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2017 BUDGET SOUTH SUBURBAN PARK & RECREATION DISTRICT



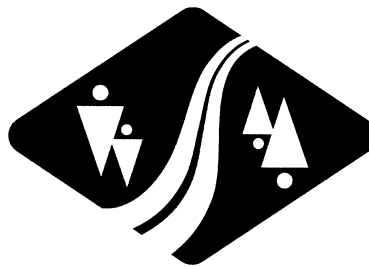
- Arapahoe County
- Douglas County
- Jefferson County



**SOUTH SUBURBAN PARK AND
RECREATION DISTRICT**

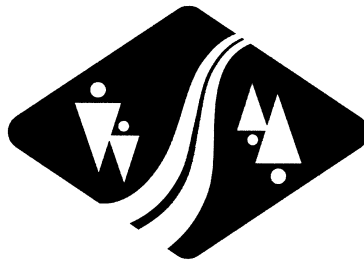
Arapahoe, Douglas and Jefferson Counties, Colorado

**2017
BUDGET**



**South Suburban
PARKS AND RECREATION**

Prepared by the Department of Finance

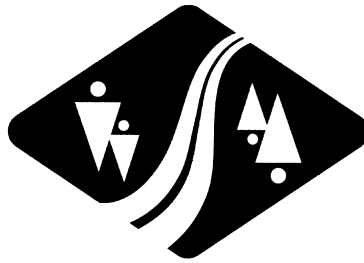


South Suburban
PARKS AND RECREATION

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.
- **Grants Fund Budget (Section 5).** This section contains summary and detailed information about the Grants Fund.
- **2010 One Mill Fund Budget (Section 6).** This section contains summary and detailed information about the 2010 One Mill Fund.
- **Enterprise Fund Budget (Section 7).** 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 8).** 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 9).** 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

**South Suburban Park and Recreation District
2017 BUDGET TABLE OF CONTENTS**

1. INTRODUCTION

Letter of Transmittal	10
Award Certificate	15
Profile of District	17
Mission and Goals	23
Budget Process and Calendar	65
Summary of Significant Financial Policies	69
Capital Improvement Plan	82
Financial Flow Chart	97
Principal Officials	98
Organizational Chart	99

2. BUDGET SUMMARIES

Total District Summary by Fund	102
Total District Summary by Category	103
Fund Balance Summary	106
General Fund Summary	107
General Fund Summary by Category	109
Conservation Trust Fund Summary	111
Grants Fund Summary	112
2010 One Mill Fund Summary	113
Enterprise Fund Summary	114
Enterprise Fund Summary by Category	115
Debt Service Fund Summary	117
Staffing Summary	118
2016 Capital Projects/Deferred Maintenance	127

3. GENERAL FUND BUDGET

General Fund Budget Overview	142
General Fund Summary and Table of Contents	149
General Fund Detail	150

4. CONSERVATION TRUST FUND BUDGET (CTF)

CTF Budget Overview	170
CTF Fund Summary and Table of Contents	172
CTF Detail	173

Note: Page numbers on Table of Contents include hyperlinks to the content.

South Suburban Park and Recreation District
2017 BUDGET TABLE OF CONTENTS

5. GRANTS FUND BUDGET

Grants Fund Budget Overview	176
Grants Fund Summary and Table of Contents	177
Grants Fund Detail	178

6. 2010 ONE MILL FUND BUDGET

2010 One Mill Fund Budget Overview	182
2010 One Mill Fund Summary and Table of Contents	183
2010 One Mill Fund Detail	184

7. ENTERPRISE FUND BUDGET

Enterprise Fund Budget Overview	188
Enterprise Fund Summary and Table of Contents	195
Enterprise Fund Detail	196

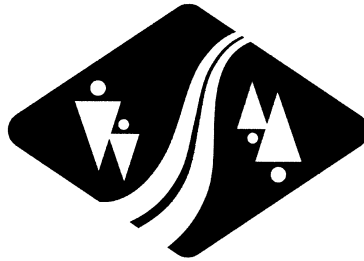
8. DEBT SERVICE FUND BUDGET

Debt Service Budget Overview	290
Legal Debt Margin	292
Debt Service Fund Summary and Table of Contents	293
Debt Service Detail	294

9. APPENDIX

Board Resolution to Adopt the 2016 Budget	297
Resolution to Set Mill Levies; Arapahoe, Douglas, & Jefferson Counties	299
South Suburban Park and Recreation Location Map	302
South Suburban Park and Recreation Overview Map	303
District Facilities, Properties, and Trails Map	304
Asset Inventory Summary Report	305
Demographic and Economic Statistics	316
Principal Employers	317
Mill Levy, Assessed Valuation, & Debt Information	318
Tabor Enterprise Fund Summary	319
Three Year Financial Forecast Summary	321
Category Descriptions	326
Glossary	330

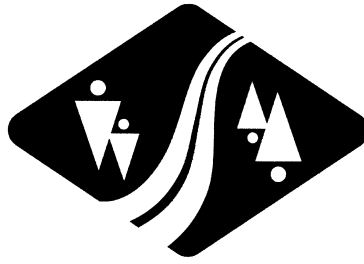
Note: Page numbers on Table of Contents include hyperlinks to the content.



South Suburban

PARKS AND RECREATION

1. INTRODUCTION



South Suburban
PARKS AND RECREATION

Letter of Transmittal



November 9, 2016

To the Board of Directors and Citizens of the District:

We are submitting the 2017 Budget of \$59,043,663 for your approval. This budget will meet the District's goals and priorities for 2017 and ensure the safekeeping of District's assets and continuation of its high quality services.

The focus of the 2017 Budget was based on the following goals and priorities:

- Maintaining existing assets of the District
- Reviewing fee policies and increasing program and facility fees where appropriate
- Addressing any safety issues
- Continuing with deferred maintenance projects

The 2017 Budget goals were established with an understanding that the District was in the process of completing the Comprehensive Strategic Plan and Master Plan and that those plans would provide recommendations for future direction and budget cycles. Currently the strategic plan is scheduled to be completed the 1st quarter of 2017. One project recommended early on in this process was the renovation of the South Suburban Golf Course Clubhouse. We were able to fund that project in 2016 with available cash on hand. No debt will be required to complete the renovation and we are planning to complete the project in the spring of 2017.

The 2016 Budget did not include any fee increases for programs or facility usage due to the increase in assessed valuation for 2016. The 2017 Budget does include some fee increases to assist the District in recovering direct costs of programs.

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 2017 budget also includes projects that are leveraged with our partner Cities and Counties.

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Board of Directors
John K. Ostermiller, Chair
Scott A. LaBrash
Pamela M. Eller
Michael T. Anderson
James A. Taylor

Executive Director
Rob Hanna

Capital Projects

The budget includes \$9,402,646 of capital projects/deferred maintenance items and an anticipated cost sharing from grants and intergovernmental revenue in the amount of \$2,295,150. The District has additional projects and equipment needs that were not able to be funded for 2017.

Salary/Healthcare

Pay raises around the nation are expected to hold steady in 2017 according to many recent local and national pay increase surveys that are done annually. The District's compensation philosophy is market-based and pay-for-performance. Based on the current market data for 2017 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 \$407,000, plus an additional \$25,000 for bonuses. The budget also includes \$45,000 for some changes in employee classifications due to changes in the employment law.

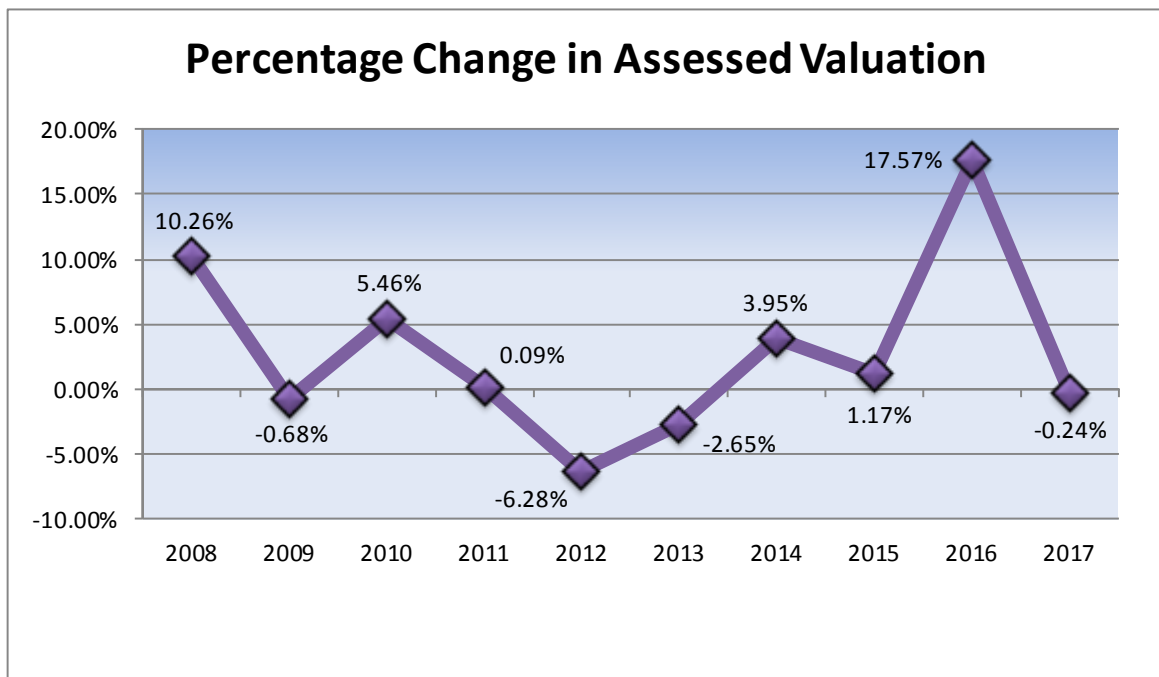
Regarding full-time and eligible part-time employee benefits, the District's costs are anticipated to hold steady for 2017. The current recommendation is not to make any changes in the employee or District's contribution amounts for 2017.

Debt Service

Based on the assessed valuation the District's debt service mill levy for 2017 is 1.163. 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. General Obligation debt service payments due in 2017 are slightly lower than the prior year (\$632) changing from \$3,715,823 to \$3,715,191. The general obligation bonds outstanding will be paid off in 2019. The Certificates of Participation, for Family Sports Center and the South Suburban Service Center, will be paid off in 2021. The only other outstanding debt issues are several capital leases which mature 2018 through 2029.

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 2016 (taxes to be collected in 2017) is \$2,693,208,226, a 0.24% decrease. This slight decrease in assessed value is due to abatements, as 2016 was not a reassessment year. Operating property taxes are anticipated to decrease \$54,805 from \$17,506,794 in 2016 to \$17,451,989 in 2017. The 2010 1-mill tax is estimated to generate \$2,693,208, a decrease of \$6,375. Budget amounts reflect a 99% collection rate for tax revenue.



	Assessed Value	% Change
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%
2017	2,693,208,226	-0.24%

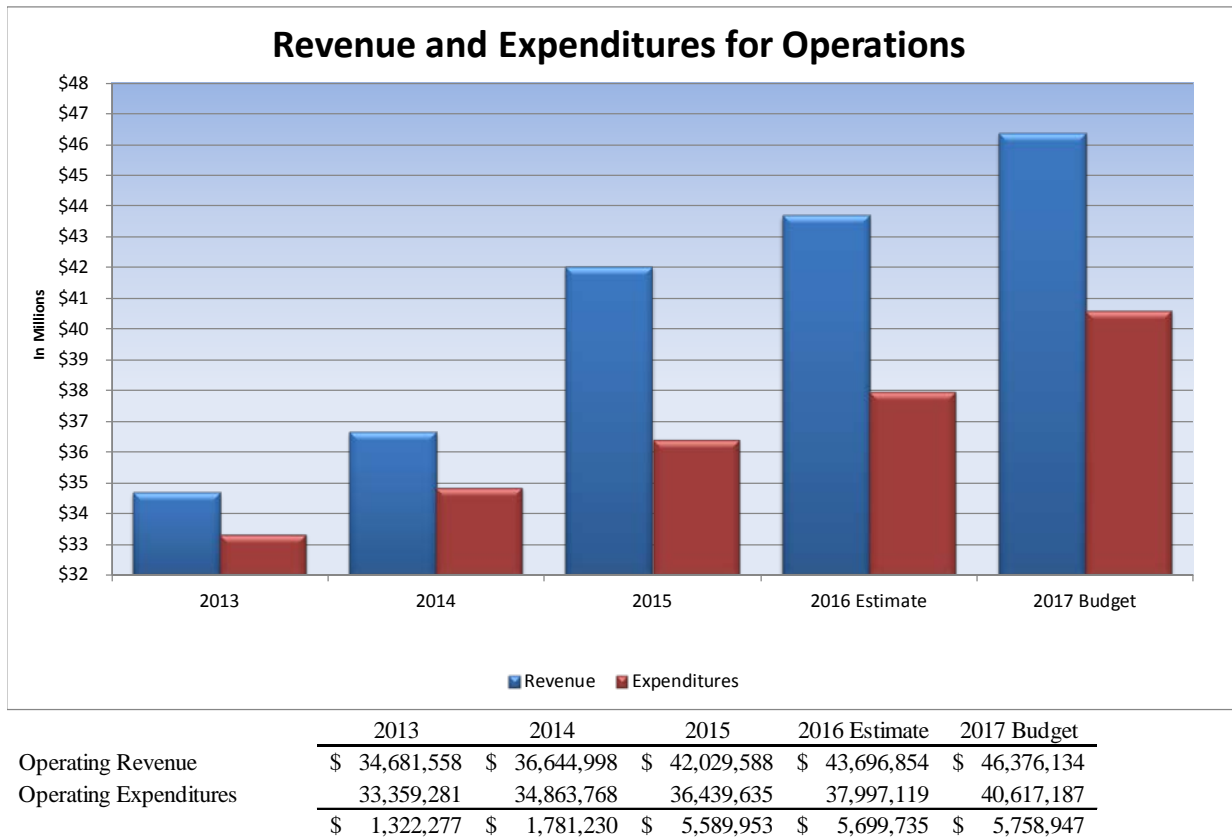
(1) Decrease related to exclusion of Greenwood Village commercial property

(2) Decrease related to sluggish economy

2017 Mill Levy:

Operations	6.417 mills
Abatements	0.063 mills
2010 1 Mill	1.000 mills
General Obligation Debt	1.163 mills
Total	<u>8.643 mills</u>

Operating revenue reflects an increase (2017 budget vs. 2016 estimate) of 6.13%. Revenue increases are due to the transfer of 2010 One Mill funds for Park's Irrigation expenditures, as well as, increases in program revenues due to fee changes and program growth. Operating expenditures are projected to increase 6.90% (without capital projects).



Note: This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. For years 2013 thru 2015 and 2017, property tax funds from the 2010 One Mill, in the amount of Park's irrigation water expenditures, are included. In 2016, irrigation water expenditures were 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). For years 2015 through 2017, property tax revenue from the New Operating Mills are 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. The 2017 Proposed Budget includes fee increases of \$368,994. This total includes fee increases for Golf in the amount of \$175,517, Parks \$5,527, Recreation Facilities \$121,618, and Recreation Programs \$66,332. Fees recommended for increase include selected green fees, facility rentals, facility admission, and lessons.

The breakdown of total fees and charges by department are as follows:

RECREATION FACILITIES	\$ 7,946,551	32%
RECREATION PROGRAMS	5,601,581	23%
GOLF COURSES	7,711,190	32%
HOSPITALITY	3,199,205	13%
TOTAL OPERATING REVENUE	<u>\$ 24,458,527</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 2017 Budget for the 2010 One Mill includes capital projects of \$3,453,957, of which \$2,125,000 is proposed to be matched with local grants and matches from other local governments. The irrigation water expenditures are budgeted at \$1,696,177. Remaining funds of \$670 are currently designated as contingency.

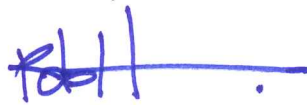
2014 OPERATING MILLS

The 2014 Operating Mill tax revenue was approved by the voters in November 2014. Based on the assessed valuation \$5,386,416 of property tax revenue is anticipated from this mill levy. The 2017 Budget includes capital expenditures of \$4,732,749 and contingency funds of \$8,610. The capital projects for these funds are mainly deferred maintenance projects, such as roof replacement, facility mechanical equipment, asphalt repairs, and replacement of maintenance equipment and vehicles.

Conclusion

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

Sincerely,



Rob Hanna
Executive Director

Sincerely,



Steve Shipley
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

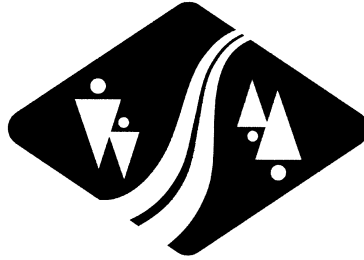
**South Suburban Park & Recreation District
Colorado**

For the Fiscal Year Beginning

January 1, 2016

Jeffrey R. Enos

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 152,000 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 42 square miles and operates and maintains 1,447 acres of developed parks, 2,021 acres of natural areas, 89 miles of trails, and 492 acres of special facilities. Undeveloped land totals 348 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, 61 playgrounds, 54 shelters, two inline hockey rinks, 4 skate parks, 2 spraygrounds, 44 outdoor tennis courts (20 lighted), a six court indoor tennis facility, four recreation centers, an entertainment arcade, two ice arenas totaling four sheets of ice, 94 (7 lighted) baseball/softball fields, (including one with artificial turf), over 115 multi-purpose fields, (including five with artificial turf), six pickleball courts, 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 eight departments which are organized by function: Administration, Finance, Information Technology, Planning and Development, Parks and Open Space, Recreation Facilities, Recreation Programs, 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 Facilities department manages all the District's recreation facilities.
- Recreation Programs department manages all the District's athletic, fitness, and cultural arts 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 slightly over 150,000. A number of economic indicators point toward a continuing improvement in the local economy. The metro area unemployment rate as of August 2016 was 3.2% compared to 3.6% in August of 2015. As of August 2016, the unemployment rate in Arapahoe, Douglas, and Jefferson counties were 3.2, 2.8, and 3.1 respectively. The year to date average number of unemployment claims in the Denver Metro Area decreased 3.5% through September 2016. The consumer price index increased 3.0% from the first half of 2015 to the first half of 2016 in the Denver-Boulder-Greeley metropolitan areas. However, total Denver Metro Area retail sales have decreased slightly compared to the first half of 2015. The median home price of Denver-area single-family home was up 8.9% thru the second quarter of 2016. Foreclosure activity in the Metro Denver Area continued to decline with the number of foreclosure filings down 10.4% from September 2016 compared to September 2015. The continuing improvement in the area is reflected in the District's Assessed Value which increased 17.57% for property taxes collected in 2016. The 2017 Assessed Value decreased slightly due to abatements, as this was not a reassessment year. We anticipate another increase in the assessed valuation for 2018 due to the continued growth in home values and other indicators reflected above.

South Suburban Park and Recreation District Profile of the District

Long Term Financial Planning

In 2016, 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 \$20,680,997 at the end of 2019. Of this amount \$14,627,760 is unrestricted and \$6,053,238 is restricted for acquisition, development, and maintenance of parks trails and opens space.

This forecast includes all capital projects budgeted in 2016 as being spent in 2016, even though we know several of the projects will not be completed until 2017. Capital projects for the 2017 budget are also included to be spent in 2017. No capital projects are included for 2018 and 2019.

The District's assessed valuation decreased slightly in 2017. 2017 is not a reassessment year. A 15% increase was projected for 2018, which would be the next reassessment period. Property tax revenue for 2019 is assumed to be the same as 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 2017 to 2019 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 2017 to 2019 include \$200,000 annually for these future debt payments.

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 2015 and 2017. For years 2016, 2018, & 2019 assumed Parks' irrigation water expenditures would be paid for by the General Fund. Used Budget amount for 2017 and then used a 5% increase for years 2018 and 2019.
- Program Revenue increased on average 1% over the last five years used 2% increase over the next three years. Also used 2% for Retail Sales Revenue.
- Restaurant Revenue increased 1.23% over the last five years used the same percentage increase over the next three years.
- Other Program Revenue increased 1.38% 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. For the General Fund used the average increase of 3.94%.
- Used only a 2% increase per year for Utilities. Assuming slower growth rate due to more energy efficient equipment purchased with the energy savings lease.
- For property taxes used the 2017 budgeted amount. Assumed a 15% increase for 2018 and no increase for 2019

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

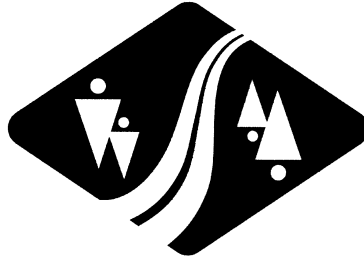
City of Cherry Hills Village Exclusion

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	-
December 1, 2016	734,586	25,387	2,241,569	-
	<u>\$ 7,419,269</u>	<u>\$ 1,694,626</u>	<u>\$ 2,241,569</u>	<u>\$ 61,901</u>

CHV Reserve (internal designation) (1)	\$ 9,175,796
Less Expenditures (2011 to 2016)	(8,820,050)
Plus 2017 Payment Due from CHV	762,108
Less 2017 Budget Expenditures	(799,988)
Less COPS Reserve	(650,000)
Estimated Reimbursement/Sale of Jamison	<u>1,069,460</u>
Estimated 2017 CHV Reserve	<u>\$ 737,326</u>

(1) Includes payments through 2016, plus late charge interest.



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 2016 the District staff and consultants have been working on a master plan and new strategic plan. The estimated time frame for completion is the 1st quarter of 2017. Once complete, work will begin on a three year financial plan. The priorities developed during this process will be implemented during 2017 and for several years following.

South Suburban Park and Recreation District Mission and Goals

The focus of the 2017 Budget was based on the following goals and priorities:

- Maintaining existing assets of the District (G1)
- Reviewing fee policies and increasing program and facility fees where appropriate (G2)
- Addressing any safety issues (G3)
- Continuing with deferred maintenance projects (G4)

Each department's mission and goals for 2017 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

May 3, 2016 we held an all-paper ballot election for two Board of Director positions. Incumbent Scott LaBrash was re-elected to serve a second and final four-year term on the South Suburban Board of Directors. James “Jim” Taylor was also elected to serve a four-year term. Additionally, our Recreation Services department was split into Recreation Facilities and Recreation Programs departments. We welcomed Eileen Matheson, Director of Recreation Programs in April 2016. Also in April, we kicked off a District-Wide Strategic and Master Planning process with Design Workshop. The rest of 2016 included: facility assessments, inventory and analysis, focus group meetings, outreach community events and both a statistically valid mailed survey to District residents as well as online survey. We look forward to its completion and vibrant direction.

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, Strategic Focus 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 three part-time positions, reporting to the Human Resources Manager, 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 237 are full-time.

South Suburban Park and Recreation District Mission and Goals

Human Resources (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 2016 the Human Resources Department has achieved many accomplishments including and not limited to:

- Providing employees and supervisors with regular training opportunities. In 2016 the HR Department hosted 12 trainings some of which were developed and presented by HR staff.
- Conducting a comprehensive audit of our Exempt positions. This was a time consuming and tedious process that included reviewing all Exempt positions against the Duties Tests to ensure with or without the salary adjustment the 76 positions meet an Exemptions Duties Test. This included reviewing job descriptions, and meeting with supervisors and employees. For positions that met a Duties Test, evaluating the cost associated with either increasing minimum salary range or adding time and a half for overtime worked. Presenting recommendations to Executive Management. Creating communication memos for supervisors and employees. And, attending staff meetings to answer questions regarding the changes upon request. In addition to periodically sending out communication to employees in positions that may be affected by the proposed change. Completing paperwork in line with District processes to ensure timely implementation of changes.
- Working closely with the Director team the District to ensure compliance with Health Care Reform (HCR) requirements. Resulting in important updates to the part-time pay-plan including assigning classifications to positions and updating the employee classification definitions in the Employee Handbook.
- In 2016 the District made the decision to move 55 part-time positions to Piece Rate. This changed the employees compensation from an hourly rate to a per class, session or game rate. HR staff communicated the details of the change in advance to supervisors and staff through memos and attending staff meetings.

South Suburban Park and Recreation District Mission and Goals

Human Resources (continued)

Accomplishments (continued)

- Updating Employment Law posters at all District Facilities. HR staff personally drove to each location and hand delivered the updated posters.
- Completing a District driver Motor Vehicle Record (MVR) Audit for 210 employees. This included advance notification to all District drivers, coordinating release and authorizations to obtain the MVR's, review of the MVR's and communicating with supervisors and the employee on any concerns.
- Successfully coordinating the Recreation Program Director Recruitment. Conducting an extensive recruitment process ending with us welcoming a new Director to the team.
- Recruiting is a major activity of the Human Resources Department. As an example of the volume of recruiting activities that take place, we completed over 1,400 criminal background checks as of November 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	2014	2015	Projected 2016	District Goals and Values
Full-time and Regular Part-time "Voluntary" Turnover Rate	15%	11%	12%	V3 and G1
Approved Full-Time and Regular Part-time Positions	232	236	239	V3 and G1
Medical Plan Contributions increase/(decrease)	7.4%	14%	14%	V3 and G1
Number of Worker's Compensation Injures	60	65	73	V3 and G1

Goals and Objectives for the 2017 Budget

The major areas of focus moving into 2017 will be:

- Evaluating current practices and implementing improvements while working in partnership with the departments we serve. (V2 and V3)
- Providing innovation solutions and strategies to the tough issues we face day in and day out, and specifically around recruiting and turnover challenges. (V2 and V3)
- Promote effective communication at all levels and with all employees around the District. (V2 and V3)
- A renewed focus on customer service, 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 V4)

South Suburban Park and Recreation District Mission and Goals

Human Resources (continued)

Goals and Objectives for the 2017 Budget (continued)

- 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)

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.

Trends

- The District's number one marketing tool is the printed and mailed South Suburban Catalog of Activities. Registration dramatically spikes after catalogs arrive at residents homes. Nearly half of our customers register online, with the other 50% requesting human interaction to help with complicated purchase decisions.
- Targeted email efforts have the best digital conversion rate for generating purchases.
- Nearly all marketing efforts lead to the website, making it the "Holy Grail" for e-commerce.
- Social media promotes feedback loops and two-way conversations. Video grabs the most attention.
- With a strong labor market, staff is changing jobs which result in new faces at South Suburban. Communications and Registration staff need to be proactive with educating new and existing staff about relevant policies, best practices, guidelines and resources.

Accomplishments

Staff developed and produced several new publications all focused on improving internal awareness about specific topics. The new *District's Monthly Report* is distributed to Board and staff. The 24-30 page report showcases each department's achievements, challenges and trends.

South Suburban Park and Recreation District Mission and Goals

Communications (continued)

Accomplishments (continued)

The District's employee e-newsletter content was revamped based on survey results. It was rebranded as the High Line with a focus on sharing good news for and about staff. A new bi-monthly *Unboxed Marketing* newsletter educates program and facility staff about marketing best practices, tips and techniques, and promotes internal cross-promotional marketing opportunities.

All 200+ static web pages on the District website were updated to branding standards for copy, formatting and visuals. Staff coded the 50 most visited pages with meta tags to assist with SEO and conducted analytics to better understand the impact of marketing efforts to drive website traffic. Staff successfully experimented with developing website landing pages, such as an Adult Softball landing page, to direct targeted groups of current or potential customers to special web pages with relevant information versus sending them to our general website address. Currently, 4 out of 5 visitors to the District website go directly to a page developed for a specific focus, rather than start on the homepage and then search the site for what they are looking for. As always, Communication and Registration staff's goal, with everything that we do, is to make the "customer journey" as easy as possible

To streamline production of the *South Suburban Catalog*, program and facility staff, rather than Registration staff, will be directly inputting their classes, events and programs into the online catalog, which is then downloaded into a template to create a print and mailed version of the catalog. Registration staff trained program and facility staff how to input their information and to use online tools to assist with proofing to make the content as accurate as possible.

Goals and Objectives for the 2017 Budget

- Coordinate with a consultant to conduct research and survey residents to determine priorities based on findings from the Master Plan process. Results will assist the Board and staff with determining funding priorities and strategies. (V5)
- Proactively educate new (and existing) staff about relevant policies, best practices, guidelines and resources. New staff's onboarding will be more successful. (V3)
- Expand production of seasonal and digital editions of the catalog: summer camps, spring, summer, fall, winter. This will increase awareness of District programs and activities and provide programmers with more timely feedback about registration trends. (V3, V4)
- Revamp design of Lone Tree Connections and expand production to four seasonal editions. Project will increase awareness of District Programs. (V3, 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.
- Thank residents for their support of capital projects using media, dedications or events. (V4, V5)

South Suburban Park and Recreation District Mission and Goals

Communications (continued)

Goals and Objectives for the 2017 Budget (continued)

- Utilize Bright Local subscription service to help staff claim pre-existing entries on the top listing and review sites, including Yelp, Google and Trip Advisor, and alert staff to postings. Subscription will allow easier opportunities to update information and respond to customer feedback. (V2, V3, V4)
- Implement Agora Pulse subscription service to help staff monitor and analyze District and satellite social media accounts. Subscription will enhance outreach efforts and responsiveness to customer feedback. (V2, V3, V4)
- Investigate opportunities and best practices to utilize video content for our most effective digital communication channels, currently Nextdoor, Email, Facebook, Twitter, District blog. This will identify resources needed to produce video content. (V2, V3, 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.

The 2017 Finance Department Budget is \$799,000. This is an increase of \$13,440 (1.71%) over the 2016 budget and \$36,695 (4.8%) over the 2016 estimate. The 2017 Budget for Finance does not include any merit increases, which will be added in March.

Accomplishments

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to South Suburban Park and Recreation District for its comprehensive annual financial report for the fiscal year ended December 31, 2015. This was the fifteenth 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.

South Suburban Park and Recreation District Mission and Goals

Finance (continued)

Accomplishments (continued)

A Certificate of Achievement is valid for a period of one year only. We believe that our 2016 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, 2016 from the Government Finance Officers Association of the United States and Canada (GFOA). This was the seventh consecutive year that the District has achieved this prestigious award. The District's 2017 Budget will also be submitted for review from the GFOA's Distinguished Budget Presentation Award program.

Key Performance Indicators

Workload	2014	2015	Projected 2016	District Goals and Values
W-2s Issued	1,807	1,811	1,810	V2 and V3
Accounts Payable Checks	6,179	5,489	5,400	V2 and V3
1099s Issued	113	123	120	V2 and V3
Purchase Cards Transactions	13,907	15,067	15,000	V2 and V3
Purchase Cards Annual Spend	\$4,631,232	\$5,065,081	\$5,000,000	V2 and V3
Rebate from Purchase Cards	\$54,663	\$59,476	\$58,000	V2 and V3

Goals and Objectives for the 2017 Budget

- Continue to provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making. (V2 and V3)
- Implement revised chart of accounts for improved reporting and organization (V2, V3)
- Continue to track and report on District's grant/intergovernmental projects (V2, 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)
- Assist with selection and implementation of Document Management System (V2, 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.

South Suburban Park and Recreation District Mission and Goals

Information Technology (continued)

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, Park and Shelter Rentals, Facility Scheduling, Work Orders, League Management, Customer Relationship Management, and Self Check-in).

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

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 the Public Tee sheet to allow customers to edit tee times
- Redesigned the site to be optimized for mobile devices, as over half of our traffic now comes from phones or tablets.
- Launched a new field-scheduling module.
- Launched digital signage at all year-round facilities
- Installed the ShoreTel phone system at two additional facilities
- Began taking mobile payments at all four golf courses
- Created an IT Governance Committee that will allow all departments to help set IT priorities and funding.
- Developed a training program to send staff to classes on Microsoft Office and Adobe Creative Cloud
- Updated the data lines at 3 facilities
- Installed a digital signage system at 11 of our facilities.
- Integrated online schedules into this digital signage system
- 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 Family Sports Center
- Upgraded the Content Management System (CMS) for the public website

South Suburban Park and Recreation District Mission and Goals

Information Technology (continued)

Key Performance Indicators

Description	2014	2015	Projected 2016	District Goals and Values
Total Number of Computers	323	335	352	V2 and G1
Number of Computers Replaced	30	40	43	V2 and G1
VOIP Phone systems supported	7	9	11	V2 and G1

Goals and Objectives for the 2017 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)
- Modify website navigation scheme in order to make it more compatible with smartphones and tablets. (V3)
- Continue to replace older District PCs with new desktop PCs. (V3 and G1)
- Continue phone replacement program by migrating Littleton Golf Course, Sheridan Recreation Center and Lone Tree Golf Club and Hotel phones to our VOIP system (V3 and G4)
- Implement a District-wide content management system in order to reduce manual processes and retain copies of physical documents. (V3)
- Implement a board packet module for staff and the public to more easily access board-related documents. (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)
- Continue to get newer technologies such as tablets and mobile workstations 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.

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

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 for a total of 20 full-time employees.

Major Priorities

- Complete capital projects on our implementation plan within a reasonable amount of time.
- Maintain aging facility infrastructure to minimize disruptions to operations and programming.
- Address deferred maintenance on playgrounds, signs, mechanical systems and structures.

Major Challenges

- Budgeting for capital projects with a changing and robust construction market.
- Addressing the need for more staff in the construction, mechanical maintenance and planning divisions.
- Keeping and getting qualified staff to accomplish the work when a vacancy occurs.

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.

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

Department Overview (continued)

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 2016, the following Capital Projects have been completed.

1. Energy Performance Contract
2. Hunter's Hill Playground
3. Creekside Experience (new park)
4. Lee Gulch Overlook (new park)
5. Colorado Journey Train and Marble Quarry Features
6. Province Center Park Playground (new playground)
7. Palos Verdes Tot Lot Trail
8. Arapahoe Park Playground Renovation
9. Writers Vista Playground Renovation
10. deKoevend Tot Lot Renovation
11. Cornerstone Pickleball Courts (new)
12. Carson Nature Center Deck Replacement
13. East Elementary Slide Replacement
14. Family Sports Center Roof Replacement
15. Progress, Watson, and SPP Fishing Pier Painting and Repair
16. Goodson Recreation Center Racquetball Court Doors
17. Goodwin Memorial Rest Stop-Mary Carter Greenway

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

Key Performance Indicators

Planning Division	2014	2015	Projected 2016	District Goals and Values
Capital projects completed through November	12	15	17	G1, G3
Total Capital Construction Projects (includes master planning efforts)	45	55	61	V3, V6, G1, G3
General Construction Division				
Work orders completed to date	111	99	94	V3
Total playgrounds maintained annually	59	59	60	V3, V4
Mechanical Maintenance Division				
Work orders completed to date	267	286	452	V3
Sign Shop Division				
Work orders completed to date	144	121	139	V3, V4

Grants

The following grants were awarded in 2016:

- Charley Emely Park Renovations-ACOS \$400,000
 - Sterne Park Restroom and Shelter Renovations-ACOS \$400,000
 - Mary Carter Greenway East Bank Trail Union to Oxford-GOCO \$1,000,000
- Total \$1,800,000**

Goals and Objectives for the 2017 Budget

- Plan, design and construct high quality parks, trails and facilities (V2, V3, G1)
 - Implement current planning and design trends.
 - Utilize modern technology and materials.
- Maintain high quality signs, playgrounds and facility infrastructure (V2, V3, G1)
 - 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 (V2, V3)
 - 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.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

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 k
- Grounds/Facilities, Trails & Natural Open Space Maintenance
- 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 / District Rangers

There are seventy two full-time, four part-time medical eligible, 19 year round part-time, 7 occasional part-time and 48 seasonal positions within the Department whose primary objective is the maintenance and upkeep of developed and undeveloped park land, maintenance and programming of South Platte Park and Carson Nature Center as well as the maintenance and service of the district's fleet of vehicles and equipment. The Parks and Open Space Department strives to operate efficiently utilizing their knowledge, skills and experience to meet the objective of maintenance and upkeep of the park lands and outdoor facilities.

A variety of projects are planned and coordinated with the service and expertise of the following departments within the District: Administration, HR, Communications, IT, Finance, Recreation Programs, Recreation Facilities and Planning.

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. Forestry works closely with the Colorado Forest Service and the Colorado Tree Coalition on Emerald Ash Borer issues and grant funding.

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 Spring Service Center (WSSC), and the Carson Nature Center at South Platte Park (CNC/SPP).

South Platte Park will continue to focus on the completion of the river enhancement project and final approval of the 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.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Funding has been requested and approved for the following infrastructure improvements to include:

- Irrigation Upgrade at the Sheridan Community Park and Sunset Park.
- Fence Replacement at Writers Vista.
- Irrigation Central Control Upgrades at eight locations across the District.
- Replacement of six Drinking Fountains across the District.
- Irrigation Booster Pump Replacement at Milliken and Hunters Hill Parks.
- Irrigation System Design at Foxridge West.
- Parking Lot Repairs or Replacement at Sheridan Recreation Center, Lone Tree Golf and Tennis, Family Sports Center, Lee Gulch Overlook, Goodson Recreation Center, Cherry Knolls Park and Columbine Trail.

Accomplishments

2016 Capital Projects:

- Installation of Stream Flow Device on Big Dry Creek.
- Central Irrigation Upgrades at nine locations.
- Irrigation system design and cost estimate for Sheridan Community Park.
- Parking Lot Repair at Family Sports Center, Lone Tree Golf and Tennis Center, Littleton Golf and Tennis Center, Sheridan Recreation Center and Trail section replacements of the Little Dry Creek Trail in Walnut Hills.
- The extension of the Little Dry Creek Trail from Xanthia Street to Yosemite Street.
- Trail repair on the Bear Creek Trail near South Irving Street.
- Coordination and Construction of Palos Verdes Trail, Prominence Point Play Ground, Creek Side Experience, Lee Gulch Overlook, Reynolds Landing, Lee Gulch Bridge Replacement, Highline Canal Bridge Replacement, River Run Park in Englewood, Hamilton Street Bridge Replacement over the Mary Carter Green Way Trail and the improvement along the Quincy Trail in Sheridan.
- Matching Gifts at Cornerstone Park, Ridgeview Hills HOA, Cypress Greens HOA, Highlands 460 HOA sign landscaping, Big Dry Creek tree planning and TrailMark HOA.
- Garage and shop replaced four trucks for the following crews; Facility Maintenance, Park Rangers, Grounds & Irrigation; and replaced two turf mowers and one turf aerator.
- Vehicles and Equipment (all units listed are “replacement”) Chevrolet 1 Ton Utility Box Truck, Chevrolet 1 Ton Utility box Truck, Kubota 60” Out-Front Mower, Ryan 72” Turf Aerator, Walker 42” Turf Mower, and Ford Service Van.

Landscape Maintenance:

- Athletic Field renovations were performed on 53 fields including 73,500 square feet of sod, 6,000 pounds of seed and 750 yards of topsoil.
- Tennis court repairs were performed at Arapaho, Lonesome Pine, deKoevend, Charlie Emley, Harlow and Sheridan Parks.
- Baseball fields at nine locations received new infield mix to improve playability.
- Cross connection devices were installed at nine locations and replaced at three due to vandalism.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

Landscape Maintenance (continued):

- Over 1,550 gallons of field marking paint was used to line soccer, lacrosse, football and baseball fields.
- Irrigation crews repaired 49 mainline breaks, replaced three backflow devices due to theft or vandalism, upgraded eight irrigation controllers.
- Assisted with project oversight at Arapaho, deKoevend Tot Lot, Writers Vista, Reynolds Landing, Cornerstone, Franklin Pool and Goodson.
- 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, City of Littleton Concert Series, 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, Arapahoe Park and River Run Phase II
- Japanese Beetle was the largest pest challenge this year. Horticulture staff worked with Colorado State University and Swingle Lawn and Tree Care to conduct chemical field trials to see what treatment has the best effect on the pest. Affected areas were the War Memorial Rose Garden, Sterne Park, Bega Park, Gallup Gardens and Cornerstone Park. Extra efforts were taken to protect pollinators this year as well as applying treatments every 2-3 weeks from July through mid-September to combat the damage on roses, flowers, and trees.
- Clearance pruned and/or structurally pruned trees along 28 miles of trails on 9 trail systems.
- Planted 30 trees and 60 shrubs in SPP with volunteers for the District's annual Arbor Day celebration.
- Planted 282 replacement trees across the district.
- Inventoried all planting beds and developed a Horticulture Technical Manual.
- Hired Davey Resource Group to conduct a tree inventory off all trails and open space areas.
- Assisted the City of Lone Tree with their Arbor Day Tree Give-A-Way and attended their Kid's Festival.
- Conducted a rose pruning training for 30 volunteers which pruned 1,900 roses at the War Memorial Rose Garden.

Geographical Information Systems (GIS):

- A new style of hardcopy and wall poster district maps were developed with assistance from Communications.
- Completed updating the Grounds infrastructure layer to work on the GIS server and iPad tablets. Field testing began in August.
- Completed updating the Trails infrastructure layer to work on the GIS server and iPad tablets. Field testing began in November.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

Geographical Information Systems (GIS) (continued):

- GIS staff solved multiple issues with the new server so it would be compatible with our IT network and iPad firmware updates while not incurring additional costs for add-on software or outside consultants
- GIS Staff developed a new Job Activity Database for Employees (JADE) and deployed it to replace the outdated DAZE database
- GIS Staff developed the new Parks and Recreation Inventory System (PARIS) database to replace the old Excel Parks and Trails Inventory spreadsheet
- A new electronic on-line Green Sheet form was developed to facilitate easier use of the P&OS task tracking

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

- The GTNOS Division completed the 2016 Capital Asphalt Project. This project was completed to improve the Family Sports Center entrance lane and a portion of the Sports Bubble parking lot, the Littleton Golf and Tennis Center drain pan that connects Bowles Grove Pond to the Golf Course ponds, portions of the Sheridan Recreation Center east parking lot along the south end, portions of the Lone Tree Golf and Tennis Center parking lot, stair cases and entry road as well as replacement of the Little Dry Creek Trail from Xanthia Street to Uinta Street.
- Involved in the coordination and construction of the Little Dry Creek Trail Extension from Xanthia Street to Yosemite Street. This project included coordination with the District Planning Department, City of Centennial, Walnut Hills Civic Associations, South East Storm Water Authority and Urban Drainage and Flood Control District.
- Coordination and construction of the new playground and trail connection in Province Center Park. This project involved the district Construction division, Planning department, Irrigation division and the Grounds, Trails and Natural Open Space divisions.
- Involved in the renovations at Reynolds Landing, the construction of Lee Gulch Overlook, the construction of Creek Side Experience and demolition of the Murray House, Demolition of the Haun House, Lee Gulch Bridge Replacement near South Elati Street and the Highline Trail Connection near Elati Street. These projects involved oversight, coordination and maintenance between several maintenance divisions, General Contractors, Sub Contractors and the district Planning Department.
- Restored over 30 acres of Natural Open Space land, repaired / improved over 40 miles of trail, and removed nearly 7 tons of recyclables along with over 40 tons of Garbage this season.
- Coordinated over five Eagle Scout projects that refurbished park and trail benches, installed benches along the trail systems and restored Natural Open Space areas.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

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

- Coordinated efforts between Boy Scout Groups, Volunteer and non-profit organizations as well as many neighboring municipalities to revitalize the Adopt A Park program and to strengthen ties with the District and its communities. We also participated in the setup and tear down of special events, races and our own internal department events along with satisfying public requests and reservations to set up and tear down tents, tables, BBQ grills and the like for over 28 events.
- “Going Green” efforts that began in 2009, will be continued into 2017, this includes a composting operation at the Hahn property which is a part of the David A Lorenz Regional Park, a bike initiative encouraging employees to bike between parks and their respective work places and the implementation of recyclable bins and in ground trash receptacles that reduce the demand on our resources.

