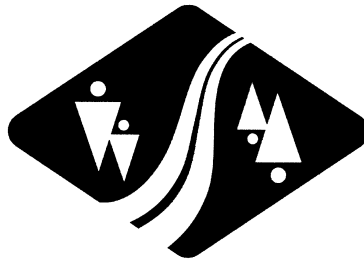
Arapahoe, Douglas and Jefferson Counties, Colorado

**2016
BUDGET**



**South Suburban
PARKS AND RECREATION**

Prepared by the Department of Finance

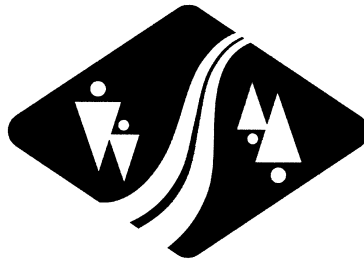


South Suburban
PARKS AND RECREATION

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; the budget resolutions, several maps, a listing of District Assets, an Executive Summary of the Financial Forecast, and a glossary of terms.



South Suburban
PARKS AND RECREATION

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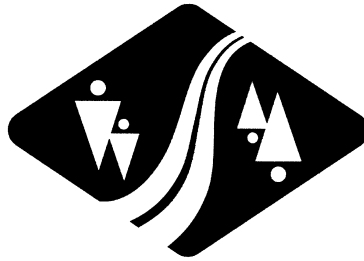
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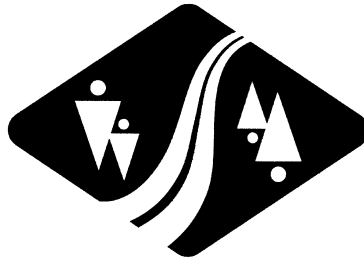
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South Suburban

PARKS AND RECREATION

1. INTRODUCTION



South Suburban
PARKS AND RECREATION

Letter of Transmittal



November 11, 2015

To the Board of Directors and Citizens of the District:

We are submitting the 2016 Budget of \$59,537,603 for your approval. This budget will meet the District's goals and priorities for 2016 and ensure the safekeeping of District's assets and continuation of its high quality services.

The District experienced some major changes during 2015, including the retirement of several long term employees and the hiring of a new Executive Director. The District's Voters approved the New Operating Two Mills in November 2014, for a period of ten years. 2015 was the first year these funds were received by the District, which increased revenue by about \$4,500,000. Also the economy has improved in the area over the last several years resulting in higher valuations in residential and commercial properties. This will really help moving forward, as the District's original operating property tax revenue has not increased over the last ten years, whereas operating and construction cost have increased at a high rate.

The District staff plans to use this opportunity to review the District's goals and priorities and direction for the future. Therefore, 2016 will be a "Planning Year" for the District. During 2016 time will be spent developing a master plan, a strategic plan, and a three year financial plan. The priorities developed during this process will be implemented in 2017 and for several years following.

The focus of the 2016 Budget was based on the following goals and priorities:

- Preserve the 2015 Fee Structure
- Deferred Maintenance
- Maintain What We Have
- Reinvestment in our employees
- Leveraging Funds/Projects with our community partners
- Enhancing District facilities and parks

Due to the increase in the District's assessed value, the Board and Staff felt it was important not to increase fees for 2016. Some of the District's available funds will be dedicated to enhance our facilities and parks. Many of the District's facilities have deferred maintenance items that are visible to the public. These include items such as parking lots, painting, carpet, tile, furniture, etc. Other items are not as visible; these include irrigation systems, HVAC, and other behind the scenes items. The 2016 budget also includes projects that are leveraged with our partner Cities and Counties.

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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
Rob Hanna

The Proposed 2016 Budget includes funds for merit, health care costs increases, as well as funds for evaluating and adjusting full time pay ranges where necessary. The budget also includes some proposed additional full-time positions in several key areas.

Capital Projects

The budget includes \$11,305,479 of capital projects/deferred maintenance items and an anticipated cost sharing from grants and intergovernmental revenue in the amount of \$3,027,975. The District has additional projects and equipment needs that were not able to be funded for 2016.

Salary/Personnel/Healthcare

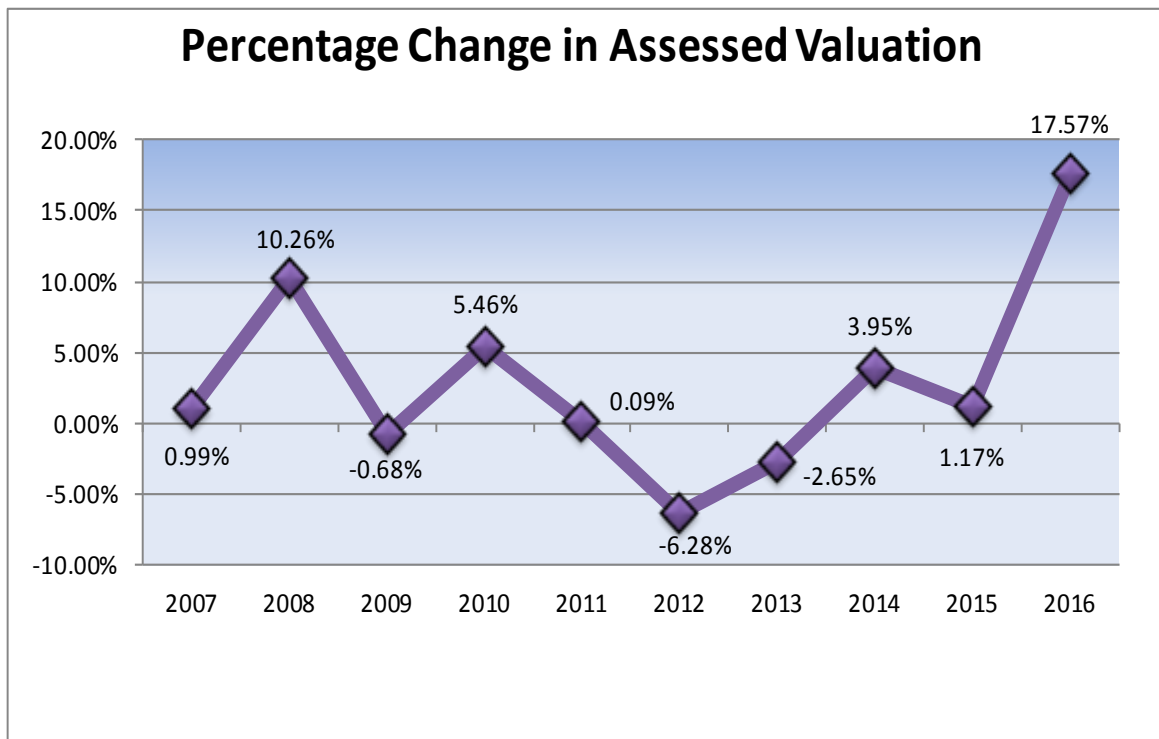
Pay raises around the nation are expected to hold steady in 2016 according to many recent local and national pay increase surveys that are done annually. That means increases between 3 – 3.25% on average. However, one key finding in the market data is that employers plan to place emphasis on rewarding above average performers with significantly larger pay raises. This is a strategy used in order to retain those top performers in a market place where unemployment is low. Additionally, experts are suggesting that the limited growth in salary budgets is largely a factor of the modest post-recession economic recovery. And, that should economic growth speed up, expectations for higher wages would as well.

The District's compensation philosophy is market-based and pay-for-performance. Based on the current market data for 2016 and with an emphasis on rewarding our above average performers, staff is recommending an average 3.25 percent increase, and using a performance matrix to distribute merit dollars that will provide higher increases for higher performers, as rated using our Performance & Achievement Review system. This approach, of a merit matrix with an average 3.25 percent increase, results in a proposed budget increase of \$350,000, plus an additional \$50,000 for possible minimum range pay increases and equity adjustments in 2016 related to updates to our pay structure and pay ranges. The total merit/compensation budget increase request for 2016 is \$400,000.

Regarding full-time and eligible part-time employee benefits, the District's costs are staying steady for all but our medical plan, where we are anticipating an increase of approximately 9 percent based on fixed fees and estimated claims expenses in 2016 for our partially self-funded medical plans. This will result in anticipated increase in benefit plan costs of \$260,000 in 2016.

Financial Trends and Measurements

The District continues in its tradition of conservative fiscal practices and fiduciary responsibility. Staff looks for ways to decrease expenditures, and improve revenue and efficiencies on an ongoing basis. The District's assessed valuation for 2015 (taxes to be collected in 2016) is \$2,699,582,676, a 17.57% increase. This is due to the reassessment completed by the counties in 2015. Operating property taxes are anticipated to increase \$2,705,940 from \$14,800,854 in 2015 to \$17,506,794 in 2016. The 2010 1-mill tax is estimated to generate \$2,699,583, an increase of \$403,453. Budget amounts reflect a 99% collection rate for tax revenue.



	Assessed Value	% Change
2007	2,070,093,939	0.99%
2008	2,282,531,976	10.26%
2009 (1)	2,267,105,160	-0.68%
2010	2,390,836,700	5.46%
2011	2,393,062,513	0.09%
2012 (2)	2,242,690,279	-6.28%
2013 (1)	2,183,234,130	-2.65%
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%
2016	2,699,582,676	17.57%

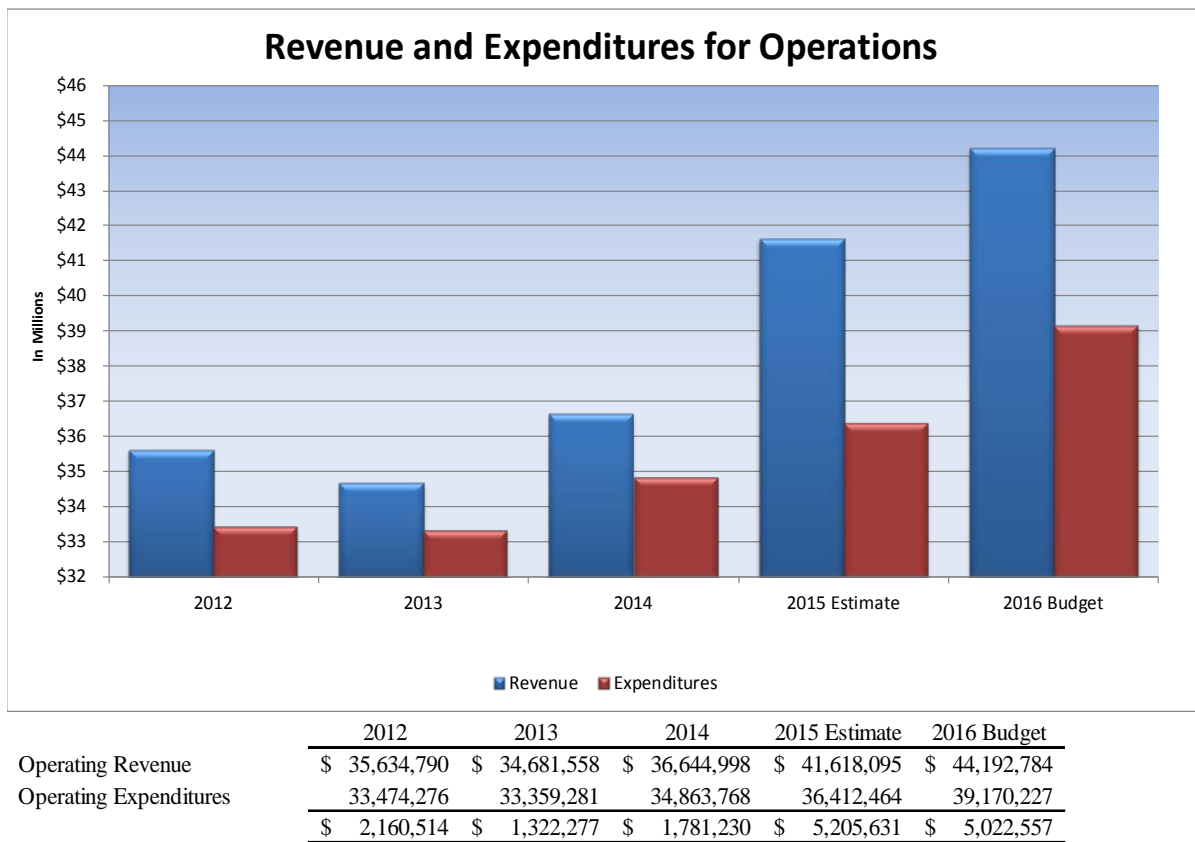
(1) Decrease related to exclusion of Greenwood Village commercial property

(2) Decrease related to sluggish economy

2016 Mill Levy:

Operations	6.417 mills
Abatements	0.068 mills
2010 1 Mill	1.000 mills
General Obligation Debt	1.166 mills
Total	<u>8.651 mills</u>

Operating revenue reflects an increase (2016 budget vs. 2015 estimate) of 6.19%. Revenue increased from growth in property tax revenue, due to reassessment, and some program growth. Operating expenditures are projected to increase 7.57% (without capital projects).



Note: This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. For years 2012 thru 2015, property tax funds from the 2010 One Mill, in the amount of Park's irrigation water expenditures, are included. In 2016, irrigation water expenditures are moved back to the General Fund. This Graph excludes capital expenditures, Hudson Gardens Management Fee, contingency, other reserves, and debt payments (Enterprise Fund debt payment and the payments on the Energy Lease are included). In 2015 and 2016, property tax revenue from the New Operating Mills is included. The related expenditures are capital projects which are excluded from these figures.

Fees and Charges

The strategy for fees and charges has been to increase fees where program/facility costs have gone up and/or where market conditions allow. Due to the increase in assessed valuation to the District's property owners, the board and staff thought it was economically feasible not to raise fees for 2016. This was to provide a financial benefit to our citizens. Enterprise Fund Revenue budgeted for 2016 from fees and charges amounts to \$24,151,244. This represents current fees and any new program fees, no fee increases.

The breakdown by department by dollars and percentages are as follows:

GOLF COURSES	\$ 7,540,949	31%
RECREATION CENTERS	4,963,692	21%
ICE ARENAS	4,243,527	18%
HOSPITALITY	3,210,130	13%
ATHLETICS	2,398,685	10%
OTHER RECREATION FACILITIES	1,794,261	7%
Total	<u>\$ 24,151,244</u>	<u>100%</u>

2010 One Mill

The 2010 One Mill levy is earmarked for parks, open space and trails acquisition, development, and maintenance. The 2016 Budget for the 2010 One Mill includes capital projects of \$6,029,532, of which \$2,940,000 is proposed to be matched with local grants and matches from other local governments. The irrigation water expenditures, paid for by these funds for several years, have been moved back to the general fund. Remaining funds of \$320,296 are currently designated as contingency.

NEW OPERATING MILLS

The New Operating Mill tax revenue was approved by the voters in November 2015. These funds can be used for General Operating and Other Purposes, including:

- Protect and enhance the High Line Canal Trail, the South Platte River Trail (Mary Carter Greenway), and other local trails
- Repair, maintain, and improve existing parks, recreation facilities, and playgrounds
- Replace outdated mechanical equipment with new energy saving systems including solar energy
- Save water by replacing aging and inefficient irrigation systems in parks and using non-treated water where feasible

Based on the assessed valuation, the 2016 budget includes \$5,346,319 of property tax revenue from the New Operating Mills. Some of these funds are proposed to be spent on capital projects (repair, maintain, and improve existing parks and recreation facilities and replace outdated mechanical equipment). However, some funds are set aside for contingency and future projects.

Debt Service


Based on the assessed valuation the District's debt service mill levy for 2016 is 1.166. This is a decrease from 2015 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 2016 are slightly lower than the prior year (\$2,400) changing from \$3,614,150 to \$3,611,750.

CONCLUSION

With the passage of the November 2014 election allowing the District to levy an additional two mills for operating property taxes and the increased values of the residential and commercial property in the area, the District is in better financial condition than it has been for numerous years. This should allow the District to begin a process to maintain and enhance facilities and parks where maintenance projects have been deferred due to a lack of funding. Not all deferred maintenance items can be completed in 2016 due to funding and staff time, therefore 2016 capital projects include items that rose to the top of the priority lists.

As mentioned earlier the District plans to develop a District wide master plan, strategic plan and three year financial plan in 2016, to spend available resources efficiently and prudently to enhance the already award winning District, to meet the standards that our citizens expect.

Sincerely,

A handwritten signature in dark ink, appearing to read 'Rob Hanna', with a horizontal line extending to the right.

Rob Hanna
Executive Director

Sincerely,

A handwritten signature in dark ink, appearing to read 'Steve Shipley', written in a cursive style.

Steve Shipley
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

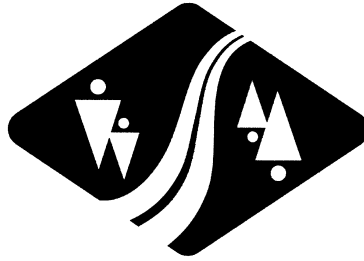
**South Suburban Park & Recreation District
Colorado**

For the Fiscal Year Beginning

January 1, 2015

Jeffrey R. Emery

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 2016, that population now totals more than 150,000 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 41 square miles and operates and maintains 1,456 acres of developed parks, 2,016 acres of natural areas, 88 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, 60 playgrounds, two inline hockey rinks, 4 skate parks, 50 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, 100 (7 lighted) baseball/softball fields, (including one with artificial turf), over 154 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 2nd and 4th 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 and Development, Parks and Open Space, Recreation Services and Facilities, Golf, and Hospitality.

- 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 and Development 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 2.9 million people, while the District's population is about 150,000. A number of economic indicators point toward a continuing improvement in the local economy. The metro area unemployment rate as of August 2015 was 3.6% compared to 4.8% in August of 2014. As of August 2015, the unemployment rate in Arapahoe, Douglas, and Jefferson counties were 3.7, 3.1, and 3.5 respectively. The year to date average number of unemployment claims in the Denver Metro Area decreased 8% through September 2015. The consumer price index increased 1.0% from the first half of 2014 to the first half of 2015 in the Denver-Boulder-Greeley metropolitan areas. Total Denver Metro Area retail sales through April of 2015 were 3.1% higher than the same period in 2014. The median home price of Denver-area single-family home was up 15.9% thru the second quarter of 2015. Foreclosure activity in the Metro Denver Area continued to decline with the number of foreclosure filings down 33.4% from September 2015 compared to September 2014. The continuing improvement in the area is reflected in the District's Assessed Value which increased 17.57% over the previous year.

South Suburban Park and Recreation District Profile of the District

Long Term Financial Planning

In 2015, the Finance Department updated the three year financial forecast. Based on the assumptions discussed below, the District will have cash available in the amount of \$24,215,603 at the end of 2018. Of this amount \$18,507,131 is unrestricted and \$5,708,472 is restricted for acquisition, development, and maintenance of parks trails and opens space.

There were two major changes that impacted the Financial Forecast update this year. First was the new operating property taxes (2014 Operating Mills) approved by voters at the November 2014 election. Revenue is estimated to be \$5,300,000 in 2016. The second change was related to the parks irrigation water expenditures. These costs have been paid for by the 2010 One Mill funds over the last several years. The forecast now assumes that we will fund irrigation water expenditures from the general operating funds of the District for years 2016 to 2018.

This forecast includes all capital projects budgeted in 2015 as being spent in 2015, even though we know several of the projects will not be completed until 2016. Capital projects for the 2016 budget are also included to be spent in 2016. No capital projects are included for 2017 and 2018.

The District's assessed valuation increased 17.57% for tax revenues beginning in 2016. No increase was assumed for 2017, but a 10% increase was projected for 2018 which would be the next reassessment period.

The District has \$2 million set aside in the 2016 budget for financing the renovation of the South Suburban Club House and South Suburban Ice Arena. The District has also paid off two Revenue Bonds in 2014 and 2015 with annual payments of approximately \$775,000.

In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The General Fund includes the lease payments for years 2016 to 2018. The Enterprise Fund includes a reduction to utility costs for the years 2016 to 2018.

The reserves for the General Fund and Enterprise fund are subtracted from available cash when calculating unrestricted cash balances. These reserves include; debt service, health insurance, environmental liability, and the 7% operating reserves. Additional reserve for 2016 to 2018 was included for COPs payments due in 2020 and 2021. Currently the COPs payment is funded from the annual payment received from Cherry Hills Village. The last year the District will receive a payment from Cherry Hills Village is 2019. However the COPs will not be paid off until 2021. Years 2016 to 2018 include \$200,000 annually for these future debt payments.

South Suburban Park and Recreation District Profile of the District

Long Term Financial Planning (continued)

These projections are based on historical trends, actual data, and assumptions for the future. The plan assumes there are no major catalyst events over the next three years, except for those specifically discussed. The Executive Summary for the forecast is included in the appendix section of this document.

City of Cherry Hills Village Exclusion

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

CHV residents are to remain liable for the District’s debt service mill levy applicable to any general obligation debt outstanding or any subsequent refunding of such debt at the time of exclusion. CHV appealed the portion of the order requiring reimbursement to the District and the District cross-appealed as to the validity of the exclusion and certain related issues. On March 22, 2007 the Court of Appeals remanded the case back to the trial court for clarification on the issue of reimbursement. The trial court upheld its original ruling requiring CHV to reimburse the District \$9,660,838. CHV again appealed the portion of the order requiring reimbursement to the District. CHV also lost this appeal. CHV appealed to the Colorado Supreme Court, but that case was not accepted for review.

South Suburban Park and Recreation District Profile of the District

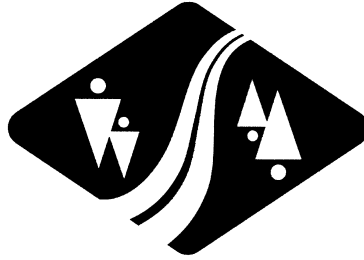
City of Cherry Hills Village Exclusion

CHV Payment Schedule

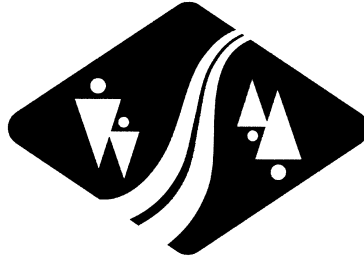
	Principal	Interest	Outstanding Balance	Additional Interest
January 1, 2005	\$ -	\$ -	\$ 9,660,838	\$ -
December 1, 2005	-	256,862	9,660,838	-
December 1, 2006	511,346	431,839	9,149,492	-
December 1, 2007	522,683	440,457	8,626,809	30,995
December 1, 2008	596,011	288,653	8,030,798	30,331
December 1, 2009	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	-
December 1, 2014	735,730	12,895	3,710,780	-
December 1, 2015	734,625	18,925	2,976,155	-
	<u>\$ 6,684,683</u>	<u>\$ 1,669,239</u>	<u>\$ 2,976,155</u>	<u>\$ 61,901</u>

CHV Reserve (internal designation) (1)	\$ 8,415,823
Less Expenditures (2011 to 2015)	(8,150,196)
Plus 2016 Payment Due from CHV	755,000
Less 2016 Budget Expenditures	(521,315)
Less COPS Reserve	(450,000)
Estimated Reimbursement/Sale of Jamison	<u>850,000</u>
Estimated 2016 CHV Reserve	<u>\$ 899,312</u>

(1) Includes payments through 2015, plus late charge interest.



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 yearlong process of developing a Strategic Plan for the years 2013 to 2015. This process was completed in late December 2012. During this in-depth process the following Vision, Mission, and Values were developed.

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. (V1)

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. (V2)

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. (V3)

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. (V4)

Community Involvement – we engage the communities we serve through outreach efforts such as public process and deliberation, and volunteer opportunities. (V5)

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. (V6)

During 2015 our long time Executive Director retired and the new Executive Director, Rob Hanna, came on board in July. The District staff plans to use this opportunity to review the District's goals and priorities and direction for the future. Therefore, 2016 will be a "Planning Year" for the District. During 2016 time will be spent developing a master plan, a new strategic plan, and a three year financial plan. The priorities developed during this process will be implemented in 2017 and for several years following.

South Suburban Park and Recreation District Mission and Goals

The focus of the 2016 Budget was based on the following goals and priorities:

- Preserve the 2015 Fee Structure (G1)
- Deferred Maintenance (G2)
- Maintain What We Have (G3)
- Reinvestment in our employees (G4)
- Leveraging Funds/Projects with our community partners (G5)
- Enhancing District facilities and parks (G6)

Each department's mission and goals for 2016 are included next in this section. Their goals and performance measure will be linked to the District wide goals and values by using the (G#) or (V#) designation.

South Suburban Park and Recreation District Mission and Goals

Administration Department

Mission

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.

Department Overview

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.

Accomplishments

2015 is a significant year in the history of South Suburban Parks and Recreation. We are ushering in a new era of leadership with the retirement of David A. Lorenz, Executive Director, and the hiring of Rob Hanna into that position in July of 2015. Additionally, our long time Parks and Open Space Director, Jim Priddy, retired, and we will be welcoming Andy Jennings in December 2015. It is an exciting time for the District and we believe a pivotal moment in our history. Overall, we are celebrating a new leader, a better economy, voter support for the 2 mill, new branding, completion of our first strategic plan, expansion of the District boarders in the City of Lone Tree, and an exceptional workforce dedicated to serving our citizens.

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, Respect, Managing Risk, Strategically Focused and Individuality. 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, reporting to the Deputy Executive Director, that are responsible for providing a full range of human resources services to the entire District. In summary we serve approximately 120 supervisors and 1,700 employees, of which 231 are full-time.

South Suburban Park and Recreation District

Mission and Goals

Human Resources (continued)

Department Overview (continued)

The work and energy of the Department is spent on these activities and functional areas:

- Supporting Employees
- Supervisor / Management Consulting
- Employee Relations
- Recruitment
- Personnel Action Changes
- Performance Management
- Employee Separation
- Compensation
- Wellness and Benefits
- Employee Training & Development
- Safety and Risk Management
- Employee Recognition
- Administration and Compliance

Accomplishments

In the Human Resources Department, we welcomed a new Human Resources Manager to our team in January of 2015, and a new Human Resources Generalist in March of 2015. It has been a year packed full of many accomplishments, including getting back to the basics of providing excellent Human Resources management in our organization. Over the past year, we have worked collaboratively to accomplish the following:

- New staff and orientation of team members.
- Part Time Compression Audit, leading to the establishment of a new minimum wage in the District of \$9.00 per hour. This was a significant investment in our part-time workforce.
- We completed a comprehensive study of our Full-Time Maintenance Family of the pay plan, leading to updated titles to better reflect the market and reclassifications to ensure integrity in the pay plan and that our pay ranges are in line with market conditions.
- Close evaluation of turnover and the drivers of turnover in our organization. This will lead to a revitalized effort in both training and development of employees and in employee recognition strategies in 2016.
- Continued focus on implementing Health Care Reform in our organization, which has a significant impact on the District and our staffing model of utilizing primarily part-time employees to accomplish the business of the District. In 2015, the major change was implementing medical coverage for newly eligible part-time employees who worked 30 or more hours per week on average. Additionally, we implemented a new status of employee called Eligible Part Time. Thirty-six Eligible Part-Time positions were approved by our Board and are authorized to work between 28 and 35 hours per week on average, thus receiving medical benefits from the District. And, last but not least, we have continued to devote much time and energy into developing and improving reporting as required under Health Care Reform.

South Suburban Park and Recreation District Mission and Goals

Human Resources (continued)

Accomplishments (continued)

- Recruiting is a major activity of the Human Resources Department. As an example of the volume of recruiting activities that take place, we completed just under 800 criminal background checks as of September this year.
- Employee Training and Development is also a major activity of the Department and this year, we had over 500 employees and supervisors in 16 different HR-sponsored professional learning and development events, also as of September of this year.
- One of the most important roles we serve as a department, and that we pride ourselves in, is providing ongoing unbiased support for our employees, supervisors and the senior management team.

Key Performance Indicators

Description	2013	2014	2015 Projected	2016 Projected	District Goals and Values
Full-time and Regular Part-time “Voluntary” Turnover Rate	7.5%	15%	11%	11%	V3 and G4
Approved Full-Time and Regular Part-time Positions	255	232	236	239	V3 and G4
Medical Plan Contributions increase/(decrease)	11.1%	7.4%	14%	10%	V3 and G4
Worker’s Compensation Renewal Premium increase/(decrease)	14.75%	18.6%.	15%	4%	V3 and G4
Number of Worker’s Compensation Injures	81	60	65	65	V3 and G4

Goals and Objectives for the 2016 Budget

Our major areas of focus moving into 2016 will the following:

- Evaluating current practices and implementing improvements while working in partnership with the departments we serve. (V3 and G4)
- Providing innovation solutions and strategies to the tough issues we face day in and day out, and specifically around recruiting and turnover challenges. (V3 and G4)
- Promote effective communication at all levels and with all employees around the District. (V3 and G4)
- A renewed focus on our employees and employee recognition, leading to improved engagement, excellent results in all that we do, and pride in serving our citizens, patrons and users each and every day. (V3 and G4)
- Help to drive change where change is needed, and specifically to support our new leadership in the development of a new Master Plan, Strategic Plan and Financial Plan for the District. (All Values)
- Play a pivotal role in taking our organization to the next level of excellence! (All Values)

South Suburban Park and Recreation District Mission and Goals

Communications Department

Mission

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

Department Overview

The Communications side of the department serves to assist with all components of the marketing and public relations cycle. Registration staff processes the majority of the District's phone-in and walk-in class registrations, and serves as an information hub for answering numerous customer questions on a variety of topics.

Current Marketing and Communications Trends:

- 57% of due diligence/sales process happens without our knowledge or interaction with a sales person. People look for information and learn about products and services via online, websites, social media, peers and advisors.
- Successful companies focus on the top places where potential customers look for information, and provide **Timely, Relevant, Useful, Engaging** content.
- Companies also identify and create paths to move people to their website, which is the engine that drives the marketing machine.

(Sources: *The Challenger Sale*; US Online Marketers; Ascend2 & Research Partners; Bonfire Effect)

Accomplishments

Communications and Registration staff completed all action items assigned per the District's Strategic Plan. Successes included creating branding standards, conducting Brand Ambassador training, and applying branded design and content strategies to the South Suburban Catalog, Active at Any Age Catalog and South Suburban website. The online and print catalog production process was streamlined by researching and implementing new technology. A digital version of the catalog was also launched. Best practices were developed and utilized for social media content, tracking metrics for engagement and building connectivity to our website. District Facebook subscribers have grown 23% year to date; Twitter by 38% and Instagram by 95%. Nextdoor has proven a strong channel for driving traffic to our website. Overall, social media traffic to ssprd.org has increased 91% year to date.

Communications staff began meeting monthly with a sole focus of developing an editorial/marketing calendar to develop, manage and track content across the ever growing list of distribution channels ranging from social media, websites, email, newsletters, a newly launched South Suburban blog and more. Additionally, a District Communications and Marketing Plan was developed, along with various departmental marketing plans.

Customer service continues to be top notch with Registration staff providing a human voice for customers needing assistance with selecting classes. Staff provided 212 Degree training for new employees and at various staff meetings.

South Suburban Park and Recreation District Mission and Goals

Communications Department (continued)

Accomplishments (continued)

And once again, the District Annual Report received kudos for originality; this year's edition featured a Live Long and Prosper movie theme.

Goals and Objectives for the 2016 Budget

- Develop and communicate best practices for targeted email and enewsletter marketing, including content, timing, tracking and branding. (V3, V4, and V6)
- Identify needs and develop website landing pages to direct targeted groups of current or potential customers to special webpages with relevant information vs. sending them to our general website address. Example: youth Lacrosse landing page. (V3 and V4)
- Update the existing 200+ webpages, as well as write branded content and coordinate visuals for the new digital signage system being installed in facilities. (V3 and V4)
- Create inviting and engaging content for our most effective social media distribution channels, currently Nextdoor, Facebook, Twitter, District blog, etc.(V4)
- Centralize management of top listing and review sites, including Yelp, Trip Advisor, etc. (V3 and V4)
- Continue to streamline production of direct mailed print catalogs. Expand production of seasonal digital editions of the catalog: summer camps, spring, summer, fall, winter.
- Implement and expand application of branding standards. (V3 and V4)
- Provide excellent customer service to help customers select and register for classes; and connect customers with answers to a myriad of questions about the District. (V4)
- Monitor and manage online catalog and registration systems, including assisting IT staff with identifying and implementing infrastructure improvements. (V3 and V4)

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.

Department Overview

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

South Suburban Park and Recreation District Mission and Goals

Finance (continued)

Department Overview (continued)

The 2016 Finance Department Budget is \$769,500. This is an increase of \$63,990 over the 2015 budget and \$43,597 over the 2015 estimate. The 2015 budget for Finance included a credit for the rebate from the District's purchase card program. However, when the rebate was received and was much higher than in years past, the amount was moved to a revenue account in the Administration Budget instead of reducing expenditures as originally budgeted. This is the reason for the larger variance in 2015 and the increase of the 2016 Budget. The 2016 Budget for Finance does not include any merit increases, which will be added in March.

The 2016 Budget for the Finance Department assumes continued progress with the electronic payment of the District's employees. We are currently issuing less than 100 paper paychecks per pay period. Our current financial system, Great Plains, will be upgraded to the latest version at the end of 2015. With this updated tool, the Finance staff will continue to look for ways to streamline processes.

Accomplishments

The District implemented an electronic pay stub late in 2014. As of September 22, 2015 the District is only printing 78 checks or less than 1%. This saves the Finance Department money from fewer supplies and significant time from not having to print, sort and stuff checks. It also saves District staff time from collecting checks at admin and distributing to staff at the facilities. The District also received a rebate in 2015 of over \$50,000 from the use of the purchasing card program. This rebate has doubled from prior years.

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, 2014. This was the fourteenth 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 2015 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, 2015 from the Government Finance Officers Association of the United States and Canada (GFOA). This was the sixth consecutive year that the District has achieved this prestigious award. The District's 2016 Budget will also be submitted for review from the GFOA's Distinguished Budget Presentation Award program.

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

Finance (continued)

Key Performance Indicators

Workload	2013	2014	Projected 2015	District Goals
W-2s Issued	1697	1807	1800	V2 and V3
Accounts Payable Checks Processed	6,556	6179	5,800	V2 and V3
Purchase Cards Transactions	11,900	12,895	13,500	V2 and V3
1099s Issued	119	113	108	V2 and V3

Goals and Objectives for the 2016 Budget

- Continue to provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making. (V2 and V3)
- Continue to track and report on District's grant/intergovernmental projects (V2 and V3)
- Eliminate paper checks and direct deposit stubs. Increase the number of W-2s sent electronically. (V2 and V3)
- Increase the number of transactions/charges on the District purchase card program and continue to decrease the number of checks issued (V2 and V3)
- Continue to monitor and improve internal controls (V2 and V3)
- Cross train staff on key processes (V2 and V3)

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 copiers, scanners, 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).

South Suburban Park and Recreation District Mission and Goals

Information Technology (continued)

Department Overview (continued)

The IT Department is responsible for developing and maintaining these applications in order to ensure that they are operational, useful, and up to date.

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

- Redesigned online catalog for District programs.
- Created new inventory reports and a new PO reporting system for the Golf Merchandise Buyer to help track inventory on order versus inventory received and in stock.
- Launched a new park shelter scheduling module.
- Upgraded the DSL lines to five of our busiest facilities, increasing functionality for customer-facing Wi-Fi.
- Created an online registration module for the Youth Hockey program.
- Updated the Wi-Fi access points District wide to a centrally controlled system
- Installed the ShoreTel phone system at two additional facilities
- Implemented the technology needed to take payments on our golf course beverage carts in a PCI compliant manner.
- Reskinned the public website in order to give it a brand-compliant design
- Switched antivirus software providers to a centrally managed solution that discovered several pieces of malware that the previous system had not detected
- Developed a training program to send staff to classes on Microsoft Office
- Upgraded the A/V systems at the Administration Building
- Installed a digital signage system at 11 of our facilities.
- Started allowing pass sales online.
- Updated copiers at 3 locations
- Updated the GP accounting package and related hardware.
- Installed a self-check-in kiosk at the South Suburban Ice Arena

Key Performance Indicators

Description	2014	2015	2016 Projected	District Goals
Total Number of Computers	323	335	350	V2 and G3
Number of Computers Replaced	30	40	50	V2 and G3
VOIP Phone systems supported	7	9	11	V2 and G3

South Suburban Park and Recreation District Mission and Goals

Information Technology (continued)

Goals and Objectives for the 2016 Budget

- Continue to rewrite and release improved applications across the District. (V2 and V3)
- Install 60 new EMV compliant credit card terminals across the District (V3)
- Continue to tweak the website design to make it more compatible with smartphones and tablets. (V3)
- Continue to replace older District PCs with new desktop PCs. (V3 and G3)
- Replace all Windows 2003 Servers before Microsoft ends support in April of 2015 (V3 and G3)
- Continue phone replacement program by migrating South Suburban Golf Course and Sheridan Recreation Center phones to our VOIP system (V3 and G3)
- 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. (V3)
- Redesign and release an updated Athletics Program. (V3)
- 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. (V3)
- Develop a plan to get newer technologies into the hands of staff members across the district. (V3)
- Develop a module for Day Camps. (V3)
- Ensure that all internet facing PCs and applications follow industry best practices for security. (V2 and V3)
- Continue staff development on .NET, HTML 4 & 5 and CSS. (V3 and G4)
- Restructure the existing golf site in order to increase usability and visits from customers and potential hotel guests.(V3 and V4)
- Evaluate new technologies and new trends in IT that can save time, money and/or increase customer service. (V3 and V4)

Planning and Development

Mission

In support of the District's mission to foster healthy living, the Planning and Development 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.

Department Overview

The Planning and Development Department has four areas of responsibility that all work together. The four areas are Planning, Mechanical Maintenance, General Construction (includes Playgrounds and Wood Shop), and the Sign Shop.

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

Department Overview (continued)

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.

Mechanical 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, woodworking, shelving, custom cabinetry and completing work orders through the on-line work order system.

Playgrounds is 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.

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.

Accomplishments

In 2015, the following Capital Projects were completed.

- Energy Performance Contract
- Family Sports Center Roof
- Riverside Downs along Mary Carter Greenway
- Palos Verdes Park Trail

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

Accomplishments (continued)

- Goodson Pool Deck
- Family Sports Center Driving Range Railing
- Outdoor Pool Concrete Replacement
- Administration Building Sidewalk Replacement
- Colorado Journey Pond Repair
- Willow Creek Park Playground, Trail and Bridge
- South Platte River Projects Phase 3
- Cornerstone Pickleball Courts
- Fairways at Lone Tree Landscape and Trail
- Veterans Park Development
- TrailMark Port-o-let Enclosure

Key Performance Indicators

	2014	2015
Planning Division		
Capital projects completed through November	12	15
Total Capital Construction Projects (includes master planning efforts)	45	55
General Construction Division		
Work orders completed to date	111	99
Total playgrounds maintained annually	59	59
Mechanical Maintenance Division		
Work orders completed to date	267	286
Sign Shop Division		
Work orders completed to date	144	121

Grants

The following grants were awarded or pending in 2015:

• Arapahoe County Open Spaces-Highline Canal Bridges	\$450,000
• Arapahoe County Open Spaces-Writers Vista Park	\$300,000
• Arapahoe County Open Spaces-Arapaho Park Playground	\$225,000
• Arapahoe County Open Spaces-Progress Park Master Plan	\$60,000
• Arapahoe County Open Spaces-Sumac Hill Farm CE	\$300,000
• City of Littleton Matching Grants	\$331,333
• City of Centennial Matching Grants	\$500,000
Total	\$2,166,000

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

Goals and Objectives for the 2016 Budget

- Plan, design and construct high quality parks, trails and facilities (V3 and G6)
 - Implement current planning and design trends.
 - Utilize modern technology and materials.
- Maintain high quality signs, playgrounds and facility infrastructure (V3, G3, G6)
 - Utilize new inventory data to enhance routine and long term maintenance logs.
- Practice excellent internal and external customer service (V4)
 - Return correspondence requests within 24 hours.
 - Update internal customers on status of work orders that will take more than time than a standard job.
- Pursue energy or cost saving programs or opportunities (V1 and G5)
 - Review project plans and specifications for accuracy to minimize change orders.
 - Identify recycling opportunities on project demolition plans.
 - Participate in the District wide People, Power, Planet initiative through the Energy Performance Contract.

Parks and Natural Open Space Department

Mission

The Parks and 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 Horticulture and GIS Mapping
- 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 seventy full-time, three part-time year-round and seventy-five 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 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.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Department Overview (continued)

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 Storm Water Authority (SEMSWA), Denver Water, and Hudson Gardens.

Most of the Parks and Open Space staff report to and operate out of three service centers: The South Suburban Service Center (SSSC), the Willow Springs Service Center (WSSC), and the Carson Nature Center at South Platte Park (CNC/SPP). Other areas which crews utilize for storage and operations projects are the Hahn 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 Platte Park will be focused on managing the river enhancement project and working on management plan updates. This is in addition to the typical annual functions such as, 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.

2016 Major capital projects: Funding has been requested and approved for the following "High Priority" infrastructure improvements to include: Irrigation Upgrade at the Sheridan Community Park, South Platte Park Reserve Parking Lot Paving, Staining of the Siding of the Carson Nature Center, Irrigation Central Control Upgrades across the District, Replacement of Drinking Fountains across the District, Painting of the Gazebo at the War Memorial Rose Garden, Replacement of two Turf Mowers, Replacement of Three Fleet Vehicles. Parking Lot Repairs or Replacement at Sheridan, Lone Tree Golf and Tennis, Family Sports and Littleton Golf and Tennis. Concrete Replacement across the District.

Accomplishments

2015 Capital Projects:

- South Platte Park Classroom Roof Replacement
- Deck Frame Replacement at South Platte Park
- Installation of Stream Flow Device on Big Dry Creek
- Central Irrigation Upgrades across the District
- Irrigation Upgrades at Berry
- Rehabilitation of the Steele Street Entrance to Arapaho Park
- Matching Gifts at: Palos Verdes West, Cornerstone Park, Lewis Ames Elementary, TrailMark
- Asphalt and concrete work at the BMX hill and turn #2 and #3 at DALRP

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

2015 Capital Projects (continued):

- South Platte River Enhancement Project
- Vehicles and Equipment (all units listed are “replacement”)

Chevrolet 1 Ton Stake Bed Truck

Chevrolet S-10 Truck

Chevrolet 1 Ton Crew Cab Truck

New Holland Skid Steer Tractor

Toro 16' Turf Mower

Zamboni Ice Resurfacer

Landscape Maintenance:

- Athletic Field renovations were performed on 67 fields including 101,560 square feet of sod, 8,000 pounds of seed and 11,325 yards of topsoil.
- Tennis court repairs were performed at Arapaho, Lonesome Pine, deKoevend, Charlie Emley and Sheridan Parks.
- Baseball fields at several locations received new infield mix to improve playability.
- Over 2,000 gallons of field marking paint was used to line soccer, lacrosse, football and baseball fields.
- Irrigation crews repaired 57 mainline breaks, replaced three backflow devices due to theft of vandalism, upgraded nine irrigation controllers.
- Coordination and participation of special events including Lone Tree concert series, Lone Tree 4th of July Celebration, Cornerstone 4th of July Celebration, Jeremy Bitner Memorial Run, City of Littleton Craft Sale, Western Welcome activities and Touch-A-Truck at Family Sports and South Suburban Ice Arena.

Forestry and Horticulture:

- Assisted Planning, Building, Infrastructure and Construction (PBIC) with the following: tree protection, tree transplanting & removal, shrub bed development or landscaping projects at Cornerstone Pickle Ball, Fairways at Lone Tree, Riverside Downs on the MCGW, River Walk and Lone Tree Golf Course.
- Japanese Beetle was the largest IPM challenge this year for Forestry and Horticulture. Affected areas were the War Memorial Rose Garden, Sterne Park, Bega Park, Gallup Gardens and Cornerstone Park. Extra efforts were applied every 2-3 weeks from July through mid-September to combat the damage on roses, flowers, and trees for cultural, monitoring and chemical controls with a cost of \$11,500.
- Clearance pruned and/or structurally pruned trees along 33 miles of trails on 11 trail systems.
- Pruned 208 branches from 104 Ash trees for bark peeling inspection for Emerald Ash Borer (EAB).
- Installed and monitored 12 adult EAB traps across the District.
- Provided 16 Arbor Day educational presentation to 780 children at several schools in the District.
- Assisted the City of Lone Tree with their Arbor Day Tree Give-A-Way and attended their Kid's Festival.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

Forestry and Horticulture (continued):

- Conducted a rose pruning training for 26 volunteers which pruned 1,900 roses at the War Memorial Rose Garden.

Geographical Information Systems (GIS):

- Completed routing maps with the new Network Analysis tool for ArcGIS to assist the Ground's trash/recycling truck routes as well as the Forestry & Horticulture water truck and snow removal routes.
- Assembled the 2014 Gold Medal Awards District statistics & PRORAGIS data for NRPA.
- Integrated a new GIS server into the existing system.

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

- The GTNOS Division completed the 2014 Capital Asphalt Project. This project was completed to improve the Family Sports Center main parking lot and damaged drains, the aging timber steps to the golf course; the asphaltting of the BMX track turns number 2 & 3, and replacement of aging asphalt along the Columbine Trail.
- This division restored nearly 30 acres of Natural Open Space land, repaired / improved over 45 miles of trail, and removed nearly 8 tons of recyclables along with 35 tons of Garbage this season.
- This division coordinated over five Eagle Scout projects that refurbished park and trail benches, installed bleachers at ball fields and installed benches along the disc golf course.
- This division coordinated efforts between Boy Scout Groups, Volunteer and non-profit organizations as well as all neighboring municipalities and our own internal departments along with public requests and reservations to set up and tear down tents, tables, BBQ grills and the like for over 24 events this season.
- This division, "Going Green" efforts that began in 2009 will be continued into 2016, it includes a composting operation at the Hahn property which is a part of the David A Lorenz Regional Park, a bike initiative encouraging our employees to bike between parks and their respective work places and the implementation of in ground trash receptacles that reduce the demand on our resources.

South Platte Park and Carson Nature:

- In 2015, much of the park management focus has been on the Greenway Trail experience with the addition of 2 bike-ranger positions, a trail counting system, signage enhancements and a safety campaign.
- In 2015 we also saw significant restoration for the third year of disturbance areas from the Southwest Metro pipeline project and the River Enhancement Phase 2. This has included weeds management, reseeding some areas, soil stabilization and trail construction work, and river access point labeling.
- The Scholarship program continues to grow and serve schools and organizations that cannot afford the transportation or field trip fees.
- We have maintained our online identity with over 1600 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)

Visitor Services/District Rangers:

- Rangers patrol district properties seven days a week year round working mornings, evenings, weekends and holidays. They are the first line of contact for the public for the many calls after hours on weekends and holidays. Hundreds of contacts are made regarding compliance to the rules and regulations, as well as other concerns, information and complaints. Rangers have issued hundreds of dog off-leash warnings, multiple fishing violations, and responded to multiple athletic field and trail conflicts. In addition, the Rangers make hundreds of informational public relations contacts.
- Rangers have made personal contact with hundreds of permit reservation holders and to date have monitored 70 access permits in regards to needs and adhering to district permit conditions.
- Rangers regularly inspect known areas for homeless camps in parks and open spaces and remove dozens of encampments. We also make contacts with the homeless. To date there have been a combined 247 homeless individuals contacted and camps removed in comparison to the 109 contacts and camps removed in 2013.
- Rangers investigate dozens of complaints regarding encroachments and illegal dumping. The Rangers complete a yearly inspection of all district open space properties and make multiple homeowner contacts regarding encroachments with follow-up on compliance. Currently rangers are conducting the 2015 annual encroachment inspections. In 2014 we documented 134 homeowner cases and made contacts for cleanup and removal.
- Rangers receive many calls regarding wildlife concerns which involve educating the public on the biology and habits of certain species, as well as monitoring with some trapping and removal.

Key Performance Indicators

Measurements	2013	2014	2015 Projected
District Population	140,296	142,547	146,450
District Assessed Value	\$ 2,183,234,130	\$ 2,269,505,453	\$ 2,296,129,939
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	\$ 7,215,825	\$ 7,643,103	\$ 7,962,379
Number of Acres of Parks Per Resident	0.027	0.027	0.026
Parks Expenditures Per Acre	\$ 1,893	\$ 2,005	\$ 2,089
Parks Expenditures Per Capita	\$ 51	\$ 54	\$ 54

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for the 2016 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. (V4 and G6)
- 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. (V3 and G3)
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner. (V2 and V4)
- Continued conversion of low-use turf areas to natural open space as well as to review other locations for future conversion. (V3, G3, and G6)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (V3)
- 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. (V5 and G3)

Garage and Shop Division:

- Continue to provide quality service and repairs to District rolling stock by keeping safety a top priority. (V3 and G3)
- Maintain an aging vehicle & equipment fleet within the allotted budget. (G3)
- Continue to educate and enforce the “no-idle” procedure to save fuel and reduce emissions. (V2)
- Continue our Reuse/Recycle program. Expand all aspects of recycling; separate various metals for best cost return. (V2)

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. (G3 and G6)
- Perform water auditing on irrigation systems to improve our irrigation efficiency. (V2 and G3)
- Recycle old or broken irrigation components. (V2)
- Recycle replaced or broken fencing materials. (V2)
- Reduce driving by all employees to save on the use of motor fuels. (V2)

South Suburban Park and Recreation District

Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for the 2016 Budget

Landscape Maintenance Division (continued):

- Continue to evaluate and recommend areas for turf conversion to natural areas. (V3 and G6)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (V2)

Forestry, Horticulture and GIS Division:

- Continue the philosophy of “Maintaining What We Have.” (G3)
- Continue to promote replacing equipment or purchasing new equipment for safe and efficient operations. (V2 and G3)
- Conduct safety trainings and train staff in safe work practices.(V2)
- Increase public awareness of Forestry and Horticulture’s projects and maintenance activities through HOA newsletters and social media. (V5)
- Conduct tree risk evaluations along trails and in parks with older trees for safety concerns and liability prevention. (V2 and G6)
- Research and explore non-toxic or “greener” products for plant treatments.
- Explore and support options for easier integration and use of GIS in the District. (V2)

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

- 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. (V4 and G6)
- Utilize the knowledge, experience and dedication of Departmental staff to meet the objectives of maintenance and upkeep of the park lands, natural open spaces and outdoor facilities even under financial constraints.(V2 and G4)
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner. (V4)

South Platte Park and Carson Nature Center:

- Submit a management plan update for board and council approval. (V2)
- Complete river enhancement project and begin restoration of disturbed areas. (G3)
- Monitor developments on the borders, particularly potential on the Tuck, Ensor, and Breckenridge borders to defend the habitat quality and experience in South Platte Park from changes with increased urbanization.(V4 and G6)
- Improve the Greenway Trail experience with continued focus on bike-rangers, improved signage, and safety campaigns. (V4 and G6)
- Pursue programming with underserved populations including youth-at-risk, minority groups, faith based organizations, and persons with disabilities. (V5 and V6)
- Engage non-program visitors in South Platte Park in program and educational opportunities, including fishing and trail users near the south entrance, and overall trail etiquette efforts. (V5 and V6)

South Suburban Park and Recreation District

Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for the 2016 Budget

South Platte Park and Carson Nature Center (continued):

- 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. (V2, G3, and G6)

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. (V6)
- Continue to communicate with and assist all District departments regarding any issues, concerns or requests that arise throughout the year. (V3)
- Continue park and open space encroachment inspections on a timely and yearly basis. (G3)
- Continue to enforce District Rules and Regulations through quality law enforcement contacts by providing education, while being fair and respectful in order to build good public relations. (V4 and V6)
- Provide SPP with resource management skills to restore, maintain and enhance the natural vegetation of the area through up-to-date resource management practices. (V3 and G3)

Recreation and Community Services Department

Mission

The Department of Recreation and Community Services is committed to enhancing the quality of life for South Suburban residents and guests, and to playing a significant role in shaping the character of the community through our facilities and award-winning programs.

Department Overview

The Department manages 4 recreation centers, 4 outdoor pools, 3 tennis centers, 64 outdoor courts, 2 double-sheet ice arenas, a BMX track, skate parks, batting cages, a 36-hole mini-golf course, an indoor synthetic-turf sports dome, and 2 in-line hockey rinks, and a pickleball complex; and schedules over 140 athletic fields for community youth sports organizations. Additionally, professional staff creates all recreation programming for the District (athletics, aquatics, community wellness, cultural arts, fitness, youth and teen programs, including licensed day care and preschool, Active Older Adults, individuals with disabilities, tennis, BMX, skate park activities, and community special events). Our role is to enhance the overall quality of life for residents and visitors to the District's programs and facilities.

South Suburban Park and Recreation District

Mission and Goals

Recreation and Community Services Department (continued)

Department Overview (continued)

By creating a sense of place, parks and recreation services in South Suburban provide critical connections for residents through the natural environment, recreational pursuits, and social and cultural events. This sense of place shapes the cohesive fabric of vision, values and identity of the community while promoting an active lifestyle for all ages. South Suburban meets the park and recreation needs of today's residents by balancing economic and equity concerns. For those families looking for a little bit of help getting involved, fee assistance is provided through scholarship programs and the distribution of "Recreation Money," distributed through Inter-Faith Community Services. The Department enriches the lives of individuals, families, intergenerational groups, and the entire community through positive and fulfilling recreational experiences. Staff proactively engages in continuous improvement as offerings become outdated or under-utilized, while collaborating with other service providers to achieve a balanced availability of programs and facilities.

Overall, 2016 will be a year of continued program improvements, increased focus on customer retention and loyalty, work on the District's strategic plan, and increased efforts in working with staff to identify all direct and indirect costs of programs and events. Work will continue on developing a cost recovery model/plan with staff participation and input. Progress was made again in the program areas of Athletics, Youth Hockey, Learn to Swim, Fitness, and Licensed Camp programs.

Accomplishments

- Arts and Enrichment:
 - SCFD funding-
 - 2014- \$23,000 from both Arapahoe and Douglas Counties
 - 2015- \$27,660 from both Arapahoe and Douglas Counties
 - 20% increase and highest awarded amount to date
- Recreation Centers:
 - Goodson:
 - Restructure and addition of the Assistant Facility Supervisor
 - Restructure and addition of the Aquatics Supervisor
 - Construction of the Goodson Pool deck
 - Updated cardio equipment
 - Active Adult revenues increased +64% YTD.
 - Lone Tree:
 - Best of the Best Award winners in the following categories: Best Art Gallery, Best Customer Service, Best Family Entertainment Center, Best Swimming Pool, Best Martial Arts Center
 - Formed a partnership with Douglas County Library to provide a "little Library" for patrons to utilize in our lobby
 - Birthday parties are up \$9,000 with an increase of 44 parties (2014 – 127 / 2015 – 171)

South Suburban Park and Recreation District Mission and Goals

Recreation and Community Services Department (continued)

Accomplishments (continued)

- Lone Tree (continued):
 - Pass sales up \$11,000
 - Facility rentals up \$7,000 with an increase of 77 rentals (2014 – 223 / 2015 300)
 - CDT fall registrations up from 9 students in 2014 to 33 enrolled in 2015
 - Silversneakers visits up 2,656 visits (2014 – 26,160 / 2015 28,816)
 - Active Adult revenues increased +44% YTD
- Buck:
 - Renewal of the Douglas County Grant for STAR \$8,000
 - Redesign and re-branding of the Active At Any Age catalog to appeal to more Baby Boomers
 - Plastered the Therapy pool
- Sheridan:
 - In June we celebrated the one year anniversary of the Sheridan Food Pantry. Space is rented in the facility to house a food pantry that has provided food to 1,509 families since June 2014. The space is rented for \$550 per month which is \$6,600 annually.
- Pickleball attendance has almost doubled since 2013. In 2013, total attendance was 1,174 as of January-mid July 2015, attendance has grown to 2,239!
- Gymnastics
 - Significant growth in class revenue with the change from 6 to 8 week sessions and removing breaks between class sessions to maximize gym usage. YTD there is a 26% (\$36,967) increase in class revenue.
- Fitness
 - A 38% (\$20,102) increase YTD revenue in specialty/registration based fitness classes, as well as a 7% (\$8,844) increase YTD revenue in personal training.
- The following upgrades have been completed or will be completed by end of year, updated various group fitness sound systems, new cycle bikes at Goodson, as well as new cardio equipment at Goodson and Lone Tree Recreation Centers.
- Athletics
 - Launched a new adult sports online registration system making it easier for adult sports teams to enter their team rosters and make their payments
 - YTD participation and revenues have surpassed 2014 numbers
 - The BMX track received a nice update this year, with the 3 turns getting asphalted resulting in a positive effect on the program. Year to date BMX has a net revenue of \$8,890. This is a significant accomplishment as in the last 2 years, the program has had net losses of (\$4,675) in 2014 and (\$2,343) in 2013.

South Suburban Park and Recreation District Mission and Goals

Recreation and Community Services Department (continued)

Accomplishments (continued)

- Athletics (continued)
 - Colorado Journey Mini Golf has had a very successful year to date; year-to-date Colorado Journey has generated \$283,089.40 which is \$38,908.86 higher than the 2014 net of \$244,180.54. One program area contributing to this increase is Birthday Parties, with 54 scheduled parties this program area has seen a 237% increase over 2014 when 16 parties were held.
 - The Cornerstone Batting Cages have also had a strong year. Year-to-date, the Batting Cages have generated \$82,636.37, which is \$6,558.62 higher than the 2014 Annual total of \$76,077.75. Batting Cage rentals is one program area that has seen a 58% increase in usage, with a total of 204 cage rentals compared to 129 total rentals in 2014.
 - The youth spring lacrosse league continues to grow. There were 365 players in 2015, which is up from 314 in 2014. New programs in the area of lacrosse include summer & fall tournaments and a women's lacrosse league was offered in fall 2015.
 - The new outdoor pickleball courts are coming! They broke ground in August and the 6 outdoor courts being built at Cornerstone Park should be done by October/November. The popularity of the boot camps has really jumped in the second half of the year, with the September, October, and November boot camps full.
 - Athletics staff did pilot programs for Neogov Onboarding as well as online volunteer background checks.
- Family Sports Center
 - 2015 has been a great year of accomplishments for the Family Sports Center as we have taken some large steps toward improving the facility. The dasher boards on both ice rinks were replaced; the Hamilton side was replaced with the help of the Parks department's construction crew and then with some great teamwork from many departments at Family Sports, the Avalanche side was completed.
 - With the help of insurance, the much needed roof replacement had been put into motion and will be completed before November.
 - Our programs are doing well and seeing increases! When it looked like the best idea was to cancel Friday Nite Xtreme, the program turned completely around doubling in participation and net revenue. Our figure skating program has grown to be the largest in Colorado by a wide margin, 2nd largest west of the Mississippi River and 10th largest in the United States. Many of the programs that are larger than ours are in five or six facilities in a metropolitan area.
 - On the entertainment side of things, on top of Birthday Parties and Fun Passes, we have leased out part of our parking lot, which was not being used (adding an additional \$18,000 in revenue) and invested in a partnership with a company called Eurobungy (additional \$10,000) to exceed the 2015 projected year end net revenue by \$61,000.