South Platte Park and Carson Nature:

- Completed a major revision of the South Platte Park Management Plan, with researching an number of policy changes, GIS map updates, and developing a list of indicators of the Park’s character to guard against overuse and crowding.
- Participated in the Chatfield Reallocation Technical Advisory Committee, and two GOCO Inspire coalitions.
- Secured a \$400,000 grant from Arapahoe County for river repairs, and managed the river repair project and restoration work of 2.5 miles of channel repairs, soil and seeding, reconstructing the outfall from Eaglewatch Lake, and removing hazardous metal H-pile beams from the riverbed.
- Coordinated the Greenway Trail signage project through final reviews and in-field placement and design.
- Implemented the South Suburban brand in electronic newsletters, brochures, flyers, presentations, and the REACH system.
- Attracted over 2000 Facebook fans and maintained an active online identity.
- We filled two national guide certification classes of 15 students, and hosted a regional workshop. Led a successful trip to Australia that raised over \$3600 for the scholarship program.
- The classroom roof, siding, and nature center siding underwent a major rejuvenation.
- Birthday parties sold increased by 18%, all other programs remained close to participation levels from previous years.

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.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

Visitor Services/District Rangers (continued):

- Rangers have made personal contact with hundreds of permit reservation holders and to date have monitored 40 access permits in regards to needs and adhering to district permit conditions.
- Rangers respond to all graffiti calls in the parks to document and photograph. Monthly reports are sent to local law enforcement agencies as well as SSPR accounting. In 2016 to date there have been 109 graffiti incidents for a cleanup cost of \$20,150. In comparison in 2015 with 128 incidents for a cleanup cost of \$16,015.
- Over the past five years there has been an increase in homeless persons within the district boundaries. Rangers regularly inspect known areas for homeless camps in parks and open spaces and remove encampments as needed. Rangers are sensitive to the homeless plight and give a 24 hour notice prior to removal of the encampment as well as give information for resource services, such as shelters and counseling. To date there have been a combined 350 homeless individuals contacted in comparison to the 247 contacts and in 2015.

Key Performance Indicators (V2, V3, V4, G1, G3)

	2014	2015	Projected 2016
District Population	142,547	150,150	152,384
District Assessed Value	\$ 2,269,505,453	\$ 2,296,129,939	\$ 2,699,582,676
Developed Parks (acres)	1,394	1,394	1,394
Natural Areas (acres)	2,016	2,016	2,016
Undeveloped Land (acres)	340	340	340
Total Acres	3,750	3,750	3,750
Parks Department Expenditures	\$ 7,643,103	\$ 7,733,272	\$ 8,406,480
Number of Acres of Parks Per Resident	0.026	0.025	0.025
Parks Expenditures Per Acre	\$ 2,038	\$ 2,062	\$ 2,242
Parks Expenditures Per Capita	\$ 54	\$ 52	\$ 55

Nature Center - Key Performance Indicators (V3, V4, V5)

	2014	2015	Projected 2016
Nature Center Visitation	12,697	13,528	13500
Number of Catalog Programs offered	196	188	190
Catalog Program Registrations	2287	2661	2400
Average Program % of capacity	66%	72%	80%
Number of School Programs	87	79	85
Number of Students Served	2731	2667	2700
Number of Birthday Parties	51	42	60
Program Revenue earned	\$79,677	\$85,388	\$94,208

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for the 2017 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. (V2, V3, V4, G1, G3)
- 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. (V3)
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner. (V4)
- Identifying areas that may be converted or reestablished to decreasing maintenance and increasing aesthetics and service levels. (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 asphalt and concrete maintenance services, 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 as well as seeking out partnerships that involve neighboring land owners, local municipalities and grant funding opportunities. (V3 and G4)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (V2 and V3)

Garage and Shop Division:

- Continue to provide quality service and repairs to District rolling stock by keeping safety a top priority. (V2, V3, G1, G4)
- Maintain an aging vehicle & equipment fleet within the allotted budget. (V2, V3, G4)
- 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 and V3)
- Implement GPS Tracking System in select maintenance vehicles to further reduce idling, fuel usage, driver be heavier, reduce vehicle service costs and help crews with improved vehicle routes via mapping (V3)

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for the 2017 Budget (continued)

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. (V2 and V3)
- Perform water auditing on irrigation systems to improve our irrigation efficiency.
- Reduce driving by all employees to save on the use of motor fuels. (V2 and V3)
- Continue to evaluate and recommend areas for turf conversion to natural areas.
- Continue to work with our water providers on a plan to install backflow devices on restrooms and drinking fountains throughout the district. (V3)
- Explore and evaluate options for re-organization of the Landscape Maintenance divisions to maximize efficiencies in work tasks. (V3)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (V3)

Forestry, Horticulture and GIS Division:

- Continue the philosophy of “Maintaining What We Have.” (G1 and G4)
- Continue to promote replacing equipment or purchasing new equipment for safe and efficient operations. (G1 and G4)
- Conduct safety trainings and train staff in safe work practices. (G3)
- Increase public awareness of Forestry and Horticulture’s projects and maintenance activities through social media. (V5)
- Conduct tree risk evaluations along trails and in parks with older trees for safety concerns and liability prevention. (G1 and G3)
- Research and explore non-toxic or “greener” products for plant treatments, to help protect pollinators. (V3 and G3)
- Explore and support options for easier integration and use of GIS in the District. (V3)

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

- Endeavor to ensure the clean and orderly appearance of the parks public restrooms and picnic shelters, natural open space areas and trail systems while protecting the health, safety and enjoyment of the people using them. (V2, V3, G1)
- Utilize the knowledge, experience and dedication of staff to meet the objectives of maintenance and upkeep of the trail systems, park amenities, natural open spaces and all outdoor facilities. (V3 and G1)
- Provide and ensure clear communication and responses to the questions and concerns of the public, our neighbors and other partners in a professional and timely manner. (V3)

South Platte Park and Carson Nature Center:

- Guide the management plan through public review and final approval. (V5)
- Refine the indicators and begin implementing the Limits of Acceptable Change to preserve the character of South Platte Park.(V5 and G1)
- Continue to gain ground on weed infestations, particularly for Russian olive, buckthorn, hairy willowherb knapweed, and thistle. (V3 and G1)

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for the 2017 Budget (continued)

South Platte Park and Carson Nature Center (continued):

- Monitor experimental cheat grass control areas to refine the process of eliminating this noxious weed, and continue to introduce native wildflowers into weed-free areas.
- Work with CDOT to minimize impacts on trail and park users during the expansion of C470 and the Platte River bridge. (V6)
- Work with the City of Littleton and developers designing surrounding properties through the referral and public approval processes for Mineral Station, the Tuck Farm and the Ensor Farm anticipated developments. (V6)
- Focus on the river enhancement project to meet restoration objectives and prevent weeds from establishing in newly seeded areas, and re-establish river access points and signage. (V3)
- Refine the new Greenway Trail Signage project, and the River Safety signage for installation and use by visitors. (V4 and G3)
- Complete capital projects of flagstone replacement, flooring replacements, and maintenance shop siding. (V3 and G1)
- Remain involved with the Chatfield Reallocation Technical Review Committee, and continue to advocate for exercise of our in-river water rights. (V6)
- Successfully lead trips to Costa Rica, Sedona, and for the total solar eclipse in Wyoming, while raising funds for the scholarship program. (V3 and V4)
- Assist the Sheridan Inspire coalition to successfully secure funds from GOCO to connect Sheridan families to the outdoors. (V6)
- Implement branding in the brochure family. (V4)
- Develop and sell off-site/off-season programs to schools and groups to expand serving capacity in cold-weather months. (V6)

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.
- Review and update district encroachment policy and send out new approved letter to those homeowner's with permanent encroachments that have never been addressed.
- 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)
- 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)

South Suburban Park and Recreation District Mission and Goals

Recreation Facilities Department

Mission

The Department of Recreation Facilities 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, 2 double-sheet ice arenas, batting cages, and a 36-hole mini-golf course. Additionally, professional staff creates recreation programming for the District in the areas of Court Sports, Aquatics, Active Older Adults, Individuals with Disabilities, youth and teen programs, including licensed day care and preschool, individuals with disabilities, youth and adult ice hockey, and Figure Skating. Our role is to enhance the overall quality of life for residents and visitors to the District's programs and facilities.

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.

Accomplishments

Recreation Centers:

Goodson:

- Added new Smart Board technology in the Child Discovery Time classrooms.
- Restructured and upgraded the Aquatics Coordinator
- Installed glass doors on 8 racquetball courts
- Updated circuit weight machines and free weights and updated the layout of equipment in two rooms.
- Centennial Citizen Best of the Best Awards for Gymnastics, Public Art Display, Swimming Lessons, Swimming Pool, Workout/Fitness Center, Day Care Facility/Child Discovery Time, Annual Event- Spooktacular
- New Lobby Furniture

Lone Tree:

- Best of the Best Award winners in the category of Best Swimming Lessons.

South Suburban Park and Recreation District Mission and Goals

Recreation Facilities Department (continued)

Accomplishments (continued)

Lone Tree (continued):

- Camp X-plosion and Club Lone Tree summer registrations increased by 273 participants.
- Partnership with Douglas County Library remains strong enabling the center to provide a “Little Library” for patrons to utilize in our lobby
- Pass sales up \$20,000 YTD.
- CDT net revenue up \$12,000 from 2015.
- New Lobby Furniture.

Buck:

- Installed Hearing Loop in lobby area and meeting rooms with a grant from the Douglas H. Buck Foundation.
- Restructured and upgraded the Aquatics Coordinator
- Renewal of the Douglas County Grant for STAR \$7,500
- Redesign and re-branding of the Active At Any Age catalog to appeal to more Baby Boomers
- Plastered the Main Leisure and Lap pool

Sheridan:

- In June we celebrated the two year anniversary of the Sheridan Food Pantry. The space is rented for \$550 per month which is \$6,600 annually. And will provide food to over 1,400 families (average 118 families per month).
- Pickleball attendance has almost quadrupled since 2013 when the game was introduced at the Sheridan Recreation Center as a pilot program. Total attendance that year was 1,174. Through October 2016 attendance has reached 4,300 at this facility.
- Racquetball court repairs
- Exterior soffit repairs

Other Facilities:

- Colorado Journey Mini Golf had several new features added including a new Tee Pee, new Covered Wagon, Marble Quarry feature enhanced, Narrow Gauge Railroad Train and tower installed, added music and audio to several features along the course. Several patio chairs and tables were relocated from the SSGC to Colorado Journey.
- Glow Ball events increased dramatically as a result of holding them regularly on Thursday night throughout the summer. Attendance reached over 1,500 participants.
- Colorado Journey was named the 2016 BEST Entertainment Center in Littleton and Englewood by the Colorado Community Media’s Best of the Best Awards.
- Colorado Journey was ranked #4 on Thrillest’s “40 Things to do in Denver for \$10 or Less” above local favorites such as attending a Rockies game, exploring the Botanic Gardens Chatfield Farms, and riding the roller coaster at Lakeside Amusement Park..
- Colorado Journey received a 98% customer satisfaction score out of 620 responses on Groupon.
- At the Batting Cages a new turf roof was installed, Select-A-Pitch system was added to 6 machines, and new Netting installed.
- Batting Cages received a 92% Customer satisfaction score on Groupon.
- YTD revenue is up at Colorado Journey by 4% and up at the Batting Cages by .05%.

South Suburban Park and Recreation District Mission and Goals

Recreation Facilities Department (continued)

Accomplishments (continued)

Aquatics:

- New ADA Access chairs installed at Goodson, Lone Tree pools.
- VGB Drains replaced.
- Holly Wader resurfaced and re-tiled. Main pool leak detection completed and ready for spring 2017 re-plaster.
- Harlow Pool lap/leisure pool tile replaced, coping stones re-adhered and re-caulked, warranty paint on fiberglass slide completed. New deck furniture arrived.
- Buck Leisure/Lap Pool resurfaced.
- Replaced perimeter fencing at Franklin Pool and installed new border tile. Bath house painted inside and out. Warranty paint on fiberglass slide completed.
- Certified 12 staff as Water Safety Instructors
- Goodson Pool winner of the Best of the Best from Macaroni Kids awards for Learn to Swim Program.
- Eight staff members completed course work and testing to receive the Aquatic Facility Operator certification.

Family Sports Center:

- Interior Painting and carpet replacement was completed. New stalls in all of the locker rooms were constructed and installed.
- 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 continue with a lease on part of our parking lot, which was not being used (adding an additional \$18,000 in revenue) and continue in our successful partnership with a company called 'Eurobungy' which adds approximately \$10,000 in net revenues.
- Adult hockey increased from 54 teams in 2015 to 59 teams in 2016. The league also held a steady 52 teams during the summer of 2016 when typically there is falloff in participation.

South Suburban Park and Recreation District Mission and Goals

Recreation Facilities Department (continued) Key Performance Indicators (V2, V3, V4, G2)

	2015	Projected 2016	% inc./dec.
Electricity consumption	348,017	299,040	-14%
Natural gas consumption	134,391	113,254	-16%
Water and sewer consumption	51,089	44,282	-13%
Sheridan Recreation Center			
Drop-in pickleball attendance	3,242	4,300	33%
Rental hours	670	707	6%
Pass sales revenue	\$ 16,136	\$ 13,224	-18%
Goodson Recreation Center			
Pass sales revenue	\$ 210,530	\$ 220,665	5%
Spooktacular registration	353	513	45%
Racquetball leagues revenue	\$ 21,184	\$ 20,166	-5%
Facility rental revenue	\$ 15,488	\$ 14,582	-6%
Buck Community Recreation Center			
Pass sales revenue	\$ 163,190	\$ 127,716	-22%
General admissions revenue	\$ 81,659	\$ 92,025	13%
Facility rental revenue	\$ 19,893	\$ 31,672	59%
Babysitting	\$ 4,943	\$ 5,135	4%
STAR programs revenue	\$ 81,002	\$ 68,394	-16%
Active adults trips and tours	\$ 46,837	\$ 41,470	-11%
Lone Tree Recreation Center			
Facility rental revenue	\$ 49,542	\$ 26,742	-46%
Pass sales revenue	\$ 195,914	\$ 214,391	9%
Babysitting	\$ 4,416	\$ 5,585	26%
Child discovery time revenue	\$ 21,837	\$ 36,984	69%
School age children's program revenue	\$ 60,140	\$ 69,943	16%
Child discovery time participation	3,450	5,589	62%
School age children's camp enrollments	510	725	42%
Family Sports Center			
Public skate admissions	9,495	10,213	8%
Licensed day camp attendance	5,489	6,442	17%
Fun pass sales	\$ 7,094	\$ 7,976	12%
Learn to skate enrollments	1,602	1,731	8%
Adult hockey revenue	\$ 420,655	\$ 460,022	9%
Birthday party revenue	\$ 113,786	\$ 138,471	22%

South Suburban Park and Recreation District Mission and Goals

Recreation Facilities Department (continued)

Key Performance Indicators (continued) (V2, V3, V4, G2)

	2015	Projected 2016	% inc./dec.
South Suburban Ice Arena			
Concessions revenue	\$ 44,438	\$ 38,659	-13%
Public skate admissions	7,185	6,024	-16%
Silver skate admissions	475	384	-19%
Littleton Hockey rental hours	1,311	1,486	13%
Learn to skate enrollments	1,226	1,080	-12%
Youth hockey ice rental revenue	\$ 253,886	\$ 327,510	29%
Colorado Journey Mini-Golf			
Rounds of golf	38,777	42,782	10%
Concession revenue	\$ 20,182	\$ 20,327	1%
Birthday parties, grou packages	16,766	16,033	-4%
Glow ball admissions	337	1,504	346%
Groupon revenue	\$ 16,361	\$ 26,072	59%
General admissions	\$ 264,744	\$ 283,313	7%
Batting Cages			
Cage rentals	216	168	-22%
General admissions (tokens) rerun	76,607	78,910	3%
Aquatics			
Summer swim team revenue	\$ 75,786	\$ 68,005	-10%
Aquatics Classes Revenue			
Buck Community Recreation Center	\$ 49,848	\$ 48,149	-3%
Lone Tree Recreation Center	\$ 57,704	\$ 66,200	15%
Goodson Recreation Center	\$ 42,794	\$ 58,682	37%
Cook Creek Pool	\$ 12,578	\$ 8,030	-36%
Holly Pool	\$ 13,656	\$ 10,968	-20%
Franklin Pool	\$ 10,804	\$ 9,898	-8%
Harlow Pool	\$ 3,106	\$ 2,030	-35%

Goals and Objectives for the 2017 Budget

Overall, 2017 will be a year of continued program improvements, increased focus on customer retention and loyalty, work on the District's Strategic and Master plan, and increased efforts in working with staff to identify all direct and indirect costs of programs and events.

With the adoption a new Fees and Charges Policy staff will continue work on developing a cost recovery model/plan with staff participation and input. Progress was made again in 2016 in the program areas of Youth and Adult Hockey, Learn to Swim, Therapeutic programs, and our Licensed Camp programs. Further work in this area has resulted in aiding all staff in their fee development processes, leading us to increased cost recovery on all operations.

South Suburban Park and Recreation District Mission and Goals

Recreation Facilities Department (continued)

Goals and Objectives for the 2017 Budget (continued)

- To focus on core services. (V3 and V4)
- Increase opportunities for staff training in an effort to improve Customer Service.
- Strive to meet the ever-changing needs and abilities of all residents and visitors by providing comprehensive, quality recreational activities and programming. (V3, V4)
- 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. (V2, G1, G3)
- To encourage and recommend for the continual redevelopment and renovation of existing recreational facilities. (V2 and V3)
- We included additional revenue-generating programs, where demand is present (for example year round youth competitive swim team, modified the format of Youth and Adult Hockey programs, modified School Break programs at Lone Tree and Goodson to more closely align with the program we offer at Family Sports Center, expanded hours available for open gym Pickleball). (V4)
- Develop strategies to accomplish the goals which will be developed as a result of the Strategic and Master Plan findings. (All values and Goals)
- Continue work on identifying community recreational needs through outreach, survey tools, and citizen input. (V4 and V5)
- Analyze fiscal constraints, needs, and opportunities for providing financial support to our system of facilities and programs. (V3 and G2)
- Continue work on the development of a cost accounting system which assists staff in the pricing of programs. (V3 and G2)
- Promote training opportunities for all employees in order to foster diversity of skills, experience, and their career development to prepare them for future promotion.(V3)
- Continue developing strategies to expand the Active Adult Program, the fastest growing segment of our population.(V3 and V4)
- Continue partnering with other agencies to offer programs for the underserved and for those with therapeutic needs.(V6)
- Increased focus on Continuous Quality Improvement. Accomplished through increased program and facility evaluations and the development of plans to respond to trending complaints and requests for new programs, facility amenities, etc. (V3)
- Working with Planning staff and utilizing the information obtained from the Energy Performance Audit/Contract, develop a multi-year plan for the replacement of mechanical equipment and aging infrastructure (deferred maintenance). For example: HVAC, boilers, pool filters, pool decks, etc. (V2, G1, G4)
- Search and apply for grants to supplement funding for programs offered at the Recreation Centers for our STAR program (therapeutic recreation). (V6)
- Identify opportunities with local partners to expand resources for operations and programs. (V6)
- Work in concert with other District staff to develop NRPA standards so that the District may achieve national accreditation. (V3)
- Foster healthy lifestyles for youth and teens. (V4 and V5)
- Provide recreation, learning, and leisure enrichment. (V3 and V4)

South Suburban Park and Recreation District

Mission and Goals

Recreation Programs Department

Mission

The Department of Recreation Programs is dedicated to enhance the quality of life and well-being of South Suburban participants by offering quality programs and facilities designed to meet the needs of the community.

Department Overview

The Recreation Programs Department oversees all programs within the Fitness, Arts & Enrichment and Athletics Divisions, including Tennis and the Sport Dome Indoor Turf Facility. The Department is responsible for the administration, management and daily operations of programming in these areas throughout the District. In addition, the Department implements programs and special events within the four Recreation Centers and successfully manages 3 tennis centers, 64 outdoor tennis courts, a BMX track, skate parks, 2 inline hockey rinks, an outdoor pickleball complex, indoor synthetic sports dome, gymnastic center, pottery studio and schedules over 140 athletic fields for community youth sports organizations. There are 21 full time employees and over 200 part time employees that are committed to excellence and gaining community support. The focus of staff efforts in regards to recreation programming is continued improvement, specifically in the areas of service delivery efficiency and customer service. Our goal is that all individuals associated with South Suburban Parks and Recreation programs (staff, coaches, volunteers, instructors, participants) will value the character traits and life skills learned through recreation participation.

Accomplishments

Fitness:

- Successful implementation of the following new programs:
 - Group Pilates Reformer Program at Buck Recreation Center
 - Licensed BodyPump drop-in fitness classes at Lone Tree and Goodson Recreation Centers
 - Parkinson's Foundations specialty fitness class at Buck, Goodson and Lone Tree Recreation Centers
- Completed new partnership with American Specialty Health to begin offering Silver&Fit, a benefit offered through a variety of health insurance providers.
- Implementation of new piece rate pay practices for group fitness instructors and personal trainers.
- Installation of new equipment and redesign of free weight and circuit weight room at the Goodson Recreation Center.
- Continued growth in all areas of gymnastics; the largest session of enrollments (on record) in recreation class this year with 830 gymnasts, as well as we have the largest competitive team this year with 88 team members.
- The outdoor Pickleball courts opened at Cornerstone Park in June and implementation of leagues and tournaments has occurred.

South Suburban Park and Recreation District Mission and Goals

Recreation Programs Department (continued)

Accomplishments (continued)

Athletics:

- Implemented a new weather line through the Rainout Line Application that allows coordinators to manage their own weather related issues through extensions. Customers have the option to receive weather related updates by calling the phone number, text messages or app notification.
- Coordinators received mobile units in the form of Surface Pro's that replace their desktop computers. This alternative to the traditional desk work space allows coordinators to maximize their time efficiently and effectively while working in the field.
- Tennis started utilizing the online adult sports registration system for their in-house leagues making it easier for teams to enter their player information and collect payments.
- Added an Intermediate level to Start Smart golf, which increased participation by over 30%.
- Bluffs 8K Trail Run inaugural race occurred and this new race in the SSPR race series added a new demographic of runners with this challenging race, while maintaining the interest of our steady race series participants.
- 4 Adult Softball Tournaments were held throughout the months of June-November generating \$5000 in gross revenues.
- Pre-K T-ball was introduced in the summer of 2016, which had 280 participants.
- Youth Spring Lax increased participation by 10%.
- A new competitive basketball league will be introduced in the winter of 2016-2017 to help capture the teams leaving for more competitive leagues.
- Littleton Tennis block time was slightly modified to allow for maximum efficiency of court space for additional block time users, more district classes and additional space for pro lessons, which increased revenues by approximately \$12,000.
- The Sports Dome implemented a summer youth soccer league and a fall adult flag football league for the first time.
- Facility Maintenance projects were completed at the Sports Dome to improve upon appearance and efficiency which included painting the building, power washing the ceiling, turf upkeep and formal fabric testing.

Arts & Enrichment:

- Acquired over \$20,000 in SCFD grant funding from Arapahoe and Douglas Counties.
- Expanded birthday party offerings and party theme options which increased revenue by 21% in 2016.
- In partnership with the City of Lone Tree, worked to develop an IGA and programming plan for the Lone Tree Library building, with implementation to occur in 2017.
- Best of the Best Award winner in the following categories: Best Gallery Display at Goodson Recreation Center and Best Public Art in Parks.
- Continued growth in pottery classes which resulted in a revenue increase of 6%.

South Suburban Park and Recreation District Mission and Goals

Recreation Programs Department (continued)

Key Performance Indicators (V2, V3, V4, G2)

	2015	Projected 2016	% Change
Fitness:			
Personal Training revenue	\$178,163	\$186,875	5%
Drop In Fitness revenue	\$210,710	\$208,911	-1%
Silver Sneakers revenue	\$343,199	\$350,907	2%
Registration based fitness classes revenue	\$80,335	\$98,790	23%
Martial Arts revenue	\$67,110	\$62,246	-7%
Gymnastics Team revenue	\$73,388	\$87,503	19%
Gymnastics Recreation classes revenue	\$192,443	\$213,704	11%
ATHLETICS:			
Sponsorships	\$13,472	\$15,770	17%
BMX Champ Camps	80	97	21%
BMX Races	1,715	1,978	15%
3on3 Outdoor Basketball	66	69	5%
March Meltdown Youth Basketball Tournament	12 Teams	17 Teams	42%
Youth Flag Football Pigskin Playoff Tournament	11 Teams	16 Teams	45%
Swisher Basketball Clinics	355	358	1%
Youth Volleyball Leagues	187	239	28%
Champ Camps	379	406	7%
Youth Golf Lessons	205	230	12%
Adult Golf Lessons	226	118	-47%
Start Smart Golf	47	71	51%
Instructional Soccer	126	139	10%
Youth Tball, Baseball, Softball Leagues	1,049	1,075	2.5%
Youth Basketball Leagues	1,207	1,100	-9%
Youth Lacrosse Leagues	3,495	3176	-9%
Youth Track/Cross Country	121	154	27%
Youth Flag Football Leagues	1,797	1,559	-13%
Youth/Adult TRYathlons	235	214	-9%
5K/10K Race Series	1788	2227	25%
Adult Lacrosse Leagues (# of teams)	26	26	0%
Adult Pickleball Tournaments (2) (# of teams)	13	26	100%
Adult Volleyball League	8	27	237%
Adult Basketball Leagues – (# of teams)	99	108	9%
Adult Flag Football Leagues (# of teams)	16	16	0%
Adult Softball Leagues (# of teams)	322	312	-3%

South Suburban Park and Recreation District Mission and Goals

Recreation Programs Department (continued)

Key Performance Indicators (continued) (V2, V3, V4, G2)

	2015	Projected 2016	% Change
Adult Softball Tournaments (4) (# of teams)	0	30	3000%
TENNIS:			
Holly Court Reservations	\$276	\$5,216	1789%
Lone Tree Court Reservations	\$2,843	\$2,819	-1%
Littleton Court Reservations	\$235,026	\$242,496	3%
USTA/CTA Individual League Registrations	931	1,020	10%
Littleton Fall Block Time Hours	415	433	4%
Littleton Fall In-House Leagues	88	98	12%
Holly Class Revenue	\$32,251	\$28,906	-10%
Lone Tree Class Revenue	\$26,680	\$23,295	-12%
Littleton Class Revenue	\$61,553	\$62,989	2%
Sports Dome:			
Athletic Field Rental Revenue	\$154,359	\$144,349	-6%
Adult Programs Revenue	\$125,275	\$127,500	2%
Youth Programs Revenue	\$174,585	\$175,780	1%
Camps/Clinics Revenue	\$23,324	\$26,000	10%

Goals and Objectives for the 2017 Budget

Fitness:

- Increase attendance of classes by: (V3 and V4)
 - incorporating new formats and tools
 - hiring, training and retaining high quality staff
 - implementation of special programs and promotions to incentivize attendance
- Market program offerings with brochures, website, e-newsletters and social media, as well as cross market through other program areas via the Recreation Marketing Committee to recruit new customers. (V3 and V4)
- As salary expenses rise; carefully review program offerings to ensure revenue growth. (V2 and G2)
- Creatively work with independent contractors to increase marketing opportunities.
- Continue the growth of the group Pilates Reformer classes and private Reformer sessions at the Buck Recreation Center. Explore potential opportunities to add program at Goodson Recreation Center. (V3 and V4)
- Improve aesthetics and maintenance of gymnastics gym to: (V3, V4, G1, G4)
 - continue to focus on safety
 - meet customer expectations
 - remain competitive

South Suburban Park and Recreation District Mission and Goals

Recreation Programs Department (continued)

Goals and Objectives for the 2017 Budget (continued)

Athletics:

- Introduce new and revamped classes that will generate revenue and also feed into established programs to promote customer experience. A few highlighted programs include: (V3, V4, G2)
 - Additional Strider – Learn to Bike Classes and develop an intermediate level plus add Strider Races at the BMX track.
 - Add a Youth Lacrosse Summer Competitive League in addition to our recreational division.
 - Add 1 or 2 Youth Lacrosse Summer Tournaments.
 - Add a Pre-K Basketball League.
 - Expand pickleball offerings with the new Cornerstone facility by additional clinics and leagues.
 - Open the spring and fall Youth Flag Football tournaments to outside teams.
 - Move champ camps to a contractual summer camp provider to offer a larger variety of camps in more areas throughout the district.
- Encourage the continued cooperation between Organized Youth Sport Groups, school districts and neighboring governmental entities. (V5 and V6)
- Strive for increased customer retention through superb customer service. 2017 will be the first year coordinators will fully utilize their mobile units along with the new weather line. Athletics is a nontangible service based upon a customer's interaction with staff. Providing coordinators with the tools to handle situations in real time will help exceed customer expectations. (V4)
- Add new tennis classes that are trending in the market such as: (V3, V4, G2)
 - New leagues that promote crossover utilization at neighboring facilities.
 - New tournaments for youth and adults over the summer and strive to develop the bubble as a tournament venue for USTA/CTA.
 - Increase and revamp our youth programming to better service the youth population while utilizing the USTA/CTA developmental program that is established within the industry.
 - Promote continued education to encourage staff development.
 - Provide new popular adult classes that promote player development, fun and incorporate fitness.
 - Begin working with the area school districts to offer after school tennis programs at designated school facilities.

Arts & Enrichment:

- Secure funding and explore new options for the continuation of the Sheridan Creativity Lab. Operations for this facility amenity are dependent on some fee based programming, camp attendance, donations and grants. (V6)
- Increase Theater and culinary programming at the Lone Tree facility with addition to adding new technology based programming which may be taught in house rather than contracted out. (V3)

South Suburban Park and Recreation District Mission and Goals

Recreation Programs Department (continued)

Goals and Objectives for the 2017 Budget (continued)

Arts & Enrichment (continued):

- 2017 CIP improvements to the Pottery Studio at the Goodson Recreation Center will allow for additional programming of classes and workshops in the clay arts for 2017 along with additional sales from pro shop items and bags of clay. (V4 and G4)
- Increase special event programming at the Buck Recreation Center by adding two more concerts throughout the year. (V4 and V5)
- Open operations for the new Lone Tree Library facility with Enrichment programming and community meeting space to be rented out. (V3, V4, V5)

Golf Department

Mission

The Golf Department's mission is to promote the game of golf by providing the opportunity for District residents and their guests 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.

The Golf Department's 2017 revenue budget is projected at \$7,711,190 and the expenditure budget is projected at \$6,596,689. Based on these projections, it is anticipated the department will generate \$1,114,501 in excess revenue for the year. Included in these projections are pro shop merchandise sales of \$1,041,550, which will generate \$152,395 in net income.

Each golf facility provides food/beverage service through the Hospitality Department 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 providing a venue for company, charity, and organizational golf outings. In 2017, it is anticipated that the four courses will host over 50 outside golf events.

South Suburban Park and Recreation District Mission and Goals

Golf Department (continued)

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" lesson program to promote and grow the game of golf and establish new users to the facility.
- Continued to provide exceptional playing conditions throughout the year.
- Developed and implemented marketing programs to enhance revenue potential of golf courses. Utilized third party vendors and community partners in developing new players to the game, focusing on filling unused tee times.
- 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.
- Completed a golf course master plan update to review and evaluate the needs of South Suburban Golf. Began work on completing the plan by renovating hole #12.
- Completed the planning process and began construction for renovation of the clubhouse facilities at South Suburban Golf Course.
- Renovated the putting green at Lone Tree Golf Club, increasing the putting area size 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 5,000 junior rounds of golf played on Saturday and Sunday evenings.
- Hosted the Colorado Golf Association State Match Play Championship. One of the state's premier events attracting the best players from throughout the state.
- Replaced the carpet and renovated the service counter at Family Sports Golf, enhancing the aesthetics of the facility and expanding the retail floor space.
- Partnered with GolfTec, Inc, the worldwide leader in golf instruction, to provide a comprehensive lesson program at Family Sports Center Golf.
- Hosted 38 large company and Charitable Golf Events
- Hosted the Littleton Rotary/Arapahoe County Sheriff's Fundraising Golf Tournament which raised approximately \$25,000 for community wellness.
- Increased exposure to night golf, utilizing South Suburban Golf Course and Littleton on alternating Friday nights.

Key Performance Indicators (V2 and V3)

	2014	2015	Projected 2016
Rounds of Golf	176,404	167,587	168,000
Revenue Per Round	\$41.62	\$44.21	\$44.22
Operating Cost per Round	\$35.36	\$40.39	\$37.71

South Suburban Park and Recreation District Mission and Goals

Golf Department (continued)

Goals and Objectives for the 2017 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)
- 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)
- Complete the clubhouse renovation of the South Suburban Clubhouse and open the facility in the spring, offering increased levels of service to the players.
- Complete renovation of the Lone Tree short game practice area, improving the experience to the golfers and increasing the opportunity to offer improved short game learning opportunity,

Hospitality Service Department

Mission

The mission of the Hospitality Services Department of South Suburban Park and Recreation District is to support the overall mission of the District by providing professional and high quality hotel, event and food & beverage services, to residents and guests. These services will be provided to guests at levels of quality, service and cleanliness striving to always exceed guest expectations.

Department Overview

The Hospitality Services Department 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 (scheduled to begin remodeling October 2016 and re-open June of 2017), and the Centennial Grill at Littleton Golf and Tennis.

South Suburban Park and Recreation District Mission and Goals

Hospitality (continued)

Department Overview (continued)

- 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

Accomplishments

- Updated Hospitality facility food & beverage menus to be more competitively in line with the Denver Metro market.
- Hospitality Division lead culinary staff and food & beverage supervisors have successfully completed the National Restaurant Association ServSafe Program - ServSafe is a food and beverage safety training and certificate program administered by the National Restaurant Association. The program is accredited by ANSI (American National Standards Institute) and the Conference for Food Protection.
- Lone Tree Golf Club & Hotel received the 2016 TripAdvisor Certificate of Excellence Award and the Hotels.com Excellent Facility Award.
- Dovie Lopez, Hospitality Sales & Marketing Manager, was elected 2017-2018 President of the Colorado Chapter of ILEA (International Live Events Association).
- Kate Jenkins, Assistant Hospitality Sales & Marketing Manager earned her CWP, Certified Wedding Planner certification.
- Along with other event sales, Lone Tree Golf Club & Hotel sold 36 wedding events in 2016 generating \$235,539 in revenue.
- Utilized both high school and college students in apprentice programs through local high schools, Johnson & Wales University and the American Culinary Federation.
- Completed first version of Lone Tree Golf Club & Hotel marketing video to use for web sites and sales promotions.
- Sold out the 2016 Tantalizing Tastes pairing dinner series at the Lone Tree Golf Club & Hotel. These 48+ person events have been created to drive event sales through higher end banquet-style dinners.
- Began sales of new Market Sandwich line in the temporary pro shop trailer at South Suburban Golf Course. This sandwich line has a 40% profit and zero labor. These sandwiches are also being used for the “Goodies to Go” at the Lone Tree Golf Club & Hotel and will be used on all the beverage carts and in concessions in 2017
- Hosted 18 employees through Christoff Weihman’s, Getting to WOW! – Everybody WINS with 5 Star Service program.
- Completed capital improvement programs to grow customer experience including:
 - Installation of new mangle (volume commercial ironer) in Lone Tree Golf Club & Hotel for hotel and event linen
 - Installation of new high-top table and chair section along the Avalanche Ice Rink windows at Family Sports Center / Avalanche Grill.
 - Installation of new 7’ x 15’ sliding panel windows in the Lone Tree Grill at Lone Tree Golf Club & Hotel.
 - Continuation of planting enhancements of wedding venue at Lone Tree Golf Club & Hotel.

South Suburban Park and Recreation District Mission and Goals

Hospitality (continued)

Accomplishments (continued)

- Re-utilization of furniture and equipment from the renovation of The Club Restaurant at South Suburban Golf Course in all other Hospitality facilities including beer taps, beverage coolers, equipment and furniture.

Key Performance Indicators (V2 and V3)

Hospitality Gross Revenues	2014	2015	Projected 2016
LTGCH F & B Rev	\$1,117,792	\$1,111,595	\$1,171,199
Lone Tree Hotel Rev	\$310,348	\$356,823	\$401,050
The Club SSGC F & B Rev	\$403,165	\$420,396	\$411,969
Centennial Grill LGT F & B Rev	\$210,161	\$215,851	\$226,463
Avalanche Grill FSC F & B Rev	\$536,352	\$569,005	\$631,275
FSC Concession F & B Rev	\$255,506	\$271,800	\$288,150
LTGCH Tennis Pavilion	\$975	\$518	\$1,775
Hospitality Gross Revenue Total	\$2,868,683	\$2,950,036	\$3,137,031

Goals and Objectives for the 2017 Budget Year

The Hospitality Division will continue to drive customer service, grow sales and revenue opportunities, increase departmental efficiency, stabilize staffing and work toward positive division net revenue.

- Continue to increase District-wide food and beverage revenue per round of golf. The calculations below include banquet and tournament sales: (V3)

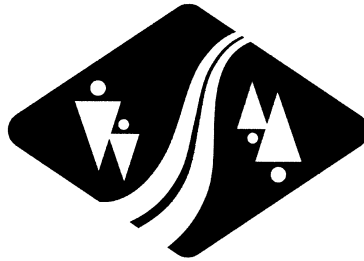
2013	\$12.15 per round
2014	\$14.30 per round
2015	\$15.00 per round
2016 – YTD as of 10/31/16	\$15.56 per round
2017 – Year End Goal	\$16.25 per round
- With the re-opening of The Club Restaurant at South Suburban Golf Course – hire, train and organize restaurant and staff in a more hospitality industry accepted service and sales model.(V3 and V4)
- Create and implement innovative marketing programs surrounding the re-opening of The Club Restaurant at South Suburban Golf Course. (V3)
- Remove financial and managerial barriers inhibiting the mobility of hospitality staff.
- Grow sales and service through all Hospitality facilities, holding food & beverage supervisors accountable for service, sales and profitability. (V2 and V4)
- Work with Communications Department to re-organize and consolidate Hospitality online marketing and social media. (V4)
- Require all Hospitality facility food & beverage supervisors and kitchen managers to ensure food cost and labor percentages are maximized to drive Division net revenue goals. For food & beverage supervisors, this includes the requirement to study for, and receive the CFBE (Certified Food & Beverage Executive) Certification through the American Hotel & Lodging Educational Institute. (V3)

South Suburban Park and Recreation District Mission and Goals

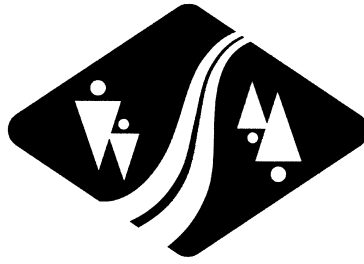
Hospitality (continued)

Goals and Objectives for the 2017 Budget (continued)

- Continue to provide clean and well-maintained hospitality facilities, exceeding the expectations of our guests and the health and safety standards of the District and Tri-County Health Department. (V4 and G3)
- Continue work to assist all District Departments to understand their involvement in the policies, laws and regulations surrounding the service of commercial food & beverage services. (V3)
- Continue to participate in community involvement, throughout the communities of the District. (V5)
- Semi-annually evaluate ala carte, concession and event menus to ensure marketability and appropriate costing and pricing in the ever-changing market.(V3 and V4)
- 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 and G3)
- Work with other District Departments to maximize service to guests and potential revenue opportunities. (V3 and V4)
- 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 and V4)
- Aggressively market and sell the services of the all hospitality facilities through our professional sales team. (V3 and V4)
- Maximize Hospitality partnerships with: Coca-Cola – non-alcohol beverage, Shamrock – lead-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, moving it to Memorial Day through Labor Day Sunday afternoons. (V4, V5, V6)



South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

Budget Process and Calendar

South Suburban Park and Recreation District Budget Process and Calendar

South Suburban Park and Recreation District begins the annual budget process in the spring 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.

During the summer there is also a budget retreat with the Board of Directors. At this retreat the budget goals are discussed, as well as, any important key issues. These may include salary and benefit information, proposed capital projects, departmental projections, proposed fee and charges, and citizen's comments and requests.

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 three opportunities to comment or request budget items during the District's public board meetings, once per month in August, September, and November.

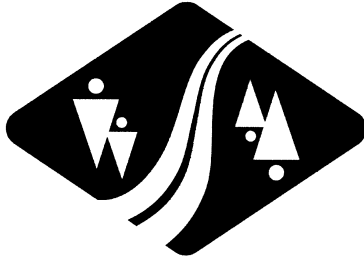
The proposed budget will be adjusted based on Board direction or citizen's comments before it is formally presented for approval at the November public meeting of the Board of Directors. In December the certification of the mill levies is completed. Certifications are sent to each county by December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

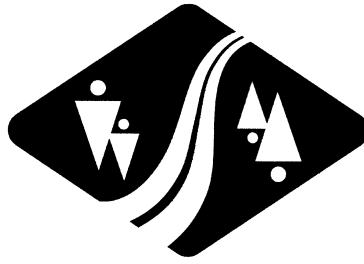
**South Suburban Park and Recreation District
Budget Process and Calendar**

2017 BUDGET CALENDAR

Wed., June 22	Meet with Board to discuss 2017 Budget Priorities
Fri., July 15	Budget work papers (with June numbers) and salary information due to Staff from the Finance Department.
Mon., July 25 th	Board Retreat to determine Major Priorities for 2017 Budget
Fri., Aug 12 th	Based on Major Priorities Developed - Preliminary list of capital projects, new full-time position requests, and part-time eligible positions due to Executive Director and the Finance Department.
Wed., Aug 24	First Public Hearing on 2017 Budget. Present Major Priorities for 2017 Budget to Board
Thurs., Aug 25	Preliminary Assessed Valuations due from Assessors.
Wed., Aug 31	All 2017 Budget work papers (including 2016 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 14	Second Public Hearing on 2017 Budget.
Mon., Sept 26	Summary Transmittal Letters due to Executive Director.
Wed., Oct 12	2017 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish "Notice of Budget" upon receipt of proposed budget).
Wed., Nov 9	Third and Final Public Hearing on 2017 Proposed Budget.
Wed., Nov 9	Board formally adopts 2017 Budget.
Mon., Nov 28	Detail Transmittal letter with Department Mission, Goals, Accomplishments, and Key Performance Indicators due to the Finance Department.
Fri., Dec 9	Final Assessed Valuation due from Assessors.
Wed., Dec 14	Board certifies Mill Levy to Counties.
Thurs., Dec 15	Mill Levies transmitted to Counties.
Wed., Dec 28	2017 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 2017 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.