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

Recreation and Community Services Department (continued)

Accomplishments (continued)

- Adult hockey increased from 41 teams in 2014 to 52 teams in 2015. They had also held a steady 52 teams during the summer of 2015 when typically there is falloff in participations.

Key Performance Indicators

Description	2014	2015	% Change
ATHLETICS:			
T-ball Sponsorships	\$4,350	\$13,472	210%
BMX Champs Camps	29	80	176%
BMX Races	1,262	1,715	36%
3on3 Outdoor Basketball	28	66	136%
March Meltdown Youth Basketball Tournament	0 Teams	12 Teams	100%
Swisher Basketball Clinic - Spring	91	157	73%
CARA Spring Volleyball League	61	104	70%
Fall Baseball Clinic	65	71	9%
Youth Golf Lessons (at courses)	209	205	-2%
Adult Golf Lessons	207	226	9%
Start Smart Golf	53	47	-11%
Winter Youth Basketball Leagues	1,256	1,207	-4%
T-ball, Baseball, Softball	1,109	1,049	5%
CARA Fall Volleyball League	78	82	5%
Youth Volleyball – Instructional	160	126	-21%
Instructional Soccer	198	126	-36%
Youth Track/Cross Country	163	121	-26%
Youth Lacrosse Leagues	3,568	3,495	-2%
Youth Flag Football Leagues	1866	1797	-4%
Youth/Adult TRYathlons	228	229	0.40%
5K/10K Race Series	1467	1623	11%
Adult Lacrosse Leagues (# of teams)	21	26	24%
Adult Basketball Leagues (# of teams)	103	100	-4%
Adult Flag Football Leagues (# of teams)	25	16	-36%
Adult Softball Leagues (# of teams)	388	322	-17%

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

**Recreation and Community Services Department (continued)
Key Performance Indicators (continued)**

Description	2014	2015	% Change
COLORADO JOURNEY & BATTING CAGES:			
Birthday Parties	16	56 YTD	250%
Baseball Cage Rentals	37	79	114%
Softball Cage Rentals	92	127	38%
Colorado Journey Revenue	\$244,181	\$307,409	25%
Batting Cages Revenue	\$76,078	\$87,926	15%
Putter Palooza 4 th of July	73	60	-18%
Community Egg Hunt -CoJac	366	173	-53%
Glow Ball Participants	194	291	50%
TENNIS:			
Holly Court Reservations	\$82	\$276	211%
Lone Tree Court Reservations	\$1,374	\$2,843	106%
Littleton Court Reservations	\$416,481	\$484,684	16%
Lone Tree Competitive Teams	259	297	15%
Littleton Competitive Teams	398	408	3%
Holly Competitive Teams	495	396	-20%
Holly Tournaments	480	501	4%
Littleton Tennis Tournaments (3)	764	729	-5%
Lone Tree Classes enrollments	310	296	-5%
Holly Classes enrollments	326	365	12%
Littleton Class enrollments	790	742	-6%
FITNESS:			
Personal Training Lessons Revenue	\$170,280	\$178,163	5%
Registered Fitness Classes Revenue	\$60,211	\$82,008	36%
SilverSneakers Revenue	\$332,585	\$344,111	4%
Drop-in Fitness Revenue (non-SilverSneakers participants)	\$231,374	\$210,710	-8%
Massage Revenue	\$37,971	\$34,545	-9%
Martial Arts Programs Revenue	\$72,297	\$67,122	-7%
Gymnastics Class Revenue	\$160,287	\$192,443	20%
Gymnastics Bday Parties Revenue	\$36,140	\$38,577	7%

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

**Recreation and Community Services Department (continued)
Key Performance Indicators (continued)**

Description	2014	2015	% Change
FAMILY SPORTS:			
FSC Adventure Day Camp Revenue	\$116,843	\$121,319	4%
FSC Learn to Skate Revenue	\$133,897	\$113,988	-17%
SSIA Learn to Skate Revenue	\$78,105	\$82,973	6%
Adult Hockey Revenue	\$271,739	\$331,933	22%
Adult Hockey Teams	50	54	8%
FSC Sports Dome Field Rentals Revenue	\$140,163	\$154,359	10%
SOUTH SUBURBAN ICE ARENA:			
SSIA Concession Operations	\$16,129	\$13,940	-13%
Ice Rental	\$454,239	\$583,636	28%
RECREATION CENTERS:			
Academy of Dance Recital Revenue	\$33,434	\$42,863	22%
Summer Art & Enrichment Camps Enrollment	772	1015	24%
SCFD Funding Art & Enrichment	\$23,000	\$27,660	20%
LTRC Birthday Parties	127	175	37%
LTRC Facility Rentals	223	300	34%
Drop-In Pickleball Attendance, all centers	6896	9992	45%

Goals and Objectives for 2016 Budget

- To focus on core services. (V1 –V6)
- To meet the ever-changing needs and abilities of all residents and visitors by providing comprehensive, quality recreational activities and programming. (V3 and V4)
- To encourage the continuation of cooperation between neighboring governmental entities, Organized Youth Sports Groups (OYSGs), and school districts. (V5 and V6)
- To continue to maintain and improve facilities and equipment in an efficient and safe manner, to provide continuous operation with minimal interruption of patrons, and to ensure safe, and clean recreation areas.(V3 and G3)
- To encourage and recommend for the continual redevelopment and renovation of existing recreational facilities. (G6)
- We included additional revenue-generating programs, where demand is present (modified the format of Youth and Adult Hockey programs, Youth Box Lacrosse, Teen Field Trips and School Break programs, expanded offerings for Pickleball, Youth Sports, Adult Team Tennis, and in Fitness with the new Reformer and Les Mills programs). (V3 and V4)
- We continue to evaluate the work which was completed through the adopted Strategic Action Plan, in order to systematically achieve our goals, objectives, and needs. (V1 – V6)

South Suburban Park and Recreation District Mission and Goals

Recreation and Community Services Department (continued)

Goals and Objectives for 2016 Budget (continued)

- We continue work on identifying community recreational needs through outreach and citizen input. (V4 and V5)
- We analyze fiscal constraints, needs, and opportunities for providing financial support to our system of facilities and programs. (V2)
- We continue work on the development of a cost accounting system which assists staff in the pricing of programs. (V2 and V3)
- We foster healthy lifestyles for youth and teens. (V4 and V6)
- We provide recreation, learning, and leisure enrichment. (V4)
- We continue our strong partnerships with school districts and Organized Youth Sports Groups (OYSGs). (V6)

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 providing 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. As part of the PGA of America and the United States Golf Association "Grow the Game" initiative, the department provides a comprehensive junior golf program which includes junior camps, junior playing series, and a complete junior lesson program at each of the courses. Junior golfers play free of charge on select evenings. Adult lesson programs are offered as part of the PGA of America "Get Golf Ready" lesson program.

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 1,000 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.

South Suburban Park and Recreation District Mission and Goals

Golf Department (continued)

Accomplishments (continued)

- 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.
- Created a special events calendar at Lone Tree Golf Club, offering a minimum of one special event monthly to the community.
- Provided a community golf day in the City of Lone Tree which included a free golf clinic and reduced cost playing opportunities for families.
- Began a tree replacement program at Lone Tree Golf Club
- Worked cooperatively with Jakes Golf Academy, a facility lessee at Lone Tree to develop junior golf use of the facility.
- Initiated a golf course master plan process to review and evaluate the needs of South Suburban Golf.
- Began the planning process for renovation of the clubhouse facilities at South Suburban Golf Course.
- Renovated the putting green at Lone Tree Golf Club, increasing the putting area and improving the putting quality of the practice area. Used this opportunity to increase the size of the outdoor patio space and improve the landscaping near the clubhouse.
- Continued the “Kids Play Free” program to enhance junior golf and build future customer base. During the year there were almost 4,000 junior rounds of golf played on Saturday and Sunday evenings.
- Hosted 28 large company and Charitable Golf Events
- Hosted the Littleton Rotary/Arapahoe County Sheriff’s Fundraising Golf Tournament which raised approximately \$37,000 for community wellness.
- Introduced “foot golf” at Family Sports as an additional revenue source.
- Increase exposure to night golf, utilizing South Suburban Golf Course and Littleton on alternating Friday nights.

Key Performance Indicators

	2012	2013	2014	2015 (projected)
Rounds of Golf	179,700	174,834	176,404	172,000
Operating Cost per Round	\$25.90	\$26.68	\$27.09	\$29.53

Goals and Objectives for the 2016 Budget

- To provide quality playing conditions and competitive fees to residents of the District and their guests. (V4 and G3)
- To provide exceptional customer service to all facility users. (V4)
- To promote the game of golf and attract new users through a quality lesson program.(V4 and V5)
- To serve the youth in the community by offering a comprehensive junior program and by providing playing opportunities for juniors at affordable fees. (V4 and V5)
- To provide opportunities for competition in golf events by providing clubs and leagues. (V4 and V5)

South Suburban Park and Recreation District Mission and Goals

Golf Department (continued)

Goals and Objectives for the 2016 Budget (continued)

- To ensure that golf facilities generate net revenues for the District. (V2 and V3)
- 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. (V3 and G3)
- To increase the recycling efforts in the golf department. (V2)

Hospitality Service Department

Mission

The mission of the Hospitality Services Division of South Suburban Park and Recreation District is to provide professional and high quality services through the District's commercial food and beverage and hospitality facilities and to drive revenue for the District through those facilities. These services will be continually provided to guests at consistent levels of cleanliness, quality and service, striving to always exceed guest expectation.

Department Overview

The Hospitality Services Division consists of the following facilities and personnel:

- Lone Tree Golf Club & Hotel – Front Desk, Housekeeping and Maintenance
- Food and Beverage –
 - Facility Food and Beverage Supervisors - responsible for outlet, beverage 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
 - The Centennial Grill at Littleton Golf and Tennis.
 - Hospitality Culinary Team – chefs, kitchen managers, cooks and stewards responsible for ala carte and volume food production for the above facilities.
- Hospitality Administration – Director of Hospitality Services, District Executive Chef, Hospitality Accounting, Hospitality Sales and Marketing

Key Performance Indicators

Hospitality Gross Revenues	2014 Actual	2015 Projected	2016 Budget
LTGCH F & B Rev	\$1,117,792	\$1,150,820	\$1,225,750
Lone Tree Hotel Rev	\$310,348	\$315,300	\$372,250
The Club SSGC F & B Rev	\$403,165	\$425,502	\$459,154
Centennial Grill LGT F & B Rev	\$210,161	\$219,462	\$238,494
Avalanche Grill FSC F & B Rev	\$536,352	\$557,770	\$614,721
FSC Concession F & B Rev	\$255,506	\$264,639	\$292,996
LTGCH Tennis Pavilion	\$975	\$1,775	\$1,775
Hospitality Gross Revenue Total	\$2,838,683	\$2,961,257	\$3,210,130

South Suburban Park and Recreation District Mission and Goals

Hospitality Service Department (continued)

Goals and Objectives for the 2016 Budget Year

Going into its 3rd budget year in 2016, the Hospitality Division continues to drive customer service, grow revenue opportunities, increase departmental efficiency, stabilize staffing and work toward positive division net revenue.

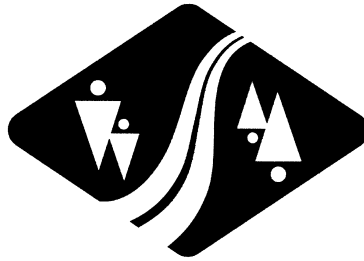
- In first quarter 2016 provide the District and the Board with what has been learned in these first two years as a professional hospitality division and what opportunities and challenges exist as we move into the next several years of providing hospitality services to our residents and guests across the District. (V1 to V6)
- Continue to increase District-wide food and beverage revenue per round of golf (V2 and V3)
 - 2013 – Year End \$9.47 per round
 - 2014 – Year End \$10.50 per round
 - 2015 – YTD as of 7/31/2015 \$13.22 per round
 - 2016 – Year End Goal \$14.50 per round
- Evaluate and track additional food & beverage revenue growth opportunities as they relate to other District group activities including hockey, tennis, etc.(V2 and V3)
- Continue to clean and maintain hospitality facilities to levels exceeding the expectations of our guests and the health and safety standards of the District and Tri-County Health Department.(V2 and G3)
- Work to ensure all District Departments understand their involvement in the policies, laws and regulations surrounding the service of commercial food & beverage services. (V3)
- Train and manage all facility food & beverage supervisors and kitchen managers to ensure food cost and labor percentages are maximized to drive Division net revenue goals. (V2, V3 and G4)
- Continue to participate in community involvement, throughout the District, in events such as: Meals on Wheels, Interfaith Community Services, TAPS – Tragedy Assistance Program for Survivors, Taste of Lone Tree and others.(V5)
- Continually evaluate ala carte, concession and event menus to ensure marketability and appropriate costing and pricing in the ever-changing market. (V3)
- Ensure an ongoing cross-facility hospitality service training model to ensure thorough training in food safety and service; product knowledge; up-selling and cleanliness and sanitation. (V3)
- Work with other District Departments to maximize service to guests and potential revenue opportunities.(V3 and V4)
- With Human Resources Department, continue to research District Hospitality Division becoming accredited as an official internship program attached to a local university or trade school. (V3 and G4)
- Brand and market the hotel suites 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. (V3)
- Aggressively market and sell the services of the hospitality facilities through our professional sales team.(V3)

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

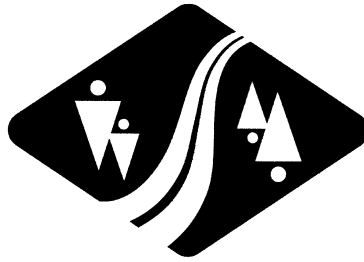
Hospitality Service Department (continued)

Goals and Objectives for the 2016 Budget Year (continued)

- Maximize Hospitality partnerships with: Coca-Cola, lead food vendor, local breweries, key product manufacturers, etc. (V6)
- Continue innovative public relations events throughout the year to maximize exposure and, in-turn, profitability of all District hospitality venues. Continue Tantalizing Tastes events at Lone Tree Golf Club & Hotel. Continue summer patio music series at the Lone Tree Grill Patio, The Club at South Suburban Golf Course and institute music promotions on the covered patio deck of The Avalanche Grill at the Family Sports Center.(V4 and V5)



South Suburban
PARKS AND RECREATION



South Suburban
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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 15th 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.

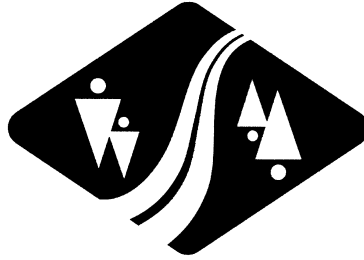
The proposed budget will be adjusted based on Board direction or citizen's comments before it is formally presented for approval at the November public meeting of the Board of Directors. In December the certification of the mill levies is completed. Certifications are sent to each county by December 15th 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.

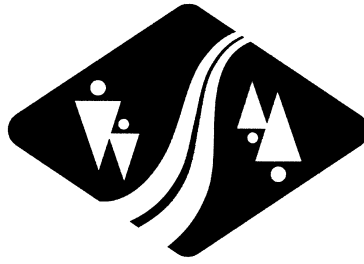
**South Suburban Park and Recreation District
Budget Process and Calendar**

2016 BUDGET CALENDAR

Wed., July 15	Budget work papers (with June numbers) and salary information due to Staff from the Finance Department.
Fri., July 17	Preliminary list of capital projects and new full-time position requests due to Executive Director and the Finance Department.
Wed., Aug 12	First Public Hearing on 2016 Budget.
Tues., Aug 25	Preliminary Assessed Valuations due from Assessors.
Mon., Aug 31	All 2016 Budget work papers (including 2015 estimates), fees and charges information, requests for new programs, requests for new full-time positions, and updated capital list with estimates due to Executive Director and the Finance Department.
Wed., Sept 9	Second Public Hearing on 2016 Budget.
Mon., Sept 28	Summary Transmittal Letters due to Executive Director.
Wed., Oct 14	2016 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish “Notice of Budget” upon receipt of proposed budget).
Mon., Oct 5	Board Retreat on Budget
Wed., Nov 11	Third and Final Public Hearing on 2016 Proposed Budget.
Mon., Nov 30	Detail Transmittal letter with Department Mission, Goals, Accomplishments, and Key Performance Indicators due to the Finance Department.
Wed., Dec 9	Board formally adopts 2016 Budget and certifies Mill Levy to Counties.
Thurs., Dec 10	Final Assessed Valuation due from Assessors.
Tues., Dec 15	Mill Levies transmitted to Counties.
Mon., Dec 28	2016 Budget Cash Flows due to the Finance Department.



South Suburban
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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/Budgeting

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 2016 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/Budgeting (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 non-operating 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 non-operating 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 five years and has a unit cost in excess of \$10,000 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 \$10,000, and an estimated useful life of five or more years. Equipment includes machinery, office furniture, computers, vehicles and miscellaneous fixtures. Items which cost less than \$10,000 per unit and/or whose estimated useful life is less than five 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 2016 payment due:

Outstanding Debt as of December 31, 2015

Description	Balance as of December 31, 2015	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 12,835,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aaa, Aa3
Total General Obligation Bonds Outstanding	\$ 12,835,000			
(2007) - \$3,555,000 Golf Course and Ice Arena Facilities Revenue Bonds	-	Revenue Bonds	Refund series 1996 Revenue Bonds	Baa2
Total Revenue Bonds Outstanding	-			
(2010) - \$9,620,000 Certificates of Participation	5,625,000	Certificate of Participation	Acquisition and renovation of new service center and refund 2001 B COPs	not rated
Total COPs Outstanding	5,625,000			
(2014) - \$5,760,987 Energy Performance Lease	5,563,639	Lease	Purchase energy savings equipment and improve facilities	not rated
(2014) - \$649,486 Golf Cart Lease	546,319	Lease	Purchase golf carts	not rated
(2013) - \$106,275 Equipment Lease - Buck	35,992	Lease	Purchase fitness equipment	not rated
(2015) - \$155,666 Equipment Lease - Goodson	155,666	Lease	Purchase fitness equipment	not rated
(2015) - 196,996 Equipment Lease (Lone Tree)	196,996	Lease	Purchase fitness equipment	not rated
Total Lease Outstanding	6,498,612			
Total Outstanding Debt as of December 31, 2015	\$ 24,958,612			

Total Outstanding Debt to Maturity

	General Obligation Bonds		Certificates of Participation and Capital Lease		Total
	Interest	Principal	Interest	Principal	
2016	611,750	3,000,000	329,322	1,357,110	5,298,182
2017	491,750	3,120,000	291,971	1,373,286	5,277,007
2018	335,750	3,275,000	253,515	1,449,231	5,313,496
2019	172,000	3,440,000	213,190	1,450,824	5,276,014
2020-2024	-	-	541,112	4,124,219	4,665,331
2025-2029	-	-	148,739	2,368,942	2,517,681
	\$ 1,611,250	\$ 12,835,000	\$ 1,777,849	\$ 12,123,612	\$ 28,347,711

South Suburban Park and Recreation District **Summary of Significant Financial Policies** **Debt Service Schedule 2016**

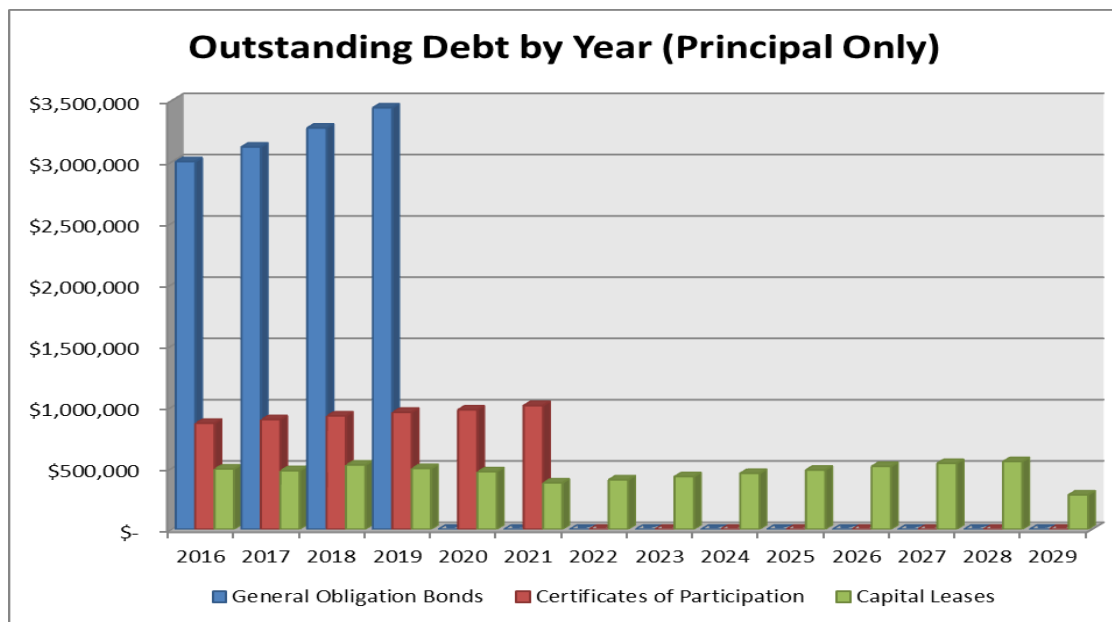
General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 3,000,000
Total General Obligation Principal Payments	3,000,000
2006 General Obligation Refunding Bonds - Interest	611,750
Total General Obligation Interest Payments	611,750
Total General Obligation Bond Payments	\$ 3,611,750

Grand Total Principal	\$ 4,357,111
Grand Total Interest	941,072
Grand Total	5,298,183

By Fund:	
General Fund	913,872
Debt Service Fund	3,611,750
Enterprise Fund	772,561
Grand Total	\$ 5,298,183

COP/Lease Payments	
Debt Issuance	Total
COP - Principal	\$ 865,000
Energy Performance Lease - Principal	\$ 251,987
Golf Course Lease - Principal	\$ 105,148
Equipment Lease - Principal	\$ 134,976
Total COP Principal Payments	1,357,111
COP - Interest	171,563
Energy Performance Lease - Interest	140,570
Golf Course Lease - Interest	10,489
Equipment Lease - Interest	6,700
Total COP Interest Payments	\$ 329,322
Total COP/Lease Payments	\$ 1,686,433

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, 2014 Oper Mills and CHV)	Conservation Trust	2010 1 Mill Fund	Debt Service	Enterprise
Estimated Fund Balance 12/31/15	\$ 4,043,546	\$ 24,887	\$ 774,269	\$ 280,489	\$ 1,549,938
Restricted for:					
Emergencies	469,000	-	-	-	133,000
Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space (2010 1 Mill)	-	-	774,269	-	-
Environmental Liability Escrow	200,000	-	-	-	-
Capital Projects	-	24,887	-	-	-
Debt Service	-	-	-	280,489	-
Total Restricted Fund Balance	669,000	24,887	774,269	280,489	133,000
Assigned to:					
Health Insurance Claims	750,000	-	-	-	-
Subsequent year's expenditures	888,415	-	-	-	-
Total Assigned Fund Balance	1,638,415	-	-	-	-
Unassigned:					
7% Reserve (net of emergency reserve listed above)	386,819	-	-	-	1,416,938
Cherry Hill Village Reserve	899,312	-	-	-	-
COPS Reserve	450,000	-	-	-	-
Total Unassigned Fund Balance	1,736,131	-	-	-	1,416,938
Remaining Fund Balance 12/31/15	\$ -	\$ -	\$ -	\$ -	\$ -

South Suburban Park and Recreation District Summary of Significant Financial Policies

Fund Balance (continued)

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

Emergencies (estimated)	\$469,000
--------------------------------	------------------

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

Environmental Liability Escrow	\$200,000
---------------------------------------	------------------

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**:

Health Insurance Claims (estimated)	\$750,000
--	------------------

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 \$70,000 and aggregate total yearly health claims in excess of \$2,610,492. 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.

Subsequent Year's Expenditures	\$888,415
---------------------------------------	------------------

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	\$386,819	(\$855,819 - \$469,000 Emergency Reserve)
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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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

Fund Balance (continued)

General Fund Unassigned (continued)

CHV Reserve **\$899,312**

The District is currently designating the funds received as of December 31, 2016 from the Cherry Hill Village Exclusion Settlement (less budgeted expenditures).

COPS Reserve **\$450,000**

The District is currently designating funds for payments due in 2020 and 2021 on the Certificate of participation for the Service Center.

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 - \$24,887)

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** (\$774,269). 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 - \$280,489).

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

Emergencies (estimated) **\$133,000**

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

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

7% Reserve **\$1,416,938 (\$1,549,938- \$133,000 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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

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 and the 2014 Operating Mills Undesignated funds. The total for these reserves are included as expenditures in the 2016 Budget, as the District may have to use some or all of these funds for operational or capital expenditures. Budgeting the total amount of these reserves causes fund balance to change more than 10%.

The Conservation Trust fund balance change is due to anticipated spending of all funds on 2016 capital projects.

The 2010 One Mill fund balance change is due to anticipated spending of funds on approved 2016 capital projects (\$6,029,532). The 2016 Budget also includes undesignated funds of \$320,296. A portion of these funds may be spent in 2016 if any eligible projects are approved. Otherwise the undesignated amount will remain in fund balance for future years.

The Enterprise Fund shows a 13% estimated increase in fund balance from 2015 to 2016. This is partially due to an increase of net revenue from operations of \$83,000. Also no capital projects were funded from the Enterprise Fund in 2016.

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).

An election that was held on November 4, 2014 asking our Citizens to approve an increase of 2 mills for general operating and other purposes for a period of ten years. This measure was approved by the voters. The 2016 budget includes property tax revenue from the 2014 Operating Mills in the amount of \$5,346,319 and expenditures of \$4,459,617 (\$4,379,417 for capital) and undesignated funds of \$1,110,090.

South Suburban Park and Recreation District Summary of Significant Financial Policies

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. Due to the increase in the District's assessed value, the Board and Staff felt it was important not to increase fees for 2016. There were no fees increases approved with the 2016 Budget.

Authority to Contract and Procure

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

The Board of Directors adopted the following Bidding Requirements:

\$5,000-\$9,999	At least three verbal bids or catalog price quotations are required.
\$10,000-\$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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

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 \$400,000.

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 \$70,000 and aggregate total yearly claims in excess of approximately \$2,610,492.

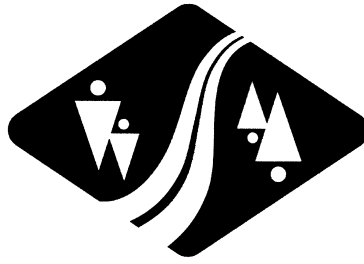
Pension Plan

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 BI360 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 identifies the capital needs of the District. 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:

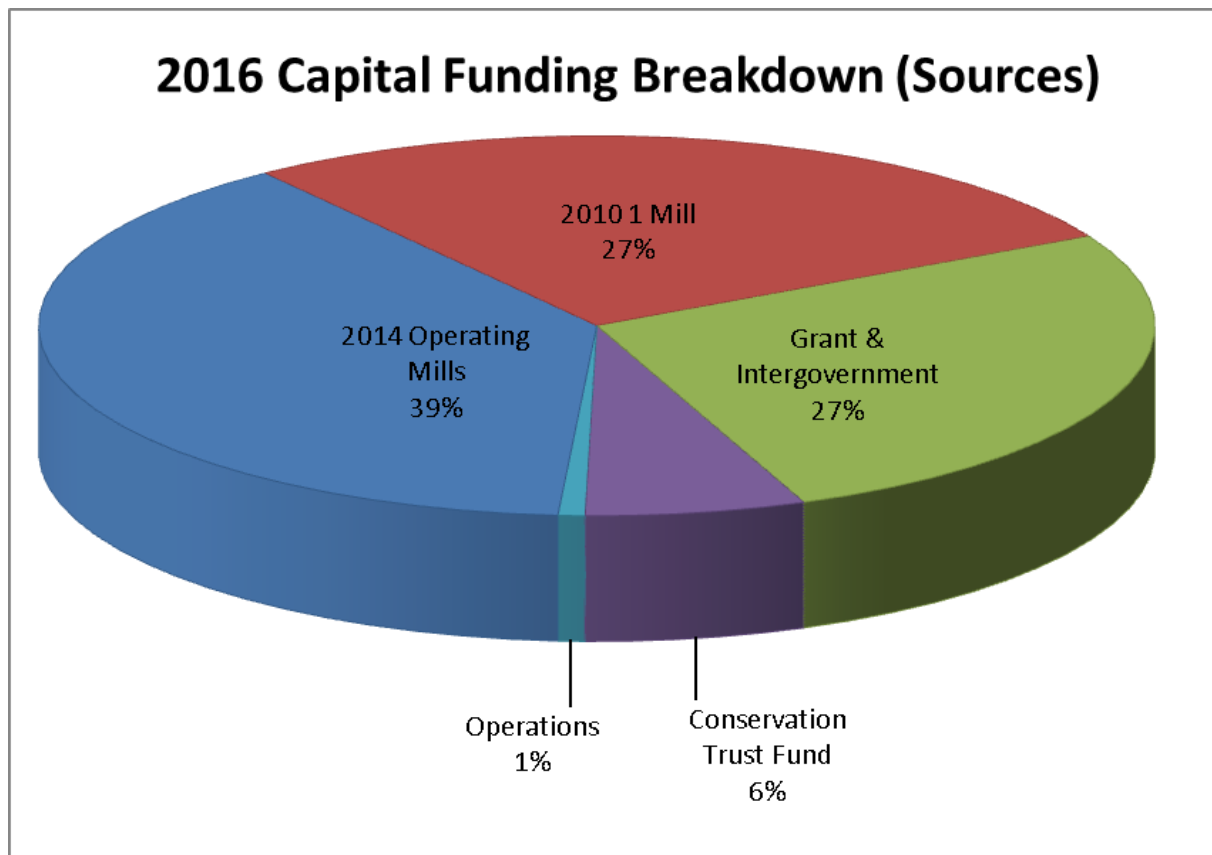
Criteria Description	Criteria Measurement
Needs (Maintain what we have/Deferred Maintenance items)	<ul style="list-style-type: none"> • Maintain current level of service • Ensure timely maintenance • Maintenance of deferred items not previously funded • Replace or Repair existing Facility/Equipment • Failure to Maintain could reduce value of asset or shorten useful life or impact costs, revenue, or attendance
Safety	<ul style="list-style-type: none"> • Real safety issues • Items required by laws or regulations
Leverage of District funds	<ul style="list-style-type: none"> • Increased priority due to matching of funds from other agencies to help offset costs of project • Joint projects with District's partners • Projects that qualify for grant submission
Development	<ul style="list-style-type: none"> • Generates new revenue • Decreases expenditures • Cost of project may be offset by revenue enhancements or increase in program attendance
Enhancement	<ul style="list-style-type: none"> • Enhancement to a facility or park to improve appearance or first impression
Board Initiative or Citizen Requests	<ul style="list-style-type: none"> • Supports formally adopted plan or action by Board of directors • Makes contribution to wider area goals while meeting the goals of the District • Project is viable and recommended by staff

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 capital improvement plan as a part of the budget adoption process.

South Suburban Park and Recreation District Capital Improvement Plan

Summary of the Sources and Uses of Funds

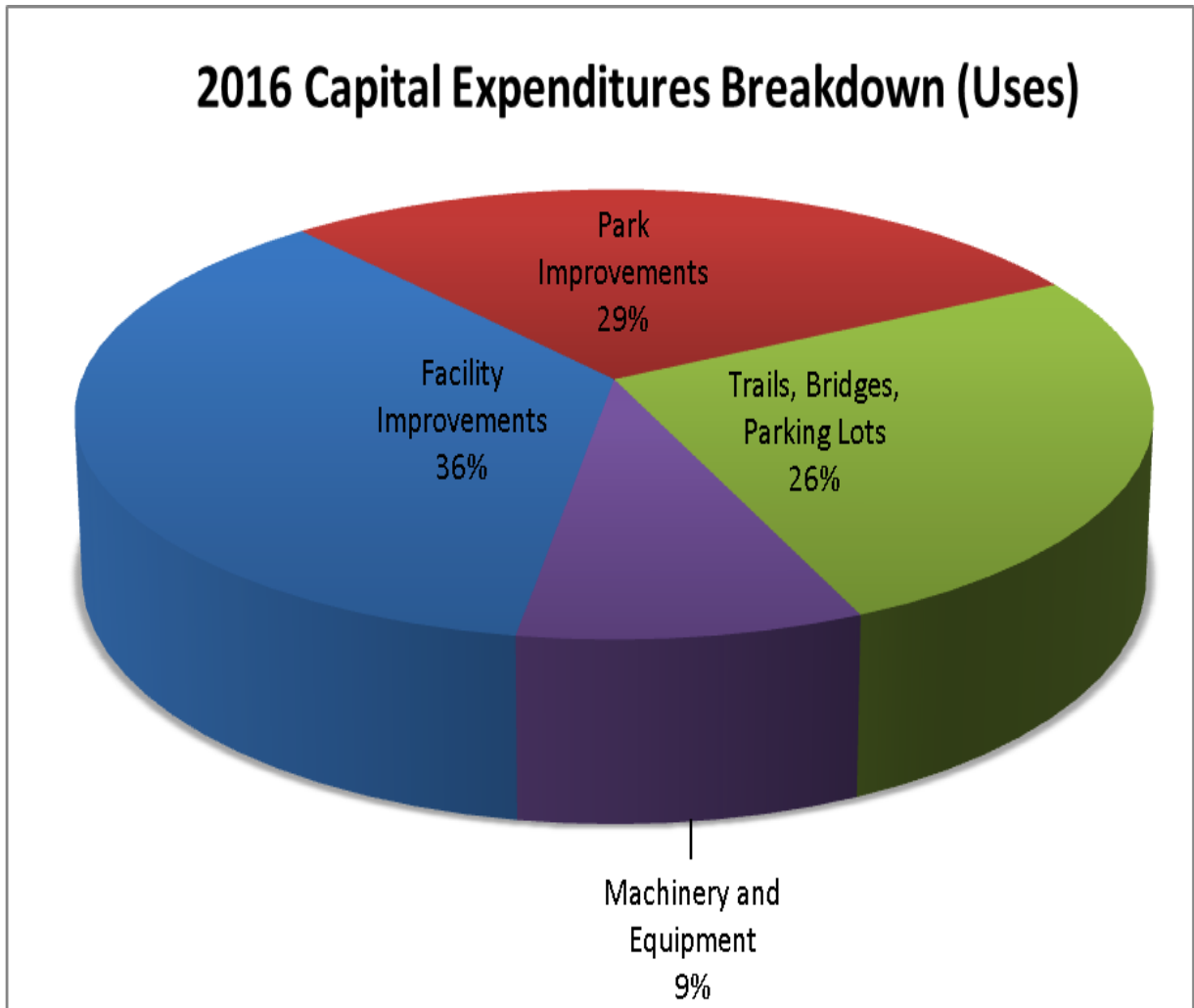
Over the last few budget years, the District has focused on finding ways to provide additional funding for capital projects and other one-time priorities and needs. With the approval of the 2014 Operating Mills and the increase in assessed valuation, there are additional funds available for capital in 2016. The total source of revenue for the capital expenditures for 2016 is \$11,305,479. These expenditures are funded by the 2010 One Mill Fund \$3,089,532, Operations \$87,975, Conservation Trust Funds of \$720,580, and 2014 Operating Mills of \$4,379,417. Estimated funds of \$3,027,975 will be contributed to the District by grants, donations, or other intergovernmental agencies. Capital projects that are still in progress at the end of 2015 will have the available unspent balance re-appropriated in 2016, 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)

The chart below shows the 2016 percentage breakdown of approved capital expenditures. Trails (including Trails, Bridges, and Parking Lots) account for 26%, Park Improvements for 29%, Machinery and Equipment for 9%, and the remaining 36% on Facility Improvements. A detailed listing of all the approved capital projects is including in Section 2 of this document.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016

Some of the major capital projects for 2016 include:

- **Lone Tree Entertainment District Park**
 - **Project Description** - Redevelop the existing 7 acre open space parcel which includes a detention pond into an active/passive park. The proposed amenities include improving and extending the existing trail east to the light rail station, loop trail with fitness station, pedestrian bridge, a small non-traditional playground, shaded gathering areas, picnic tables, benches, scenic overlooks, landscape enhancements, a non-programmed turf area, and added parking along Kimmer Dr. Since the project is not fully funded at this time, phasing of construction will be necessary.
 - **Funding Sources** - This project will be funded in partnership with the City of Lone Tree, Douglas County, and the District's 2010 One Mill Funds.
 - **Impact on Operating Costs** – Additional park and trail maintenance will be necessary at this location when construction is complete. Current cost to maintain a developed park is \$10,416 per acre.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- Lone Tree Entertainment District Park (continued)



- **Highlands 460 Trail System Project**
 - **Project Description** - The scope of the trail project includes improving an existing habit path that connects the Highlands 460, Polo Run, Forest Park, Highlands View, and Hidden Hills subdivisions to the Big Dry Creek Regional Trail system. The proposed soft surface trail would be 8' wide, and require two creek crossings. This project was identified as a priority trail project by the 2014 Gold Medal Citizen's Committee, and listed as a trail improvement priority on Centennial's 2007 Parks, Open Space, and Trails Master Plan.
 - **Funding Source** - This project will be funded in partnership with the City of Centennial and the District's 2010 One Mill Funds. Staff will also be applying for an Arapahoe County Open Space Grant in 2016. The total development cost is estimated to be approximately \$1 million.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- **Highlands 460 Trail System Project (continued)**
 - **Impact on Operating Costs** – Additional trail maintenance costs will be incurred due to adding a new trail section to the inventory. Current cost to maintain a soft surface trail is \$1.81 per linear foot.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- **Highline Canal Bridges** - These projects were originally budgeted in 2015. However, after the receipt of design and construction cost estimated, which were higher than anticipated, these projects were held for 2016 and additional funding of \$225,000 was added.
 - Southbridge Swim and Tennis Pedestrian Bridge Replacement
 - **Project Description** - Remove and replace 32' x 4'-6" bridge, update abutments, railings and deck to meet current codes, and update approach slab materials and slope.



- South Bannock Street
 - **Project Description** - Remove and replace 40' x 7' bridge, update abutments, railings and decks to meet current codes, and update approach slab materials and slope.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- **Highline Canal Bridges** (continued)
 - South Suburban Ice Arena
 - **Project Description** - Remove and replace 76' x 5'-4" bridge, update abutments and railings to meet current codes, update approach slab materials, and provide vehicle rated bridge for maintenance access



- deKoevend Park Entry:
 - **Project Description** - Remove and replace 32' x 4' bridge, update abutments and railings to meet current codes, and update approach slab materials



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- **Highline Canal Bridges** (continued)
 - **Funding Sources** – The bridges will be funded in partnership with the City of Centennial, City of Littleton, Arapahoe County Open Space Grants, 2015 Budget Carryovers from the 2010 One Mill Fund (as amended in March 2016), and 2010 One Mill Funds.
 - **Impact on Operating Costs** – Operating costs should be reduced, as the need for repairs and maintenance on the new bridges is very minimal.
- **Lincoln Pedestrian Bridge**
 - **Project Description** – The City of Lone Tree is planning to construct a pedestrian bridge that connects the north side of Lone Tree to the south side. The location will be near Lincoln Blvd and Ridgeway and will connect the Willow Creek Trail.
 - **Funding Sources** – The District will be contributing a total of \$1,000,000 (\$500,000 from the 2016 Budget) from the 2010 One Mill Fund. The remaining project costs will be covered by the City of Lone Tree.
 - **Impact on Operating Costs** – The cost to maintain a new bridge is estimated at the same cost to maintain hard surface trails (\$3.97 per linear foot) plus an additional 0.0003 cents per linear foot.
- **deKoevend Tot Lot**
 - **Project Description** - Renovate and expand a 13-year old playground and update ADA access as necessary.
 - **Funding Sources** – This project will be funded in partnership with the City of Centennial and the District's 2010 One Mill Funds. Total project cost is estimated to be \$200,000
 - **Impact on Operating Costs** – Currently the cost to maintain developed parks is \$10,418 per acre. This estimate includes restroom, playground, and shelter maintenance. Annual maintenance costs for playgrounds are 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. Annual maintenance costs at this playground site may go down as the equipment is new. However, the overall operating budget is not anticipated to decrease as funds will be spent on other older playground equipment.
- **Charley Emely Park**
 - **Project Description** - Replace 20-year old playground equipment and upgrade ADA access as necessary, upgrade shelter and basketball court and retaining walls.
 - **Funding Sources** – This project will be funded in partnership with the City of Littleton, Arapahoe County Open Space Grant, and the District's 2010 One Mill Funds. Total project cost is estimated to be \$600,000

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- **Charley Emely Park (continued)**
 - **Impact on Operating Costs** – Currently the cost to maintain developed parks is \$10,416 per acre. This estimate includes restroom, playground, and shelter maintenance. Annual maintenance costs for playgrounds are 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. Annual maintenance costs at this playground site may go down as the equipment is new. However, the overall operating budget is not anticipated to decrease as funds will be spent on other older playground equipment.
- **Lee Gulch Trail**
 - **Project Description** - Bridge replacement and concrete a crusher fine trail. Existing bridge is narrow and won't support vehicle traffic. Abutments are starting to fail. Crusher fine trail washes into Lee Gulch regularly.
 - **Funding Sources** – This project will be funded in partnership with the City of Littleton and the District's 2010 One Mill Funds. Total project cost is estimated to be \$300,000
 - **Impact on Operating Costs** – Operating costs should be reduced, as the need for repairs and maintenance on the new bridges is very minimal. Current cost to maintain a hard surface trail is \$3.97 per linear foot.
- **Little's Creek Park Playground and Trail at Broadway**
 - **Project Description** Renovate existing outdated playground and add new trail connection Expand and replace 25-year old playground equipment and update ADA access as necessary. Install trail connection from assisted living to Sterne Parkway per HLCWG plan.
 - **Funding Sources** – This project will be funded in partnership with the City of Littleton and the District's 2010 One Mill Funds. Total project cost is estimated to be \$350,000
 - **Impact on Operating Costs**– Currently the cost to maintain developed parks is \$10,416 per acre. This estimate includes restroom, playground, and shelter maintenance. Annual maintenance costs for playgrounds are 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. Annual maintenance costs at this playground site may go down as the equipment is new. However, the overall operating budget is not anticipated to decrease as funds will be spent on other older playground equipment.
- **Goodson Front Desk Remodel**
 - **Project Description** - New design will be more appealing to customers and guests, better design for customer service, better path of vision for staff to weight room and lobby area. Replace unstable shelving and damaged shelves and drawers.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

- **Goodson Recreation Center Front Desk Remodel (continued)**
 - **Funding Sources** – This project will be funded by Conservation Trust Funds and is estimated to total \$80,000
 - **Impact on Operating Costs** - There is no anticipated increases in operating costs related to this project.
- **Goodson Recreation Center Weight Room Equipment Upgrades**
 - **Project Description** - Replace free weight equipment, dumbbells, and older LifeFitness equipment.
 - **Funding Sources** - This project will be funded by Conservation Trust Funds and is estimated to total \$108,000
 - **Impact on Operating Costs** - Maintenance costs related to equipment repair should decrease as equipment is new and less likely to break.
- **Goodson Recreation Center EPDM Pool Roof Replacement**
 - **Project Description** - Existing Roof over the pool is a 15 years old and is starting to fail. Skylights leak and need replacement.
 - **Funding Sources** - This project will be funded by 2014 Operating Mills Fund and is estimated to total \$300,000
 - **Impact on Operating Costs** - Maintenance costs related to roof repair should decrease as roof is new and less likely to leak.
- **Family Sports Center Re-paint interior, high-traffic areas and update the colors**
 - **Project Description** – Painting will include bathrooms, birthday/concession table area, skate rental, walls behind players' benches, upstairs hallways, locker rooms, handrails, Avalanche Grill, Pro Shop, and front desk.
 - **Funding Sources** - This project will be funded by 2014 Operating Mills Fund and is estimated to total \$105,800
 - **Impact on Operating Costs** - There is no anticipated increases in operating costs related to this project.
- **Family Sports Center Replace Rubber Flooring**
 - **Project Description** – Flooring is over 17 years old; expected life is 10-12 years. Currently needs constant repairs; a surface constantly needing repairs is a potential safety hazard.
 - **Funding Sources** - This project will be funded by 2014 Operating Mills Fund and is estimated to total \$260,580
 - **Impact on Operating Costs** - Maintenance costs related to repair should decrease as new flooring is less likely to need repair.
- **Family Sports Center Replace Carpeting**
 - **Project Description** – Carpet is over 14 years old and showing significant signs of wear & tear; normal expectancy is 9-10 years. Current carpet tile is no longer manufactured, and replacement tiles are not available.
 - **Funding Sources** - This project will be funded by 2014 Operating Mills Fund and is estimated to total \$303,563.
 - **Impact on Operating Costs** - Maintenance costs related to repair should decrease as new flooring is less likely to need repair.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

The District's capital expenditures for 2016 include \$3,027,975 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 2015 and early 2016. 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 2016 that are unknown at the time of budget preparation. Also included in capital is \$30,000 for matching fund projects that will be submitted by citizens in early 2016. The District's contribution to the matching projects is \$15,000.

Replacement Equipment

Expenditures for replacement equipment, vehicles, and computers represent 9% of the total capital budget or \$970,263. Some of the major items include:

- **Parks Mowers/Equipment and vehicles (\$161,305)** - 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.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

Replacement Equipment (continued)

- **Golf Equipment (\$276,000) - Same as Park Replacement Equipment**
 - Toro 4700 7 Gang Rough Mower for Lone Tree Golf Course. The mower will allow us to provide improved quality of turf and to maintain the rough areas at a more consistent level. This will improve the playing experience by improving the speed of play and making the course more playable.



- LF3400 fairway mower for Littleton and South Suburban Golf Courses, These mowers will improve efficiency of staff with mowing fairways, which is done 4-5 days per week



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2016 (continued)

Replacement Equipment (continued)

- Computer Equipment (\$149,000) - Every year we replace some of the older computers in order to enhance productivity and reduce maintenance costs on the older machines (approximated ¼ of our fleet annually). In addition, a few computers are needed for emergency replacements when existing machines fail or when a new position is created. Annual Replacement of tablets and network equipment as needed.
- Network Security Appliance (\$8,000) - Among our security appliances are a firewall from 2009, an intrusion prevention system from 2009, and a web filter from 2010. We can replace these three devices with one device that will do all three jobs. All are dated and need to be replaced to keep up with changing threats.
- Virtualization Equipment (\$35,000) - We would like to move as many servers as we can do a virtual environment in order to more efficiently utilize resources and allow us to deploy new systems more quickly. This will allow us to continue this process.

Operating Impact of Capital Projects

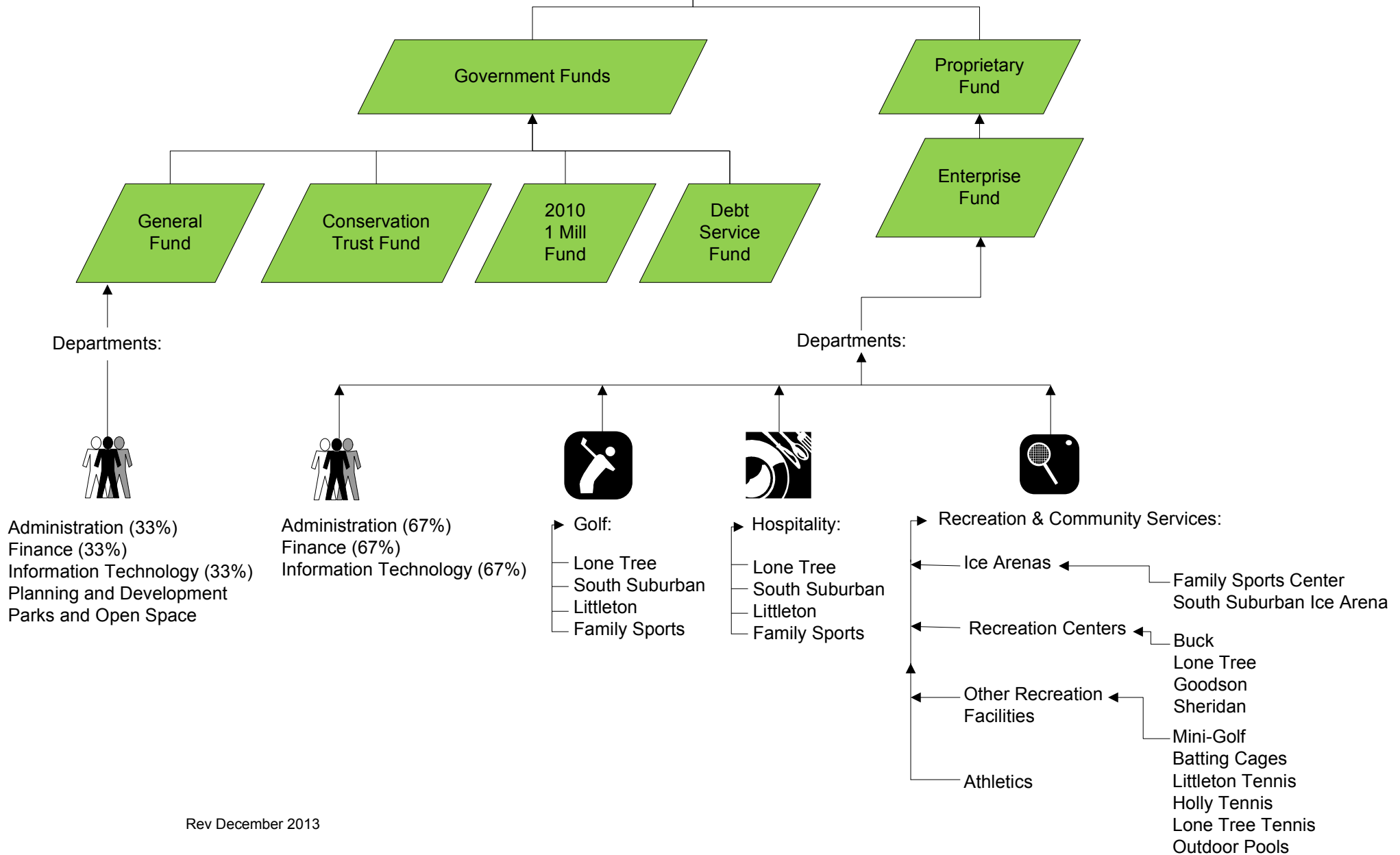
In addition to the cost of the capital project, the impact on operating costs is important when recommending a project for funding. The District defines Routine Capital Projects (or called Replacement) as replacement equipment and facility and park improvements. Non-routine Capital Projects (or called 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 2016, \$4,901,829 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 2016 Budget in the amount of 6,403,650. 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 \$32 per acre and for developed parks it is \$10,416 per acre. Adding trails will also increase operating expenditures at a rate of \$3.97 per linear foot for hard surface (concrete) or \$0.77 per linear foot for soft service (crusher fine). These costs include labor of 26%, Materials of 62%, and Equipment usage of 12%.