Grants Fund – This fund is new in 2017. It will be used to account for all grants required to be accounted for in a separate fund.

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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

Basis of Accounting/Budgeting (continued)

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).

The General Fund, Conservation Trust Fund, 2010 One Mill Fund, Grants 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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

Budgets

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

Pooled Cash and Investments

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

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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

Capitalization Policy (continued)

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

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

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

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 2017 payment due:

Outstanding Debt as of December 31, 2016

Description	Balance as of December 31, 2016	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 9,835,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aaa, Aa3
Total General Obligation Bonds Outstanding	<u>\$ 9,835,000</u>			
(2010) - \$9,620,000 Certificates of Participation	\$ 4,760,000	Certificate of Participation	Acquisition and renovation of new service center and refund 2001 B COPs (Family Sports Center Purchase)	not rated
Total COPs Outstanding	<u>4,760,000</u>			
(2014) - \$5,760,987 Energy Performance Lease	5,311,652	Lease	Purchase energy savings equipment and improve facilities	not rated
(2014) - \$649,486 Golf Cart Lease	441,171	Lease	Purchase golf carts	not rated
(2015) - \$155,666 Equipment Lease - Goodson	104,665	Lease	Purchase fitness equipment	not rated
(2015) - 196,996 Equipment Lease (Lone Tree)	149,014	Lease	Purchase fitness equipment	not rated
Total Lease Outstanding	<u>6,006,502</u>			
Total Outstanding Debt as of December 31, 2016	<u>\$ 20,601,502</u>			

Total Outstanding Debt to Maturity

	General Obligation Bonds		Certificates of Participation and Capital Lease		Total
	Interest	Principal	Interest	Principal	
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	-	-	172,250	1,444,797	1,617,047
2021	-	-	130,951	1,389,696	1,520,647
2022-2026	-	-	337,688	2,286,284	2,623,972
2027-2029	-	-	48,962	1,372,384	1,421,346
	<u>\$ 999,500</u>	<u>\$ 9,835,000</u>	<u>\$ 1,448,527</u>	<u>\$ 10,766,502</u>	<u>\$ 23,049,529</u>

South Suburban Park and Recreation District

Summary of Significant Financial Policies

Debt Service Schedule 2017

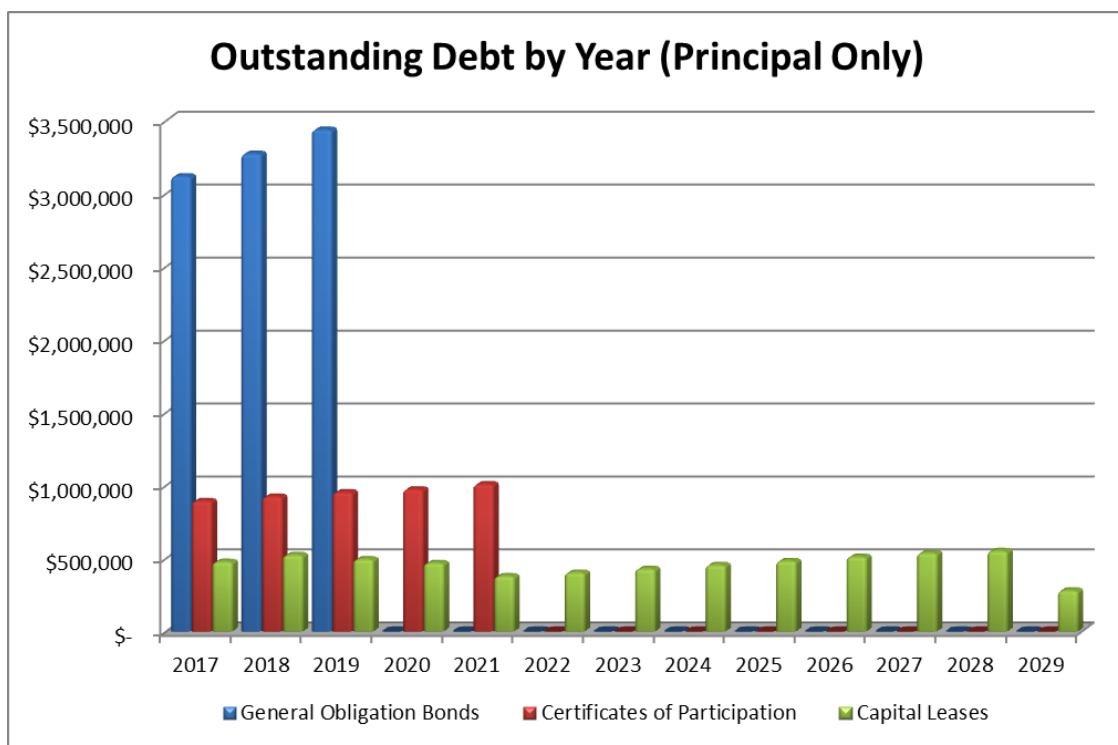
General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 3,120,000
Total General Obligation Principal Payments	3,120,000
2006 General Obligation Refunding Bonds - Interest	491,750
Total General Obligation Interest Payments	491,750
Total General Obligation Bond Payments	\$ 3,611,750

Grand Total Principal	\$ 4,493,286
Grand Total Interest	783,721
Grand Total	5,277,007

By Fund:	
General Fund	927,383
Debt Service Fund	3,611,750
Enterprise Fund	737,874
Grand Total	\$ 5,277,007

COP/Lease Payments	
Debt Issuance	Total
COP - Principal	\$ 895,000
Energy Performance Lease - Principal	\$ 270,418
Golf Course Lease - Principal	\$ 107,167
Equipment Lease - Principal	\$ 100,701
Total COP Principal Payments	1,373,286
COP - Interest	145,180
Energy Performance Lease - Interest	133,917
Golf Course Lease - Interest	8,470
Equipment Lease - Interest	4,404
Total COP Interest Payments	\$ 291,971
Total COP/Lease Payments	\$ 1,665,257

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 12/31/16	\$ 3,342,051	\$ 224,405	\$ 394,179	\$ 306,275	\$ 1,614,729
Restricted for:					
Emergencies	568,000	-	-	-	825,000
Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space (2010 1 Mill)	-	-	394,179	-	-
Environmental Liability Escrow	200,000	-	-	-	-
Capital Projects	-	224,405	-	-	-
Debt Service	-	-	-	306,275	-
Total Restricted Fund Balance	768,000	224,405	394,179	306,275	825,000
Assigned to:					
Health Insurance Claims	900,000	-	-	-	-
Subsequent year's expenditures	63,102	-	-	-	-
Total Assigned Fund Balance	963,102	-	-	-	-
Unassigned:					
7% Reserve (net of emergency reserve listed above)	223,623	-	-	-	789,729
Cherry Hill Village Reserve	737,326	-	-	-	-
COPS Reserve	650,000	-	-	-	-
Total Unassigned Fund Balance	1,610,949	-	-	-	789,729
Remaining Fund Balance 12/31/16	\$ -	\$ -	\$ -	\$ -	\$ -

South Suburban Park and Recreation District Summary of Significant Financial Policies

Fund Balance (continued)

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

Emergencies (estimated)	\$568,000
--------------------------------	------------------

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)	\$900,000
--	------------------

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 \$80,000 and aggregate total yearly health claims in excess of \$2,770,228. 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	\$63,102
---------------------------------------	-----------------

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	\$223,623(\$791,623 - \$568,000 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 **\$737,326**

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 **\$650,000**

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 - \$224,405)

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** (\$394,179). 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 - \$306,275).

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

Emergencies (estimated) **\$825,000**

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 **\$789,729 (\$1,614,729 - \$825,000 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, which is included as expenditures in the 2017 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 2017 capital projects.

The 2010 One Mill fund balance change is due to anticipated spending of funds on approved 2017 capital projects (\$3,453,957). Parks' Irrigation expenses are also budgeted in this fund for 2017 (\$1,696,177).

The Enterprise Fund shows an 18% estimated increase in fund balance from 2016 to 2017. This is partially due to an increase of net revenue from operations of \$280,000. Also no capital projects were funded from the Enterprise Fund in 2017.

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 2017 budget includes property tax revenue from the 2014 Operating Mills in the amount of \$5,333,251 and expenditures of \$4,826,359, of which \$4,732,749 is budgeted for capital projects.

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. The 2017 Budget includes some fee increases to assist the District in recovering direct costs of programs.

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 \$80,000 and aggregate total yearly claims in excess of approximately \$2,770,228.

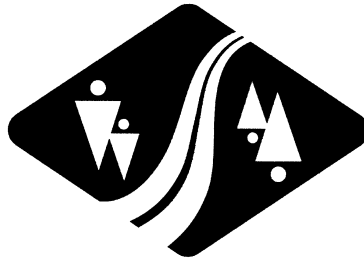
Pension Plan

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 on the first day of their employment. Under this plan, 6% of the plan members' compensation is remitted to the Plan Administrator by the District. The District's contributions, plus earnings, become vested after three years of participation in the plan. District contributions for plan members who leave employment before they are fully vested are used to reduce the District's current period contribution requirement. There is no liability for benefits under the plan beyond the District's payments. Plan provisions and contribution requirements are established and may be amended by the District's Board of Directors.

The District also has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is administered by Principal 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

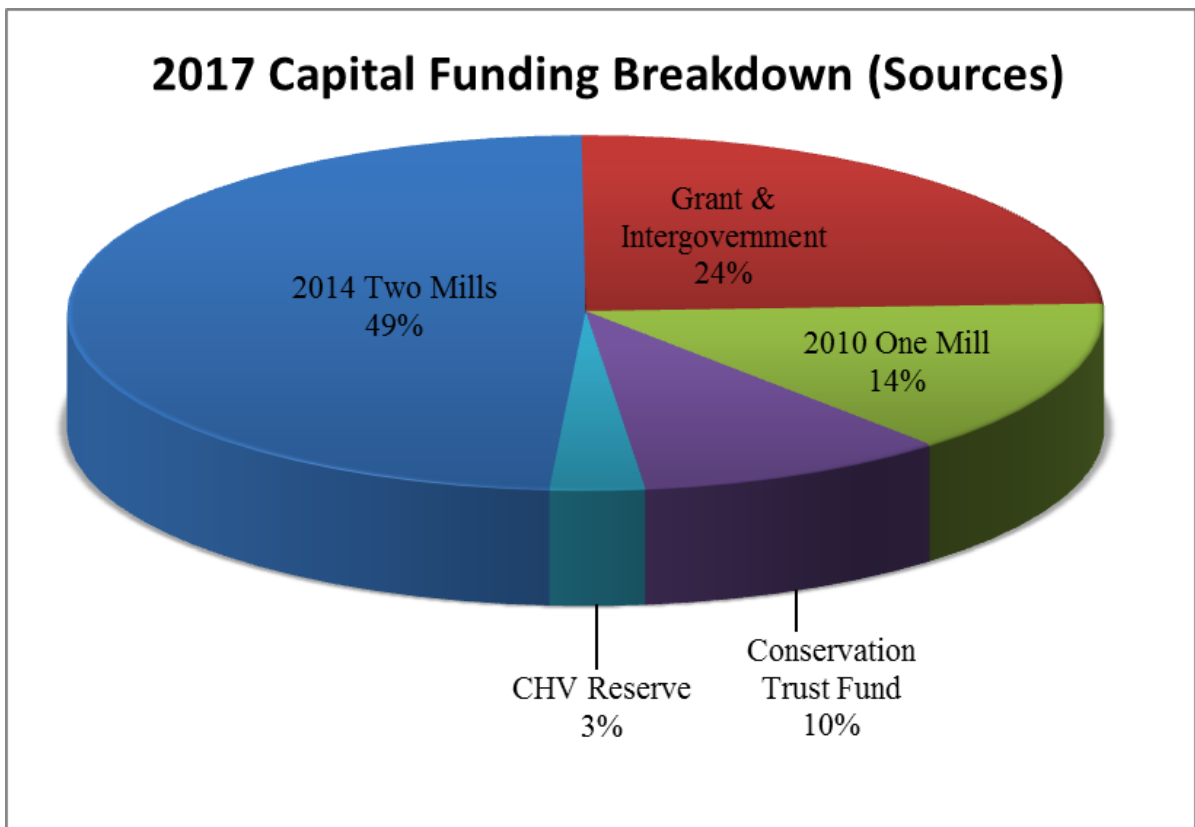
The recommended projects are then submitted to the Board of Directors along with the proposed budget for further review. The Board reviews the requested capital projects, as well as, the funding recommendations from staff. The Board of Directors will adopt the capital improvement plan as a part of the 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 in 2016, there are additional funds available for capital in 2017. The total source of revenue for the capital expenditures for 2017 is \$9,402,646. These expenditures are funded by the 2010 One Mill Fund \$1,328,957, Operations \$15,000, Conservation Trust Funds of \$910,000, CHV Reserve \$275,940 and 2014 Operating Mills of \$4,577,599. Estimated funds of \$2,295,150 will be contributed to the District by grants, donations, or other intergovernmental agencies.

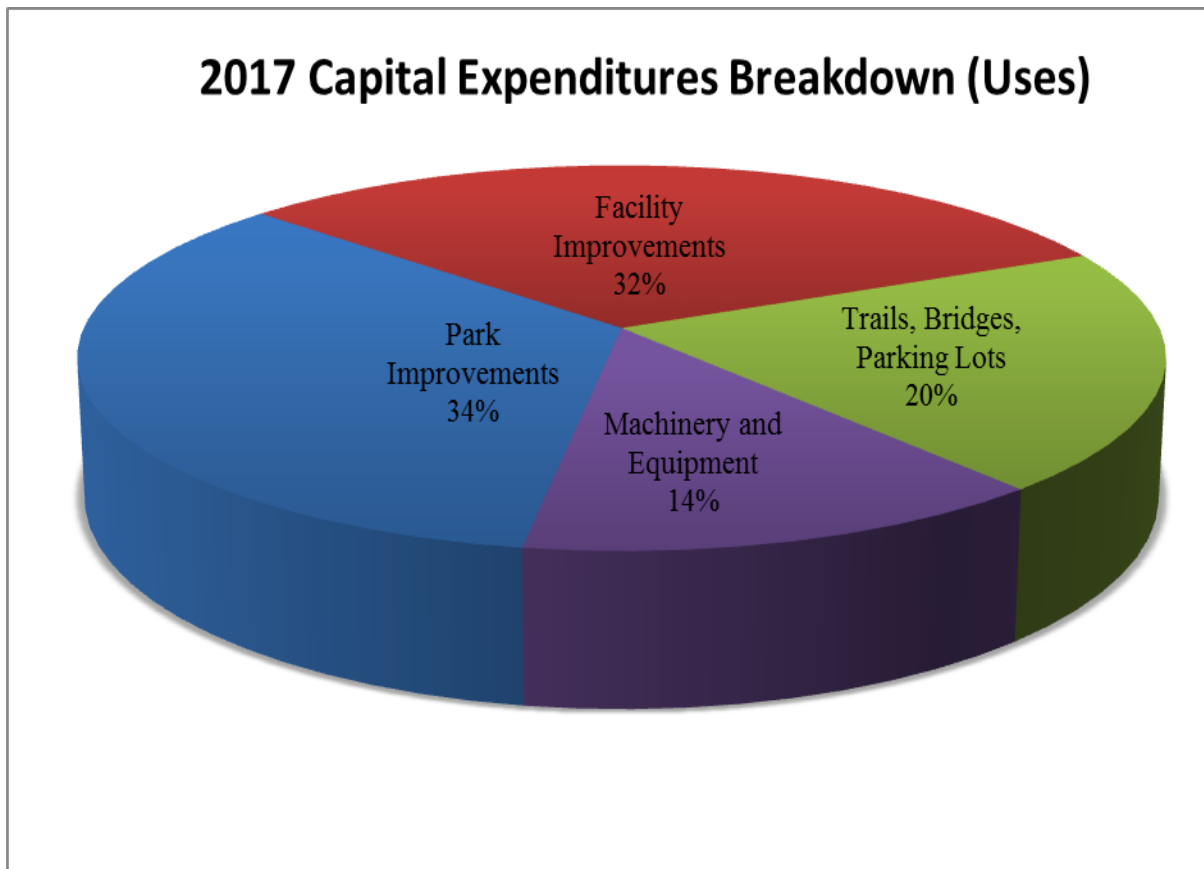
Capital projects that are still in progress at the end of 2016 will have the available unspent balance re-appropriated in 2017, upon approval by the Board of Directors. Since the exact amount of unspent project funds are not known as the budget is being developed these ongoing projects are not budgeted 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 2017 percentage breakdown of approved capital expenditures. Park Improvements account for 34%, Facility Improvements 32%, Trails (including trails, bridges, and parking lots) 20%, and the remaining 14% for Machinery and Equipment. A detailed listing of all the approved capital projects is including in Section 2 of this document.



Project Highlights for 2017

Some of the major capital projects for 2017 include:

- **Progress Park**
 - **Project Description** - The shelter, restroom, and playground are outdated and deteriorating. Connect Progress Park to Cornerstone Park with a trail and provide better parking and access along Hickory Street. A master plan is being conducted to identify priorities for redevelopment of the park.
 - **Funding Sources** - This project will be funded in partnership with the City of Littleton and the District's 2010 One Mill Funds. Staff will also be applying for an Arapahoe County Open Space Grant in 2017. The total cost is estimated to be approximately \$800,000.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Progress Park (continued)**
 - **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.
- **Cornerstone Park-Seniors Area Parking Lot**
 - **Project Description** - Install asphalt, curb, gutter, lighting, landscape and irrigation in the parking lots. The parking lot is recycled asphalt and has no curb and gutter. The lots have been this way since building the park in 1994.
 - **Funding Source** - This project will be partially funded with the District's 2010 One Mill Funds. Staff will also be applying for an Arapahoe County Open Space Grant in 2017. The total cost is estimated to be approximately \$750,000.
 - **Impact on Operating Costs** – This project will not increase operating costs for the 2017 season and will delay or reduce the need for immediate repair and replacement of recycled asphalt for future seasons. The cost to maintain concrete is estimated to be \$3.97 per linear foot.



- **Bowles Grove Park**
 - **Project Description** - Redevelopment of the multi-purpose ballfield and Aeration system for the pond. The ballfield press box, bleachers, dugouts, and fencing are outdated and in need of replacement. An aeration system is needed for the pond to prevent algae.
 - **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 \$500,000
 - **Impact on Operating Costs** – Currently the cost to maintain a developed park is \$10,416 per acre.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **South Suburban Golf Course Clubhouse Renovation**
 - **Project Description** - The South Suburban Golf Course Clubhouse Renovation consists of the following:
 - Addition for entry vestibule and pro shop expansion (780 sf)
 - Addition for dining room expansion (550 sf)
 - New building entry directly into pro shop
 - Overall capacity at restaurant/bar/patio to seat 214 people (the existing restaurant/bar/patio area seats 134 people)
 - New patio overlooking the driving range, 18th green, and future location of putting/chipping green
 - New bar with ADA seating and hook ups for modern bar equipment
 - Improved access to the restaurant and restrooms at the turn
 - Electrical upgrades to kitchen
 - Replacement of old mechanical and electrical systems (energy savings)
 - Replacement of exterior windows and doors (energy savings)
 - Improved roofs including new insulation (energy savings)
 - Improved cart paths and pedestrian walkways circulation
 - Improved neighborhood access via a trail connection to Linksview Park
 - Complete exterior remodel of the building
 - New landscape, irrigation, and site retaining walls
 - Improved ADA accessible route to clubhouse and handicap parking
 - Cart Barn Replacement with new energy efficient, pole building style, cart barn (4,500 sf)
 - **Funding Sources** – The majority of this project was funded in the 2016 Budget (\$4,142,990). However, additional funds were needed to complete the project. These additional funds of \$449,398 will come from District's 2014 Two Mill Funds. Total estimated cost of project is \$4,592,388.
 - **Impact on Operating Costs** - Maintenance costs related to the updated clubhouse should decrease in the short term as the electrical, mechanical, and irrigation systems will be updated. The clubhouse renovation will also include energy savings windows, doors, and insulation which should decrease costs over the long term.



WEST CLUBHOUSE ELEVATION - SITE SUBMITTAL

1/8" = 1'-0"

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Sports Dome Turf Field Replacement**
 - **Project Description** - The current field was installed in 2007 and has outlasted the warranty. With the increased use of the field especially within the last four years, the field has thinned out and experts consider it "dead". We have looked into rejuvenation the field and experts have explained that the turf is worn out past the point of rejuvenating and a full replacement is needed for maximum results, which include a better playing surface and improved safety from hazards due to worn turf.
 - **Funding Sources** - This project will be funded by the 2014 Two Mills and is estimated to cost a total of \$400,000.
 - **Impact on Operating Costs** - Grooming requirements will remain the same but maintenance costs related to repair/patch replacement should decrease as a new turf is less likely to need repair.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Lone Tree Entertainment District Park – Phase I Development**
 - **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.
 - **Funding Sources** – The preliminary estimates from the consultants show the project running over the estimated budget amount from 2016 of \$722,019. This additional amount will cover anticipated shortfall based on take-offs from the engineering drawings. Additional project funds of \$305,000 will be from the Conservation Trust Fund. The 2016 Budget is funded in partnership with the City of Lone Tree, Douglas County, and the District's 2010 One Mill Funds. Total estimated cost of Phase I is \$1,027,019
 - **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 2017 (continued)

- **Lone Tree Recreation Center Roof Replacement**
 - **Project Description** - Replace existing 12 year old EPDM roof, which is starting to fail and cause leaks, with a new 3ply, high performance modified built-up roof system with a 30 year no dollar limit warranty (16,470 square feet).
 - **Funding Sources** – This project will be funded by the 2014 Two Mills and is estimated to cost a total of \$305,000.
 - **Impact on Operating Costs** – Maintenance costs related to the updated roof should decrease in the short term as it will be less likely to cause leaks or other damage to the facility.
- **Sheridan Community Park Irrigation Upgrade**
 - **Project Description** - Improve efficiency of 40 year old irrigation system and eliminate water waste and dry spots at Sheridan Community Park.
 - **Funding Sources** – Additional funds will be added to the 2016 Budget to perform the complete project as costs to upgrade are coming in much higher than originally anticipated. 2016 Budget is \$371,300 funded from the 2010 One Mill. The additional funding in the 2017 Budget of \$288,800 from the 2014 Two Mills Funds will make the total estimated cost of this project \$660,100.
 - **Impact on Operating Costs** – Maintenance costs related to irrigation system maintenance should decrease as system will be new and less likely to fail.
- **Annual Parking Lot, Trail, and Entry Road Repairs** - Repairs and replaces aging asphalt and damaged concrete at the following locations:
 - **South Suburban Golf Course** - The scope of this project replaces aging and failing asphalt parking lot and entry road sections with new sub grade preparation and full depth asphalt replacement. The entire lot will be seal coated and repainted to increase the longevity of the existing asphalt and to match older asphalt with new. This project was recognized as a Board priority and Directors recommendation to complete with the renovation of the clubhouse.



South Suburban Golf Course Parking Lot

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Annual Parking Lot, Trail, and Entry Road Repairs (continued)**
- **Family Sports Center, Lone Tree Golf and Tennis, Sheridan Recreation Center** - The scope of this project includes sub grade repair with replacement of full depth asphalt, sealant and repainting of approximately 4,500 square yards of parking lot asphalt.
- **Family Sports Center** - Beginning in 2014 Family Sports Center is on a five season plan for repair of the immediate parking areas and driving lanes between the Sports Dome, Golf Course and Main Building.



Family Sports Center Parking Lot

- **Lone Tree Golf and Tennis** will be on the second phase of five to replace the aging asphalt near the middle of the hotel parking and the drive lane into the center, in addition we will be straightening the cross walk section that leads to the Tennis Center.



Lone Tree Golf and Tennis

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Annual Parking Lot, Trail, and Entry Road Repairs** (continued)
- **The Sheridan Recreation Center** is also phased for parking lot replacement and is planned to finish in 2018. The south end of the east Lot was replaced in 2016 and the north end is due as well as drive lane and parking lot on the west side. The boundaries and responsibility of the School District will determine what may be accomplished on the west side.



Sheridan Recreation Center

- **Goodson Recreation Center Parking Lot, Entry Road Repair and Landscape Island Renovation** - This project includes the repair and replacement of asphalt sections in the entry road and north parking areas as well as improving the existing landscape islands to match the new construction of the Cherry Hills Assisted Living Center. This project was identified in the 2014 comprehensive inventory inspection and delayed in 2015 due to the construction. This project is also a Board recommended project and high on the Director's priority.



Goodson Recreation Center

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Annual Parking Lot, Trail, and Entry Road Repairs (continued)**
 - **Lee Gulch Overlook Parking Lot and Entry Road Repair** - This project scope includes the repair and replacement of portions of the entry road and sections of the parking lot that are failing and need to be removed, stabilized and replaced. This project was identified during the new construction of Lee Gulch Overlook in 2016 and was due for spot repairs in the 2016 comprehensive inventory inspection.



Lee Gulch Overlook

- **Cherry Knolls Park Parking Lot** - This project includes the replacement of the Cherry Knolls Parking Lot that is heavily used by the adjacent School and is frequently programmed for field use. This lot is also one of our busiest lots during the snow season as its west facing slope is host to one of the better sledding hills in the district. This lot was thinly overlaid nearly ten years ago in an attempt to cut costs and improve the aesthetics of the area; it is now coming apart due to sub grade failures and excessive wear.



Cherry Knolls Parking Lot

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2017 (continued)

- **Annual Parking Lot, Trail, and Entry Road Repairs** (continued)
 - **Columbine Trail** - This trail was phased in a five year plan beginning in 2014 to repair sections of the trail beginning south of Bowles Avenue that tie into Wynetka Ponds Park and went south to Dutch Creek. This project was taken out of phasing in 2016 when it did not make the Director's priority list. The next section will be repaired to continue south from the 2015 replacement phase and connect to Costilla Avenue, if funds are available we intend to continue south with more repair.



Columbine Trail

- **Funding Sources** – 2010 One Mill funds of \$142,357 for Lee Gulch Overlook, \$587,500 from 2014 Two Mill funds, and \$30,000 from a private business with shared parking lot space. Total estimated cost of \$759,857.
- **Impact on Operating Costs** – These projects will not increase operating costs for the 2017 season and will delay or reduce the need for immediate repair and replacement of asphalt and crack sealant for future seasons. The cost to maintain asphalt and concrete is estimated to be \$3.97 per linear foot.

The District's capital expenditures for 2017 include \$2,295,150 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 2016 and early 2017. 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 2017 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 2017. The District's contribution to the matching projects is \$15,000.

South Suburban Park and Recreation District Capital Improvement Plan

Replacement Equipment

Expenditures for replacement equipment, vehicles, and computers represent 14% of the total capital budget or \$1,233,012. Some of the major items include:

- **Parks Mowers/Equipment and vehicles (\$399,200)** - 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.
 - Construction dump truck -1988 International 9300, tandem dump truck, 600,000 miles
 - Pool stake bed truck - 1990 International 7000, 16' stake dump body truck, 78,000 miles
 - Forestry water truck - 1995 Chevrolet 1-ton water truck, 1,000 gallon capacity, 73,000 miles



Construction Dump Truck



Pool Stake Bed Truck

- **Golf Equipment (\$422,000) - Same as Park Replacement Equipment**
 - Install a new wash bay for equipment. SEMSWA is requiring a wash bay that meets current EPA code for washing pollutants into the storm water system.
 - Replace two rough mowing units that are used to mow primary rough and mounding areas on a daily basis. Existing units have excessive hours and are not reliable. New mowers will insure we provide quality playing conditions to our players on a daily basis.



South Suburban Park and Recreation District Capital Improvement Plan

Replacement Equipment (continued)

- **Lone Tree Recreation Center Weight Room Equipment Upgrades**
 - **Project Description** – Replace Free Weight, Cable Crossover and Selectorized Equipment. The weight equipment was purchased when the building opened 12 years ago and has not been replaced since then. Due to the current equipment, the layout of the weight room is limited and poses issues in regards to ADA compliance. The equipment needs to be replaced to remain competitive in the field and continue to meet the demands of the customers.
 - **Funding Sources** - This project will be funded by 2014 Two Mills and is estimated to total \$110,000.
 - **Impact on Operating Costs** - Maintenance costs related to equipment repair should decrease as equipment is new and less likely to break.
- **Holly, Franklin, and Harlow pools-filter upgrade/replacement**
 - **Project Description** – Filters are in need of replacement, as both fail to keep up with debris. Goal: highly efficient, cost effective, resource preserving filter.
 - **Funding Sources** - This project will be funded by 2014 Two Mills and is estimated to total \$305,500.
 - **Impact on Operating Costs** - Maintenance costs related to equipment repair should decrease as equipment is new and less likely to break.
- **Technology and System Upgrades (\$312,940)**
 - **Computer Equipment**- 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.
 - **Document Management System** – This system will have two major goals. 1. To digitize hard copy records dating back to the founding of the District in order to preserve records and to make them more searchable. 2. To streamline multiple manual processes that the District has been doing by making them electronic processes and automating steps when possible. Both of these goals will improve efficiency across the organization and reduce the amount of physical paper in use at any time.
 - **VOIP Phone Systems at Littleton Golf Course and Lone Tree Golf Course** - Replaces aging systems. At Lone Tree this will be a complex installation due to the condition of the cabling in the building, the size of the building and the complexity of having a separate public phone network and a private phone network.
 - **Funding Sources** - These projects will be funded by 2014 Two Mills, except for the document management system which will be funded from the CHV Reserve (\$100,000).
 - **Impact on Operating Costs** - Maintenance costs related to equipment repair should decrease as equipment is new and less likely to break.

South Suburban Park and Recreation District Capital Improvement Plan

Operating Impact of Capital Projects

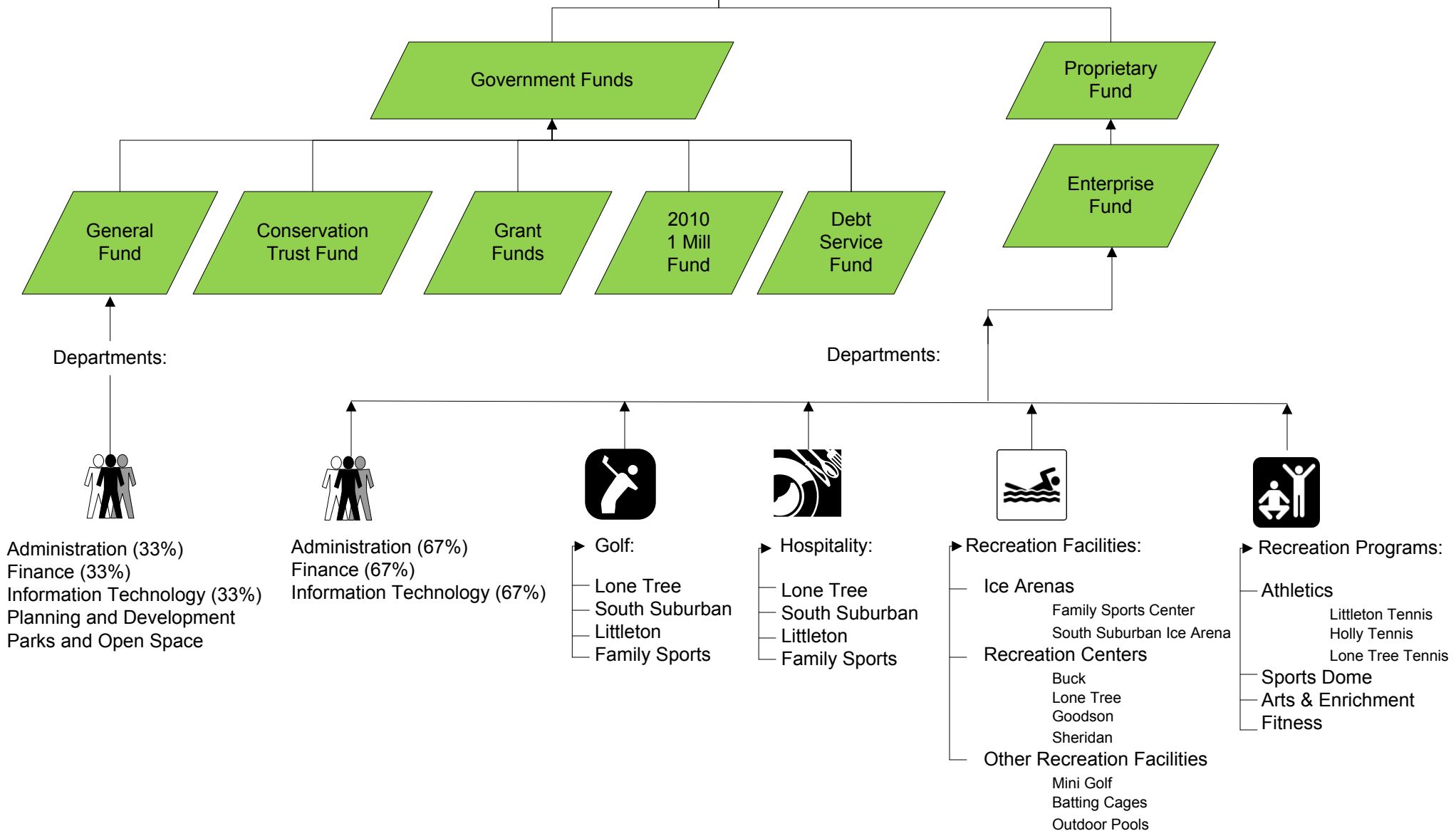
In addition to the cost of the capital project, the impact on operating costs is important when recommending a project for funding. The District defines Routine Capital Projects (or called Replacement) as replacement equipment and facility and park improvements. Non-routine Capital Projects (or called 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 2017, \$5,275,308 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 2017 Budget in the amount of 4,127,338. 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 2017 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 Scott A. LaBrash
Secretary Pamela M. Eller
Treasurer Michael T. Anderson
Asst Secretary/Asst Treasurer James A. Taylor

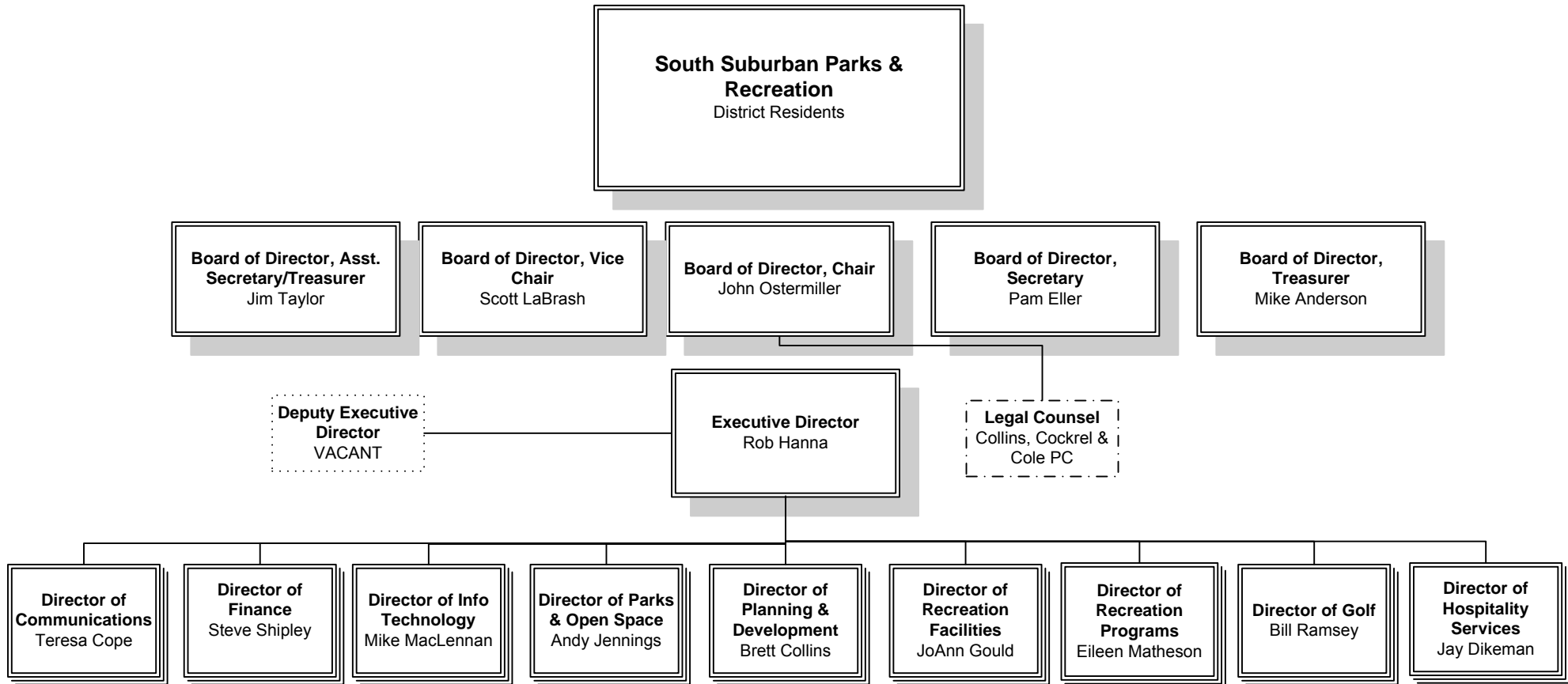
District Officials

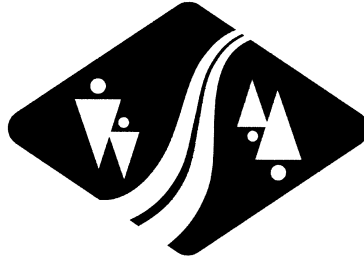
Executive Director Rob Hanna
Director of Communications Teresa Cope
Director of Finance Steve Shipley
Director of Golf Bill Ramsey
Director of Hospitality Jay Dikeman
Director of Information Technology Mike MacLennan
Director of Parks and Open Space..... Andy Jennings
Director of Planning and Development..... Brett Collins
Director of Recreation Facilities..... JoAnn Gould
Director of Recreation Programs..... Eileen Matheson



South Suburban Parks & Recreation District

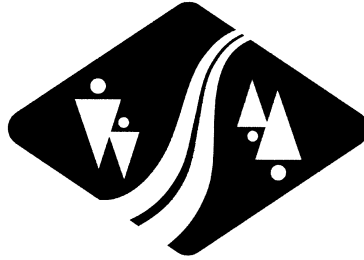
Organizational Chart





South Suburban
PARKS AND RECREATION

2. BUDGET SUMMARIES



South Suburban
PARKS AND RECREATION

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 18,984,996	\$ 22,175,937	\$ 22,496,586	\$ 21,129,980
CONSERVATION TRUST FUND	704,956	720,300	786,000	701,000
GRANTS FUND	-	-	-	35,842
2010 1 MILL FUND	3,443,881	8,986,265	7,867,977	4,801,625
ENTERPRISE FUND	25,903,717	26,382,132	25,443,578	27,490,127
DEBT SERVICE FUND	3,686,737	3,689,902	3,685,665	3,682,750
TOTAL	52,724,288	61,954,536	60,279,806	57,841,324
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	20,256,161	25,497,774	24,593,721	21,930,408
CONSERVATION TRUST FUND	709,168	936,629	893,436	925,405
GRANTS FUND	-	-	-	35,842
2010 1 MILL FUND	2,793,238	10,918,730	9,406,263	5,195,804
ENTERPRISE FUND	26,037,239	26,507,934	25,762,923	27,273,454
DEBT SERVICE FUND	3,674,929	3,689,902	3,679,750	3,682,750
TOTAL	53,470,734	67,550,969	64,336,093	59,043,663
NET INCREASE IN FUND BALANCE	(746,446)	(5,596,433)	(4,056,286)	(1,202,339)
BEGINNING FUNDS AVAILABLE	10,343,966	9,833,814	9,597,521	5,881,640
ENDING FUNDS	9,597,520	4,237,381	5,541,234	4,679,300
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	-	(2,697,734)	(2,559,341)	(2,623,025)
2000 1 MILL RESERVE	(176,055)	-	-	-
DEBT SERVICE RESERVE	(300,360)	-	(306,275)	(306,275)
CONSERVATION TRUST RESERVE	(212,198)	-	(104,762)	-
2010 1 MILL RESERVE	(1,932,465)	-	(394,179)	-
COPS RESERVE	-	(450,000)	(450,000)	(650,000)
INSURANCE RESERVE	-	(889,647)	(900,000)	(900,000)
ENVIRONMENTAL RESERVE	-	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 6,976,442	\$ 0	\$ 626,677	\$ 0

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
PROPERTY TAXES	\$ 20,702,432	\$ 23,628,500	\$ 23,642,978	\$ 23,559,106
SPECIFIC OWNERSHIP	1,704,982	1,500,000	1,700,000	1,700,000
INTERGOVERNMENTAL/DONATIONS	2,300,482	7,679,460	6,602,463	3,361,024
NET INVESTMENT INCOME	44,004	35,297	72,000	85,000
PROGRAM REVENUE	18,473,581	19,443,990	18,752,062	19,710,706
RESTAURANT	2,542,481	2,750,278	2,607,704	2,699,739
RETAIL SALES REVENUE	1,124,131	1,085,095	1,102,208	1,097,420
FACILITY RENTAL REVENUE	850,915	786,008	694,033	852,315
CONTRACT SALES REVENUE	53,927	45,501	41,526	46,261
OTHER REVENUE	923,330	826,999	821,521	789,603
TOTAL OPERATING REVENUE	48,720,265	57,781,128	56,036,497	53,901,174
EXPENDITURES:				
SALARY	17,438,259	18,699,398	18,110,617	19,436,589
BENEFITS	4,297,573	4,802,637	4,735,822	4,918,745
PROGRAM EXPENSES	376,994	502,880	377,251	486,549
RESTAURANT SALES EXPENSE	232,686	200,668	237,736	214,666
SUPPLIES	3,220,525	3,303,872	3,158,015	3,352,425
SERVICE & MATERIALS	1,609,789	1,719,594	1,683,226	1,789,436
MAINTENANCE	233,714	230,460	187,749	285,610
EQUIPMENT	166,808	194,932	148,767	198,010
UTILITIES	3,884,427	4,647,245	4,121,379	4,700,487
CONTRACTUAL	760,915	799,087	863,193	1,162,433
OTHER EXPENSES	2,494,625	3,102,396	3,055,456	2,765,523
DEBT SERVICE	4,824,966	4,382,901	4,382,901	4,385,971
TREASURER & PAYING AGENT FEES	221,176	260,200	260,200	270,000
TOTAL OPERATING EXPENDITURES	39,762,457	42,846,270	41,322,312	43,966,444
EXCESS OPERATING REVENUE OVER EXPENDITURES	8,957,807	14,934,858	14,714,185	9,934,730
OTHER REVENUE:				
CHV PAYMENT	753,550	759,973	759,973	760,000
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	611,980	358,975	328,877	170,150
OPERATING TRANSFER IN	2,405,291	2,085,000	2,085,000	3,010,000
CAPITAL LEASE PROCEEDS	352,662	-	-	-
SALE OF ASSET	(119,460)	969,460	1,069,460	-
TOTAL OTHER REVENUE	\$ 4,004,023	\$ 4,173,408	\$ 4,243,310	\$ 3,940,150

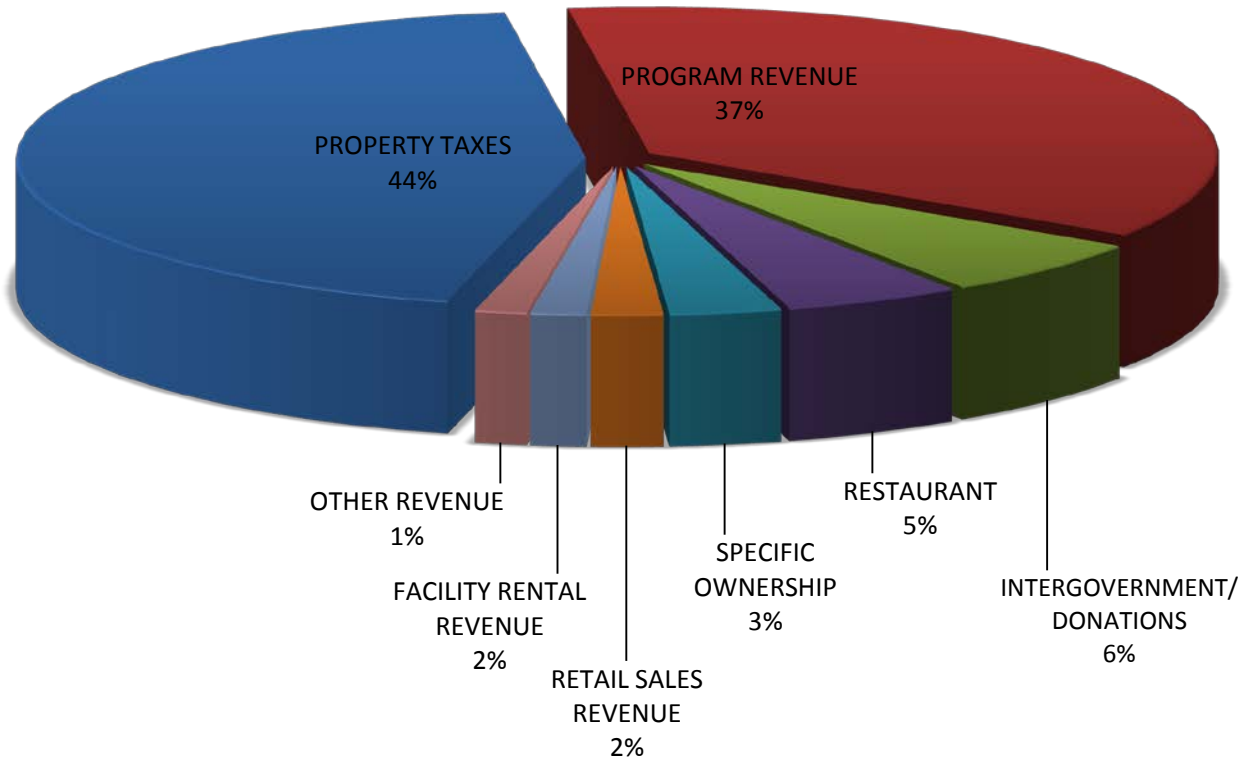
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

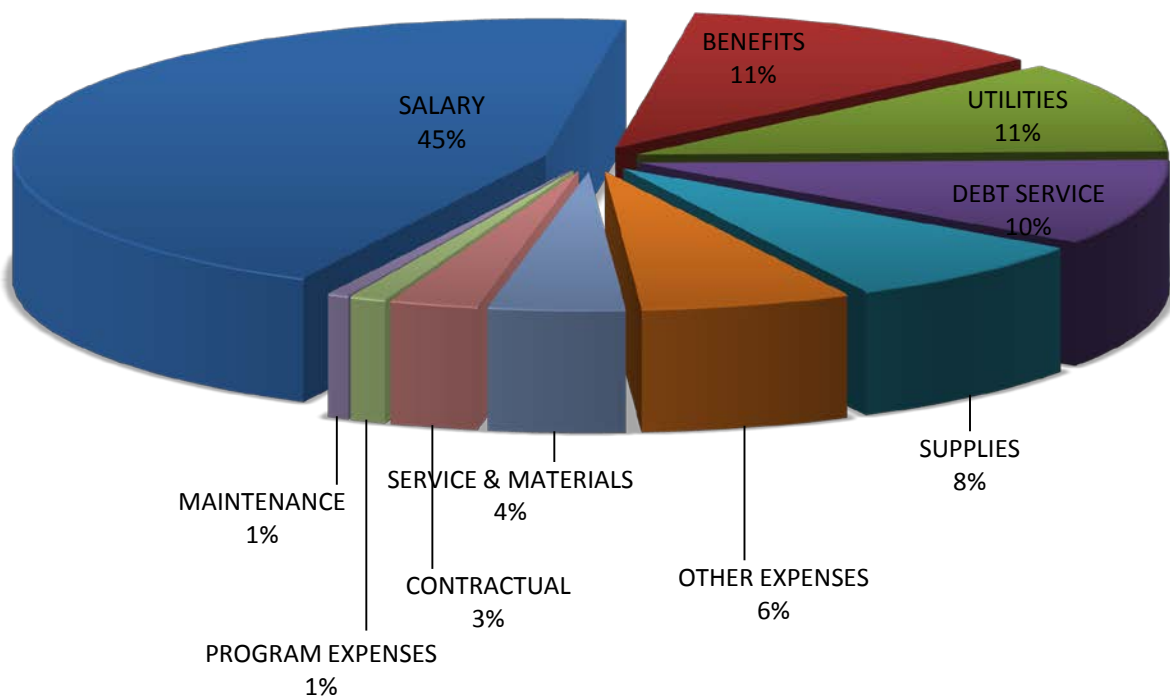
	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
	(continued)			
OTHER EXPENDITURES:				
CHV RESERVE	\$ -	\$ -	\$ -	\$ 737,326
CONTINGENCY	-	356,094	-	121,864
COPS PAYMENT	524,277	521,315	521,315	523,048
ENERGY PERFORMANCE LEASE	381,124	392,557	392,557	404,335
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	350,000	400,000
PROPOSED MERIT INCREASE	-	-	-	477,000
CHV EXPENDITURES	1,000	-	-	1,000
OPERATING TRANSFER OUT	2,405,291	2,085,000	2,082,000	3,010,000
CAPITAL EXPENDITURES	10,046,585	20,999,733	19,667,909	9,402,646
TOTAL OTHER EXPENDITURES	13,708,277	24,704,699	23,013,781	15,077,219
NET REVENUE OVER EXPENDITURES	\$ (746,446)	\$ (5,596,433)	\$ (4,056,286)	\$ (1,202,339)
TOTAL REVENUE	\$ 52,724,288	\$ 61,954,536	\$ 60,279,807	\$ 57,841,324
TOTAL EXPENDITURES	53,470,734	67,550,969	64,336,093	59,043,663
NET REVENUE OVER (UNDER) EXPENDITURES	(746,446)	(5,596,433)	(4,056,286)	(1,202,339)
BEGINNING FUNDS AVAILABLE	10,343,967	9,833,814	9,597,521	5,881,639
ENDING FUNDS AVAILABLE	9,597,520	4,237,381	5,541,234	4,679,300
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	-	(2,697,734)	(2,559,341)	(2,623,025)
2000 1 MILL RESERVE	(176,055)	-	-	-
DEBT SERVICE RESERVE	(300,360)	-	(306,275)	(306,275)
CONSERVATION TRUST RESERVE	(212,198)	-	(104,762)	-
2010 1 MILL RESERVE	(1,932,465)	-	(394,179)	-
COPS RESERVE	-	(450,000)	(450,000)	(650,000)
INSURANCE RESERVE	-	(889,647)	(900,000)	(900,000)
ENVIRONMENTAL RESERVE	-	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 6,976,442	\$ 0	\$ 626,677	\$ (0)

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 1/1/2017	2017 BUDGETED REVENUE	2017 BUDGETED EXPENDITURES	2017 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2017
GENERAL FUND	\$ 3,342,051	\$ 21,129,980	\$ (21,930,408)	\$ (2,541,623)	\$ -
CONSERVATION TRUST FUND	224,405	701,000	(925,405)	-	-
GRANTS FUND	-	35,842	(35,842)	-	-
2010 1 MILL FUND	394,179	4,801,625	(5,195,804)	-	-
ENTERPRISE FUND	1,614,729	27,490,127	(27,273,454)	(1,831,402)	-
DEBT SERVICE FUND	306,275	3,682,750	(3,682,750)	(306,275)	-
TOTAL	<u>\$ 5,881,640</u>	<u>\$ 57,841,324</u>	<u>\$ (59,043,663)</u>	<u>\$ (4,679,300)</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, which is included as expenditures in the 2017 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%.

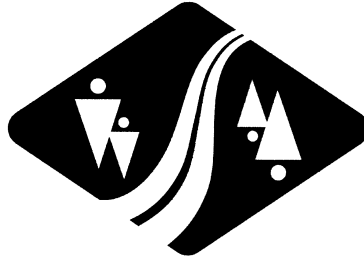
The **Conservation Trust fund** balance change is due to anticipated spending of all funds on 2017 capital projects.

The **2010 One Mill fund** balance change is due to anticipated spending of funds on approved 2017 capital projects (\$3,453,957). Parks' Irrigation expenses are also budgeted in this fund for 2017 (\$1,696,177).

The **Enterprise Fund** shows an 18% estimated increase in fund balance from 2016 to 2017. This is partially due to an increase of net revenue from operations of \$280,000. Also no capital projects were funded from the Enterprise Fund in 2017.

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
PROPERTY TAXES	\$ 14,730,169	\$ 17,275,439	\$ 17,291,726	\$ 17,219,731
SPECIFIC OWNERSHIP TAX	1,704,982	1,500,000	1,700,000	1,700,000
INTERGOVERNMENTAL/DONATION	379,817	464,333	459,888	394,798
INTEREST INCOME	28,335	19,000	48,000	58,000
OTHER	890,332	818,757	828,662	817,301
TOTAL OPERATING REVENUE	17,733,635	20,077,529	20,328,276	20,189,830
EXPENDITURES:				
ADMINISTRATION	1,308,553	1,589,444	1,383,682	1,635,664
FINANCE	245,873	269,995	251,561	263,670
IT DEPARTMENT	232,245	323,223	274,281	308,737
PLANNING & CONSTRUCTION	1,533,125	1,769,502	1,752,966	1,818,364
PARKS AND OPEN SPACE	6,588,374	8,894,803	8,406,480	7,552,465
TOTAL OPERATING EXPENDITURES	9,908,171	12,846,967	12,068,970	11,578,900
EXCESS OPERATING REVENUE OVER (UNDER) EXPEND	7,825,464	7,230,562	8,259,306	8,610,930
OTHER REVENUE:				
CHV PAYMENT	753,550	759,973	759,973	760,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	611,980	358,975	328,877	170,150
SALE OF ASSET	(119,460)	969,460	1,069,460	-
OPERATING TRANSFER IN	5,291	10,000	10,000	10,000
TOTAL OTHER REVENUE	1,251,361	2,098,408	2,168,310	940,150
OTHER EXPENDITURES:				
CHV RESERVE	-	-	-	737,326
COP PAYMENT	524,277	521,315	521,315	523,048
ENERGY PERFORMANCE LEASE	381,124	392,557	392,557	404,335
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	400,000
OPERATING TRANSFER OUT	2,400,000	2,075,000	2,075,000	3,000,000
PROPOSED MERIT INCREASE/POSITION ADJ	-	-	-	238,500
CAPITAL EXPENDITURES	3,740,689	1,247,747	1,277,031	30,000
2000 1 MILL CAPITAL EXPENDITURES	91,241	176,055	176,055	-
CHV EXPENDITURES	1,000	-	-	1,000
CHV CAPITAL OUTLAY	144,021	878,382	877,548	275,940
2014 OPERATING MILLS UNDESIGNATED	-	-	-	8,610
2014 OPERATING MILLS CAPITAL OUTLAY	2,715,638	7,009,751	6,855,245	4,732,749
TOTAL OTHER EXPENDITURES	10,347,990	12,650,807	12,524,751	10,351,508
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (1,271,165)	\$ (3,321,837)	\$ (2,097,135)	\$ (800,428)
TOTAL REVENUE	\$ 18,984,996	\$ 22,175,937	\$ 22,496,586	\$ 21,129,980
TOTAL EXPENDITURES	20,256,161	25,497,774	24,593,721	21,930,408
NET REVENUE OVER (UNDER) EXPENDITURES	(1,271,165)	(3,321,837)	(2,097,135)	(800,428)
BEGINNING FUNDS AVAILABLE	6,132,959	3,644,416	3,244,611	2,576,779
BEGINNING FUNDS AVAILABLE - 2000 1 MILL	267,296	176,055	176,055	-
BEGINNING FUNDS AVAILABLE - CHV	155,472	120,264	120,264	1,427,314
BEGINNING FUNDS AVAILABLE - NEW OPER MILLS	-	1,743,632	1,743,632	(662,042)
ENDING FUNDS	5,284,562	2,362,530	3,187,427	2,541,623
LESS RESERVES:				
7% OPERATING RESERVE	-	(822,883)	(825,928)	(791,623)
2000 1 MILL RESERVE	(176,055)	-	-	-
COPS RESERVE	-	(450,000)	(450,000)	(650,000)
INSURANCE RESERVE	-	(889,647)	(900,000)	(900,000)
ENVIRONMENTAL RESERVE	-	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 5,108,507	\$ -	\$ 811,500	\$ -



South Suburban
PARKS AND RECREATION

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
PROPERTY TAXES	\$ 14,730,169	\$ 17,275,439	\$ 17,291,726	17,219,731
SPECIFIC OWNERSHIP	1,704,982	1,500,000	1,700,000	1,700,000
INTERGOVERNMENTAL/DONATIONS	379,817	474,333	459,888	404,798
NET INVESTMENT INCOME	28,335	19,000	48,000	58,000
PROGRAM REVENUE	206,170	203,582	195,200	198,926
OTHER REVENUE	684,162	605,175	633,462	608,375
TOTAL OPERATING REVENUE	17,733,635	20,077,529	20,328,276	20,189,830
EXPENDITURES:				
SALARY	6,768,250	7,514,593	6,953,135	7,857,185
BENEFITS	2,041,735	2,288,068	2,218,614	2,368,028
PROGRAM EXPENSES	78,159	51,675	40,328	85,840
SUPPLIES	379,646	490,912	420,152	461,166
SERVICE & MATERIALS	788,164	791,143	738,685	822,698
MAINTENANCE	166,930	178,210	154,781	232,860
EQUIPMENT	60,985	74,742	52,120	74,550
UTILITIES	450,410	2,138,313	1,896,602	561,676
CONTRACTUAL	109,451	130,045	126,724	204,405
OTHER EXPENSE	1,332,937	1,753,741	1,734,251	1,707,259
TREASURER AND PAYING AGENT FEES	221,176	260,200	260,200	270,000
OVERHEAD CHARGEBACK (1)	(2,489,672)	(2,824,675)	(2,526,621)	(3,066,767)
TOTAL OPERATING EXPENDITURES	9,908,171	12,846,967	12,068,970	11,578,900
EXCESS OPERATING REVENUE OVER EXPENDITURES	7,825,464	7,230,562	8,259,306	8,610,930
OTHER REVENUE:				
CHV PAYMENT	753,550	759,973	759,973	760,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	611,980	358,975	328,877	170,150
SALE OF ASSET	(119,460)	969,460	1,069,460	-
TRANSFER IN	5,291	10,000	10,000	10,000
TOTAL OTHER REVENUE	\$ 1,251,361	\$ 2,098,408	\$ 2,168,310	\$ 940,150

(continued)

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
	(continued)			
OTHER EXPENDITURES:				
CHV RESERVE	\$ -	\$ -	\$ -	\$ 737,326
COP PAYMENT	524,277	521,315	521,315	523,048
ENERGY PERFORMANCE LEASE	381,124	392,557	392,557	404,335
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	400,000
OPERATING TRANSFER OUT	2,400,000	2,075,000	2,075,000	3,000,000
PROPOSED MERIT INCREASE/POSITION ADJ	-	-	-	238,500
CAPITAL EXPENDITURES	3,740,689	1,247,747	1,277,031	30,000
2000 1 MILL CAPITAL EXPENDITURES	91,241	176,055	176,055	-
CHV EXPENDITURES	1,000	-	-	1,000
CHV CAPITAL OUTLAY	144,021	878,382	877,548	275,940
2014 OPERATING MILLS UNDESIGNATED	-	-	-	8,610
2014 OPERATING MILLS CAPITAL OUTLAY	2,715,638	7,009,751	6,855,245	4,732,749
TOTAL OTHER EXPENDITURES	10,347,990	12,650,807	12,524,751	10,351,508
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (1,271,165)</u>	<u>\$ (3,321,837)</u>	<u>\$ (2,097,135)</u>	<u>\$ (800,428)</u>
 TOTAL REVENUE	 \$ 18,984,996	 \$ 22,175,937	 \$ 22,496,586	 \$ 21,129,980
TOTAL EXPENDITURES	20,256,161	25,497,774	24,593,721	21,930,408
NET REVENUE OVER (UNDER)	<u>(1,271,165)</u>	<u>(3,321,837)</u>	<u>(2,097,135)</u>	<u>(800,428)</u>
 BEGINNING FUNDS AVAILABLE	 6,555,727	 5,684,367	 5,284,562	 3,342,051
ENDING FUNDS	5,284,562	2,362,530	3,187,427	2,541,623
LESS RESERVES:				
7% OPERATING RESERVE	-	(822,883)	(825,927)	(791,623)
2000 1 MILL RESERVE	(176,055)	-	-	-
COPS RESERVE	-	(450,000)	(450,000)	(650,000)
INSURANCE RESERVE	-	(889,647)	(900,000)	(900,000)
ENVIRONMENTAL RESERVE	-	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 5,108,507</u>	<u>\$ -</u>	<u>\$ 811,500</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 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
INTERGOVERNMENTAL	\$ 704,554	\$ 720,000	\$ 785,000	\$ 700,000
INTEREST INCOME	402	300	1,000	1,000
TOTAL REVENUE	704,956	720,300	786,000	701,000
EXPENDITURES:				
CAPITAL OUTLAY	709,168	936,629	893,436	910,000
CONTINGENCY	-	-	-	15,405
TOTAL EXPENDITURES	709,168	936,629	893,436	925,405
NET REVENUES OVER (UNDER) EXP	(4,212)	(216,329)	(107,436)	(224,405)
BEGINNING FUND BALANCE	216,410	216,329	212,198	224,405
ENDING FUND BALANCE	212,198	-	104,762	-
LESS RESERVES:				
CTF RESERVE	(212,198)		(104,762)	
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
GRANTS FUND**

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
GRANT REVENUE	\$ -	\$ -	\$ -	\$ 35,842
TOTAL REVENUE	-	-	-	35,842
EXPENDITURES:				
GRANT EXPENDITURES	-	-	-	35,842
TOTAL EXPENDITURES	-	-	-	35,842
NET REVENUES OVER (UNDER) EXP	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
PROPERTY TAX	\$ 2,290,816	\$ 2,673,159	\$ 2,672,587	\$2,666,625
INTERGOVERNMENTAL REVENUE	1,147,594	6,310,606	5,185,390	2,125,000
INTEREST INCOME	5,471	2,500	10,000	10,000
TOTAL REVENUE	3,443,881	8,986,265	7,867,977	4,801,625
EXPENDITURES:				
CAPITAL OUTLAY	1,614,031	10,522,536	9,361,263	3,453,957
COLLECTION CHARGES	34,309	40,100	45,000	45,000
PARK MAINTENANCE WATER	1,144,898	-	-	1,696,177
UNDESIGNATED	-	356,094	-	670
TOTAL EXPENDITURES	2,793,238	10,918,730	9,406,263	5,195,804
NET REVENUES OVER (UNDER) EXP	650,644	(1,932,465)	(1,538,286)	(394,179)
BEGINNING FUND BALANCE	1,281,821	1,932,465	1,932,465	394,179
ENDING FUND BALANCE	1,932,465	-	394,179	-
LESS 2010 1 MILL RESERVE	(1,932,465)	-	(394,179)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
RECREATION FACILITIES	\$ 7,624,521	\$ 8,179,605	\$ 7,806,172	\$ 7,946,551
RECREATION PROGRAMS	5,110,717	5,347,252	5,052,249	5,601,581
GOLF COURSES	7,409,479	7,540,949	7,340,626	7,711,190
HOSPITALITY	2,950,036	3,210,130	3,137,831	3,199,205
INTEREST INCOME	4,505	3,497	6,000	6,000
OTHER REVENUE	51,797	25,699	25,700	25,600
TOTAL OPERATING REVENUE	<u>23,151,055</u>	<u>24,307,132</u>	<u>23,368,578</u>	<u>24,490,127</u>
EXPENDITURES:				
ADMINISTRATION	1,985,389	2,353,989	2,208,836	2,450,828
FINANCE DEPARTMENT	499,197	515,565	510,744	535,330
IT DEPARTMENT	471,529	605,386	556,874	626,830
RECREATION FACILITIES	8,437,633	9,339,523	8,925,196	8,960,232
RECREATION PROGRAMS	3,337,086	3,722,995	3,523,696	4,226,817
GOLF COURSES	6,770,295	6,475,135	6,335,526	6,598,619
HOSPITALITY	3,504,313	3,266,708	3,474,720	3,539,119
TOTAL OPERATING EXPENDITURES	<u>25,005,442</u>	<u>26,279,301</u>	<u>25,535,592</u>	<u>26,937,775</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	<u>(1,854,386)</u>	<u>(1,972,169)</u>	<u>(2,167,014)</u>	<u>(2,447,648)</u>
OTHER REVENUE:				
OPERATING TRANSFER IN	2,400,000	2,075,000	2,075,000	3,000,000
CAPITAL LEASE PROCEEDS	352,662	-	-	-
TOTAL OTHER REVENUE	<u>2,752,662</u>	<u>2,075,000</u>	<u>2,075,000</u>	<u>3,000,000</u>
OTHER EXPENDITURES:				
CONTINGENCY	-	-	-	97,179
PROPOSED MERIT INCREASE/POSITION	-	-	-	238,500
CAPITAL OUTLAY	1,031,797	228,633	227,331	-
TOTAL OTHER EXPENDITURES	<u>1,031,797</u>	<u>228,633</u>	<u>227,331</u>	<u>335,679</u>
NET REVENUE OVER (UNDER) EXP	<u>(133,521)</u>	<u>(125,802)</u>	<u>(319,345)</u>	<u>216,673</u>
TOTAL REVENUE	25,903,717	26,382,132	25,443,578	27,490,127
TOTAL EXPENDITURES	26,037,239	26,507,934	25,762,923	27,273,454
NET REVENUE OVER (UNDER) EXPENDIT	<u>(133,521)</u>	<u>(125,802)</u>	<u>(319,345)</u>	<u>216,673</u>
BEGINNING FUNDS AVAILABLE	2,001,457	2,000,653	1,867,936	1,614,729
ENDING FUNDS	1,867,936	1,874,851	1,548,590	1,831,402
LESS RESERVES:				
7% OPERATING RESERVE	-	(1,874,851)	(1,733,414)	(1,831,402)
UNRESERVED FUNDS AVAILABLE	<u>\$ 1,867,936</u>	<u>\$ -</u>	<u>\$ (184,823)</u>	<u>\$ -</u>

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 68,517	\$ 174,521	\$ 172,185	\$ 95,384
NET INVESTMENT INCOME	4,505	3,497	6,000	6,000
PROGRAM REVENUE	18,267,411	19,240,408	18,556,862	19,511,780
RESTAURANT	2,542,481	2,750,278	2,607,704	2,699,739
RETAIL SALES REVENUE	1,124,131	1,085,095	1,102,208	1,097,420
FACILITY RENTAL REVENUE	850,915	786,008	694,033	852,315
CONTRACT SALES REVENUE	53,927	45,501	41,526	46,261
OTHER REVENUE	239,168	221,824	188,059	181,228
TOTAL OPERATING REVENUE	23,151,055	24,307,132	23,368,578	24,490,127
EXPENDITURES:				
SALARY	10,670,009	11,184,805	11,157,482	11,579,404
BENEFITS	2,255,838	2,514,569	2,517,208	2,550,717
PROGRAM EXPENSES	298,835	451,205	336,923	364,867
RESTAURANT SALES EXPENSE	232,686	200,668	237,736	214,666
SUPPLIES	2,840,879	2,812,960	2,737,863	2,891,259
SERVICE & MATERIALS	821,625	928,451	944,541	966,738
MAINTENANCE	66,784	52,250	32,969	52,750
EQUIPMENT	105,823	120,190	96,647	123,460
UTILITIES	2,289,119	2,508,932	2,224,777	2,442,634
CONTRACTUAL	651,464	669,042	736,470	958,028
OTHER EXPENSES	1,071,892	1,240,403	1,215,205	952,264
DEBT SERVICE	1,210,816	771,151	771,151	774,221
OVERHEAD CHARGEBACK (1)	2,489,672	2,824,675	2,526,621	3,066,767
TOTAL OPERATING EXPENDITURES	25,005,442	26,279,301	25,535,592	26,937,775
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,854,386)	(1,972,169)	(2,167,014)	(2,447,648)
OTHER REVENUE:				
TRANSFER IN	2,400,000	2,075,000	2,075,000	3,000,000
CAPITAL LEASE PROCEEDS	352,662	-	-	-
TOTAL OTHER REVENUE	\$ 2,752,662	\$ 2,075,000	\$ 2,075,000	\$ 3,000,000

(continued)

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
(continued)				
OTHER EXPENDITURES:				
CONTINGENCY	\$ -	\$ -	\$ -	\$ 97,179
PROPOSED MERIT INCREASE/POSITION A	-	-	-	238,500
CAPITAL OUTLAY	1,031,797	228,633	227,331	-
TOTAL OTHER EXPENDITURES	1,031,797	228,633	227,331	335,679
NET REVENUE OVER (UNDER) EXP	\$ (133,521)	\$ (125,802)	\$ (319,345)	\$ 216,673
TOTAL REVENUE	\$ 25,903,717	\$ 26,382,132	\$ 25,443,578	\$ 27,490,127
TOTAL EXPENDITURES	26,037,238	26,507,934	25,762,923	27,273,454
NET REVENUE OVER (UNDER) EXPENDITURES	(133,521)	(125,802)	(319,345)	216,673
BEGINNING FUNDS AVAILABLE	2,001,457	2,000,653	1,867,936	1,614,729
ENDING FUNDS	1,867,936	1,874,851	1,548,591	1,831,402
LESS RESERVES:				
7% OPERATING RESERVE	-	(1,874,851)	(1,733,414)	(1,831,402)
UNRESERVED FUNDS AVAILABLE	\$ 1,867,936	\$ -	\$ (184,823)	\$ -

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
REVENUE:				
PROPERTY TAXES	\$ 3,681,446	\$ 3,679,902	\$ 3,678,665	\$ 3,672,750
INTEREST EARNINGS	5,291	10,000	7,000	10,000
TOTAL REVENUE	3,686,737	3,689,902	3,685,665	3,682,750
EXPENDITURES:				
ADMINISTRATION	55,488	68,152	61,000	61,000
BOND PRINCIPAL	2,880,000	3,000,000	3,000,000	3,120,000
BOND INTEREST	734,150	611,750	611,750	491,750
OPERATING TRANSFER OUT	5,291	10,000	7,000	10,000
TOTAL EXPENDITURES	3,674,929	3,689,902	3,679,750	3,682,750
NET REVENUE OVER EXPENDITURES	11,809	-	5,915	-
BEGINNING FUND BALANCE	288,551	-	300,360	306,275
ENDING FUND BALANCE	300,360	-	306,275	306,275
LESS RESERVES:				
DEBT SERVICE RESERVE	(300,360)	-	(306,275)	(306,275)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2015	2016	2017
FULL TIME POSITIONS:			
Administration	6	6	6
Communications	7	7	7
Human Resources	3	4	4
Total Administration	16	17	17
Finance	6	6	6
Golf	30	29	29
Hospitality	14	15	15
Information Technology	6	7	7
Parks & Open Space	71	72	72
Planning & Development	21	21	21
Recreation Facilities	49	50	50
Recreation Programs	18	19	20
Total Full Time Positions	231	236	237

REGULAR PART TIME POSITIONS:

Golf	3	3	3
Recreation Facilities	3	2	2
Total Regular Part Time Positions	6	5	5

Total Full Time Equivalents	470
Total W-2s Issued	1,811

Description of Changes in Staffing:

2017 Budget - One full time position was added for the 2017 Budget, an Arts & Enrichment Coordinator. This position will upgrade the Goodson Arts and Enrichment Coordinator from part time to full time by eliminating the part time Clay Coordinator position and absorbing the duties into the overall coordinator position. This position coordinates the day to day operations of classes, events, and pottery studio for the Division at the Goodson Recreation Center. The net cost of this change is expected to be close to zero in 2017.

2016 Budget - The 2016 Budget included the following changes in Positions:

Senior Benefits Specialist	Added
Director of Recreation Programs	Added
Banquet Supervisor at LTGC	Added
Permits Coordinator	Added
Custodial Maintenance Spec at FSC	Added
Applications Programmer	Added
Superintendent of Golf	Removed

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
FULL TIME POSITIONS						
ADMINISTRATION	COORD ADMINISTRATIVE	S4759	1	1	1	
ADMINISTRATION	DEPUTY EXECUTIVE DIRECTOR	LM527	1	1	1	
ADMINISTRATION	EXECUTIVE ASST	P3503	1	1	1	
ADMINISTRATION	EXECUTIVE DIRECTOR	LM500	1	1	1	
ADMINISTRATION	RECEPTIONIST ADMIN	O2502	1	1	1	
ADMINISTRATION	TECH GENERAL SERVICES	O2501	1	1	1	
ADMINISTRATION Total			6	6	6	
COMMUNICATIONS	ADMIN ASST COMMUNICATIONS	O1617	1	1	1	
COMMUNICATIONS	DIR OF COMMUNICATIONS	LM508	1	1	1	
COMMUNICATIONS	GRAPHIC DESIGNER	P3511	1	1	1	
COMMUNICATIONS	SPECIALIST MARKETING	P3510	1	1	1	
COMMUNICATIONS	SPECIALIST REGISTRATION	P5512	1	1	1	
COMMUNICATIONS	SPECIALIST SOCIAL MEDIA	P3507	1	1	1	
COMMUNICATIONS	SUPV REGISTRATION	S4513	1	1	1	
COMMUNICATIONS Total			7	7	7	
HUMAN RESOURCES	HR GENERALIST A	P2528	1	1	1	
HUMAN RESOURCES	HR GENERALIST B	P2530	1	1	1	
HUMAN RESOURCES	MANAGER HUMAN RESOURCES	S1565	1	1	1	
HUMAN RESOURCES	SENIOR BENEFITS SPECIALIST	P2541	0	1	1	Added mid year 2016
HUMAN RESOURCES Total			3	4	4	
FINANCE	ACCOUNTANT I AP	P4522	1	1	1	
FINANCE	ACCOUNTANT I PAYROLL	P4521	1	1	1	
FINANCE	ACCOUNTANT II	P3520	1	1	1	
FINANCE	CHIEF ACCOUNTANT	P1518	1	1	1	
FINANCE	DIR OF FINANCE	LM517	1	1	1	
FINANCE	ACCOUNTANT I GOLF	P4523	1	1	1	
FINANCE Total			6	6	6	
GOLF	1ST ASST GOLF PRO FSCR	S5585	1	1	1	
GOLF	1ST ASST GOLF PRO LITT	S5592	1	1	1	
GOLF	1ST ASST GOLF PRO LTGC	S5604	1	1	1	
GOLF	1ST ASST GOLF PRO SSGC	S5613	1	1	1	
GOLF	2ND ASST GOLF MAINT FSCR	M3581	1	1	1	
GOLF	2ND ASST GOLF MAINT LITT	M3587	1	1	1	
GOLF	2ND ASST GOLF MAINT LTGC	M3595	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
GOLF	2ND ASST GOLF MAINT SSGC	M3608	1	1	1	
GOLF	ASST GOLF MECHANIC LTGC	M4615	1	1	1	
GOLF	ASST GOLF MECHANIC SSGC	M4610	1	1	1	
GOLF	ASST SUPV GOLF MAINT LITT	S5591	1	1	1	
GOLF	ASST SUPV GOLF MAINT LTGC	S5605	1	1	1	
GOLF	ASST SUPV GOLF MAINT SSGC	S5614	1	1	1	
GOLF	DIR OF GOLF	LM593	1	1	1	
GOLF	GOLF IRRIGATION SPEC FSC	M3582	1	1	1	
GOLF	GOLF IRRIGATION SPEC LITT	M3588	1	1	1	
GOLF	GOLF IRRIGATION SPEC LTGC	M3596	1	1	1	
GOLF	GOLF IRRIGATION SPEC SSGC	M3609	1	1	1	
GOLF	GOLF MECHANIC LITT	M2586	1	1	1	
GOLF	GOLF MECHANIC LTGC	M2594	1	1	1	
GOLF	GOLF MECHANIC SSGC	M2607	1	1	1	
GOLF	HEAD GOLF PRO FSCR	S2584	1	1	1	
GOLF	HEAD GOLF PRO LITT	S2589	1	1	1	
GOLF	HEAD GOLF PRO SSGC	S2612	1	1	1	
GOLF	SPECIALIST MERCHANDISE	P4599	1	1	1	
GOLF	SUPERINTENDENT ALL GOLF COURSE MAINT		1	0	0	Removed in 2016
GOLF	SUPERINTENDENT GOLF COURSE MAINT FSCR	S3583	1	1	1	
GOLF	SUPERINTENDENT GOLF COURSE MAINT LITT	S3590	1	1	1	
GOLF	SUPERINTENDENT GOLF COURSE MAINT LTGC	S3602	1	1	1	
GOLF	SUPERINTENDENT GOLF COURSE MAINT SSGC	S3611	1	1	1	
GOLF Total			30	29	29	
HOSPITALITY	DIRECTOR OF HOSPITALITY SERVICES	LM800	1	1	1	
HOSPITALITY	EXECUTIVE CHEF	S1631	1	1	1	
HOSPITALITY	HOSP MAINT ENGINEER	M4784	1	1	1	
HOSPITALITY	KITCHEN SUPERVISOR FSCR	S6569	1	1	1	
HOSPITALITY	KITCHEN SUPERVISOR LTGC	S6577	1	1	1	
HOSPITALITY	KITCHEN SUPERVISOR SSGC	S6576	1	1	1	
HOSPITALITY	LEAD NIGHT AUDITOR	O2597	1	1	1	
HOSPITALITY	MANAGER FOOD AND BEV FSCR	S2567	1	1	1	
HOSPITALITY	MANAGER FOOD AND BEV LTGC	S2572	1	1	1	
HOSPITALITY	SALES & MARKETING MANAGER	S3568	1	1	1	
HOSPITALITY	SALES AND MARKETING ASST MGR	P4767	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
HOSPITALITY	SUPV BANQUET	S4746	0	1	1	Added in 2016
HOSPITALITY	SUPV FRONT DESK AND HOTEL	S5603	1	1	1	
HOSPITALITY	SUPV GRILL	S5570	1	1	1	
HOSPITALITY	SUPV RESTAURANT - SSGC	S5571	1	1	1	
HOSPITALITY Total			14	15	15	
INFORMATION TECH	APPLICATIONS DEVELOPER A	P2524	1	1	1	Added in 2016
INFORMATION TECH	APPLICATIONS DEVELOPER B	P2531	0	1	1	
INFORMATION TECH	COMPUTER TECH A	P5538	1	1	1	
INFORMATION TECH	COMPUTER TECH B	P5540	1	1	1	
INFORMATION TECH	DIR OF INFO TECHNOLOGY	LM533	1	1	1	
INFORMATION TECH	SENIOR APPLICATIONS PROGRAM	P1535	1	1	1	
INFORMATION TECH	WEBMASTER	P2536	1	1	1	
INFORMATION TECH Total			6	7	7	
PARKS & OPEN SPACE	ADMIN ASST SSSC	O1681	1	1	1	
PARKS & OPEN SPACE	COORD GIS	P4620	1	1	1	
PARKS & OPEN SPACE	COORD NATR CNTR OUTDR REC	S4700	1	1	1	
PARKS & OPEN SPACE	COORDINATOR RESOURCE	S4703	1	1	1	
PARKS & OPEN SPACE	DIR OF PARKS AND OPEN SPACE	LM618	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC ATHL FIELDS	M3627	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC DAL REG PARK	M3669	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC FORESTRY A	M3635	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC FORESTRY B	M3634	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC FORESTRY-LARGE TREE CAF	M3637	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC GRNDS	M3647	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC HORTICULTURE	M3641	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIG REG PARK	M3658	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION A	M3654	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION B	M3655	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION C	M3656	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION D	M3657	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION E	M3661	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION F	M3659	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC IRRIGATION G	M3660	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC NAT OPEN SPC	M3665	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC TRAILS	M3685	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
PARKS & OPEN SPACE	LEAD MAINT SPEC TURF A	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC TURF B	M3693	1	1	1	
PARKS & OPEN SPACE	MAINT CLERK SSSC	M4680	1	1	1	
PARKS & OPEN SPACE	MAINT TECH ATHLETIC FIELDS A	M4630	1	1	1	
PARKS & OPEN SPACE	MAINT TECH ATHLETIC FIELDS B	M4629	1	1	1	
PARKS & OPEN SPACE	MAINT TECH FORESTRY A	M4639	1	1	1	
PARKS & OPEN SPACE	MAINT TECH FORESTRY B	M4638	1	1	1	
PARKS & OPEN SPACE	MAINT TECH FORESTRY-LARGE TREE CARE	M4636	1	1	1	
PARKS & OPEN SPACE	MAINT TECH GRNDS A	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH GRNDS B	M4649	1	1	1	
PARKS & OPEN SPACE	MAINT TECH HORTICULTURE A	M4643	1	1	1	
PARKS & OPEN SPACE	MAINT TECH HORTICULTURE B	M4642	1	1	1	
PARKS & OPEN SPACE	MAINT TECH NAT OPEN SPACE	M4666	1	1	1	
PARKS & OPEN SPACE	MAINT TECH REG PARK	M4671	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TRAILS A	M4686	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TRAILS B	M4687	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TRAILS C	M4688	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TURF A	M4694	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TURF B	M4695	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TURF C	M4696	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TURF D	M4672	1	1	1	
PARKS & OPEN SPACE	MANAGER FORESTRY AND HORT	S2623	1	1	1	
PARKS & OPEN SPACE	MANAGER GRNDS TRL AND NOS	S2625	1	1	1	
PARKS & OPEN SPACE	MANAGER PARK MAINT	S2621	1	1	1	
PARKS & OPEN SPACE	MANAGER SERVICE CENTER	S2622	1	1	1	
PARKS & OPEN SPACE	MANAGER SOUTH PLATTE PARK	S2624	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER A	M2676	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER B	M2677	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER C	M2678	1	1	1	
PARKS & OPEN SPACE	PARK INTERP PUBLIC PROGRAMS	S4701	1	1	1	
PARKS & OPEN SPACE	PARK INTERP SCHOOL PROGRAMS	P4516	1	1	1	
PARKS & OPEN SPACE	PARK RANGER A	S5702	1	1	1	
PARKS & OPEN SPACE	PARK RANGER B	S5704	1	1	1	
PARKS & OPEN SPACE	PARK RANGER C	S5709	1	1	1	
PARKS & OPEN SPACE	PARK RANGER D	S5710	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
PARKS & OPEN SPACE	PARK RANGER SENIOR	S3699	1	1	1	
PARKS & OPEN SPACE	PARTS DRIVER/MECHANICS HELPER	M4679	1	1	1	
PARKS & OPEN SPACE	SPECIALIST PERMIT	P4506	0	1	1	Added in 2016, moved to Parks in 2017
PARKS & OPEN SPACE	SUPERVISOR ATHLETIC FIELDS	M1626	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR FORESTRY	M1632	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR FORESTRY-LARGE TREE CARE	M1633	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR GROUNDS	M1646	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR HORTICULTURE	M1640	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR IRRIGATION A	M1652	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR IRRIGATION B	M1653	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR NATURAL OPEN SPACE	M1664	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR REGIONAL PARK	M1670	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR TRAILS	M1684	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR TURF	M1691	1	1	1	
PARKS & OPEN SPACE	WELDER FABRICATOR MECHANIC	M2675	1	1	1	
PARKS & OPEN SPACE Total			71	72	72	
PLANNING & DEVELOP	CONSTR EQUIPMENT OPERATOR	M3550	1	1	1	
PLANNING & DEVELOP	DIR OF PLANNING AND DEVELOPM	LM543	1	1	1	
PLANNING & DEVELOP	LEAD MAINT SPEC CONS WD SHOP	M3552	1	1	1	
PLANNING & DEVELOP	LEAD MAINT SPEC CONSTR	M3553	1	1	1	
PLANNING & DEVELOP	LEAD MAINT SPEC SIGNS	M3551	1	1	1	
PLANNING & DEVELOP	MAINT TECH CONSTR A	M4554	1	1	1	
PLANNING & DEVELOP	MAINT TECH CONSTR B	M4557	1	1	1	
PLANNING & DEVELOP	MAINT TECH PLAY GRNDS	M4555	1	1	1	
PLANNING & DEVELOP	MAINT TECH SIGNS	M4556	1	1	1	
PLANNING & DEVELOP	MANAGER CONSTRUCTION	S2562	1	1	1	
PLANNING & DEVELOP	MANAGER MECHANICAL MAINT	S2563	1	1	1	
PLANNING & DEVELOP	MANAGER PLANNING	S1560	1	1	1	
PLANNING & DEVELOP	PARK PLANNER I	P4515	1	1	1	
PLANNING & DEVELOP	PARK PLANNER II A	P2559	1	1	1	
PLANNING & DEVELOP	PARK PLANNER II B	P2525	1	1	1	Added mid year 2015
PLANNING & DEVELOP	SKILLED TRADES WORKER A	M2546	1	1	1	
PLANNING & DEVELOP	SKILLED TRADES WORKER B	M2548	1	1	1	
PLANNING & DEVELOP	SKILLED TRADES WORKER C	M2549	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
PLANNING & DEVELOP	SKILLED TRADES WORKER D	M2578	1	1	1	
PLANNING & DEVELOP	SUPERVISOR CONSTR	M1545	1	1	1	
PLANNING & DEVELOP	SUPERVISOR PLAY GRNDS AND SIGNS	M1544	1	1	1	
PLANNING & DEVELOP Total			21	21	21	
RECREATION FACILITIES	ACCOUNTING TECH FSCR	P4764	1	1	1	
RECREATION FACILITIES	ADMIN ASST FSC	O1682	1	1	1	
RECREATION FACILITIES	ASST FACILITY SUPV BCRC	S4729	1	1	1	
RECREATION FACILITIES	ASST FACILITY SUPV GDSN	S4758	1	1	1	
RECREATION FACILITIES	ASST FACILITY SUPV LTRC	S4753	1	1	1	
RECREATION FACILITIES	ASST GEN MANAGER	S3564	1	1	1	
RECREATION FACILITIES	CHILD CARE DIRECTOR	S3743	1	1	1	
RECREATION FACILITIES	COORD ACTIVE OLDER ADULT	S4728	1	1	1	
RECREATION FACILITIES	COORD AQUATIC FACILITY LTRC	S4751	1	1	1	
RECREATION FACILITIES	COORD BDAY PARTIES FSCR	S6772	1	1	1	
RECREATION FACILITIES	COORD FAMILY SERVICES	S4752	1	1	1	
RECREATION FACILITIES	COORD ICE OPERATIONS	S4674	1	1	1	
RECREATION FACILITIES	COORD RECREATION FSCR	S4771	1	1	1	
RECREATION FACILITIES	COORD STAR	S4732	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC BCRC A	M4725	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC BCRC B	M4726	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC FSCR A	M4762	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC FSCR B	M4781	0	1	1	Added in 2016
RECREATION FACILITIES	CUSTODIAL MAINT SPEC GDNS A	M4736	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC GDNS B	M4737	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC GDNS C	M4738	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC LTRC A	M4748	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC LTRC B	M4749	1	1	1	
RECREATION FACILITIES	CUSTODIAL MAINT SPEC SHER	M4756	1	1	1	
RECREATION FACILITIES	DIR OF RECREATION FACILITIES	LM705	1	1	1	
RECREATION FACILITIES	FACILITY MAINT SPEC ICE FSCR	M4761	1	1	1	
RECREATION FACILITIES	FACILITY MAINT SPEC ICE SSIA	M4777	1	1	1	
RECREATION FACILITIES	FACILITY MAINT SUPV ICE ARENA	S5780	1	1	1	
RECREATION FACILITIES	FACILITY PROG COORD ICE ARENA	P4782	1	1	1	
RECREATION FACILITIES	FIGURE SKATING DIRECTOR	S3768	1	1	1	
RECREATION FACILITIES	GENERAL MGR ICE AND SPORTS OP	S1707	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
RECREATION FACILITIES	ICE OFFICE ADMINISTRATOR	O2763	1	1	1	
RECREATION FACILITIES	LEAD FACILITY MAINT BCRC	M2724	1	1	1	
RECREATION FACILITIES	LEAD FACILITY MAINT FSC	M2745	1	1	1	
RECREATION FACILITIES	LEAD FACILITY MAINT GDSN	M2735	1	1	1	
RECREATION FACILITIES	LEAD FACILITY MAINT LTRC	M2747	1	1	1	
RECREATION FACILITIES	LEAD RECEPTIONIST ICE ARENA	S5783	1	1	1	
RECREATION FACILITIES	MANAGER RECREATION FACILITIES	S1706	1	1	1	
RECREATION FACILITIES	SPECIALIST ADULT HOCKEY	P5765	1	1	1	
RECREATION FACILITIES	SPECIALIST AQUATICS BCRC	S5722	1	1	1	
RECREATION FACILITIES	SPECIALIST AQUATICS GDSN	S5723	1	1	1	
RECREATION FACILITIES	SPECIALIST STAR PROGRAM	P5514	1	1	1	
RECREATION FACILITIES	SPECIALIST YOUTH IN HOUSE ICE	P5766	1	1	1	
RECREATION FACILITIES	SUPV AQUATICS	S2754	1	1	1	
RECREATION FACILITIES	SUPV COLO JRNY AND BATG CAGES	S4715	1	1	1	
RECREATION FACILITIES	SUPV FAC SHERIDAN RECR CTR	S3757	1	1	1	
RECREATION FACILITIES	SUPV FAMILY ENTERTMT CENTER	S4770	1	1	1	
RECREATION FACILITIES	SUPV PROGM AND FAC BCRC	S2727	1	1	1	
RECREATION FACILITIES	SUPV PROGM AND FAC GDSN	S2773	1	1	1	
RECREATION FACILITIES	SUPV PROGM AND FAC LTRC	S2750	1	1	1	
RECREATION FACILITIES Total			49	50	50	
RECREATION PROGRAMS	COORD ARTS AND ENRICH	S4734	1	1	1	
RECREATION PROGRAMS	COORD ARTS AND ENRICH	S4735	0	0	1	Added in 2017
RECREATION PROGRAMS	COORD ATHLETICS A	S4713	1	1	1	
RECREATION PROGRAMS	COORD ATHLETICS B	S4714	1	1	1	
RECREATION PROGRAMS	COORD ATHLETICS C	S4717	1	1	1	
RECREATION PROGRAMS	COORD ATHLETICS D	S4718	1	1	1	
RECREATION PROGRAMS	COORD ATHLETICS E	S4719	1	1	1	
RECREATION PROGRAMS	COORD ATHLETICS F	S4721	1	1	1	
RECREATION PROGRAMS	COORD ATHLETICS SPORTS DOME	S4711	1	1	1	
RECREATION PROGRAMS	COORD COMMUNITY TENNIS	S4716	1	1	1	
RECREATION PROGRAMS	COORD FITNESS BUCK	S4731	1	1	1	
RECREATION PROGRAMS	COORD FITNESS LTRC	S4733	1	1	1	
RECREATION PROGRAMS	COORD GYMNASTICS	S4742	1	1	1	
RECREATION PROGRAMS	DIR OF RECREATION PROGRAMS	LM850	0	1	1	Added mid year 2016
RECREATION PROGRAMS	MANAGER ATHLETICS	S2708	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2015	2016	2017	Comments
RECREATION PROGRAMS	MANAGER FITNESS	S2740	1	1	1	
RECREATION PROGRAMS	RECEPTIONIST ATHLETICS	O2712	1	1	1	
RECREATION PROGRAMS	SUPV ARTS AND ENRICH	S3741	1	1	1	
RECREATION PROGRAMS	SUPV SPORTS PROGRAMMING FSCR	S3769	1	1	1	
RECREATION PROGRAMS	TENNIS PROFESSIONAL	S5720	1	1	1	
RECREATION PROGRAMS Total			18	19	20	
TOTAL FULL TIME POSITIONS			231	236	237	
REGULAR PART TIME POSITIONS						
GOLF	Asst Golf Professional LTGC	T1905	1	1	1	
GOLF	Asst Mechanic Littleton	T3903	1	1	1	
GOLF	Lead Worker Golf FSCR	T3902	1	1	1	
GOLF Total			3	3	3	
RECREATION FACILITIES	Admin Assistance FSC	T3901	1	0	0	Removed in 2016
RECREATION FACILITIES	Cashier Receptionist SSIA	T4930	1	1	1	
RECREATION FACILITIES	Coord Racquetball	T1919	1	1	1	
RECREATION FACILITIES Total			3	2	2	
TOTAL REGULAR PART TIME POSITIONS			6	5	5	