A detailed listing of the 2016 capital/deferred maintenance projects is included in Section 2 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 Chair, Assistant Secretary/Assistant Treasurer
..... Susan M. Rosser
Vice Chair, Assistant Secretary/Assistant Treasurer
..... Scott A. LaBrash
Secretary Pamela M. Eller
Treasurer Michael T. Anderson

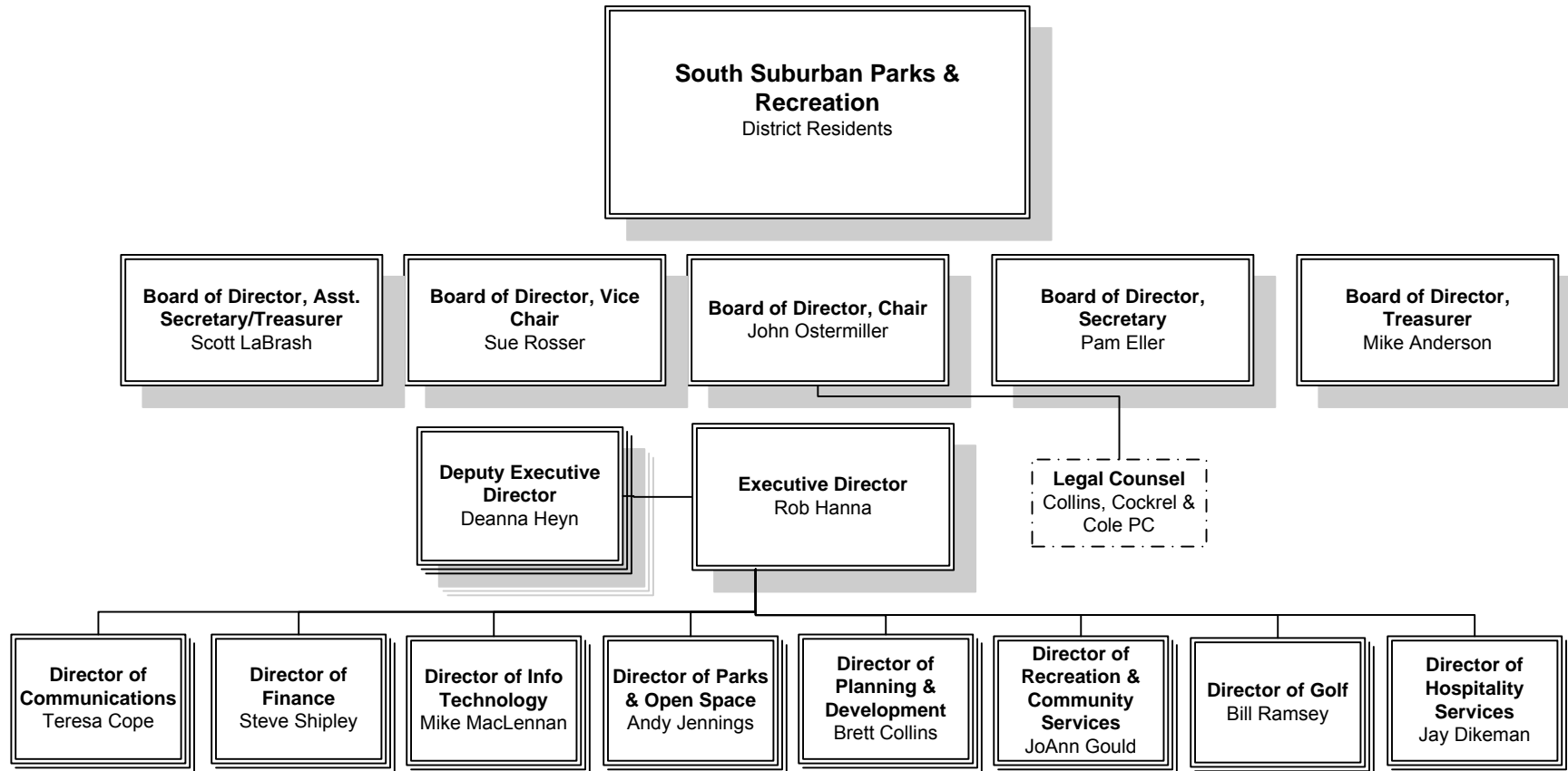
District Officials

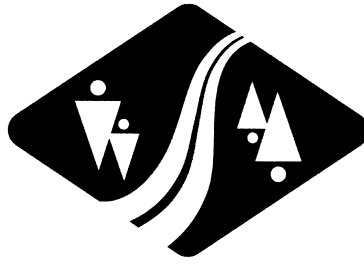
Executive Director Rob Hanna
Deputy Executive Director Deanna Heyn
Director of Communications Teresa Cope
Director of Finance Steve Shipley
Director of Golf Bill Ramsey
Director of Hospitality Jay Dikeman
Director of Information Technology Mike MacLennan
Director of Parks and Open Space..... Andy Jennings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



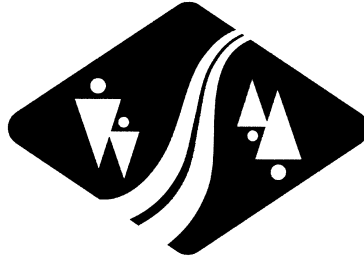
South Suburban Parks & Recreation District

Organizational Chart



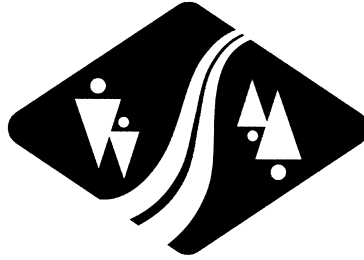


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

2. BUDGET SUMMARIES



South Suburban
PARKS AND RECREATION

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 21,444,013	\$ 19,956,955	\$ 19,935,023	\$ 20,863,440
CONSERVATION TRUST FUND	689,477	731,000	710,250	720,300
2010 1 MILL FUND	2,741,882	6,712,563	6,538,216	5,615,659
ENTERPRISE FUND	26,241,243	25,681,785	25,358,598	26,257,319
DEBT SERVICE FUND	3,645,662	3,675,922	3,666,344	3,689,902
TOTAL	54,762,277	56,758,225	56,208,431	57,146,620
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	20,006,362	24,737,066	22,447,204	22,651,167
CONSERVATION TRUST FUND	739,208	947,410	901,773	745,187
2010 1 MILL FUND	2,660,093	7,994,384	7,045,768	6,389,928
ENTERPRISE FUND	26,341,161	26,041,610	25,810,118	26,061,419
DEBT SERVICE FUND	3,681,528	3,675,922	3,674,406	3,689,902
TOTAL	53,428,352	63,396,392	59,879,269	59,537,603
NET INCREASE IN FUND BALANCE	1,333,925	(6,638,167)	(3,670,838)	(2,390,983)
BEGINNING FUNDS AVAILABLE	9,010,041	6,888,167	10,343,966	6,673,129
ENDING FUNDS	10,343,966	250,000	6,673,129	4,282,146
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,058,425)	-	(2,345,580)	(2,601,657)
CHV RESERVE	(155,472)	-	-	-
2000 1 MILL RESERVE	(267,296)	-	-	-
DEBT SERVICE RESERVE	(288,551)	-	(280,489)	(280,489)
CONSERVATION TRUST RESERVE	(216,410)	-	(24,887)	-
2010 1 MILL RESERVE	(1,281,821)	-	(774,269)	-
COPS RESERVE	-	(250,000)	(250,000)	(450,000)
ENERGY LEASE RESERVE	(2,905,822)	-	-	-
INSURANCE RESERVE	(954,480)	-	(954,480)	(750,000)
ENVIRONMENTAL RESERVE	(189,569)	-	(189,569)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 2,026,120	\$ -	\$ 1,853,855	\$ -

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
PROPERTY TAXES	\$ 16,096,518	\$ 20,807,038	\$ 20,618,494	\$ 23,628,500
SPECIFIC OWNERSHIP	1,263,785	1,100,000	1,500,000	1,500,000
INTERGOVERNMENTAL/DONATIONS	1,629,966	5,711,559	5,545,445	4,153,512
NET INVESTMENT INCOME	17,971	33,873	25,460	37,175
PROGRAM REVENUE	17,224,592	17,723,676	17,338,482	18,238,599
RESTAURANT	2,468,991	2,519,074	2,563,178	2,750,278
RETAIL SALES REVENUE	1,073,397	1,067,519	1,078,975	1,085,095
FACILITY RENTAL REVENUE	756,013	778,116	768,073	786,008
CONTRACT SALES REVENUE	54,068	38,676	43,314	45,501
OTHER REVENUE	2,005,309	2,044,698	1,891,651	1,993,977
TOTAL OPERATING REVENUE	42,590,611	51,824,229	51,373,072	54,218,645
EXPENDITURES:				
SALARY	16,809,729	17,811,494	17,263,341	18,657,696
BENEFITS	3,639,015	4,345,789	4,365,781	4,719,855
PROGRAM EXPENSES	484,436	361,509	375,843	476,941
RESTAURANT SALES EXPENSE	218,947	197,151	197,151	200,668
SUPPLIES	3,273,084	3,152,135	3,189,357	3,303,872
SERVICE & MATERIALS	1,572,392	1,575,674	1,562,648	1,722,589
MAINTENANCE	201,269	221,884	204,614	230,460
EQUIPMENT	149,317	175,869	176,717	194,932
UTILITIES	4,100,186	4,555,370	4,015,346	4,667,696
CONTRACTUAL	740,795	808,911	305,009	777,636
OTHER EXPENSES	2,490,517	2,726,877	3,037,258	2,242,226
DEBT SERVICE	4,743,392	4,821,604	4,821,604	4,382,901
TREASURER & PAYING AGENT FEES	153,152	221,781	222,377	260,200
TOTAL OPERATING EXPENDITURES	38,576,231	40,976,048	39,737,046	41,837,672
EXCESS OPERATING REVENUE OVER EXPENDITURES	4,014,380	10,848,181	11,636,026	12,380,973
OTHER REVENUE:				
CHV PAYMENT	748,625	753,550	753,550	755,000
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	2,209,818	950,446	873,343	87,975
OPERATING TRANSFER IN	2,802,750	2,010,000	2,002,800	2,085,000
CAPITAL LEASE PROCEEDS	649,486	370,000	355,666	-
ENERGY LEASE PROCEEDS	5,760,987	-	-	-
SALE OF ASSET	-	850,000	850,000	-
TOTAL OTHER REVENUE	12,171,666	4,933,996	4,835,359	2,927,975

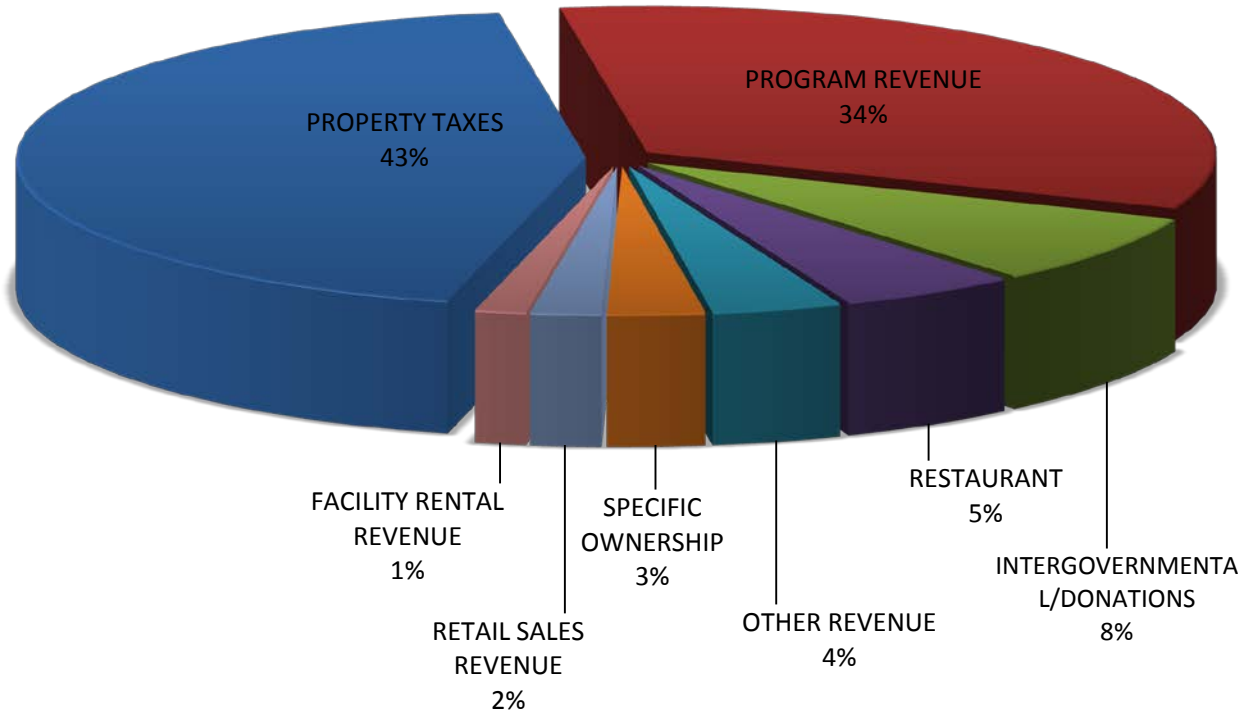
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

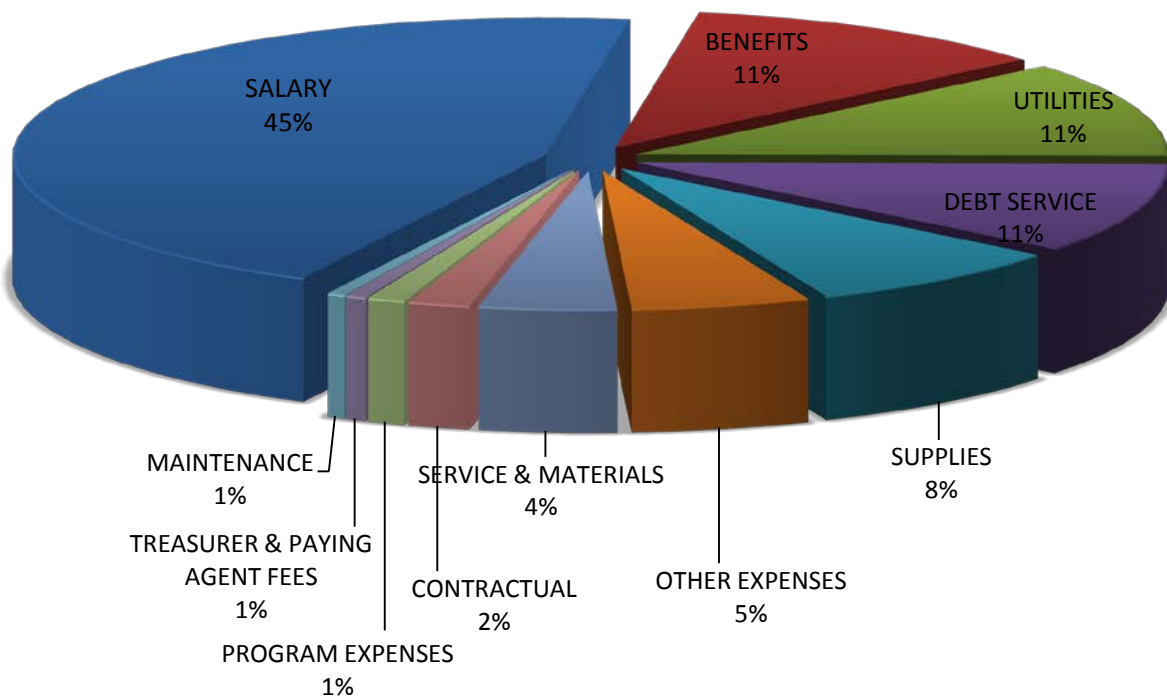
	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
	(continued)			
OTHER EXPENDITURES:				
CHV RESERVE	-	868,118	-	899,312
CONTINGENCY	-	656,139	726	1,486,268
PAYMENT TO ESCROW AGENT	845,000	-	-	-
COPS PAYMENT	520,977	524,277	524,277	521,315
ENERGY PERFORMANCE LEASE	28,662	381,124	381,124	392,557
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	350,000	350,000
PROPOSED MERIT INCREASE	-	-	-	400,000
INCREASED COST OF HEALTHCARE	-	-	-	260,000
CHV EXPENDITURES	165,150	116,627	119,118	-
OPERATING TRANSFER OUT	2,802,750	2,010,000	2,002,800	2,085,000
CAPITAL EXPENDITURES	10,139,582	17,514,059	16,764,178	11,305,479
TOTAL OTHER EXPENDITURES	14,852,121	22,420,344	20,142,223	17,699,931
NET REVENUE OVER EXPENDITURES	\$ 1,333,925	\$ (6,638,167)	\$ (3,670,838)	\$ (2,390,983)
TOTAL REVENUE	\$ 54,762,277	\$ 56,758,225	\$ 56,208,431	\$ 57,146,620
TOTAL EXPENDITURES	53,428,352	63,396,392	59,879,269	59,537,603
NET REVENUE OVER (UNDER) EXPENDITURES	1,333,925	(6,638,167)	(3,670,838)	(2,390,983)
BEGINNING FUNDS AVAILABLE	9,010,041	6,888,167	10,343,966	6,673,129
ENDING FUNDS AVAILABLE	10,343,966	250,000	6,673,128	4,282,146
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,058,425)	-	(2,345,580)	(2,601,657)
CHV RESERVE	(155,472)	-	-	-
2000 1 MILL RESERVE	(267,296)	-	-	-
DEBT SERVICE RESERVE	(288,551)	-	(280,489)	(280,489)
CONSERVATION TRUST RESERVE	(216,410)	-	(24,887)	-
2010 1 MILL RESERVE	(1,281,821)	-	(774,269)	-
COPS RESERVE	-	(250,000)	(250,000)	(450,000)
ENERGY LEASE RESERVE	(2,905,822)	-	-	-
INSURANCE RESERVE	(954,480)	-	(954,480)	(750,000)
ENVIRONMENTAL RESERVE	(189,569)	-	(189,569)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 2,026,120	\$ -	\$ 1,853,855	\$ -

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 1/1/2016	2016 BUDGETED REVENUE	2016 BUDGETED EXPENDITURES	2016 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2016
GENERAL FUND	\$ 4,043,546	\$ 20,863,440	\$ (22,651,167)	\$ (2,255,819)	\$ -
CONSERVATION TRUST FUND	24,887	720,300	(745,187)	-	-
2010 1 MILL FUND	774,269	5,615,659	(6,389,928)	-	-
ENTERPRISE FUND	1,549,938	26,257,319	(26,061,419)	(1,745,838)	-
DEBT SERVICE FUND	280,489	3,689,902	(3,689,902)	(280,489)	-
TOTAL	<u>\$ 6,673,129</u>	<u>\$ 57,146,620</u>	<u>\$ (59,537,603)</u>	<u>\$ (4,282,146)</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 and the 2014 Operating Mills Undesignated funds. The total for these reserves are included as expenditures in the 2016 Budget, as the District may have to use some or all of these funds for operational or capital expenditures. Budgeting the total amount of these reserves causes fund balance to change more than 10%.

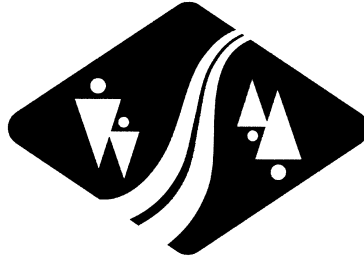
The **Conservation Trust fund** balance change is due to anticipated spending of all funds on 2016 capital projects.

The **2010 One Mill fund** balance change is due to anticipated spending of funds on approved 2016 capital projects (\$6,029,532). The 2016 Budget also includes undesignated funds of \$320,296. A portion of these funds may be spent in 2016 if any eligible projects are approved. Otherwise the undesignated amount will remain in fund balance for future years.

The **Enterprise Fund** shows a 13% estimated increase in fund balance from 2015 to 2016. This is partially due to an increase of net revenue from operations of \$83,000. Also no capital projects were funded from the Enterprise Fund in 2016.

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
PROPERTY TAXES	\$10,201,982	\$14,828,201	\$14,681,781	17,275,439
SPECIFIC OWNERSHIP TAX	1,263,785	1,100,000	1,500,000	1,500,000
INTERGOVERNMENTAL/DONATION	381,657	429,489	435,975	397,269
INTEREST INCOME	8,863	15,000	16,000	19,000
OTHER	917,724	1,020,269	821,574	818,757
TOTAL OPERATING REVENUE	12,774,011	17,392,959	17,455,330	20,010,465
EXPENDITURES:				
ADMINISTRATION	1,051,797	1,573,964	1,384,613	1,399,002
FINANCE	221,836	243,210	239,548	253,935
IT DEPARTMENT	215,056	269,639	239,889	298,175
PLANNING & CONSTRUCTION	1,468,601	1,594,056	1,589,669	1,736,336
PARKS AND OPEN SPACE	6,511,694	7,061,575	6,802,546	8,718,543
TOTAL OPERATING EXPENDITURES	9,468,984	10,742,444	10,256,265	12,405,991
EXCESS OPERATING REVENUE OVER (UNDER) EXPEND	3,305,027	6,650,515	7,199,065	7,604,474
OTHER REVENUE:				
CHV PAYMENT	748,625	753,550	753,550	755,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	2,157,640	950,446	873,343	87,975
SALE OF ASSET	-	850,000	850,000	-
ENERGY LEASE PROCEEDS	5,760,987	-	-	-
OPERATING TRANSFER IN	2,750	10,000	2,800	10,000
TOTAL OTHER REVENUE	8,670,002	2,563,996	2,479,693	852,975
OTHER EXPENDITURES:				
CHV RESERVE	-	868,118	-	899,312
CONTINGENCY	-	263,045	-	11,535
COP PAYMENT	520,977	524,277	524,277	521,315
ENERGY PERFORMANCE LEASE	28,662	381,124	381,124	392,557
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	350,000
OPERATING TRANSFER OUT	2,800,000	2,000,000	2,000,000	2,075,000
PROPOSED MERIT INCREASE/PAYSCALE ADJ	-	-	-	200,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	130,000
CAPITAL EXPENDITURES	4,996,085	4,799,135	4,348,108	175,950
2000 1 MILL UNDESIGNATED	-	726	726	-
2000 1 MILL CAPITAL EXPENDITURES	374,388	266,570	266,570	-
CHV EXPENDITURES	165,150	116,627	119,118	-
CHV CAPITAL OUTLAY	1,302,116	-	-	-
2014 OPERATING MILLS UNDESIGNATED	-	193,336	-	1,110,090
2014 OPERATING MILLS CAPITAL OUTLAY	-	4,231,664	4,201,016	4,379,417
TOTAL OTHER EXPENDITURES	10,537,378	13,994,622	12,190,939	10,245,176
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 1,437,651	\$ (4,780,111)	\$ (2,512,181)	\$ (1,787,727)
TOTAL REVENUE				
TOTAL REVENUE	\$21,444,013	\$19,956,955	\$19,935,023	\$ 20,863,440
TOTAL EXPENDITURES				
TOTAL EXPENDITURES	20,006,362	24,737,066	22,447,204	22,651,167
NET REVENUE OVER (UNDER) EXPENDITURES	1,437,651	(4,780,111)	(2,512,181)	(1,787,727)
BEGINNING FUNDS AVAILABLE				
BEGINNING FUNDS AVAILABLE	3,081,302	4,607,343	6,132,959	2,704,531
BEGINNING FUNDS AVAILABLE - 2000 1 MILL	641,684	267,296	267,296	-
BEGINNING FUNDS AVAILABLE - CHV	1,395,090	155,472	155,472	1,115,627
BEGINNING FUNDS AVAILABLE - NEW OPER MILLS	-	-	-	223,388
ENDING FUNDS	6,555,727	250,000	4,043,546	2,255,819
LESS RESERVES:				
7% OPERATING RESERVE	(699,759)	-	(707,089)	(855,819)
CHV RESERVE	(155,472)	-	-	-
2000 1 MILL RESERVE	(267,296)	-	-	-
COPS RESERVE	-	(250,000)	(250,000)	(450,000)
ENERGY LEASE RESERVE	(2,905,822)	-	-	-
INSURANCE RESERVE	(954,480)	-	(954,480)	(750,000)
ENVIRONMENTAL RESERVE	(189,569)	-	(189,569)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 1,383,329	\$ -	\$ 1,942,409	\$ -



South Suburban
PARKS AND RECREATION

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
PROPERTY TAXES	\$ 10,201,982	\$ 14,828,201	\$ 14,681,781	17,275,439
SPECIFIC OWNERSHIP	1,263,785	1,100,000	1,500,000	1,500,000
INTERGOVERNMENTAL/DONATIONS	381,657	429,489	435,975	397,269
NET INVESTMENT INCOME	8,863	15,000	16,000	19,000
PROGRAM REVENUE	195,668	180,014	207,034	203,582
OTHER REVENUE	722,056	840,255	614,540	615,175
TOTAL OPERATING REVENUE	12,774,010	17,392,959	17,455,330	20,010,465
EXPENDITURES:				
SALARY	6,623,944	7,132,511	6,862,884	7,535,886
BENEFITS	1,665,175	2,161,487	2,220,862	2,234,363
PROGRAM EXPENSES	56,204	74,957	82,278	72,264
SUPPLIES	422,491	472,491	497,371	490,912
SERVICE & MATERIALS	735,203	752,714	794,288	794,142
MAINTENANCE	169,554	176,634	165,622	178,210
EQUIPMENT	50,876	61,554	61,945	74,742
UTILITIES	441,296	507,206	477,243	2,141,313
CONTRACTUAL	110,925	166,207	71,432	130,045
OTHER EXPENSE	1,194,067	1,440,072	1,393,378	1,318,589
TREASURER AND PAYING AGENT FEES	153,152	221,781	222,377	260,200
OVERHEAD CHARGEBACK (1)	(2,153,904)	(2,425,170)	(2,593,415)	(2,824,675)
TOTAL OPERATING EXPENDITURES	9,468,983	10,742,444	10,256,265	12,405,991
EXCESS OPERATING REVENUE OVER EXPENDITURES	3,305,027	6,650,515	7,199,065	7,604,474
OTHER REVENUE:				
CHV PAYMENT	748,625	753,550	753,550	755,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	2,157,640	950,446	873,343	87,975
SALE OF ASSET	-	850,000	850,000	-
ENERGY LEASE PROCEEDS	5,760,987	-	-	-
TRANSFER IN	2,750	10,000	2,800	10,000
TOTAL OTHER REVENUE	8,670,002	2,563,996	2,479,693	852,975

(continued)

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
(continued)				
OTHER EXPENDITURES:				
CHV RESERVE	-	868,118	-	899,312
CONTINGENCY	-	263,045	-	11,535
COP PAYMENT	520,977	524,277	524,277	521,315
ENERGY PERFORMANCE LEASE	28,662	381,124	381,124	392,557
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	350,000
OPERATING TRANSFER OUT	2,800,000	2,000,000	2,000,000	2,075,000
PROPOSED MERIT INCREASE/PAYSCALE A	-	-	-	200,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	130,000
CAPITAL EXPENDITURES	4,996,085	4,799,135	4,348,108	175,950
2000 1 MILL UNDESIGNATED	-	726	726	-
2000 1 MILL CAPITAL EXPENDITURES	374,388	266,570	266,570	-
CHV EXPENDITURES	165,150	116,627	119,118	-
CHV CAPITAL OUTLAY	1,302,116	-	-	-
2014 OPERATING MILLS UNDESIGNATED	-	193,336	-	1,110,090
2014 OPERATING MILLS CAPITAL OUTLAY	-	4,231,664	4,201,016	4,379,417
TOTAL OTHER EXPENDITURES	10,537,378	13,994,622	12,190,939	10,245,176
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 1,437,651</u>	<u>\$ (4,780,111)</u>	<u>\$ (2,512,181)</u>	<u>\$ (1,787,727)</u>
TOTAL REVENUE	\$ 21,444,012	\$ 19,956,955	\$ 19,935,023	\$ 20,863,440
TOTAL EXPENDITURES	20,006,361	24,737,066	22,447,204	22,651,167
NET REVENUE OVER (UNDER)	<u>1,437,651</u>	<u>(4,780,111)</u>	<u>(2,512,181)</u>	<u>(1,787,727)</u>
BEGINNING FUNDS AVAILABLE	5,118,076	5,030,111	6,555,727	4,043,546
ENDING FUNDS	6,555,727	250,000	4,043,546	2,255,819
LESS RESERVES:				
7% OPERATING RESERVE	(699,759)	-	(707,089)	(855,819)
CHV RESERVE	(155,472)	-	-	-
2000 1 MILL RESERVE	(267,296)	-	-	-
COPS RESERVE	-	(250,000)	(250,000)	(450,000)
ENERGY LEASE RESERVE	(2,905,822)	-	-	-
INSURANCE RESERVE	(954,480)	-	(954,480)	(750,000)
ENVIRONMENTAL RESERVE	(189,569)	-	(189,569)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 1,383,329</u>	<u>\$ -</u>	<u>\$ 1,942,409</u>	<u>\$ -</u>

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

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

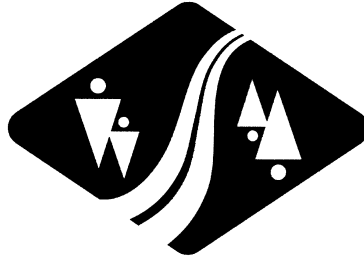
	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
INTERGOVERNMENTAL	\$ 689,268	\$ 730,000	\$ 710,000	\$ 720,000
INTEREST INCOME	209	1,000	250	300
TOTAL REVENUE	689,477	731,000	710,250	720,300
EXPENDITURES:				
CAPITAL OUTLAY	739,208	905,575	901,773	720,580
CONTINGENCY	-	41,835	-	24,607
TOTAL EXPENDITURES	739,208	947,410	901,773	745,187
NET REVENUES OVER (UNDER) EXP	(49,731)	(216,410)	(191,523)	(24,887)
BEGINNING FUND BALANCE	266,141	216,410	216,410	24,887
ENDING FUND BALANCE	216,410	-	24,887	-
LESS RESERVES:				
CTF RESERVE	(216,410)		(24,887)	
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
PROPERTY TAX	\$ 2,251,625	\$ 2,312,915	\$ 2,273,169	\$2,673,159
INTERGOVERNMENTAL REVENUE	488,211	4,397,648	4,262,847	2,940,000
INTEREST INCOME	2,046	2,000	2,200	2,500
TOTAL REVENUE	<u>2,741,882</u>	<u>6,712,563</u>	<u>6,538,216</u>	<u>5,615,659</u>
EXPENDITURES:				
CAPITAL OUTLAY	1,494,999	6,186,462	5,851,835	6,029,532
COLLECTION CHARGES	33,685	35,000	34,100	40,100
PARK MAINTENANCE WATER	1,131,409	1,538,483	1,159,833	-
UNDESIGNATED	-	234,439	-	320,296
TOTAL EXPENDITURES	<u>2,660,093</u>	<u>7,994,384</u>	<u>7,045,768</u>	<u>6,389,928</u>
NET REVENUES OVER (UNDER) EXP	<u>81,789</u>	<u>(1,281,821)</u>	<u>(507,552)</u>	<u>(774,269)</u>
BEGINNING FUND BALANCE	1,200,032	1,281,821	1,281,821	774,269
ENDING FUND BALANCE	<u>1,281,821</u>	-	<u>774,269</u>	-
LESS 2010 1 MILL RESERVE	<u>(1,281,821)</u>	-	<u>(774,269)</u>	-
UNRESERVED FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
ICE ARENAS	\$ 4,031,192	\$ 4,038,405	\$ 4,090,585	\$ 4,243,527
RECREATION CENTERS	4,516,220	4,827,419	4,693,712	4,963,692
ATHLETICS	2,268,276	2,355,254	2,246,672	2,398,685
OTHER RECREATION FACILITIES	1,711,717	1,662,908	1,631,506	1,794,261
GOLF COURSES	7,342,071	7,529,363	7,349,090	7,540,949
HOSPITALITY	2,838,683	2,867,113	2,961,257	3,210,130
INTEREST INCOME	4,103	5,873	4,210	5,375
OTHER REVENUE	27,317	25,450	25,900	25,700
TOTAL OPERATING REVENUE	<u>22,739,579</u>	<u>23,311,785</u>	<u>23,002,932</u>	<u>24,182,319</u>
EXPENDITURES:				
ADMINISTRATION	1,735,995	2,320,930	2,114,106	2,222,041
FINANCE DEPARTMENT	450,394	462,300	486,355	515,565
IT DEPARTMENT	436,629	479,423	487,047	605,386
ICE ARENAS	3,511,080	3,131,238	3,161,691	3,367,814
RECREATION CENTERS	5,795,714	6,215,545	6,117,301	6,449,755
ATHLETICS	1,332,519	1,515,839	1,390,593	1,577,648
OTHER RECREATION FACILITIES	1,376,100	1,247,880	1,248,296	1,319,529
GOLF COURSES	6,293,211	6,642,875	6,501,140	6,402,442
HOSPITALITY	3,331,734	2,978,169	3,108,713	3,251,499
TOTAL OPERATING EXPENDITURES	<u>24,263,376</u>	<u>24,994,199</u>	<u>24,615,242</u>	<u>25,711,679</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	<u>(1,523,797)</u>	<u>(1,682,414)</u>	<u>(1,612,310)</u>	<u>(1,529,360)</u>
OTHER REVENUE:				
OPERATING TRANSFER IN	2,800,000	2,000,000	2,000,000	2,075,000
CAPITAL LEASE PROCEEDS	649,486	370,000	355,666	-
INTERGOVERNMENTAL INCOME FOR CAPITAL	52,178	-	-	-
TOTAL OTHER REVENUE	<u>3,501,664</u>	<u>2,370,000</u>	<u>2,355,666</u>	<u>2,075,000</u>
OTHER EXPENDITURES:				
CONTINGENCY	-	(77,242)	-	19,740
PAYMENT TO ESCROW AGENT (REV BC	845,000	-	-	-
PROPOSED MERIT INCREASE/PAYSCAL	-	-	-	200,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	130,000
CAPITAL OUTLAY	1,232,785	1,124,653	1,194,876	-
TOTAL OTHER EXPENDITURES	<u>2,077,785</u>	<u>1,047,411</u>	<u>1,194,876</u>	<u>349,740</u>
NET REVENUE OVER (UNDER) EXP	<u>(99,918)</u>	<u>(359,825)</u>	<u>(451,520)</u>	<u>195,900</u>
TOTAL REVENUE	26,241,243	25,681,785	25,358,598	26,257,319
TOTAL EXPENDITURES	26,341,161	26,041,610	25,810,118	26,061,419
NET REVENUE OVER (UNDER) EXPENDITURES	<u>(99,918)</u>	<u>(359,825)</u>	<u>(451,520)</u>	<u>195,900</u>
BEGINNING FUNDS AVAILABLE	2,101,375	359,825	2,001,457	1,549,938
ENDING FUNDS	2,001,457	-	1,549,938	1,745,838
LESS RESERVES:				
7% OPERATING RESERVE	(1,358,666)	-	(1,638,491)	(1,745,838)
UNRESERVED FUNDS AVAILABLE	<u>\$ 642,791</u>	<u>\$ -</u>	<u>\$ (88,554)</u>	<u>\$ -</u>



South Suburban
PARKS AND RECREATION

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 70,830	\$ 154,422	\$ 136,623	\$ 96,243
NET INVESTMENT INCOME	4,103	5,873	4,210	5,372
PROGRAM REVENUE	17,028,924	17,543,662	17,131,448	18,035,017
RESTAURANT	2,468,991	2,519,074	2,563,178	2,750,278
RETAIL SALES REVENUE	1,073,397	1,067,519	1,078,975	1,085,095
FACILITY RENTAL REVENUE	756,013	778,116	768,073	786,008
CONTRACT SALES REVENUE	54,068	38,676	43,314	45,501
OTHER REVENUE	1,283,253	1,204,443	1,277,111	1,378,805
TOTAL OPERATING REVENUE	22,739,579	23,311,785	23,002,932	24,182,319
EXPENDITURES:				
SALARY	10,185,785	10,678,983	10,400,457	11,121,810
BENEFITS	1,973,840	2,184,302	2,144,919	2,485,492
PROGRAM EXPENSES	428,232	286,552	293,565	404,677
RESTAURANT SALES EXPENSE	218,947	197,151	197,151	200,668
SUPPLIES	2,850,593	2,679,644	2,691,986	2,812,960
SERVICE & MATERIALS	837,189	822,960	768,360	928,447
MAINTENANCE	31,715	45,250	38,992	52,250
EQUIPMENT	98,441	114,315	114,772	120,190
UTILITIES	2,527,481	2,509,681	2,378,270	2,526,383
CONTRACTUAL	629,870	642,704	233,577	647,591
OTHER EXPENSES	1,205,637	1,200,033	1,552,324	815,388
DEBT SERVICE	1,121,742	1,207,454	1,207,454	771,151
OVERHEAD CHARGEBACK (1)	2,153,904	2,425,170	2,593,415	2,824,672
TOTAL OPERATING EXPENDITURES	24,263,376	24,994,199	24,615,242	25,711,679
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,523,797)	(1,682,414)	(1,612,310)	(1,529,360)
OTHER REVENUE:				
TRANSFER IN	2,800,000	2,000,000	2,000,000	2,075,000
CAPITAL LEASE PROCEEDS	649,486	370,000	355,666	-
INTERGOVERNMENTAL INCOME FOR CAPITAL	52,178	-	-	-
TOTAL OTHER REVENUE	3,501,664	2,370,000	2,355,666	2,075,000

(continued)

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
(continued)				
OTHER EXPENDITURES:				
CONTINGENCY	-	(77,242)	-	19,740
PAYMENT TO ESCROW AGENT (REV BON	845,000	-	-	-
PROPOSED MERIT INCREASE/PAYSCALE	-	-	-	200,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	130,000
CAPITAL OUTLAY	1,232,785	1,124,653	1,194,876	-
TOTAL OTHER EXPENDITURES	2,077,785	1,047,411	1,194,876	349,740
 NET REVENUE OVER (UNDER) EXP	 \$ (99,918)	 \$ (359,825)	 \$ (451,520)	 \$ 195,900
 TOTAL REVENUE	 \$ 26,241,243	 \$25,681,785	 \$ 25,358,598	 \$ 26,257,319
TOTAL EXPENDITURES	26,341,161	26,041,610	25,810,118	26,061,419
NET REVENUE OVER (UNDER) EXPENDITURES	(99,918)	(359,825)	(451,520)	195,900
 BEGINNING FUNDS AVAILABLE	 2,101,375	 359,825	 2,001,457	 1,549,938
ENDING FUNDS	2,001,457	-	1,549,937	1,745,838
LESS RESERVES:				
7% OPERATING RESERVE	(1,358,666)	-	(1,638,491)	(1,745,838)
UNRESERVED FUNDS AVAILABLE	\$ 642,791	\$ -	\$ (88,554)	\$ -

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
REVENUE:				
PROPERTY TAXES	\$ 3,642,911	\$ 3,665,922	\$ 3,663,544	\$ 3,679,902
INTEREST EARNINGS	2,750	10,000	2,800	10,000
TOTAL REVENUE	3,645,662	3,675,922	3,666,344	3,689,902
EXPENDITURES:				
ADMINISTRATION	57,128	51,772	57,456	68,152
BOND PRINCIPAL	2,750,000	2,880,000	2,880,000	3,000,000
BOND INTEREST	871,650	734,150	734,150	611,750
OPERATING TRANSFER OUT	2,750	10,000	2,800	10,000
TOTAL EXPENDITURES	3,681,528	3,675,922	3,674,406	3,689,902
NET REVENUE OVER EXPENDITURES	(35,866)	-	(8,062)	-
BEGINNING FUND BALANCE	324,417	-	288,551	280,489
ENDING FUND BALANCE	288,551	-	280,489	280,489
LESS RESERVES:				
DEBT SERVICE RESERVE	(288,551)	-	(280,489)	(280,489)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015	2016
TOTAL POSITIONS BY DEPARTMENT:									
ADMINISTRATION	14	14	14	14	14	14	15	16	16
FINANCE	7	7	7	7	7	7	6	6	6
INFORMATION TECHNOLOGY	5	5	5	6	7	7	6	6	7
GOLF	39	38	38	38	37	37	33	33	32
HOSPITALITY	17	17	17	17	17	17	13	14	15
PARKS AND OPEN SPACE	69	70	70	70	70	69	71	71	71
PLANNING AND DEVELOPMENT	22	22	21	21	21	21	20	21	21
RECREATIONS SERVICES AND FACILITIES	96	82	82	82	74	67	66	69	71
TOTAL FULL TIME AND REGULAR PART TIME POSITIONS	269	255	254	255	247	239	230	236	239

FULL TIME POSITIONS:

ADMINISTRATION:

ADMINISTRATIVE MANAGER (1)	1	1	1	1	1	1	0	0	0
COMMUNICATIONS DIRECTOR	1	1	1	1	1	1	1	1	1
DEPUTY EXECUTIVE DIRECTOR (4)	0	0	0	0	0	0	1	1	1
EXECUTIVE ASSISTANT	1	1	1	1	1	1	1	1	1
EXECUTIVE DIRECTOR	1	1	1	1	1	1	1	1	1
GRAPHIC DESIGNER	1	1	1	1	1	1	1	1	1
HUMAN RESOURCE DIRECTOR (3)	1	1	1	1	1	1	0	1	1
HUMAN RESOURCES ASSISTANT	1	1	1	1	1	1	1	1	1
HUMAN RESOURCES GENERALIST	1	1	1	1	1	1	1	1	1
RECEPTIONIST, LEAD	1	1	1	1	1	1	1	1	1
REGISTRATION OFFICE ASSISTANT	1	1	1	1	1	1	1	1	1
SOCIAL MEDIA SPECIALIST (2)	0	0	0	0	0	0	1	1	1
SPECIALIST - COMMUNICATIONS (4)	0	0	0	0	0	0	1	1	1
SPECIALIST - COMMUNITY RELATIONS	1	1	1	1	1	1	1	1	1
SPECIALIST - MARKETING	1	1	1	1	1	1	1	1	1
SUPERVISOR - REGISTRATION	1	1	1	1	1	1	1	1	1
TECHNICIAN - GENERAL SERVICES	1	1	1	1	1	1	1	1	1
TOTAL ADMINISTRATION	14	14	14	14	14	14	15	16	16

FINANCE:

ACCOUNTANT I	3	3	3	3	3	3	3	3	3
ACCOUNTANT II	1	1	1	1	1	1	1	1	1
ACCOUNTANT, SENIOR (1)	1	1	1	1	1	1	0	0	0
CHIEF ACCOUNTANT (3)	0	0	1	1	1	1	1	1	1
MANAGER OF FINANCE	1	1	1	1	1	1	1	1	1
TECHNICIAN - ACCOUNTS PAYABLE (1) (3)	1	1	0	0	0	0	0	0	0
TOTAL FINANCE	7	7	7	7	7	7	6	6	6

Notes:

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- (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).

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015	2016
INFORMATION TECHNOLOGY:									
COMPUTER TECHNICIAN (3)	0	0	0	0	1	1	1	1	1
MANAGER OF INFORMATION SYSTEM	1	1	1	1	1	1	1	1	1
NETWORK ADMINISTRATOR (1)	1	1	1	1	1	1	0	0	0
SENIOR APPLICATIONS PROGRAMMER (2) (4)	2	2	2	2	2	2	2	2	3
WEBMASTER (4)	0	0	0	1	1	1	1	1	1
LEAD COMPUTER AND NETWORK TECHNICIAN (3)	1	1	1	1	1	1	1	1	1
TOTAL IT	5	5	5	6	7	7	6	6	7
GOLF:									
1ST ASST GOLF PRO	4	4	4	4	4	4	4	4	4
APPRENTICE MECHANIC - PARTS DRIVER (LTGC) (2)	0	0	0	0	0	1	1	1	1
APPRENTICE MECHANIC - PARTS DRIVER (SSGC)	1	1	1	1	1	1	1	1	1
ASSISTANT SUPERVISOR - GOLF	3	3	3	3	3	3	3	3	3
COORDINATOR - MERCHANDISE - GOLF	1	1	1	1	1	1	1	1	1
HEAD GOLF PRO & MANAGER	3	3	3	3	3	3	3	3	3
LEAD MAINT SPEC - GOLF	4	4	4	4	4	4	4	4	4
MAINTENANCE TECH - GOLF	4	4	4	4	4	4	4	4	4
MANAGER OF GOLF	1	1	1	1	1	1	1	1	1
MECHANIC (1)	4	4	4	4	4	4	3	3	3
SUPERINTENDENT - GOLF COURSES (1)	1	1	1	1	1	1	1	1	0
SUPERVISOR - GOLF COURSE MAINTENANCE	4	4	4	4	4	4	4	4	4
TOTAL GOLF	30	30	30	30	30	31	30	30	29
HOSPITALITY:									
ASSISTANT MANAGER - FOOD & BEVERAGE	1	1	1	1	1	1	1	1	1
ASST SUPERVISOR - FOOD & BEVERAGE (FSC)	1	1	1	1	1	1	1	1	1
CHEF (LTGC) (2)	0	0	0	0	0	0	0	1	1
COORDINATOR - SPECIAL EVENTS	1	1	1	1	1	1	1	1	1
COORDINATOR CONCESSIONS - FSC (1)	1	1	1	1	1	1	0	0	0
DIRECTOR OF HOSPITALITY SERVICES	1	1	1	1	1	1	1	1	1
FOOD & BEVERAGE MANAGER - LTGC	1	1	1	1	1	1	1	1	1
HEAD CHEF (LTGC)	1	1	1	1	1	1	1	1	1
LEAD NIGHT AUDITOR - LTGC	1	1	1	1	1	1	1	1	1
MARKETING MANAGER	1	1	1	1	1	1	1	1	1
RESTAURANT MANAGER (SSGC) (1)	1	1	1	1	1	1	0	0	0
SOUS CHEF (1)	1	1	1	1	1	1	0	0	0
SUPERVISOR - BANQUET - LTGC (2)	0	0	0	0	0	0	0	0	1
SUPERVISOR - FOOD & BEV - FSC	1	1	1	1	1	1	1	1	1
SUPERVISOR - FOOD & BEV - SSGC (2)	0	0	0	0	0	0	1	1	1
SUPERVISOR - GRILL (LITTLETON)	1	1	1	1	1	1	1	1	1
SUPERVISOR - HOUSEKEEPING	1	1	1	1	1	1	1	1	1
SUPERVISOR - ROOMS DIVISION	1	1	1	1	1	1	1	1	1
TOTAL HOSPITALITY	15	15	15	15	15	15	13	14	15

Notes:

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(3) Position reclassified

(4) New approved position

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SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015	2016
PARKS AND OPEN SPACE:									
ADMINISTRATIVE ASSISTANT - PARKS (3)	1	1	1	1	1	1	0	0	0
APPRENTICE MECHANIC - PARTS DRIVER	1	1	1	1	1	1	1	1	1
COORDINATOR - GIS	1	1	1	1	1	1	1	1	1
COORDINATOR - SPP	1	1	1	1	1	1	1	1	1
CREW LEADER	4	4	4	4	4	4	4	4	4
FORMAN	8	8	8	8	8	8	8	8	8
LEAD MAINT SPEC	16	16	16	16	16	16	16	16	16
MAINTENANCE TECH	22	22	22	22	22	22	22	22	22
DIRECTOR OF PARKS AND OPEN SPACE	1	1	1	1	1	1	1	1	1
MECHANIC (SERVICE CENTER)	3	3	3	3	3	3	3	3	3
PARK RANGER (2)	1	1	1	1	1	1	4	4	4
PARK RANGER, SENIOR	1	1	1	1	1	1	1	1	1
RESOURCE SPECIALIST	1	1	1	1	1	1	1	1	1
RESOURCE COORDINATOR-SPP (2)	0	0	0	0	0	1	1	1	1
PARK INTERPRETER (2)	0	0	0	0	0	1	1	1	1
SPECIALIST - SERVICE CENTER	1	1	1	1	1	1	1	1	1
SUPERVISOR	5	5	5	5	5	5	5	5	5
WELDER/FABRICATOR/MECHANIC	1	1	1	1	1	1	1	1	1
TOTAL PARKS AND OPEN SPACE	67	67	67	67	67	69	71	71	71
PLANNING AND DEVELOPMENT:									
PARK PLANNER, SENIOR (1)	2	2	2	2	2	1	1	1	1
PARK PLANNER I (3)	0	0	0	0	0	1	1	1	1
PARK PLANNER II (4)	1	1	1	1	1	1	1	2	2
CONSTRUCTION EQUIPMENT OPERATOR	1	1	1	1	1	1	1	1	1
CREW LEADER - CONSTRUCTION	1	1	1	1	1	1	1	1	1
FOREMAN - CONSTRUCTION	1	1	1	1	1	1	1	1	1
FOREMAN - PLAY GROUNDS AND SIGNS	1	1	1	1	1	1	1	1	1
LEAD MAINT SPEC - CONSTRUCTION WOOD SHOP	1	1	1	1	1	1	1	1	1
LEAD MAINT SPEC - SIGNS	1	1	1	1	1	1	1	1	1
LEAD MAINT. SPEC. - PREVENT/MAINT	1	1	1	1	1	1	1	1	1
MAINTENANCE TECHNICIAN - PREVENT MAINT (1)	1	1	1	1	1	1	0	0	0
MAINTENANCE TECH - CONSTRUCTION	2	2	2	2	2	2	2	2	2
MAINTENANCE TECH - PLAY GROUNDS	1	1	1	1	1	1	1	1	1
MAINTENANCE TECH - SIGNS	1	1	1	1	1	1	1	1	1
MANAGER OF PLANNING AND CONSTRUCTION	1	1	1	1	1	1	1	1	1
SKILLED TRADES WORKER - PREVENT MAINT	3	3	3	3	3	3	3	3	3
SUPERVISOR - CONSTRUCTION MAINTENANCE	1	1	1	1	1	1	1	1	1
SUPERVISOR - PREVENTIVE MAINTENANCE	1	1	1	1	1	1	1	1	1
TOTAL PLANNING AND DEVELOPMENT	21	21	21	21	21	21	20	21	21

Notes:

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SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015	2016
RECREATIONS SERVICES AND FACILITIES:									
ADMINISTRATIVE ASSISTANT (FSC) (1)(2)	1	1	1	1	0	0	0	1	1
ASSISTANT MANAGER - ICE ARENA	2	2	2	2	2	2	2	2	2
ASSISTANT SUPERVISOR - ICE (FSC) (1)	1	1	1	1	0	0	0	0	0
ASST FACILITY MANAGER (1)(4)	3	2	2	2	2	2	2	3	3
ATHLETIC ASSISTANT SPORTS DOME (2)	0	0	0	0	0	0	1	1	1
ATHLETIC COORDINATOR (2)	0	0	0	0	0	0	1	1	1
CONTROLLER (FSC)	1	1	1	1	1	1	1	1	1
COORDINATOR (4)	16	16	16	16	16	16	16	17	17
COORDINATOR - RENTAL/PERMITS (4)	0	0	0	0	0	0	0	0	1
DEPUTY MANAGER - RECREATION	1	1	1	1	1	1	1	1	1
DIRECTOR OF CHILD CARE (1)	1	1	1	1	1	0	0	0	0
DIRECTOR OF CHILD DISCOVERY TIME PRE-SCHOOL	1	1	1	1	1	1	1	1	1
DIRECTOR OF FIGURE SKATING	1	1	1	1	1	1	1	1	1
FACILITY MAINTENANCE SPECIALIST (4)	0	0	0	0	0	0	0	1	2
GENERAL MGR ICE AND SPORTS OP	1	1	1	1	1	1	1	1	1
GENERAL MANAGER (FSC) (1)	1	1	1	1	1	0	0	0	0
ICE OFFICE ADMINISTRATOR (FSC)	1	1	1	1	1	1	1	1	1
LEAD MAINT SPEC - ICE ARENA	1	1	1	1	1	1	1	1	1
LEAD MAINT TECH (1)	3	3	3	3	3	3	3	3	3
MAINTENANCE TECH (1)	12	11	11	11	11	10	10	10	10
MANAGER - ICE ARENA	1	1	1	1	1	1	1	1	1
MANAGER OF RECREATION SERVICES AND FACILITIES	1	1	1	1	1	1	1	1	1
MANAGER OF ICE OPERATIONS & PROGRAMS (4)	0	1	1	1	1	1	1	1	1
OFFICE ASSISTANT (BUCK CENTER) (1)	1	1	1	1	0	0	0	0	0
RECEPTIONIST - ICE ARENA	1	1	1	1	1	1	1	1	1
RECEPTIONIST, LEAD (ATHLETICS)	1	1	1	1	1	1	1	1	1
SPECIALIST	2	2	2	2	2	2	2	2	2
SUPERVISOR (1)	12	11	11	11	10	10	10	10	10
TENNIS PROFESSIONAL	1	1	1	1	1	1	1	1	1
COORD CULTURAL AND ENRICHMENT (2)	0	0	0	0	0	1	1	1	1
COORD FITNESS (2)	0	0	0	0	0	1	1	1	1
SPECIALIST STAR PROGRAM (4)	0	0	0	0	0	1	1	1	1
TOTAL RECREATION SERVICES AND FACILITIES	67	65	65	65	61	61	63	67	69
TOTAL FULL TIME POSITIONS	226	224	224	225	222	225	224	231	234

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).

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015	2016
REGULAR PART TIME POSITIONS:									
GOLF (1)	9	8	8	8	7	6	3	3	3
HOSPITALITY (1)	2	2	2	2	2	2	0	0	0
PARKS AND OPEN SPACE (1)	2	3	3	3	3	0	0	0	0
PLANNING AND DEVELOPMENT (1)	1	1	0	0	0	0	0	0	0
RECREATION SERVICES AND FACILITIES (1)	29	17	17	17	13	6	3	2	2
TOTAL REGULAR TIME POSITIONS	43	31	30	30	25	14	6	5	5
TOTAL FULL TIME EQUIVALENTS (5)	514	486	480	479	467	469	487	500	500
W-2s ISSUED	1869	1685	1587	1717	1673	1697	1807	1850	1900

Notes:

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**South Suburban Park and Recreation District
2016 Capital and Deferred Maintenance Projects
November 11, 2015**

Summary Page

	General Fund	New Operating Mills	Total General Fund	Conservation Trust Fund	2010 1 Mill Fund	Enterprise Fund	Total
Proposed Capital Projects - District's Share	\$ 87,975	\$ 3,911,838	3,999,813	400,080	3,089,532	-	7,489,425
Potential Partner Match(s)	87,975	-	87,975	-	2,940,000	-	3,027,975
Total Proposed Funded Capital Projects	\$ 175,950	\$ 3,911,838	\$ 4,087,788	\$ 400,080	\$6,029,532	\$ -	\$ 10,517,400
Proposed Deferred Maintenance Projects	\$ -	467,579	467,579	\$ 320,500	-	-	788,079
Total Proposed Funded Deferred Maintenance Projects	\$ -	\$ 467,579	\$ 467,579	\$ 320,500	\$ -	\$ -	\$ 788,079

Total 2016 Capital and Deferred Maintenance Requests **\$ 11,305,479**

Funded Projects by Type

Routine (R)	4,901,829
Non-Routine (N)	6,403,650
Total 2016 Capital and Deferred Maintenance Requests	\$ 11,305,479

LEGEND

Funds:	Departments:	Type:
2010 - 2010 1 Mill Fund	Comm - Communications Department	R - Routine
CTF - Conservation Trust Fund	Golf - Golf Department	N - Non- Routine
ENT - Enterprise Fund	Hosp - Hospitality Department	Other:
GF - General Fund	IT - Information Technology	ACOS GRANT - Arapahoe County Open Space Grant
CHV - CHV reserve (in GF)	P&D - Planning and Development	CENT - City of Centennial
2000 - 2000 1 Mill Fund (in GF)	P&OS - Parks & Open Space	City of LT - City of Lone Tree
New Mills - 2014 Operating Mills (in GF)	Rec - Recreation Facilities/Services	COL - City of Littleton
		HLCWG GRANT - Highline Canal Working Group Grant
		SPWG GRANT - South Platte Working Group Grant

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
N	2010	City of LT	Lincoln Bridge	Bridge at Lincoln Avenue	Funding for bridge across Lincoln to connect the Willow Creek trail off-street.	500,000	-	500,000
N	2010	City of LT	Lone Tree Entertainment District Park	New 7 acre park in Lone Tree Entertainment District area	Create a park around an existing detention pond and drainage way	500,000	-	500,000
				CITY OF LONE TREE MATCHING PROJECTS		1,000,000	-	1,000,000
N	2010	CENT	Highlands 460 and Forest Park Natural Area Trail System	Trail System connections (Potential City of Centennial match \$300,000) ARAPAHOE COUNTY STANDARD GRANT \$300,000	Connection of the Big Dry Creek Trail to Highlands 460, Forest Park and Arapaho Park. Per the Gold Medal Citizens Committee, City of Centennial, and staff - this is a high priority project.	300,000	600,000	900,000
N	2010	CENT	Conservation Easement	Additional funds needed to purchase the conservation easement		33,332	150,000	183,332
R	2010	CENT	HLC Bridges	Bridge replacements at deKovend Park, Ice Arena, Franklin Street, Bannock Street, and Southbridge	additional funds to be added to amounts budgeted for 2015 - additional \$25,000 from City of Centennial	200,000	25,000	225,000
R	2010	CENT	deKoevend Tot Lot	Playground Upgrade (Potential City of Centennial match)	Renovate and expand a 13-year old playground and update ADA access as necessary.	100,000	100,000	200,000
				CITY OF CENTENNIAL MATCHING PROJECTS		633,332	875,000	1,508,332
R	2010	COL	Charley Emely Park	Park Improvements (Potential for City of Littleton match \$150,000. ARAPAHOE COUNTY STANDARD GRANT \$300,000 and Carry over \$60,000 from 2015 budget)	Replace 20-year old playground equipment and upgrade ADA access as necessary, upgrade shelter and basketball court and retaining walls	150,000	450,000	600,000
R	2010	COL	Lee Gulch Trail	Bridge replacement and concrete a crusher fine trail. (Potential City of Littleton match) Project is ready to bid.	Existing bridge is narrow and won't support vehicle traffic. Abutments are starting to fail. Crusher fine trail washes into Lee Gulch regularly.	150,000	150,000	300,000
R	2010	COL	Ketring Park	Replace outdoor lights (Potential for City of Littleton match)	Existing lights are so old they can't be repaired. No parts available. (14 lights total)	50,000	-	50,000
R	2010	COL	Little's Creek Park Playground and Trail at Broadway	Renovate existing outdated playground and add new trail connection (Potential City of Littleton match)	Expand and replace 25-year old playground equipment and update ADA access as necessary. Install trail connection from assisted living to Sterne Parkway per HLCWG plan.	175,000	175,000	350,000
N	2010	COL	Mary Carter Greenway Signs-South Platte Park-Phase 2	Install new sign design in South Platte Park per master plan. (Potential City of Littleton match)	Continue update of old sign system along the Mary Carter Greenway in South Platte Park per the sign master plan.	75,000	290,000	365,000
R	GF	COL	Garage & Shop	#123 Replacement	2007 Chevrolet 4x4 for Rangers - COL matching project	14,475	14,475	28,950
R	GF	COL	South Platte Park	Classroom Siding Restoration	Classroom needs treatment this year, does not match main building. Best to do appropriately from scratch with contractor - COL matching project	8,000	8,000	16,000
R	GF	COL	South Platte Park	Nature Center exterior stain treatment	Time to treat this year, needs wash and oil treatment to maintain decent look - COL matching project	8,000	8,000	16,000
R	GF	COL	South Platte Park	Pave CNC Reserve Parking Lot	City of Littleton had money and paving crew set for 2015. The project was postponed to 2016 so District can budget share of project.	35,000	35,000	70,000
				CITY OF LITTLETON MATCHING PROJECTS		665,475	1,130,475	1,795,950
N	2010	P&D	East Big Dry Creek Trailhead	Additional funds to complete existing master plan.	A master plan and cost estimate were put together in 2015 and it is estimated the project will be over the 2015 estimated budget. Carry-over 2015 funds and add funds to complete the project in 2016.	57,000	-	57,000
N	2010	REC	Cornerstone Park	Build two shelters (15x30) with picnic tables (6) next to pickleball courts	Complete current construction project, funds not readily available in 2015 to finish.	100,000	-	100,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
N	2010	P&D	Highline Canal Conservancy	Consulting for High Line Canal Vision Plan	Funding in partnership with the HLCWG to create a long term vision plan for the High Line Canal Trail	25,000	-	25,000
N	2010	SPWG	South Platte River	River enhancements downstream of Oxford (Match for SPWG funds ACOS grant) ARAPAHOE COUNTY LARGE GRANT	Match for SPWG funds for in-river improvements and Phase 1 Trail Project (Grant funds)	175,000	500,000	675,000
R	2010	SPWG	South Platte River	SPP River Damage Restoration		50,000		50,000
N	2010	SPWG	South Platte Park/River	Help Save the Bees/River Safety Graphic Standards		5,000		5,000
R	2010	P&OS	Various	Central Control Upgrades	Continuation of multi year program to upgrade irrigation controllers	50,400	-	50,400
R	2010	P&OS	Various	Drinking Fountain Replacement	Replace oldest fountains that are rusted and require regular maintenance	10,500	-	10,500
R	2010	P&D	East Elementary	Playground Upgrade	Replacement slide	6,000	-	6,000
R	2010	P&OS	War Memorial Rose Garden	Paint Gazebo	Sand blast and paint wedding venue gazebo. We have received numerous complaints regarding the gazebo's appearance	6,000	-	6,000
R	2010	P&OS	Sheridan Park	Irrigation Upgrade	Improve efficiency of system and eliminate water waste and dry spots	371,300	-	371,300
N	2010	P&OS	Various	Future Grant Projects		-	500,000	500,000
				OTHER 2010 FUNDED PROJECTS		856,200	1,000,000	1,856,200
R	CTF	HOSP	LTGC	Upgrade to wedding venue	Upgrade to amend soil and add trees	10,000	-	10,000
R	CTF	REC	Family Sports Center	Locker room stalls for 8 locker rooms, 20 stalls per locker room	Would benefit hockey players with both privacy and storage needs.	45,000	-	45,000
R	CTF	REC	Franklin Pool	Perimeter Fencing	Replace worn out material with TREX material to match fencing around the sprayground	50,000	-	50,000
N	CTF	P&D	Unknown	Public Art	Continue public art at parks, trails and facilities	25,000	-	25,000
R	CTF	REC	Goodson Center	Front desk remodel	New design will be more appealing to customers and guests, better design for customer service, better path of vision for staff to weight room and lobby area. Replace unstable shelving and damaged shelves and drawers.	80,000	-	80,000
R	CTF	REC	Goodson Center	Weight room Equipment Upgrades	Replace free weight equipment, dumbbells, and older LifeFitness equipment	108,000	-	108,000
N	NEW MILLS	HOSP	LTGC	LTGCH permanent artwork	Replace some lobby and hotel hall artwork	6,000	-	6,000
R	NEW MILLS	P&D	Pocket Trail Maps	Paper fold up trail and facilities maps	Update existing trail and facility map and get pocket and wall maps updated for public use.	10,000	-	10,000
R	NEWMILLS	REC	Family Sports Center	Re-paint interior, high-traffic areas and update the colors	Include but not limited to bathrooms, birthday/concession table area, skate rental, walls behind players benches on both rinks, upstairs hallways, locker rooms, handrails, Avalanche Grill, Pro Shop, and front desk. To maintain appearance of property.	105,800	-	105,800
R	NEWMILLS	REC	Family Sports Center	Replace rubber flooring (currently aged, worn and torn).	Flooring is over 17 years old; expected life is 10-12 years. Currently needs constant repairs; a surface constantly needing repairs is a potential safety hazard.	260,580	-	260,580
R	NEWMILLS	REC	Family Sports Center	Carpet replacement	Carpet is over 14 years old and showing significant signs of wear & tear; normal expectancy is 9-10 years. Current carpet tile is no longer manufactured, and replacement tiles are not available.	303,563	-	303,563