**South Suburban Park and Recreation District
2017 Capital and Deferred Maintenance Projects
November 9, 2016**

Summary Page

	General Fund	CHV Reserve	2014 Operating Mills	Total General Fund	Conservation Trust Fund	2010 1 Mill Fund	Enterprise Fund	Total
Capital Projects - District's Share	\$ 15,000	\$275,940	\$ 2,134,942	\$ 2,425,882	\$ 410,000	\$ 1,101,000	\$ -	\$ 3,936,882
Potential Partner Match(s)	15,000	-	52,550	67,550	-	2,125,000	-	2,192,550
Total Capital Projects	30,000	275,940	2,187,492	2,493,432	410,000	3,226,000	-	6,129,432
Deferred Maintenance Projects	-	-	2,442,657	2,442,657	500,000	227,957	-	3,170,614
Potential Partner Match(s)	-	-	102,600	102,600	-	-	-	102,600
Total Deferred Maintenance Projects	\$ -	\$ -	\$ 2,545,257	\$ 2,545,257	\$ 500,000	\$ 227,957	\$ -	\$ 3,273,214

Total 2017 Capital and Deferred Maintenance Requests

\$ 9,402,646

Funded Projects by Type

Routine (R)	5,275,308
Non-Routine (N)	4,127,338
Total 2016 Capital and Deferred Maintenance Requests	<u>\$ 9,402,646</u>

LEGEND

Funds:	Departments:	Type:
2010 - 2010 1 Mill Fund	Comm - Communications Department	R - Routine
2014 - 2014 Operating Mills (in GF)	Golf - Golf Department	N - Non-Routine
CHV - CHV reserve (in GF)	Hosp - Hospitality Department	
CTF - Conservation Trust Fund	IT - Information Technology	
ENT - Enterprise Fund	P&D - Planning and Development	
GF - General Fund	P&OS - Parks & Open Space	
	RF - Recreation Facilities/Services	
	RP- Recreation Facilities/Services	

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2010	P&OS	Big Dry Creek	Remove and Replace Trail with Concrete	Repairs existing concrete and damaged crusher fine trail with new concrete trail	76,000	-	76,000
N	2010	P&D	Bowles Grove Park	Redevelopment of the multi-purpose ballfield and Aeration system for the pond.	The ballfield press box, bleachers, dugouts, and fencing are outdated and in need of replacement. An aeration system is needed for the pond to prevent algae. (Potential City of Littleton and ACOS Grants)	125,000	375,000	500,000
N	2010	P&D	Chase Park	Develop new park area west of the playground	The City of Sheridan purchased 8,000 sf of land west of the playground and would like to develop park amenities on the site. (Potential City of Sheridan Grant)	50,000	50,000	100,000
N	2010	P&D	Cornerstone Park-Seniors Area Parking	Install asphalt, curb, gutter, lighting, landscape and irrigation in the parking lots.	The parking lot is recycled asphalt and has no curb and gutter. The lots have been this way since building the park in 1994. (Potential Arapahoe County Open Spaces Grant)	350,000	400,000	750,000
R	2010	P&D	Elati Park	Renovate the Playground	Renovate the 21 year old low use playground. (City of Littleton Grant)	100,000	100,000	200,000
N	2010	P&D	High Line Canal Trail	Rest Stop at Sumac Hill Farm	Per the agreement with Arapahoe County Open Spaces and City of Centennial the District committed to building a rest stop on the High Line Canal Trail.	100,000	-	100,000
N	2010	P&D	Progress Park	Redevelopment of the park per the master plan.	The shelter, restroom, and playground are outdated and deteriorating. Connect Progress Park to Cornerstone Park with a trail and provide better parking and access along Hickory Street. A master plan is being conducted to identify priorities for redevelopment of the park. (Potential City of Littleton and ACOS Grants)	200,000	600,000	800,000
N	2010	P&D	Promise Park	Renovate the Playground	Renovate the 22 year old medium use playground. (City of Littleton Grant)	100,000	100,000	200,000
N	2010		Various	Future Grant for Capital Projects	Holding place for possible grants received that were unidentified at the time of the budget preparation	-	500,000	500,000
	2010 Total					1,101,000	2,125,000	3,226,000
N	2014	IT	Admin	Elections Database	Purchase a formatted election database of eligible district voters to increase efficiency during the election process	5,000	-	5,000
R	2014		Buck Recreation Center	Roof Repairs	Repair section of roof that is leaking	22,000	-	22,000
N	2014	P&D	Entertainment District Park	Entry Sculpture	Entry sculpture per the master plan. (Share cost with City of Lone Tree)	50,000	50,000	100,000
R	2014	RF	Franklin, Harlow and Holly pools	Holly and Franklin and Harlow pools-filter upgrade/replacement	Filters are in need of replacement, as both fail to keep up with debris. Goal: highly efficient, cost effective, resource preserving filter.	305,500	-	305,500
R	2014	Golf	FSC	Fairway Mower	Replaces unit with 4100 hours	35,000	-	35,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2014	RF	FSC	FSC-New/replace skate sharpener for skate rental	Replace with new and updated model. Need: current unit is continuously needing parts, need to Maintain skates for public.	16,400	-	16,400
R	2014	Golf	FSC	Rough Mower	Replaces mower with 2700 hours which has broken down twice this year impacting our rough mowing capability. Current unit would be kept as backup and second mower, allowing entire course to be mowed 3 times per week, increasing playability.	25,000	-	25,000
R	2014	RF	Goodson Recreation Center	Goodson pools-acid feed backup	During peak usage times, PH levels can creep up higher that desired set point levels. This is phase 2 of project.	4,839	-	4,839
R	2014	Golf	Littleton Golf and Tennis	Triplex Greens Mower	Replaces unit that is 16 years old with over 4300 hours. Unit is worn	25,000	-	25,000
R	2014	IT	Littleton Golf and Tennis	VOIP Phone System - Littleton Golf and Tennis	Replace aging PBX system with VOIP system	20,000	-	20,000
R	2014	RP	Lone Tree & Buck	New Stage Curtains	The curtains at Buck and Lone Tree Recreation Centers are stained in numerous, highly visible areas, as well as, torn along the bottom hemline. Updating the curtains will allow us to help achieve our goal of offering high quality performing arts productions and will also add for a nicer quality back drop for individuals renting out the facility space for presentations of their own.	13,000	-	13,000
R	2014	Hosp	LTGC	Banquet chairs / tables	Replace 250 banquet chairs and 10 banquet tables	14,500	-	14,500
R	2014	Golf	LTGC	Rough Mower	Replaces unit with 5900 hours	65,000	-	65,000
R	2014	Golf	LTGC	Toro 4000 Mower	Replaces unit with 4300 hours	67,000	-	67,000
R	2014	IT	LTGC	VOIP Phone system LTGC	Replace aging system. This will be a complex installation due to the condition of the cabling in the building, the size of the building and the complexity of having a separate public phone network and a private phone network	65,000	-	65,000
R	2014	Hosp	LTGC	Locks, electronic, guest rooms	Convert hotel suite door locks from manual to electronic	8,900	-	8,900
R	2014	RF/RS	LTRC	LTRC Weight Equipment Replacement	Replace Free Weight, Cable Crossover and Selectorized Equipment. The weight equipment was purchased when the building opened 12 years ago and has not been replaced since then. Due to the current equipment, the layout of the weight room is limited and in some areas does not meet ADA requirements. The equipment needs to be replaced to remain competitive in the field and continue to meet the demands of the customers.	110,000	-	110,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2014	IT	Sheridan Recreation Center	VOIP Phone System - Sheridan	Replace aging PBX system with VOIP system	12,000	-	12,000
N	2014	Golf	South Suburban Golf	South Suburban Club House	Renovation of the Club House	449,398	-	449,398
R	2014	P&D	South Suburban Golf	Install a new wash bay for equipment.	SEMSWA is requiring a wash bay that meets current EPA code for washing pollutants into the storm water system. A new wash bay	180,000	-	180,000
R	2014	RP	Sports Dome	Utility Vehicle (Toro) - Maintenance Equipment	Over the last two years the Sports Dome has acquired necessary Maintenance equipment (a Greens groomer and LitterKat) to Maintain the turf properly. Currently, the only way we can tow the equipment is with an electric golf cart. The weight of the Maintenance equipment is too much for a golf cart and this is putting too much wear and tear on the cart and costing more money to fix. To improve upon efficiency and keep a high level of service, an electric utility vehicle is needed that can tow that much weight.	11,500	-	11,500
R	2014	RP	Sports Dome	Storage Shed - Maintenance Equipment	The Sports Dome is running out of storage space causing a big safety issue in the field area. Currently the Dome only has one garage to be used for all of the storage needs. We have two major pieces of Maintenance equipment, a golf cart, and a 90 gallon flammable safety cabinet, along with sports equipment (soccer balls, cones, baseball equipment, etc.) We have some equipment; lacrosse nets, field hockey nets, and baseball mounds that we have to store on the side of the field because of lack of space in the garage. These items should be stored out of the field area unless they are being used, however, due to the storage limitations, this cannot occur. There is less than 8 yards between the sideline and side of the Dome and with equipment stored on the sidelines, there is potential for serious injuries.	8,500	-	8,500
R	2014	Golf	SSGC	Workman Utility Cart	Replaces 14 year old unit with 4200 hours	25,000	-	25,000
R	2014	P&OS	SSSC	GPS telematics	Install GPS telematics in various rolling stock (approx. 80 vehicles).	14,100	-	14,100
R	2014	P&OS	SSSC	Install roof snow guards	Install additional snow guards on shop roof	2,550	2,550	5,100
R	2014	P&OS	SSSC	Two post Vehicle lift	Install two post vehicle lift in mechanic shop	6,800	-	6,800
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Two Athletic field stripers #414 & #690	20,500	-	20,500

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Snow cabs for existing out front mowers	21,010	-	21,010
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Athletics truck #112 (Recreation)	21,250	-	21,250
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Turf 60" out-front mower #421	24,500	-	24,500
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	66 passenger School Bus (recreation) (used)	25,000	-	25,000
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Park Ranger 1/2 ton truck #122	27,700	-	27,700
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Forestry 1 ton truck #239	32,150	-	32,150
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Two Kawasaki Mule Utility Carts #457 & #464	32,600	-	32,600
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Athletic 1 ton truck #245	38,990	-	38,990
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Forestry water truck #340	42,250	-	42,250
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Pool stake bed truck #332 (used)	43,250	-	43,250
R	2014	P&OS	SSSC	Vehicle/Equip replacement program	Construction dump truck #338 (Used)	70,000	-	70,000
R	2014	Hosp	Various	Aloha POS System update	PCI compliance required POS update. Hardware, software and programming across all facilities	51,755	-	51,755
R	2014	IT	Various	Annual Computer/Tablet Replacement	Annual Replacement of older items in the IT fleet	75,000	-	75,000
R	2014	IT	WSSC	Trench for new line at Willow Spring Service Center	Copper to Willow Spring Service center is too degraded to add additional phone/fax lines or upgrade data lines. This could possibly be done for less with in house crews or partially with in house crews if they are available. (Would not be needed if the internet upgrade is funded)	10,000	-	10,000
R	2014	P&OS	WSSC	Vehicle/Equip replacement program	Grapple Dump Trailer - Forestry	37,000	-	37,000
	2014 Total					2,134,942	52,550	2,187,492
N	CHV	IT	Admin	Board Packet Creation/Management system	To eliminate PDFs, increase usability for board and staff and increase transparency for public. Will have ongoing maintenance costs of approximately \$10,000 per year, included in operations.	18,000	-	18,000
N	CHV	IT	Admin	Portable back up generator		20,000	-	20,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	CHV	RP	Goodson Recreation Center	Remodel and upgrades to Pottery studio & office space	The pottery studio and conjoining rooms have not been updated since the building was built in 1979. The outdated condition of the pottery studio and office is well below acceptable standards of cleanliness and Maintenance and is not a conducive work environment. The countertop has laminate that is ripped off or tapped in many places and needs to be replaced along with the sink. The current shelving in the pottery studio is the original shelving and barely functional or provides for an unsafe environment for individuals utilizing the space. Updating the shelving to portable and interchangeable units will allow for the Division to accommodate more work and allow for an increase in programming. The office has torn carpet, bowing shelves and a desk that is being held up by plywood. The upgrades to the office would be to demo the existing area, paint and patch the walls, replace the carpet and purchase new furniture.	28,000	-	28,000
N	CHV		HLC Trail	Highline Canal Trail Conservancy	Mater plan for Highline Canal Trail	20,000	-	20,000
N	CHV		SSIA	Ice Arena Study	Consulting to review possible new Ice Area	50,000	-	50,000
N	CHV	P&D	Various	Public art at a location to be determined by the SSPAC	CIP funds for the placement of public art per the South Suburban Art in Public Places guidelines	30,000	-	30,000
N	CHV	IT	Various	Email addresses for all FT staff	2nd highest request from It Governance. This would not include workstations or tablets for accessing email, just required licensing.	9,940	-	9,940
N	CHV	IT	Various	IT Governance Document Management System	Top request from IT Governance and other departments	100,000	-	100,000
	CHV Total					275,940	-	275,940
N	CTF	P&D	Entertainment District Park	Phase 1 New Park Development	The preliminary estimates from the consultants show the project running over the estimated budget amount from 2015. This amount will cover anticipated shortfall based on take-offs from the engineering drawings.	305,000	-	305,000
N	CTF	P&D	Sunset Park	Install new irrigation system, turf, trail connection to neighborhood	The developer of Marvella has delayed this project for 10 years and we now need more funding to complete the new park project and renovation of the existing irrigation system based on recent pricing. This is additional funding which will be combined with the carry-over funds of \$68,259 some of which is cash-in-lieu from the City of Centennial.	70,000	-	70,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	CTF	P&D	Goodson Recreation Center	Sidewalk to West Parking Lot	Install new sidewalk to connect to sidewalk leading to the west parking lot. Includes demo retaining wall demo, new brick retaining wall, concrete walk and landscape.	35,000	-	35,000
	CTF Total					410,000	-	410,000
R	GF		Various	Matching Gifts	Funds for Matching Gifts projects	15,000	15,000	30,000
	GF Total					15,000	15,000	30,000
	Grand Total					3,936,882	2,192,550	6,129,432

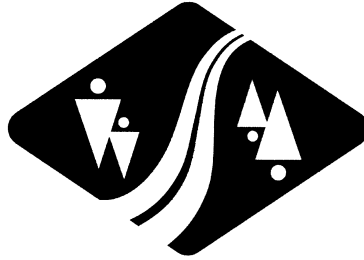
Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2010	P&D	Cornerstone Park	Replace poured-in-place rubber surfacing	The poured in place rubber surfacing is 18 years old and needs to be replaced.	40,000	-	40,000
R	2010	P&OS	Lee Gulch Overlook	Parking Lot and Entry Road Repair	Repairs and replaces aging asphalt and damaged concrete	142,357	-	142,357
R	2010	P&OS	Province Center	Remove and Replace Old Trail with new Concrete	Repairs existing concrete and damaged trail with new concrete trail	45,600	-	45,600
	2010 Total					227,957	-	227,957
R	2014	RF	Buck Recreation Center	BCRC-gym and multi-purpose room floor refinishing	Wood floors are due for a screen and coat treatment, to avoid costlier repairs and refinishing down the road	25,000	-	25,000
R	2014	P&D	Buck Recreation Center	Mechanical Equipment Replacements	Repair failing RTU-1 Compressor 1	6,000	-	6,000
R	2014	RF	Buck Recreation Center	BCRC-Leisure Pool-Border Retile (and grouting)	The decorative border tile surrounding the Buck Leisure lap pool and therapy pool, original to the project, is in need of replacing.	48,750	-	48,750
R	2014	P&OS	Cherry Knolls and Columbine Trail	Annual Parking Lot and Trail Repair	Repairs and replaces aging asphalt and seal coats entire locations with new paint. Columbine Trail was not approved for the last two seasons and is the oldest trail in the district with needs of replacement	100,000	-	100,000
R	2014	RF	Cook Creek Pool	Cook Creek Leisure Pool resurface	Diamond Brite resurfacing of the leisure pool shell is necessary to keep up quality appearance, Maintain water quality/clarity, and prevent permanent damage to shell. Multiple patching jobs have been required to repair and address cracking and chipping annually from recent winters; and staining has formed rust and reaction to the return lanes, along with typical chemical erosion. City of Lone Tree 1/2 Staff Estimate	48,750	48,750	97,500
R	2014	RF	Cook Creek Pool	Play feature in leisure pool	Paint, replace netting, tune up all moving parts. (City of Lone Tree 1/2)	7,500	7,500	15,000
R	2014	RF	Cook Creek, Franklin, Harlow pools	Outdoor pools ADA access chairs/points	Harlow and Franklin currently have zero ADA access points. Cook Creek has one portable, currently out of service. Permanently mounted chairs would afford all visitors access at all District pools. For all Three; City of Lone Tree 1/2 (\$1,600)	7,617	1,600	9,217
R	2014	P&D	David A. Lorenz Field Repair	Earthwork and Grading on the Multi-Purpose Ballfield	Remove existing field turf, fill in the sinking soil and reseed with natural grass	125,000	-	125,000
R	2014	P&OS	Foxridge West	Design and Cost Estimate for irrigation system replacement	System design and cost estimate in preparation for possible 2018 project.	12,000	-	12,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2014	RF	FSC	FSC-locker room shower/restroom renovations	Replace restroom doors and showers, and paint. Include shower fixtures, sinks, faucets, and paint. Responding to customer complaints.	82,800	-	82,800
R	2014	Golf	FSC	Irrigation Controllers	For holes #5 and #8. Replaces controllers that are too small to handle the number of zones. We currently have some zones doubled which impacts efficiency of water use.	16,000	-	16,000
R	2014	Golf	FSC	Paint Driving Range Structure	Structure is in need of paint and rust repair. Was budgeted and approved in 2016 but money was reallocated to higher priority project at Littleton.	40,000	-	40,000
R	2014	RF	FSC	FSC-all restrooms and locker room partitions replacements	Replace partitions in 8 restrooms and 4 locker room restrooms. Need: worn, not latching properly, aesthetics, reduce staff time on repairs. Responding to customer complaints.	81,600	-	81,600
R	2014	RF	FSC	FSC-locker room door replacements (16 doors)	Replace 16 10-year-old doors. Doors don't close properly, expose customer valuables. Can eliminate staff continuous upkeep.	12,720	-	12,720
R	2014	RP	Goodson Recreation Center	Gymnastics Carpet & Spring Floor Replacement	Carpet is worn (staining, seams tearing, patches etc.) and spring floor is warping and cracking from excessive use which is creating "bubbles" on the competition floor causing tripping hazards and dead areas. Besides being aesthetically unappealing, this issue is creating performance and safety issues for our participants. The carpet and spring floor were last replaced in 2008. There have been minor, temporary fixes but these repairs have not been durable and again from a visual and safety standpoint are unacceptable.	53,000	-	53,000
R	2014	P&D	Goodson Recreation Center	Mechanical Equipment Replacements	Repair failing exhaust MZ-1 and pool boilers	50,000	-	50,000
R	2014	P&OS	Goodson Recreation Center	Parking Lot and Entry Road Repair and Island Renovation	Repairs and replaces aging asphalt and damaged concrete	130,000	30,000	160,000
R	2014	Golf	Littleton Golf and Tennis	Irrigation Control Panel on Back 9	The pump control panel is outdated and no longer supported. If pump fails it would impact our ability to irrigate the back 9 until the unit is replaced.	23,000	-	23,000
R	2014	Golf	Littleton Golf and Tennis	Locker Room Renovation	Current locker rooms are 30 plus years old and out of date. They present appearance of being dirty even when clean.	100,000	-	100,000
R	2014	Golf	Littleton Golf and Tennis	Pave Maintenance Shop Yard	Shop yard is road base that gets muddy and has pot holes impacting the cleanliness, efficiency, and longevity of equipment	50,000	-	50,000
R	2014	P&D	Lone Tree Rec Center	Mechanical Equipment Replacements	Repair of failing heat recovery units, pool boilers, RTU3 for gym and compressors	80,000	-	80,000

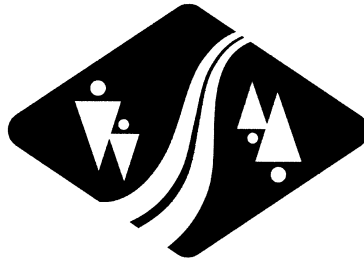
Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2014	P&D	Lone Tree Rec Center	Roof Replacement	Replace existing 12 year old EPDM roof that is starting to fail and cause leaks with a new 3ply, high performance, modified built-up roof system with a 30 year no dollar limit warranty. (16,470 Square Feet)	305,000	-	305,000
R	2014	Golf	LTGC	Renovate Chipping Area	Current chipping area is undersized, bunker is almost unusable due to years of erosion. Does not meet needs of facility nor is it compatible with quality of remainder of facility	125,000	-	125,000
R	2014	Hosp	LTGC	Decks / Walkways, exterior, south	Guest suite decks and walkways need to be repaired or replaced to ensure guest safety.	17,000	-	17,000
R	2014	RF	LTRC	LTRC	Leisure pool resurface - Diamond Brite	85,000	-	85,000
R	2014	RF	LTRC	LTRC-Stranrol upgrade/replace with Bec's chemical controller units	Current units are obsolete and out of date.	10,270		10,270
R	2014	P&OS	Sheridan Community Park	Irrigation Upgrade	Additional funds to add to 2016 carry-over to perform project	288,800	-	288,800
R	2014	RP	Sports Dome	Soccer/Field Hockey Goals Replacement	The Sports Dome is in need of one regulation sized soccer goal, four smaller soccer goals for 1/2 field games and two new field hockey goals. The current soccer goals have welds that are starting to break along with normal wear and tear. The soccer program(s) make the most revenue at the Sports Dome and it would be a much needed improvement for the current users. The field hockey goals were vandalized at David A Lorenz Regional Park and in very poor condition. In the last two years we have been consistently getting a rental with USA Field Hockey that brings in over \$10,000 a year. These goals need replaced before we lose that consistent rental and revenue stream	14,000	-	14,000
R	2014	P&OS	SPP	Flagstone Repair/replace	Replace flagstone patios on west side of Carson Nature Center	3,750	3,750	7,500
R	2014	P&OS	SPP	Flooring Replacement	Replace linoleum tile floor with sheet vinyl flooring	3,500	3,500	7,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	2014	P&OS	SPP	Shop Siding	The exterior of the shop building is skinned with a faux-log exterior to match the historic nature center and classroom. That siding is warped in many places and has been repaired to the extent possible, but still exposes the sub-skin of the building to the elements in many places. The siding is also painted an opaque red and now strongly contrasts with the Nature Center and Classroom natural transparent cedar finish. Rewrapping the shop will help Maintain the structural integrity of the shop as well as a consistent appearance to the nature center 'campus.' This siding has been identified as a repair issue in previous facility inspections by the SSPR safety and aesthetics committee.	7,500	7,500	15,000
R	2014	RF	SRC	Sheridan-Replace exterior doors and racquetball court doors	Doors are original from 1978. Exterior doors are weathered and rusting. Racquetball court doors are old, being repaired constantly, need to be replaced. Security, energy efficiency (heating cooling).	15,000	-	15,000
R	2014	P&OS	SSGC	Parking Lot and Entry Road Repair	Repairs aging asphalt, crack seal and seal coat with new paint	182,500	-	182,500
R	2014	P&OS	Various	Annual Parking Lot and Trail Repair	Repairs and replaces aging asphalt and seal coats with new paint. (FSC, SSSC, LTGT)	175,000	-	175,000
R	2014	Hosp	Various	Contingency, kitchen refrigeration and cooking equipment	Fund for replacement, as needed, across hospitality facilities, of aging kitchen refrigeration and cooking equipment	30,000	-	30,000
R	2014	P&OS	Various 5 Locations	Drinking Fountain Replacement	Replace oldest fountains that are rusted and require regular Maintenance	15,000	-	15,000
R	2014	P&OS	Various 6 Locations	Central Control Upgrades	Continuation of multi year program to upgrade irrigation controllers	40,000	-	40,000
R	2014	P&OS	Writers Vista	Fence Replacement	Replace the rail fencing along Mineral Drive with a two rail ranch rail fence.	25,600	-	25,600
2014 Total						2,442,657	102,600	2,545,257
R	CTF	P&OS	Hunters Hill	Booster Pump Replacement	Replace Irrigation Booster Pump that has completely failed	40,000	-	40,000
R	CTF	P&OS	Miliken Park	Booster Pump Replacement	Replace Irrigation Booster Pump that is operating at approximately 50%.	30,000	-	30,000
R	CTF	P&D	Sheridan Recreation Center	Mechanical Equipment Replacements	Replace AHU-2 A/C for racquetball and work out areas	30,000	-	30,000

Type	Fund	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total
R	CTF	RP	Sports Dome	Turf - Field Replacement	The current field was installed in 2007 and has outlasted the warranty. With the increased use of the field especially within the last four years, the field has thinned out and experts consider it "dead". The current turf, in many areas, has become a significant safety hazard. We have looked into rejuvenation the field and experts have explained that the turf is worn out past the point of rejuvenating and a full replacement is needed for maximum results.	400,000	-	400,000
	CTF Total					500,000	-	500,000
	Grand Total					\$ 3,170,614	\$ 102,600	\$ 3,273,214



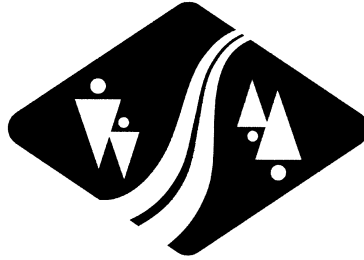
South Suburban
PARKS AND RECREATION



South Suburban

PARKS AND RECREATION

3. GENERAL FUND BUDGET



South Suburban
PARKS AND RECREATION

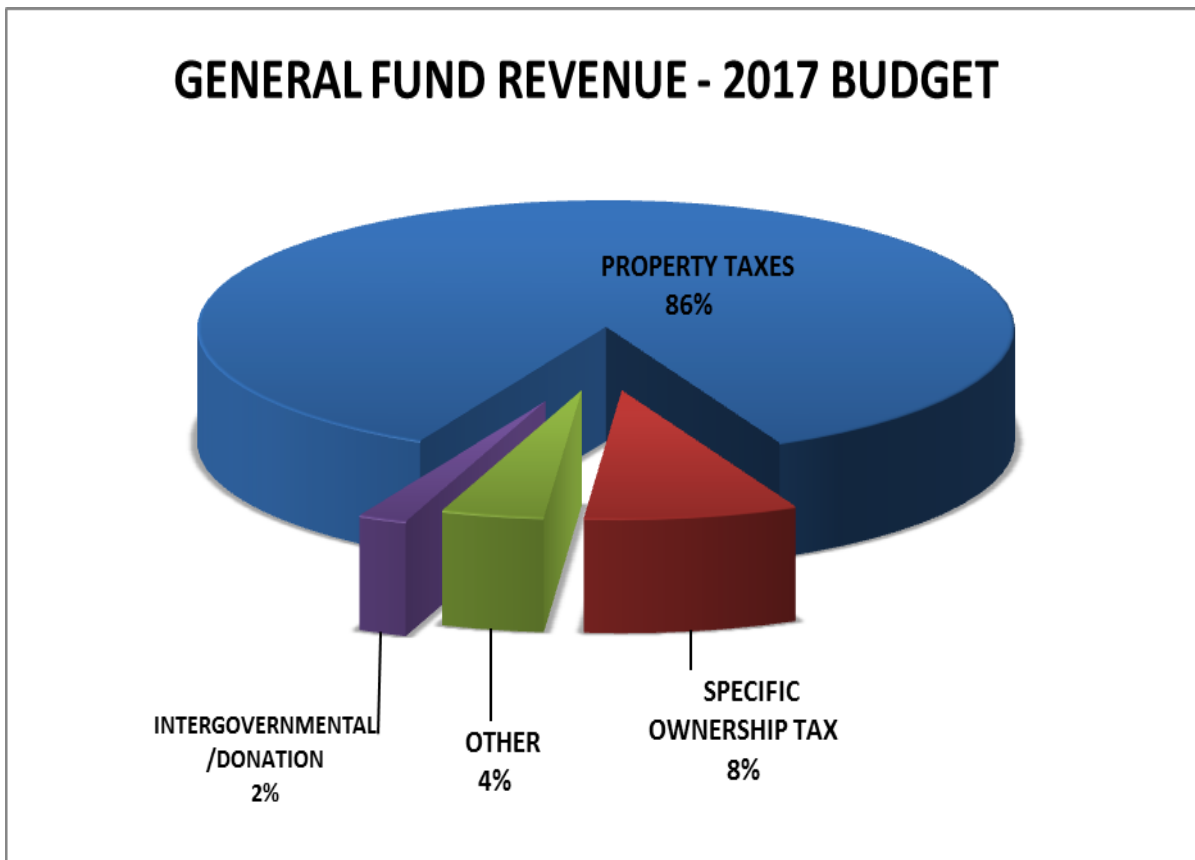
South Suburban Park and Recreation District General Fund Budget Overview

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):

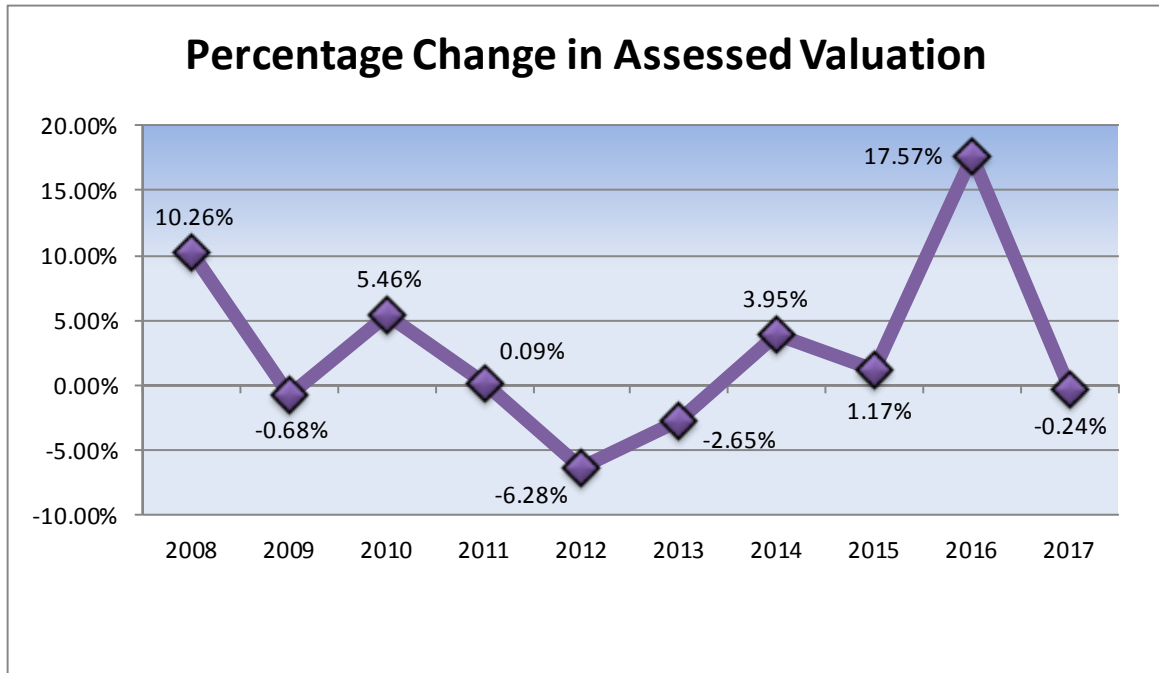
Operating Property Taxes					
			Est. Outstanding	Percentage	
	Collection	Operating	Tax	Delinquent	Collected
	Year	Levy	Collection	Taxes	to Levy
(1)	2007	11,327,554	11,208,687	118,867	98.95%
	2008	12,535,666	12,404,563	131,103	98.95%
	2009	12,525,718	12,443,100	82,618	99.34%
	2010	13,046,795	12,763,764	283,031	97.83%
	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%
(2)	2014	10,319,442	10,201,982	117,460	98.86%
	2015	14,800,854	14,730,169	70,685	99.52%
	2016 Estimate	17,506,794	17,291,726	215,068	98.77%
	2017 Budget	17,454,274	17,219,731	234,543	98.66%

(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
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%
2017	2,693,208,226	-0.24%

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

(2) Decrease related to sluggish economy

2017 Mill Levy:

Operations	6.417 mills
Abatements	0.063 mills
2010 1 Mill	1.000 mills
General Obligation Debt	<u>1.163 mills</u>
Total	<u>8.643 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

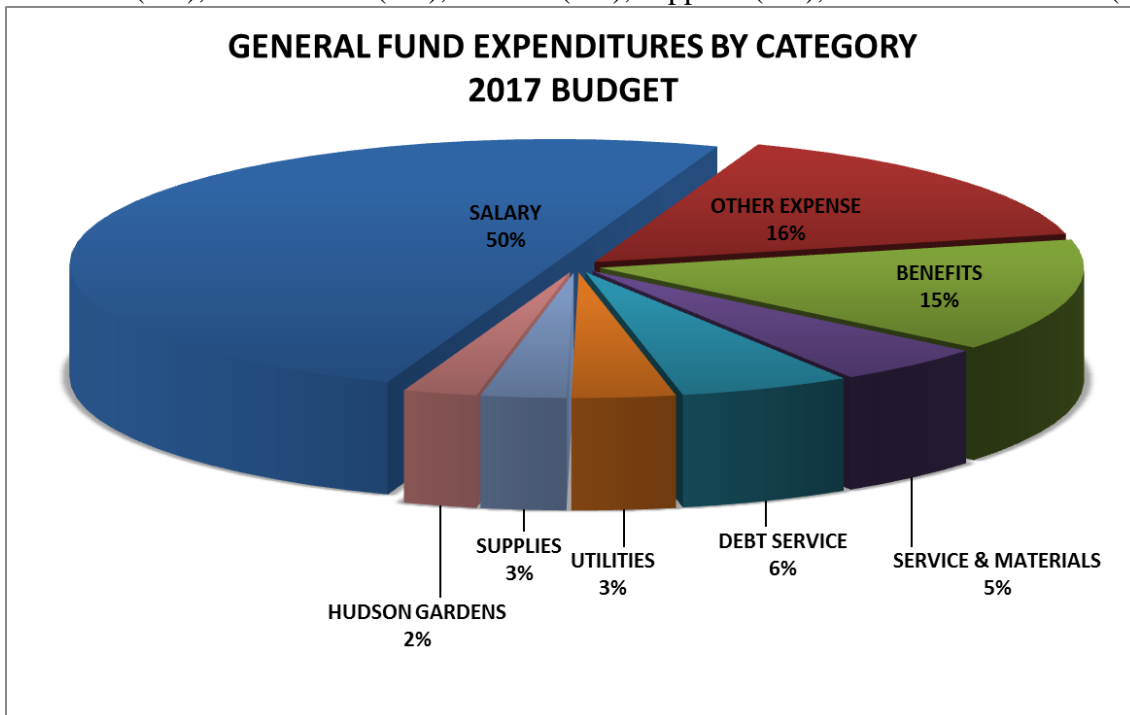
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

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

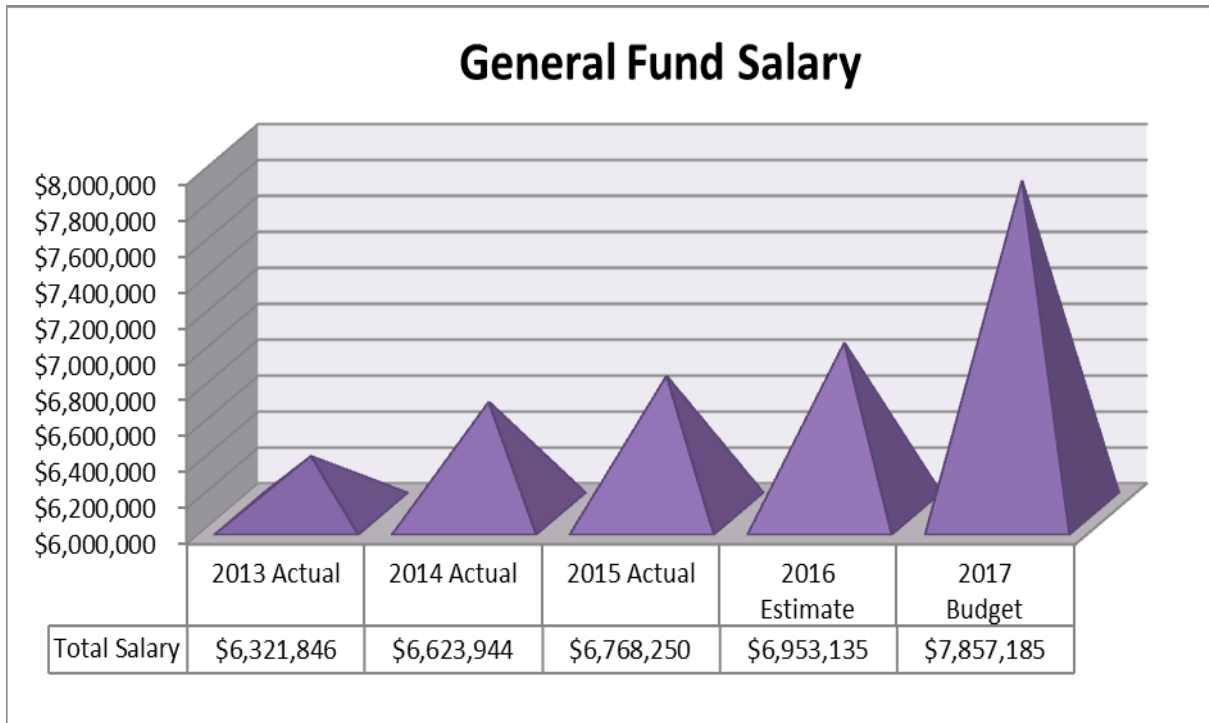
Expenditures include salaries (50%), other expenses (16%), benefits (15%), service and materials (5%), debt service (6%), utilities (3%), supplies (3%), and Hudson Gardens (2%).



South Suburban Park and Recreation District General Fund Budget Overview

Salary

Salary represents about 50% 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.



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.

Benefits

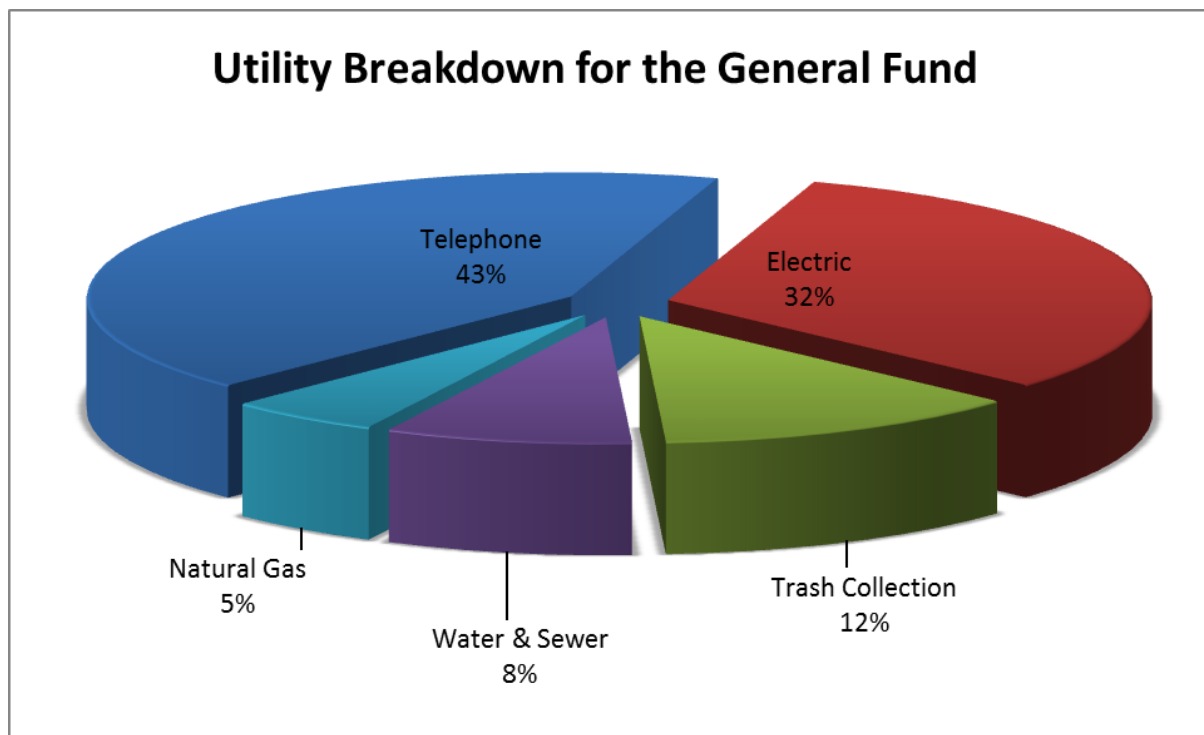
Benefits represent about 15% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated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

South Suburban Park and Recreation District General Fund Budget Overview

Utilities

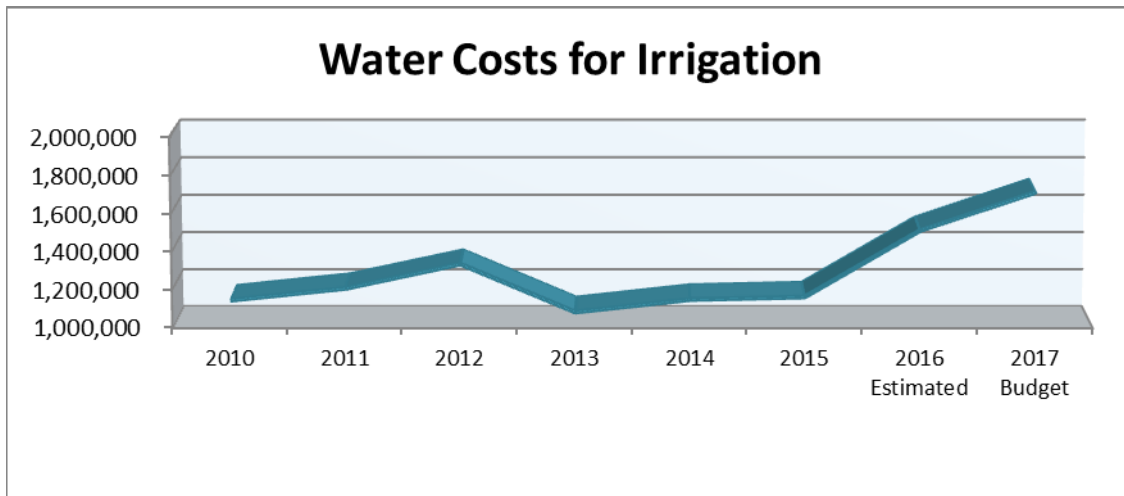
Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. The water and sewer budget for Parks' Irrigation was moved back to the 2010 One Mill Fund for the 2017 Budget (\$1,696,177), so it is not reflected in the chart below. For 2016 Budget water expenses were funded out of the General Fund (estimated amount for 2016 is \$1,494,938). These expenditures have moved back and forth several times between the General Fund and the 2010 One Mill Fund. This is due to availability of sufficient funds available in the General Fund to cover the cost of irrigation water. Below the Utility Breakdown chart is another chart reflecting water cost for Park Irrigation over the last several years. 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 paid 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.



South Suburban Park and Recreation District General Fund Budget Overview

Utilities (continued)



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 2017 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 2017 Budget includes a \$400,000 management fee for Hudson Gardens.

GENERAL FUND SUMMARY

Table of Contents

	2017 Budget	Page
Revenue:		
Property Taxes	\$ 17,219,731	150
Specific Ownership Tax	1,700,000	150
Intergovernmental/Donation Revenue	404,798	150
Interest Income	58,000	150
Other Revenue	807,301	151
Total Operating Revenue	20,189,830	
Expenditures:		
Administration	649,811	151
General Office	155,127	152
Communication Department	612,574	152
Human Resources	259,653	153
Insurance	198,000	154
Subtotal Administration	1,875,165	
Finance Department	263,670	154
IT Department	308,737	154
Building Infrastructure and Construction Department	1,818,364	155
Parks and Open Space	7,552,465	156
Total Operating Expenditures	11,818,401	
Excess Operating Revenue over Expenditures	8,371,429	
Other Revenue		
CHV Payment	760,000	162
Intergovernmental/Donation for Capital	170,150	162
Miscellaneous	10,000	162
Total Other Revenue	940,150	
Other Expenditures		
CHV Reserve	737,326	163
Hudson Gardens Management Fee	400,000	163
Contingency	8,610	163
COP Payment	523,048	163
Energy Performance Lease	404,335	163
Transfer Out	3,000,000	163
Capital Projects	5,038,689	164
Total Other Expenditures	10,112,008	
Net Revenue Over Expenditures	(800,428)	
Carryover	800,428	163
Funds Available	\$ -	

GENERAL FUND DETAIL

**2017
Budget**

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 11,946,480
13-10-01-100-4001	Property Tax	5,333,251
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(60,000)
TOTAL PROPERTY TAX REVENUE		17,219,731

SPECIFIC OWNERSHIP TAX

Revenue:

10-10-01-100-4010	Specific Ownership Tax	1,700,000
TOTAL SPECIFIC OWNERSHIP TAX		1,700,000

INTERGOVERNMENTAL/DONATION REVENUE

Revenue:

10-10-01-100-4030	Donations	1,000
10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-40-41-425-4030	Colo Dept of Agriculture Grant	10,000
10-40-51-540-4020	City of Littleton Reimbursement	242,831
10-40-51-542-4020	City of Littleton Reimbursement	105,768
10-40-51-121-4030	Platte Park Fund Donations/Grants	19,143
10-40-51-122-4033	Scholarship Revenue	6,056
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		404,798

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	8,000
10-10-01-100-4050	Interest Earnings	50,000
TOTAL INTEREST INCOME		\$ 58,000

GENERAL FUND DETAIL

		2017 Budget
OTHER REVENUE		
Revenue:		
10-10-01-100-4089	Solar Credits	\$ 80,000
10-10-01-100-4094	Purchase Card Rebate	60,000
10-10-01-100-4099	Miscellaneous	80,000
10-10-01-100-4174	Park Permits	100,000
10-10-01-100-4266	Sponsorship	30,000
10-10-01-110-4170	Insurance Reimbursements	350,000
10-11-01-100-4099	Miscellaneous Revenue	3,175
10-11-01-522-4360	Commissions from sale of temp art Display	200
10-40-41-425-4172	Temporary Access Permit Fee	5,000
10-40-41-430-4099	Miscellaneous	5,000
10-40-51-540-4157	Facility Rental	2,300
10-40-51-540-4174	SPP Park Permits	300
10-40-51-541-4130	Carson Center Retail Sales	1,500
10-40-51-541-4173	Program Fund	89,826
TOTAL OTHER REVENUE		807,301
TOTAL OPERATING REVENUE		20,189,830
ADMINISTRATION		
Expenditures:		
10-10-01-100-5001	Full-Time Salaries	173,340
10-10-01-100-5004	Board Salary Expense	7,200
10-10-01-100-5009	Fringe Benefits	47,748
10-10-01-100-5102	Legal Services	130,000
10-10-01-100-5103	Election Expense	250,000
10-10-01-100-5104	Board Expense	20,000
10-10-01-100-5107	Consultants & Special Projects	75,000
10-10-01-100-5108	Safety Grant Expense	20,000
10-10-01-100-5119	Collection Charges	185,000
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	32,000
10-10-01-100-5803	Dues & Subscriptions	10,000
10-10-01-100-5805	Staff Development	5,000
10-10-01-100-5806	Miscellaneous	9,501
10-10-01-100-5807	Merit Pay	238,500
10-10-01-100-5809	Fireworks Expense	3,000
12-10-01-970-5117	Paying Agent Fees	1,000
13-10-01-100-5119	Collection Charges	85,000
Subtotal		1,310,289
10-10-01-100-5857	Overhead Chargeback	(660,478)
Total Expenditures		\$ 649,811

GENERAL FUND DETAIL

**2017
Budget**

GENERAL OFFICE

Expenditures:

10-10-01-115-5001	Full-Time Salaries	\$ 260,599
10-10-01-115-5002	Part-Time Salaries	3,600
10-10-01-115-5003	Overtime	1,000
10-10-01-115-5009	Fringe Benefits	107,932
10-10-01-115-5203	Custodial Supplies	600
10-10-01-115-5204	Postage	11,000
10-10-01-115-5400	Utilities Natural Gas	4,200
10-10-01-115-5401	Utilities Electric	14,700
10-10-01-115-5402	Water & Sewer	5,250
10-10-01-115-5403	Telephone	600
10-10-01-115-5404	Trash Collection	1,200
10-10-01-115-5495	Lease for Postage/Folder Equipment	5,200
10-10-01-115-5496	MPC 6501 Color Copy Machine Maint/Lease	9,000
10-10-01-115-5497	MP 171 Copy Machine Maint/Lease	1,100
10-10-01-115-5499	R1107 Copy Machine Maint/Lease	10,000
10-10-01-115-5501	Contractual Services	16,000
10-10-01-115-5701	Services/Materials to Maintain Facilities/Building	13,000
10-10-01-115-5805	Staff Development	3,600
10-10-01-115-5806	Miscellaneous Expense	1,500
	Subtotal	470,081
10-10-01-115-5857	Overhead Chargeback	(314,954)
	Total Expenditures	155,127

COMMUNICATIONS

Expenditures:

10-11-01-100-5001	Full-Time Salaries	311,218
10-11-01-100-5009	Fringe Benefits	104,663
10-11-01-100-5134	Special Event Expense	3,150
10-11-01-100-5201	Office Supplies	1,600
10-11-01-100-5204	Postage	55,134
10-11-01-100-5211	Audio Visual Supplies	1,258
10-11-01-100-5230	Printing/Copies	111,683
10-11-01-100-5501	Contractual Services	500
10-11-01-100-5503	Contractual Persons	500
10-11-01-100-5506	Computer Maintenance	500
10-11-01-100-5507	Computer Software Maintenance	900
10-11-01-100-5802	Promo, Publicity & Printing	1,950
10-11-01-100-5803	Dues & Subscriptions	7,703
10-11-01-100-5805	Staff Development	5,095
10-11-01-100-5854	Mileage Reimbursement	1,220
10-11-01-100-5856	Volunteer Development	1,300
	Total Expenditures	\$ 608,374

GENERAL FUND DETAIL

**2017
Budget**

PUBLIC ART

Expenditures:

10-11-01-522-5501	Dedications	\$ 200
10-11-01-522-5802	Printing	250
10-11-01-522-5501	Proposal fees for artist finalists	300
10-11-01-522-5501	Honorariums for Art on Loan	1,500
10-11-01-522-5507	CAFÉ database of artists for RFPs	950
10-11-01-522-5702	Minor repairs, waxing, etc. of a few art pieces	1,000
Total Expenditures		4,200

HUMAN RESOURCES

Expenditures:

10-12-01-100-5001	Full-Time Salaries	319,025
10-12-01-100-5002	Part-Time Salaries	91,468
10-12-01-100-5008	Award Pay	1,600
10-12-01-100-5009	Fringe Benefits	114,852
10-12-01-100-5014	Benefit Consulting Fees & Charges	48,000
10-12-01-100-5107	Consultants & Special Projects	7,150
10-12-01-100-5201	Office Supplies	3,700
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	6,650
10-12-01-100-5610	Unemployment Insurance	45,000
10-12-01-100-5611	Healthcare Reform Fees	13,322
10-12-01-100-5781	Learning Journey	14,500
10-12-01-100-5803	Dues & Subscriptions	490
10-12-01-100-5805	Staff Development	5,200
10-12-01-100-5806	Miscellaneous	2,500
10-12-01-100-5851	Recruiting Costs	10,260
10-12-01-100-5853	Employee Service Awards	10,695
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	29,896
10-12-01-100-5866	Employee Wellness Program	4,700
Subtotal		786,828
10-12-01-100-5857	Overhead Chargeback	(527,175)
Total Expenditures		\$ 259,653

GENERAL FUND DETAIL

		2017 Budget
INSURANCE		
Expenditures:		
10-10-01-110-5600	Insurance Claims	\$ 100,000
10-10-01-110-5601	Insurance Premiums	500,000
	Subtotal	600,000
10-10-01-110-5857	Overhead Chargeback	(402,000)
	Total Expenditures	198,000

TOTAL ADMINISTRATION EXPENDITURES	1,875,165
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FINANCE		
Expenditures:		
10-20-01-100-5001	Full-Time Salaries	471,168
10-20-01-100-5002	Part-Time Salaries	60,000
10-20-01-100-5009	Fringe Benefits	120,000
10-20-01-100-5100	Armored Car Service	20,000
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	4,000
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	2,200
10-20-01-100-5805	Staff Development	6,300
10-20-01-100-5806	Miscellaneous	3,500
10-20-01-100-5854	Mileage Reimbursement	4,832
	Subtotal	799,000
10-20-01-100-5857	Overhead Chargeback	(535,330)
TOTAL FINANCE EXPENDITURES		263,670

IT DEPARTMENT		
Expenditures:		
10-25-01-100-5001	Full Time Salaries	472,134
10-25-01-100-5002	Part-Time Salaries	12,000
10-25-01-100-5009	Fringe Benefits	134,733
10-25-01-100-5403	Telephone	144,000
10-25-01-100-5506	Computer Maintenance	153,000
10-25-01-100-5805	Staff Development	18,000
10-25-01-100-5854	Mileage Reimbursement	1,700
	Subtotal	935,567
10-25-01-100-5857	Overhead Chargeback	(626,830)
TOTAL IT EXPENDITURES		\$ 308,737

GENERAL FUND DETAIL

**2017
Budget**

PLANNING AND DEVELOPMENT

ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 361,302
10-30-01-100-5009	Fringe Benefits	109,512
10-30-01-100-5107	Consultants & Special Projects	50,000
10-30-01-100-5403	Telephone	4,500
10-30-01-100-5495	Railroad Lease Payment	1,800
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	5,000
10-30-01-100-5854	Mileage Reimbursement	3,500
Total Expenditures		545,214

GENERAL CONSTRUCTION

Expenditures:

10-30-42-212-5001	Full-Time Salaries	453,407
10-30-42-212-5002	Part-Time Salaries	9,500
10-30-42-212-5009	Fringe Benefits	154,646
10-30-42-212-5302	Minor Tools & Equipment	4,500
10-30-42-212-5403	Telephone	3,800
10-30-42-212-5503	Contractual Persons	30,000
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	600
10-30-42-212-5806	Miscellaneous	1,000
10-30-42-212-5854	Mileage Reimbursement	500
Total Expenditures		723,453

SIGN SHOP

Expenditures:

10-30-42-213-5001	Full-Time Salaries	84,687
10-30-42-213-5009	Fringe Benefits	28,565
10-30-42-213-5700	Service & Materials	15,000
10-30-42-213-5826	Vandalism	1,000
Total Expenditures		\$ 129,252

GENERAL FUND DETAIL

**2017
Budget**

PREVENTIVE MAINTENANCE

Expenditures:

10-30-43-250-5001	Full-Time Salaries	\$ 242,444
10-30-43-250-5009	Benefits	100,301
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	45,000
10-30-43-250-5701	Service/Material to Maintain Facilities/Building	5,000
10-30-43-250-5708	Service/Material to Maintain Area Lighting	3,000
10-30-43-250-5805	Staff Development	6,000
10-30-43-250-5854	Mileage Reimbursement	5,000
Total Expenditures		420,445

TOTAL PLANNING AND DEVELOPMENT EXPENDITURES

1,818,364

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:

10-40-41-261-5001	Full-Time Salaries	170,126
10-40-41-261-5009	Fringe Benefits	34,240
10-40-41-261-5204	Postage	100
10-40-41-261-5230	Printing/Copies	4,200
10-40-41-261-5400	Utilities Natural Gas	1,840
10-40-41-261-5401	Utilities Electric	65,920
10-40-41-261-5403	Telephone	14,952
10-40-41-261-5501	Contractual Services	26,435
10-40-41-261-5510	STARPR	8,000
10-40-41-261-5803	Dues & Subscriptions	4,340
10-40-41-261-5805	Staff Development	25,178
10-40-41-261-5806	Miscellaneous	1,000
10-40-41-261-5812	Uniforms	19,875
Total Expenditures		\$ 376,206

GENERAL FUND DETAIL

**2017
Budget**

TURF OPERATIONS

Expenditures:

10-40-41-410-5001	Full-Time Salaries	\$ 337,685
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	156,925
10-40-41-410-5209	Agricultural Supplies	100,878
10-40-41-410-5302	Minor Tools & Equipment	1,300
10-40-41-410-5304	Equipment Rental	4,000
10-40-41-410-5516	Privatization Contracts	73,666
10-40-41-410-5700	Service & Materials	41,105
10-40-41-410-5806	Miscellaneous	850
10-40-41-410-5826	Vandalism	200
Total Expenditures		<u>778,439</u>

NATURAL OPEN SPACE OPERATIONS

Expenditures:

10-40-41-425-5001	Full-Time Salaries	174,304
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	65,522
10-40-41-425-5209	Agricultural Supplies	19,570
10-40-41-425-5302	Minor Tools & Equipment	350
10-40-41-425-5403	Telephone	2,040
10-40-41-425-5705	Serv/Mat to Maint Fences	2,884
10-40-41-425-5806	Miscellaneous	550
Total Expenditures		<u>\$ 295,540</u>

IRRIGATION OPERATIONS

Expenditures:

10-40-41-430-5001	Full-Time Salaries	\$ 467,516
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	174,483
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	78,000
10-40-41-430-5702	Service/Materials to Maintain Equipment	16,500
10-40-41-430-5806	Miscellaneous	600
10-40-41-430-5826	Vandalism	2,000
Total Expenditures		<u>\$ 844,259</u>

GENERAL FUND DETAIL

**2017
Budget**

FORESTRY OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	\$ 426,539
10-40-41-435-5002	Part-Time Salaries	194,812
10-40-41-435-5003	Overtime	2,400
10-40-41-435-5009	Fringe Benefits	177,109
10-40-41-435-5134	Special Event Expense	2,500
10-40-41-435-5302	Minor Tools & Equipment	8,500
10-40-41-435-5304	Equipment Rental	1,650
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	12,500
10-40-41-435-5404	Trash Collection	9,500
10-40-41-435-5516	Contractual Maintenance	34,250
10-40-41-435-5700	Service & Materials	39,000
10-40-41-435-5701	Services/Materials to Maintain Facilities/Building	5,000
10-40-41-435-5702	Service/Materials GIS Program	18,500
10-40-41-435-5806	Miscellaneous	600
10-40-41-435-5826	Vandalism	5,250
10-40-41-435-5827	Tree Donation Expense	14,000
10-40-41-435-5828	Waste Wood Utilization	3,000
10-40-41-435-5829	Tree Replacement Program	27,315
Total Expenditures		\$ 990,020

HORTICULTURE OPERATION

Expenditures:

10-40-41-440-5001	Full-Time Salaries	\$ 199,343
10-40-41-440-5002	Part-Time Salaries	88,520
10-40-41-440-5003	Overtime	1,200
10-40-41-440-5009	Fringe Benefits	84,200
10-40-41-440-5302	Minor Tools & Equipment	1,200
10-40-41-440-5516	Privatization Contracts	9,950
10-40-41-440-5700	Service & Materials	10,300
10-40-41-440-5709	Service/Materials to Maintain Landscape	5,975
10-40-41-440-5806	Miscellaneous	500
10-40-41-440-5826	Vandalism	1,000
Total Expenditures		\$ 402,188

GENERAL FUND DETAIL

**2017
Budget**

GROUNDS & PARK FACILITIES

Expenditures:

10-40-41-445-5001	Full-Time Salaries	\$ 204,707
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	91,167
10-40-41-445-5302	Minor Tools & Equipment	1,000
10-40-41-445-5403	Telephone	2,525
10-40-41-445-5404	Trash Collection	57,680
10-40-41-445-5450	Site Services	6,407
10-40-41-445-5702	Serv/Mat to Maint Equipment	10,000
10-40-41-445-5707	Serv/Mat to Maint Water Areas	11,330
10-40-41-445-5710	Serv/Mat to Maint Picnic Facilities	18,540
10-40-41-445-5806	Miscellaneous	1,000
10-40-41-445-5826	Vandalism	2,575

Total Expenditures

\$ 464,931

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries	\$ 240,997
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	92,163
10-40-41-446-5302	Minor Tools & Equipment	950
10-40-41-446-5304	Equipment Rental	9,373
10-40-41-446-5403	Telephone	3,000
10-40-41-446-5516	Privatization Contracts	56,700
10-40-41-446-5701	Serv/Mat. to Maint Concrete	28,035
10-40-41-446-5702	Ser/Mat to Maint. Asphalt	21,000
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots	65,053
10-40-41-446-5806	Miscellaneous	900
10-40-41-446-5826	Vandalism	500

Total Expenditures

\$ 548,991

GENERAL FUND DETAIL

**2017
Budget**

ATHLETIC FIELDS & PLAY COURTS

Expenditures:

10-40-41-450-5001	Full-Time Salaries	\$ 191,854
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	86,311
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	52,562
10-40-41-450-5701	Srv/Mat to Maintain Tennis Cts	25,750
10-40-41-450-5806	Miscellaneous	850
10-40-41-450-5826	Vandalism	1,000
Total Expenditures		417,564

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	426,305
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	121,428
10-40-42-264-5116	Licensing	312
10-40-42-264-5202	Motor Fuels & Lubricants	230,000
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	25,505
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		1,145,325

CORNERSTONE PARK CREW

Expenditures:

10-40-64-263-5001	Full Time Salaries	146,282
10-40-64-263-5002	Part-Time Salaries	43,230
10-40-64-263-5003	Overtime	500
10-40-64-263-5009	Fringe Benefits	57,326
10-40-64-263-5302	Minor Tools & Equipment	850
10-40-64-263-5806	Miscellaneous	9,750
Total Expenditures		\$ 257,938

GENERAL FUND DETAIL

**2017
Budget**

DAVID A. LORENZ REGIONAL PARK

Expenditures:

10-40-65-263-5001	Full-Time Salaries	\$ 70,202
10-40-65-263-5002	Part-Time Salaries	12,390
10-40-65-263-5003	Overtime	500
10-40-65-263-5009	Fringe Benefits	34,923
10-40-65-263-5302	Minor Tools & Equipment	1,000
10-40-65-263-5700	Service & Materials	5,065
Total Expenditures		124,080

SOUTH PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries	229,043
10-40-51-540-5002	Part-Time Salaries	83,155
10-40-51-540-5003	Overtime	300
10-40-51-540-5009	Benefits	90,367
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	36,909
10-40-51-540-5701	Service/Materials to Maintain Facility	3,000
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	1,000
10-40-51-540-5803	Dues and Subscriptions	443
10-40-51-540-5805	Staff Development	2,580
10-40-51-540-5812	Uniforms	500
10-40-51-540-5854	Mileage Reimbursement	250
Total Expenditures		488,263

CARSON NATURE CENTER PROGRAM FUND

Expenditures:

10-40-51-541-5001	Full Time Salaries	47,102
10-40-51-541-5002	Part-Time Salaries	11,769
10-40-51-541-5009	Fringe Benefits	16,984
10-40-51-541-5205	Program Supplies	9,818
10-40-51-541-5208	Carson Center Retail Supplies	508
10-40-51-541-5503	Contractual Persons	5,145
Total Expenditures		\$ 91,326

GENERAL FUND DETAIL

**2017
Budget**

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 234,372
10-40-51-542-5009	Benefits	61,928
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	1,000
Total Expenditures		302,196

SPP DONATIONS

Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	19,143
10-40-51-122-5120	Scholarship Expense	6,056
Total Expenditures		25,199

TOTAL PARKS AND OPEN SPACE EXPENDITURES

7,552,465

OTHER REVENUE

CHERRY HILLS VILLAGE PAYMENT

Revenue:

12-10-01-970-9003	CHV Principal Payment	735,000
12-10-01-970-9004	CHV Interest Payment	25,000
TOTAL CHV PAYMENT		760,000

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:

10-30-01-950-4025	Matching Gifts Revenue	15,000
13-30-01-951-4020	City of Lone Tree Capital Match	107,850
13-30-41-956-4018	City of Littleton Capital Match	17,300
13-30-01-952-4041	City of Centennial Capital Match	30,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		170,150

Miscellaneous

Revenue:

10-10-01-990-9101	Operating Transfer In	10,000
TOTAL MISCELLANEOUS		10,000

TOTAL OTHER REVENUE

\$ 940,150

GENERAL FUND DETAIL

		2017 Budget
OTHER EXPENDITURES		
HUDSON GARDEN'S MANAGEMENT FEE		
Expenditures:		
10-10-05-991-9102	Hudson Gardens Management Fee	\$ 400,000
TOTAL HUDSON GARDEN'S MANAGEMENT FEE		400,000
CHERRY HILLS VILLAGE RESERVE		
Expenditures:		
12-10-01-995-9202	CHV Reserve	737,326
TOTAL CHV RESERVE		737,326
OTHER		
Expenditures:		
10-10-01-970-9001	Principal Energy Performance Lease	270,418
10-10-01-970-9002	Interest Energy Performance Lease	133,917
12-10-01-970-9001	Principal 2010 COPS	450,000
12-10-01-970-9002	Interest 2010 COPS	73,048
13-10-01-950-6001	2014 Operating Mills Undesignated	8,610
TOTAL OTHER		927,383
TRANSFER OUT		
Expenditures:		
10-10-01-990-9100	Operating Transfer Out	3,000,000
TOTAL TRANSFER OUT		3,000,000
TOTAL OTHER EXPENDITURES		5,064,709
GENERAL FUND CARRYOVER		
Revenue:		
10-10-01-996-4998	Carryover Revenue - GF	679,191
12-10-01-996-4998	Carryover Revenue - CHV	777,314
13-10-01-996-4998	Carryover Revenue - 2014 Oper Mills	(656,077)
TOTAL CARRYOVER		\$ 800,428

GENERAL FUND DETAIL

		2017 Budget
GENERAL FUND/CHV CAPITAL PROJECTS		
Expenditures:		
10-10-01-950-6080	Matching Gifts	\$ 30,000
12-10-01-950-6692	Board Packet Creation/Management system	18,000
12-10-01-950-6108	Portable back up generator for Admin Bldg	20,000
12-80-81-950-6676	Goodson Remodel Pottery studio & office space	28,000
12-30-41-950-6990	Highline Canal Trail Conservancy	20,000
12-80-82-950-6912	Ice Arena Study	50,000
12-25-01-950-5508	Email addresses for all FT staff	9,940
12-25-01-950-5508	IT Governance Document Management System	100,000
12-11-01-950-6127	Public Art	30,000
TOTAL GENERAL FUND CAPITAL PROJECTS		305,940

2014 OPERATING MILL CAPITAL PROJECTS

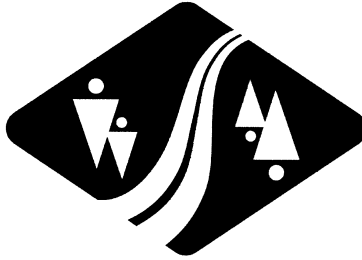
Expenditures:		
13-10-01-950-5509	Elections Database for Admin	5,000
13-50-52-950-6931	BCRC-gym and multi-purpose room floor refinishing	25,000
13-50-52-950-6813	Buck Leisure Pool Border Retile/grouting	48,750
13-50-52-950-6697	Buck Mechanical Equipment Replacements	6,000
13-50-52-950-6050	Buck Roof Repairs	22,000
13-40-41-950-6074	Parking Lot and Trail Repair (Cherry Knolls/Columbine Trl)	100,000
13-80-86-951-6777	Cook Creek Leisure Pool resurface	97,500
13-80-86-951-6112	Cook Creek Play feature in leisure pool	15,000
13-80-00-951-6780	Outdoor pools ADA access chairs/points (Cook Creek, Franklin, Harlow)	9,217
13-30-41-950-6096	DALRP Earthwork and Grading on the Multi-Purpose Ballfield	125,000
13-30-41-951-6798	Entertainment District Park Entry Sculpture	100,000
13-10-01-950-6990	Foxridge West Design and Cost Estimate for irrigation system replacement	12,000
13-80-00-950-7014	Outdoor Pools filter upgrade/replacement (Holly, Franklin, Harlow)	305,500
13-70-84-950-6003	FSC Fairway Mower	35,000
13-80-84-950-6052	FSC-all restrooms and locker room partitions replacements	81,600
13-80-84-950-6052	FSC-locker room door replacements (16 doors)	12,720
13-80-84-950-6052	FSC-locker room shower/restroom renovations	82,800
13-80-84-950-6824	FSC-New/replace skate sharpener for skate rental	16,400
13-70-84-950-6036	FSC Irrigation Controllers	16,000
13-70-84-950-6858	FSC Paint Driving Range Structure	40,000
13-70-84-950-6006	FSC Rough Mower	\$ 25,000

GENERAL FUND DETAIL

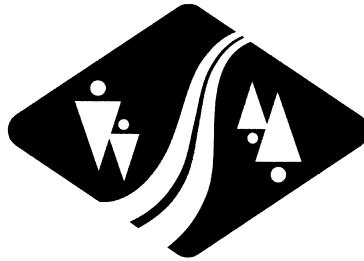
		2017 Budget
2014 OPERATING MILL CAPITAL PROJECTS (Cont)		
Expenditures:		
13-80-81-950-6881	Goodson pools-acid feed backup	\$ 4,839
13-80-81-950-6770	Goodson Gymnastics Carpet & Spring Floor Replacement	53,000
13-80-81-950-6731	Goodson Mechanical Equipment Replacements	50,000
13-80-81-952-6594	Goodson Parking Lot/Entry Road Repair/Island Renovation	160,000
13-70-72-950-6036	Littleton Irrigation Control Panel on Back 9	23,000
13-70-72-950-6052	Littleton Locker Room Renovation	100,000
13-70-72-950-6594	Littleton Pave Maintenance Shop Yard	50,000
13-70-72-950-6007	Littleton Triplex Greens Mower	25,000
13-70-72-950-6849	Littleton VOIP Phone System	20,000
13-80-00-950-6687	LTRC/BCRC New Stage Curtains	13,000
13-60-80-950-6731	LTRC Mechanical Equipment Replacements	80,000
13-60-80-950-6050	LTRC Roof Replacement	305,000
13-75-70-950-6758	LTGC Banquet chairs / tables	14,500
13-75-70-950-6677	LTGC Decks / Walkways, exterior, south	17,000
13-75-70-950-6618	LTGC Locks, electronic, guest rooms	8,900
13-70-70-950-6058	LTGC Renovate Chipping Area	125,000
13-70-70-950-6006	LTGC Rough Mower	65,000
13-70-70-950-6006	LTGC Toro 4000 Mower	67,000
13-70-70-950-6849	LTGC VOIP Phone system	65,000
13-60-80-950-6775	LTRC Leisure pool resurface	85,000
13-60-80-950-6676	LTRC Weight Equipment Replacement	110,000
13-60-80-950-6833	LTRC-Strantrol upgrade/replace with Bec's chemical controller units	10,270
13-40-41-950-7050	Sheridan Community Park Irrigation Upgrade	288,800
13-80-82-950-6849	Sheridan VOIP Phone System	12,000
13-30-41-950-6001	South Suburban Club House Renovation	449,398
13-70-71-950-6504	SSGC Install a new wash bay for equipment.	180,000
13-80-84-950-6840	FSC Dome Soccer/Field Hockey Goals Replacement	14,000
13-80-84-950-6763	FSC Dome Storage Shed - Maintenance Equipment	8,500
13-80-84-950-6023	FSC Dome Utility Vehicle (Toro) - Maintenance Equipment	11,500
13-40-51-956-6673	SPP Flagstone Repair/replace	7,500
13-40-51-956-6604	SPP Flooring Replacement	7,000
13-40-51-956-6960	SPP Shop Siding	15,000
13-80-82-950-6764	Sheridan-Replace exterior doors and racquetball court doors	15,000
13-70-71-950-6596	SSGC Parking Lot and Entry Road Repair	182,500
13-70-71-950-6761	SSGC Workman Utility Cart	\$ 25,000

GENERAL FUND DETAIL

		2017 Budget
2014 OPERATING MILL CAPITAL PROJECTS (Cont)		
Expenditures:		
13-70-71-950-6104	SSGC GPS telematics	\$ 14,100
13-70-71-950-6942	SSGC Install roof snow guards	5,100
13-70-71-950-6126	SSGC Two post Vehicle lift	6,800
13-40-41-950-6119	Two Athletic field stripers	20,500
13-40-41-950-6028	Snow cabs for existing out front mowers	21,010
13-40-41-950-6021	Athletics truck (Recreation)	21,250
13-40-41-950-6006	Turf 60" out-front mower	24,500
13-40-41-950-6027	66 passenger School Bus (recreation) (used)	25,000
13-40-41-950-6021	Park Ranger 1/2 ton truck	27,700
13-40-41-950-6021	Forestry 1 ton truck	32,150
13-40-41-950-6759	Two Kawasaki Mule Utility Carts	32,600
13-40-41-950-6021	Athletic 1 ton truck	38,990
13-40-41-950-6122	Forestry water truck	42,250
13-40-41-950-6026	Pool stake bed truck (used)	43,250
13-40-41-950-6020	Construction dump truck (Used)	70,000
13-75-00-950-6877	Aloha POS System update	51,755
13-25-01-950-5508	Annual Computer/Tablet Replacement	75,000
13-40-41-950-6074	Annual Parking Lot and Trail Repair	175,000
13-75-00-950-6130	Kitchen Equipment	30,000
13-30-41-950-6856	Drinking Fountain Replacements (5)	15,000
13-30-41-950-6036	Central Control Upgrades (6 locations)	40,000
13-30-41-950-6059	Writers Vista Fence Replacement	25,600
13-30-41-950-6559	Willow Spring Service Center Trench for new line	10,000
13-40-41-950-6117	Grapple Dump Trailer - Forestry	37,000
TOTAL NEW OPERATING MILL CAPITAL PROJECTS		<u>\$ 4,732,749</u>

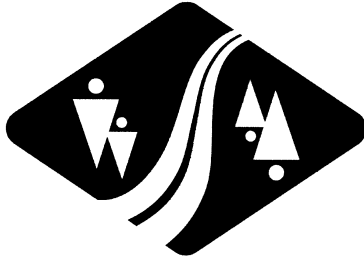


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

4. CONSERVATION TRUST FUND BUDGET



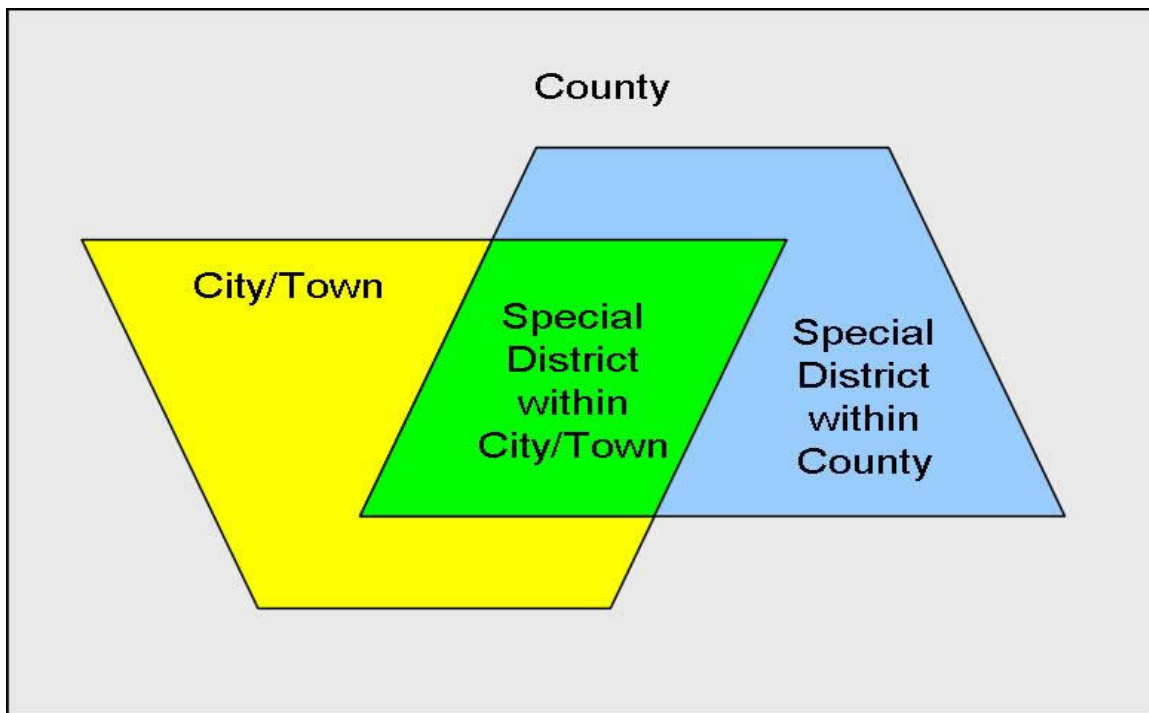
South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