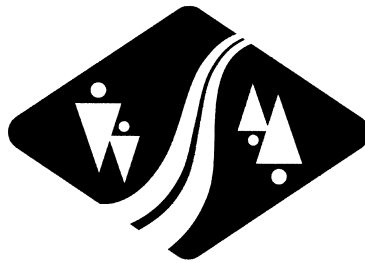
Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
N	NEWMILLS	REC	Goodson Center	Child Discovery Time Technology package installation, Rooms 3,4,5, & 7. Include smart board in room 4, portable computer stations, and tablets	Better prepare students for future education needs and easier transition into elementary school; teachers will have more current tools to teach.	16,093	-	16,093
R	NEWMILLS	REC	Goodson Center	Basketball hoop upgrade, with cranks-adjustable heights; and replace cabling and safety systems.	Current hoops at a set height of 10 feet and cannot be adjusted to height for children's programs.	25,852	-	25,852
N	NEWMILLS		HLCW	HLCW Project	Contribution towards Highline Canal Tree Inventory project with Highline Canal Working Group	10,000	-	10,000
				ENHANCEMENT PROJECTS		1,055,888	-	1,055,888
N	NEW MILLS		Various	Master Plan	Hire professionals to master plan District facilities	200,000	-	200,000
				DEVELOPMENT PROJECTS		200,000	-	200,000
R	CTF	REC	Cornerstone Park, batting cages	Select-a-Pitch System	Install on 5 baseball and 1 fast-pitch machines. Will provide customers 3 speed options, ability to adjust height, and more customers will be able to use cages at the same time; will provide opportunity for additional hourly rentals. Customers can adjust themselves.	27,730	-	27,730
R	CTF	REC	Sheridan Middle, deKoevend Park, Bowles Grove Park, and Cornerstone Park ballfields (6 locations)	Install control link panels at 6 softball fields total.	Allow ballfield lights to be turned on and off via computer or phone (Staff time savings). Can be connected to current system and will save on electricity	44,750	-	44,750
R	GF	P&D	Various	Matching Gifts Projects		15,000	15,000	30,000
N	NEW MILLS	REC	Buck Center	Pilates Reformer program (new classes)	Provide classes while creating a new use of the renovated Rio Room (2013). Potential revenue generator, serves a need not currently being offered, create better use for the Rio Room. Excellent complement to existing fitness programs. \$10,615-\$18,125 based on number of programs (min: 4; max 7)	18,125	-	18,125
N	NEW MILLS	REC	Goodson Center	BodyPump Barbell equipment	Part of an internationally recognized fitness program. Also provides instructor training and certification, and pre-choreographed routines. \$3,000 for 20 barbell sets and \$3600 license fee annually. Anticipate \$15-16K in revenue annually.	6,600	-	6,600
N	NEW MILLS	REC	Goodson Center	Multi-purpose functional trainer purchase	Includes a variety of equipment/stations as well as storage. Excellent complement to traditional cardiovascular and weight equipment currently available.	11,500	-	11,500
N	NEWMILLS	P&D	SSGC/SSIA	IMPROVEMENTS TO SSIA AND SSGC	Projects are currently being evaluated by an Architect, staff and the Board. Amount is a place holder	2,000,000	-	2,000,000
				IMPROVEMENT PROJECTS		2,123,705	15,000	2,138,705
R	GF	P&D	Lone Tree Golf and Tennis	Update tennis courts lighting controls. (Share cost 50% with City of Lone Tree)	Install Musco lighting controls system to standardize light control system and provide consistent timing for lights.	7,500	7,500	15,000
R	NEW MILLS	GOLF	Family Sports Center	Replace tri-plex greens mower	replace existing triplex greens mower that is 15 years old and has reached the end of it's life expectancy	18,000	-	18,000
R	NEW MILLS	GOLF	Littleton Golf	Replace fairway mower	replace mower that is 15 years old and has over 5000 hours. Used daily to maintain course during season	40,000	-	40,000
R	NEW MILLS	GOLF	Littleton Golf	Replace rough bank mower	existing mower is 10 years old	39,000	-	39,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	NEW MILLS	GOLF	LTGC	Replace rough mower	replace unit with over 5,000 hours that is used daily for mowing rough that insures quality playing conditions are provided.	63,000	-	63,000
R	NEW MILLS	GOLF	LTGC	Replace Groundskeeper rough mower	replace mower with over 5,700 hours that is used to intermediate rough areas.	29,000	-	29,000
R	NEW MILLS	GOLF	SSGC	Replace fairway mowers (3)	current mower are 10 years old and used daily to mow fairways during season	75,000	-	75,000
R	NEW MILLS	HOSP	Centennial Grill	Pre-Fab walk-in cooler	Outside walk-in cooler	12,000	-	12,000
R	NEW MILLS	HOSP	Centennial Grill	Salamander	Wall mount salamander	3,250	-	3,250
R	NEW MILLS	HOSP	Family Sports Center	Concession freezer	Purchase additional concession freezer	7,800	-	7,800
R	NEW MILLS	HOSP	LTGC	2nd Lone Tree Grill walk-in cooler	Add walk-in cooler to available lower level storage space	13,000	-	13,000
R	NEW MILLS	HOSP	LTGC	LT main kitchen fryer	Add fryer to main kitchen	1,400	-	1,400
R	NEW MILLS	HOSP	LTGC	Walk-in cooler / freezer	Replace current inefficient walk-in cooler with walk-thru cooler / freezer combination	18,000	-	18,000
R	NEW MILLS	IT	Admin	Virtualization Equipment	We would like to move as many servers as we can do a virtual environment in order to more efficiently utilize resources and allow us to deploy new systems more quickly. This will allow us to continue this process.	35,000	-	35,000
N	NEW MILLS	P&D	Goodson Recreation Center	Replace EPDM Roof over pool.	Existing Roof over the pool is a 15-years old and is starting to fail. Skylights leak and need replacement.	300,000	-	300,000
R	NEW MILLS	P&OS	Garage & Shop	#224 Replacement	1999 Chevrolet Utility Box for Irrigation	33,950	-	33,950
R	NEW MILLS	P&OS	Garage & Shop	#489 Replacement	2007 Kabota 60" mower for Turf	25,400	-	25,400
R	NEW MILLS	P&OS	Garage & Shop	#488 Replacement	2007 Walker 42" mower for Turf	19,555	-	19,555
R	NEW MILLS	P&OS	Garage & Shop	#205 Replacement	2004 Chevrolet Utility for Grounds	37,250	-	37,250
R	NEW MILLS	P&OS	Garage & Shop	#243 Replacement	1997 Ford Van for Facility Maintenance	37,250	-	37,250
R	NEW MILLS	REC	Buck Center	Leisure Pool Re-surface	Necessary to keep up the quality appearance, maintain water quality, and prevent permanent damage to the pool shell	75,000	-	75,000
R	NEW MILLS	REC	Lone Tree Recreation Center	HVAC system installation in maintenance area	Area currently doesn't have an HVAC system. Doors are left open, and allowing for unsecured parts of facility.	25,000	-	25,000
R	NEW MILLS	REC	Family Sports Center	Dome - Purchase Litter Kat Synthetic Turf Sweeper, a turf maintenance machine	Will quickly and easily redistribute infill while retain sports field debris. Goal: Keep a clean and safe field, free of debris, for a good experience and for players' safety.	9,870	-	9,870
R	NEW MILLS	IT	SSGC	Phone Replacement	Replace older phone system with ShoreTel, system is actively failing	20,000	-	20,000
				MAINTAIN WHAT WE HAVE PROJECTS		945,225	7,500	952,725
R	CTF	REC	Goodson Center	Handicapped Access Chair	ADA requires two access points for pool entry. Currently only have one	9,600	-	9,600
				SAFETY PROJECTS		9,600	-	9,600
				TOTAL FUNDED CAPITAL PROJECTS		\$7,489,425	\$3,027,975	\$10,517,400

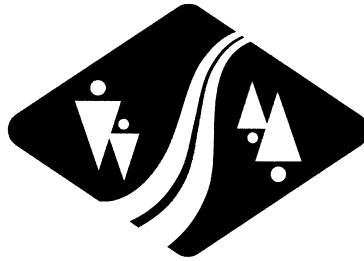
Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	CTF	GOLF	FSC	Paint/Repair rust on FSC Driving Range Structure	Range structure is showing rust underneath top deck. Needs to be evaluated for safety and repaired as needed. Needs paint to reduce further rusting	30,000	-	30,000
R	CTF	P&OS	Various	Asphalt Parking Lot Replacement	1. Sheridan East lot (Concrete Gutter Pan Install and R&R failing asphalt) 11Ksf 2. Lone Tree Golf and Hotel (Upper area near the Hotel Entrance, Lower area in front of the Tennis Center and Mid area leading to the wedding Venue, all with seal coat to help cover and protect the adjacent lots.) 29K sf 3. Family Sports Center (West side near golf course and area in front of Bubble) 17K sf and seal coat to cover up the checker board effect. 4. Littleton Golf and Tennis Center (Area near existing drain pan and east side of the lot) 4K sf	210,000	-	210,000
R	CTF	REC	Buck Center	Family locker cabanas, re-grout	Half of project completed in 2015. Regrouting is less expensive than tile replacements	18,000	-	18,000
R	CTF	REC	Harlow Pool	Pool Border Re-tile	Tiles are popping off, compromising the integrity of the existing surface and creating a safety hazard due to sharp edges and are an eyesore	15,000	-	15,000
R	NEW MILLS	HOSP	LTGC	Guest room step handrails	Add handrails to guest suites with steps	2,800	-	2,800
R	NEW MILLS	REC	Buck Center	Banquet tables replacement	Existing tables are 10 years old and showing wear & tear, several are nearly unusable, and are very heavy and difficult for maintenance staff to move.	12,000	-	12,000
R	NEW MILLS	REC	Franklin Pool	Franklin Pool Maintenance/Upkeep	Due to the age of Franklin Pool numerous items must be refurbished, replaced, and/or have some routine maintenance performed	24,000	-	24,000
R	NEW MILLS	REC	Goodson Center	Lobby furniture replacement	Vinyl furniture is cracking and ripping in high-use areas. Stained-resistant fabric will have a longer lifespan and still be easy to clean. Will be more inviting to potential members and increase revenue for sandwich shop.	7,274	-	7,274
R	NEW MILLS	REC	Lone Tree Recreation Center	Weight room floor replacement, free weight area	Floor color was inadvertently damaged and area looks uncared for. Also will make it easier to clean the floor.	30,000	-	30,000
R	NEW MILLS	REC	Goodson Center	Racquetball Door Replacement	Replace current doors with glass doors	22,313	-	22,313
				ENHANCEMENT PROJECTS		371,387	-	371,387
R	CTF	P&OS	Bear Creek Trail	Concrete Replacement	Replace 1500sq ft concrete near Clay Street.	24,500	-	24,500
R	CTF	REC	Holly Pool	Wader Pool Re-surface	Tiles are popping off, compromising the integrity of the existing surface and creating a safety hazard due to sharp edges	8,000	-	8,000
R	CTF	REC	Franklin Pool	Pool Border Re-tile	Tiles are popping off, compromising the integrity of the existing surface and creating a safety hazard due to sharp edges and are an eyesore	15,000	-	15,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	NEW MILLS	GOLF	Family Sports Center	Cart path repair	Replace cart paths that are cracking and breaking up due to age. Hole #9 would be highest priority as access to #9 green is in worst condition.	40,000	-	40,000
R	NEW MILLS	GOLF	Littleton Golf	Rewire electrical in maintenance shop	wiring in building is old and pieced together. Risk for potential failure/fire exists	15,000	-	15,000
R	NEW MILLS	HOSP	Centennial Grill	Beer & Wine cooler	Replace old, irreparable unit	3,200	-	3,200
R	NEW MILLS	HOSP	Centennial Grill	Keg Cooler	Replace old irreparable unit	4,400	-	4,400
R	NEW MILLS	HOSP	Centennial Grill	Beer & PowerAde cooler	Replace old, irreparable unit	4,000	-	4,000
R	NEW MILLS	HOSP	Lone Tree Grill	LTG Under counter Cooler	Replace nonworking cooler	3,500	-	3,500
R	NEW MILLS	HOSP	Lone Tree Grill	LT main kitchen double convection ovens	Replace worn and dangerous ovens	7,000	-	7,000
R	NEW MILLS	HOSP	Lone Tree Grill	LT main kitchen dual charbroiled and ovens	Replace worn and not repairable charbroiled	5,600	-	5,600
R	NEW MILLS	IT	Admin	Network Security Appliance	Among our security appliances are a firewall from 2009, an intrusion prevention system from 2009 and a web filter from 2010. We can replace these 3 devices with 1 device that will do all 3 jobs. 2 of these three are end-of-life and will need to be replaced in the next 24 months regardless. All are dated and need to be replaced to keep up with changing threats.	8,000	-	8,000
R	NEW MILLS	IT	Various	Computer Replacement	Replace aging computers. Existing capital replaces approximately 1/5 of our inventory. This makes up the difference to get us to replacement of 1/4 of our fleet in 2016	26,000	-	26,000
R	NEW MILLS	IT	Various	Computer Replacement	Annual Replacement of aging computers and tablets.	80,000	-	80,000
R	NEW MILLS	REC	Goodson Center	Goodson Hot tubs Re-Surface	Tiles are lifting from the deck, allowing water to seep under and create potential mold problems.	25,000	-	25,000
R	NEW MILLS	REC	Sheridan Recreation Center	Racquetball courts, resurface front walls	Would provide a much improved playing surface and would be more appealing.	33,708	-	33,708
R	NEW MILLS	GOLF	Family Sports Center	Replace walk greens mowers (3)	replaces 3 walk greens mowers that are 10 years old and used everyday during season.	12,000	-	12,000
R	NEW MILLS	HOSP	LTGC	LT main kitchen dual steamer	Replace old single steamer	8,700	-	8,700
R	NEW MILLS	HOSP	LTGC	LTGCH HVAC Units	Purchase 6 replacement building HVAC units	24,000	-	24,000
R	NEW MILLS	P&OS	Garage & Shop	#627 Replacement	2002 Ryan Aerator for Turf	7,900	-	7,900

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	NEW MILLS	REC	Lone Tree Recreation Center	Lighting controls and software upgrade/replacement	Software and lighting controls have deteriorated over the last year. Operating system no longer support by Microsoft. Staff can't adequately control all lights in the building, with some left on 24/7. Would upgrade system and integrate with Allerton controls currently being placed as part of EPC..	35,000	-	35,000
R	NEW MILLS	REC	Various	Pool Deck Vacuums (7)	Currently the District has only 4 working pool vacuums	26,184	-	26,184
				MAINTAIN WHAT WE HAVE PROJECTS		416,692	-	416,692
				TOTAL FUNDED DEFERRED MAINTENANCE PROJECTS		\$788,079	\$ -	\$788,079



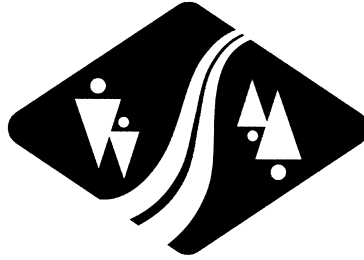
South Suburban
PARKS AND RECREATION



South Suburban

PARKS AND RECREATION

3. GENERAL FUND BUDGET



South Suburban
PARKS AND RECREATION

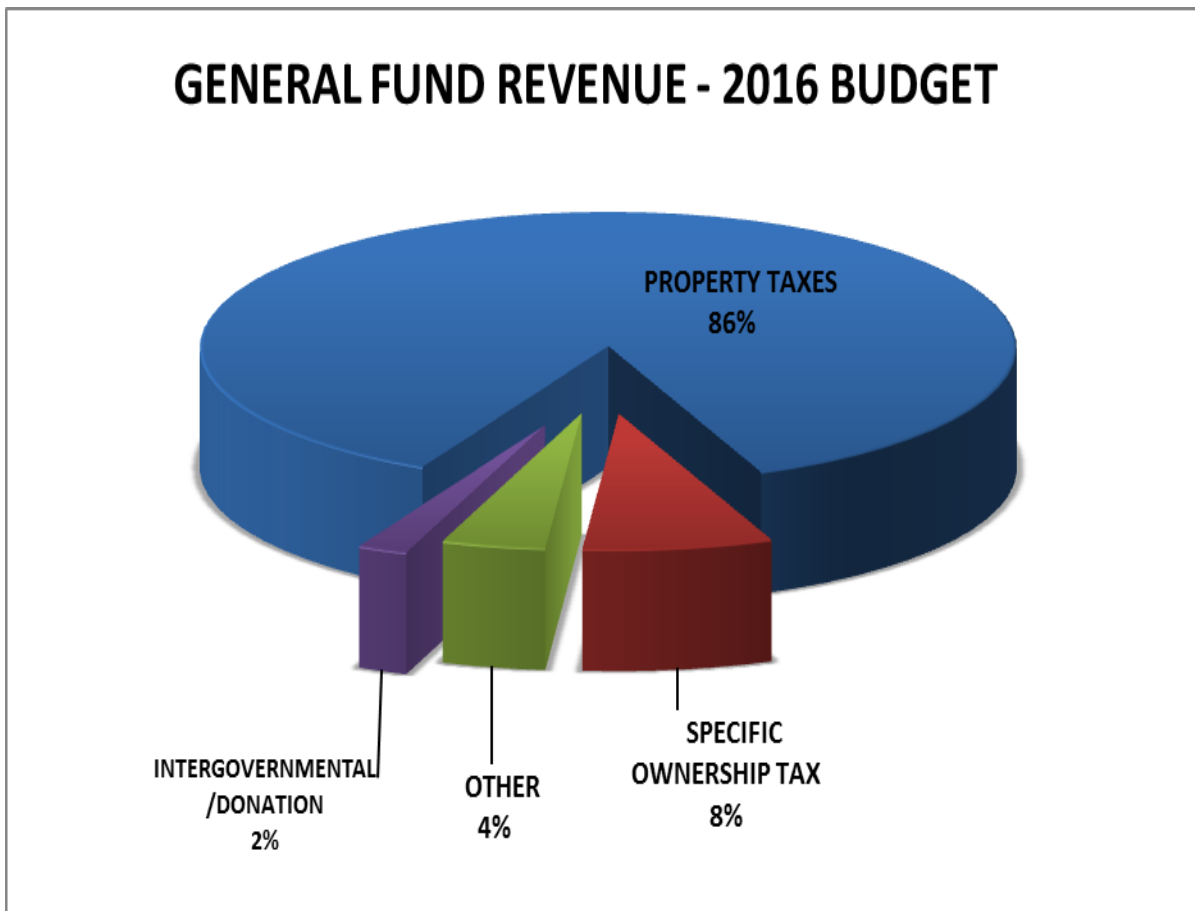
South Suburban Park and Recreation District General Fund Budget Overview

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 (86%), specific ownership taxes (8%), other income (4%), and intergovernmental revenue and donations (2%).



South Suburban Park and Recreation District General Fund Budget Overview

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is normally set December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District less a 1.5 % collection fee. The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate. Below is a table showing the operating tax levy and taxes collected for the last ten years (excluding debt service and the 2010 One Mill):

Operating Property Taxes

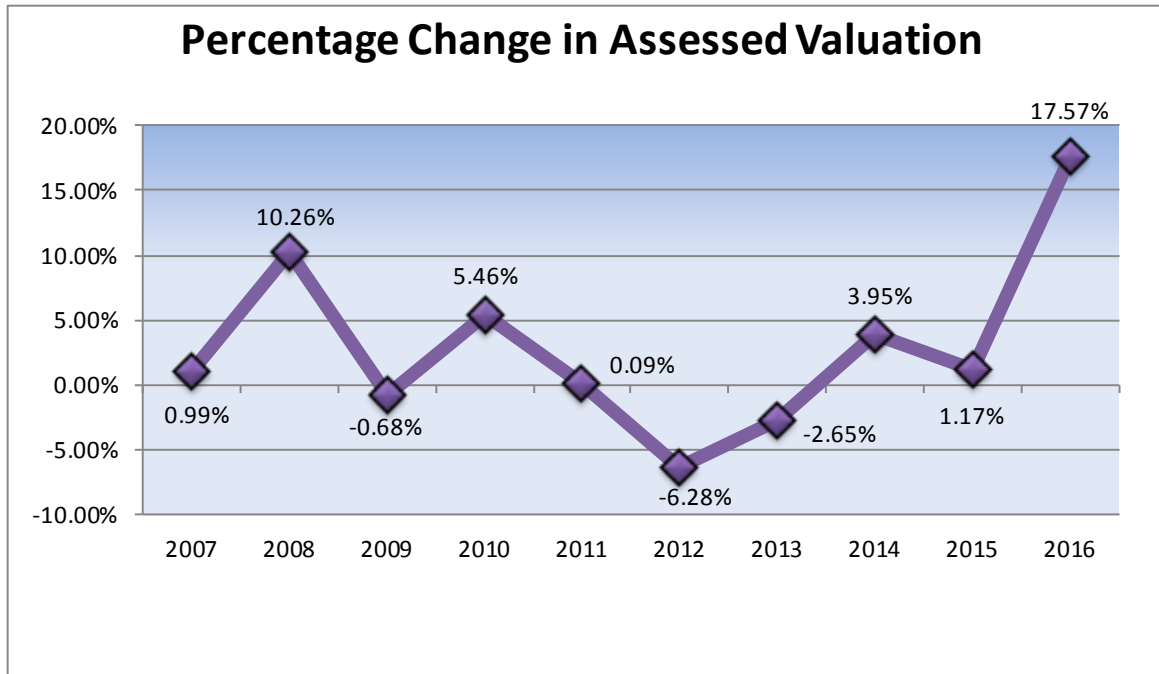
	Collection	Operating	Tax	Est. Outstanding	Percentage
	Year	Levy	Collection	Delinquent	Collected
				Taxes	to Levy
	2007	11,327,554	11,208,687	118,867	98.95%
	2008	12,535,666	12,404,563	131,103	98.95%
	2009	12,525,718	12,443,100	82,618	99.34%
	2010	13,046,795	12,763,764	283,031	97.83%
(1)	2011	10,886,041	10,534,638	351,403	96.77%
	2012	10,320,861	10,147,580	173,281	98.32%
	2013	9,907,516	9,731,000	176,516	98.22%
	2014	10,263,701	10,201,982	61,719	99.40%
(2)	2015 Estimate	14,800,854	14,681,781	119,073	99.20%
	2016 Budget	17,506,794	17,335,439	171,355	99.02%

(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.

(2) Starting in 2015, property tax revenue includes the new operating mills (2 mills) approved in 2014.

Suburban Park and Recreation District General Fund Budget Overview

Property Taxes (continued)



	Assessed Value	% Change
2007	2,070,093,939	0.99%
2008	2,282,531,976	10.26%
2009 (1)	2,267,105,160	-0.68%
2010	2,390,836,700	5.46%
2011	2,393,062,513	0.09%
2012 (2)	2,242,690,279	-6.28%
2013 (1)	2,183,234,130	-2.65%
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%
2016	2,699,582,676	17.57%

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

(2) Decrease related to sluggish economy

2016 Mill Levy:

Operations	6.417 mills
Abatements	0.068 mills
2010 1 Mill	1.000 mills
General Obligation Debt	1.166 mills
Total	<u>8.651 mills</u>

Suburban Park and Recreation District General Fund Budget Overview

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.

Other Revenue

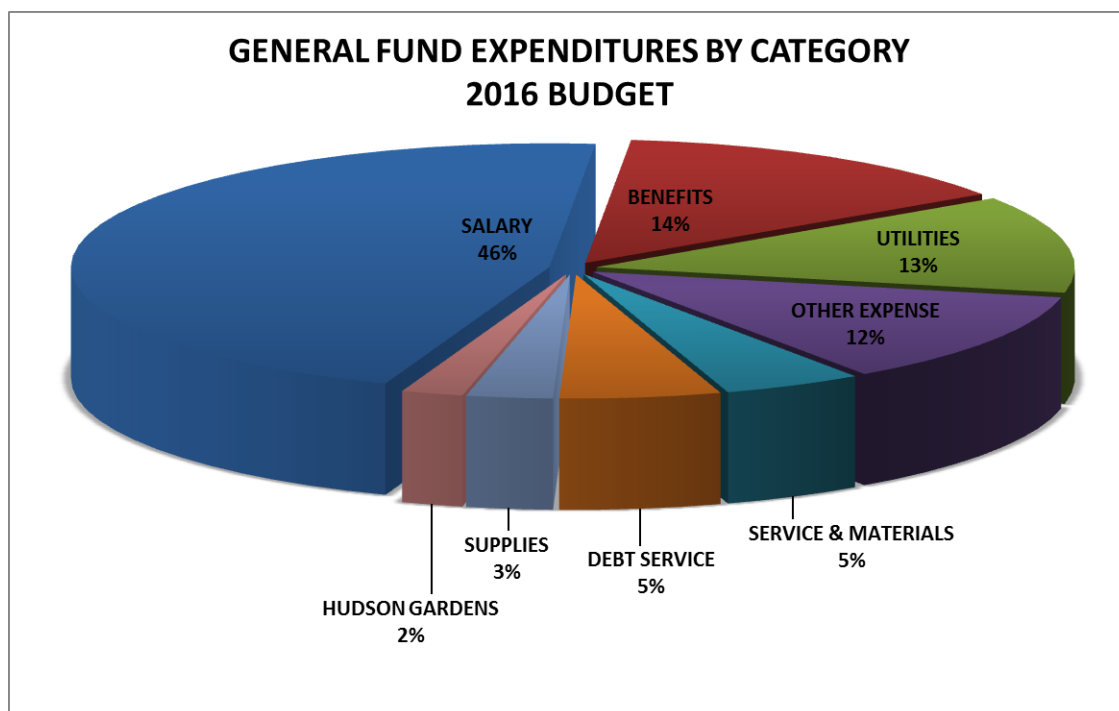
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

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

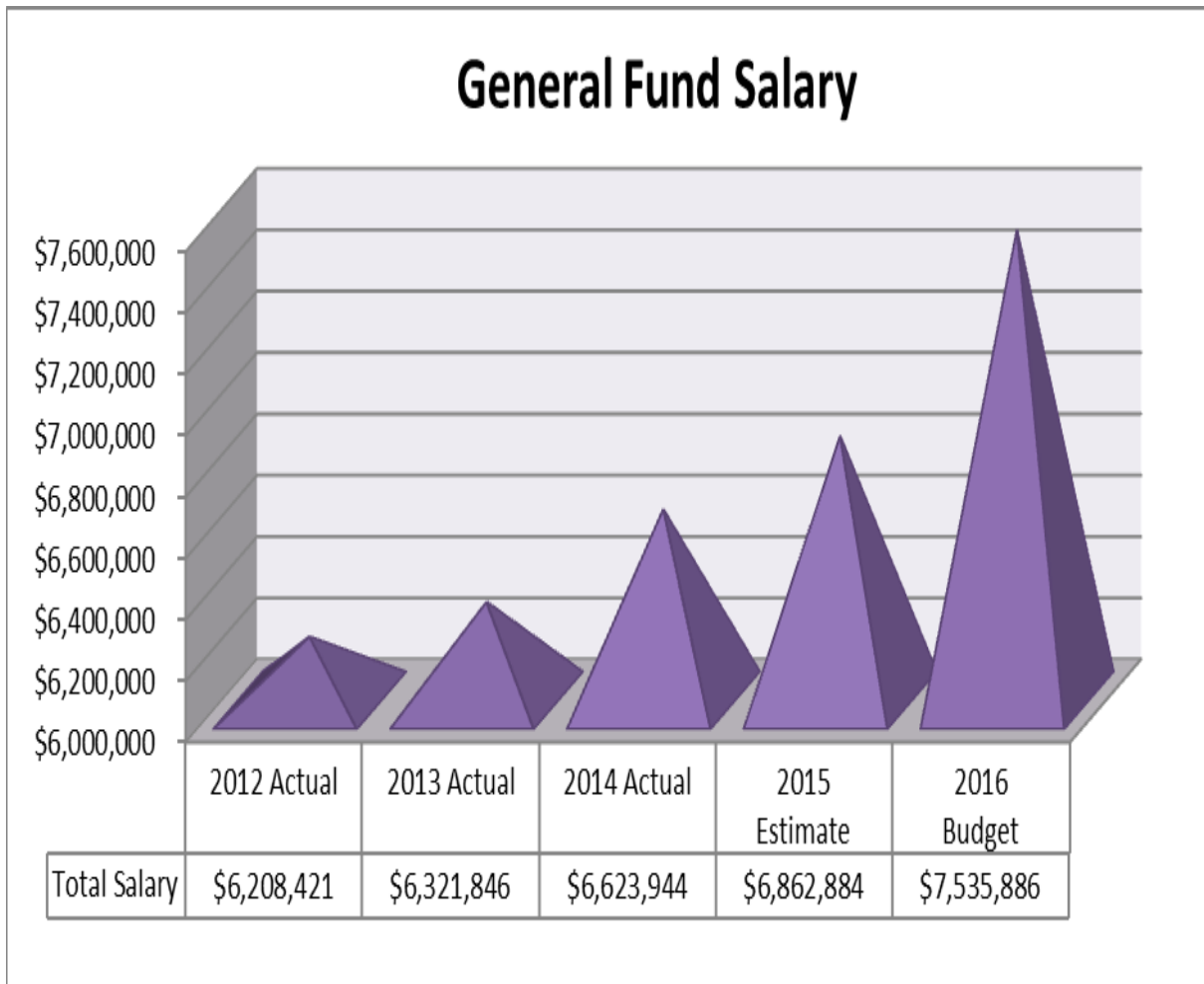
Expenditures include salaries (46%), benefits (14%), utilities (13%), other expenses (12%), service and materials (5%), debt service (5%), supplies (3%), and Hudson Gardens (2%).



South Suburban Park and Recreation District General Fund Budget Overview

Salary

Salary represents about 46% of the General Fund expenditures. The General Fund includes salary for Administration, Planning and Development, 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

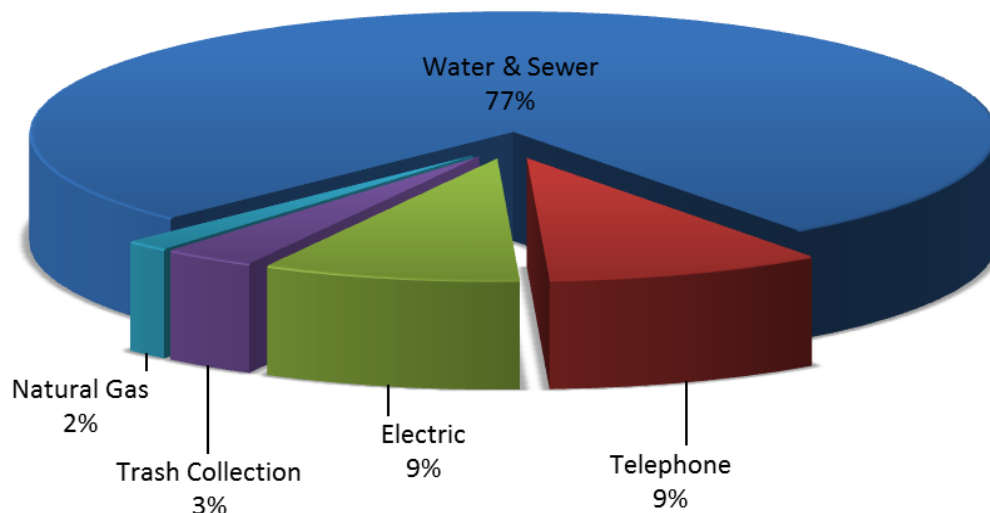
Benefits represent about 14% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

South Suburban Park and Recreation District General Fund Budget Overview

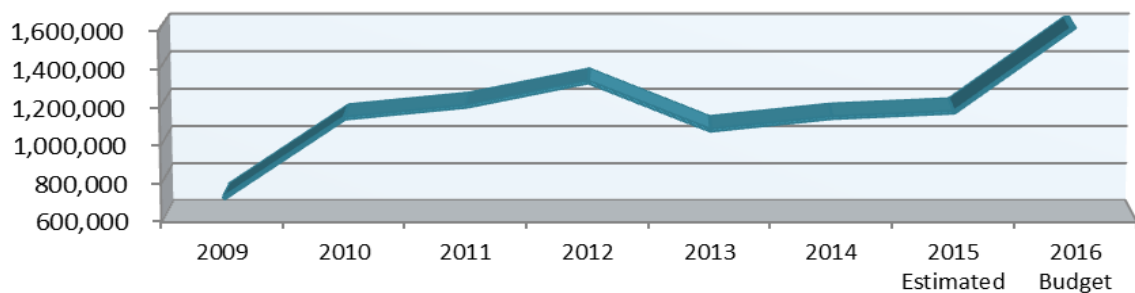
Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. The water and sewer budget for Parks' Irrigation was moved back to the General Fund for the 2016 Budget (\$1,615,407). For the last several years these water expenses were funded out of the 2010 One Mill Fund (estimated amount for 2015 is \$1,159,833). 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. In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The energy lease payment is included with Debt Service.

Utility Breakdown for the General Fund



Water Costs for Irrigation



South Suburban Park and Recreation District General Fund Budget Overview

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.

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. Also included in the 2016 Budget are the payments for the new Energy Performance Lease. These payments will be offset by rebates, credits, and by the reduction in energy costs.

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 2016 Budget includes a \$350,000 management fee for Hudson Gardens.

GENERAL FUND SUMMARY

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	2016 Budget	Page
Revenue:		
Property Taxes	\$ 17,275,439	136
Specific Ownership Tax	1,500,000	136
Intergovernmental/Donation Revenue	397,269	136
Interest Income	19,000	136
Other Revenue	818,757	137
Total Operating Revenue	20,010,465	
Expenditures:		
Administration	318,320	137
General Office	139,745	138
Communication Department	479,654	138
Human Resources	243,483	139
Insurance	217,800	139
Subtotal Administration	1,399,002	
Finance Department	253,935	140
IT Department	298,175	140
Building Infrastructure and Construction Department	1,736,336	141
Parks and Open Space	8,718,543	142
Total Operating Expenditures	12,405,991	
Excess Operating Revenue over Expenditures	7,604,474	
Other Revenue		
CHV Payment	755,000	149
Intergovernmental/Donation for Capital	87,975	149
Miscellaneous	10,000	149
Total Other Revenue	852,975	
Other Expenditures		
CHV Reserve	899,312	149
Hudson Gardens Management Fee	350,000	149
Contingency	11,535	150
Merit	200,000	150
Healthcare Increase	130,000	150
COP Payment	521,315	150
Energy Performance Lease	392,557	150
Transfer Out	2,075,000	150
Capital Projects	175,950	150
2014 Operating Mill Capital Projects	5,489,507	151
Total Other Expenditures	10,245,176	
Net Revenue Over Expenditures	(1,787,727)	
Carryover	1,787,727	150
Funds Available	\$ -	

GENERAL FUND DETAIL

2016
Budget

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 11,989,120
13-10-01-100-4001	Property Tax	5,346,319
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(60,000)
TOTAL PROPERTY TAX REVENUE		17,275,439

SPECIFIC OWNERSHIP TAX

Revenue:

10-10-01-100-4010	Specific Ownership Tax	1,500,000
TOTAL SPECIFIC OWNERSHIP TAX		1,500,000

INTERGOVERNMENTAL/DONATION REVENUE

Revenue:

10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-11-01-120-4032	Public Arts Committee Donation	3,517
10-30-01-121-4030	Memorial Revenue	10,000
10-40-41-435-4030	Tree Donations Forestry	7,598
10-40-51-540-4020	City of Littleton Reimbursement	222,176
10-40-51-542-4020	City of Littleton Reimbursement	104,220
10-40-51-120-4030	Platte Park Program Donation Revenue	17,758
10-40-51-121-4035	Platte Park Fund Grant/Donation Carryover	10,000
10-40-51-122-4033	Scholarship Revenue	2,000
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		397,269

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	5,000
10-10-01-100-4050	Interest Earnings	14,000
TOTAL INTEREST INCOME		\$ 19,000

GENERAL FUND DETAIL

		2016 Budget
OTHER REVENUE		
Revenue:		
10-10-01-100-4089	Solar Credits	\$ 82,000
10-10-01-100-4094	Purchase Card Rebate	55,000
10-10-01-100-4099	Miscellaneous	80,000
10-10-01-100-4174	Park Permits	95,000
10-10-01-100-4266	Sponsorship	30,000
10-10-01-110-4170	Insurance Reimbursements	350,000
10-11-01-100-4099	Comm Miscellaneous Revenue	3,175
10-40-41-430-4099	Miscellaneous	5,000
10-40-41-425-4030	Colo Dept of Agriculture Grant	10,000
10-40-41-425-4172	Temp Access Permit Fee	12,500
10-40-51-540-4157	Carson Center Facility Rental	2,300
10-40-51-540-4174	SPP Park Permits	100
10-40-51-541-4130	Carson Center Retail Sales	1,500
10-40-51-541-4173	Carson Center Program Fund	92,182
TOTAL OTHER REVENUE		818,757
TOTAL OPERATING REVENUE		20,010,465
ADMINISTRATION		
Expenditures:		
Administration		
10-10-01-100-5001	Full-Time Salaries	183,240
10-10-01-100-5002	Part-Time Salaries	5,000
10-10-01-100-5004	Board Salary Expense	7,200
10-10-01-100-5009	Fringe Benefits	38,135
10-10-01-100-5102	Legal Services	130,000
10-10-01-100-5103	Board Election Expense	20,000
10-10-01-100-5104	Board Expense	20,000
10-10-01-100-5107	Consultants & Special Projects	50,000
10-10-01-100-5108	Safety Grant Expense	20,000
10-10-01-100-5119	Collection Charges	180,000
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	30,000
10-10-01-100-5803	Dues & Subscriptions	10,000
10-10-01-100-5805	Staff Development	5,000
10-10-01-100-5806	Miscellaneous	2,000
10-10-01-100-5809	Fireworks Expense	3,000
13-10-01-100-5119	Collection Charges	80,200
Subtotal		801,775
10-10-01-100-5857	Overhead Chargeback	(483,455)
Total Expenditures		\$ 318,320

GENERAL FUND DETAIL

**2016
Budget**

GENERAL OFFICE

Expenditures:

10-10-01-115-5001	Full-Time Salaries	\$ 246,750
10-10-01-115-5002	Part-Time Salaries	3,600
10-10-01-115-5003	Overtime	2,100
10-10-01-115-5009	Fringe Benefits	59,932
10-10-01-115-5203	Custodial Supplies	600
10-10-01-115-5204	Postage	11,000
10-10-01-115-5400	Utilities Natural Gas	7,500
10-10-01-115-5401	Utilities Electric	20,000
10-10-01-115-5402	Water & Sewer	5,000
10-10-01-115-5403	Telephone	1,500
10-10-01-115-5404	Trash Collection	1,200
10-10-01-115-5495	Postage/Folder Lease	5,000
10-10-01-115-5496	MPC 6501 Color Copy Machine Maint/Lease	14,000
10-10-01-115-5497	MP 171 Copy Machine Maint/Lease	2,300
10-10-01-115-5499	R1107 Copy Machine Maint/Lease	13,390
10-10-01-115-5501	Contractual Services	16,000
10-10-01-115-5701	Services/Materials to Maintain Facilities/Building	8,000
10-10-01-115-5805	Staff Development	3,600
10-10-01-115-5806	Miscellaneous Expense	2,000
Subtotal		423,471
10-10-01-115-5857	Overhead Chargeback	(283,726)
Total Expenditures		139,745

COMMUNICATIONS

Expenditures:

10-11-01-100-5001	Full-Time Salaries	292,212
10-11-01-100-5009	Fringe Benefits	79,437
10-11-01-100-5134	Special Event Expense	2,000
10-11-01-100-5201	Office Supplies	1,675
10-11-01-100-5204	Postage	33,110
10-11-01-100-5211	Audio Visual Supplies	500
10-11-01-100-5230	Printing/Copies	54,820
10-11-01-100-5501	Contractual Services	1,000
10-11-01-100-5503	Contractual Persons	500
10-11-01-100-5506	Computer Maintenance	500
10-11-01-100-5507	Computer Software Maintenance	1,200
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	4,200
10-11-01-100-5854	Mileage Reimbursement	1,800
10-11-01-100-5856	Volunteer Development	1,200
10-11-01-120-5111	Public Arts Committee Expense	500
Total Expenditures		\$ 479,654

GENERAL FUND DETAIL

**2016
Budget**

HUMAN RESOURCES

Expenditures:

10-12-01-100-5001	Full-Time Salaries	\$ 244,818
10-12-01-100-5002	Part-Time Salaries	126,997
10-12-01-100-5008	Award Pay	1,600
10-12-01-100-5009	Fringe Benefits	94,222
10-12-01-100-5014	Benefit Consulting Fees & Charges	48,000
10-12-01-100-5107	Consultants & Special Projects	6,650
10-12-01-100-5201	Office Supplies	5,450
10-12-01-100-5501	Pre-Employment Screenings	1,800
10-12-01-100-5502	Background Checks	32,116
10-12-01-100-5515	Mountain States Employers Services	5,200
10-12-01-100-5610	Unemployment Insurance	45,000
10-12-01-100-5611	Healthcare Reform Reinsurance Fee	23,121
10-12-01-100-5781	Learning Journey	12,000
10-12-01-100-5803	Dues & Subscriptions	490
10-12-01-100-5805	Staff Development	5,200
10-12-01-100-5806	Miscellaneous	4,600
10-12-01-100-5851	Recruiting Costs	9,600
10-12-01-100-5853	Employee Service Awards	13,225
10-12-01-100-5854	Mileage Reimbursement	2,500
10-12-01-100-5855	Tuition Reimbursement	4,000
10-12-01-100-5863	Employee Recognition Expense	17,405
10-12-01-100-5865	Leadership Training	28,132
10-12-01-100-5866	Employee Wellness Program	5,700
	Subtotal	737,826
10-12-01-100-5857	Overhead Chargeback	(494,343)
	Total Expenditures	243,483

INSURANCE

Expenditures:

Insurance		
10-10-01-110-5600	Insurance Claims	200,000
10-10-01-110-5601	Insurance Premiums	460,000
	Subtotal	660,000
10-10-01-110-5857	Overhead Chargeback	(442,200)
	Total Expenditures	217,800

TOTAL ADMINISTRATION EXPENDITURES

\$ 1,399,002

GENERAL FUND DETAIL

		2016 Budget
FINANCE		
Expenditures:		
10-20-01-100-5001	Full-Time Salaries	\$ 460,000
10-20-01-100-5002	Part-Time Salaries	60,000
10-20-01-100-5009	Fringe Benefits	120,000
10-20-01-100-5105	Bank Service Charges	40,000
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	10,000
10-20-01-100-5507	Computer Software Maintenance	35,000
10-20-01-100-5803	Dues & Subscriptions	1,500
10-20-01-100-5805	Staff Development	6,000
10-20-01-100-5806	Miscellaneous	2,500
10-20-01-100-5854	Mileage Reimbursement	10,000
Subtotal		769,500
10-20-01-100-5857	Overhead Chargeback	(515,565)
TOTAL FINANCE EXPENDITURES		253,935
IT DEPARTMENT		
Expenditures:		
10-25-01-100-5001	Full-Time Salaries	468,602
10-25-01-100-5002	Part-Time Salaries	68,300
10-25-01-100-5009	Fringe Benefits	101,859
10-25-01-100-5403	Telephone	137,000
10-25-01-100-5506	Computer Maintenance	96,000
10-25-01-100-5805	Staff Development	30,000
10-25-01-100-5854	Mileage Reimbursement	1,800
Subtotal		903,561
10-25-01-100-5857	Overhead Chargeback	(605,386)
TOTAL IT EXPENDITURES		\$ 298,175

GENERAL FUND DETAIL

2016
Budget

PLANNING, BUILDING INFRASTRUCTURE AND CONSTRUCTION ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 358,701
10-30-01-100-5009	Fringe Benefits	109,100
10-30-01-100-5107	Consulting	50,000
10-30-01-100-5403	Telephone	4,400
10-30-01-100-5702	Services/Materials to Maintain Equipment	3,500
10-30-01-100-5803	Dues & Subscriptions	1,500
10-30-01-100-5805	Staff Development	4,600
10-30-01-100-5806	Miscellaneous	9,000
10-30-01-100-5854	Mileage Reimbursement	3,500
Total Expenditures		544,301

GENERAL CONSTRUCTION

Expenditures:

10-30-42-212-5001	Full-Time Salaries	436,825
10-30-42-212-5002	Part-Time Salaries	9,500
10-30-42-212-5009	Fringe Benefits	147,426
10-30-42-212-5302	Minor Tools & Equipment	3,000
10-30-42-212-5403	Telephone	3,800
10-30-42-212-5701	Services/Materials to Maintain Facilities/Building	12,500
10-30-42-212-5708	Services to Maintain Playgrounds	52,000
10-30-42-212-5803	Dues & Subscriptions	1,000
10-30-42-212-5805	Staff Development	500
10-30-42-212-5806	Miscellaneous	1,000
Total Expenditures		667,551

SIGN SHOP

Expenditures:

10-30-42-213-5001	Full-Time Salaries	81,924
10-30-42-213-5009	Fringe Benefits	27,439
10-30-42-213-5700	Service & Materials	15,000
10-30-42-213-5826	Vandalism	1,000
Total Expenditures		\$ 125,363

GENERAL FUND DETAIL

		2016 Budget
PREVENTIVE MAINTENANCE		
Expenditures:		
10-30-43-250-5001	Full-Time Salaries	\$ 231,389
10-30-43-250-5009	Benefits	103,032
10-30-43-250-5302	Minor Tool & Equipment	5,000
10-30-43-250-5304	Equipment Rental	1,200
10-30-43-250-5403	Telephone	7,500
10-30-43-250-5503	Contractual Persons	35,000
10-30-43-250-5701	Service/Material to Maintain Facilities/Building	5,000
10-30-43-250-5708	Service/Material to Maintain Area Lighting	1,000
Total Expenditures		389,121
MEMORIAL DONATIONS		
Expenditures:		
10-30-01-121-5108	Memorial Expense	10,000
Total Expenditures		10,000
TOTAL PLANNING/BIC EXPENDITURES		1,736,336

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:		
10-40-41-261-5001	Full-Time Salaries	111,726
10-40-41-261-5009	Fringe Benefits	25,641
10-40-41-261-5204	Postage	135
10-40-41-261-5230	Printing/Copies	4,450
10-40-41-261-5400	Utilities Natural Gas	1,788
10-40-41-261-5401	Utilities Electric	65,920
10-40-41-261-5403	Telephone	600
10-40-41-261-5501	Contractual Services	8,000
10-40-41-261-5510	STARPR	8,000
10-40-41-261-5701	Services/Materials to Maintain Facilities/Building	120
10-40-41-261-5803	Dues & Subscriptions	4,055
10-40-41-261-5805	Staff Development	16,675
10-40-41-261-5806	Miscellaneous	250
10-40-41-261-5812	Uniforms	15,800
Total Expenditures		\$ 263,160

GENERAL FUND DETAIL

**2016
Budget**

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$ 416,909
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	113,594
10-40-42-264-5116	Licensing	312
10-40-42-264-5202	Motor Fuels & Lubricants	284,400
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	1,150
10-40-42-264-5312	Small Engine Repair	5,510
10-40-42-264-5400	Utilities Natural Gas	14,450
10-40-42-264-5401	Utilities Electric	39,390
10-40-42-264-5402	Water & Sewer	5,290
10-40-42-264-5403	Telephone	8,210
10-40-42-264-5701	Materials To Maintain Building	15,500
10-40-42-264-5702	Srv/Mat to Maintain Equipment	110,000
10-40-42-264-5703	Srv/Mat to Maintain Autos	133,000
10-40-42-264-5806	Miscellaneous	4,965
Total Expenditures		<u>1,165,200</u>

TURF OPERATIONS

Expenditures:

10-40-41-410-5001	Full-Time Salaries	331,027
10-40-41-410-5002	Part-Time Salaries	58,830
10-40-41-410-5003	Overtime	3,000
10-40-41-410-5009	Fringe Benefits	141,968
10-40-41-410-5209	Agricultural Supplies	97,940
10-40-41-410-5302	Minor Tools & Equipment	1,200
10-40-41-410-5304	Equipment Rental	2,000
10-40-41-410-5516	Privatization Contracts	68,209
10-40-41-410-5700	Service & Materials	38,060
10-40-41-410-5806	Miscellaneous	850
10-40-41-410-5826	Vandalism	200
Total Expenditures		<u>\$ 743,284</u>

GENERAL FUND DETAIL

**2016
Budget**

IRRIGATION OPERATIONS

Expenditures:

10-40-41-430-5001	Full-Time Salaries	\$ 460,835
10-40-41-430-5002	Part-Time Salaries	40,060
10-40-41-430-5003	Overtime	3,000
10-40-41-430-5009	Fringe Benefits	161,936
10-40-41-430-5302	Minor Tools & Equipment	2,500
10-40-41-430-5304	Equipment Rental	3,500
10-40-41-430-5401	Utilities Electric	50,903
10-40-41-430-5403	Telephone	5,197
10-40-41-430-5700	Service & Materials	66,010
10-40-41-430-5702	Service/Materials to Maintain Equipment	16,000
10-40-41-430-5806	Miscellaneous	600
10-40-41-430-5826	Vandalism	2,000
10-40-41-430-5402	Water & Sewer	1,615,407
Total Expenditures		<u>2,427,948</u>

ATHLETIC FIELDS & PLAY COURTS

Expenditures:

10-40-41-450-5001	Full-Time Salaries	186,736
10-40-41-450-5002	Part-Time Salaries	50,810
10-40-41-450-5003	Overtime	3,000
10-40-41-450-5009	Fringe Benefits	78,179
10-40-41-450-5302	Minor Tools & Equipment	1,000
10-40-41-450-5403	Telephone	4,427
10-40-41-450-5700	Service & Materials	51,031
10-40-41-450-5701	Srv/Mat to Maintain Tennis Cts	25,000
10-40-41-450-5806	Miscellaneous	850
10-40-41-450-5826	Vandalism	1,000
Total Expenditures		<u>402,033</u>

CORNERSTONE PARK CREW

Expenditures:

10-40-64-263-5001	Full-Time Salaries	139,768
10-40-64-263-5002	Part-Time Salaries	43,230
10-40-64-263-5003	Overtime	500
10-40-64-263-5009	Fringe Benefits	53,526
10-40-64-263-5302	Minor Tools & Equipment	850
10-40-64-263-5806	Miscellaneous	9,352
Total Expenditures		<u>\$ 247,226</u>

GENERAL FUND DETAIL

**2016
Budget**

DAVID A. LORENZ REGIONAL PARK

Expenditures:

10-40-65-263-5001	Full-Time Salaries	\$ 67,650
10-40-65-263-5002	Part-Time Salaries	12,390
10-40-65-263-5003	Overtime	500
10-40-65-263-5009	Fringe Benefits	31,906
10-40-65-263-5302	Minor Tools & Equipment	1,000
10-40-65-263-5700	Service & Materials	4,917
Total Expenditures		118,363

FORESTRY OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	409,773
10-40-41-435-5002	Part-Time Salaries	155,454
10-40-41-435-5003	Overtime	2,400
10-40-41-435-5009	Fringe Benefits	157,421
10-40-41-435-5134	Special Event Expense	2,500
10-40-41-435-5302	Minor Tools & Equipment	8,250
10-40-41-435-5304	Equipment Rental	1,600
10-40-41-435-5400	Utilities Natural Gas	2,700
10-40-41-435-5401	Utilities Electric	3,582
10-40-41-435-5402	Water & Sewer	1,313
10-40-41-435-5403	Telephone	12,024
10-40-41-435-5404	Trash Collection	9,020
10-40-41-435-5516	Contractual Maintenance	33,200
10-40-41-435-5700	Service & Materials	38,000
10-40-41-435-5701	Services/Materials to Maintain Fac/Building	3,400
10-40-41-435-5702	Service/Materials GIS Program	18,000
10-40-41-435-5806	Miscellaneous	600
10-40-41-435-5826	Vandalism	5,250
10-40-41-435-5827	Tree Donation Expense	9,592
10-40-41-435-5828	Waste Wood Utilization	2,500
10-40-41-435-5829	Tree Replacement Program	26,522
Total Expenditures		\$ 903,101

GENERAL FUND DETAIL

**2016
Budget**

HORTICULTURE OPERATION

Expenditures:

10-40-41-440-5001	Full-Time Salaries	\$ 192,680
10-40-41-440-5002	Part-Time Salaries	56,590
10-40-41-440-5003	Overtime	1,200
10-40-41-440-5009	Fringe Benefits	68,777
10-40-41-440-5302	Minor Tools & Equipment	1,162
10-40-41-440-5700	Service & Materials	10,000
10-40-41-440-5709	Service/Materials to Maintain Landscape	5,800
10-40-41-440-5806	Miscellaneous	500
10-40-41-440-5826	Vandalism	500
Total Expenditures		337,209

GROUNDS & PARK FACILITIES

Expenditures:

10-40-41-445-5001	Full-Time Salaries	197,803
10-40-41-445-5002	Part-Time Salaries	54,500
10-40-41-445-5003	Overtime	3,500
10-40-41-445-5009	Fringe Benefits	78,197
10-40-41-445-5302	Minor Tools & Equipment	1,000
10-40-41-445-5403	Telephone	1,980
10-40-41-445-5404	Trash Collection	56,000
10-40-41-445-5450	Site Services	6,220
10-40-41-445-5702	Serv/Mat to Maint Equipment	10,000
10-40-41-445-5707	Serv/Mat to Maint Water Areas	11,000
10-40-41-445-5710	Serv/Mat to Maint Picnic Facilities	18,000
10-40-41-445-5806	Miscellaneous	1,000
10-40-41-445-5826	Vandalism	2,500
Total Expenditures		\$ 441,700

GENERAL FUND DETAIL

**2016
Budget**

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries	\$ 231,233
10-40-41-446-5002	Part-Time Salaries	27,820
10-40-41-446-5003	Overtime	2,500
10-40-41-446-5009	Fringe Benefits	85,759
10-40-41-446-5302	Minor Tools & Equipment	950
10-40-41-446-5304	Equipment Rental	9,100
10-40-41-446-5403	Telephone	2,500
10-40-41-446-5516	Privatization Contracts	54,000
10-40-41-446-5701	Serv/Mat. to Maint Concrete	26,700
10-40-41-446-5702	Ser/Mat to Maint. Asphalt	20,000
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots	61,955
10-40-41-446-5806	Miscellaneous	900
10-40-41-446-5826	Vandalism	500

Total Expenditures

523,917

NATURAL OPEN SPACE OPERATIONS

Expenditures:

10-40-41-425-5001	Full-Time Salaries	165,821
10-40-41-425-5002	Part-Time Salaries	27,820
10-40-41-425-5003	Overtime	2,500
10-40-41-425-5009	Fringe Benefits	59,298
10-40-41-425-5209	Agricultural Supplies	16,900
10-40-41-425-5302	Minor Tools & Equipment	350
10-40-41-425-5403	Telephone	1,500
10-40-41-425-5705	Service & Material to Maintain Fence	2,800
10-40-41-425-5806	Miscellaneous	550

Total Expenditures

\$ 277,539

GENERAL FUND DETAIL

**2016
Budget**

SOUTH PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries	\$ 217,295
10-40-51-540-5002	Part-Time Salaries	69,870
10-40-51-540-5003	Overtime	100
10-40-51-540-5009	Benefits	81,833
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	3,000
10-40-51-540-5210	Interpretive/Educational Supplies	1,800
10-40-51-540-5217	Miscellaneous Supplies	10,000
10-40-51-540-5230	Printing/Copies	3,400
10-40-51-540-5400	Utilities Natural Gas	5,624
10-40-51-540-5401	Utilities Electric	4,626
10-40-51-540-5402	Water & Sewer	2,402
10-40-51-540-5403	Telephone	5,000
10-40-51-540-5404	Trash Collection	864
10-40-51-540-5501	Contractual Services	21,409
10-40-51-540-5701	Service/Materials to Maintain Facility	6,750
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	4,500
10-40-51-540-5803	Dues and Subscriptions	348
10-40-51-540-5805	Staff Development	3,080
10-40-51-540-5812	Uniforms	500
10-40-51-540-5854	Mileage Reimbursement	250
Total Expenditures		446,651

CARSON NATURE CENTER PROGRAM FUND

Expenditures:

10-40-51-541-5001	Full-Time Salaries	44,838
10-40-51-541-5002	Part-Time Salaries	13,539
10-40-51-541-5009	Fringe Benefits	15,934
10-40-51-541-5205	Program Supplies	13,202
10-40-51-541-5208	Carson Center Retail Supplies	500
10-40-51-541-5503	Contractual Persons	5,670
Total Expenditures		93,683

SPP DONATIONS

Expenditures:

10-40-51-120-5002	Part-Time Salaries	15,644
10-40-51-120-5009	Fringe Benefits	1,564
10-40-51-120-5805	Staff Development	550
10-40-51-121-5108	Platte Program Fund Donation Expense	10,000
10-40-51-122-5120	Scholarship Expense	2,000
Total Expenditures		\$ 29,758

GENERAL FUND DETAIL

2016
Budget

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 223,777
10-40-51-542-5009	Benefits	68,248
10-40-51-542-5217	Miscellaneous Supplies	1,200
10-40-51-542-5403	Telephone	2,696
10-40-51-542-5702	Service/Materials to Maintain Equipment	600
10-40-51-542-5805	Staff Development	400
10-40-51-542-5812	Uniforms	850
Total Expenditures		297,771

TOTAL PARKS AND OPEN SPACE EXPENDITURES

8,718,543

OTHER REVENUE

CHERRY HILLS VILLAGE PAYMENT

Revenue:

12-10-01-970-9003	CHV Principal Payment	736,000
12-10-01-970-9004	CHV Interest Payment	19,000
TOTAL CHV PAYMENT		755,000

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:

10-30-01-951-4020	City of Lone Tree Capital Matching Revenue	7,500
10-30-01-950-4025	Matching Gifts Revenue	15,000
10-30-01-950-4024	City of Littleton - SPP Projects	65,475
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		87,975

Miscellaneous

Revenue:

10-10-01-990-9101	Debt Service Transfer In	10,000
TOTAL MISCELLANEOUS		10,000

TOTAL OTHER REVENUE

852,975

OTHER EXPENDITURES

HUDSON GARDEN'S MANAGEMENT FEE

Expenditures:

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

CHERRY HILLS VILLAGE RESERVE

Expenditures:

12-10-01-995-9202	CHV Reserve	899,312
TOTAL CHV RESERVE		\$ 899,312

GENERAL FUND DETAIL

**2016
Budget**

OTHER

Expenditures:

10-10-01-970-9001	Energy Lease Principal Payment	\$ 251,987
10-10-01-970-9002	Energy Lease Interest Payment	140,570
12-10-01-970-9001	COPS Principal Payment	435,000
12-10-01-970-9002	COPS Interest Payment	86,315
10-10-01-100-5807	Merit Pay	200,000
10-10-01-100-5810	Healthcare Increase	130,000
10-10-01-995-9200	Contingency	11,535
TOTAL OTHER		<u>1,255,407</u>

TRANSFER OUT

Expenditures:

10-10-01-990-9100	Operating Transfer Out	2,075,000
TOTAL TRANSFER OUT		<u>2,075,000</u>

TOTAL OTHER EXPENDITURES

4,579,719

GENERAL FUND CARRYOVER

Revenue:

10-10-01-996-4998	Carryover Revenue - GF	898,712
12-10-01-996-4998	Carryover Revenue - CHV	665,627
13-10-01-996-4998	Carryover Revenue - New Oper Mills	223,388
TOTAL CARRYOVER		<u>1,787,727</u>

GENERAL FUND CAPITAL PROJECTS

Expenditures:

10-10-01-950-6080	Matching Gifts Projects	30,000
10-40-41-950-6128	Parks 2007 Chevrolet 4x4 for SPP Rangers	28,950
10-30-51-950-6960	Carson Ctr Classroom Siding Restoration	16,000
10-30-51-950-6034	Carson Nature Center exterior stain treatment	16,000
10-30-51-950-6594	SPP Pave Reserve Parking Lot @ Carson	70,000
10-30-41-951-6794	LT Tennis Update tennis courts lighting controls	15,000
TOTAL GENERAL FUND CAPITAL PROJECTS		<u>\$ 175,950</u>

GENERAL FUND DETAIL

2016
Budget

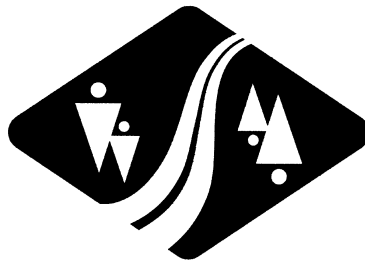
NEW OPERATING MILL CAPITAL PROJECTS

Expenditures:

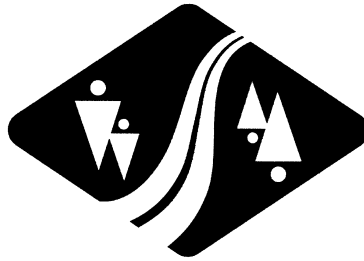
13-25-01-950-7082	Admin Network Security Appliance	\$ 8,000
13-25-01-950-7083	Admin Virtualization Equipment	35,000
13-50-52-950-6934	BCRC Banquet tables replacement	12,000
13-50-52-950-6775	BCRC Leisure Pool Re-surface	75,000
13-50-52-950-6765	BCRC Pilates Reformer program	18,125
13-75-72-950-6033	Centennial Grill Beer & PowerAde cooler	4,000
13-75-72-950-6033	Centennial Grill Beer & Wine cooler	3,200
13-75-72-950-6033	Centennial Grill Keg Cooler	4,400
13-75-72-950-6033	Centennial Grill Pre-Fab walk-in cooler	12,000
13-75-72-950-7032	Centennial Grill Salamander	3,250
13-25-01-950-5508	Computer Replacement	106,000
13-30-41-950-6102	District Pocket Trail Maps	10,000
13-10-01-950-7020	District Wide Master Plan	200,000
13-80-85-950-6112	Franklin Pool Maintenance/Upkeep	24,000
13-80-84-950-6767	FSC Carpet replacement	303,563
13-70-84-950-6055	FSC Cart path repair	40,000
13-75-84-950-6939	FSC Concession freezer	7,800
13-80-84-950-6022	FSC Dome - Litter Kat Synthetic Turf Sweeper	9,870
13-70-84-950-6002	FSC Golf Replace tri-plex greens mower	18,000
13-80-84-950-6858	FSC Re-paint interior, high-traffic areas	105,800
13-80-84-950-6814	FSC Replace rubber flooring	260,580
13-70-84-950-6007	FSC Replace walk greens mowers	12,000
13-80-81-950-6576	Goodson Basketball hoop upgrade	25,852
13-80-81-950-6765	Goodson BodyPump Barbell equipment	6,600
13-80-81-950-6129	Goodson Child Discovery Time Technology	16,093
13-80-81-950-6723	Goodson Hot tubs Re-Surface	25,000
13-80-81-950-6816	Goodson Lobby furniture replacement	7,274
13-80-81-950-6721	Goodson Multi-purpose functional trainer	11,500
13-80-81-950-6926	Goodson Racquetball Door Replacement	22,313
13-80-81-950-6034	Goodson Replace EPDM Roof over pool	300,000
13-30-41-950-7090	HLCWG Tree Inventory	10,000
13-70-72-950-6003	Littleton Golf Replace fairway mower	40,000
13-70-72-950-6006	Littleton Golf Replace rough bank mower	39,000
13-70-72-950-6890	Littleton Golf Rewire electrical in maint shop	15,000
13-75-70-950-7033	Lone Tree Grill 2nd walk-in cooler	13,000
13-75-70-950-7033	Lone Tree Grill Walk-in cooler / freezer	\$ 18,000

GENERAL FUND DETAIL

		2016 Budget
NEW OPERATING MILL CAPITAL PROJECTS (continued)		
Expenditures:		
13-75-70-950-7084	LTGC Guest room step handrails	\$ 2,800
13-75-70-950-6768	LTGC main kitchen double convection ovens	7,000
13-75-70-950-6768	LTGC main kitchen dual charbroiled and ovens	5,600
13-75-70-950-6830	LTGC main kitchen dual steamer	8,700
13-75-70-950-6669	LTGC main kitchen fryer	1,400
13-70-70-950-6006	LTGC Replace Groundsmaster rough mower	29,000
13-70-70-950-6006	LTGC Replace rough mower	63,000
13-75-70-950-7033	LTGC Under counter Cooler	3,500
13-75-70-950-6697	LTGCH HVAC Units	24,000
13-75-70-950-7085	LTGCH permanent artwork	6,000
13-60-80-950-6697	LTRC HVAC system installation in maint area	25,000
13-60-80-950-6811	LTRC Lighting controls and software upgrade	35,000
13-60-80-950-6814	LTRC Weight room floor replacement	30,000
13-40-41-950-6021	Parks 1999 Chevrolet Utility for Irrigation	33,950
13-40-41-950-6044	Parks 2002 Ryan Aerator for Turf	7,900
13-40-41-950-6021	Parks 2004 Chevrolet Utility for Grounds	37,250
13-40-41-950-6007	Parks 2007 Kabota 60" mower for Turf	25,400
13-40-41-950-6007	Parks 2007 Walker 42" mower for Turf	19,555
13-40-41-950-6021	Parks 1997 Ford Van for Facility Maintenance	37,250
13-80-00-950-6104	Pool Deck Vacuums	26,184
13-30-41-950-6001	Reserve for Future Capital Projects	2,000,000
13-80-82-950-6926	Sheridan Racquetball cts, resurface front walls	33,708
13-70-71-950-6849	SSGC Phone Replacement	20,000
13-70-71-950-6006	SSGC Replace fairway mowers	75,000
13-10-01-950-6001	Undesignated Capital Outlay - 2014 Oper Mills	1,110,090
TOTAL NEW OPERATING MILL CAPITAL PROJECTS		\$ 5,489,507

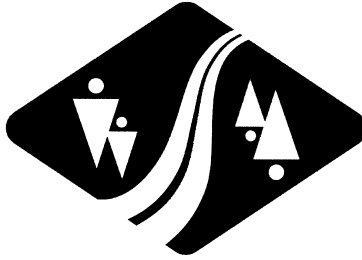


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

4. CONSERVATION TRUST FUND BUDGET



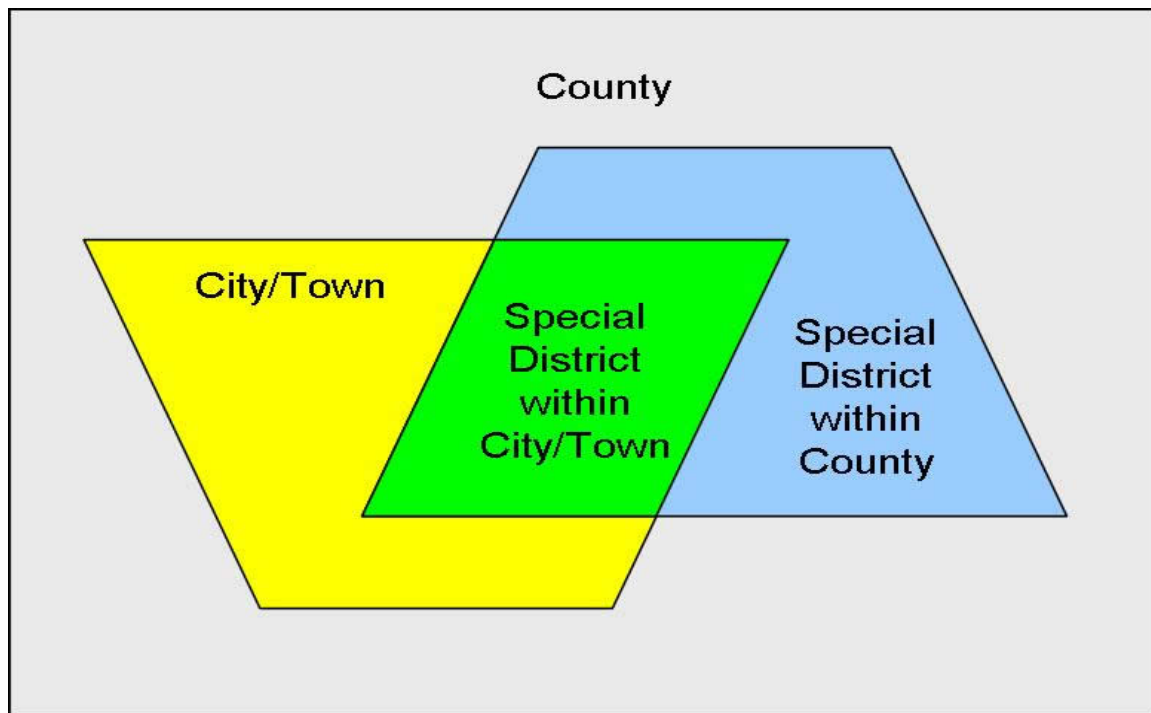
South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

Conservation Trust Fund Description

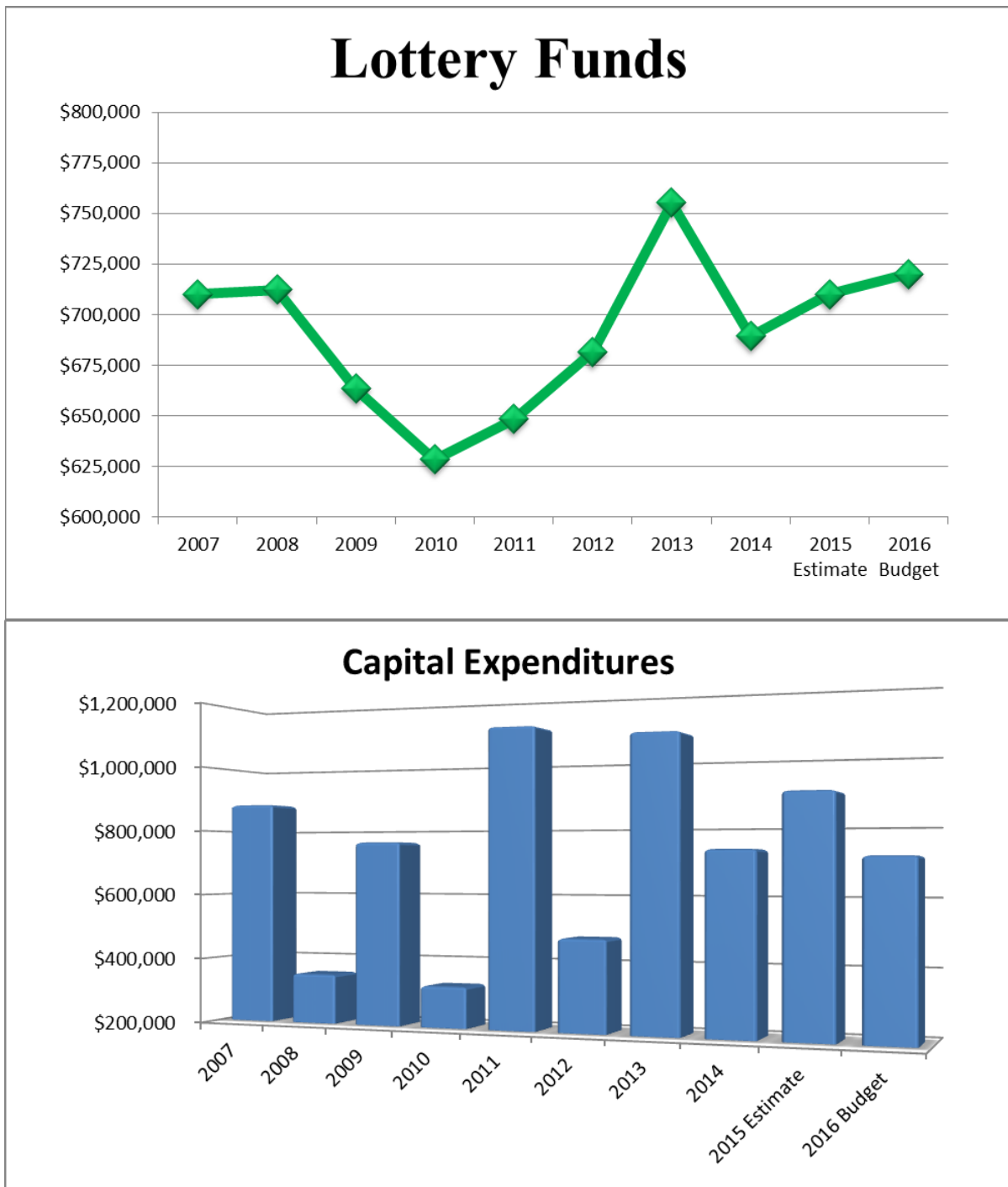
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State 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 1st.



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

	2016 Budget	Page
Operating Revenue:		
Interest Income	\$ 300	159
Total Operating Revenue	300	
Excess Operating Revenues of Expenditures	300	
Other Revenue:		
Lottery Proceeds	720,000	159
Total Other Revenue	720,000	
Other Expenditures:		
Contingency	24,607	159
Capital Projects	720,580	160
Total Other Expenditures	745,187	
Net Revenue of Expenditures	(24,887)	
Carryover	24,887	159
Funds Available	\$ -	

CONSERVATION TRUST FUND

**2016
Budget**

CONSERVATION TRUST FUND

INTEREST INCOME

Revenue:

21-10-01-100-4050 Interest Earnings

\$ 300

TOTAL INTEREST INCOME

300

LOTTERY PROCEEDS

21-10-01-100-4027 Lottery

720,000

TOTAL LOTTERY PROCEEDS

720,000

CONTINGENCY

Expenditures:

21-10-00-950-9200 Contingency

24,607

TOTAL CONTINGENCY

24,607

CARRYOVER

Revenue:

21-10-01-996-4998 Carryover Revenue

24,887

TOTAL CARRYOVER

\$ 24,887

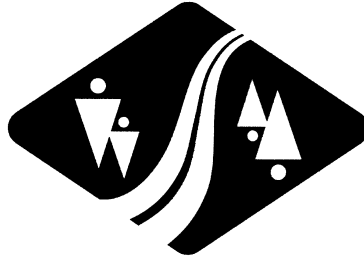
CONSERVATION TRUST FUND

**2016
Budget**

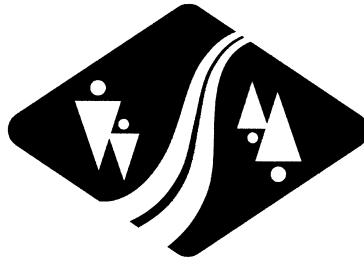
CAPITAL PROJECTS

Expenditures:

21-40-41-950-6074	Asphalt Parking Lot Replacement	\$ 210,000
21-60-63-950-6930	Batting Cages Select-a-Pitch System	27,730
21-50-52-950-6777	BCRC Family locker cabanas, re-grout	18,000
21-30-41-950-6745	Bear Creek Trail Concrete Replacement	24,500
21-80-85-950-6777	Franklin Pool Border Re-tile	15,000
21-80-85-950-6783	Franklin Pool Perimeter Fencing	50,000
21-80-84-950-6884	FSC Locker room stalls	45,000
21-80-81-950-6885	Goodson Front Desk remodel	80,000
21-80-81-950-6104	Goodson Pool ADA Access Chair	9,600
21-80-81-950-6676	Goodson Weight room Equipment Upgrades	108,000
21-80-90-950-6777	Harlow Pool Border Re-tile	15,000
21-80-87-950-6775	Holly Wader Pool Re-surface	8,000
21-60-00-950-6036	Install control link panels at 6 softball fields	44,750
21-75-70-950-6863	LTGC Upgrade to wedding venue	10,000
21-70-84-950-6858	Paint/Repair rust on FSC Driving Range Structure	30,000
21-11-01-950-6127	Public Art	25,000
TOTAL CAPITAL PROJECTS		<u><u>\$ 720,580</u></u>

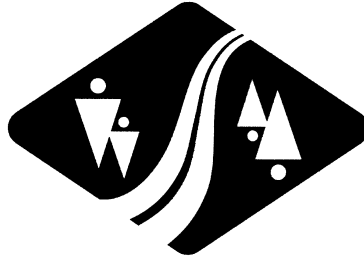


South Suburban
PARKS AND RECREATION



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

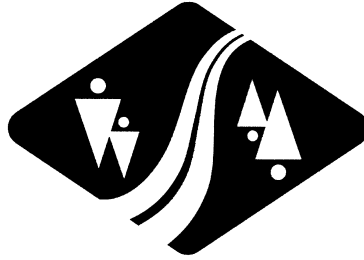
The 2010 One Mill Fund is used to account for property taxes received from the 2010 One Mill tax that are restricted for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, 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 2016 Budget.

2010 One Mill Property Taxes

Collection Year	2010 1 Mill Levy	Tax Collection	Est. Outstanding	Percentage
			Delinquent Taxes	Collected to Levy
2011	2,393,063	2,358,716	34,347	98.56%
2012	2,242,690	2,164,149	78,541	96.50%
2013	2,183,234	2,164,149	19,085	99.13%
2014	2,296,130	2,251,625	44,505	98.06%
2015 Estimate	2,296,130	2,273,169	22,961	99.00%
2016 Budget	2,699,583	2,673,159	26,424	99.02%

The budget was calculated using the preliminary assessed valuation from the District and also using estimates for qualifying capital projects. The 2016 Budget includes \$2,673,159 for Property Tax Revenue, \$2,940,000 for Intergovernmental Revenue (represents funding for joint projects coming out of the 2010 One Mill Fund), \$6,029,532 for Capital Projects, and \$320,296 for undesignated (contingency).

The water and sewer budget for Parks' Irrigation was moved back to the General Fund for the 2016 Budget (\$1,615,407). For the last several years these water expenses were funded out of the 2010 One Mill Fund (estimated amount for 2015 is \$1,159,833).



South Suburban
PARKS AND RECREATION

2010 1 Mill Fund Table of Contents

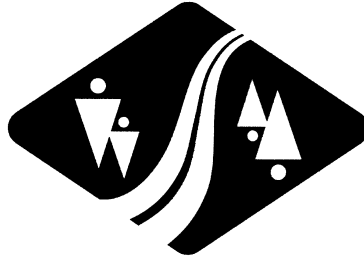
	2016 Budget	Page
Operating Revenue:		
Property Tax Revenue	\$ 2,673,159	167
Interest Income	2,500	167
Grant Revenue	2,940,000	167
Total Operating Revenue	5,615,659	
 Excess Operating Revenues of Expenditures	 5,615,659	
 Capital Projects	 6,029,532	 168
2010 1 Mill Undesignated	320,296	168
Collection Charges	40,100	167
Total Other Expenditures	6,389,928	
 Net Revenue of Expenditures	 (774,269)	
Carryover	774,269	168
Funds Available	\$ -	

2010 1 Mill Fund

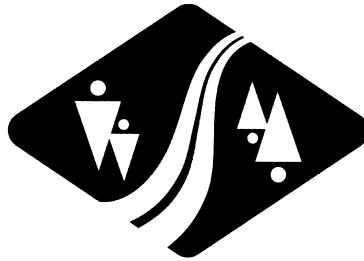
		2016 Budget
PROPERTY TAX		
Revenue:		
22-10-01-100-4001	Property Tax - 2010 1 Mill	\$ 2,673,159
TOTAL PROPERTY TAX REVENUE		2,673,159
INTEREST INCOME		
Revenue:		
22-10-01-100-4050	Interest Earnings	2,500
TOTAL INTEREST INCOME		2,500
INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL		
Revenue:		
22-30-01-950-4030	Future Grants/Donations for Capital Projects	500,000
22-30-01-952-4045	City of Cent - Highlands 460 Trail	300,000
22-30-01-952-4037	City of Cent Conservation Easement	150,000
22-30-01-952-4021	City of Centennial Funds deKoevend Pk	100,000
22-30-01-950-4020	City of Centennial HLC Bridges	25,000
22-30-41-954-4047	ACOS Grant for Highlands 460	300,000
22-30-41-954-4048	ACOS Grant for Emley Park Imp	300,000
22-30-41-954-4049	ASOC Grant for SP River Enhancements	500,000
22-30-41-956-4019	City of Littleton Funds for Emley PK Imp	150,000
22-30-41-956-4020	City of Littleton Funds for Lee Gulch Trl	150,000
22-30-41-956-4021	City of Littleton Funds for Littles Ck Pk	175,000
22-30-41-956-4022	City of Littleton Funds for SPP Signage	290,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		2,940,000
ADMINISTRATION		
22-10-01-100-5119	Collection Charges	40,100
TOTAL ADMINISTRATION EXPENDITURES		\$ 40,100

2010 1 Mill Fund

		2016 Budget
CARRYOVER		
Revenue:		
22-10-01-996-4998	Carryover Revenue	\$ 774,269
TOTAL CARRYOVER		774,269
CAPITAL PROJECTS		
Expenditures:		
22-30-41-950-6036	Central Irrigation Control	50,400
22-30-41-954-6113	Charley Emley Park Improvements	600,000
22-30-41-952-6674	Conservation Easement	183,332
22-30-41-954-7039	Cornerstone Park Pickleball Shelters	100,000
22-30-41-952-6617	deKoevend Tot Lot Playground Upgrade	200,000
22-30-41-950-6856	Drinking Fountain Replacement	10,500
22-30-41-650-6962	East Big Dry Crk Trailhead Complete Master Plan	57,000
22-30-41-650-6925	East Elementary Playground Upgrade	6,000
22-40-41-952-7005	Highlands 460/Forest Park Natural Area Trail Sys	900,000
22-30-41-950-6990	Highline Canal Conservancy Consulting	25,000
22-30-41-952-6705	HLC Bridges	225,000
22-30-41-950-6851	Ketring Park Replace Outdoor Lights	50,000
22-30-41-955-7007	Lee Gulch Trail Bridge Replacement	300,000
22-30-41-955-6504	Little's Creek Park Playground/Trail at Broadway	350,000
22-30-41-951-7088	Lone Tree Entertainment District Park	500,000
22-30-41-951-6049	LTMP Bridge at Lincoln Avenue	500,000
22-30-41-954-6895	Mary Carter Greenway Signs-SSPP-Phase 2	365,000
22-40-41-950-7050	Sheridan Park Irrigation Upgrade	371,300
22-30-41-950-7086	SPP Help Save the Bees/River Safety Graphics	5,000
22-30-41-950-7087	SPP River Damage Restoration	50,000
22-30-41-955-7045	SPP River enhancements downstream of Oxford	675,000
22-40-41-950-6562	War Memorial Rose Garden Paint Gazebo	6,000
22-30-41-955-6001	Projects funded by Grants/Donations	500,000
22-30-41-950-6001	Undesignated	320,296
Total Capital Projects		\$ 6,349,828

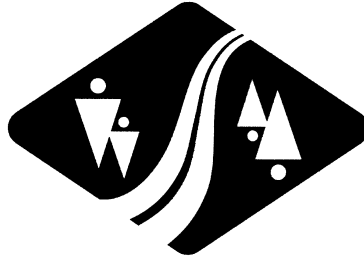


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

6. ENTERPRISE FUND BUDGET



South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Enterprise Fund Budget Overview

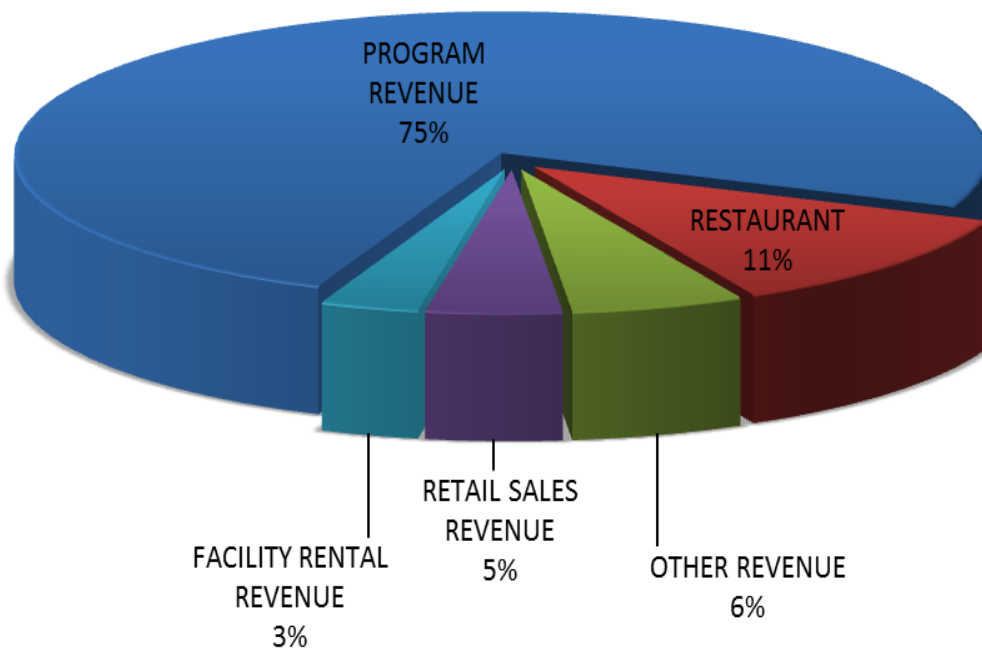
Enterprise Fund Description

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 (75% - also called "Fees and Charges"), restaurant revenue (11%), other revenue (6%), retail sales revenue (5%), and facility rental (3%).

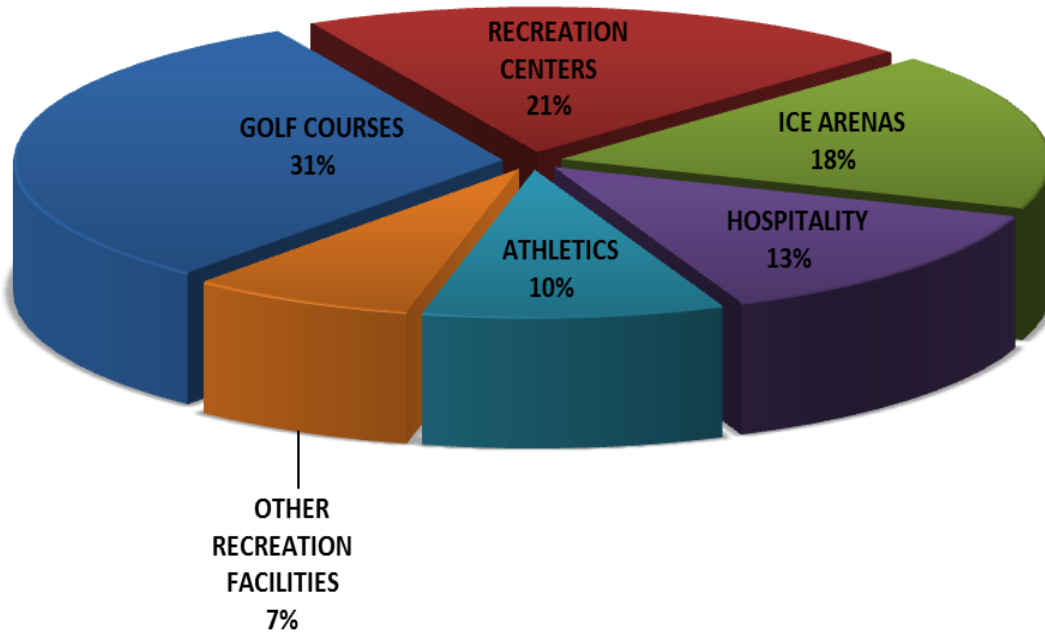
**Enterprise Fund Revenue by Category
2016 Budget**



South Suburban Park and Recreation District Enterprise Fund Budget Overview

The revenue is also broken down by department, with golf courses (31%), recreation centers (21%), ice arenas (18%), hospitality (13%), athletics (10%), and other recreation facilities (7%).

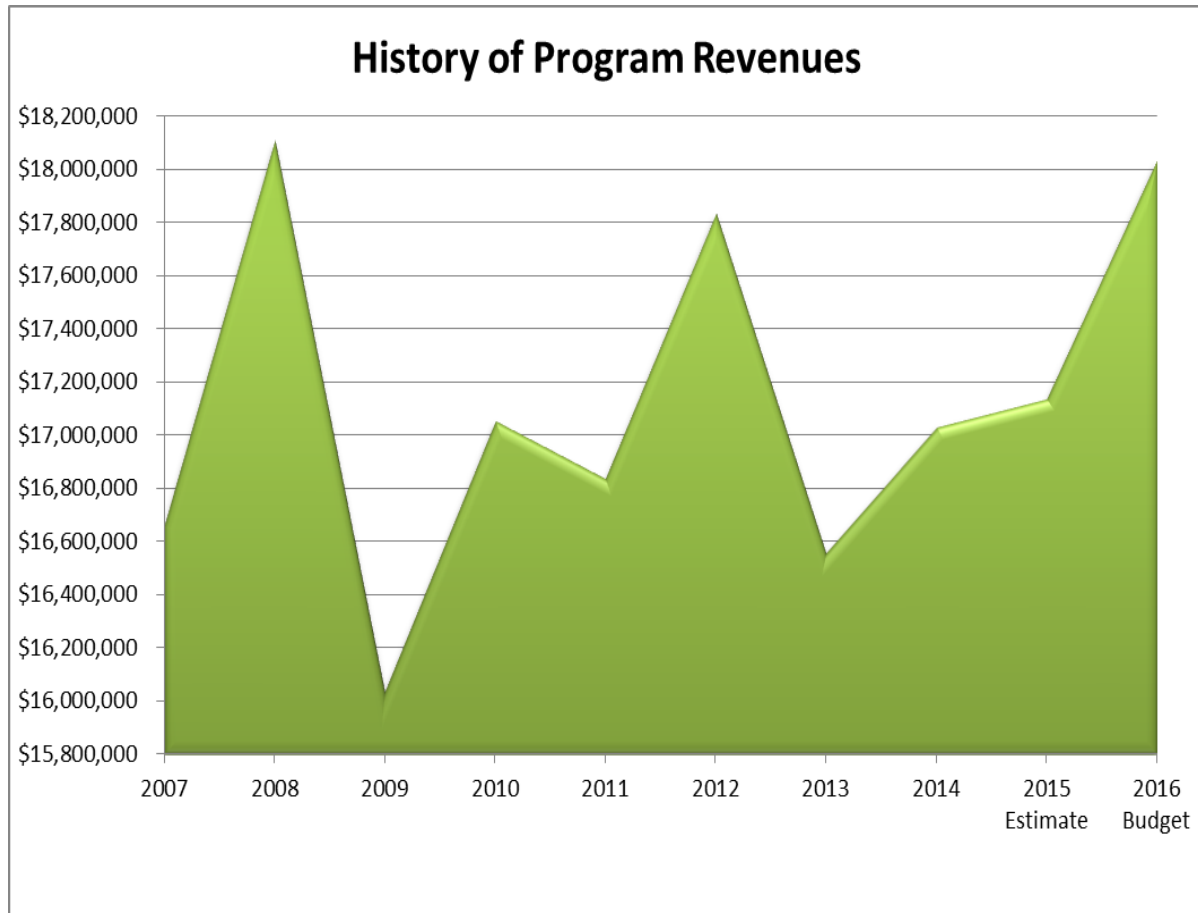
**Enterprise Fund Revenue by Department
2016 Budget**



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.

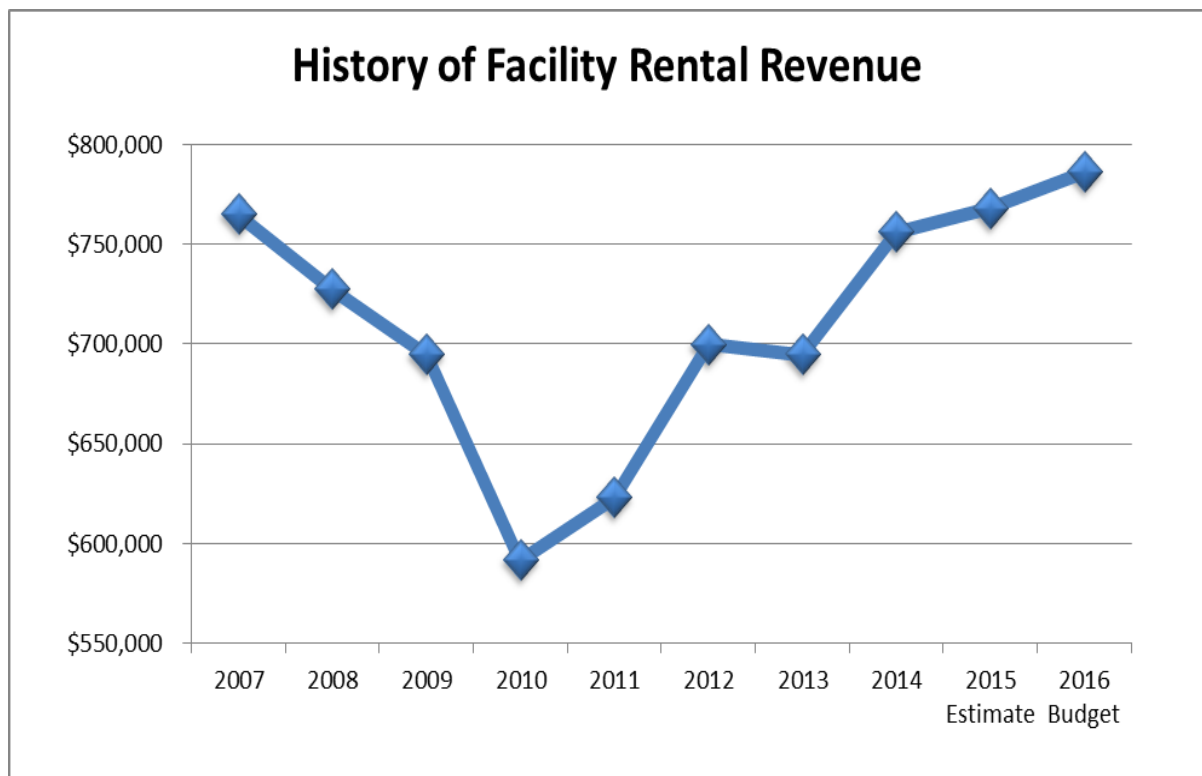
South Suburban Park and Recreation District Enterprise Fund Budget Overview

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

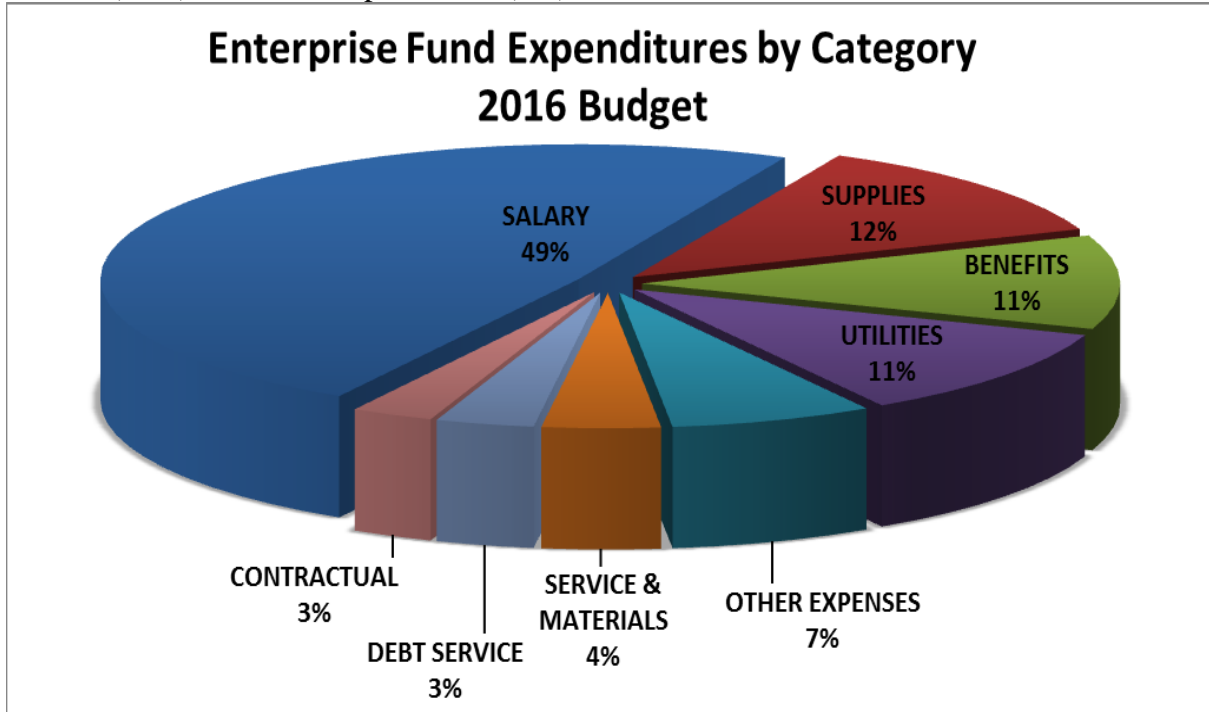
Facility Rental income is generated by the rental of all or a portion of one of our facilities for private use for an event or party. Rental income is also generated at the Ice Arenas and at David A. Lorenz Regional Park artificial turf fields when they are rented for use by a player's association. The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



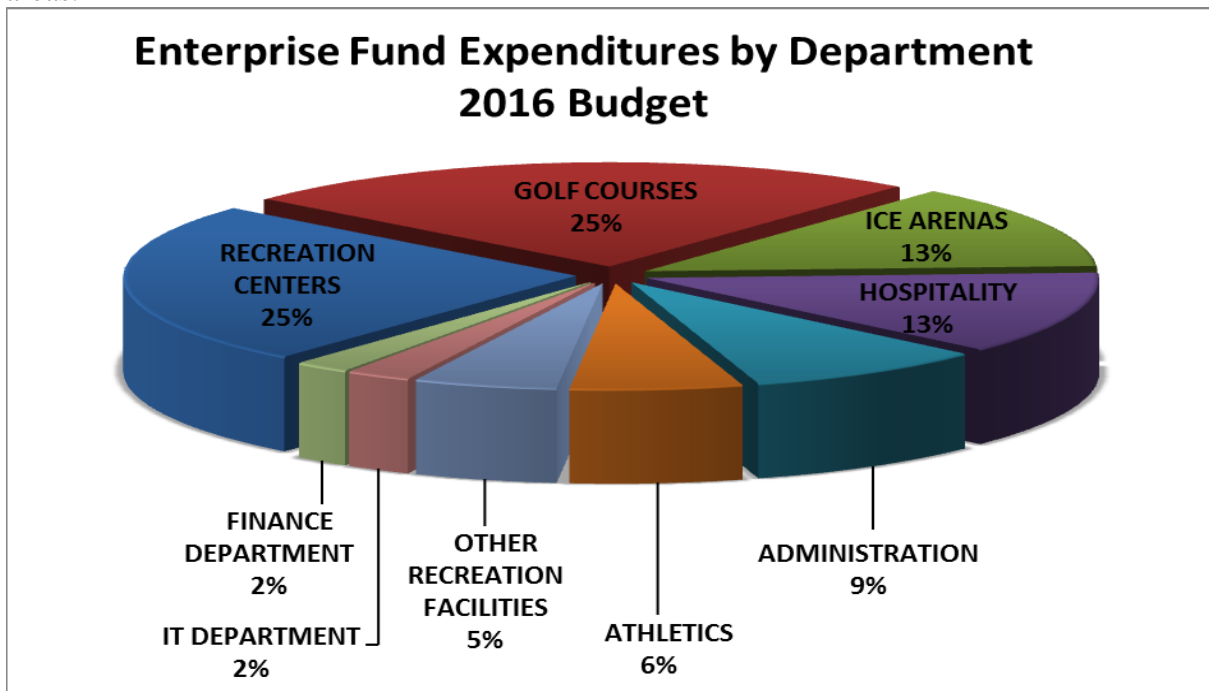
South Suburban Park and Recreation District Enterprise Fund Budget Overview

Major Operational Expenditures

Significant operational expenditures include salary (49%), supplies (12%), benefits (11%), utilities (11%), and other expenditures (7%).



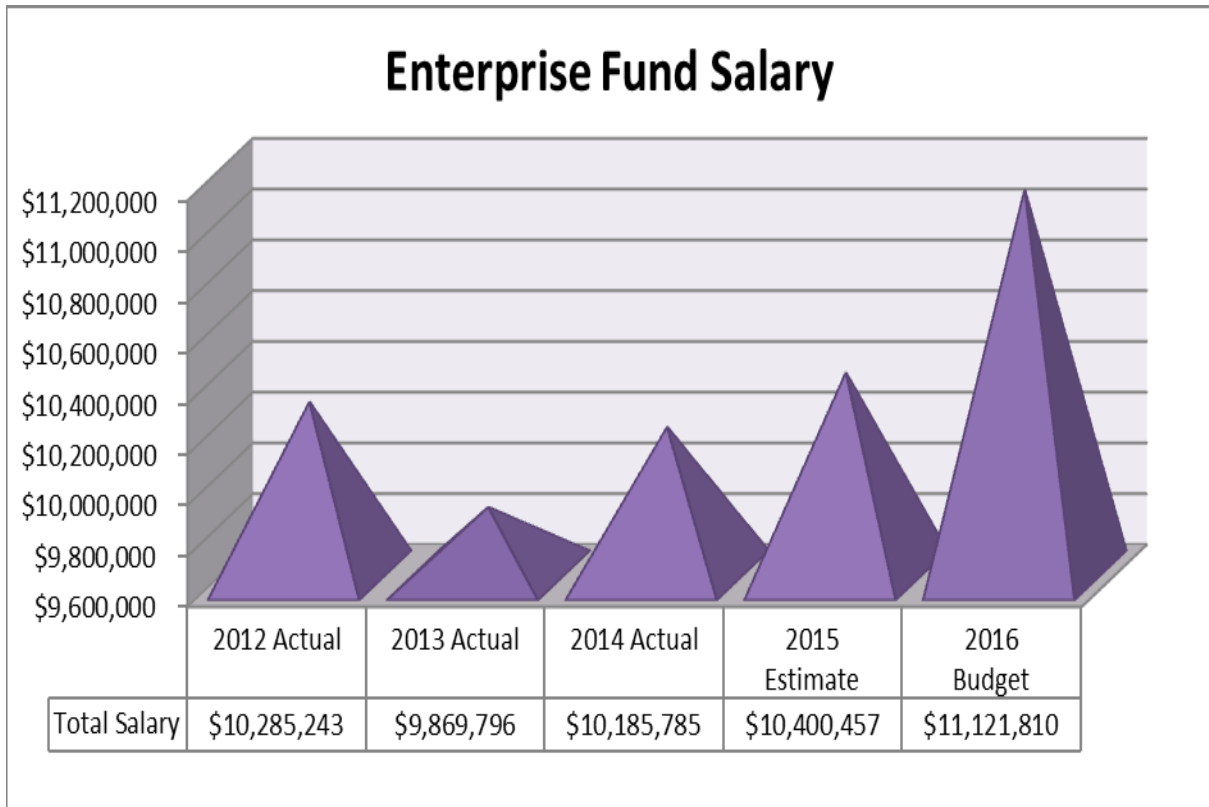
These expenditures are also grouped by department, with Recreation Centers (25%), Golf Courses (25%), Ice Arenas (13%), Hospitality (13%), and Administration (9%) as the larger areas.



South Suburban Park and Recreation District Enterprise Fund Budget Overview

Salary

Salary represents about 49% 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.



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.

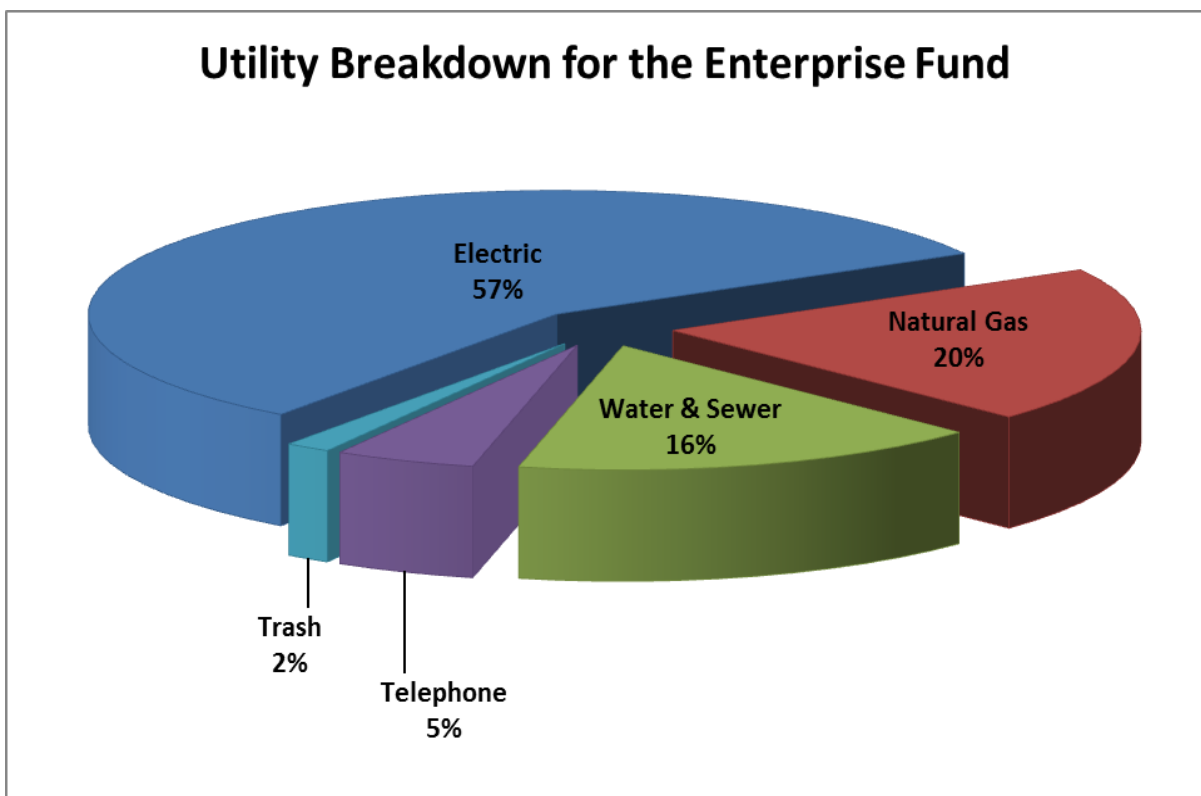
Benefits

Benefits represent about 11% 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

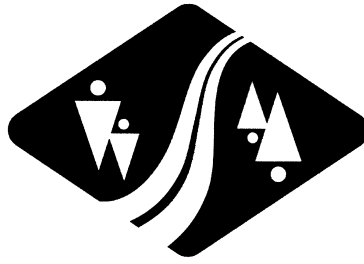
Utilities

Utilities for the Enterprise Fund include electric, natural gas, water and sewer, telephone and trash. The highest of these expenditures are for electric and natural gas, which are used to run our facilities and lighting as well as pump water out of wells at the golf courses. The budget amount is generated using historical information, as well as adjusting for any anticipated fee changes in the market place. In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The following is a chart of the breakdown of utility charges for budgeted 2016.



Other Expenditures

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



South Suburban
PARKS AND RECREATION

ENTERPRISE FUND SUMMARY

Table of Contents

	2016	
	Budget	Page
Revenue:		
Ice Arenas	\$ 4,245,402	181
Recreation Centers	4,963,692	193
Athletic Programs	2,398,685	219
Other Recreation Facilities	1,794,261	231
Golf	7,540,949	246
Hospitality	3,210,130	262
Interest Income	3,500	273
Registration	25,700	273
Total Operating Revenue	24,182,319	
Expenditures:		
Ice Arenas	3,367,814	181
Recreation Centers	6,449,755	193
Athletic Programs	1,577,648	219
Other Recreation Facilities	1,319,529	231
Golf	6,402,442	246
Hospitality	3,251,499	262
Administration	2,222,041	273
Finance Department	515,565	275
IT Department	605,386	275
Total Operating Expenditures	25,711,679	
Excess Operating Revenue over Expenditures	(1,529,360)	
Other Revenue:		
Transfer In	2,075,000	275
Total Other Revenue	2,075,000	
Other Expenditures:		
Contingency	19,740	275
Merit	200,000	275
Healthcare Increase	130,000	275
Total Other Expenditures	349,740	
Net Revenue Over Expenditures	195,900	
Carryover	(195,900)	275
Funds Available	\$ -	

ICE ARENAS

	2016 BUDGET		
	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	\$ 134,000	\$ 685,908	\$ (551,908)
FACILITY MAINTENANCE	-	278,886	(278,886)
IN HOUSE HOCKEY	599,463	210,480	388,983
YOUTH TRAVEL HOCKEY	351,675	104,621	247,054
FIGURE SKATING	241,763	81,853	159,910
ICE ARENA MAINTENANCE	-	179,576	(179,576)
ADULT HOCKEY LEAGUES	482,225	185,663	296,562
ICE ARENA OPERATIONS	429,650	313,603	116,047
BIRTHDAY PARTIES	158,586	74,162	84,424
SUMMER DAY CAMPS	136,656	83,224	53,432
RECREATION PROGRAMS	9,300	3,750	5,550
FAMILY ENTERTAINMENT CENTER	364,525	277,376	87,149
TOTAL FAMILY SPORTS CENTER	2,907,843	2,479,102	428,741
SOUTH SUBURBAN ICE ARENA	1,337,559	888,712	448,847
TOTAL ICE ARENAS	\$ 4,245,402	\$ 3,367,814	\$ 877,588

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: GENERAL OPERATIONS

Revenue:

31-80-84-140-4075	Rental Income	\$	120,000
31-80-84-140-4099	Miscellaneous		6,500
31-80-84-140-4125	Contractual Sales		2,500
31-80-84-140-4150	Locker/Towel Rental		1,000
31-80-84-140-4360	Advertising		4,000
Total Revenue			134,000

Expenditures:

31-80-84-140-5001	Full-Time Salaries		127,405
31-80-84-140-5009	Fringe Benefits		36,295
31-80-84-140-5201	Office Supplies		1,000
31-80-84-140-5204	Postage		500
31-80-84-140-5205	Program Supplies		1,500
31-80-84-140-5230	Printing/Copies		1,000
31-80-84-140-5302	Minor Tools & Equipment		150
31-80-84-140-5400	Utilities Natural Gas		12,000
31-80-84-140-5401	Utilities Electric		47,000
31-80-84-140-5402	Water & Sewer		10,000
31-80-84-140-5403	Telephone		4,400
31-80-84-140-5511	Advertising		20,000
31-80-84-140-5702	Services/Materials to Maintain Equipment		15,220
31-80-84-140-5803	Dues & Subscriptions		80
31-80-84-140-5804	Rent/Lease Expense		177,246
31-80-84-140-5812	Uniforms		250
31-80-84-970-9001	Bond Principal		193,500
31-80-84-970-9002	Bond Interest		38,362
Total Expenditures		\$	685,908

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: FACILITY MAINTENANCE

Expenditures:

31-80-84-260-5001	Full-Time Salaries	\$ 109,892
31-80-84-260-5002	Part-Time Salaries	36,525
31-80-84-260-5009	Fringe Benefits	42,569
31-80-84-260-5203	Custodial Supplies	16,000
31-80-84-260-5201	Office Supplies	200
31-80-84-260-5207	Chemical Supplies	2,200
31-80-84-260-5302	Minor Tools & Equipment	2,000
31-80-84-260-5501	Contractual Services	35,000
31-80-84-260-5701	Services/Materials to Maintain Facilities/Building	18,000
31-80-84-260-5702	Services/Materials to Maintain Equipment	15,000
31-80-84-260-5812	Uniforms	500
31-80-84-260-5826	Vandalism	1,000
Total Expenditures		278,886

IN HOUSE HOCKEY

Revenue:

31-80-84-811-4105	League Fees	556,316
31-80-84-811-4157	Facility Rental	21,400
31-80-84-811-4216	Player Fees	20,247
31-80-84-811-4266	Sponsorship Revenue	1,500
Total Revenue		599,463

Expenditures:

31-80-84-811-5001	Full-Time Salaries	63,068
31-80-84-811-5002	Part-Time Salaries	9,492
31-80-84-811-5009	Fringe Benefits	30,256
31-80-84-811-5134	Special Event Expense	6,025
31-80-84-811-5205	Program Supplies	10,790
31-80-84-811-5501	Contractual Services	55,729
31-80-84-811-5802	Promo, Publicity & Printing	1,100
31-80-84-811-5812	Uniforms	34,020
Total Expenditures		\$ 210,480

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

Revenue:

31-80-84-812-4050	Interest Earnings	\$	1,625
31-80-84-812-4105	League Fees		321,850
31-80-84-812-4216	Player Fees		6,300
31-80-84-812-4217	Tryout Fees		20,000
31-80-84-812-4266	Sponsorship Revenue		1,900
Total Revenue			351,675

Expenditures:

31-80-84-812-5001	Full-Time Salaries		20,034
31-80-84-812-5002	Part-Time Salaries		7,938
31-80-84-812-5009	Fringe Benefits		5,812
31-80-84-812-5204	Postage		200
31-80-84-812-5205	Program Supplies		2,650
31-80-84-812-5501	Contractual Services		26,248
31-80-84-812-5503	Contractual Persons		32,664
31-80-84-812-5802	Promo, Publicity & Printing		2,475
31-80-84-812-5803	Dues & Subscriptions		6,000
31-80-84-812-5805	Staff Development		600
Total Expenditures		\$	104,621

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: FIGURE SKATING

Revenue:

31-80-84-813-4100	Pro Lesson Tickets	\$ 22,000
31-80-84-813-4106	Class Revenue	140,200
31-80-84-813-4197	Patch	73,775
31-80-84-813-4254	ISIA Revenue	5,788
Total Revenue		241,763

Expenditures:

31-80-84-813-5001	Full-Time Salaries	27,774
31-80-84-813-5002	Part-Time Salaries	36,024
31-80-84-813-5009	Fringe Benefits	12,295
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
Total Expenditures		81,853

ICE ARENA MAINTENANCE

Expenditures:

31-80-84-814-5001	Full-Time Salaries	43,903
31-80-84-814-5002	Part-Time Salaries	50,000
31-80-84-814-5009	Fringe Benefits	19,963
31-80-84-814-5202	Motor Fuels & Lubricants	1,300
31-80-84-814-5203	Custodial Supplies	250
31-80-84-814-5207	Chemical Supplies	6,610
31-80-84-814-5302	Minor Tools & Equipment	1,000
31-80-84-814-5501	Contractual Services	4,800
31-80-84-814-5701	Services/Materials to Maintain Facilities/Building	6,400
31-80-84-814-5702	Services/Materials to Maintain Equipment	44,750
31-80-84-814-5812	Uniforms	600
Total Expenditures		\$ 179,576

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: ADULT HOCKEY LEAGUES

Revenue:

31-80-84-815-4101	Fines	\$	650
31-80-84-815-4105	League Fees		441,500
31-80-84-815-4106	Class Revenue		6,075
31-80-84-815-4216	Player Fees		34,000
Total Revenue			482,225

Expenditures:

31-80-84-815-5001	Full-Time Salaries		51,923
31-80-84-815-5002	Part-Time Salaries		20,847
31-80-84-815-5009	Fringe Benefits		23,206
31-80-84-815-5205	Program Supplies		6,462
31-80-84-815-5501	Contractual Services		76,755
31-80-84-815-5503	Contractual Persons		1,100
31-80-84-815-5803	Dues & Subscriptions		5,370
Total Expenditures		\$	185,663

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: ICE ARENA OPERATIONS

Revenue:

31-80-84-818-4102	General Admissions	\$	179,799
31-80-84-818-4157	Facility Rental		130,625
31-80-84-818-4201	Skate Rental		36,726
31-80-84-818-4397	High School Hockey		82,500
Total Revenue			429,650

Expenditures:

31-80-84-818-5001	Full-Time Salaries		75,632
31-80-84-818-5002	Part-Time Salaries		50,704
31-80-84-818-5009	Fringe Benefits		20,692
31-80-84-818-5201	Office Supplies		650
31-80-84-818-5204	Postage		150
31-80-84-818-5205	Program Supplies		3,950
31-80-84-818-5230	Printing/Copies		1,200
31-80-84-818-5400	Utilities Natural Gas		27,000
31-80-84-818-5401	Utilities Electric		105,000
31-80-84-818-5402	Water & Sewer		23,000
31-80-84-818-5403	Telephone		3,800
31-80-84-818-5511	Advertising		150
31-80-84-818-5803	Dues & Subscriptions		775
31-80-84-818-5812	Uniforms		450
31-80-84-818-5854	Mileage Reimbursement		450
Total Expenditures		\$	313,603

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: BIRTHDAY PARTIES

Revenue:

31-80-84-850-4190	Service Charges	\$	12,000
31-80-84-850-4268	Parties/Groups (non tax)		146,586
Total Revenue			158,586

Expenditures:

31-80-84-850-5001	Full-Time Salaries		22,037
31-80-84-850-5002	Part-Time Salaries		13,325
31-80-84-850-5007	Service Charge Compensation		12,000
31-80-84-850-5009	Fringe Benefits		7,920
31-80-84-850-5201	Office Supplies		250
31-80-84-850-5203	Custodial Supplies		200
31-80-84-850-5204	Postage		200
31-80-84-850-5205	Program Supplies		8,365
31-80-84-850-5206	Food & Concession Supplies		7,365
31-80-84-850-5230	Printing/Copies		250
31-80-84-850-5403	Telephone		1,800
31-80-84-850-5812	Uniforms		450
Total Expenditures		\$	74,162

ICE ARENAS

**2016
Budget**

LICENSED DAY CAMPS

Revenue:

31-80-84-851-4102	General Admissions	\$	136,656
Total Revenue			136,656

Expenditures:

31-80-84-851-5001	Full-Time Salaries	20,286
31-80-84-851-5002	Part-Time Salaries	32,661
31-80-84-851-5009	Fringe Benefits	9,736
31-80-84-851-5116	Licensing	121
31-80-84-851-5204	Postage	25
31-80-84-851-5205	Program Supplies	4,740
31-80-84-851-5206	Food & Concession Supplies	9,432
31-80-84-851-5230	Printing/Copies	50
31-80-84-851-5403	Telephone	100
31-80-84-851-5501	Contractual Services	3,750
31-80-84-851-5802	Promo, Publicity, & Printing	1,000
31-80-84-851-5805	Staff Development	1,323
Total Expenditures		83,224

FAMILY SPORTS CENTER: Recreation Programs

Revenue:

31-80-84-530-4106	Recreation Program Revenue	7,800
31-80-84-530-4208	Special Event Revenue	1,500
Total Revenue		9,300