Conservation Trust Fund Description

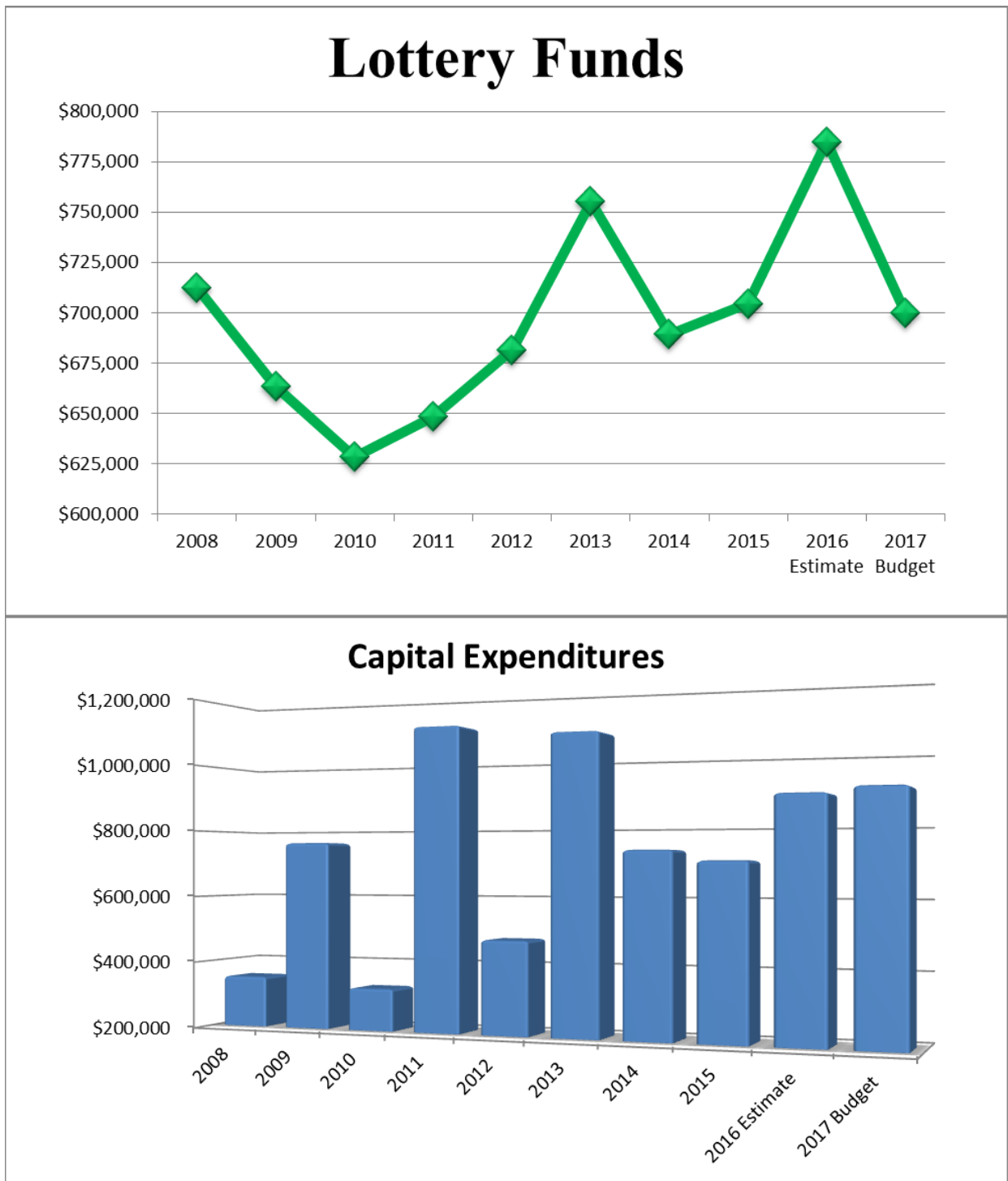
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State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

	2017 Budget	Page
Operating Revenue:		
Interest Income	\$ 1,000	173
Total Operating Revenue	1,000	
Excess Operating Revenues of Expenditures	1,000	
Other Revenue:		
Lottery Proceeds	700,000	173
Total Other Revenue	700,000	
Other Expenditures:		
Contingency	15,405	173
Capital Projects	910,000	173
Total Other Expenditures	925,405	
Net Revenue of Expenditures	(224,405)	
Carryover	224,405	173
Funds Available	\$ -	

CONSERVATION TRUST FUND

**2017
Budget**

CONSERVATION TRUST FUND

INTEREST INCOME

Revenue:

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

LOTTERY PROCEEDS

21-10-01-100-4027	Lottery	700,000
TOTAL LOTTERY PROCEEDS		700,000

CONTINGENCY

Expenditures:

21-10-00-950-9200	Contingency	15,405
TOTAL CONTINGENCY		15,405

CARRYOVER

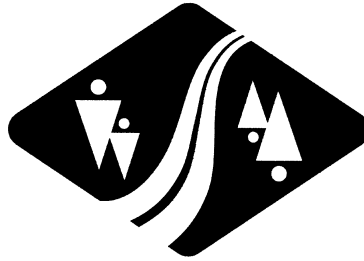
Revenue:

21-10-01-996-4998	Carryover Revenue	224,405
TOTAL CARRYOVER		\$ 224,405

CAPITAL PROJECTS

Expenditures:

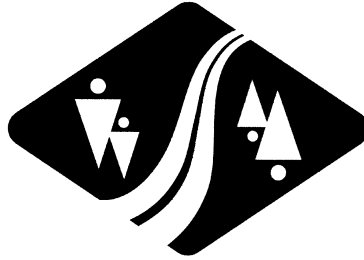
21-30-41-951-7088	Entertainment District Park Development	305,000
21-80-81-950-6594	Goodson Sidewalk to West Parking Lot	35,000
21-30-41-950-7037	Hunter Hills Booster Pump Replacement	40,000
21-30-41-950-7015	Miliken Park Booster Pump Replacement	30,000
21-80-82-950-6731	Sheridan Mechanical Equipment Replacements	30,000
21-80-84-950-6801	FSC Dome Field Replacement	400,000
21-30-41-950-7026	Sunset Park Improvements	70,000
TOTAL CAPITAL PROJECTS		\$ 910,000



South Suburban

PARKS AND RECREATION

5. GRANTS FUND



South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Grants Fund Budget Overview

Grants Fund Description

The District receives several Tier II grants each year from the Scientific and Cultural Facilities District (SCFD). In years past these grants have helped support programs at South Platte Park (~\$15,000) and Arts and Enrichment Programming (~\$23,000). The governing board of SCFD adopted a resolution changing the requirement for receipt of the grant funds starting with the 2017 grant cycle. We are now required to have a separate fund to account for the SCFD grants. Our board of directors adopted a resolution to create the Grant Fund on September 14, 2016. This resolution included the following language:

A RESOLUTION TO CREATE A SPECIAL REVENUE FUND

Creating a Grants Special Revenue Fund to account for Scientific & Cultural Facilities District revenue and other grants, and creating a SCFD Funded scientific or cultural based mission.

WHEREAS, The governing board of the Scientific and Cultural Facilities District (“SCFD”) adopted a resolution regarding requirements for all eligible divisions of local government; and

WHEREAS, No later than December 31, 2016, every eligible local government entity must have adopted a formal resolution, evidencing creation of a scientific or cultural agency, before the agency’s seeking SCFD funds; and the local government must have a special revenue fund, or similarly segregated fund, separate and distinct from the government’s general or other funds, such that the special revenue fund can be separately audited,

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the South Suburban Park and Recreation District (“SSPRD”) shall and hereby does:

- 1) Create a Grants Special Revenue Fund to account for SCFD Grant revenue and other grants that the District deems appropriate. The Grants Special Revenue Fund will account for the Arts and Enrichment Grant Division and the Nature Grant Division separately and will be assigned separate division account codes.
- 2) Adopt an SCFD-funded scientific or cultural mission for both the Arts and Enrichment Division and the Nature Division:

“The SSPRD Arts and Enrichment Division is dedicated to furthering the appreciation of arts and enrichment for our community through direct positive experiences.”

“The SCFD Nature Division is dedicated to furthering the appreciation of natural open space for our community through direct positive experiences.”

2017 is the first year the Grants Fund has a legally adopted budget. The District will continue to budget for SCFD grants in this fund and may include other specified grants in the future.

GRANTS SPECIAL REVENUE FUND

Table of Contents

	2017 Budget	Page
Operating Revenue:		
Grant Revenue	\$ 35,842	178
Total Operating Revenue	35,842	
Operating Expenditures:		
Grant Expenditures	35,842	178
Total Other Expenditures	35,842	
Net Revenue of Expenditures	\$ -	

GRANTS FUND

**2017
Budget**

GRANTS SPECIAL REVENUE FUND

ARTS AND ENRICHMENT GRANTS DIVISION

Revenue:

23-50-81-120-4030	SCFD Cultural Arts Grant	\$ 20,300
TOTAL GRANT REVENUE		20,300

Expenditures:

23-50-81-120-5002	Part-Time Salaries	3,000
23-50-81-120-5009	Fringe Benefits	300
23-50-81-120-5108	Cultural Arts Donations Expense	16,000
23-50-81-120-5205	Program Supplies	1,000
TOTAL GRANT EXPENDITURES		20,300

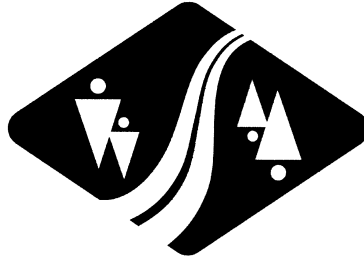
NATURE DIVISION

Revenue:

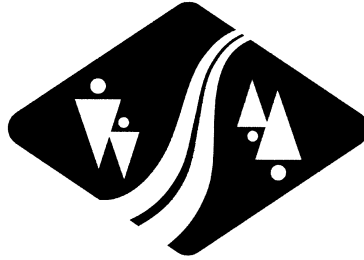
23-40-51-120-4035	Platte Park Program Carryover Grant/Donations	15,542
TOTAL GRANT REVENUE		15,542

Expenditures:

23-40-51-120-5002	Part-Time Salaries	14,129
23-40-51-120-5009	Fringe Benefits	1,413
TOTAL GRANT EXPENDITURES		\$ 15,542

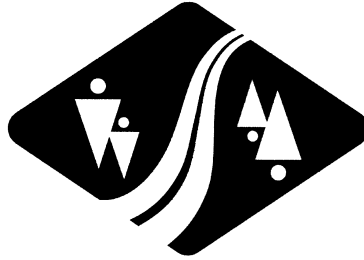


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

6. 2010 ONE MILL FUND BUDGET



South Suburban
PARKS AND RECREATION

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

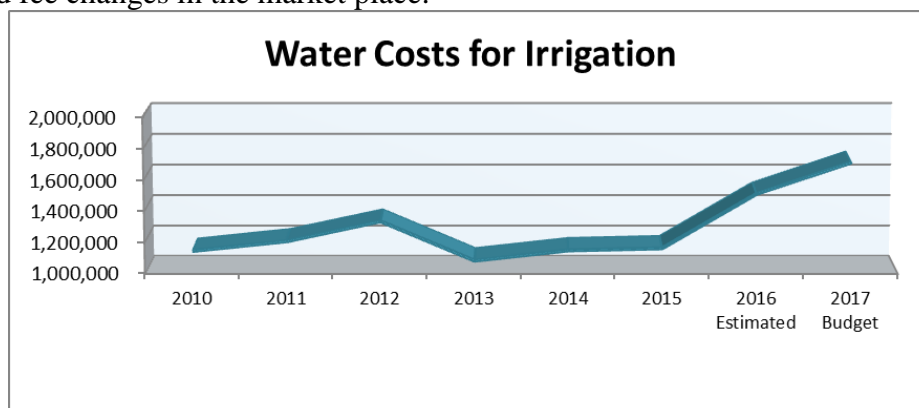
The 2010 One Mill Fund is used to account for property taxes received from the 2010 One Mill tax that are restricted for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, 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 2017 Budget.

2010 One Mill Property Taxes

Collection Year	2010 1 Mill Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage 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	2,269,505	2,251,525	17,980	99.21%
2015	2,296,130	2,290,816	5,314	99.77%
2016 Estimate	2,699,583	2,672,587	26,996	99.00%
2017 Budget	2,693,561	2,666,625	26,936	99.00%

The budget was calculated using the assessed valuation from the District and also using estimates for qualifying capital projects. The 2017 Budget includes \$2,666,625 for Property Tax Revenue, \$2,125,000 for Intergovernmental Revenue (represents funding for joint projects coming out of the 2010 One Mill Fund), and \$3,453,957 for Capital Projects

The water and sewer budget for Parks' Irrigation was moved back to the 2010 One Mill Fund for the 2017 Budget (\$1,696,177). For 2016 Budget water expenses were funded out of the General Fund (estimated amount for 2016 is \$1,494,938). These expenditures have moved back and forth several times between the General Fund and the 2010 One Mill Fund. This is due to availability of sufficient funds available in the General Fund to cover the cost of irrigation water. Below is a chart reflecting water cost for Park Irrigation over the last several years. 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.



2010 1 Mill Fund

Table of Contents

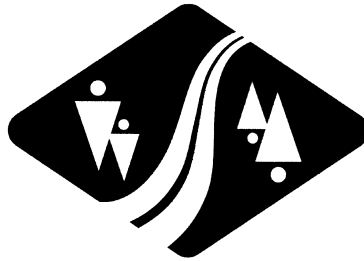
	2017	
	Budget	Page
Operating Revenue:		
Property Tax Revenue	\$ 2,666,625	184
Interest Income	10,000	184
Grant Revenue	2,125,000	184
Total Operating Revenue	4,801,625	
 Excess Operating Revenues of Expenditures	 4,801,625	
 Capital Projects	 3,453,957	 185
2010 1 Mill Undesignated	670	184
Park's Irrigation Water	1,696,177	184
Collection Charges	45,000	184
Total Other Expenditures	5,195,804	
 Net Revenue of Expenditures	 (394,179)	
Carryover	394,179	184
Funds Available	\$ -	

2010 1 Mill Fund

		2017 Budget
PROPERTY TAX		
Revenue:		
22-10-01-100-4001	Property Tax - 2010 1 Mill	\$ 2,666,625
TOTAL PROPERTY TAX REVENUE		2,666,625
INTEREST INCOME		
Revenue:		
22-10-01-100-4050	Interest Earnings	10,000
TOTAL INTEREST INCOME		10,000
INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL		
Revenue:		
22-30-01-950-4030	Future Grants/Donations for Capital Projects	500,000
22-30-41-956-4026	Littleton/ACOS Bowles Grove Park Imp	375,000
22-30-41-955-4042	Sheridan Funds for Chase Park Dev	50,000
22-30-01-954-4029	ACOS Grant for Cornerstone Pk Senior Area Parking	400,000
22-30-41-956-4023	Littleton Funds for Elati Park Playground Ren	100,000
22-30-41-956-4024	Littleton/ACOS Progress Park Imp	600,000
22-30-41-956-4038	Littleton Funds for Promise Park Playground Ren	100,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		2,125,000
OTHER EXPENDITURES		
22-10-01-100-5119	Collection Charges	45,000
22-40-41-430-5402	Water & Sewer	1,696,177
22-30-41-950-6001	2010 1-Mill Undesignated	670
TOTAL OTHER EXPENDITURES		1,741,177
CARRYOVER		
Revenue:		
22-10-01-996-4998	Carryover Revenue	394,179
TOTAL CARRYOVER		\$ 394,179

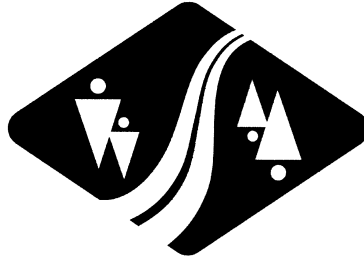
2010 1 Mill Fund

		2017 Budget
CAPITAL PROJECTS		
Expenditures:		
22-30-41-950-6509	Big Dry Creek Trail Concrete	\$ 76,000
22-30-41-956-6561	Bowles Grove Park Redevelopment	500,000
22-30-41-955-6914	Chase Park Development	100,000
22-30-41-950-6590	Cornerstone Park Replace poured-in-place rubber surfacing	40,000
22-30-41-954-6609	Cornerstone Park Senior Parking Area Improvements	750,000
22-30-41-956-6113	Elati Park Playground Renovation	200,000
22-30-41-955-6001	Future Grant for Capital Projects	500,000
22-30-41-950-6650	Highline Canal Trail Rest Stop at Sumac Hill Farm	100,000
22-30-41-950-7019	Lee Gulch Overlook Parking Lot/Entry Road Repair	142,357
22-30-41-956-6855	Progress Park Redevelopment	800,000
22-30-41-956-6647	Promise Park Playground Renovation	200,000
22-30-41-950-6646	Province Center Trail Concrete	45,600
Total Capital Projects		\$ 3,453,957



South Suburban
PARKS AND RECREATION

7. ENTERPRISE FUND BUDGET



South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Enterprise Fund Budget Overview

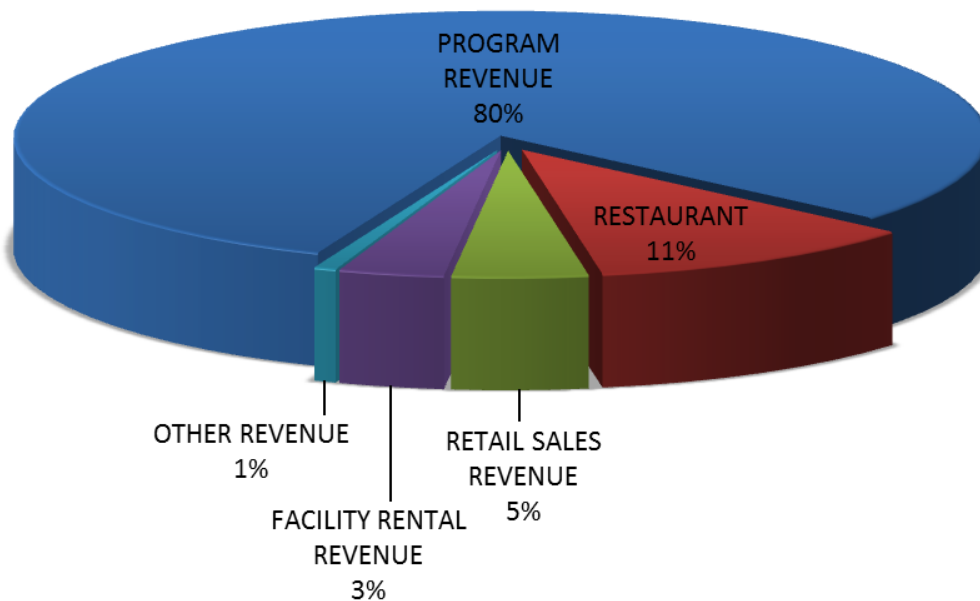
Enterprise Fund Description

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 (80% - also called “Fees and Charges”), restaurant revenue (11%), retail sales revenue (5%), facility rental (3%) and other revenue (1%).

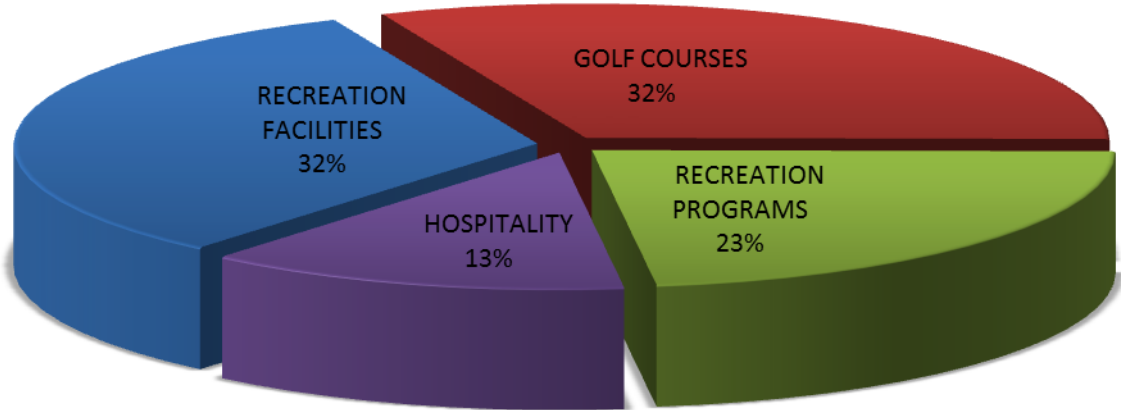
**Enterprise Fund Revenue by Category
2017 Budget**



South Suburban Park and Recreation District Enterprise Fund Budget Overview

The revenue is also broken down by department, with recreation facilities (32%), golf courses (32%), recreation programs (23%), and hospitality (13%).

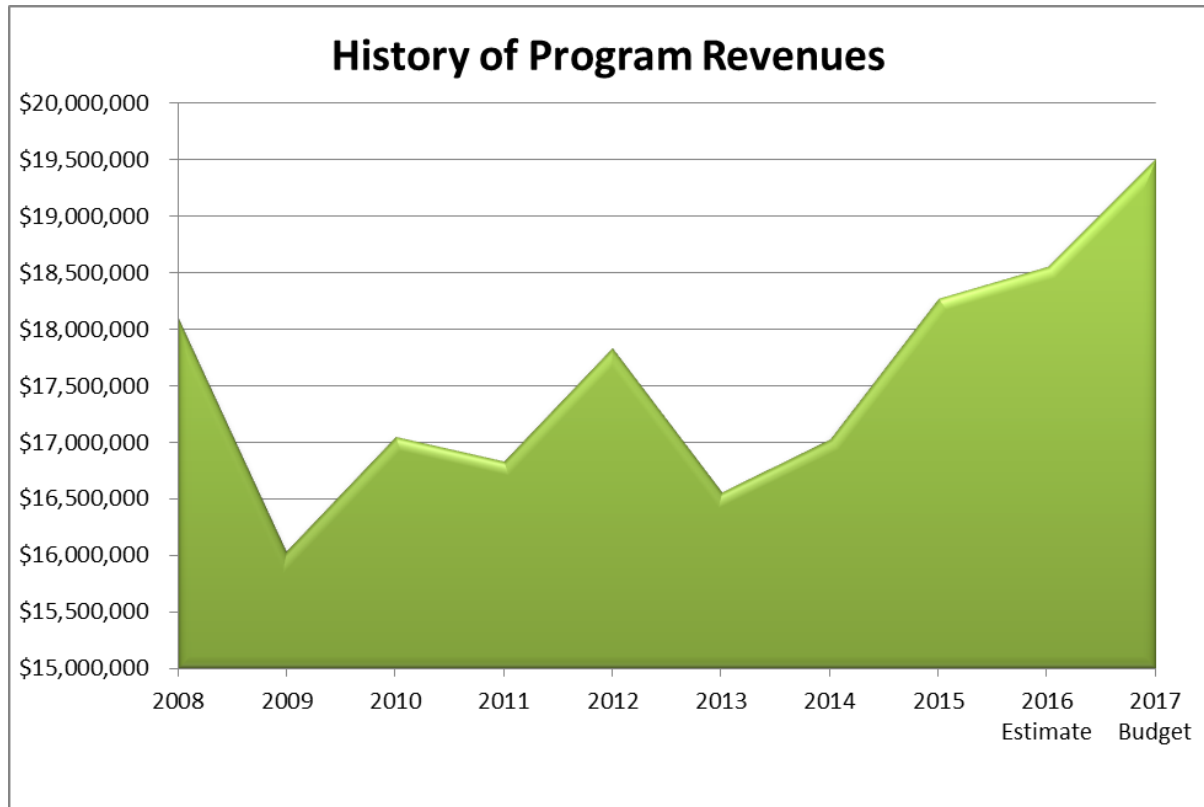
Enterprise Fund Revenue by Department 2017 Budget



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.

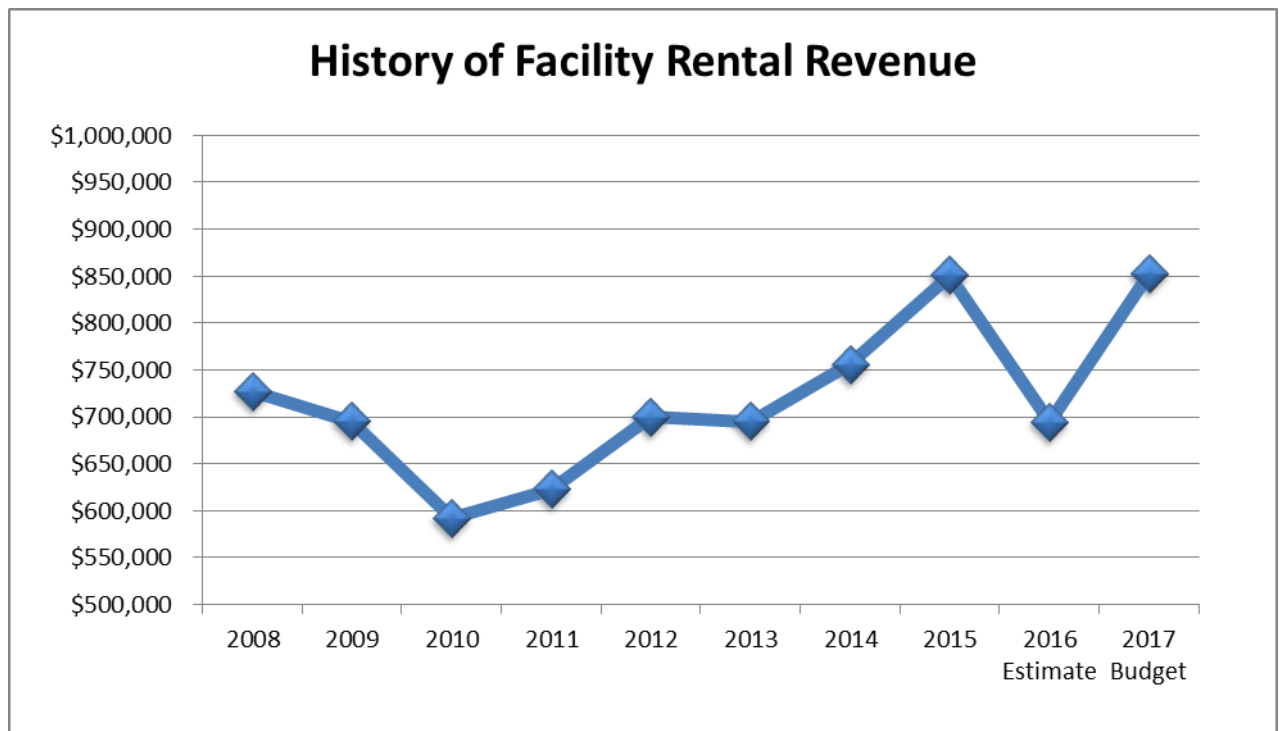
South Suburban Park and Recreation District Enterprise Fund Budget Overview

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.

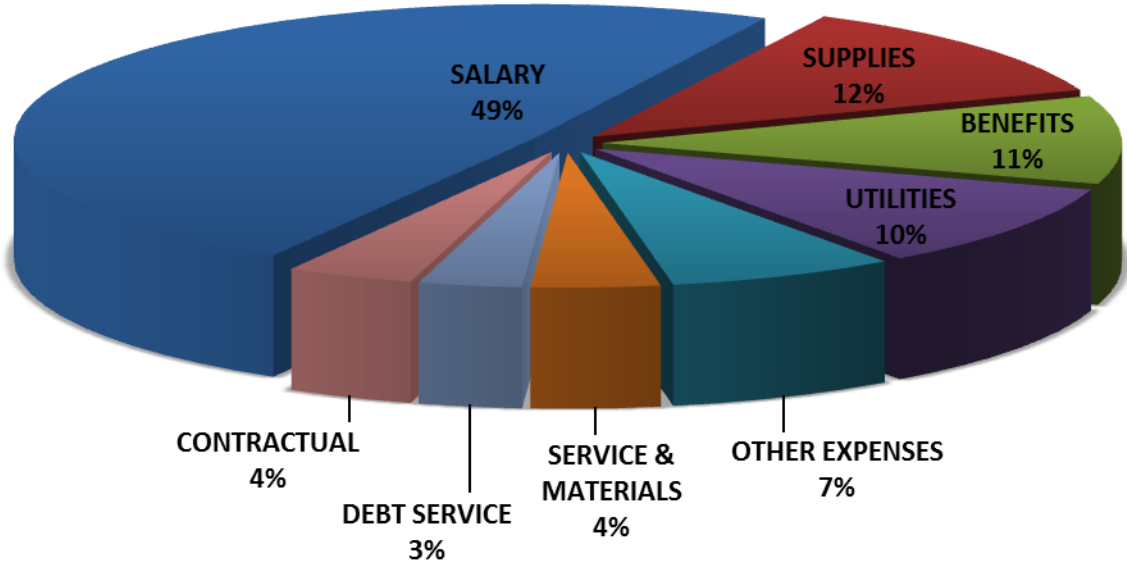


South Suburban Park and Recreation District Enterprise Fund Budget Overview

Major Operational Expenditures

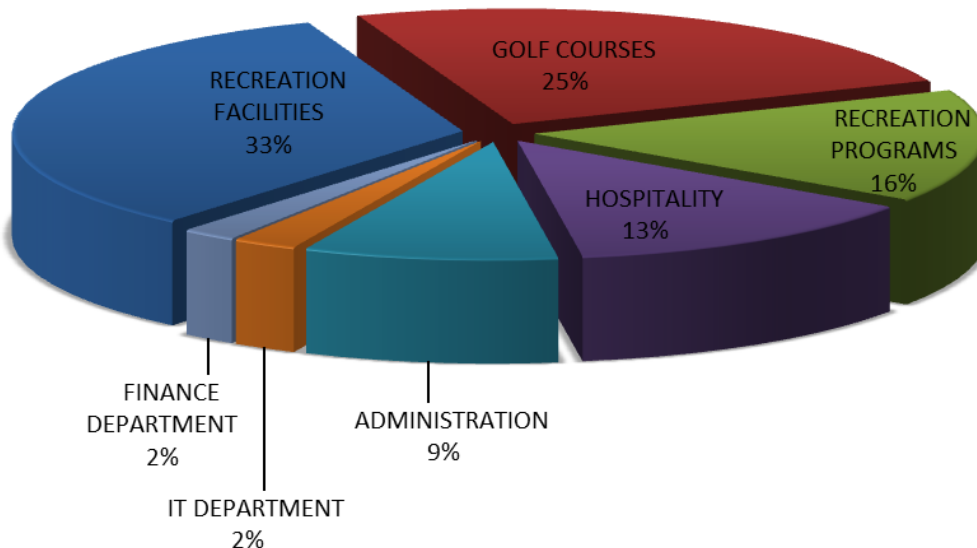
Significant operational expenditures include salary (49%), supplies (12%), benefits (11%), utilities (10%), and other expenditures (7%).

**Enterprise Fund Expenditures by Category
2017 Budget**



These expenditures are also grouped by department, with Recreation Facilities (33%), Golf Courses (25%), Recreations Programs (16%), Hospitality (13%), and Administration (9%) as the larger areas.

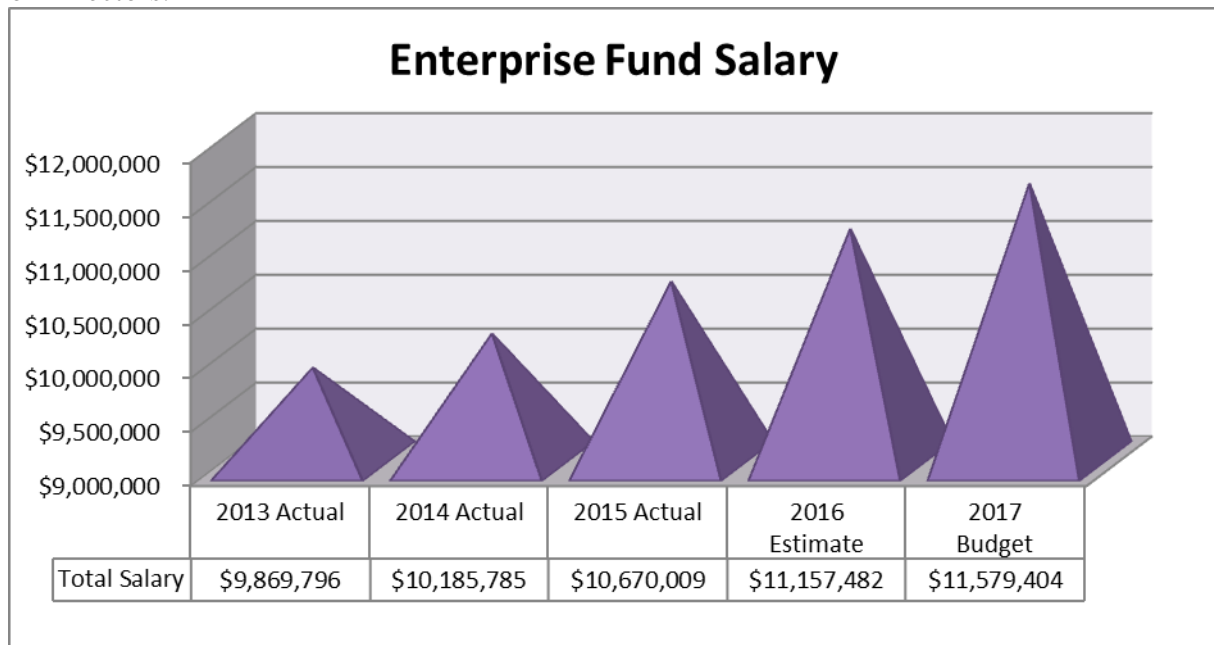
**Enterprise Fund Expenditures by Department
2017 Budget**



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, recreation programs, and recreation facilities departments. 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.

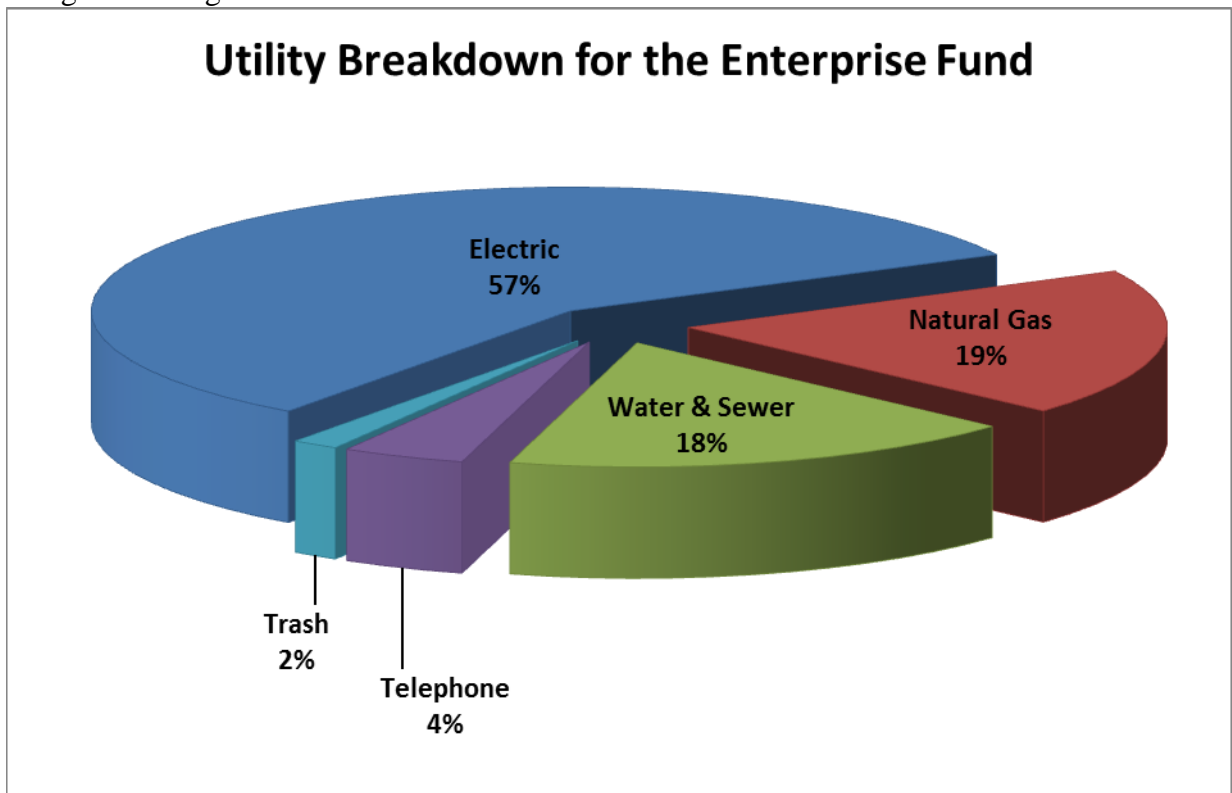
Benefits

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 paid 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 2017.