Expenditures:

31-80-84-530-5002	Part-Time Salaries	1,800
31-80-84-530-5009	Fringe Benefits	180
31-80-84-530-5204	Postage	100
31-80-84-530-5205	Program Supplies	750
31-80-84-530-5206	Food & Concession Supplies	400
31-80-84-530-5230	Printing/Copies	100
31-80-84-530-5802	Advertising	300
31-80-84-530-5812	Uniforms	120
Total Expenditures		\$ 3,750

ICE ARENAS

**2016
Budget**

FAMILY SPORTS CENTER: FAMILY ENTERTAINMENT CENTER

Revenue:

31-80-84-870-4075	Lollipop Park Lease Payment	\$	36,000
31-80-84-870-4076	Paint Ball Lease Payment		36,000
31-80-84-870-4099	Miscellaneous		800
31-80-84-870-4102	General Admissions		85,000
31-80-84-870-4240	Token Sales		30,000
31-80-84-870-4241	Attractions		176,725
Total Revenue			364,525

Expenditures:

31-80-84-870-5001	Full-Time Salaries		65,305
31-80-84-870-5002	Part-Time Salaries		93,012
31-80-84-870-5009	Fringe Benefits		30,624
31-80-84-870-5116	Licensing		1,200
31-80-84-870-5201	Office Supplies		600
31-80-84-870-5204	Postage		300
31-80-84-870-5205	Program Supplies		4,210
31-80-84-870-5230	Printing/Copies		300
31-80-84-870-5400	Utilities Natural Gas		13,500
31-80-84-870-5401	Utilities Electric		55,000
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 Equipment		3,500
31-80-84-870-5802	Promo, Publicity & Printing		100
31-80-84-870-5812	Uniforms		975
31-80-84-870-5854	Mileage Reimbursement		150
Total Expenditures		\$	277,376

ICE ARENAS

**2016
Budget**

SOUTH SUBURBAN ICE ARENA OPERATIONS

Revenue:

31-80-83-818-4050	Interest Earnings	\$	250
31-80-83-818-4075	Rental Income		13,800
31-80-83-818-4100	Pro Lesson Tickets		49,065
31-80-83-818-4102	General Admissions		69,014
31-80-83-818-4103	Season Tickets		10,545
31-80-83-818-4106	Class Revenue		114,240
31-80-83-818-4122	Concession Self Operated		68,500
31-80-83-818-4125	Contractual Sales		8,550
31-80-83-818-4150	Locker/Towel Rental		3,200
31-80-83-818-4157	Facility Rental		96,085
31-80-83-818-4158	Adult Ice		133,250
31-80-83-818-4159	Adult Hockey		58,080
31-80-83-818-4197	Freestyle Skating		197,426
31-80-83-818-4200	Littleton Hockey Rental		355,590
31-80-83-818-4201	Skate Rental		22,573
31-80-83-818-4203	Skate Sharpening-Contract		8,700
31-80-83-818-4216	Player Fees		21,750
31-80-83-818-4254	ISI Revenue		7,217
31-80-83-818-4268	Parties/Groups		5,555
31-80-83-818-4271	Summer Programs		37,440
31-80-83-818-4360	Advertising		3,000
31-80-83-818-4396	Denver Figure Skating		29,250
31-80-83-818-4398	Colorado Skating Club		24,479
Total Revenue		\$	1,337,559

ICE ARENAS

**2016
Budget**

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:

31-80-83-818-5001	Full-Time Salaries	\$	263,890
31-80-83-818-5002	Part-Time Salaries		127,853
31-80-83-818-5006	Concession Salary		19,800
31-80-83-818-5009	Fringe Benefits		104,349
31-80-83-818-5010	Regular Part Time Salaries		30,098
31-80-83-818-5201	Office Supplies		1,350
31-80-83-818-5202	Motor Fuels & Lubricants		250
31-80-83-818-5203	Custodial Supplies		12,250
31-80-83-818-5204	Postage		150
31-80-83-818-5205	Program Supplies		6,750
31-80-83-818-5206	Food & Concession Supplies		32,000
31-80-83-818-5207	Chemical Supplies		5,300
31-80-83-818-5227	ISI Expense		2,725
31-80-83-818-5230	Printing/Copies		1,250
31-80-83-818-5237	Parties & Groups Supplies		997
31-80-83-818-5302	Minor Tools & Equipment		2,500
31-80-83-818-5400	Utilities Natural Gas		29,000
31-80-83-818-5401	Utilities Electric		133,500
31-80-83-818-5402	Water & Sewer		23,500
31-80-83-818-5403	Telephone		3,800
31-80-83-818-5404	Trash Collection		1,900
31-80-83-818-5501	Contractual Services		6,250
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		17,575
31-80-83-818-5702	Ser/Mat to Maint Equipment		19,200
31-80-83-818-5802	Promo, Publicity & Printing		600
31-80-83-818-5803	Dues & Subscriptions		950
31-80-83-818-5805	Staff Development		350
31-80-83-818-5812	Uniforms		1,200
31-80-83-818-5842	Repair Fund		32,000
31-80-83-818-5854	Mileage Reimbursement		975
Total Expenditures			888,712

TOTAL ICE ARENAS REVENUE	4,245,402
TOTAL ICE ARENAS EXPENDITURES	3,367,814
NET REVENUE OVER EXPENDITURES	\$ 877,588

RECREATION CENTERS

	2016 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
RECREATION CENTERS:			
GENERAL ADMINISTRATION	\$ 19,000	\$ 465,847	\$ (446,847)
SHERIDAN RECREATION CENTER:			
OPERATIONS	58,190	161,007	(102,817)
MAINTENANCE	-	101,235	(101,235)
FITNESS	13,882	9,682	4,200
CULTURAL ARTS	\$29,696	29,574	122
TOTAL SHERIDAN RECREATION CENTER	101,768	301,498	(199,730)
DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:			
OPERATIONS	\$436,504	437,221	(717)
MAINTENANCE	-	322,960	(322,960)
AQUATICS	234,462	353,391	(118,930)
STAR (THERAPEUTIC ACTIVE REC)	116,549	153,284	(36,735)
SENIOR PROGRAM	144,265	176,651	(32,386)
CULTURAL ARTS	48,596	55,406	(6,810)
FITNESS	361,038	254,288	106,751
TOTAL DOUGLAS H. BUCK COMMUNITY RECREATION CENTER	1,341,413	1,753,200	(411,787)
LONE TREE RECREATION CENTER:			
OPERATIONS	390,410	429,578	(39,169)
MAINTENANCE	-	251,348	(251,348)
AQUATICS	317,458	390,203	(72,745)
SENIOR PROGRAM	12,558	2,428	10,130
SCHOOL AGE CHILD CARE	75,333	71,605	3,728
CHILD DISCOVERY TIME AT LTRC	20,740	19,689	1,051
CULTURAL ARTS	103,982	103,212	770
FITNESS	281,847	247,907	33,940
TOTAL LONE TREE RECREATION CENTER	1,202,327	1,515,970	(313,643)
GOODSON RECREATION CENTER:			
OPERATIONS	468,528	516,201	(47,673)
MAINTENANCE	-	376,158	(376,158)
AQUATICS	221,904	297,202	(75,298)
GYMNASTICS	449,409	275,788	173,621
COURT SPORTS	41,360	48,720	(7,360)
CHILD DISCOVERY TIME	180,240	158,933	21,307
SENIOR PROGRAM	5,694	3,500	2,194
CULTURAL ARTS	206,439	202,403	4,036
SCHOOL AGE CHILD CARE	104,015	96,470	7,545
FITNESS	614,646	435,040	179,605
KIDS FIT FUN MOBILE PLAYGROUND	250	500	(250)
SPECIAL EVENTS	6,700	2,325	4,375
TOTAL GOODSON RECREATION CENTER	2,299,184	2,413,241	(114,057)
TOTAL RECREATION CENTERS	\$ 4,963,692	\$ 6,449,755	\$ (1,486,063)

RECREATION CENTERS

**2016
Budget**

GENERAL AND ADMINISTRATION

Revenue:

31-60-01-100-4035	Rotary Donation Carryover	\$ 18,000
	Total Revenue	<u>18,000</u>

Expenditures:

31-60-01-100-5001	Full-Time Salaries	219,673
31-60-01-100-5009	Fringe Benefits	60,824
31-60-01-100-5120	Scholarship Expense	11,000
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	35,216
31-60-01-100-5812	Uniforms	3,000
31-60-01-100-5108	Rotary Donation Expense	18,000
	Total General and Administration Expendi	<u>464,407</u>

YOUTH COMMISSION

Revenue:

31-60-01-602-4105	Fundraising Event	700
31-60-01-602-4266	Sponsorship	300
	Total Revenue	<u>1,000</u>

Expenditures:

31-60-01-602-5205	Program Supplies	1,415
31-60-01-602-5230	Printing/Copies	25
	Total Expenditures	<u>\$ 1,440</u>

RECREATION CENTERS

**2016
Budget**

SHERIDAN RECREATION CENTER: OPERATIONS

Revenue:

31-80-82-140-4102	General Admission	\$ 5,866
31-80-82-140-4122	Concession Self Operated	1,260
31-80-82-140-4125	Contractual Sales	3,046
31-80-82-140-4155	Pass Sales	20,522
31-80-82-140-4157	Facility Rental	25,615
31-80-82-140-4162	Games Self Operated	119
31-80-82-140-4165	ID Card Revenue	1,762
Total Revenue		58,190

Expenditures:

31-80-82-140-5001	Full-Time Salaries	57,050
31-80-82-140-5002	Part-Time Salaries	37,281
31-80-82-140-5009	Fringe Benefits	20,265
31-80-82-140-5054	Sheridan Occupation Tax	156
31-80-82-140-5205	Program Supplies	2,500
31-80-82-140-5206	Food & Concession Supplies	604
31-80-82-140-5230	Printing/Copies	115
31-80-82-140-5400	Utilities Natural Gas	9,523
31-80-82-140-5401	Utilities Electric	24,960
31-80-82-140-5402	Water & Sewer	3,681
31-80-82-140-5403	Telephone	2,808
31-80-82-140-5501	Contractual Services	2,064
Total Expenditures		161,007

MAINTENANCE

Expenditures:

31-80-82-260-5001	Full-Time Salaries	36,238
31-80-82-260-5002	Part-Time Salaries	14,875
31-80-82-260-5009	Fringe Benefits	25,203
31-80-82-260-5054	Sheridan Occupation Tax	90
31-80-82-260-5203	Custodial Supplies	6,000
31-80-82-260-5404	Trash Collection	1,034
31-80-82-260-5501	Contractual Services	877
31-80-82-260-5701	Serv/Mat. to Maintain Facilities	12,583
31-80-82-260-5702	Ser/Mat to Maintain Equipment	4,335
Total Expenditures		\$ 101,235

RECREATION CENTERS

**2016
Budget**

SHERIDAN RECREATION CENTER: FITNESS

Revenue:

31-50-82-830-4100	Pro Lessons	\$ 135
31-50-82-830-4255	Silver Sneakers Program	5,850
31-50-82-830-4262	Martial Arts	7,897
Total Revenue		13,882

Expenditures:

31-50-82-830-5002	Part-Time Salaries	4,040
31-50-82-830-5009	Fringe Benefits	404
31-50-82-830-5205	Programs Supplies	500
31-50-82-830-5503	Contractual Persons	4,738
Total Expenditures		9,682

CULTURAL ARTS

Revenue:

31-50-82-520-4106	Class Revenue	9,646
31-50-82-520-4208	Special Event Revenue	50
31-50-82-520-4030	Donation	14,500
31-50-82-520-4031	SCFD Grant	5,500
Total Revenue		29,696

Expenditures:

31-50-82-520-5002	Part-Time Salaries	23,078
31-50-82-520-5009	Fringe Benefits	2,668
31-50-82-520-5201	Office Supplies	150
31-50-82-520-5204	Postage	15
31-50-82-520-5205	Program Supplies	2,500
31-50-82-520-5230	Printing/Copies	250
31-50-82-520-5408	Utility Allocation	220
31-50-82-520-5503	Contractual Persons	693
Total Expenditures		\$ 29,574

RECREATION CENTERS

**2016
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: OPERATIONS

Revenue:

31-50-52-140-4099	Miscellaneous	\$ 1,000
31-50-52-140-4102	General Admission	76,838
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	Pass Sales	276,922
31-50-52-140-4157	Facility Rental	34,924
31-50-52-140-4165	Photo ID Revenue	17,100
31-50-52-140-4168	Kids Nite Out Revenue	6,000
31-50-52-140-4183	Corporate Wellness Membership	500
31-50-52-140-4265	Babysitting	5,720
Total Revenue		436,504

Expenditures:

31-50-52-140-5001	Full-Time Salaries	101,855
31-50-52-140-5002	Part-Time Salaries	116,565
31-50-52-140-5009	Fringe Benefits	50,281
31-50-52-140-5201	Office Supplies	1,500
31-50-52-140-5203	Custodial Supplies	500
31-50-52-140-5204	Postage	250
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	47,000
31-50-52-140-5401	Utilities Electric	87,500
31-50-52-140-5402	Water & Sewer	5,700
31-50-52-140-5403	Telephone	8,500
31-50-52-140-5408	Utility Allocation	(2,000)
31-50-52-140-5501	Contractual Services	2,670
31-50-52-140-5812	Uniforms	600
31-50-52-140-5854	Mileage Reimbursement	300
Total Expenditures		\$ 437,221

RECREATION CENTERS

**2016
Budget**

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

Expenditures:

31-50-52-260-5001	Full-Time Salaries	\$ 114,936
31-50-52-260-5002	Part-Time Salaries	49,025
31-50-52-260-5009	Fringe Benefits	45,429
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	Serv/Mat to Maintain Facilities	20,800
31-50-52-260-5702	Ser/Mat to Maintain Equipment	22,800
31-50-52-260-5812	Uniforms	400
31-50-52-260-5854	Mileage Reimbursement	100
31-50-52-970-9001	Buck Rec Ctr Equip Lease Principal Pymt	35,992
31-50-52-970-9002	Buck Rec Ctr Equip Lease Interest Pymt	579
Total Expenditures		\$ 322,960

RECREATION CENTERS

**2016
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: AQUATICS

Revenue:

31-50-52-840-4100	Pro Lessons	\$ 30,976
31-50-52-840-4102	General Admission	45,838
31-50-52-840-4106	Class Revenue	67,978
31-50-52-840-4135	Reimbursements	1,000
31-50-52-840-4155	Pass Sales	80,000
31-50-52-840-4268	Parties	8,670

Total Revenue

234,462

Expenditures:

31-50-52-840-5001	Full-Time Salaries	46,441
31-50-52-840-5002	Part-Time Salaries	118,667
31-50-52-840-5009	Fringe Benefits	40,348
31-50-52-840-5203	Custodial Supplies	300
31-50-52-840-5204	Postage	15
31-50-52-840-5205	Program Supplies	2,000
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	36,000
31-50-52-840-5401	Utilities Electric	78,300
31-50-52-840-5402	Water & Sewer	5,000
31-50-52-840-5453	Red Cross Fees	3,500
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	770
31-50-52-840-5854	Mileage Reimbursement	300

Total Expenditures

\$ 353,391

RECREATION CENTERS

**2016
Budget**

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

Revenue:

31-50-52-510-4106	Class Revenue	\$ 94,131
31-50-52-510-4266	Sponsorship	3,000
31-50-52-510-4030	STAR Donations	3,700
31-50-52-510-4031	Douglas County Grant for STAR	15,718
Total Revenue		116,549

Expenditures:

31-50-52-510-5001	Full-Time Salaries	83,827
31-50-52-510-5002	Part-Time Salaries	13,200
31-50-52-510-5009	Fringe Benefits	24,219
31-50-52-510-5201	Office Supplies	300
31-50-52-510-5204	Postage	300
31-50-52-510-5205	Program Supplies	6,000
31-50-52-510-5230	Printing/Copies	1,700
31-50-52-510-5403	Telephone	20
31-50-52-510-5501	Contractual Services	14,400
31-50-52-510-5854	Mileage Reimbursement	600
31-50-52-510-5108	STAR Donation Expenditures	1,000
31-50-52-510-5110	Douglas County Grant for STAR Expense	7,718
Total Expenditures		\$ 153,284

RECREATION CENTERS

**2016
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-52-511-4106	Class Revenue	\$ 59,896
31-50-52-511-4122	Catering and Concessions	3,000
31-50-52-511-4167	Meal Program	21,000
31-50-52-511-4266	Sponsorship Revenue	10,000
31-50-52-511-4269	Trips and Tours Revenue	49,869
31-50-52-511-4035	Senior Program Memorial Fund	500
Total Revenue		144,265

Expenditures:

31-50-52-511-5001	Full-Time Salaries	44,000
31-50-52-511-5002	Part-Time Salaries	38,698
31-50-52-511-5006	Concession Salary	13,112
31-50-52-511-5009	Fringe Benefits	26,779
31-50-52-511-5012	Tax Rebate	5,500
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	21,325
31-50-52-511-5503	Contractual Persons	237
31-50-52-511-5825	Meal Program Exp	15,000
31-50-52-511-5854	Mileage Reimbursement	400
31-50-52-511-5108	Donation Expense	300
Total Expenditures		\$ 176,651

RECREATION CENTERS

**2016
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: CULTURAL ARTS

Revenue:

31-50-52-520-4106	Class Revenue	\$ 38,000
31-50-52-520-4205	Theatre Revenue	3,956
31-50-52-520-4208	Special Events Revenue	1,140
31-50-52-122-4035	SCFD Theatre Grant Carryover	5,500
Total Revenue		48,596

Expenditures:

31-50-52-520-5001	Full-Time Salaries	1,988
31-50-52-520-5002	Part-Time Salaries	30,368
31-50-52-520-5009	Fringe Benefits	3,560
31-50-52-520-5201	Office Supplies	35
31-50-52-520-5204	Postage	10
31-50-52-520-5205	Program Supplies	2,550
31-50-52-520-5230	Printing/Copies	250
31-50-52-520-5401	Utilities	2,000
31-50-52-520-5503	Contractual Persons (A/P Only)	9,045
31-50-52-520-5854	Mileage Reimbursement	100
31-50-52-122-5108	SCFD Theatre Donation Expense	5,500
Total Expenditures		\$ 55,406

RECREATION CENTERS

**2016
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: FITNESS

Revenue:

31-50-52-830-4100	Pro Lesson Tickets	\$ 62,087
31-50-52-830-4106	Class Revenue	82,500
31-50-52-830-4255	Silver Sneakers Program	179,400
31-50-52-830-4257	Contracted Fitness	7,995
31-50-52-830-4261	Registered Fitness	26,515
31-50-52-830-4264	Massage	2,541
Total Revenue		<u>361,038</u>

Expenditures:

31-50-52-830-5001	Full-Time Salaries	55,439
31-50-52-830-5002	Part-Time Salaries	162,186
31-50-52-830-5009	Fringe Benefits	27,066
31-50-52-830-5205	Program Supplies	3,500
31-50-52-830-5230	Printing/Copies	500
31-50-52-830-5503	Contractual Persons (Accounts Payable On	4,797
31-50-52-830-5812	Uniforms	300
31-50-52-830-5854	Mileage Reimbursement	500
Total Expenditures		<u>\$ 254,288</u>

RECREATION CENTERS

**2016
Budget**

LONE TREE RECREATION CENTER: GENERAL OPERATIONS

Revenue:

31-60-80-140-4102	General Admission	\$ 69,124
31-60-80-140-4122	Concession Self Operated	9,750
31-60-80-140-4125	Contractual Sales	4,500
31-60-80-140-4130	Pro Shop Sales	3,100
31-60-80-140-4135	Uniform Reimbursement	100
31-60-80-140-4155	Pass Sales	232,428
31-60-80-140-4157	Facility Rental	52,542
31-60-80-140-4165	ID Card Revenue	13,500
31-60-80-140-4265	Babysitting Revenue	5,365
Total Revenue		390,410

Expenditures:

31-60-80-140-5001	Full-Time Salaries	105,850
31-60-80-140-5002	Part-Time Salaries	114,444
31-60-80-140-5009	Benefits	41,888
31-60-80-140-5201	Office Supplies	2,400
31-60-80-140-5204	Postage	50
31-60-80-140-5205	Program Supplies	4,100
31-60-80-140-5206	Food & Concession Supplies	4,800
31-60-80-140-5208	Pro Shop Supplies	3,000
31-60-80-140-5230	Printing/Copies	4,000
31-60-80-140-5400	Utilities Natural Gas	24,000
31-60-80-140-5401	Utilities Electric	60,000
31-60-80-140-5402	Water & Sewer	8,300
31-60-80-140-5403	Telephone	10,212
31-60-80-140-5408	Utility Allocation	(8,500)
31-60-80-140-5501	Contractual Services	2,934
31-60-80-140-5805	Staff Development	500
31-60-80-140-5812	Uniforms	600
31-60-80-140-5854	Mileage Reimbursement	1,000
31-60-80-970-9001	Bond Principal	40,000
31-60-80-970-9002	Bond Interest	10,000
Total Expenditures		\$ 429,578

RECREATION CENTERS

**2016
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:

31-60-80-260-5001	Full-Time Salaries	\$ 103,941
31-60-80-260-5002	Part-Time Salaries	39,775
31-60-80-260-5009	Fringe Benefits	31,238
31-60-80-260-5201	Office Supplies	650
31-60-80-260-5203	Custodial Supplies	14,500
31-60-80-260-5204	Postage	100
31-60-80-260-5230	Printing/Copies	200
31-60-80-260-5404	Trash Collection	1,572
31-60-80-260-5501	Contractual Services	7,472
31-60-80-260-5701	Serv/Mat. to Maintain Facilities	22,000
31-60-80-260-5702	Ser/Mat to Maintain Equipment	29,000
31-60-80-260-5812	Uniforms	400
31-60-80-260-5854	Mileage Reimbursement	500
Total Expenditures		<u>\$ 251,348</u>

RECREATION CENTERS

**2016
Budget**

LONE TREE RECREATION CENTER: AQUATICS

Revenue:

31-60-80-840-4100	Pro Lesson Tickets	\$ 28,446
31-60-80-840-4102	General Admissions	98,040
31-60-80-840-4106	Class Revenue	98,240
31-60-80-840-4135	Reimbursements	6,000
31-60-80-840-4155	Pass Sales	34,936
31-60-80-840-4157	Facility Rental	4,996
31-60-80-840-4268	Parties/Groups	46,800
Total Revenue		317,458

Expenditures:

31-60-80-840-5001	Full-Time Salaries	38,749
31-60-80-840-5002	Part-Time Salaries	159,598
31-60-80-840-5009	Benefits	33,396
31-60-80-840-5203	Custodial Supplies	800
31-60-80-840-5204	Postage	80
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	5,000
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/Build	4,800
31-60-80-840-5702	Service/Materials to Maintain Equipment	6,200
31-60-80-840-5812	Uniforms	1,480
31-60-80-840-5854	Mileage Reimbursement	500
Total Expenditures		\$ 390,203

RECREATION CENTERS

**2016
Budget**

LONE TREE RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-80-511-4106	Class Revenue	\$ 12,058
31-50-80-511-4266	Sponsorship Revenue	500
Total Revenue		12,558

Expenditures:

31-50-80-511-5002	Part-Time Salaries	1,298
31-50-80-511-5009	Benefits	130
31-50-80-511-5205	Program Supplies	400
31-50-80-511-5230	Printing/Copies	100
31-50-80-511-5503	Contractual Persons (Accounts Payable On	500
Total Expenditures		2,428

SCHOOL AGE CHILD CARE

Revenue:

31-50-80-531-4106	Class Revenue	75,333
Total Revenue		75,333

Expenditures:

31-50-80-531-5001	Full-Time Salaries	21,852
31-50-80-531-5002	Part-Time Salaries	31,143
31-50-80-531-5009	Benefits	9,430
31-50-80-531-5201	Office Supplies	75
31-50-80-531-5204	Postage	25
31-50-80-531-5205	Program Supplies	3,900
31-50-80-531-5230	Printing/Copies	200
31-50-80-531-5403	Telephone	720
31-50-80-531-5501	Contractual Services	3,400
31-50-80-531-5803	Dues and Subscription	200
31-50-80-531-5805	Staff Development	210
31-50-80-531-5812	Uniforms	250
31-50-80-531-5854	Mileage Reimbursement	200
Total Expenditures		\$ 71,605

RECREATION CENTERS

CHILD DISCOVERY TIME

Revenue:

31-50-80-532-4106	Class Revenue	\$ 20,690
31-50-80-532-4030	Donations	50
Total Revenue		20,740

Expenditures:

31-50-80-532-5002	Part-Time Salaries	17,740
31-50-80-532-5009	Fringe Benefits	1,774
31-50-80-532-5204	Postage	25
31-50-80-532-5205	Program Supplies	100
31-50-80-532-5230	Printing/Copies	25
31-50-80-532-5805	Staff Development	25
Total Expenditures		19,689

LONE TREE RECREATION CENTER: CULTURAL ARTS

Revenue:

31-50-80-520-4106	Class Revenue	88,748
31-50-80-520-4205	Theatre Revenue	2,172
31-50-80-520-4208	Special Events Revenue	1,562
31-50-80-520-4030	City of Lone Tree Contracted Art	3,500
31-50-80-520-4031	Donation	8,000
Total Revenue		103,982

Expenditures:

31-50-80-520-5001	Full-Time Salaries	48,503
31-50-80-520-5002	Part-Time Salaries	15,148
31-50-80-520-5009	Benefits	13,594
31-50-80-520-5201	Office Supplies	100
31-50-80-520-5204	Postage	50
31-50-80-520-5205	Program Supplies	2,315
31-50-80-520-5230	Printing/Copies	450
31-50-80-520-5401	Utilities	8,000
31-50-80-520-5503	Contractual Persons	7,452
31-50-80-520-5854	Mileage Reimbursement	100
31-50-80-520-5108	Donation Expense	7,500
Total Expenditures		\$ 103,212

RECREATION CENTERS

**2016
Budget**

LONE TREE RECREATION CENTER: FITNESS

Revenue:

31-50-80-830-4100	Pro Lessons Tickets	\$	37,492
31-50-80-830-4106	Class Revenue		75,600
31-50-80-830-4255	Silver Sneakers Program		98,280
31-50-80-830-4257	Contracted Fitness		3,000
31-50-80-830-4261	Registered Fitness		12,975
31-50-80-830-4262	Martial Arts		54,500
Total Revenue			281,847

Expenditures:

31-50-80-830-5001	Full-Time Salaries		54,187
31-50-80-830-5002	Part-Time Salaries		124,670
31-50-80-830-5009	Benefits		29,850
31-50-80-830-5205	Program Supplies		3,500
31-50-80-830-5230	Printing/Copies		500
31-50-80-830-5503	Contractual Persons		34,500
31-50-80-830-5812	Uniforms		200
31-50-80-830-5854	Mileage Reimbursement		500
Total Expenditures		\$	247,907

RECREATION CENTERS

**2016
Budget**

GOODSON RECREATION CENTER: OPERATIONS

Revenue:

31-80-81-140-4102	General Admission	\$ 66,060
31-80-81-140-4122	Concession Self-Operated	24,285
31-80-81-140-4125	Contractual Sales	7,625
31-80-81-140-4130	Pro Shop Sales	3,875
31-80-81-140-4155	Pass Sales	335,695
31-80-81-140-4157	Facility Rental	16,309
31-80-81-140-4186	Equipment Rental	1,700
31-80-81-140-4265	Babysitting Revenue	12,979
Total Revenue		468,528

Expenditures:

31-80-81-140-5001	Full-Time Salaries	98,811
31-80-81-140-5002	Part-Time Salaries	115,856
31-80-81-140-5006	Concession Salary	12,300
31-80-81-140-5009	Fringe Benefits	35,809
31-80-81-140-5201	Office Supplies	550
31-80-81-140-5204	Postage	50
31-80-81-140-5205	Program Supplies	4,500
31-80-81-140-5206	Food & Concession Supplies	17,000
31-80-81-140-5208	Pro Shop Supplies	1,938
31-80-81-140-5230	Printing/Copies	4,025
31-80-81-140-5400	Utilities Natural Gas	39,869
31-80-81-140-5401	Utilities Electric	87,655
31-80-81-140-5402	Water & Sewer	32,500
31-80-81-140-5403	Telephone	12,375
31-80-81-140-5408	Utility Allocation	(4,000)
31-80-81-140-5501	Contractual Services	2,220
31-80-81-140-5812	Uniforms	550
31-80-81-140-5854	Mileage Reimbursement	500
31-80-81-970-9001	Bond Principal	51,002
31-80-81-970-9002	Bond Interest	2,693
Total Expenditures		\$ 516,201

RECREATION CENTERS

**2016
Budget**

**GOODSON RECREATION CENTER:
MAINTENANCE**

Expenditures:

31-80-81-260-5001	Full-Time Salaries	\$ 160,868
31-80-81-260-5002	Part-Time Salaries	47,880
31-80-81-260-5009	Fringe Benefits	51,862
31-80-81-260-5201	Office Supplies	100
31-80-81-260-5203	Custodial Supplies	31,273
31-80-81-260-5404	Trash Collection	2,750
31-80-81-260-5501	Contractual Services	4,400
31-80-81-260-5701	Serv/Mat. to Maintain Building	46,450
31-80-81-260-5702	Ser/Mat to Maintain Equipment	30,300
31-80-81-260-5812	Uniforms	275
Total Expenditures		<hr/> \$ 376,158 <hr/>

RECREATION CENTERS

**2016
Budget**

**GOODSON RECREATION CENTER:
AQUATICS**

Revenue:

31-80-81-840-4092	Goodson Reimbursement	\$ 85,000
31-80-81-840-4100	Pro Lesson Tickets	22,642
31-80-81-840-4102	General Admissions	9,873
31-80-81-840-4106	Class Revenue	72,839
31-80-81-840-4119	Competitive Teams	8,792
31-80-81-840-4135	Uniform Reimbursements	150
31-80-81-840-4268	Parties/Groups	7,350
31-80-81-840-4277	Red Cross Training Revenue	15,258
Total Revenue		221,904

Expenditures:

31-80-81-840-5001	Full-Time Salaries	46,120
31-80-81-840-5002	Part-Time Salaries	145,404
31-80-81-840-5009	Fringe Benefits	30,488
31-80-81-840-5203	Custodial Supplies	174
31-80-81-840-5204	Postage	59
31-80-81-840-5205	Program Supplies	3,967
31-80-81-840-5207	Chemical Supplies	9,368
31-80-81-840-5230	Printing/Copies	775
31-80-81-840-5302	Minor Tools & Equipment	50
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	3,863
31-80-81-840-5701	Services/Materials to Maintain Facilities/Bui	2,753
31-80-81-840-5702	Ser/Mat to Maintain Equipment	3,638
31-80-81-840-5812	Uniforms	650
31-80-81-840-5854	Mileage Reimbursement	250
Total Expenditures		\$ 297,202

RECREATION CENTERS

**2016
Budget**

GOODSON RECREATION CENTER: GYMNASTICS

Revenue:

31-80-81-820-4100	Pro Lesson Tickets	\$ 14,028
31-80-81-820-4105	League Fees	109,050
31-80-81-820-4106	Class Revenue	246,147
31-80-81-820-4130	Pro Shop Revenue	11,357
31-80-81-820-4268	Parties/Groups	49,893
31-80-81-820-4271	Camp Revenue	15,935
31-80-81-820-4030	Gymnastics Donations	3,000
Total Revenue		449,409

Expenditures:

31-80-81-820-5001	Full-Time Salaries	50,416
31-80-81-820-5002	Part-Time Salaries	150,585
31-80-81-820-5003	Overtime	-
31-80-81-820-5009	Fringe Benefits	23,913
31-80-81-820-5201	Office Supplies	300
31-80-81-820-5204	Postage	50
31-80-81-820-5205	Program Supplies	3,266
31-80-81-820-5206	Food & Concession Supplies	250
31-80-81-820-5208	Pro Shop Supplies	10,838
31-80-81-820-5230	Printing/Copies	50
31-80-81-820-5400	Utilities Natural Gas	5,000
31-80-81-820-5401	Utilities Electric	15,000
31-80-81-820-5403	Telephone	10
31-80-81-820-5503	Contractual Persons	3,300
31-80-81-820-5701	Ser/Mat at Maintain Facilities	1,000
31-80-81-820-5702	Services/Materials to Maintain Equipment	7,000
31-80-81-820-5812	Uniforms	560
31-80-81-820-5854	Mileage Reimbursement	500
31-80-81-820-5108	Gymnastics Donations Expense	3,750
Total Expenditures		\$ 275,788

RECREATION CENTERS

**2016
Budget**

GOODSON RECREATION CENTER: COURT SPORTS

Revenue:

31-80-81-852-4100	Pro Lesson Tickets	\$ 975
31-80-81-852-4102	Daily Admissions	1,263
31-80-81-852-4140	Handball/Racquetball Court Reservations	38,122
31-80-81-852-4266	Sponsorships	1,000
Total Revenue		41,360

Expenditures:

31-80-81-852-5009	Benefits	10,986
31-80-81-852-5010	Regular Part-time Salary	36,469
31-80-81-852-5201	Office Supplies	150
31-80-81-852-5204	Postage	10
31-80-81-852-5205	Program Supplies	1,025
31-80-81-852-5230	Printing/Copies	80
Total Expenditures		48,720

CHILD DISCOVERY TIME

Revenue:

31-50-81-532-4106	Class Revenue	179,240
31-50-81-122-4030	Child Discovery Time Donation Revenue	1,000
Total Revenue		180,240

Expenditures:

31-50-81-532-5001	Full-Time Salaries	54,333
31-50-81-532-5002	Part-Time Salaries	80,000
31-50-81-532-5009	Fringe Benefits	14,000
31-50-81-532-5204	Postage	200
31-50-81-532-5205	Program Supplies	9,000
31-50-81-532-5230	Printing/Copies	200
31-50-81-532-5805	Staff Development	200
31-50-81-122-5108	Child Discovery Donation Expense	1,000
Total Expenditures		\$ 158,933

RECREATION CENTERS

**2016
Budget**

GOODSON RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-81-511-4106	Class Revenue	\$ 5,694
Total Revenue		5,694

Expenditures:

31-50-81-511-5002	Part-Time Salaries	1,500
31-50-81-511-5009	Fringe Benefits	150
31-50-81-511-5205	Program Supplies	300
31-50-81-511-5230	Printing/Copies	100
31-50-81-511-5503	Contract Persons	1,450
Total Expenditures		3,500

CULTURAL ARTS

Revenue:

31-50-81-520-4099	Clay	14,424
31-50-81-520-4106	Class Revenue	168,085
31-50-81-520-4208	Special Event Revenue	10,155
31-50-81-120-4030	SCFD Cultural Arts Grant Revenue	8,000
31-50-81-121-4030	Art Guild Donations	5,775
Total Revenue		206,439

Expenditures:

31-50-81-520-5001	Full-Time Salaries	38,608
31-50-81-520-5002	Part-Time Salaries	80,425
31-50-81-520-5009	Fringe Benefits	25,500
31-50-81-520-5201	Office Supplies	400
31-50-81-520-5204	Postage	200
31-50-81-520-5205	Program Supplies	17,500
31-50-81-520-5401	Utilities/Electric	4,000
31-50-81-520-5403	Telephone	45
31-50-81-520-5503	Contractual Persons	21,451
31-50-81-520-5854	Mileage Reimbursement	100
31-50-81-120-5002	Part-Time Salaries	3,500
31-50-81-120-5009	Fringe Benefits	275
31-50-81-120-5108	Cultural Arts Donation Expense	5,500
31-50-81-120-5205	Program Supplies	1,500
31-50-81-121-5108	Art Guilds Donation Expense	3,000
31-50-81-520-5108	Donations Expense	400
Total Expenditures		\$ 202,403

RECREATION CENTERS

**2016
Budget**

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

Revenue:

31-50-81-531-4106	Class Revenue	\$ 104,015
	Total Revenue	104,015

Expenditures:

31-50-81-531-5001	Full-Time Salaries	32,779
31-50-81-531-5002	Part-Time Salaries	36,615
31-50-81-531-5009	Benefits	13,136
31-50-81-531-5201	Office Supplies	75
31-50-81-531-5204	Postage	25
31-50-81-531-5205	Program Supplies	4,500
31-50-81-531-5230	Printing/Copies	190
31-50-81-531-5403	Telephone	900
31-50-81-531-5501	Contractual Services	7,300
31-50-81-531-5803	Dues & Subscriptions	200
31-50-81-531-5805	Staff Development	250
31-50-81-531-5812	Uniforms	300
31-50-81-531-5854	Mileage Reimbursements	200
	Total Expenditures	\$ 96,470

RECREATION CENTERS

**2016
Budget**

GOODSON RECREATION CENTER: FITNESS

Revenue:

31-50-81-830-4100	Pro Lesson Tickets	\$ 127,659
31-50-81-830-4106	Class Revenue	157,500
31-50-81-830-4255	Silver Sneakers Program	209,992
31-50-81-830-4257	Contracted Fitness	33,230
31-50-81-830-4261	Registered Fitness	23,220
31-50-81-830-4262	Martial Arts	27,110
31-50-81-830-4264	Massage	34,135
31-50-81-830-4266	Sponsorship Revenue	1,000
31-50-81-830-4272	Physical Therapy	800
Total Revenue		614,646

Expenditures:

31-50-81-830-5001	Full-time Salary	33,471
31-50-81-830-5002	Part-Time Salaries	289,474
31-50-81-830-5009	Fringe Benefits	37,572
31-50-81-830-5116	Les Mills License	3,600
31-50-81-830-5201	Office Supplies	750
31-50-81-830-5204	Postage	75
31-50-81-830-5205	Program Supplies	7,500
31-50-81-830-5230	Printing/Copies	1,200
31-50-81-830-5503	Contractual Persons	60,099
31-50-81-830-5812	Uniforms	300
31-50-81-830-5854	Mileage Reimbursement	1,000
Total Expenditures		435,040

GOODSON RECREATION CENTER: KIDS FIT FUN MOBILE PLAYGROUND

Revenue:

31-80-81-831-4106	Class Revenue	250
Total Revenue		250

Expenditures:

31-80-81-831-5205	Program Supplies	500
Total Expenditures		\$ 500

RECREATION CENTERS

SPECIAL EVENTS

**2016
Budget**

Revenue:

31-80-81-880-4106	Class Revenues	\$ 3,200
31-80-81-880-4030	Sponsorships	3,500
Total Revenue		6,700

Expenditures:

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	500
31-80-81-880-5230	Printing/Copies	200
31-80-81-880-5503	Contractual Persons	500
31-80-81-880-5702	Ser/Mat to Maintain Equipment	500
Total Expenditures		2,325

TOTAL RECREATION CENTERS REVENUE

4,963,692

TOTAL RECREATION CENTERS EXPENDITURES

6,449,755

NET REVENUE OVER (UNDER) EXPENDITURES

\$ (1,486,063)

ATHLETIC PROGRAMS

	2016 BUDGET		
	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	\$ 453,295	\$ 230,829	\$ 222,466
GENERAL ACTIVITIES	11,651	9,830	1,821
PICKLEBALL	22,285	13,414	8,871
YOUTH BASEBALL	104,523	80,170	24,353
ADULT SOFTBALL	238,410	196,706	41,704
VOLLEYBALL	20,142	19,492	650
TRACK	73,470	66,665	6,805
ADULT BASKETBALL	64,310	50,808	13,502
YOUTH BASKETBALL	154,130	113,132	40,998
GOLF LESSONS	32,688	25,094	7,594
ADULT LACROSSE	32,960	20,803	12,157
YOUTH LACROSSE	407,365	205,407	201,958
ADULT FLAG FOOTBALL	11,736	7,644	4,092
YOUTH FLAG FOOTBALL	174,403	72,279	102,124
CLINICS & CAMPS	44,201	37,499	6,702
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	210,745	312,188	(101,443)
ADULT SOCCER	90,300	31,841	58,459
YOUTH SOCCER	99,640	17,661	81,979
YOUTH LACROSSE	83,000	29,855	53,145
ADULT LACROSSE	30,000	16,597	13,403
CAMPS & CLINICS	25,171	11,028	14,143
FLAG FOOTBALL	14,260	8,706	5,554
TOTAL ATHLETIC PROGRAMS	\$ 2,398,685	\$ 1,577,648	\$ 821,037

ATHLETIC PROGRAMS

**2016
Budget**

GENERAL OPERATIONS

Revenue:

31-60-01-140-4104	Athletic Grass Field Rental	\$ 367,320
31-60-01-140-4105	Synthetic Fields	68,350
31-60-01-140-4125	Contractual Sales	625
31-60-01-140-4135	Reimbursement - Portalet	17,000
Total Revenue		<u>453,295</u>

Expenditures:

31-60-01-140-5001	Full-Time Salaries	112,669
31-60-01-140-5002	Part-Time Salaries	12,096
31-60-01-140-5009	Fringe Benefits	44,264
31-60-01-140-5201	Office Supplies	350
31-60-01-140-5204	Postage	50
31-60-01-140-5230	Printing/Copies	200
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
Total Expenditures		<u>230,829</u>

GENERAL ACTIVITIES

Revenue:

31-60-01-601-4106	Class Revenue	11,650
31-60-01-601-4266	Sponsorship Revenues	1
Total Revenue		<u>11,651</u>

Expenditures:

31-60-01-601-5001	Full-Time Salaries	4,500
31-60-01-601-5002	Part-Time Salaries	2,628
31-60-01-601-5009	Fringe Benefits	1,688
31-60-01-601-5205	Program Supplies	1,003
31-60-01-601-5230	Printing/Copies	11
Total Expenditures		<u>\$ 9,830</u>

ATHLETIC PROGRAMS

PICKLEBALL

**2016
Budget**

Revenue:

31-60-61-655-4106	Class Revenue	\$ 22,155
31-60-61-655-4140	Court Reservations	130
Total Revenue		22,285

Expenditures:

31-60-61-655-5001	Full-Time Salaries	3,894
31-60-61-655-5002	Part-Time Salaries	6,804
31-60-61-655-5009	Fringe Benefits	1,912
31-60-61-655-5201	Office Supplies	50
31-60-61-655-5205	Program Supplies	704
31-60-61-655-5230	Printing/Copies	50
Total Expenditures		13,414

YOUTH BASEBALL

Revenue:

31-60-61-610-4105	League Fees	90,273
31-60-61-610-4266	Sponsorship Revenue	14,250
Total Revenue		104,523

Expenditures:

31-60-61-610-5001	Full-Time Salaries	35,518
31-60-61-610-5002	Part-Time Salaries	7,957
31-60-61-610-5009	Fringe Benefits	18,037
31-60-61-610-5201	Office Supplies	50
31-60-61-610-5204	Postage	20
31-60-61-610-5205	Program Supplies	16,398
31-60-61-610-5230	Printing/Copies	190
31-60-61-610-5403	Telephone	250
31-60-61-610-5450	San-o-lets	750
31-60-61-610-5503	Contractual Persons	500
31-60-61-610-5854	Mileage Reimbursement	500
Total Expenditures		\$ 80,170

ATHLETIC PROGRAMS

**2016
Budget**

ADULT SOFTBALL

Revenue:

31-60-61-611-4105	League Fees	\$ 238,410
	Total Revenue	238,410

Expenditures:

31-60-61-611-5001	Full-Time Salaries	40,320
31-60-61-611-5002	Part-Time Salaries	43,700
31-60-61-611-5009	Fringe Benefits	10,917
31-60-61-611-5201	Office Supplies	1,150
31-60-61-611-5204	Postage	275
31-60-61-611-5205	Program Supplies	12,676
31-60-61-611-5230	Printing/Copies	470
31-60-61-611-5401	Utilities Electric	84,322
31-60-61-611-5403	Telephone	566
31-60-61-611-5450	San-o-lets	1,185
31-60-61-611-5702	Services/Materials to Maintain Equipment	975
31-60-61-611-5854	Mileage Reimbursement	150
	Total Expenditures	196,706

VOLLEYBALL

Revenue:

31-60-61-620-4105	League Fees	13,116
31-60-61-620-4106	Class Revenue	7,026
	Total Revenue	20,142

Expenditures:

31-60-61-620-5001	Full-Time Salaries	9,000
31-60-61-620-5002	Part-Time Salaries	2,943
31-60-61-620-5009	Fringe Benefits	3,144
31-60-61-620-5205	Program Supplies	4,390
31-60-61-620-5230	Printing/Copies	15
	Total Expenditures	\$ 19,492

ATHLETIC PROGRAMS

		2016 Budget
TRACK		
Revenue:		
31-60-61-625-4106	Class Revenue	\$ 66,470
31-60-61-625-4266	Sponsorship Revenue	7,000
Total Revenue		73,470
Expenditures:		
31-60-61-625-5001	Full-Time Salaries	14,400
31-60-61-625-5002	Part-Time Salaries	3,879
31-60-61-625-5009	Fringe Benefits	5,353
31-60-61-625-5204	Postage	15
31-60-61-625-5205	Program Supplies	29,207
31-60-61-625-5230	Printing/Copies	695
31-60-61-625-5450	San-o-Lets	1,270
31-60-61-625-5503	Contractual Persons	11,821
31-60-61-625-5854	Mileage Reimbursement	25
Total Expenditures		66,665

ADULT BASKETBALL

Revenue:		
31-60-61-630-4105	League Fees	64,310
Total Revenue		64,310
Expenditures:		
31-60-61-630-5001	Full-Time Salaries	16,128
31-60-61-630-5002	Part-Time Salaries	27,750
31-60-61-630-5009	Fringe Benefits	5,394
31-60-61-630-5204	Postage	75
31-60-61-630-5205	Program Supplies	1,386
31-60-61-630-5230	Printing/Copies	75
Total Expenditures		\$ 50,808

ATHLETIC PROGRAMS

**2016
Budget**

YOUTH BASKETBALL

Revenue:

31-60-61-631-4105	League Fees	\$ 146,550
31-60-61-631-4106	Class Revenue	7,580
Total Revenue		154,130

Expenditures:

31-60-61-631-5001	Full-Time Salaries	49,786
31-60-61-631-5002	Part-Time Salaries	24,205
31-60-61-631-5009	Fringe Benefits	24,723
31-60-61-631-5201	Office Supplies	100
31-60-61-631-5204	Postage	80
31-60-61-631-5205	Program Supplies	13,403
31-60-61-631-5230	Printing/Copies	320
31-60-61-631-5403	Telephone	175
31-60-61-631-5503	Contractual Persons	200
31-60-61-631-5517	Constant Contact	120
31-60-61-631-5854	Mileage Reimbursement	20
Total Expenditures		113,132

GOLF LESSONS

Revenue:

31-60-00-645-4106	Class Revenue	32,688
Total Revenue		32,688

Expenditures:

31-60-00-645-5001	Full-Time Salaries	9,000
31-60-00-645-5002	Part-Time Salaries	3,400
31-60-00-645-5009	Fringe Benefits	3,189
31-60-00-645-5205	Program Supplies	9,480
31-60-00-645-5230	Printing/Copies	25
Total Expenditures		\$ 25,094

ATHLETIC PROGRAMS

**2016
Budget**

ADULT LACROSSE

Revenue:

31-60-61-670-4105	League Fees	\$ 32,960
Total Revenue		<u>32,960</u>

Expenditures:

31-60-61-670-5001	Full-Time Salaries	6,152
31-60-61-670-5002	Part-Time Salaries	10,530
31-60-61-670-5009	Fringe Benefits	2,964
31-60-61-670-5204	Postage	10
31-60-61-670-5205	Program Supplies	1,046
31-60-61-670-5230	Printing/Copies	20
31-60-61-670-5403	Telephone	81
Total Expenditures		<u>20,803</u>

YOUTH LACROSSE

Revenue:

31-60-61-671-4105	League Fees	383,580
31-60-61-671-4106	Class Revenue	23,785
Total Revenue		<u>407,365</u>

Expenditures:

31-60-61-671-5001	Full-Time Salaries	37,722
31-60-61-671-5002	Part-Time Salaries	67,933
31-60-61-671-5009	Fringe Benefits	18,447
31-60-61-671-5204	Postage	120
31-60-61-671-5205	Program Supplies	65,325
31-60-61-671-5230	Printing/Copies	210
31-60-61-671-5450	San-o-Lets	2,000
31-60-61-671-5503	Contractual Persons	13,200
31-60-61-671-5702	Services/Materials to Maintain Equipment	400
31-60-61-671-5854	Mileage Reimbursement	50
Total Expenditures		<u>\$ 205,407</u>

ATHLETIC PROGRAMS

**2016
Budget**

ADULT FLAG FOOTBALL

Revenue:

31-60-61-690-4106	Class Revenue	\$ 11,736
	Total Revenue	11,736

Expenditures:

31-60-61-690-5001	Full-Time Salaries	1,152
31-60-61-690-5002	Part-Time Salaries	5,400
31-60-61-690-5009	Benefits	727
31-60-61-690-5204	Postage	30
31-60-61-690-5205	Program Supplies	275
31-60-61-690-5230	Printing/Copies	60
	Total Expenditures	7,644

YOUTH FLAG FOOTBALL

Revenue:

31-60-61-691-4105	League Fees	174,403
	Total Revenue	174,403

Expenditures:

31-60-61-691-5001	Full-Time Salaries	15,576
31-60-61-691-5002	Part-Time Salaries	31,350
31-60-61-691-5009	Fringe Benefits	8,063
31-60-61-691-5201	Office Supplies	40
31-60-61-691-5204	Postage	10
31-60-61-691-5205	Program Supplies	16,220
31-60-61-691-5230	Printing/Copies	200
31-60-61-691-5517	Constant Contact	120
31-60-61-691-5450	San-o-lets	700
	Total Expenditures	\$ 72,279

ATHLETIC PROGRAMS

		2016 Budget
CLINICS & CAMPS		
Revenue:		
31-60-61-851-4106	Class Revenue	\$ 44,201
Total Revenue		44,201
Expenditures:		
31-60-61-851-5001	Full-Time Salaries	12,000
31-60-61-851-5002	Part-Time Salaries	14,333
31-60-61-851-5009	Benefits	5,571
31-60-61-851-5205	Program Supplies	5,145
31-60-61-851-5230	Printing/Copies	200
31-60-61-851-5854	Mileage Reimbursement	250
Total Expenditures		37,499
ATHLETICS REVENUE		1,845,569
ATHLETICS EXPENDITURES		1,149,772
NET REVENUE OVER (UNDER) EXPENDITURES		\$ 695,797

ATHLETIC PROGRAMS

**2016
Budget**

FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

Revenue:

31-60-84-140-4104	Athletic Field Rental	\$ 200,745
31-60-84-140-4125	Contractual Sales	5,000
31-60-84-140-4360	Advertising	5,000
Total Revenue		210,745

Expenditures:

31-60-84-140-5001	Full-Time Salaries	90,818
31-60-84-140-5002	Part-Time Salaries	8,658
31-60-84-140-5009	Fringe Benefits	27,686
31-60-84-140-5201	Office Supplies	1,000
31-60-84-140-5204	Postage	100
31-60-84-140-5205	Program Supplies	500
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	55,000
31-60-84-140-5401	Utilities Electric	30,000
31-60-84-140-5402	Water & Sewer	3,525
31-60-84-140-5403	Telephone	800
31-60-84-140-5701	Ser/Mat to Maint. Facilities/Building	6,000
31-60-84-140-5702	Services/Materials to Maintain Equipment	4,000
31-60-84-140-5804	Rent/Lease Expense	35,449
31-60-84-140-5812	Uniforms	300
31-60-84-140-5854	Mileage Reimbursement	100
31-60-84-970-5117	Paying Agent Fees	80
31-60-84-970-9001	Bond Principal	38,700
31-60-84-970-9002	Bond Interest	7,672
Total Expenditures		312,188

ADULT SOCCER

Revenue:

31-60-84-660-4105	League Fees	90,300
Total Revenue		90,300

Expenditures:

31-60-84-660-5002	Part-Time Salaries	26,928
31-60-84-660-5009	Fringe Benefits	2,693
31-60-84-660-5205	Program Supplies	2,220
Total Expenditures		\$ 31,841

ATHLETIC PROGRAMS

**2016
Budget**

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:

31-60-84-661-4105	League Fees	\$ 99,640
	Total Revenue	99,640

Expenditures:

31-60-84-661-5002	Part-Time Salaries	15,328
31-60-84-661-5009	Fringe Benefits	1,533
31-60-84-661-5205	Program Supplies	800
	Total Expenditures	17,661

YOUTH LACROSSE

Revenue:

31-60-84-671-4105	League Fees	83,000
	Total Revenue	83,000

Expenditures:

31-60-84-671-5002	Part-Time Salaries	26,550
31-60-84-671-5009	Fringe Benefits	2,655
31-60-84-671-5205	Program Supplies	650
	Total Expenditures	29,855

ADULT LACROSSE

Revenue:

31-60-84-670-4105	League Fees	30,000
	Total Revenue	30,000

Expenditures:

31-60-84-670-5002	Part-Time Salaries	14,070
31-60-84-670-5009	Fringe Benefits	1,407
31-60-84-670-5205	Program Supplies	1,120
	Total Expenditures	\$ 16,597

ATHLETIC PROGRAMS

**2016
Budget**

CAMPS & CLINICS

Revenue:

31-60-84-851-4106	Class Revenue	\$ 25,171
	Total Revenue	25,171

Expenditures:

31-60-84-851-5002	Part-Time Salaries	720
31-60-84-851-5009	Fringe Benefits	72
31-60-84-851-5205	Program Supplies	750
31-60-84-851-5503	Contractual Persons	9,486
	Total Expenditures	11,028

FLAG FOOTBALL

Revenue:

31-60-84-690-4105	League Fees	14,260
	Total Revenue	14,260

Expenditures:

31-60-84-690-5002	Part-Time Salaries	7,233
31-60-84-690-5009	Fringe Benefits	723
31-60-84-690-5205	Program Supplies	750
	Total Expenditures	8,706

FSC ATHLETIC REVENUE	553,116
FSC ATHLETIC EXPENDITURES	427,876
NET REVENUE OVER (UNDER) EXPENDITURES	125,240

TOTAL ATHLETIC REVENUE	2,398,685
TOTAL ATHLETIC EXPENDITURES	1,577,648
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 821,037

OTHER RECREATION FACILITIES

	2016 BUDGET		NET REVENUE OVER (UNDER) EXPENDITURES
	REVENUE	EXPENSE	
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	\$ 153,511	\$ 131,160	\$ 22,351
TENNIS:			
LITTLETON	632,565	323,375	309,190
HOLLY	103,057	88,791	14,266
LONE TREE	54,074	40,322	13,752
TOTAL TENNIS	789,696	452,488	337,208
COLORADO JOURNEY MINI GOLF	267,284	169,350	97,934
CORNERSTONE BATTING CAGES	78,369	50,002	28,367
COUNTY LINE BMX	34,568	33,561	1,007
OUTDOOR POOLS:			
FRANKLIN POOL	68,942	86,403	(17,461)
FRANKLIN SWIM TEAM	22,868	20,133	2,735
COOK CREEK POOL	204,280	174,110	30,170
COOK CREEK SWIM TEAM	29,760	17,562	12,198
HOLLY POOL	67,839	93,289	(25,450)
HOLLY SWIM TEAM	27,900	24,792	3,108
HARLOW POOL	49,244	66,680	(17,436)
TOTAL OUTDOOR POOLS	470,833	482,968	(12,136)
TOTAL OTHER RECREATION FACILITIES	\$ 1,794,261	\$ 1,319,529	\$ 474,731

OTHER RECREATION FACILITIES

2016 Budget

OUTDOOR RECREATION PROGRAMS

Revenue:

31-40-51-543-4173	Outdoor Recreation	\$ 51,387
31-40-51-543-4182	Eco Travel Revenue	102,124
Total Revenue		153,511

Expenditures:

31-40-51-543-5001	Full-Time Salaries	14,400
31-40-51-543-5009	Fringe Benefits	4,156
31-40-51-543-5205	Program Supplies	1,400
31-40-51-543-5231	Trip and Tours Expense	75,400
31-40-51-543-5503	Contractual Persons	35,804
Total Expenditures		\$ 131,160

OTHER RECREATION FACILITIES

**2016
Budget**

LITTLETON TENNIS

Revenue:

31-60-72-650-4106	Class Revenue	\$ 69,923
31-60-72-650-4119	Competitive Teams	18,998
31-60-72-650-4136	Pro Lesson Court Fees	26,450
31-60-72-650-4140	Court Reservations	484,434
31-60-72-650-4141	Racquet Stringing	1,320
31-60-72-650-4145	Tournaments	23,090
31-60-72-650-4180	Expansion Fund	7,850
31-60-72-650-4266	Sponsorship	500
Total Revenue		632,565

Expenditures:

31-60-72-650-5001	Full-Time Salaries	89,004
31-60-72-650-5002	Part-Time Salaries	64,673
31-60-72-650-5009	Fringe Benefits	41,143
31-60-72-650-5203	Custodial Supplies	2,000
31-60-72-650-5204	Postage	50
31-60-72-650-5205	Program Supplies	7,380
31-60-72-650-5230	Printing/Copies	350
31-60-72-650-5400	Utilities Natural Gas	44,000
31-60-72-650-5401	Utilities Electric	51,000
31-60-72-650-5402	Water & Sewer	900
31-60-72-650-5403	Telephone	2,380
31-60-72-650-5404	Trash Collection	360
31-60-72-650-5501	Contractual Services	5,472
31-60-72-650-5701	Services/Materials to Maintain Facilities/Building	7,000
31-60-72-650-5812	Uniforms	200
31-60-72-650-5839	Tennis Tournament Expense	7,313
31-60-72-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 323,375

OTHER RECREATION FACILITIES

**2016
Budget**

HOLLY TENNIS

Revenue:

31-60-88-650-4106	Class Revenue	\$ 38,356
31-60-88-650-4119	Competitive Teams	28,741
31-60-88-650-4125	Contractual Sales	450
31-60-88-650-4130	Pro Shop Sales	1,584
31-60-88-650-4136	Pro Lesson Court Fees	3,960
31-60-88-650-4140	Court Reservations	14,034
31-60-88-650-4141	Racquet Stringing	156
31-60-88-650-4145	Tournaments	15,776
Total Revenue		<u>103,057</u>

Expenditures:

31-60-88-650-5001	Full-Time Salaries	34,035
31-60-88-650-5002	Part-Time Salaries	12,685
31-60-88-650-5009	Fringe Benefits	13,150
31-60-88-650-5201	Office Supplies	50
31-60-88-650-5205	Program Supplies	3,020
31-60-88-650-5208	Pro Shop Supplies	1,070
31-60-88-650-5230	Printing/Copies	100
31-60-88-650-5401	Utilities Electric	14,000
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/Building	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	4,886
31-60-88-650-5854	Mileage Reimbursement	150
Total Expenditures		<u>\$ 88,791</u>

OTHER RECREATION FACILITIES

**2016
Budget**

TENNIS CENTER AT LTGC

Revenue:

31-60-70-650-4106	Class Revenue	\$ 37,554
31-60-70-650-4119	Competitive Teams	8,336
31-60-70-650-4125	Contractual Sales	300
31-60-70-650-4130	Pro Shop	1,584
31-60-70-650-4136	Pro Lesson Court Fees	3,930
31-60-70-650-4140	Court Reservations	2,270
31-60-70-650-4141	Racquet Stringing	100
Total Revenue		54,074

Expenditures:

31-60-70-650-5001	Full-Time Salaries	12,015
31-60-70-650-5002	Part-Time Salaries	8,922
31-60-70-650-5009	Fringe Benefits	4,757
31-60-70-650-5201	Office Supplies	100
31-60-70-650-5204	Postage	50
31-60-70-650-5205	Program Supplies	4,418
31-60-70-650-5208	Pro Shop Supplies	1,070
31-60-70-650-5230	Printing/Copies	50
31-60-70-650-5401	Utilities - Electric	6,500
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	300
31-60-70-650-5702	Service/Materials to Maintain Equipment	90
31-60-70-650-5812	Uniforms	100
31-60-70-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 40,322

OTHER RECREATION FACILITIES

**2016
Budget**

COLORADO JOURNEY MINI GOLF

Revenue:

31-60-62-140-4102	General Admissions	\$ 225,696
31-60-62-140-4122	Concession Self Operated	18,000
31-60-62-140-4268	Parties/Groups	21,838
31-60-62-140-4360	Advertising Revenue	1,750
Total Revenue		267,284

Expenditures:

31-60-62-140-5001	Full-Time Salaries	40,684
31-60-62-140-5002	Part-Time Salaries	37,776
31-60-62-140-5009	Fringe Benefits	22,678
31-60-62-140-5201	Office Supplies	300
31-60-62-140-5203	Custodial Supplies	600
31-60-62-140-5204	Postage	50
31-60-62-140-5205	Program Supplies	5,450
31-60-62-140-5206	Food & Concession Supplies	10,000
31-60-62-140-5230	Printing/Copies	1,200
31-60-62-140-5401	Utilities Electric	17,157
31-60-62-140-5402	Water & Sewer	5,728
31-60-62-140-5403	Telephone	2,700
31-60-62-140-5404	Trash Collection	2,542
31-60-62-140-5501	Contract Services	360
31-60-62-140-5701	Services/Materials to Maintain Facilities/Building	15,000
31-60-62-140-5702	Services/Materials to Maintain Equipment	5,500
31-60-62-140-5802	Promo, Publicity & Printing	1,500
31-60-62-140-5812	Uniforms	125
Total Expenditures		\$ 169,350

OTHER RECREATION FACILITIES

**2016
Budget**

CORNERSTONE BATTING CAGES

Revenue:

31-60-63-140-4102	General Admissions	\$ 72,669
31-60-63-140-4122	Concession Self Operated	5,200
31-60-63-140-4360	Advertising Revenue	500
Total Revenue		78,369

Expenditures:

31-60-63-140-5001	Full-Time Salaries	14,695
31-60-63-140-5002	Part-Time Salaries	12,800
31-60-63-140-5009	Fringe Benefits	8,010
31-60-63-140-5204	Postage	50
31-60-63-140-5205	Program Supplies	800
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	2,114
31-60-63-140-5403	Telephone	933
31-60-63-140-5701	Services/Materials to Maintain Facilities/Building	3,500
31-60-63-140-5702	Services/Materials to Maintain Equipment	3,500
31-60-63-140-5802	Promo, Publicity & Printing	50
Total Expenditures		\$ 50,002

OTHER RECREATION FACILITIES

**2016
Budget**

COUNTY LINE BMX Revenue

Revenue:

31-60-89-682-4099	Miscellaneous	\$ 170
31-60-89-682-4105	League Fees	5,144
31-60-89-682-4106	Class Revenue	26,704
31-60-89-682-4125	Contractual Sales Reveue	50
31-60-89-682-4130	Merchandise Sales	1,500
31-60-89-682-4266	Sponsorships	1,000
Total Revenue		<u>34,568</u>

Expenditures:

31-60-89-682-5001	Full-Time Salaries	13,500
31-60-89-682-5002	Part-Time Salaries	1,800
31-60-89-682-5009	Fringe Benefits	4,455
31-60-89-682-5201	Office Supplies	100
31-60-89-682-5204	Postage	50
31-60-89-682-5205	Program Supplies	13,371
31-60-89-682-5230	Printing/Copies	15
31-60-89-682-5450	San-o-lets	270
Total Expenditures		<u>\$ 33,561</u>

OTHER RECREATION FACILITIES

**2016
Budget**

FRANKLIN POOL

Revenue:

31-80-85-840-4100	Pro Lesson Tickets	\$ 1,862
31-80-85-840-4102	General Admissions	27,279
31-80-85-840-4103	Season Tickets	8,421
31-80-85-840-4106	Class Revenue	14,130
31-80-85-840-4122	Concession Self-Operated	16,000
31-80-85-840-4135	Reimbursement	250
31-80-85-840-4157	Facility Rental	1,000
Total Revenue		68,942

Expenditures:

31-80-85-840-5001	Full-Time Salaries	5,500
31-80-85-840-5002	Part-Time Salaries	33,028
31-80-85-840-5006	Concession Salary	2,947
31-80-85-840-5009	Fringe Benefits	6,428
31-80-85-840-5203	Custodial Supplies	400
31-80-85-840-5205	Program Supplies	800
31-80-85-840-5206	Food & Concession Supplies	6,000
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	5,500
31-80-85-840-5701	Services/Materials to Maintain Facilities/Building	800
31-80-85-840-5702	Services/Materials to Maintain Equipment	350
31-80-85-840-5854	Mileage Reimbursement	380
Total Expenditures		\$ 86,403

OTHER RECREATION FACILITIES

**2016
Budget**

FRANKLIN SWIM TEAM

Revenue:

31-80-85-841-4121	Swim Team Revenue	\$ 22,868
	Total Revenue	22,868

Expenditures:

31-80-85-841-5001	Full-Time Salaries	5,500
31-80-85-841-5002	Part-Time Salaries	9,135
31-80-85-841-5003	Overtime	3,388
31-80-85-841-5009	Fringe Benefits	260
31-80-85-841-5205	Program Supplies	25
31-80-85-841-5501	Contractual Services	1,825
	Total Expenditures	\$ 20,133

OTHER RECREATION FACILITIES

**2016
Budget**

COOK CREEK POOL

Revenue:

31-80-86-840-4100	Pro Lesson Tickets	\$ 2,472
31-80-86-840-4102	General Admissions	96,800
31-80-86-840-4103	Season Tickets	650
31-80-86-840-4106	Class Revenue	18,382
31-80-86-840-4122	Concession Self Operated	45,000
31-80-86-840-4130	Pro Shop Sales	10
31-80-86-840-4135	Uniform Reimbursements	500
31-80-86-840-4155	Pass Sales	32,638
31-80-86-840-4157	Facility Rental	1,798
31-80-86-840-4208	Lone Tree Event Revenue	2,000
31-80-86-840-4268	Parties/Groups	4,030
Total Revenue		204,280

Expenditures:

31-80-86-840-5001	Full-Time Salaries	6,000
31-80-86-840-5002	Part-Time Salaries	65,429
31-80-86-840-5006	Concession Salary	13,629
31-80-86-840-5009	Fringe Benefits	10,605
31-80-86-840-5203	Custodial Supplies	1,000
31-80-86-840-5204	Postage	10
31-80-86-840-5205	Program Supplies	2,200
31-80-86-840-5206	Food & Concession Supplies	18,000
31-80-86-840-5207	Chemical Supplies	9,500
31-80-86-840-5208	Pro Shop Supplies	25
31-80-86-840-5230	Printing/Copies	800
31-80-86-840-5302	Minor Tools & Equipment	500
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/Building	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
Total Expenditures		\$ 174,110

OTHER RECREATION FACILITIES

**2016
Budget**

COOK CREEK SWIM TEAM

Revenue:

31-80-86-841-4121	Swim Team Revenues	\$ 29,760
	Total Revenue	29,760

Expenditures:

31-80-86-841-5001	Full-Time Salaries	4,000
31-80-86-841-5002	Part-Time Salaries	7,707
31-80-86-841-5009	Fringe Benefits	2,570
31-80-86-841-5205	Program Supplies	1,060
31-80-86-841-5230	Printing/Copies	50
31-80-86-841-5501	Contractual Services	2,175
	Total Expenditures	\$ 17,562

OTHER RECREATION FACILITIES

**2016
Budget**

HOLLY POOL

Revenue:

31-80-87-840-4102	General Admissions	\$ 1,862
31-80-87-840-4103	Season Tickets	24,331
31-80-87-840-4106	Class Revenue	14,500
31-80-87-840-4110	Cash Over/Under	15,146
31-80-87-840-4122	Concession Self-Operated	11,000
31-80-87-840-4157	Facility Rental	1,000
Total Revenue		67,839

Expenditures:

31-80-87-840-5001	Full-Time Salaries	5,500
31-80-87-840-5002	Part-Time Salaries	40,697
31-80-87-840-5006	Concession Salary	2,763
31-80-87-840-5009	Fringe Benefits	6,821
31-80-87-840-5203	Custodial Supplies	400
31-80-87-840-5205	Program Supplies	1,200
31-80-87-840-5206	Food & Concession Supplies	5,000
31-80-87-840-5207	Chemical Supplies	5,000
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	660
31-80-87-840-5404	Trash Collection	380
31-80-87-840-5701	Services/Materials to Maintain Facilities/Building	3,022
31-80-87-840-5702	Services/Materials to Maintain Equipment	4,025
31-80-87-840-5812	Uniforms	300
31-80-87-840-5854	Mileage Reimbursement	250
Total Expenditures		\$ 93,289

OTHER RECREATION FACILITIES

**2016
Budget**

HOLLY SWIM TEAM

Revenue:

31-80-87-841-4121	Swim Team Revenues	\$ 27,900
	Total Revenue	27,900

Expenditures:

31-80-87-841-5001	Full-Time Salaries	5,500
31-80-87-841-5002	Part-Time Salaries	13,343
31-80-87-841-5009	Fringe Benefits	3,809
31-80-87-841-5204	Postage	10
31-80-87-841-5205	Program Supplies	250
31-80-87-841-5230	Printing/Copies	25
31-80-87-841-5501	Contractual	1,855
	Total Expenditures	\$ 24,792

OTHER RECREATION FACILITIES

**2016
Budget**

HARLOW POOL

Revenue:

31-80-90-840-4100	Pro Lesson Tickets	\$ 463
31-80-90-840-4102	General Admissions	23,709
31-80-90-840-4103	Season Tickets	12,518
31-80-90-840-4106	Class Revenue	6,600
31-80-90-840-4121	Swim Team	3,070
31-80-90-840-4125	Contractual Sales	1,500
31-80-90-840-4157	Facility Rental	1,384

Total Revenue

49,244

Expenditures:

31-80-90-840-5001	Full-Time Salaries	2,750
31-80-90-840-5002	Part-Time Salaries	32,376
31-80-90-840-5009	Fringe Benefits	6,044
31-80-90-840-5203	Custodial Supplies	300
31-80-90-840-5205	Program Supplies	350
31-80-90-840-5207	Chemical Supplies	3,850
31-80-90-840-5400	Utilities Natural Gas	5,000
31-80-90-840-5401	Utilities Electric	4,445
31-80-90-840-5402	Water & Sewer	5,360
31-80-90-840-5403	Telephone	660
31-80-90-840-5404	Trash Collection	380
31-80-90-840-5701	Services/Materials to Maintain Facilities/Building	2,425
31-80-90-840-5702	Ser/Mat to Maint Equipment	2,500
31-80-90-840-5812	Uniforms	240

Total Expenditures

66,680

TOTAL OTHER RECREATION FACILITIES REVENUE

1,794,261

TOTAL OTHER RECREATION FACILITIES EXPENDITURES

1,319,529

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 474,731

GOLF DEPARTMENT

	2016 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 19,000	\$ (19,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	88,921	(88,921)
LANDSCAPE MAINTENANCE	-	732,764	(732,764)
GARAGE & SHOP	-	229,333	(229,333)
PRO SHOP	225,000	219,380	5,620
GENERAL OPERATIONS	1,929,372	513,744	1,415,628
TOTAL LONE TREE GOLF COURSE	2,154,372	1,803,142	351,230
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	15,000	(15,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	87,951	(87,951)
LANDSCAPE MAINTENANCE	-	679,885	(679,885)
GARAGE & SHOP	-	186,585	(186,585)
PRO SHOP	167,165	151,265	15,900
GENERAL OPERATIONS	2,026,627	591,109	1,435,518
TOTAL SOUTH SUBURBAN GOLF COURSE	2,193,792	1,711,795	481,997
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE	-	6,800	(6,800)
GOLF COURSE MAINTENANCE			
ADMIN	-	75,870	(75,870)
LANDSCAPE MAINTENANCE	-	449,575	(449,575)
GARAGE & SHOP	-	110,450	(110,450)
PRO SHOP	127,000	101,300	25,700
GENERAL OPERATIONS	1,130,445	394,031	736,414
TOTAL LITTLETON GOLF COURSE	1,257,445	1,138,026	119,419
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	5,500	(5,500)
GOLF COURSE MAINTENANCE			
ADMIN	-	52,226	(52,226)
LANDSCAPE MAINTENANCE	-	429,298	(429,298)
GARAGE & SHOP	-	58,400	(58,400)
PRO SHOP	520,000	410,853	109,147
GENERAL OPERATIONS	1,415,340	793,202	622,138
TOTAL FAMILY SPORTS CENTER GOLF COURSE	1,935,340	1,749,479	185,861
TOTAL GOLF DEPARTMENT	\$ 7,540,949	\$ 6,402,442	\$ 1,138,507

GOLF DEPARTMENT

**2016
Budget**

LONE TREE GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-70-260-5701	Services/Materials to Maintain Facilities/Building	\$ 10,000
31-70-70-260-5709	Service/Materials to Maintain Landscape	9,000
Total Expenditures		19,000

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-70-261-5001	Full-Time Salaries	32,178
31-70-70-261-5009	Fringe Benefits	8,837
31-70-70-261-5201	Office Supplies	1,200
31-70-70-261-5203	Custodial Supplies	1,500
31-70-70-261-5302	Minor Tools & Equipment	10,460
31-70-70-261-5400	Utilities Natural Gas	3,500
31-70-70-261-5401	Utilities Electric	4,500
31-70-70-261-5402	Water & Sewer	660
31-70-70-261-5403	Telephone	3,500
31-70-70-261-5404	Trash Collection	4,500
31-70-70-261-5501	Contractual Services	11,516
31-70-70-261-5803	Dues & Subscriptions	1,370
31-70-70-261-5805	Staff Development	2,800
31-70-70-261-5812	Uniforms	2,400
Total Expenditures		88,921

LANDSCAPE MAINTENANCE

Expenditures:

31-70-70-263-5001	Full-Time Salaries	167,563
31-70-70-263-5002	Part-Time Salaries	174,040
31-70-70-263-5003	Overtime	2,000
31-70-70-263-5009	Fringe Benefits	45,951
31-70-70-263-5209	Agricultural Supplies	116,600
31-70-70-263-5218	Irrigation Supplies	14,710
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	37,400
31-70-70-263-5711	Service/Materials to Maintain Golf Course	22,300
31-70-70-263-5712	Irrigation Trans. & Dist.	21,000
31-70-70-263-5826	Vandalism	500
Total Expenditures		\$ 732,764

GOLF DEPARTMENT

**2016
Budget**

LONE TREE GOLF COURSE: GARAGE & SHOP

Expenditures:

31-70-70-264-5001	Full-Time Salaries	\$ 80,079
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	44,274
31-70-70-264-5202	Motor Fuels & Lubricants	40,900
31-70-70-264-5702	Services/Materials to Maintain Equipment	55,000
31-70-70-264-5806	Miscellaneous	6,000
31-70-70-264-5812	Uniforms	2,880
	Total Expenditures	<hr/> 229,333 <hr/>

PRO SHOP

Revenue:

31-70-70-750-4130	Pro Shop Sales	225,000
	Total Revenue	<hr/> 225,000 <hr/>

Expenditures:

31-70-70-750-5001	Full-Time Salaries	13,390
31-70-70-750-5002	Part-Time Salaries	21,000
31-70-70-750-5009	Fringe Benefits	6,240
31-70-70-750-5205	Program Supplies	7,000
31-70-70-750-5208	Pro Shop Supplies	168,750
31-70-70-750-5321	Lost Discount/Finance Charges	3,000
	Total Expenditures	<hr/> \$ 219,380 <hr/>

GOLF DEPARTMENT

**2016
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	1,169,947
31-70-70-751-4176	Junior Golf	13,700
31-70-70-751-4177	Driving Range	165,000
31-70-70-751-4178	Golf Cart Rental	365,600
31-70-70-751-4179	Club & Hand Cart Rental	8,000
31-70-70-751-4180	Expansion Fund	46,000
31-70-70-751-4183	Annual Membership	158,125
	Total Revenue	<u>\$ 1,929,372</u>

GOLF DEPARTMENT

**2016
Budget**

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-70-751-5001	Full-Time Salaries	\$ 125,985
31-70-70-751-5002	Part-Time Salaries	116,036
31-70-70-751-5003	Overtime	600
31-70-70-751-5009	Fringe Benefits	56,500
31-70-70-751-5010	Regular Part Time Salaries	36,800
31-70-70-751-5201	Office Supplies	1,000
31-70-70-751-5202	Motor Fuels & Lubricants	500
31-70-70-751-5203	Custodial Supplies	2,000
31-70-70-751-5204	Postage	2,000
31-70-70-751-5205	Program Supplies	13,000
31-70-70-751-5302	Minor Tools & Equipment	700
31-70-70-751-5305	Cart Maintenance	10,000
31-70-70-751-5400	Utilities Natural Gas	16,000
31-70-70-751-5401	Utilities Electric	34,000
31-70-70-751-5402	Water & Sewer	3,500
31-70-70-751-5403	Telephone	1,800
31-70-70-751-5404	Trash Collection	850
31-70-70-751-5501	Contractual Services	2,000
31-70-70-751-5701	Services/Materials to Maintain Facilities/Building	3,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-70-751-5704	Service/Materials to Rental Equipment	1,000
31-70-70-751-5802	Promo, Publicity & Printing	10,000
31-70-70-751-5803	Dues & Subscriptions	3,000
31-70-70-751-5805	Staff Development	500
31-70-70-751-5812	Uniforms	7,500
31-70-70-751-5833	Tournaments	4,000
31-70-70-751-5834	Driving Range	14,000
31-70-70-751-5835	Junior Golf	5,000
31-70-70-970-9001	Cart Lease Principal	36,802
31-70-70-970-9002	Cart Lease Interest	3,671
Total Expenditures		513,744

SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-71-260-5701	Services/Materials to Maintain Facilities/Building	10,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	5,000
Total Expenditures		\$ 15,000

GOLF DEPARTMENT

**2016
Budget**

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-71-261-5001	Full-Time Salaries	\$ 30,579
31-70-71-261-5009	Fringe Benefits	11,422
31-70-71-261-5201	Office Supplies	800
31-70-71-261-5203	Custodial Supplies	800
31-70-71-261-5302	Minor Tools & Equipment	8,000
31-70-71-261-5401	Utilities Electric	19,200
31-70-71-261-5402	Water & Sewer	1,500
31-70-71-261-5403	Telephone	2,700
31-70-71-261-5404	Trash Collection	5,000
31-70-71-261-5501	Contractual Services	3,000
31-70-71-261-5803	Dues & Subscriptions	950
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	2,000
Total Expenditures		87,951

SOUTH SUBURBAN GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:

31-70-71-263-5001	Full-Time Salaries	168,924
31-70-71-263-5002	Part-Time Salaries	142,140
31-70-71-263-5003	Overtime	3,000
31-70-71-263-5009	Fringe Benefits	56,321
31-70-71-263-5209	Agricultural Supplies	125,000
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	100,000
31-70-71-263-5709	Service/Materials to Maintain Landscape	46,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course	14,000
31-70-71-263-5712	Irrigation Trans. & Dist.	5,000
31-70-71-263-5826	Vandalism	500
Total Expenditures		\$ 679,885

GOLF DEPARTMENT

2016 Budget

GARAGE & SHOP

Expenditures:

31-70-71-264-5001	Full-Time Salaries	\$ 69,590
31-70-71-264-5009	Fringe Benefits	23,995
31-70-71-264-5202	Motor Fuels & Lubricants	37,000
31-70-71-264-5302	Minor Tools & Equipment	2,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	48,000
31-70-71-264-5806	Miscellaneous	500
31-70-71-264-5812	Uniforms	5,500
Total Expenditures		186,585

SOUTH SUBURBAN GOLF COURSE: PRO SHOP

Revenue:

31-70-71-750-4129	Sales Tax Revenue	2,165
31-70-71-750-4130	Pro Shop Sales	165,000
Total Revenue		167,165

Expenditures:

31-70-71-750-5001	Full-Time Salaries	11,550
31-70-71-750-5002	Part-Time Salaries	5,000
31-70-71-750-5009	Fringe Benefits	3,465
31-70-71-750-5205	Program Supplies	4,500
31-70-71-750-5208	Pro Shop Supplies	123,750
31-70-71-750-5321	Damaged/Lost Merchandise	3,000
Total Expenditures		\$ 151,265

GOLF DEPARTMENT

**2016
Budget**

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-71-751-4103	Season Tickets	\$ 52,675
31-70-71-751-4136	Pro Rental Fees	2,700
31-70-71-751-4175	Green Fees	1,279,752
31-70-71-751-4176	Junior Golf	27,000
31-70-71-751-4177	Driving Range	235,000
31-70-71-751-4178	Golf Cart Rental	342,000
31-70-71-751-4179	Club & Hand Cart Rental	12,500
31-70-71-751-4180	Expansion B217Fund	75,000
Total Revenue		<u>2,026,627</u>

Expenditures:

31-70-71-751-5001	Full-Time Salaries	226,971
31-70-71-751-5002	Part-Time Salaries	145,000
31-70-71-751-5009	Fringe Benefits	67,965
31-70-71-751-5201	Office Supplies	2,500
31-70-71-751-5202	Motor Fuels & Lubricants	13,000
31-70-71-751-5203	Custodial Supplies	4,500
31-70-71-751-5204	Postage	50
31-70-71-751-5205	Program Supplies	3,750
31-70-71-751-5230	Printing/Copies	300
31-70-71-751-5305	Cart Maintenance	4,500
31-70-71-751-5400	Utilities Natural Gas	4,800
31-70-71-751-5401	Utilities Electric	10,000
31-70-71-751-5402	Water & Sewer	3,300
31-70-71-751-5403	Telephone	4,000
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/Building	6,500
31-70-71-751-5704	Service/Materials to Rental Equipment	500
31-70-71-751-5802	Promo, Publicity & Printing	4,500
31-70-71-751-5803	Dues & Subscriptions	1,400
31-70-71-751-5805	Staff Development	1,000
31-70-71-751-5812	Uniforms	5,000
31-70-71-751-5833	Tournaments	1,600
31-70-71-751-5834	Driving Range	22,000
31-70-71-751-5835	Junior Golf	6,500
31-70-71-970-9001	Cart Lease Principal	36,802
31-70-71-970-9002	Cart Lease Interest	3,671
Total Expenditures		<u>\$ 591,109</u>

GOLF DEPARTMENT

**2016
Budget**

LITTLETON GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-72-260-5701	Services/Materials to Maintain Facilities/Building	\$ 2,800
31-70-72-260-5709	Service/Materials to Maintain Landscape	4,000
Total Expenditures		6,800

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-72-261-5001	Full-Time Salaries	36,800
31-70-72-261-5009	Fringe Benefits	11,200
31-70-72-261-5201	Office Supplies	450
31-70-72-261-5203	Custodial Supplies	250
31-70-72-261-5302	Minor Tools & Equipment	2,850
31-70-72-261-5400	Utilities Natural Gas	1,000
31-70-72-261-5401	Utilities Electric	4,500
31-70-72-261-5402	Water & Sewer	450
31-70-72-261-5403	Telephone	2,100
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	800
Total Expenditures		\$ 75,870

GOLF DEPARTMENT

**2016
Budget**

LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:

31-70-72-263-5001	Full-Time Salaries	\$ 158,122
31-70-72-263-5002	Part-Time Salaries	79,503
31-70-72-263-5003	Overtime	600
31-70-72-263-5009	Fringe Benefits	47,500
31-70-72-263-5209	Agricultural Supplies	65,500
31-70-72-263-5218	Irrigation Supplies	9,000
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	23,750
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
Total Expenditures		449,575

GARAGE & SHOP

Expenditures:

31-70-72-264-5001	Full-Time Salaries	29,401
31-70-72-264-5009	Fringe Benefits	10,782
31-70-72-264-5010	Regular Part Time Salaries	27,367
31-70-72-264-5202	Motor Fuels & Lubricants	16,000
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	2,400
Total Expenditures		\$ 110,450

GOLF DEPARTMENT

**2016
Budget**

LITTLETON GOLF COURSE: PRO SHOP

Revenue:

31-70-72-750-4130	Pro Shop Sales	\$ 127,000
	Total Revenue	127,000

Expenditures:

31-70-72-750-5001	Full-Time Salaries	8,000
31-70-72-750-5002	Part-Time Salaries	2,200
31-70-72-750-5009	Fringe Benefits	2,200
31-70-72-750-5205	Program Supplies	4,400
31-70-72-750-5208	Pro Shop Supplies	82,000
31-70-72-750-5321	Damaged/Lost Merchandise	2,500
	Total Expenditures	\$ 101,300

GOLF DEPARTMENT

2016 Budget

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-72-751-4099	Miscellaneous	\$ 200
31-70-72-751-4103	Season Tickets	20,755
31-70-72-751-4106	Class Revenue	5,500
31-70-72-751-4110	Cash Over/Under	200
31-70-72-751-4136	Pro Rental Fees	1,700
31-70-72-751-4165	ID Cards	3,500
31-70-72-751-4175	Green Fees	735,590
31-70-72-751-4176	Junior Golf	3,600
31-70-72-751-4177	Driving Range	88,000
31-70-72-751-4178	Golf Cart Rental	240,400
31-70-72-751-4179	Club & Hand Cart Rental	7,000
31-70-72-751-4180	Expansion Fund	24,000
Total Revenue		<u>\$ 1,130,445</u>

GOLF DEPARTMENT

**2016
Budget**

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-72-751-5001	Full-Time Salaries	\$ 115,400
31-70-72-751-5002	Part-Time Salaries	109,000
31-70-72-751-5003	Overtime	400
31-70-72-751-5009	Fringe Benefits	56,000
31-70-72-751-5201	Office Supplies	400
31-70-72-751-5202	Motor Fuels & Lubricants	8,000
31-70-72-751-5203	Custodial Supplies	3,000
31-70-72-751-5204	Postage	200
31-70-72-751-5205	Program Supplies	7,500
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	350
31-70-72-751-5305	Cart Maintenance	5,000
31-70-72-751-5321	Lost Discount/Finance Charges	40
31-70-72-751-5400	Utilities Natural Gas	4,000
31-70-72-751-5401	Utilities Electric	4,000
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	13,000
31-70-72-751-5701	Services/Materials to Maintain Facilities/Building	6,300
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
31-70-72-970-9001	Golf Cart Lease	31,544
31-70-72-970-9002	Golf Cart Lease	3,147
Total Expenditures		394,031

FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-84-260-5701	Services/Materials to Maintain Facilities/Building	3,500
31-70-84-260-5709	Service/Materials to Maintain Landscape	2,000
Total Expenditures		\$ 5,500

GOLF DEPARTMENT

**2016
Budget**

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-84-261-5001	Full-Time Salaries	\$ 26,471
31-70-84-261-5009	Fringe Benefits	13,000
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	3,120
31-70-84-261-5501	Contractual Services	3,900
31-70-84-261-5803	Dues & Subscriptions	335
31-70-84-261-5805	Staff Development	600
31-70-84-261-5812	Uniforms	500
Total Expenditures		52,226

LANDSCAPE MAINTENANCE

Expenditures:

31-70-84-263-5001	Full Time Salaries	88,534
31-70-84-263-5002	Part-Time Salaries	25,248
31-70-84-263-5003	Overtime	200
31-70-84-263-5009	Fringe Benefits	45,000
31-70-84-263-5010	Regular Part Time Salaries	32,116
31-70-84-263-5209	Agricultural Supplies	48,000
31-70-84-263-5218	Irrigation Supplies	6,000
31-70-84-263-5304	Equipment Rental	1,000
31-70-84-263-5400	Utilities Natural Gas	1,400
31-70-84-263-5401	Utilities Electric	1,600
31-70-84-263-5402	Water & Sewer	170,000
31-70-84-263-5503	Contractual Persons	600
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	1,000
31-70-84-263-5826	Vandalism	200
Total Expenditures		\$ 429,298

GOLF DEPARTMENT

**2016
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:

31-70-84-264-5001	Full Time Salaries	\$ 21,145
31-70-84-264-5009	Fringe Benefits	7,785
31-70-84-264-5202	Motor Fuels & Lubricants	8,630
31-70-84-264-5702	Services/Materials to Maintain Equipment	17,000
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	2,340
Total Expenditures		58,400

PRO SHOP

Revenue:

31-70-84-750-4130	Pro Shop Sales	500,000
31-70-84-750-4202	Skate Sharpening	20,000
Total Revenue		520,000

Expenditures:

31-70-84-750-5001	Full Time Salaries	34,555
31-70-84-750-5002	Part-Time Salaries	19,000
31-70-84-750-5009	Fringe Benefits	10,698
31-70-84-750-5205	Program Supplies	2,500
31-70-84-750-5208	Pro Shop Supplies	340,600
31-70-84-750-5321	Damaged/Lost Merchandise	3,500
Total Expenditures		410,853

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-84-751-4102	General Admissions	55,000
31-70-84-751-4105	League Fees	35,000
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	375,000
31-70-84-751-4176	Junior Golf	100,000
31-70-84-751-4177	Driving Range	720,000
31-70-84-751-4178	Golf Cart Rental	80,000
31-70-84-751-4179	Club & Hand Cart Rental	7,500
31-70-84-751-4180	Expansion Fund	11,840
Total Revenue		\$ 1,415,340

GOLF DEPARTMENT

**2016
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-84-751-5001	Full Time Salaries	\$ 94,067
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	64,740
31-70-84-751-5201	Office Supplies	1,000
31-70-84-751-5202	Motor Fuels & Lubricants	5,000
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	22,000
31-70-84-751-5401	Utilities Electric	27,000
31-70-84-751-5402	Water & Sewer	5,500
31-70-84-751-5403	Telephone	3,000
31-70-84-751-5501	Contractual Services	4,500
31-70-84-751-5701	Services/Materials to Maintain Facilities/Building	6,000
31-70-84-751-5702	Services/Materials to Maintain Equipment	5,000
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	108,981
31-70-84-751-5812	Uniforms	5,500
31-70-84-751-5834	Driving Range	63,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-970-9001	Bond Principal	146,200
31-70-84-970-9002	Bond Interest	28,984
Total Expenditures		793,202

TOTAL GOLF REVENUE

7,540,949

TOTAL GOLF EXPENDITURES

6,402,442

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 1,138,507

HOSPITALITY DEPARTMENT

2016 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
ADMINISTRATION	\$ 4,990	\$ 593,702	\$ (588,712)
CAFÉ	1,225,750	980,127	245,623
ROOMS DIVISION	372,250	268,499	103,751
PAVILION	1,775	7,920	(6,145)
TOTAL LONE TREE GOLF COURSE	1,604,765	1,850,248	(245,483)
RESTAURANT OPERATIONS	459,154	388,951	70,203
CENTENNIAL RESTAURANT	238,494	215,880	22,614
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	614,721	571,686	43,035
CONCESSION	292,996	224,733	68,263
TOTAL FAMILY SPORTS CENTER GOLF COURSE	907,717	796,419	111,298
TOTAL GOLF DEPARTMENT	\$ 3,210,130	\$ 3,251,499	\$ (41,369)

HOSPITALITY DEPARTMENT

**2016
Budget**

LONE TREE GOLF COURSE: ADMINISTRATION

Revenue:

31-75-70-100-4099	Miscellaneous	\$ 350
31-75-70-100-4165	ID Cards	4,640
Total Revenue		4,990

Expenditures:

31-75-70-100-5001	Full-Time Salaries	291,032
31-75-70-100-5002	Part-Time Salaries	32,778
31-75-70-100-5009	Fringe Benefits	110,095
31-75-70-100-5201	Office Supplies	6,820
31-75-70-100-5203	Custodial Supplies	13,499
31-75-70-100-5204	Postage	1,176
31-75-70-100-5222	Operations Supplies	3,000
31-75-70-100-5224	Decorations	2,000
31-75-70-100-5230	Printing/Copies	1,600
31-75-70-100-5400	Utilities Natural Gas	5,412
31-75-70-100-5401	Utilities Electric	12,000
31-75-70-100-5402	Water & Sewer	350
31-75-70-100-5403	Telephone	2,200
31-75-70-100-5501	Contractual Services	18,500
31-75-70-100-5701	Services/Materials to Maintain Facilities/Building	24,000
31-75-70-100-5802	Promo, Publicity & Printing	58,000
31-75-70-100-5803	Dues & Subscriptions	2,340
31-75-70-100-5805	Staff Development	2,400
31-75-70-100-5812	Uniforms	500
31-75-70-100-5854	Mileage Reimbursement	6,000
Total Expenditures		\$ 593,702

HOSPITALITY DEPARTMENT

2016 Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:

31-75-70-760-4125	Contractual Sales	\$ 300
31-75-70-760-4129	Sales Tax Revenue	17,028
31-75-70-760-4184	Miscellaneous Banquet Fees	62,597
31-75-70-760-4185	Food Sales	236,155
31-75-70-760-4186	Banquet Equipment Rental	12,554
31-75-70-760-4188	Banquet Food Sales	435,780
31-75-70-760-4190	Banquet Service Charges	98,587
31-75-70-760-4192	Banquet Telephone Revenue	800
31-75-70-760-4220	Restaurant Liquor Sales	69,724
31-75-70-760-4221	Restaurant Beer Sales	164,070
31-75-70-760-4222	Restaurant Wine Sales	17,822
31-75-70-760-4223	Banquet Liquor Sales	42,518
31-75-70-760-4224	Banquet Beer Sales	29,901
31-75-70-760-4225	Banquet Wine Sales	37,914
	Total Revenue	<u>\$ 1,225,750</u>

HOSPITALITY DEPARTMENT

**2016
Budget**

**LONE TREE GOLF COURSE:
CAFÉ**

Expenditures:

31-75-70-760-5001	Full-Time Salaries	\$ 122,020
31-75-70-760-5002	Kitchen Salaries	159,706
31-75-70-760-5006	Concession Salary	96,670
31-75-70-760-5007	Service Charge Compensation	87,156
31-75-70-760-5009	Fringe Benefits	80,959
31-75-70-760-5116	Licensing	1,460
31-75-70-760-5201	Office Supplies	1,000
31-75-70-760-5202	Motor Fuels & Lubricants	660
31-75-70-760-5203	Custodial Supplies	9,200
31-75-70-760-5206	Food & Concession Supplies	229,600
31-75-70-760-5212	Bar Supplies	5,800
31-75-70-760-5221	Paper Supplies	24,000
31-75-70-760-5224	Decorations	1,200
31-75-70-760-5225	China, Silver, and Glass	4,200
31-75-70-760-5226	Kitchen Equipment	4,000
31-75-70-760-5233	Alcohol Supplies-Liquor	21,355
31-75-70-760-5234	Alcohol Supplies-Beer	42,418
31-75-70-760-5235	Alcohol Supplies-Wine	14,251
31-75-70-760-5304	Equipment Rental	2,600
31-75-70-760-5400	Utilities Natural Gas	9,200
31-75-70-760-5401	Utilities Electric	19,473
31-75-70-760-5402	Water & Sewer	2,600
31-75-70-760-5403	Telephone	4,400
31-75-70-760-5404	Trash Collection	800
31-75-70-760-5501	Contractual Services	10,000
31-75-70-760-5701	Services/Materials to Maintain Facilities/Building	18,000
31-75-70-760-5790	Linen	5,000
31-75-70-760-5812	Uniforms	2,400
	Total Expenditures	<u>\$ 980,127</u>

HOSPITALITY DEPARTMENT

2016 Budget

LONE TREE GOLF COURSE: ROOMS DIVISION

Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 4,800
31-75-70-770-4129	Sales Tax Revenue	4,000
31-75-70-770-4193	Guest Accommodations	363,450
Total Revenue		372,250

Expenditures:

31-75-70-770-5001	Full-Time Salaries	56,370
31-75-70-770-5002	Part-Time Salaries	105,000
31-75-70-770-5009	Fringe Benefits	27,411
31-75-70-770-5201	Office Supplies	250
31-75-70-770-5219	Linens	4,200
31-75-70-770-5223	Amenities Expense	22,890
31-75-70-770-5400	Utilities Natural Gas	3,750
31-75-70-770-5401	Utilities Electric	7,200
31-75-70-770-5402	Water & Sewer	750
31-75-70-770-5403	Telephone	3,200
31-75-70-770-5404	Trash Collection	620
31-75-70-770-5501	Contractual Services	12,000
31-75-70-770-5701	Services/Materials to Maintain Facilities/Building	4,000
31-75-70-770-5716	Television Expense	5,500
31-75-70-770-5812	Uniforms	820
31-75-70-770-5836	Commissions	14,538
Total Expenditures		\$ 268,499

HOSPITALITY DEPARTMENT

**2016
Budget**

LONE TREE GOLF COURSE: PAVILION

Revenue:

31-75-70-775-4125	Contractual Sales	\$	375
31-75-70-775-4157	Facility Rental		1,200
31-75-70-775-4186	Equipment Rental Revenue		200
Total Revenue			1,775

Expenditures:

31-75-70-775-5002	Part-Time Salaries		3,200
31-75-70-775-5009	Fringe Benefits		320
31-75-70-775-5203	Custodial Supplies		400
31-75-70-775-5209	Agricultural Supplies		1,200
31-75-70-775-5218	Irrigation Supplies		800
31-75-70-775-5712	Irrigation Trans & Dist		2,000
Total Expenditures		\$	7,920

HOSPITALITY DEPARTMENT

**2016
Budget**

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Revenue:

31-75-71-760-4122	Concession Self-Operated	\$ 263,938
31-75-71-760-4125	Contract Sales	180
31-75-71-760-4129	Sales Tax Revenue	7,198
31-75-71-760-4181	Cigarette Sales	1,300
31-75-71-760-4184	Miscellaneous Banquet Fees	420
31-75-71-760-4190	Service Charges	2,800
31-75-71-760-4220	Restaurant Liquor Sales	33,598
31-75-71-760-4221	Restaurant Beer Sales	143,750
31-75-71-760-4222	Restaurant Wine Sales	5,970

Total Revenue

459,154

Expenditures:

31-75-71-760-5001	Full-Time Salaries	82,778
31-75-71-760-5002	Kitchen Salaries	47,989
31-75-71-760-5006	Concession Salary	34,040
31-75-71-760-5007	Service Charge Compensation	3,200
31-75-71-760-5009	Fringe Benefits	33,356
31-75-71-760-5116	Licensing	1,337
31-75-71-760-5201	Office Supplies	220
31-75-71-760-5202	Motor Fuels & Lubricants	200
31-75-71-760-5203	Custodial Supplies	4,200
31-75-71-760-5206	Food & Concession Supplies	87,340
31-75-71-760-5212	Bar Supplies	1,820
31-75-71-760-5221	Paper Supplies	8,200
31-75-71-760-5224	Decorations	200
31-75-71-760-5225	China, Silver, and Glass	600
31-75-71-760-5226	Kitchen Equipment	800
31-75-71-760-5233	Alcohol Supplies-Liquor	6,849
31-75-71-760-5234	Alcohol Supplies-Beer	31,869
31-75-71-760-5235	Alcohol Supplies-Wine	1,224
31-75-71-760-5400	Utilities Natural Gas	3,500
31-75-71-760-5401	Utilities Electric	11,450
31-75-71-760-5402	Water & Sewer	2,300
31-75-71-760-5403	Telephone	1,400
31-75-71-760-5404	Trash Collection	780
31-75-71-760-5501	Contractual Services	15,500
31-75-71-760-5701	Services/Materials to Maintain Facilities/Building	6,200
31-75-71-760-5790	Linen	600
31-75-71-760-5812	Uniforms	700
31-75-71-760-5854	Mileage Reimbursement	300

Total Expenditures

\$ 388,951

HOSPITALITY DEPARTMENT

**2016
Budget**

LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 100,622
31-75-72-760-4129	Sales Tax Revenue	3,019
31-75-72-760-4190	Service Charges	380
31-75-72-760-4220	Restaurant Liquor Sales	25,751
31-75-72-760-4221	Restaurant Beer Sales	99,806
31-75-72-760-4222	Restaurant Wine Sales	8,916
Total Revenue		<u>238,494</u>

Expenditures:

31-75-72-760-5001	Full-Time Salaries	40,088
31-75-72-760-5006	Concession Salary	42,780
31-75-72-760-5007	Service Charge Compensation	360
31-75-72-760-5009	Fringe Benefits	24,860
31-75-72-760-5116	Licensing	2,250
31-75-72-760-5201	Office Supplies	300
31-75-72-760-5203	Custodial Supplies	2,200
31-75-72-760-5206	Food & Concession Supplies	35,218
31-75-72-760-5212	Bar Supplies	1,500
31-75-72-760-5221	Paper Supplies	4,200
31-75-72-760-5225	China, Silver, and Glass	600
31-75-72-760-5226	Kitchen Equipment	2,000
31-75-72-760-5233	Alcohol Supplies-Liquor	5,233
31-75-72-760-5234	Alcohol Supplies-Beer	20,516
31-75-72-760-5235	Alcohol Supplies-Wine	1,748
31-75-72-760-5400	Utilities Natural Gas	6,500
31-75-72-760-5401	Utilities Electric	10,800
31-75-72-760-5402	Water & Sewer	1,530
31-75-72-760-5403	Telephone	460
31-75-72-760-5404	Trash Collection	370
31-75-72-760-5501	Contractual Services	5,607
31-75-72-760-5701	Services/Materials to Maintain Facilities/Building	6,200
31-75-72-760-5812	Uniforms	360
31-75-72-760-5854	Mileage Reimbursement	200
Total Expenditures		<u>\$ 215,880</u>

HOSPITALITY DEPARTMENT

**2016
Budget**

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

Revenue:

31-75-84-760-4122	Concession Self-Operated	\$ 321,844
31-75-84-760-4129	Sales Tax Revenue	2,875
31-75-84-760-4181	Cigarettes Sales	200
31-75-84-760-4190	Service Charges	3,872
31-75-84-760-4220	Restaurant Liquor Sales	39,857
31-75-84-760-4221	Restaurant Beer Sales	159,731
31-75-84-760-4222	Restaurant Wine Sales	15,650
31-75-84-760-4225	Banquet Wine Sales	300
31-75-84-760-4268	Parties/Groups	37,602
31-75-84-760-4273	Parties/Groups (taxable)	32,790
Total Revenue		\$ 614,721

HOSPITALITY DEPARTMENT

**2016
Budget**

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

Expenditures:

31-75-84-760-5001	Full Time Salaries	\$ 72,088
31-75-84-760-5002	Kitchen Salaries	72,000
31-75-84-760-5006	Concession Salary	24,000
31-75-84-760-5007	Service Charge Compensation	4,578
31-75-84-760-5009	Fringe Benefits	36,484
31-75-84-760-5116	Licensing	1,300
31-75-84-760-5201	Office Supplies	500
31-75-84-760-5202	Motor Fuels & Lubricants	100
31-75-84-760-5203	Custodial Supplies	3,800
31-75-84-760-5206	Food & Concession Supplies	122,705
31-75-84-760-5212	Bar Supplies	1,600
31-75-84-760-5221	Paper Supplies	15,380
31-75-84-760-5224	Decorations	500
31-75-84-760-5225	China, Silver, and Glass	2,000
31-75-84-760-5226	Kitchen Equipment	2,000
31-75-84-760-5230	Printing/Copies	250
31-75-84-760-5233	Alcohol Supplies-Liquor	9,167
31-75-84-760-5234	Alcohol Supplies-Beer	36,738
31-75-84-760-5235	Alcohol Supplies-Wine	3,600
31-75-84-760-5400	Utilities Natural Gas	5,300
31-75-84-760-5401	Utilities Electric	14,400
31-75-84-760-5402	Water & Sewer	9,200
31-75-84-760-5403	Telephone	1,000
31-75-84-760-5501	Contractual Services	15,000
31-75-84-760-5701	Services/Materials to Maintain Facilities/Building	6,000
31-75-84-760-5790	Linen	2,400
31-75-84-760-5804	Rent/Lease Expense	47,266
31-75-84-760-5812	Uniforms	500
31-75-84-970-9001	COPS Principal	51,600
31-75-84-970-9002	COPS Interest	10,230
Total Expenditures		<u>\$ 571,686</u>

HOSPITALITY DEPARTMENT

**2016
Budget**

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 262,274
31-75-84-860-4124	Vending Self Operated	22,892
31-75-84-860-4268	Parties/Groups	1,600
31-75-84-860-4273	Parties/Groups (taxable)	6,230
Total Revenue		292,996

Expenditures:

31-75-84-860-5001	Full-Time Salaries	37,963
31-75-84-860-5006	Concession Salary	44,296
31-75-84-860-5009	Fringe Benefits	15,819
31-75-84-860-5116	Licensing	255
31-75-84-860-5201	Office Supplies	100
31-75-84-860-5203	Custodial Supplies	600
31-75-84-860-5206	Food & Concession Supplies	86,852
31-75-84-860-5221	Paper Supplies	14,889
31-75-84-860-5225	China, Silver, and Glass	200
31-75-84-860-5226	Kitchen Equipment	750
31-75-84-860-5229	Vending Concession Supplies	5,700
31-75-84-860-5400	Utilities Natural Gas	620
31-75-84-860-5401	Utilities Electric	5,500
31-75-84-860-5402	Water & Sewer	6,000
31-75-84-860-5403	Telephone	520
31-75-84-860-5501	Contractual Services	1,300
31-75-84-860-5701	Services/Materials to Maintain Facilities/Building	2,200
31-75-84-860-5790	Linen	600
31-75-84-860-5812	Uniforms	320
31-75-84-860-5854	Mileage Reimbursement	250
Total Expenditures		224,733

TOTAL HOSPITALITY REVENUE	3,210,130
TOTAL HOSPITALITY EXPENDITURES	3,251,499
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (41,369)

ENTERPRISE FUND OTHER

		2016 Budget
INTEREST INCOME		
Revenues:		
31-10-01-100-4050	Interest Earnings	\$ 3,500
TOTAL INTEREST INCOME		<u>3,500</u>
REGISTRATION REVENUE		
Revenues:		
31-11-81-150-4110	Cash Over/Under	(300)
31-11-81-150-4165	ID Card Revenue	26,000
TOTAL REGISTRATION REVENUE		<u>25,700</u>
TOTAL ADMINISTRATION REVENUE		<u>29,200</u>
ADMINISTRATION		
Expenditures:		
31-10-01-100-5106	Merchant Vendor Fees	310,000
31-10-01-100-5857	Overhead Chargeback	483,455
31-10-01-115-5857	Overhead Chargeback	283,726
Total Expenditures		<u>1,077,181</u>
REGISTRATION EXPENDITURES		
Expenditures:		
31-11-81-150-5001	Full-Time Salaries	78,173
31-11-81-150-5002	Part-Time Salaries	83,598
31-11-81-150-5009	Fringe Benefits	30,281
31-11-81-150-5204	Postage	300
31-11-81-150-5205	Program Supplies	15,000
31-11-81-150-5230	Printing/Copies	125
31-11-81-150-5403	Telephone	40
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	400
Total Expenditures		<u>\$ 208,317</u>

ENTERPRISE FUND OTHER

**2016
Budget**

HUMAN RESOURCES

Expenditures:

31-12-01-100-5857	Overhead Chargeback	\$ 494,343
	Total Human Resources Expenditures	<u>494,343</u>

INSURANCE

Expenditures:

31-10-01-110-5857	Overhead Chargeback	442,200
	Total Insurance Expenditures	<u>442,200</u>

TOTAL ADMINISTRATION EXPENDITURES

\$ 2,222,041

ENTERPRISE FUND OTHER

**2016
Budget**

FINANCE

Expenditures:

31-20-01-100-5857	Overhead Chargeback	\$ 515,565
TOTAL FINANCE EXPENDITURES		515,565

IT Department

Expenditures:

31-25-01-100-5857	Overhead Chargeback	605,386
TOTAL IT EXPENSES		605,386

OTHER REVENUE

Revenues:

31-10-01-990-9101	Operating Transfer In	2,075,000
TOTAL OTHER REVENUE		2,075,000

OTHER EXPENDITURES

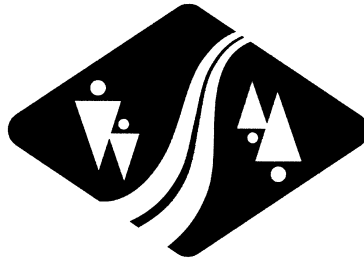
Expenditures:

31-10-01-995-9200	Contingency	19,740
31-10-01-100-5807	Merit Pay	200,000
31-10-01-100-5810	Healthcare Increase	130,000
TOTAL OTHER EXPENDITURES		349,740

CARRYOVER

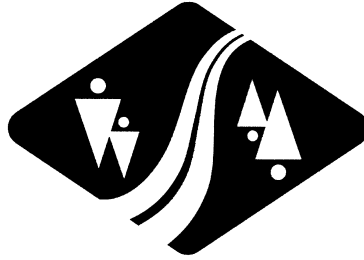
Revenues:

31-10-01-996-4998	Carryover Revenue	(195,900)
Total Carryover Revenues		\$ (195,900)



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:

GO Bond Property Taxes

Collection Year	GO Debt Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
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	3,644,806	57,398	98.45%
2013	3,693,296	3,644,806	48,490	98.69%
2014	3,700,550	3,642,911	57,639	98.44%
2015 Estimate	3,700,550	3,663,544	37,006	99.00%
2016 Budget	3,715,823	3,679,902	35,921	99.03%

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 2016. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2015

Description	Balance as of December 31, 2015	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 12,835,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aaa, Aa3
Total General Obligation Bonds Outstanding	\$ 12,835,000			

Debt Service Schedule 2016

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 3,000,000
Total General Obligation Principal Payments	3,000,000
2006 General Obligation Refunding Bonds - Interest	611,750
Total General Obligation Interest Payments	611,750
Total General Obligation Bond Payments	\$ 3,611,750

Debt to Maturity for General Obligation Debt:

Total Outstanding Debt to Maturity			
General Obligation Bonds			
	Interest	Principal	Total
2016	611,750	3,000,000	3,611,750
2017	491,750	3,120,000	3,611,750
2018	335,750	3,275,000	3,610,750
2019	172,000	3,440,000	3,612,000
	\$ 1,611,250	\$ 12,835,000	\$ 14,446,250

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				
	2012	2013	2014	2015	2016
Assessed Valuation	\$ 2,242,690,279	\$ 2,183,234,130	\$ 2,269,505,453	\$ 2,296,129,939	\$ 2,699,582,676
Legal Debt Margin:					
Debt Limitation - 50% of the Total					
Valuation for Assessment per Colorado					
Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,121,345,140	\$ 1,091,617,065	\$ 1,134,752,727	\$ 1,148,064,970	\$ 1,349,791,338
Total General Obligation Debt	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000
Legal Debt Margin	\$ 1,100,320,140	\$ 1,073,152,065	\$ 1,119,037,727	\$ 1,135,229,970	\$ 1,339,956,338
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	1.87%	1.69%	1.38%	1.12%	0.73%

DEBT SERVICE FUND

Table of Contents

	2016 Budget	Page
Revenue:		
Property Taxes	\$ 3,679,902	282
Interest Income	10,000	282
Total Operating Revenue	3,689,902	
Expenditures:		
Administration	68,152	282
Bond Principal	3,000,000	282
Bond Interest	611,750	282
Total Operating Expenditures	3,679,902	
Excess Operating Revenue of Expenditures	10,000	
Other Expenditures:		
Transfer Out	10,000	282
Total Other Expenditures	10,000	
Net Revenue Over Expenditures	-	
Carryover	-	
Funds Available	\$ -	

DEBT SERVICE FUND

2016 Budget

DEBT SERVICE FUND

PROPERTY TAXES

Revenue:

51-10-01-970-4001	Property Tax	\$ 3,679,902
TOTAL PROPERTY TAXES		3,679,902

INTEREST INCOME

Revenue:

51-10-01-970-4050	Interest Earnings	10,000
TOTAL INTEREST INCOME		10,000

TOTAL REVENUE

3,689,902

ADMINISTRATION

Expenditures:

51-10-01-970-5117	Paying Agent Fees	8,152
51-10-01-970-5119	Collection Charges	60,000
TOTAL ADMINISTRATION EXPENDITURES		68,152

BOND PRINCIPAL

Expenditures:

51-10-01-970-9001	Bond Principal	3,000,000
TOTAL BOND PRINCIPAL EXPENDITURES		3,000,000

BOND INTEREST

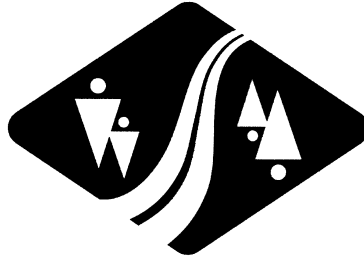
Expenditures:

51-10-01-970-9002	Bond Interest	611,750
TOTAL BOND INTEREST EXPENDITURES		611,750

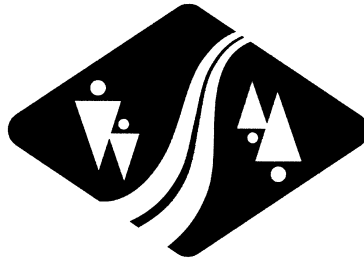
TRANSFER OUT

Expenditures:

51-10-01-970-9100	Operating Transfer Out	10,000
TOTAL TRANSFER OUT		\$ 10,000



South Suburban
PARKS AND RECREATION



South Suburban

PARKS AND RECREATION

8. APPENDIX

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO ADOPT 2016 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, 2016 AND ENDING THE LAST DAY OF DECEMBER, 2016.

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 2016 budget to the Board at the proper time; and

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and public hearings were held on August 12, 2015; September 9, 2015; October 14, 2015, and November 11, 2015; 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	\$22,651,167
Debt Service Fund	3,689,902
Conservation Trust Fund	745,187
2010 1 Mill Fund	6,389,928
Golf and Recreation Facilities Enterprise Fund	26,061,419
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$59,537,603</u>

Resolution to adopt budget

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

<u>General Fund</u>		
From the 2015 fund balance carryover	\$ 1,787,727	
From sources other than general property tax	3,588,001	
From the general property tax levy	17,275,439	
TOTAL GENERAL FUND		22,651,167
<u>Debt Service Fund</u>		
From the 2015 fund balance carryover	-	
From sources other than general property tax	10,000	
From the general property tax levy	3,679,902	
TOTAL DEBT SERVICE FUND		3,689,902
<u>Conservation Trust Fund</u>		
From the 2015 fund balance carryover	24,887	
From sources other than general property tax	720,300	
TOTAL CONSERVATION TRUST FUND		745,187
<u>2010 1 Mill Fund</u>		
From the 2015 fund balance carryover	774,269	
From sources other than general property tax	2,942,500	
From the general property tax levy	2,673,159	
TOTAL 2010 1 MILL FUND		6,389,928
<u>Golf and Recreation Facilities Enterprise Fund</u>		
From the 2015 fund balance carryover	(195,900)	
From sources other than general property tax	26,257,319	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		26,061,419
TOTAL BUDGETED REVENUE, ALL FUNDS		\$ 59,537,603

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 2016.

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 11th day of November, 2015.

Attest:


PAMELA M. ELLER, SECRETARY


JOHN K. OSTERMILLER, CHAIRMAN

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

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2015, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2016 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 11, 2015; 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 6.417 mills, plus 0.068 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 1.166 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 2016 budget year for District Code 4650, there is hereby levied a tax of 6.417 mills, plus 0.068 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.

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 2016 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 2015.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2016 budget year for District Codes 4650, 4648 (CHV), and 4647 (GWV), there is hereby levied a tax of 1.166 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.

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 9th of December, 2015.


Attest: PAMELA M. ELLER, SECRETARY


JOHN K. OSTERMILLER, CHAIR OF THE BOARD

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

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2015, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2016 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 11, 2015; 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 6.417 mills, plus 0.068 refund and abatement mills; and

WHEREAS, 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, the mills necessary to balance the budget for debt retirement expenses are 1.166 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 2016 budget year there is hereby levied a tax of 6.417 mills, plus 0.068 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.

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 2016 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 2015.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2016 budget year, there is hereby levied a tax of 1.166 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.

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 9th of December, 2015.



Attest: PAMELA M. ELLER, SECRETARY


JOHN K. OSTERMILLER, CHAIR OF THE BOARD

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

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2015, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2016 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 11, 2015; 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 6.417 mills, plus 0.068 refund and abatement mills; and

WHEREAS, 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, the mills necessary to balance the budget for debt retirement expenses are 1.166 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 2016 budget year there is hereby levied a tax of 6.417 mills, plus 0.068 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.

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 2016 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 2015.

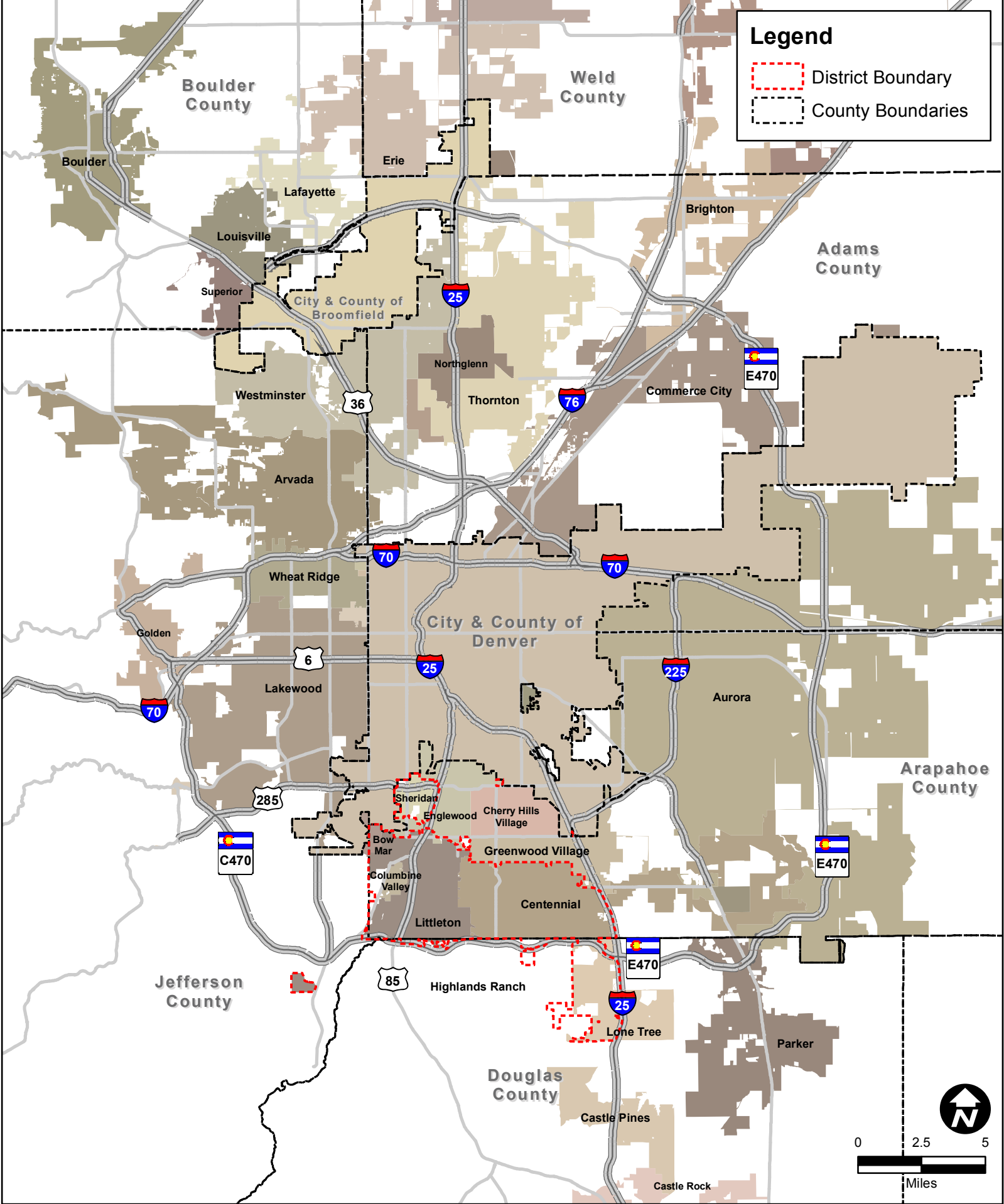
Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2016 budget year, there is hereby levied a tax of 1.166 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2015.

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 9th of December, 2015.


Attest: PAMELA M. ELLER, SECRETARY

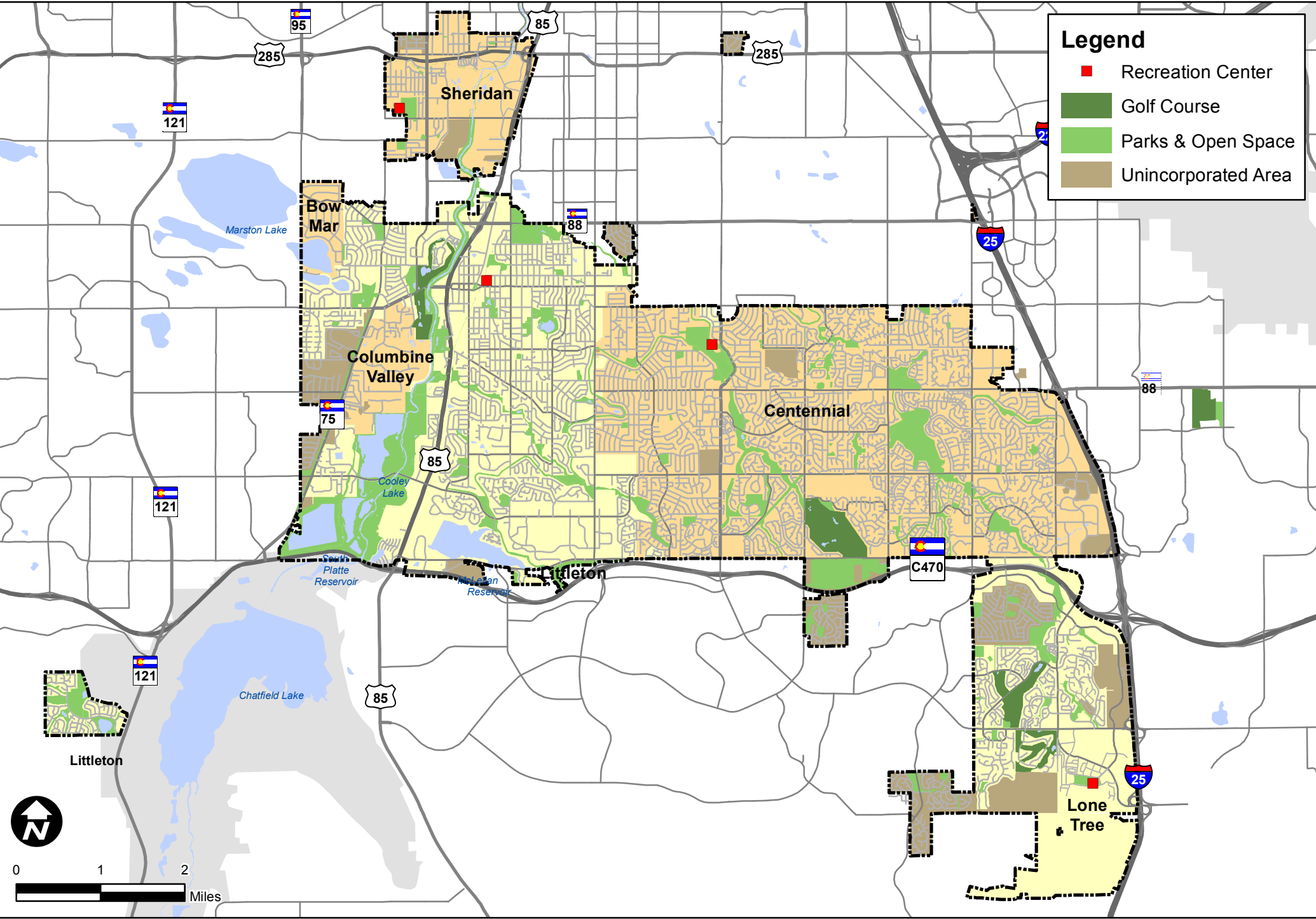

JOHN K. OSTERMILLER, CHAIR OF THE BOARD

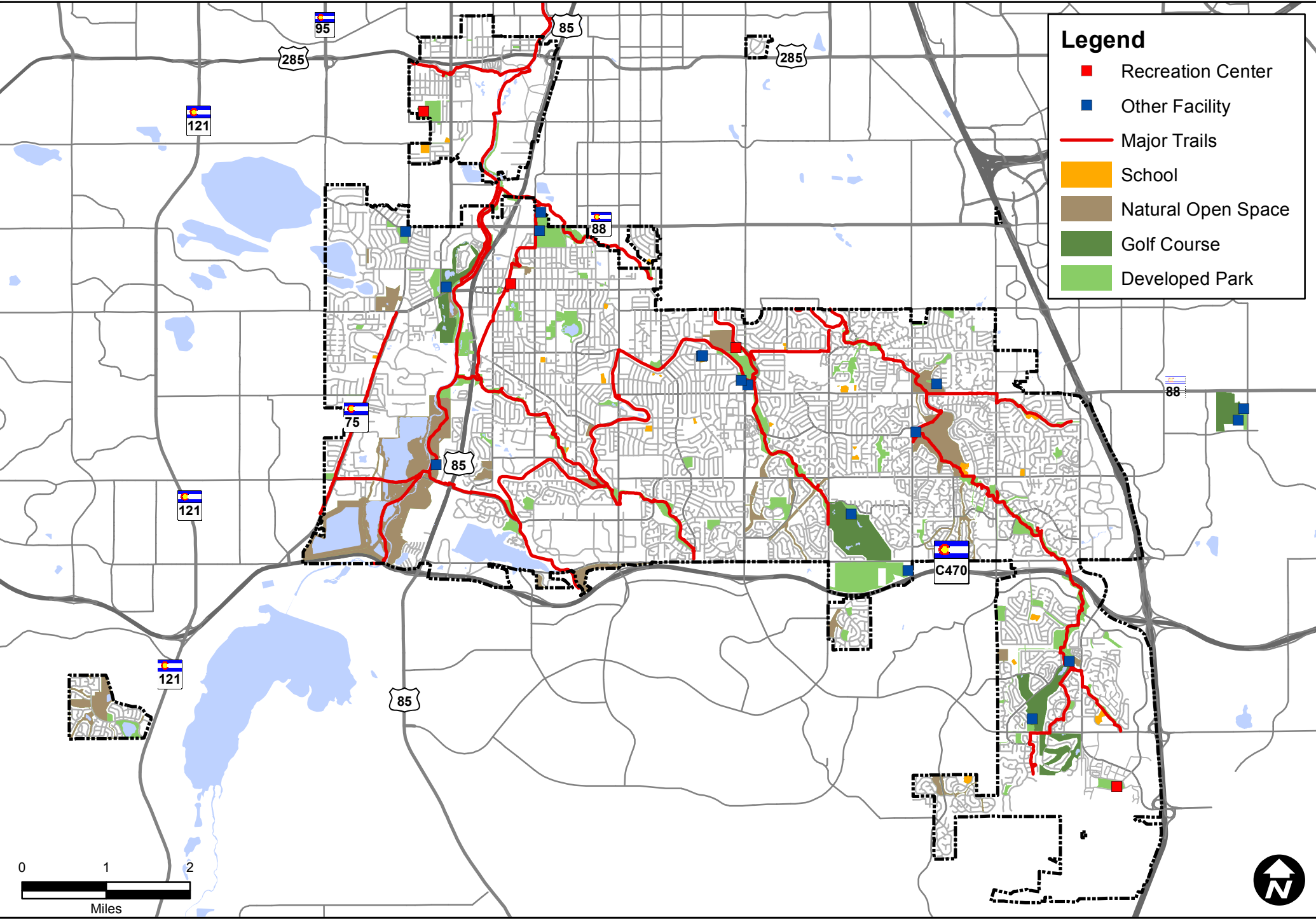


South Suburban
PARKS AND RECREATION

South Suburban Parks and Recreation Location Map

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





Legend

- Recreation Center
- Other Facility
- Major Trails
- School
- Natural Open Space
- Golf Course
- Developed Park



District Facilities, Properties, and Trails

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

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Abbott Park • 8000 S. High St., Centennial, 80122	8.65	29	3	125	1	1		1	1	2		1	1	1			1	0.48		0.48	
Acres Green Drive Medians • 8400 Acres Green Drive, Highlands Ranch, 80124	2.39			60																	
Acres Green Elementary School/Park • 13524 Acres Green Drive, Littleton, 80124	4.42				2	2		2		1								0.31		0.03	0.28
Acres Green Trail • Sweet Water Rd & Chaparral Rd., Lone Tree, 80124	4.64																	0.60		0.02	0.58
Airlife Memorial • NA, Littleton, 80121	0.17			29																	
Alice Terry Elementary School/Park • 4485 S. Irving St., Sheridan, 80110	7.27				2	1		1		2							1	0.31	0.21	0.10	
Altair Park • 13441 S. Peacock Dr., Highlands Ranch, 80124	11.96	33	0	12	2			2		2			1	2				0.43		0.43	
Arapaho Park • 7800 S. Adams St., Centennial, 80122	25.22	40	2	149	2	2		1	1	7	2		1	1	1	1		1.06		1.06	
Ashbaugh Park/Pond • 6954 S. Windermere St., Littleton, 80120	4.86																				
Barnes Park • 1900 W. Girard Ave., Sheridan, 80110	1.25			50	1	1				1			1					0.05		0.05	
Bear Creek Trail • NA, Sheridan,	2.94																	1.60	0.32	1.23	
Bega Park • 2250 W. Main St., Littleton, 80120	1.93			76														0.12		0.12	
Bemis House • 5800 S. Spotswood St., Littleton, 80120	0.54																				
Ben Franklin Elementary School/Park • 1603 E. Euclid Ave., Centennial, 80121	2.97				1	1		1		1											
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	56	2	11												1		0.15		0.15	
Berry Park • 3400 W. Berry Ave., Littleton, 80121	2.06	8	1	63						1			1	1				0.24	0.16	0.08	
Big Dry Creek East Trailhead • 580 E. Powers Ave., Littleton, 80121	3.61			32																	
Big Dry Creek Trail • 7901 S. Colorado Blvd., Centennial,	65.35																	5.25		3.17	2.07

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Bobcat Park • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			8									1	1				0.12	0.02	0.10	
Bowles Grove Park • 5501 S. Federal Blvd., Littleton, 80123	19.30	77	4	252	3	2	1	1		2							2	0.53	0.51	0.02	
Carbone Park • 7455 S. Elati St., Littleton, 80120	5.31			58														0.08		0.03	0.05
Carl Sandburg Elementary School/Park • 6900 S. Elizabeth St., Centennial, 80122	1.08				1	1		1		1											
Carriage Club Estates Park • 10461 Carriage Club Dr., Lone Tree, 80124	3.74			90					1	1			1	1				0.43		0.43	
Carriage Club Estates Trail • 10400 Block, Dunsford Dr., Lone Tree, 80124	0.06																	0.03		0.03	
Carson Nature Center • 7301 S. Platte River Pkwy., Littleton, 80120	1.20	33	2	15												1					
Centennial Link Trail • NA, Centennial, 80121	2.90																	1.29		0.77	0.52
Centennial Ridge Park • 9998 Lone Tree Pkwy., Lone Tree, 80124	4.80			31					1	1			1	1				0.35		0.35	
Charley Emley Park • 2301 W. Briarwood Ave., Littleton, 80120	1.67			35					1		2		1	1				0.35	0.15	0.20	
Chase Park • 2750 W. Princeton Pl., Sheridan, 80110	0.67			17									1					0.08		0.08	
Cherry Knolls Park • 7077 S. Elizabeth St., Centennial, 80122	27.08	52	0	203	3	3		2		5		1	1	1	1	1		0.80		0.80	
Cherry Park • 6300 E. Weaver Dr., Centennial, 80111	5.36			58					1	1		1	1	1			1	0.32		0.32	
Cherry Park Trail • 6299 E. Caley Dr., Centennial, 80111	0.09																	0.22		0.16	0.06
Cimarron Trail Park • 5350 Bow Mar Dr., Littleton, 80123	2.59			64														0.22			0.22
Clarkson Park • 7346 S. Clarkson St., Centennial, 80122	7.82			67								2	2	1			1	0.71		0.32	0.39
Coal Mine Trail • Columbine Heights Subdivision, Littleton, 80123	0.91																	0.45	0.45		
Colorado Journey Miniature Golf • 5150 S. Windermere St., Englewood, 80120	2.68			160										2	2						
Columbine Manor Park • 5075 W. Ken Caryl Rd., Littleton, 80128	4.90	17	0	84	1	1				1		1	1					0.16		0.16	

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Columbine Trail • NA, ,	26.72	14	2											3				2.56	2.36	0.21	
Cook Creek Park/Pool • 8711 Lone Tree Pkwy., Lone Tree, 80124	11.61	105	3	151												1		0.54	0.23	0.30	
Cook Creek Regional Trail • NA, Lone Tree, 80124	3.25																	0.95	0.04	0.91	
Cook Creek Tennis Courts • 8641 Kachina Way, Lone Tree, 80124	3.11	8	1	48							2							0.23		0.10	0.13
Cornerstone Park • 5150 S. Windermere St., Englewood, 80120	63.10	902	28	601	3	3	3	3	1	14		1	1	3	1	3	1	2.29		1.93	0.35
Creekside Experience • 4829 S. Santa Fe Dr., Littleton, 80120	5.44																				
Cypress Greens Open Space (Parcel 6B) • Cypress Greens Subdivision, Lone Tree, 80124	0.24																	0.16	0.16		
Damon Runyon Elementary School/Park • 7455 S. Elati St., Littleton, 80120	0.90				1	1		1		1											
Danny Phillip Dietz Jr. Memorial • 3500 W. Berry Ave., Littleton, 80121	0.20																				
David A. Lorenz Regional Park • 8422 S. Colorado Blvd., Highlands Ranch, 80126	148.36	475	14	95	1	1		1		8				2			3	0.81		0.81	
deKoevend Open Space (Holm/Carlson Property) • 6190 S. Franklin St., Centennial, 80121-2460	39.99																				
deKoevend Park • 6301 S. University Blvd., Centennial, 80121	33.36	67	4	371	7	6	1	1	1	2	6	1	1	5	4	2	1	1.41	0.04	1.36	0.01
deKoevend Tot Lot • 1901 E. Panama Dr., Centennial, 80121	2.08			52								1						0.15		0.15	
Douglas H. Buck Recreation Center • 2004 W. Powers Ave., Littleton, 80120	2.94	108	11	102														0.32		0.32	
Dry Creek Elementary School/Park • 7686 E. Hinsdale Ave., Centennial, 80112	2.59				1	1		1		2								0.31		0.31	
Eagle Ridge Elementary School/Park • 7716 Timberline Rd., Lone Tree, 80124	1.54				1	1		1	2	4											
East Elementary School/Park • 5933 S. Fairfield St., Littleton, 80120	1.74				1			1		1											
Elati Park • 5340 S. Elati St., Littleton, 80120	0.21			8								1						0.04		0.04	
Entertainment District Park • Park Meadows Dr. & Kimmer Dr., Lone Tree, 80124	7.03																				

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Eugene Field Elementary School/Park • 5402 S. Sherman Wy., Littleton, 80121	1.67				1	1		1	1	1											
Fairways at Lone Tree • 9607 Troon Village Dr., Lone Tree, 80124	4.14	9	2	66					1	1		2	2	2			1	0.47		0.47	
Family Sports Center • 6901 S. Peoria St., Centennial, 80112	13.13	738	12	57						4											
Family Sports Center Golf Course • 6901 S. Peoria St., Centennial, 80112	67.88																				
Filmore Tributary • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48																				
Footbridge Park • 1312 W. Geddes Ave., Littleton, 80120	0.31			14														0.10	0.06	0.04	
Forest Park Natural Area • Forest Park Subdivision, Centennial, 80122	22.04			120																	
Foxhill Park • 8100 S. Holly St., Centennial, 80112	7.17			125					1	1		1	1	1				0.56		0.32	0.24
Foxridge Open Space • 6120 E. Phillips Ave., Centennial, 80112	22.33																	0.99	0.62	0.16	0.21
Foxridge Orchard • 7700 Block, S. Poplar St., Centennial, 80112	0.57																				
Foxridge Park/Greenbelt • 7900 S. Onieda Wy., Centennial, 80112	4.00			88	1	1				1		1	1	1				0.28	0.28		
Foxridge Spring Creek Trail • Foxridge Subdivision, Centennial, 80112	2.19																	0.59	0.53	0.06	
Foxridge West Open Space/Trails • 6120 E. Otero Dr., Centennial, 80112	11.94								1	1	2							2.44	1.10	1.34	
Gallup Gardens • 6015 S. Gallup St., Littleton, 80120	2.68	41	0	118														0.35		0.35	
Gallup Park • 6147 S. Gallup St., Littleton, 80120	8.15	27	2	74	1	1		1		1	4	1	1	1			1	0.31		0.31	
Goodson Recreation Center • 6315 S. University Blvd., Centennial, 80121	6.54	272	9	86														0.38		0.33	0.05
Grandpa's Acres • 500 W. Ridge Rd., Littleton, 80120	5.01			20														0.07		0.07	
Hamlet Park • 4466 W. Lake Cr., Littleton, 80123	2.72			51	1	1			1				1	1				0.06		0.06	
Harlow Park/Pool • 5151 S. Lowell Blvd., Littleton, 80123	12.37	45	3	130	3	3		2	1	3	4	1	1	1		1	1	0.59	0.03	0.56	

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Harmony Park • 3380 S. Irving St., Sheridan, 80110	0.91	3	1	9	1	1			1	1		1	1					0.07		0.07	
Heritage Hills Trail • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			5														0.07		0.07	
Heritage Village Park • 5000 E. Fair Dr., Centennial, 80121	8.14	13	2	44	1	1				1			1	1				0.03	0.02	0.00	
High Line Canal Trail • NA, ,	116.92	38	1	13														9.70		0.36	9.29
High Ridge Trailhead • 8560 S. Colorado Blvd., Highlands Ranch, 80126	0.79	20																			
Highland Elementary School/Park • 711 E. Euclid Ave., Centennial, 80121	0.86				3	3		1		1											
Highlands Greenbelt • 7750 S. Monroe Way, Centennial, 80122	23.05																	0.43		0.10	0.32
Hogback Hill Park • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	13	1	30	1	1			1	1				1			1				
Holly Dam/Open Space • 6651 S. Krameria Wy., Centennial, 80111	42.08			116														1.65		0.54	1.11
Holly Park, Pool, Tennis • 6651 S. Krameria Wy., Centennial, 80111	3.72	78	4	40							6										
Homestead Elementary School/Park • 7451 S. Homestead Pkwy., Centennial, 80112	8.93				2	2		2	3	4								0.58	0.11	0.27	0.20
Horseshoe Park • 7600 Block, S. Elati St., Littleton, 80120	15.72			269						1											
Hudson Gardens • 6115 S. Santa Fe Dr., Littleton, 80120	28.85	198	8											2	2	3					
Hunters Hill Park • 7275 S. Xanthia St., Centennial, 80112	5.89			73	1	1				2			1					0.23	0.06	0.17	
Ida Park • 152 W. Ida Ave., Littleton, 80120	0.19			4								1						0.04		0.04	
Isaac Newton Middle School/Park • 4001 E. Arapahoe Rd., Centennial, 80121	5.37				3	3		2	3	3							1	0.48		0.48	
Jackass Hill Park • Sunset Dr. & S. Prince St., Littleton, 80120	18.18			73														0.47		0.47	
James A. Taylor Park • 5120 S. Meade St., Littleton, 80123	2.68			66										1				0.10		0.10	
Ketring Park • 6000 S. Gallup St., Littleton, 80120	43.83	37	2	331														1.79	1.04	0.54	0.20

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Kline Homestead Park • 8902 S. Redwing Ave., Highlands Ranch, 80126	5.77	24	2	39					1	1			1	1				0.43		0.43	
LaQuinta Park • 9575 La Quinta Dr., Lone Tree, 80124	1.59			24									1	1				0.26		0.26	
Laura Ingalls Wilder Elem. School/Park • 4300 W. Ponds Cir., Littleton, 80123	1.34				1	1		1													
Lee Gulch Overlook • 6581 S. Santa Fe Dr., Littleton, 80120	6.32	11	1	112																	
Lee Gulch Trail / Ivan Thomas Greenway • NA, Littleton,	54.75			61										1				3.77	0.07	0.57	3.07
Lewis Ames Elementary School/Park • 7300 S. Clermont Dr., Centennial, 80122	2.91				3	3		2		1											
Lincoln Avenue Trail • NA, Lone Tree, 80124	0.57																	0.55		0.55	
Linksview Park • 4200 E. Links Pkwy., Centennial, 80122	7.35			117	1	1				1		1	1	1				0.20		0.20	
Little Dry Creek Greenbelt • NA, Centennial,	25.63								1									3.08	1.11	0.74	1.22
Little Dry Creek Park • 6389 S. Clermont Ct., Centennial, 80121	18.70			145	2	2			1	4		1	1	1				0.91	0.67	0.24	
Little's Creek Park • 6701 S. Broadway, Littleton, 80120	6.21			88						1			1	1				0.27	0.19	0.08	
Littleton Army Corp Lease • 8250 S. Platte Canyon Rd., Littleton, 80128	22.76			17																	
Littleton Community Trail	1.77																	2.50		0.47	
Littleton Golf & Tennis Club • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	17							6										
Lone Tree Golf Course & Hotel • 9808 S. Sunningdale Blvd., Lone Tree, 80124	181.85	335	13																		
Lone Tree Recreation Center • 10249 Ridgagate Circle, Lone Tree, 80124	7.17	196	8	106														0.23		0.23	
Lonesome Pine Park • 501 Maximus Dr., Highlands Ranch, 80124	6.01			42					1	1	2		1	1				0.22		0.22	
Mark Hopkins Elementary School/Park • 7171 S. Pennsylvania St., Centennial, 80122	3.35				3	3		1		2											
Mark Twain Elementary School/Park • 6901 S. Franklin St., Centennial, 80122	1.33				1	1		1													

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Mary Carter Greenway • NA, ,	146.12	9	1	2160														16.75		11.13	5.40
Maximus Trail Park • Maximus Dr. & Mercury Dr., Highlands Ranch, 8012	3.61			63														0.67		0.30	0.37
Medema Park • 4950 E. Easter Ave., Centennial, 80122	16.68	18	1	173	1	1			1	3		1	1	1				0.62	0.08	0.09	0.45
Milliken Park • 6445 S. Clarkson St., Centennial, 80121	6.77	26	2	75	1	1		1		2		1	1	1			1	0.14		0.14	0.00
Mission Viejo Open Space • County Line Rd. & Southpark Ln., Highlands Ranch,	37.01			109														0.51		0.43	0.08
Monterey Open Space • E. Dry Creek Rd. & S. Adams St., Centennial, 80122	5.17			55														0.04		0.04	
Nesbitt Park • 3025 W. Mansfield Ave., Sheridan, 80110	0.33			12								1	1	1				0.07		0.07	
Nevada Ditch Conservation Easement • 4300 Block, W. Mineral Ave., Littleton,	7.89																				
Ohlson Acres • 1756 Plum Valley Ln., Littleton, 80129	6.73																				
Orchard Road Trail • E. Orchard Rd. & S. Vine St., Greenwood Village, 801	0.24																				
Otero Tennis Courts • 6300 E. Otero Dr., Centennial, 80112	0.59			16														0.14		0.14	
Oxbow Point • 4850 S. Zuni St., Englewood, 80110	2.54			23																	
Oxford Trailhead • 2300 Block, W. Oxford Ave., Sheridan, 80110	0.35	11	2																		
Palos Verdes Park • 6400 E. Orchard Rd., Centennial, 80111	7.18			71	1	1				1		1	1	1				0.28		0.22	0.05
Palos Verdes Tot Lot • 5601 E. Maplewood Ave., Centennial, 80111	2.78	10	0	68						2			1				1	0.06		0.06	
Park at Lone Tree Elementary School • 9375 Heritage Hills Parkway, Lone Tree, 80124	8.12	120	6	94	3	1		1		1		1	1	1			1	0.56		0.56	
Peabody Elementary School/Park • 3128 E. Maplewood Ave., Centennial, 80121	1.63				2	2		1		1											
Persinger Park • 3340 S. Dale Ct., Sheridan, 80110	0.41			18								1	1	1				0.08		0.08	
Powers Park • 601 W. Powers Ave., Littleton, 80120	4.54			55	1	1				1		1	1	1				0.29	0.15	0.15	

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Prairie Sky Park • 9381 Crossington Way, Lone Tree, 80124	13.07	57	3	102	1	1		1	1	1		1	1	1	1	1		1.28		1.28	
Progress Park • 5100 S. Hickory St., Littleton, 80120	23.36	64	4	422	4	3		2		3			1	1	1	1		0.10		0.10	
Prominence Point Open Space • Ptarmigan Trl. & Wolfdale Dr., Lone Tree, 80124	10.72																	1.15		0.00	1.14
Promise Park • 233 W. Powers Pl., Littleton, 80120	1.02			17					1	1			1	1				0.13		0.13	
Province Center Open Space • 8789 S. Redwing Ave., Highlands Ranch, 80126	15.91			49						1								0.25		0.18	0.06
Province Center Park • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32																	0.31		0.31	
Puma Park • 7900 S. Ogden Way, Centennial, 80122	33.16			305	2	2		1		5		1	1	1			1	1.77		1.76	
Quebec Street Greenbelt • 7967 S. Quincy Way, Centennial, 80112	2.22			66														0.63	0.46	0.17	
Railroad Spur (Mineral) Trail • NA, Littleton,	15.76																	0.93		0.24	0.69
Ralph Moody Elementary School/Park • 6390 S. Windermere St., Littleton, 80120	2.16				1	1		1		1											
Rattlesnake Trail • 9900 Block, Lone Tree Pkwy, Lone Tree, 80124	0.58																	0.20		0.20	
Reynolds Landing • 6745 S. Santa Fe Drive, Littleton, 80120	9.68	33	2	51										1	1		1	0.35		0.31	0.05
Ridgeview Park • 2500 W. Roland Ave., Littleton, 80120	5.04			88														0.18		0.18	
Ridgewood Park (Lower) • 6700 S. Prince St., Littleton, 80120	10.28	0	0	137	2	2		2		1											
Rusty Sun Tennis Courts • 8147 S. Niagara St., Centennial, 80112	0.81	5	0	4					1		2										
Sheridan Community Park • 3325 W. Oxford Ave., Sheridan, 80236	30.87	209	5	394	4	4	1	1	1	4	4	1	1	1	1	1	1	1.25		1.22	0.03
Sheridan Community Trail • Quincy ROW, Lowell to Federal, Sheridan, 80236																		0.24		0.24	
Sheridan Middle School Ballfield • 4107 S. Federal Blvd., Sheridan, 80110	1.89				1	1	1	1		2											
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75																				

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		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Slaughterhouse Gulch Park • 5562 S. Crocker St., Littleton, 80120	13.51			191														0.19		0.03	0.15
South Platte Park • 7301 S. Platte River Pkwy, Littleton, 80120	663.75	64	5	337												1		0.31			0.31
South Platte Park Reservoir • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60													1							
South Suburban Administration Building • 6631 S. University Blvd., Centennial, 80121	1.79	70	4	7														0.10		0.10	
South Suburban Golf Course • 7900 S. Colorado Blvd., Centennial, 80122	200.09	196	4																		
South Suburban Ice Arena • 6580 S. Vine St., Centennial, 80121	6.20	222	8	56						1								0.13		0.13	
South Suburban Service Center • 550 Boatworks Dr., Highlands Ranch, 80126	5.44	139	1	62																	
Southbridge Park • 7751 S. Windermere St., Littleton, 80120	10.09	26	1	82	1	1		1	1	3		1	1	1			1	0.63		0.63	
Sterne Park • 5800 S. Spotswood St., Littleton, 80120	13.92	46	2	190						1			1	2	2	1		0.65	0.33	0.15	0.17
Sunset Park • 6100 S. Newport St., Centennial, 80111	1.48			36	1	1			1	1		1	1	1				0.15		0.15	
Sweetwater Park • 13170 Mercury Dr., Highlands Ranch, 80124	31.60			146	1	1			1	1		1	1	1			1	0.75	0.44	0.29	
Taos Open Space • 8641 Kachina Way, Lone Tree, 80124	4.86			65														0.21		0.01	0.19
Tennis Center and Park at Lone Tree Golf Course • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			107							6										
Terra Ridge Trails • Terra Ridge Subdivision, Lone Tree, 80124	1.16																	0.84	0.51	0.32	
TrailMark Open Space • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			446														4.38		0.74	3.64
TrailMark Park • 8853 W. Trailmark Pkwy., Littleton, 80127	28.40	9	0	281								1	1	1				1.11		0.33	0.76
University Trail • Dream House Acres Subdivision, Centennial, 80121	2.64																	0.51		0.51	
Veteran's Park • 4101 S. Hazel Ct., Sheridan, 80110	0.52																				
Walnut Hills Elementary School/Park • 8195 E. Costilla Blvd., Centennial, 80112	4.03				2	2		1	1	2	2	2	3								

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Walnut Hills Park • 8443 E. Davies Ave., Centennial, 80112	9.99			134					1			1	1	1				0.08		0.07	
Walt Whitman Elementary School/Park • 6557 S. Acoma St., Littleton, 80120	3.44				2	2		1		1											
War Memorial Rose Garden • 5804 S. Bemis St., Littleton, 80120	1.25	0	0	23										1	1			0.02		0.02	
Watson Lake • 5800 S. Federal Blvd., Littleton, 80123	12.80			126																	
West Belleview Trailhead • 2400 W Belleview Ave, Littleton, 80120	0.32	9	1	14														0.08		0.08	
Wildcat Mountain Elementary School/Park • 6585 Lionshead Pkwy., Littleton, 80124	4.98				1	1				2											
Wildcat Park • 3040 W. Jefferson Dr., Sheridan, 80110	0.42			21										2				0.08		0.08	
Wildcat Ridge Park • 6400 Wildcat Ridge Dr., Highlands Ranch, 80124	19.43			482						1				1				2.20		1.75	0.45
Wildcat Trail • 7400 Block, Timberline Rd., Highlands Ranch, 80130	0.48																				
Willow Creek Greenbelt/Trail • NA, Centennial,	92.58																	5.41	1.83	2.01	1.56
Willow Creek Park • 8000 E. Phillips Pl., Centennial, 80112	29.58	75	3	231	8	4		2		4			1	1			1	0.76	0.16	0.60	
Willow Spring Open Space • 7100 S. Holly St., Centennial, 80112	157.94																	1.59		0.37	1.23
Willow Spring Service Center • 7100 S. Holly St., Centennial, 80112	2.32	67	1	58																	
World War II Memorial • 6000 S. Gallup St., Littleton, 80120	1.38																				
Writers Vista Park • 1900 W. Mineral Ave., Littleton, 80120	13.82	48	2	129	2	2		1	1	3			1	1	1	1		0.50		0.49	0.01
Wynetka Ponds • 5875 S. Lowell Blvd, Littleton, 80123	37.94	43	2	165														1.20		0.15	1.05
Totals:	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
	3730.84	5873	214	13983	106	93	7	53	39	149	50	37	57	73	19	20	25	112.58	14.52	57.18	38.41

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

Schedule 14

Fiscal Year	Estimated Population	Personal Income	Per Capita Income	Arapahoe County Unemployment Rate	Douglas County Unemployment Rate
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	7.7%	6.3%
2013	142,547	6,997,774,777	49,091	5.7%	4.7%
2014	146,450	7,368,338,850	50,313	4.0%	3.3%
2015	150,150	8,452,544,100	56,294	3.7%	3.1%

	Median
	<u>Age Group</u>
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; United States Department of Labor, Bureau of Labor Statistics; US Department of Commerce, Bureau of Economic Analysis, in 2014 Dollars

South Suburban Park and Recreation District
Principal Employers
Current Year and Ten Years Ago

Schedule 15

	<u>2015</u>		<u>2006</u>	
Employer	Employees	Rank	Employees	Rank
Cherry Creek School District	7,900	1	7,000	1
Douglas County Schools	5,470	2	5,565	2
Raytheon Company	2,400	3	2,300	5
Littleton Public Schools	2,400	4	2,500	3
CH2M Hill	2,000	5	-	-
Century Link (Qwest Corp.)	2,000	6	-	-
EchoStar Communications	1,930	7	1,765	9
Arapahoe County Government	1,900	8	1,800	6
Columbia HCA Swedish	1,900	9	1,800	7
EchoSphere	1,400	10	2,100	6
Great West Life	-	-	2,500	4
First Data Corporation	-	-	1,700	8
Healthone: Sky Ridge Medical	-	-	1,038	10

Note: Selected Major Employers in the South Metropolitan Area
Total employment within the District is not available.

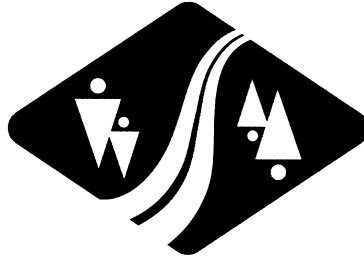
Source: Arapahoe and Douglas County CAFR

**SOUTH SUBURBAN PARKS AND RECREATION DISTRICT
MILL LEVY'S**

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
MILL LEVY:										
Operations	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	6.393
Debt Service	1.605	1.536	1.376	1.320	1.320	1.320	1.432	1.422	1.368	1.362
Refund/Abatements	0.095	0.055	0.075	0.093	0.040	0.132	0.185	0.121	0.130	0.053
1 Mill Open Space	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Total	7.117	7.008	6.868	6.830	6.777	6.869	7.034	6.960	6.915	8.808

ASSESSED VALUATION:

Arapahoe County	\$ 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	\$ 1,732,545,922
Douglas County	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	539,472,950
Jefferson County	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	24,111,067
Total District	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	2,296,129,939
Cherry Hills Village	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	292,319,440
Greenwood Village				39,380,740	53,380,710	50,435,880	41,927,260	111,950,240	130,415,670	128,547,654
Outstanding GO Debt	\$ 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	\$ 12,835,000



South Suburban
PARKS AND RECREATION

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
TABOR ENTERPRISE				
REVENUE:				
ICE ARENAS	\$ 4,031,192	\$ 4,038,405	\$ 4,090,585	\$ 4,243,527
ATHLETICS	2,268,276	2,355,254	2,246,672	2,398,685
OTHER RECREATION FACILITIES	1,711,717	1,662,908	1,631,506	1,794,261
GOLF COURSES	7,342,071	7,529,363	7,349,090	7,540,949
HOSPITALITY	2,838,683	2,867,113	2,961,257	3,210,130
INTEREST INCOME	4,103	5,873	4,210	5,375
REGISTRATION	27,317	25,450	25,900	25,700
TOTAL OPERATING REVENUE	18,223,359	18,484,366	18,309,220	19,218,627
EXPENDITURES:				
ADMINISTRATION	1,735,995	2,320,930	2,114,106	2,552,041
FINANCE DEPARTMENT	450,394	462,300	486,355	515,565
IT DEPARTMENT	436,629	479,423	487,047	605,386
LESS ADMIN ALLOCATION TO REC CTRS	(655,755)	(815,664)	(771,878)	(918,248)
ICE ARENAS	3,511,080	3,131,238	3,161,691	3,367,814
ATHLETICS	1,332,519	1,515,839	1,390,593	1,577,648
OTHER RECREATION FACILITIES	1,376,100	1,247,880	1,248,296	1,319,529
GOLF COURSES	6,293,211	6,642,875	6,501,140	6,402,442
HOSPITALITY	3,331,734	2,978,169	3,108,713	3,251,499
TOTAL OPERATING EXPENDITURES	17,811,907	17,962,990	17,726,063	18,673,676
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	411,452	521,376	583,157	544,951
OTHER REVENUE:				
OPERATING TRANSFER IN	805,207	-	-	-
INTERGOVERNMENTAL INCOME FOR CAPITAL	52,178	-	-	-
CAPITAL LEASE PROCEEDS	649,486	-	-	-
TOTAL OTHER REVENUE	1,506,871	-	-	-
OTHER EXPENDITURES:				
CONTINGENCY	-	(77,242)	-	19,740
OPERATING TRANSFER OUT	-	207,374	202,019	329,311
PAYMENT TO ESCROW AGENT	845,000	-	-	-
CAPITAL OUTLAY	1,173,241	751,069	832,658	-
TOTAL OTHER EXPENDITURES	2,018,241	881,201	1,034,677	349,051
NET REVENUE OVER (UNDER) EXP	(99,918)	(359,825)	(451,520)	195,900
TOTAL REVENUE	19,730,230	18,484,366	18,309,220	19,218,627
TOTAL EXPENDITURES	19,830,148	18,844,191	18,760,740	19,022,727
NET REVENUE OVER (UNDER) EXP	(99,918)	(359,825)	(451,520)	195,900
BEGINNING FUNDS AVAILABLE	2,101,375	359,825	2,001,457	1,549,938
ENDING FUNDS	2,001,457	-	1,549,938	1,745,838
LESS RESERVES:				
7% Operating Reserve	(1,358,666)	-	(1,638,491)	(1,745,838)
UNRESERVED FUNDS AVAILABLE	\$ 642,791	\$ -	\$ (88,554)	\$ -

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

	Actual 2014	Budget 2015	Estimated 2015	Budget 2016
RECREATION CENTERS ENTERPRISE REVENUE:				
RECREATION CENTERS	\$ 4,516,220	\$ 4,827,419	\$ 4,693,712	\$ 4,963,692
TOTAL OPERATING REVENUE	4,516,220	4,827,419	4,693,712	4,963,692
EXPENDITURES:				
ADMINISTRATION	433,999	580,233	528,527	638,010
FINANCE DEPARTMENT	112,599	115,575	121,589	128,891
IT DEPARTMENT	109,157	119,856	121,762	151,347
RECREATION CENTERS	5,795,714	6,215,545	6,117,301	6,449,755
TOTAL OPERATING EXPENDITURES	6,451,469	7,031,209	6,889,179	7,368,003
EXCESS OPERATING REVENUE OVER	(1,935,249)	(2,203,790)	(2,195,467)	(2,404,311)
OTHER REVENUE:				
OPERATING TRANSFER IN	1,994,793	2,207,374	2,202,019	2,404,311
CAPITAL LEASE PROCEEDS	-	370,000	355,666	-
TOTAL OTHER REVENUE	1,994,793	2,577,374	2,557,685	2,404,311
OTHER EXPENDITURES:				
CONTINGENCY	-	-	-	-
CAPITAL OUTLAY	59,544	373,584	362,218	-
TOTAL OTHER EXPENDITURES	59,544	373,584	362,218	-
NET REVENUE OVER (UNDER) EXP	-	-	-	-
BEGINNING FUNDS AVAILABLE	-	-	-	-
ENDING FUNDS	-	-	-	-
LESS RESERVES:	-	-	-	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-
TOTAL ENTERPRISE FUND				
TOTAL ENTERPRISE REVENUE	26,241,243	25,889,159	25,560,617	26,586,630
TOTAL ENTERPRISE EXPENDITURES	26,341,161	26,248,984	26,012,137	26,390,730
NET OPERATING REVENUE OVER (UNDER) EXPENDITURES	(99,918)	(359,825)	(451,520)	195,900
BEGINNING FUNDS AVAILABLE	2,101,375	359,825	2,001,457	1,549,938
ENDING FUNDS	2,001,457	-	1,549,938	1,745,838
LESS RESERVES	(1,358,666)	-	(1,638,491)	(1,745,838)
UNRESERVED FUNDS AVAILABLE	\$ 642,791	\$ -	\$ (88,554)	\$ -

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

South Suburban Park and Recreation District

Financial Forecast

2014-2018

Executive Summary

Based on this Financial Forecast the District will have cash available in the amount of \$24,215,603 from operations for capital projects. Of this amount \$18,507,131 is unrestricted and \$5,708,472 is restricted for acquisition, development, and maintenance of parks trails and opens space. This forecast includes all capital projects budgeted in 2015 as being spent in 2015, even though we know several of the projects will not be completed until 2016. Capital projects proposed for the 2016 budget are also included to be spent in 2016. No capital projects are included for 2017 and 2018.

The District's assessed valuation increased 17.6% for tax revenues beginning in 2016. No increase was assumed for 2017, but a 10% increase was projected for 2018 which would be the next reassessment period.

The District has \$2 million set aside in the 2016 budget for financing the renovation of the South Suburban Club House and South Suburban Ice Arena. The District has also paid off two Revenue Bonds in 2014 and 2015 with annual payments of approximately \$775,000.

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 and 2015, but not for 2016 through 2018. Used a 5% increase over the next three years.
- Program Revenue increased on average 1.02% over the last five years used 2.0% increase over the next three years.
- Retail Sales Revenue and Restaurant Revenue increased 1.77% and 2.70%, respectively over the last five years used the same percentage increase over the next three years.
- Other Program Revenue increased 2.58% over the last five years used the same percentage increase over the next three years.
- Used 3.5% for Salary cost over the next three years.
- Used 5.0% increase for Benefits
- Used a 2% increase for Supplies in the Enterprise Fund.
- Used a 5.2% increase for Utilities in the Enterprise Fund then reduced it by the amount of the energy savings lease.
- For property taxes used the 2016 budgeted amount. No increase for 2017 and a 10% increase for 2018.
- Used a consistent \$1,500,000 for Specific Ownership Tax over the next 3 years.

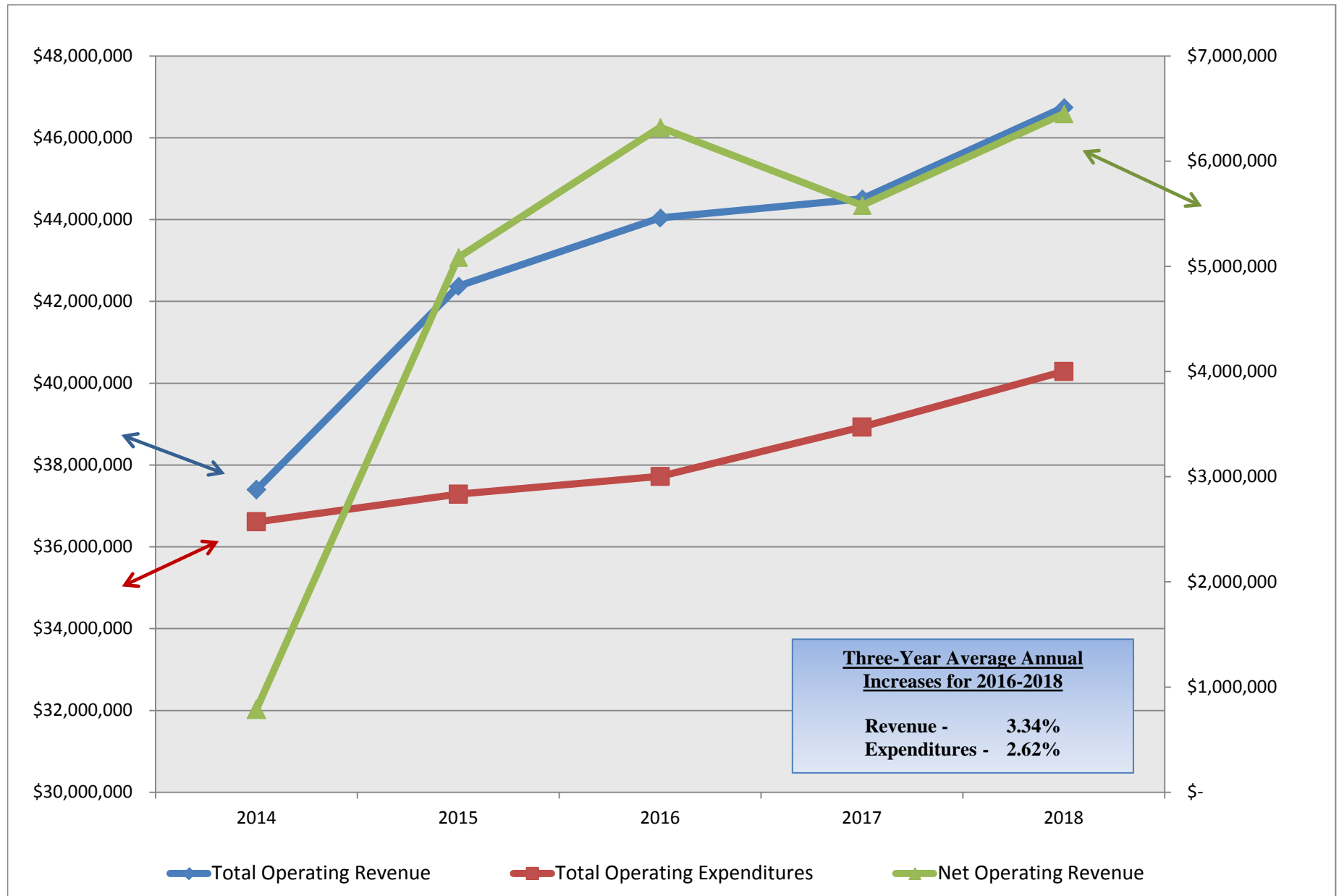
Forecast Overview

- 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 three years.
- The projections are a planning tool. This information should provide more data for the Board and staff to consider.
- The projections are based on historical trends, actual data, and assumptions for the future. The estimates are not designed to match budget amount. 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 three year financial forecast model is a fluid plan and can be updated periodically.

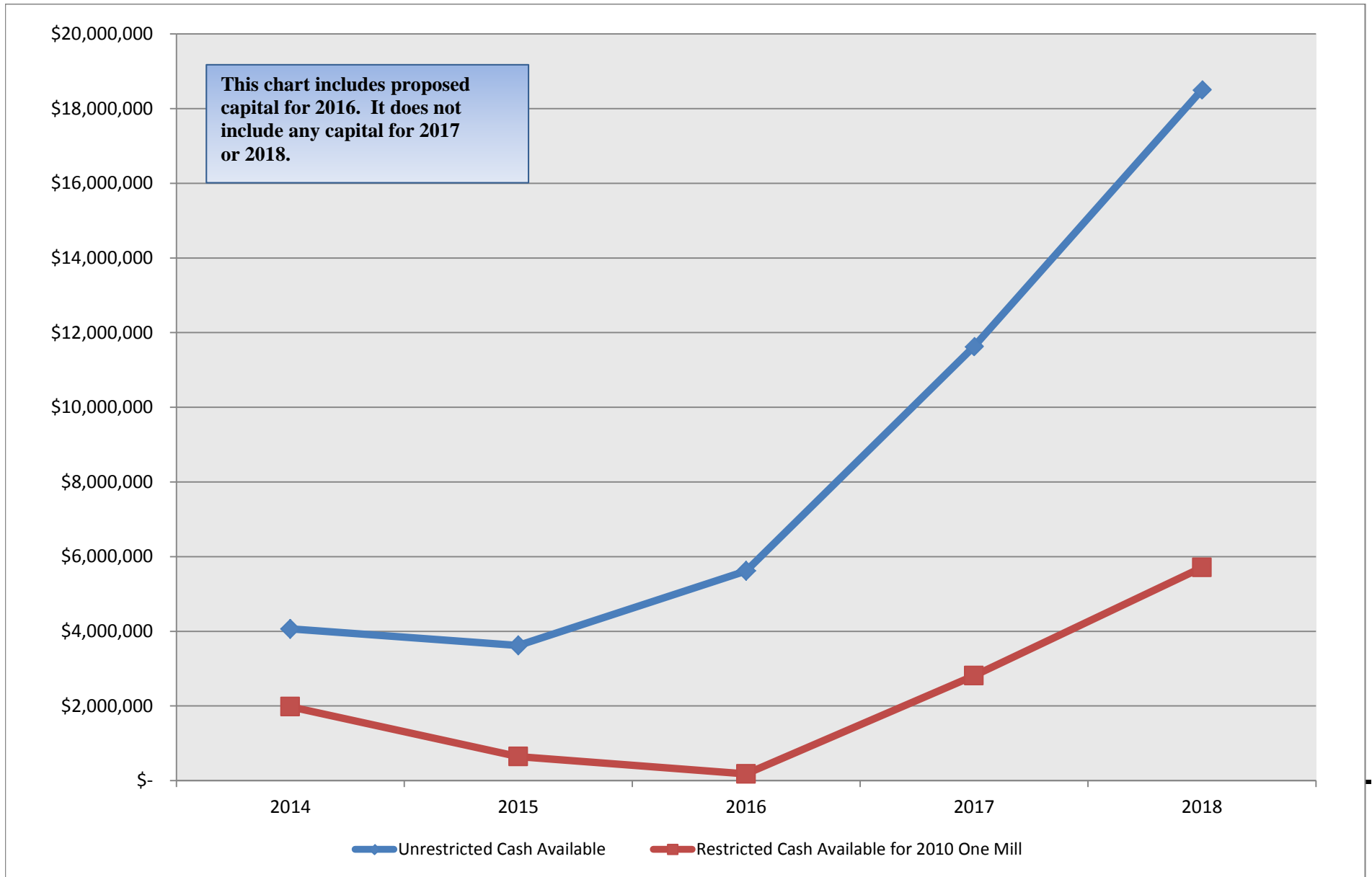
**South Suburban Park and Recreation District
Combined Enterprise and General Fund
2014-2018**

	2014 Actual	2015 Estimate	2016 Projected	2017 Projected	2018 Projected
REVENUES:					
Property Taxes	10,201,982	14,681,781	17,275,439	17,275,439	19,003,000
Specific Ownership	1,263,785	1,500,000	1,500,000	1,500,000	1,500,000
Intergovernmental	315,618	334,930	253,000	253,000	253,000
Donation/Grants	136,869	248,068	170,000	170,000	170,000
Net Investment Income	12,966	20,210	41,696	38,238	64,986
Program Revenue	17,237,625	17,420,322	17,654,077	18,003,559	18,360,030
Retail Sales Revenue	1,069,194	1,078,975	1,098,073	1,117,509	1,137,289
Restaurant	2,468,991	2,563,178	2,632,384	2,703,458	2,776,451
Contract Sales Revenue	54,068	43,314	39,000	39,000	39,000
Other Program Revenue	1,078,747	1,069,786	1,097,386	1,125,699	1,154,742
Rental Revenue	756,013	768,073	700,000	700,000	700,000
Sponsorship Revenue	54,105	62,994	58,000	58,000	58,000
Other Revenue	866,376	669,431	770,000	770,000	770,000
CHV Reserve - COPS Payment	748,625	753,550	755,000	755,000	755,000
2010 One Mill Taxes for Parks Water	1,131,409	1,159,833	-	-	-
Total Operating Revenue	37,396,373	42,374,445	44,044,055	44,508,902	46,741,498
EXPENDITURES:					
Salary	16,809,729	17,263,341	17,867,558	18,492,923	19,140,175
Benefits	3,687,015	4,365,781	4,584,070	4,813,273	5,053,937
Program Expenses	463,177	345,358	330,811	349,738	369,940
Other Program Expenses	21,259	30,485	31,967	33,521	35,150
Restaurant Sales Expense	218,947	197,151	203,066	209,158	215,433
Supplies	3,347,443	3,189,357	3,265,479	3,343,676	3,424,014
Service & Materials	1,572,392	1,562,648	1,617,868	1,675,891	1,736,876
Maintenance	200,527	204,614	212,057	219,966	228,382
Equipment	86,097	102,476	97,616	99,944	102,342
Small Equipment	63,262	74,241	74,024	88,245	106,483
Utilities	2,968,777	2,855,515	2,536,860	2,583,706	2,608,848
Utilities-Parks Water	1,131,409	1,159,833	1,615,407	1,696,177	1,780,986
Contractual	305,100	305,009	325,880	332,737	339,843
Other Expenses	2,294,486	2,570,440	2,392,154	2,463,918	2,537,836
Board Expense	32,563	18,535	40,000	20,000	40,000
Donation Expense	30,501	160,801	65,000	65,000	65,000
Professional Services	198,851	197,319	165,000	165,000	165,000
Treasurer and Paying Agent Fees	154,152	223,147	262,432	262,432	288,345
Debt Service	2,672,719	1,731,731	1,292,466	1,259,817	1,262,520
Energy Savings Lease	-	381,124	392,558	404,335	439,123
Hudson Gardens Management Fee	350,000	350,000	350,000	350,000	350,000
Total Operating Expenditures	36,608,407	37,288,905	37,722,273	38,929,457	40,290,233
Total Net Operating Revenues Over	787,966	5,085,540	6,321,782	5,579,445	6,451,265

South Suburban Park and Recreation District Enterprise and General Fund Operating Revenue and Expenditures 2014 - 2018



South Suburban Park and Recreation District
Cash Projections
For Years 2014 - 2018



South Suburban Park and Recreation District REVENUE CATEGORIES

Property Tax Revenue

Property tax revenue includes current and delinquent tax revenue and prior year abatement revenue. Also included are the property taxes from the New Operating Mills, approved by voters in November 2014.

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.

South Suburban Park and Recreation District REVENUE CATEGORIES

Other Program Revenue

Includes miscellaneous revenue for Programs, including; fines, ID cards, 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 \$30,000 from Coke 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.

South Suburban Park and Recreation District 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.

Utilities – Parks Water

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.

South Suburban Park and Recreation District EXPENDITURE CATEGORIES

Debt Service

Debt service expenditures represent the payment of principal and interest due on our equipment leases (golf carts and fitness equipment) and Family Sports Center Certificates of Participation.

Energy Savings Lease

This category represents the lease payments due on the Energy Saving's Lease. This is separated from other debt service as the amount of the lease payment is to be covered by energy savings.

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 15th. The adopted budget becomes effective annually as of January 1st 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.

A/V - an abbreviation for audio/video, is frequently used as a generic term for the audio and video components and capabilities.

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

BI360 Report Writer – the financial reporting software used by the District.

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.

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.

Deferred Maintenance - is the practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to meet budget funding levels available.

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**

DSL - an abbreviation that stands for **digital subscriber line** which is defined as the way a computer connects to the Internet at high speeds using telephone lines.

EMV Compliant - is a global standard for credit and debit payment cards based on chip card technology.

South Suburban Park and Recreation District Glossary

Economically Feasible - The purpose of the economic feasibility assessment is to determine the positive economic benefits to the organization that the proposed system will provide. It includes quantification and identification of all the benefits expected. This assessment typically involves a cost/ benefits analysis.

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 10th each year.

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

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).

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.

South Suburban Park and Recreation District Glossary

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.

GWV – The City of Greenwood Village

HLCWG – Highline Canal Working Group

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.

South Suburban Park and Recreation District Glossary

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.

Levy (verb) – To impose taxes, special assessments or service charges for the support of governmental activities.

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.

Market Based – See **Pay for Performance**

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 owners 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**

South Suburban Park and Recreation District Glossary

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.

.NET – A comprehensive software development platform from Microsoft that was introduced in 2000 as the company's next generation programming environment.

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.

Pay for Performance – 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.

PCs – Personal Computers

South Suburban Park and Recreation District Glossary

PCI Compliant - The Payment Card Industry Data Security Standard is a set of requirements designed to ensure that ALL companies that process, store or transmit credit card information maintain a secure environment.

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 25th 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.

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.

South Suburban Park and Recreation District Glossary

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 (SPWG) – 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

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.

VOIP - Voice over Internet Protocol is a category of hardware and software that enables people to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP rather than by traditional circuit transmissions.

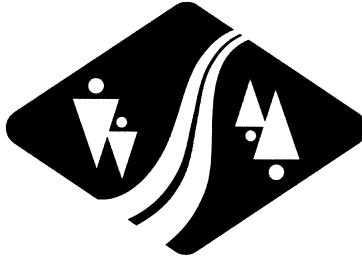
South Suburban Park and Recreation District Glossary

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.

WiFi - the name of wireless networking technology that uses radio waves to provide wireless high-speed Internet and network connections.



South Suburban
PARKS AND RECREATION