Other Expenditures

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

ENTERPRISE FUND SUMMARY

Table of Contents

	2017	
	Budget	Page
Revenue:		
Recreation Facilities	\$ 7,946,551	196
Recreation Programs	5,601,581	233
Golf	7,711,190	258
Hospitality	3,199,205	274
Interest Income	6,000	285
Registration	25,600	285
Total Operating Revenue	24,490,127	
Expenditures:		
Recreation Facilities	8,960,232	196
Recreation Programs	4,226,817	233
Golf	6,598,619	258
Hospitality	3,539,119	274
Administration	2,450,828	285
Finance Department	535,330	286
IT Department	626,830	286
Total Operating Expenditures	26,937,775	
Excess Operating Revenue over Expenditures	(2,447,648)	
Other Revenue:		
Transfer In	3,000,000	286
Total Other Revenue	3,000,000	
Other Expenditures:		
Contingency	97,179	286
Merit	238,500	286
Total Other Expenditures	335,679	
Net Revenue Over Expenditures	216,673	
Carryover	(216,673)	286
Funds Available	\$ -	

RECREATION FACILITIES

	2017 BUDGET		NET REVENUE OVER (UNDER)
	REVENUE	EXPENSE	EXPENDITURES
ADMINISTRATION	\$ -	\$ 386,382	(386,382)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	131,200	701,246	(570,046)
FACILITY MAINTENANCE	-	288,461	(288,461)
IN HOUSE HOCKEY	586,915	207,490	379,425
YOUTH TRAVEL HOCKEY	368,275	118,055	250,220
FIGURE SKATING	257,305	84,022	173,283
ICE ARENA MAINTENANCE	-	191,296	(191,296)
ADULT HOCKEY LEAGUES	482,225	192,277	289,948
ICE ARENA OPERATIONS	460,155	310,232	149,923
BIRTHDAY PARTIES	151,118	74,778	76,340
LICENSED DAY CAMPS	139,292	85,508	53,784
RECREATION PROGRAMS	9,750	3,800	5,950
FAMILY ENTERTAINMENT CENTER	368,227	300,620	67,607
TOTAL FAMILY SPORTS CENTER	2,954,462	2,557,785	396,677
SOUTH SUBURBAN ICE ARENA	1,407,428	885,979	521,449
TOTAL ICE ARENAS	4,361,890	3,443,764	918,126
RECREATION CENTERS:			
SHERIDAN RECREATION CENTER:			
OPERATIONS	58,799	153,341	(94,542)
MAINTENANCE	-	105,143	(105,143)
TOTAL SHERIDAN RECREATION CENTER	58,799	258,484	(199,685)
BUCK RECREATION CENTER:			
OPERATIONS	391,230	476,081	(84,851)
MAINTENANCE	-	281,741	(281,741)
AQUATICS	215,240	324,188	(108,948)
STAR (THERAPEUTIC ACTIVE REC)	97,473	143,869	(46,396)
ACTIVE OLDER ADULTS	101,584	171,167	(69,583)
TOTAL BUCK RECREATION CENTER	805,526	1,397,045	(591,519)
LONE TREE RECREATION CENTER:			
OPERATIONS	381,130	432,155	(51,025)
MAINTENANCE	-	286,117	(286,117)
AQUATICS	263,455	362,229	(98,774)
ACTIVE OLDER ADULTS	9,500	2,428	7,072
SCHOOL AGE CHILD CARE	77,197	73,013	4,184
CHILD DISCOVERY TIME AT LTRC	25,042	24,254	788
TOTAL LONE TREE RECREATION CENTER	756,324	1,180,195	(423,872)
GOODSON RECREATION CENTER:			
OPERATIONS	499,712	535,459	(35,747)
MAINTENANCE	-	382,460	(382,460)
AQUATICS	199,654	272,181	(72,527)
COURT SPORTS	55,376	47,333	8,043
CHILD DISCOVERY TIME	186,881	177,588	9,293
ACTIVE OLDER ADULTS	6,500	3,500	3,000
SCHOOL AGE CHILD CARE	110,447	97,109	13,338
SPECIAL EVENTS	4,200	2,325	1,875
TOTAL GOODSON RECREATION CENTER	1,062,770	1,517,954	(455,184)
TOTAL RECREATION CENTERS	\$ 2,683,419	\$ 4,353,678	\$ (1,670,260)

RECREATION FACILITIES

	2017 BUDGET		NET REVENUE OVER (UNDER) EXPENDITURES
	REVENUE	EXPENSE	
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	\$ 91,473	\$ 85,964	\$ 5,509
COLORADO JOURNEY MINI GOLF	285,070	171,701	113,369
CORNERSTONE BATTING CAGES	83,000	61,538	21,462
OUTDOOR POOLS:			
FRANKLIN POOL	74,322	90,276	(15,954)
FRANKLIN SWIM TEAM	22,050	15,184	6,866
COOK CREEK POOL	175,304	171,064	4,240
COOK CREEK SWIM TEAM	30,000	13,307	16,693
HOLLY POOL	63,808	90,598	(26,790)
HOLLY SWIM TEAM	24,750	16,520	8,230
HARLOW POOL	51,466	60,255	(8,789)
TOTAL OUTDOOR POOLS	441,699	457,204	(15,505)
TOTAL OTHER RECREATION FACILITIES	901,242	776,408	124,834
TOTAL RECREATION FACILITIES	\$ 7,946,551	\$ 8,960,232	\$ (1,013,681)

RECREATION FACILITIES

**2017
Budget**

ADMINISTRATION

Expenditures:

31-60-01-100-5001	Full-Time Salaries	\$ 231,913
31-60-01-100-5009	Fringe Benefits	57,274
31-60-01-100-5120	Scholarship Expense	5,500
31-60-01-100-5125	Rec Money Expense	50,000
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	4,995
31-60-01-100-5805	Staff Development	21,000
31-60-01-100-5812	Uniforms	3,000

Total Administration Expenditures	\$ 386,382
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RECREATION FACILITIES

**2017
Budget**

FAMILY SPORTS CENTER: GENERAL OPERATIONS

Revenue:

31-80-84-140-4075	Rental Income	\$ 120,000
31-80-84-140-4099	Miscellaneous	4,000
31-80-84-140-4125	Contractual Sales	2,500
31-80-84-140-4150	Locker/Towel Rental	700
31-80-84-140-4360	Advertising	4,000
Total Revenue		131,200

Expenditures:

31-80-84-140-5001	Full-Time Salaries	143,476
31-80-84-140-5009	Fringe Benefits	34,010
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 Equipmer	15,220
31-80-84-140-5803	Dues & Subscriptions	80
31-80-84-140-5804	Rent/Lease Expense	177,500
31-80-84-140-5812	Uniforms	250
31-80-84-970-5117	Paying Agent Fees	450
31-80-84-970-9001	Principal 2010 COPS	200,250
31-80-84-970-9002	Interest 2010 COPS	32,460
Total Expenditures		\$ 701,246

RECREATION FACILITIES

**2017
Budget**

FAMILY SPORTS CENTER: FACILITY MAINTENANCE

Expenditures:

31-80-84-260-5001	Full-Time Salaries	\$ 113,135
31-80-84-260-5002	Part-Time Salaries	20,592
31-80-84-260-5009	Fringe Benefits	30,354
31-80-84-260-5203	Custodial Supplies	16,000
31-80-84-260-5205	Program 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	68,840
31-80-84-260-5701	Services/Materials to Maintain Facilities/I	18,000
31-80-84-260-5702	Services/Materials to Maintain Equipmer	15,900
31-80-84-260-5812	Uniforms	240
31-80-84-260-5826	Vandalism	1,000
Total Expenditures		288,461

FAMILY SPORTS CENTER: Recreation Programs

Revenue:

31-80-84-530-4106	Recreation Program Revenue	8,910
31-80-84-530-4208	Special Event Revenue	840
Total Revenue		9,750

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	50
31-80-84-530-5205	Program Supplies	800
31-80-84-530-5206	Food & Concession Supplies	450
31-80-84-530-5230	Printing/Copies	100
31-80-84-530-5802	Advertising	300
31-80-84-530-5812	Uniforms	120
Total Expenditures		\$ 3,800

RECREATION FACILITIES

**2017
Budget**

IN HOUSE HOCKEY

Revenue:

31-80-84-811-4105	League Fees	\$ 542,635
31-80-84-811-4157	Facility Rental	22,500
31-80-84-811-4216	Player Fees	20,280
31-80-84-811-4266	Sponsorship Revenue	1,500
Total Revenue		586,915

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	52,739
31-80-84-811-5802	Promo, Publicity & Printing	1,100
31-80-84-811-5812	Uniforms	34,020
Total Expenditures		207,490

FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

Revenue:

31-80-84-812-4105	League Fees	339,475
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	2,500
Total Revenue		368,275

Expenditures:

31-80-84-812-5001	Full-Time Salaries	20,205
31-80-84-812-5002	Part-Time Salaries	25,725
31-80-84-812-5009	Fringe Benefits	5,812
31-80-84-812-5204	Postage	200
31-80-84-812-5205	Program Supplies	2,050
31-80-84-812-5501	Contractual Services	26,248
31-80-84-812-5503	Contractual Persons	29,640
31-80-84-812-5802	Promo, Publicity & Printing	1,575
31-80-84-812-5803	Dues & Subscriptions	6,000
31-80-84-812-5805	Staff Development	600
Total Expenditures		\$ 118,055

RECREATION FACILITIES

**2017
Budget**

FAMILY SPORTS CENTER: FIGURE SKATING

Revenue:

31-80-84-813-4100	Pro Lesson Tickets	\$ 22,000
31-80-84-813-4106	Class Revenue	155,005
31-80-84-813-4197	Freestyle Skating	73,775
31-80-84-813-4254	ISIA Revenue	6,525
Total Revenue		257,305

Expenditures:

31-80-84-813-5001	Full-Time Salaries	27,630
31-80-84-813-5002	Part-Time Salaries	36,024
31-80-84-813-5009	Fringe Benefits	14,608
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		84,022

ICE ARENA MAINTENANCE

Expenditures:

31-80-84-814-5001	Full-Time Salaries	44,922
31-80-84-814-5002	Part-Time Salaries	50,000
31-80-84-814-5009	Fringe Benefits	22,264
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	7,260
31-80-84-814-5302	Minor Tools & Equipment	1,000
31-80-84-814-5501	Contractual Services	6,500
31-80-84-814-5701	Services/Materials to Maintain Facilities/I	11,100
31-80-84-814-5702	Services/Materials to Maintain Equipmer	46,100
31-80-84-814-5812	Uniforms	600
Total Expenditures		\$ 191,296

RECREATION FACILITIES

**2017
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	53,743
31-80-84-815-5002	Part-Time Salaries	21,005
31-80-84-815-5009	Fringe Benefits	27,324
31-80-84-815-5205	Program Supplies	6,980
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		\$ 192,277

RECREATION FACILITIES

**2017
Budget**

FAMILY SPORTS CENTER: ICE ARENA OPERATIONS

Revenue:

31-80-84-818-4102	General Admissions	\$ 176,882
31-80-84-818-4145	Tournaments	24,775
31-80-84-818-4157	Facility Rental	133,313
31-80-84-818-4201	Skate Rental	32,725
31-80-84-818-4271	Camps	9,750
31-80-84-818-4397	High School Hockey	82,710
Total Revenue		460,155

Expenditures:

31-80-84-818-5001	Full-Time Salaries	78,380
31-80-84-818-5002	Part-Time Salaries	50,704
31-80-84-818-5009	Fringe Benefits	25,948
31-80-84-818-5201	Office Supplies	650
31-80-84-818-5204	Postage	150
31-80-84-818-5205	Program Supplies	4,450
31-80-84-818-5230	Printing/Copies	1,200
31-80-84-818-5400	Utilities Natural Gas	20,000
31-80-84-818-5401	Utilities Electric	100,000
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	900
31-80-84-818-5812	Uniforms	450
31-80-84-818-5854	Mileage Reimbursement	450
Total Expenditures		\$ 310,232

RECREATION FACILITIES

**2017
Budget**

FAMILY SPORTS CENTER: BIRTHDAY PARTIES

Revenue:

31-80-84-850-4190	Service Charges	\$ 11,250
31-80-84-850-4268	Parties/Groups (non tax)	139,868
Total Revenue		151,118

Expenditures:

31-80-84-850-5001	Full-Time Salaries	22,874
31-80-84-850-5002	Part-Time Salaries	16,515
31-80-84-850-5007	Service Charge Compensation	11,250
31-80-84-850-5009	Fringe Benefits	9,327
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	6,188
31-80-84-850-5206	Food & Concession Supplies	5,250
31-80-84-850-5230	Printing/Copies	250
31-80-84-850-5403	Telephone	1,800
31-80-84-850-5812	Uniforms	674
Total Expenditures		\$ 74,778

RECREATION FACILITIES

**2017
Budget**

LICENSED DAY CAMPS

Revenue:

31-80-84-851-4102	General Admissions	\$ 139,292
	Total Revenue	139,292

Expenditures:

31-80-84-851-5001	Full-Time Salaries	21,102
31-80-84-851-5002	Part-Time Salaries	32,826
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	4,800
31-80-84-851-5206	Food & Concession Supplies	10,261
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	1,737
	Total Expenditures	\$ 85,508

RECREATION FACILITIES

**2017
Budget**

**FAMILY SPORTS CENTER:
FAMILY ENTERTAINMENT CENTER**

Revenue:

31-80-84-870-4075	Lollipop Park Lease Payment	\$ 36,252
31-80-84-870-4076	Parking Lot 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	27,000
31-80-84-870-4241	Attractions	183,175
Total Revenue		<u>368,227</u>

Expenditures:

31-80-84-870-5001	Full-Time Salaries	67,962
31-80-84-870-5002	Part-Time Salaries	102,730
31-80-84-870-5009	Fringe Benefits	34,793
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	5,410
31-80-84-870-5230	Printing/Copies	300
31-80-84-870-5400	Utilities Natural Gas	16,000
31-80-84-870-5401	Utilities Electric	58,000
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 Equipmer	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		<u>\$ 300,620</u>

RECREATION FACILITIES

**2017
Budget**

SOUTH SUBURBAN ICE ARENA OPERATIONS

Revenue:

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	66,445
31-80-83-818-4103	Season Tickets	10,545
31-80-83-818-4106	Class Revenue	109,439
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	95,505
31-80-83-818-4158	Adult Ice	163,020
31-80-83-818-4159	Adult Hockey	60,500
31-80-83-818-4197	Freestyle Skating	198,034
31-80-83-818-4200	Littleton Hockey Rental	394,300
31-80-83-818-4201	Skate Rental	21,823
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	5,345
31-80-83-818-4271	Summer Programs	37,440
31-80-83-818-4360	Advertising	2,000
31-80-83-818-4396	Denver Figure Skating	36,750
31-80-83-818-4398	Colorado Skating Club	25,500
Total Revenue		<u>\$ 1,407,428</u>

RECREATION FACILITIES

2017
Budget

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:

31-80-83-818-5001	Full-Time Salaries	\$ 259,604
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	113,030
31-80-83-818-5010	Regular Part Time Salaries	27,027
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	690
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	130,000
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	6,300
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	1,000
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

885,979

TOTAL ICE ARENAS REVENUE

4,361,890

TOTAL ICE ARENAS EXPENDITURES

3,443,764

NET REVENUE OVER EXPENDITURES

\$ 918,126

RECREATION FACILITIES

**2017
Budget**

BUCK RECREATION CENTER: OPERATIONS

Revenue:

31-50-52-140-4099	Miscellaneous	\$ 500
31-50-52-140-4102	General Admission	90,443
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	225,227
31-50-52-140-4157	Facility Rental	35,990
31-50-52-140-4165	Photo ID Revenue	15,350
31-50-52-140-4183	Corporate Wellness Membership	500
31-50-52-140-4265	Babysitting	5,720
Total Revenue		391,230

Expenditures:

31-50-52-140-5001	Full-Time Salaries	105,419
31-50-52-140-5002	Part-Time Salaries	116,565
31-50-52-140-5009	Fringe Benefits	53,846
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	38,500
31-50-52-140-5401	Utilities Electric	88,150
31-50-52-140-5402	Water & Sewer	7,405
31-50-52-140-5403	Telephone	9,804
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
31-50-52-970-9001	Principal Buck Rec Ctr Equip Lease	35,422
31-50-52-970-9002	Interest Buck Rec Ctr Equip Lease	1,150
Total Expenditures		\$ 476,081

RECREATION FACILITIES

**2017
Budget**

BUCK RECREATION CENTER: MAINTENANCE

Expenditures:

31-50-52-260-5001	Full-Time Salaries	\$ 105,890
31-50-52-260-5002	Part-Time Salaries	49,025
31-50-52-260-5009	Fringe Benefits	44,827
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	25,800
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
Total Expenditures		281,741

BUCK RECREATION CENTER: SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

Revenue:

31-50-52-510-4030	STAR Donations	1,500
31-50-52-510-4031	Douglas County Grant for STAR	16,000
31-50-52-510-4106	Class Revenue	79,973
Total Revenue		97,473

Expenditures:

31-50-52-510-5001	Full-Time Salaries	86,100
31-50-52-510-5002	Part-Time Salaries	13,200
31-50-52-510-5009	Fringe Benefits	22,549
31-50-52-510-5110	Douglas County Grant for STAR Expenditures	3,000
31-50-52-510-5201	Office Supplies	200
31-50-52-510-5204	Postage	500
31-50-52-510-5205	Program Supplies	5,000
31-50-52-510-5230	Printing/Copies	1,500
31-50-52-510-5403	Telephone	20
31-50-52-510-5501	Contractual Services	11,300
31-50-52-510-5854	Mileage Reimbursement	500
Total Expenditures		\$ 143,869

RECREATION FACILITIES

**2017
Budget**

BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-52-511-4030	Senior Program Kitchen Donations	\$ 1,084
31-50-52-511-4035	Senior Program Memorial Fund	1,500
31-50-52-511-4106	Class Revenue	40,000
31-50-52-511-4122	Catering and Concessions	1,500
31-50-52-511-4167	Meal Program	12,500
31-50-52-511-4269	Trips and Tours Revenue	10,000
31-50-52-511-4270	Computer Class Revenue	35,000
Total Revenue		<u>101,584</u>

Expenditures:

31-50-52-511-5001	Full-Time Salaries	47,000
31-50-52-511-5002	Part-Time Salaries	33,000
31-50-52-511-5006	Concession Salary	14,000
31-50-52-511-5009	Fringe Benefits	26,887
31-50-52-511-5012	Tax Rebate	5,500
31-50-52-511-5108	Donation Expense	300
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	15,050
31-50-52-511-5503	Contractual Persons	2,630
31-50-52-511-5825	Meal Program Exp	15,000
31-50-52-511-5854	Mileage Reimbursement	500
Total Expenditures		<u>\$ 171,167</u>

RECREATION FACILITIES

**2017
Budget**

BUCK RECREATION CENTER: AQUATICS

Revenue:

31-50-52-840-4100	Pro Lessons	\$ 8,108
31-50-52-840-4102	General Admission	30,588
31-50-52-840-4106	Class Revenue	73,904
31-50-52-840-4135	Reimbursements	1,000
31-50-52-840-4155	Pass Sales	93,000
31-50-52-840-4268	Parties	8,640
Total Revenue		215,240

Expenditures:

31-50-52-840-5001	Full-Time Salaries	48,201
31-50-52-840-5002	Part-Time Salaries	129,670
31-50-52-840-5009	Fringe Benefits	26,882
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	19,000
31-50-52-840-5230	Printing/Copies	300
31-50-52-840-5400	Utilities Natural Gas	24,000
31-50-52-840-5401	Utilities Electric	54,000
31-50-52-840-5402	Water & Sewer	5,300
31-50-52-840-5453	Red Cross Fees	3,000
31-50-52-840-5701	Services/Materials to Maintain Facilities	5,500
31-50-52-840-5702	Srv/Mat to Maintain Equipment	5,000
31-50-52-840-5812	Uniforms	770
31-50-52-840-5854	Mileage Reimbursement	250
Total Expenditures		\$ 324,188

RECREATION FACILITIES

**2017
Budget**

LONE TREE RECREATION CENTER: GENERAL OPERATIONS

Revenue:

31-60-80-140-4102	General Admission	\$ 59,420
31-60-80-140-4122	Concession Self Operated	8,800
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	247,872
31-60-80-140-4157	Facility Rental	38,212
31-60-80-140-4165	ID Card Revenue	13,500
31-60-80-140-4265	Babysitting Revenue	5,626
Total Revenue		381,130

Expenditures:

31-60-80-140-5001	Full-Time Salaries	99,834
31-60-80-140-5002	Part-Time Salaries	115,034
31-60-80-140-5009	Benefits	46,496
31-60-80-140-5201	Office Supplies	2,400
31-60-80-140-5204	Postage	50
31-60-80-140-5205	Program Supplies	4,200
31-60-80-140-5206	Food & Concession Supplies	4,700
31-60-80-140-5208	Pro Shop Supplies	2,800
31-60-80-140-5230	Printing/Copies	4,150
31-60-80-140-5400	Utilities Natural Gas	24,720
31-60-80-140-5401	Utilities Electric	61,800
31-60-80-140-5402	Water & Sewer	8,549
31-60-80-140-5403	Telephone	10,212
31-60-80-140-5408	Utility Allocation	(8,500)
31-60-80-140-5501	Contractual Services	1,800
31-60-80-140-5805	Staff Development	500
31-60-80-140-5812	Uniforms	1,000
31-60-80-140-5854	Mileage Reimbursement	1,000
31-60-80-970-9001	Principal LT Rec Ctr Equip Lease	48,817
31-60-80-970-9002	Interest LT Rec Ctr Equip Lease	2,593
Total Expenditures		\$ 432,155

RECREATION FACILITIES

**2017
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:

31-60-80-260-5001	Full-Time Salaries	\$ 141,710
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	26,000
31-60-80-260-5812	Uniforms	400
31-60-80-260-5854	Mileage Reimbursement	500
Total Expenditures		<u>286,117</u>

LONE TREE RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-80-511-4106	Class Revenue	9,000
31-50-80-511-4266	Sponsorship Revenue	500
Total Revenue		<u>9,500</u>

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	500
Total Expenditures		<u>\$ 2,428</u>

RECREATION FACILITIES

**2017
Budget**

SCHOOL AGE CHILD CARE

Revenue:

31-50-80-531-4106	Class Revenue	\$ 77,197
	Total Revenue	77,197

Expenditures:

31-50-80-531-5001	Full-Time Salaries	21,852
31-50-80-531-5002	Part-Time Salaries	32,500
31-50-80-531-5009	Benefits	9,566
31-50-80-531-5201	Office Supplies	50
31-50-80-531-5204	Postage	25
31-50-80-531-5205	Program Supplies	3,900
31-50-80-531-5230	Printing/Copies	100
31-50-80-531-5403	Telephone	360
31-50-80-531-5501	Contractual Services	3,900
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	100
	Total Expenditures	73,013

CHILD DISCOVERY TIME

Revenue:

31-50-80-532-4030	Donations	50
31-50-80-532-4106	Class Revenue	24,992
	Total Revenue	25,042

Expenditures:

31-50-80-532-5002	Part-Time Salaries	21,890
31-50-80-532-5009	Fringe Benefits	2,189
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	\$ 24,254

RECREATION FACILITIES

**2017
Budget**

LONE TREE RECREATION CENTER: AQUATICS

Revenue:

31-60-80-840-4100	Pro Lesson Tickets	\$ 13,760
31-60-80-840-4102	General Admissions	85,000
31-60-80-840-4106	Class Revenue	79,913
31-60-80-840-4135	Reimbursements	8,150
31-60-80-840-4155	Pass Sales	31,766
31-60-80-840-4157	Facility Rental	4,996
31-60-80-840-4268	Parties/Groups	39,870
Total Revenue		263,455

Expenditures:

31-60-80-840-5001	Full-Time Salaries	41,461
31-60-80-840-5002	Part-Time Salaries	146,555
31-60-80-840-5009	Benefits	21,353
31-60-80-840-5203	Custodial Supplies	800
31-60-80-840-5204	Postage	80
31-60-80-840-5205	Program Supplies	5,000
31-60-80-840-5207	Chemical Supplies	16,000
31-60-80-840-5230	Printing/Copies	500
31-60-80-840-5302	Minor Tools & Equipment	400
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	250
31-60-80-840-5453	Red Cross Fees	2,800
31-60-80-840-5701	Service/Material To Maintain Facilities/E	4,800
31-60-80-840-5702	Service/Materials to Maintain Equipmen	5,500
31-60-80-840-5812	Uniforms	1,480
31-60-80-840-5854	Mileage Reimbursement	250
Total Expenditures		\$ 362,229

RECREATION FACILITIES

**2017
Budget**

GOODSON RECREATION CENTER: OPERATIONS

Revenue:

31-80-81-140-4102	General Admission	\$ 69,660
31-80-81-140-4122	Concession Self-Operated	26,203
31-80-81-140-4125	Contractual Sales	7,262
31-80-81-140-4130	Pro Shop Sales	3,915
31-80-81-140-4155	Pass Sales	360,879
31-80-81-140-4157	Facility Rental	17,107
31-80-81-140-4186	Equipment Rental	1,550
31-80-81-140-4265	Babysitting Revenue	13,136
Total Revenue		499,712

Expenditures:

31-80-81-140-5001	Full-Time Salaries	103,795
31-80-81-140-5002	Part-Time Salaries	117,139
31-80-81-140-5006	Concession Salary	12,600
31-80-81-140-5009	Fringe Benefits	42,519
31-80-81-140-5201	Office Supplies	575
31-80-81-140-5204	Postage	50
31-80-81-140-5205	Program Supplies	6,250
31-80-81-140-5206	Food & Concession Supplies	18,838
31-80-81-140-5208	Pro Shop Supplies	2,850
31-80-81-140-5230	Printing/Copies	4,850
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	2,300
31-80-81-140-5812	Uniforms	600
31-80-81-140-5854	Mileage Reimbursement	1,000
31-80-81-970-9001	Principal Goodson Equipment Lease	51,884
31-80-81-970-9002	Interest Goodson Equipment Lease	1,811
Total Expenditures		\$ 535,459

RECREATION FACILITIES

**2017
Budget**

GOODSON RECREATION CENTER: MAINTENANCE

Expenditures:

31-80-81-260-5001	Full-Time Salaries	\$ 165,231
31-80-81-260-5002	Part-Time Salaries	48,500
31-80-81-260-5009	Fringe Benefits	51,924
31-80-81-260-5201	Office Supplies	100
31-80-81-260-5203	Custodial Supplies	32,211
31-80-81-260-5404	Trash Collection	3,025
31-80-81-260-5501	Contractual Services	4,400
31-80-81-260-5701	Serv/Mat. to Maintain Building	40,404
31-80-81-260-5702	Ser/Mat to Maintain Equipment	36,315
31-80-81-260-5812	Uniforms	350
Total Expenditures		382,460

GOODSON RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-81-511-4106	Class Revenue	6,500
Total Revenue		6,500

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

RECREATION FACILITIES

**2017
Budget**

GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

Revenue:

31-50-81-531-4106	Class Revenue	\$ 110,447
	Total Revenue	110,447

Expenditures:

31-50-81-531-5001	Full-Time Salaries	32,779
31-50-81-531-5002	Part-Time Salaries	37,483
31-50-81-531-5009	Benefits	13,222
31-50-81-531-5201	Office Supplies	50
31-50-81-531-5204	Postage	25
31-50-81-531-5205	Program Supplies	4,500
31-50-81-531-5230	Printing/Copies	100
31-50-81-531-5403	Telephone	800
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	100
	Total Expenditures	97,109

CHILD DISCOVERY TIME

Revenue:

31-50-81-122-4030	Class Revenue	1,250
31-50-81-532-4106	Donation Revenue	185,631
	Total Revenue	186,881

Expenditures:

31-50-81-532-5001	Full-Time Salaries	57,379
31-50-81-532-5002	Part-Time Salaries	82,950
31-50-81-532-5009	Fringe Benefits	25,869
31-50-81-532-5108	Donation Expense	1,250
31-50-81-532-5201	Office Supplies	100
31-50-81-532-5204	Postage	225
31-50-81-532-5205	Program Supplies	9,350
31-50-81-532-5230	Printing/Copies	215
31-50-81-532-5805	Staff Development	250
	Total Expenditures	\$ 177,588

RECREATION FACILITIES

**2017
Budget**

AQUATICS

Revenue:

31-80-81-840-4092	Goodson Reimbursement	\$ 85,000
31-80-81-840-4100	Pro Lesson Tickets	16,108
31-80-81-840-4102	General Admissions	7,190
31-80-81-840-4106	Class Revenue	66,244
31-80-81-840-4119	Competitive Teams	12,642
31-80-81-840-4135	Uniform	150
31-80-81-840-4268	Parties/Groups	2,495
31-80-81-840-4277	Red Cross Training Revenue	9,825
Total Revenue		<u>199,654</u>

Expenditures:

31-80-81-840-5001	Full-Time Salaries	48,151
31-80-81-840-5002	Part-Time Salaries	131,913
31-80-81-840-5009	Fringe Benefits	19,637
31-80-81-840-5203	Custodial Supplies	250
31-80-81-840-5204	Postage	60
31-80-81-840-5205	Program Supplies	3,200
31-80-81-840-5207	Chemical Supplies	8,500
31-80-81-840-5230	Printing/Copies	775
31-80-81-840-5302	Minor Tools & Equipment	50
31-80-81-840-5400	Utilities Natural Gas	22,000
31-80-81-840-5401	Utilities Electric	26,000
31-80-81-840-5403	Telephone	100
31-80-81-840-5453	Red Cross Fees	4,200
31-80-81-840-5701	Services/Materials to Maintain Facilities	2,755
31-80-81-840-5702	Ser/Mat to Maintain Equipment	3,690
31-80-81-840-5812	Uniforms	650
31-80-81-840-5854	Mileage Reimbursement	250
Total Expenditures		<u>\$ 272,181</u>

RECREATION FACILITIES

**2017
Budget**

GOODSON RECREATION CENTER: COURT SPORTS

Revenue:

31-80-81-852-4100	Pro Lesson Tickets	\$ 415
31-80-81-852-4102	Shuttles Admission	22,089
31-80-81-852-4140	Leagues, Tournaments & Lessons	31,872
31-80-81-852-4266	Sponsorships	1,000
Total Revenue		<u>55,376</u>

Expenditures:

31-80-81-852-5009	Benefits	12,085
31-80-81-852-5010	Regular Part-time Salary	34,328
31-80-81-852-5201	Office Supplies	75
31-80-81-852-5205	Program Supplies	810
31-80-81-852-5230	Printing/Copies	35
Total Expenditures		<u>47,333</u>

SPECIAL EVENTS

Revenue:

31-80-81-880-4030	Sponsorships	1,000
31-80-81-880-4106	Class Revenues	3,200
Total Revenue		<u>4,200</u>

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		<u>\$ 2,325</u>

RECREATION FACILITIES

**2017
Budget**

**SHERIDAN RECREATION CENTER:
OPERATIONS**

Revenue:

31-80-82-140-4102	General Admission	\$ 6,210
31-80-82-140-4122	Concession Self Operated	1,196
31-80-82-140-4125	Contractual Sales	3,299
31-80-82-140-4155	Pass Sales	16,545
31-80-82-140-4157	Facility Rental	29,786
31-80-82-140-4162	Games Self Operated	178
31-80-82-140-4165	ID Card Revenue	1,585
Total Revenue		58,799

Expenditures:

31-80-82-140-5001	Full-Time Salaries	59,161
31-80-82-140-5002	Part-Time Salaries	37,751
31-80-82-140-5009	Fringe Benefits	21,636
31-80-82-140-5054	Sheridan Occupation Tax	168
31-80-82-140-5205	Program Supplies	2,500
31-80-82-140-5206	Food & Concession Supplies	593
31-80-82-140-5230	Printing/Copies	115
31-80-82-140-5400	Utilities Natural Gas	8,000
31-80-82-140-5401	Utilities Electric	17,000
31-80-82-140-5402	Water & Sewer	1,437
31-80-82-140-5403	Telephone	2,916
31-80-82-140-5501	Contractual Services	2,064
Total Expenditures		153,341

MAINTENANCE

Expenditures:

31-80-82-260-5001	Full-Time Salaries	37,416
31-80-82-260-5002	Part-Time Salaries	14,875
31-80-82-260-5009	Fringe Benefits	27,947
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	1,020
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		105,143

TOTAL RECREATION CENTERS REVENUE

2,683,419

TOTAL RECREATION CENTERS EXPENDITURES

4,353,678

NET REVENUE OVER (UNDER) EXPENDITURES

\$ (1,670,260)

RECREATION FACILITIES

**2017
Budget**

OTHER RECREATION FACILITIES OUTDOOR RECREATION PROGRAMS

Revenue:

31-40-51-543-4173	Outdoor Recreation	\$ 51,387
31-40-51-543-4182	Eco Travel Revenue	40,086
Total Revenue		91,473

Expenditures:

31-40-51-543-5001	Full-Time Salaries	15,030
31-40-51-543-5009	Fringe Benefits	4,490
31-40-51-543-5205	Program Supplies	200
31-40-51-543-5231	Trip and Tours Expense	30,440
31-40-51-543-5503	Contractual Persons	35,804
Total Expenditures		\$ 85,964

RECREATION FACILITIES

**2017
Budget**

COLORADO JOURNEY MINI GOLF

Revenue:

31-60-62-140-4102	General Admissions	\$ 246,494
31-60-62-140-4122	Concession Self Operated	18,000
31-60-62-140-4268	Parties/Groups	18,826
31-60-62-140-4360	Advertising Revenue	1,750
Total Revenue		285,070

Expenditures:

31-60-62-140-5001	Full-Time Salaries	35,574
31-60-62-140-5002	Part-Time Salaries	42,900
31-60-62-140-5009	Fringe Benefits	22,390
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	5,000
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	Contractual Services	360
31-60-62-140-5701	Services/Materials to Maintain Facilities,	14,500
31-60-62-140-5702	Services/Materials to Maintain Equipme	6,500
31-60-62-140-5802	Promo, Publicity & Printing	3,500
31-60-62-140-5812	Uniforms	200
31-60-62-140-5854	Mileage Reimbursement	500
Total Expenditures		\$ 171,701

RECREATION FACILITIES

**2017
Budget**

CORNERSTONE BATTING CAGES

Revenue:

31-60-63-140-4102	General Admissions	\$ 76,000
31-60-63-140-4122	Concession Self Operated	7,000
Total Revenue		83,000

Expenditures:

31-60-63-140-5001	Full-Time Salaries	11,858
31-60-63-140-5002	Part-Time Salaries	26,500
31-60-63-140-5009	Fringe Benefits	8,683
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	3,500
31-60-63-140-5702	Services/Materials to Maintain Equipme	3,500
31-60-63-140-5802	Promo, Publicity & Printing	50
Total Expenditures		\$ 61,538

RECREATION FACILITIES

**2017
Budget**

COOK CREEK POOL

Revenue:

31-80-86-840-4100	Pro Lesson Tickets	\$ 780
31-80-86-840-4102	General Admissions	84,876
31-80-86-840-4103	Season Tickets	650
31-80-86-840-4106	Class Revenue	8,199
31-80-86-840-4122	Concession Self Operated	39,750
31-80-86-840-4130	Pro Shop Sales	12
31-80-86-840-4135	Uniform Reimbursements	415
31-80-86-840-4155	Pass Sales	30,039
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	6,785
Total Revenue		175,304

Expenditures:

31-80-86-840-5001	Full-Time Salaries	7,632
31-80-86-840-5002	Part-Time Salaries	67,189
31-80-86-840-5006	Concession Salary	5,580
31-80-86-840-5009	Fringe Benefits	7,658
31-80-86-840-5203	Custodial Supplies	1,500
31-80-86-840-5205	Program Supplies	1,500
31-80-86-840-5206	Food & Concession Supplies	17,250
31-80-86-840-5207	Chemical Supplies	15,725
31-80-86-840-5230	Printing/Copies	30
31-80-86-840-5302	Minor Tools & Equipment	445
31-80-86-840-5400	Utilities Natural Gas	13,975
31-80-86-840-5401	Utilities Electric	15,575
31-80-86-840-5402	Water & Sewer	6,975
31-80-86-840-5403	Telephone	500
31-80-86-840-5404	Trash Collection	1,150
31-80-86-840-5453	Red Cross Fees	475
31-80-86-840-5501	Contractual Services	575
31-80-86-840-5701	Services/Materials to Maintain Facilities	3,275
31-80-86-840-5702	Ser/Mat to Maintain Equipment	3,590
31-80-86-840-5812	Uniforms	315
31-80-86-840-5854	Mileage Reimbursement	150
Total Expenditures		\$ 171,064

RECREATION FACILITIES

**2017
Budget**

COOK CREEK SWIM TEAM

Revenue:

31-80-86-841-4121	Swim Team Revenues	\$ 30,000
	Total Revenue	30,000

Expenditures:

31-80-86-841-5001	Full Time Salaries	1,925
31-80-86-841-5002	Part-Time Salaries	6,786
31-80-86-841-5009	Fringe Benefits	1,532
31-80-86-841-5205	Program Supplies	700
31-80-86-841-5501	Contractual Services	2,365
	Total Expenditures	13,307

HOLLY POOL

Revenue:

31-80-87-840-4100	Pro Lesson Tickets	1,396
31-80-87-840-4102	General Admissions	22,800
31-80-87-840-4103	Season Tickets/Monthly Passes	11,234
31-80-87-840-4106	Class Revenue	14,228
31-80-87-840-4122	Concession Self-Operated	13,150
31-80-87-840-4157	Facility Rental	1,000
	Total Revenue	63,808

Expenditures:

31-80-87-840-5001	Full-Time Salaries	5,707
31-80-87-840-5002	Part-Time Salaries	40,686
31-80-87-840-5006	Concession Salary	2,181
31-80-87-840-5009	Fringe Benefits	4,857
31-80-87-840-5203	Custodial Supplies	550
31-80-87-840-5205	Program Supplies	800
31-80-87-840-5206	Food & Concession Supplies	5,625
31-80-87-840-5207	Chemical Supplies	5,975
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	3,022
31-80-87-840-5702	Services/Materials to Maintain Equipme	2,734
31-80-87-840-5812	Uniforms	150
	Total Expenditures	\$ 90,598

RECREATION FACILITIES

**2017
Budget**

HOLLY SWIM TEAM

Revenue:

31-80-87-841-4121	Swim Team Revenues	\$ 24,750
	Total Revenue	24,750

Expenditures:

31-80-87-841-5001	Full-Time Salaries	2,853
31-80-87-841-5002	Part-Time Salaries	9,672
31-80-87-841-5009	Fringe Benefits	1,820
31-80-87-841-5205	Program Supplies	250
31-80-87-841-5501	Contractual	1,925
	Total Expenditures	\$ 16,520

RECREATION FACILITIES

**2017
Budget**

FRANKLIN POOL

Revenue:

31-80-85-840-4100	Pro Lesson Tickets	\$ 1,862
31-80-85-840-4102	General Admissions	26,111
31-80-85-840-4103	Season Tickets	14,529
31-80-85-840-4106	Class Revenue	16,455
31-80-85-840-4122	Concession Self-Operated	14,115
31-80-85-840-4135	Reimbursement	250
31-80-85-840-4157	Facility Rental	1,000
Total Revenue		74,322

Expenditures:

31-80-85-840-5001	Full-Time Salaries	5,707
31-80-85-840-5002	Part-Time Salaries	37,082
31-80-85-840-5006	Concession Salary	2,947
31-80-85-840-5009	Fringe Benefits	4,850
31-80-85-840-5203	Custodial Supplies	415
31-80-85-840-5205	Program Supplies	795
31-80-85-840-5206	Food & Concession Supplies	7,200
31-80-85-840-5207	Chemical Supplies	6,900
31-80-85-840-5302	Minor Tools & Equipment	55
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	380
31-80-85-840-5701	Services/Materials to Maintain Facilities	4,125
31-80-85-840-5702	Services/Materials to Maintain Equipme	1,325
31-80-85-840-5812	Uniforms	275
Total Expenditures		\$ 90,276

RECREATION FACILITIES

**2017
Budget**

FRANKLIN SWIM TEAM

Revenue:

31-80-85-841-4121	Swim Team Revenue	\$ 22,050
	Total Revenue	22,050

Expenditures:

31-80-85-841-5001	Full-Time Salaries	2,853
31-80-85-841-5002	Part-Time Salaries	8,635
31-80-85-841-5009	Fringe Benefits	1,716
31-80-85-841-5205	Program Supplies	250
31-80-85-841-5230	Printing/Copies	25
31-80-85-841-5501	Contractual Services	1,705
	Total Expenditures	15,184

HARLOW POOL

Revenue:

31-80-90-840-4100	Pro Lesson Tickets	496
31-80-90-840-4102	General Admissions	28,570
31-80-90-840-4103	Season Tickets	11,639
31-80-90-840-4106	Class Revenue	3,420
31-80-90-840-4121	Swim Team	2,425
31-80-90-840-4125	Contractual Sales	2,800
31-80-90-840-4157	Facility Rental	2,116
	Total Revenue	51,466

Expenditures:

31-80-90-840-5001	Full-Time Salaries	2,750
31-80-90-840-5002	Part-Time Salaries	25,124
31-80-90-840-5009	Fringe Benefits	3,365
31-80-90-840-5203	Custodial Supplies	300
31-80-90-840-5205	Program Supplies	350
31-80-90-840-5207	Chemical Supplies	7,355
31-80-90-840-5302	Small Equipment/Minor Tools	25
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	2,400
31-80-90-840-5702	Ser/Mat to Maint Equipment	2,500
31-80-90-840-5812	Uniforms	240
	Total Expenditures	\$ 60,255

RECREATION FACILITIES

	2017 Budget
TOTAL OTHER RECREATION FACILITIES REVENUE	\$ 901,242
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	776,408
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 124,834</u>

RECREATION PROGRAMS

2017 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ -	\$ 238,838	\$ (238,838)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	450,564	188,605	261,959
GENERAL ACTIVITIES	11,170	13,096	(1,926)
YOUTH COMMISSION	1,000	1,025	(25)
YOUTH BASEBALL	113,784	97,215	16,569
ADULT SOFTBALL	193,840	186,088	7,752
VOLLEYBALL	27,764	25,908	1,856
TRACK	75,115	66,071	9,044
ADULT BASKETBALL	65,758	50,410	15,348
YOUTH BASKETBALL	156,562	121,491	35,071
GOLF LESSONS	30,048	24,937	5,111
PICKLEBALL	24,068	13,088	10,980
ADULT LACROSSE	34,910	21,683	13,227
YOUTH LACROSSE	392,905	207,200	185,705
ADULT FLAG FOOTBALL	8,380	5,964	2,416
YOUTH FLAG FOOTBALL	168,013	74,389	93,624
CLINICS & CAMPS	25,130	16,616	8,514
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	198,000	317,331	(119,331)
ADULT SOCCER	90,300	31,841	58,459
YOUTH SOCCER	104,500	18,728	85,772
ADULT LACROSSE	24,000	10,705	13,295
YOUTH LACROSSE	74,000	20,916	53,084
ADULT FLAG FOOTBALL	14,000	6,890	7,110
CAMPS & CLINICS	28,000	11,542	16,458
LONE TREE TENNIS	87,916	68,607	19,309
LITTLETON TENNIS	687,152	403,029	284,123
HOLLY TENNIS	111,483	109,821	1,662
BMX	38,089	37,035	1,054
TOTAL ATHLETIC PROGRAMS	3,236,451	2,150,231	1,086,220
FITNESS:			
BUCK RECREATION FITNESS	360,350	251,206	109,144
LONE TREE RECREATION FITNESS	294,610	254,819	39,791
GOODSON GYMNASTICS	447,100	274,768	172,332
GOODSON FITNESS	612,800	446,801	165,999
GOODSON KIDS FITNESS PLAYGROUND	250	500	(250)
SHERIDAN FITNESS	15,220	9,944	5,276
TOTAL FITNESS	1,730,330	1,238,038	492,292
ARTS AND ENRICHMENT:			
BUCK ARTS AND ENRICHMENT	51,400	55,696	(4,296)
LONE TREE ARTS AND ENRICHMENT	107,400	106,420	980
GOODSON ARTS AND ENRICHMENT	209,500	200,461	9,039
SHERIDAN ARTS AND ENRICHMENT	24,000	29,317	(5,317)
LONE TREE LIBRARY ARTS & ENRICH	242,500	180,906	61,594
LONE TREE LIBRARY MAINTENANCE	-	26,910	(26,910)
TOTAL ARTS AND ENRICHMENT	634,800	599,710	35,090
TOTAL RECREATION PROGRAMS	\$ 5,601,581	\$ 4,226,817	\$ 1,374,764

RECREATION PROGRAMS

**2017
Budget**

ADMINISTRATION

Expenditures:

31-50-00-140-5001	Full-Time Salaries	\$ 121,000
31-50-00-140-5009	Fringe Benefits	31,138
31-50-00-140-5201	Office Supplies	1,000
31-50-00-140-5204	Postage	100
31-50-00-140-5403	Telephone	1,000
31-50-00-140-5501	Contract Services	500
31-50-00-140-5805	Staff Development	17,600
31-50-00-140-5120	Scholarship Expense	5,500
31-50-00-140-5125	Rec Money Expense	50,000
31-50-00-140-5205	Program Supplies	8,000
31-50-00-140-5803	Dues and Subscriptions	2,000
31-50-00-140-5812	Uniforms	1,000
Total Administration Expenditures		238,838

ATHLETICS

GENERAL OPERATIONS

Revenue:

31-60-01-140-4104	Athletic Grass Field Rental	378,984
31-60-01-140-4105	Synthetic Fields	50,530
31-60-01-140-4125	Contractual Sales	1,050
31-60-01-140-4135	Reimbursement - Portalet	20,000
Total Revenue		450,564

Expenditures:

31-60-01-140-5001	Full-Time Salaries	90,300
31-60-01-140-5002	Part-Time Salaries	3,900
31-60-01-140-5009	Fringe Benefits	28,085
31-60-01-140-5201	Office Supplies	350
31-60-01-140-5204	Postage	50
31-60-01-140-5205	Program Supplies	400
31-60-01-140-5230	Printing/Copies	200
31-60-01-140-5403	Telephone	720
31-60-01-140-5450	San-o-Lets	43,000
31-60-01-140-5451	School Charges	12,000
31-60-01-140-5702	Services/Materials to Maintain Equi	7,000
31-60-01-140-5812	Uniforms	2,000
31-60-01-140-5854	Mileage Reimbursement	600
Total Expenditures		\$ 188,605

RECREATION PROGRAMS

**2017
Budget**

GENERAL ACTIVITIES

Revenue:

31-60-01-601-4106	Class Revenue	\$ 11,170
	Total Revenue	11,170

Expenditures:

31-60-01-601-5001	Full-Time Salaries	6,973
31-60-01-601-5002	Part-Time Salaries	1,608
31-60-01-601-5009	Fringe Benefits	2,535
31-60-01-601-5205	Program Supplies	1,190
31-60-01-601-5230	Printing/Copies	20
31-60-01-601-5503	Contractual Persons	770
	Total Expenditures	13,096

YOUTH COMMISSION

Revenue:

31-60-01-602-4105	Youth Commission Revenue	700
31-60-01-602-4266	Sponsorship Revenue	300
	Total Revenue	1,000

Expenditures:

31-60-01-602-5205	Program Supplies	1,000
31-60-01-602-5230	Printing/Copies	25
	Total Expenditures	\$ 1,025

RECREATION PROGRAMS

**2017
Budget**

YOUTH BASEBALL

Revenue:

31-60-61-610-4105	League Fees	\$ 107,284
31-60-61-610-4266	Sponsorship Revenue	6,500
Total Revenue		113,784

Expenditures:

31-60-61-610-5001	Full-Time Salaries	38,122
31-60-61-610-5002	Part-Time Salaries	18,711
31-60-61-610-5009	Fringe Benefits	22,142
31-60-61-610-5201	Office Supplies	50
31-60-61-610-5204	Postage	20
31-60-61-610-5205	Program Supplies	16,255
31-60-61-610-5230	Printing/Copies	165
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		97,215

ADULT SOFTBALL

Revenue:

31-60-61-611-4105	League Fees	193,840
Total Revenue		193,840

Expenditures:

31-60-61-611-5001	Full-Time Salaries	32,094
31-60-61-611-5002	Part-Time Salaries	49,680
31-60-61-611-5009	Fringe Benefits	15,701
31-60-61-611-5201	Office Supplies	800
31-60-61-611-5204	Postage	30
31-60-61-611-5205	Program Supplies	11,828
31-60-61-611-5230	Printing/Copies	470
31-60-61-611-5401	Utilities Electric	71,000
31-60-61-611-5402	Water & Sewer	150
31-60-61-611-5450	San-o-lets	1,185
31-60-61-611-5702	Services/Materials to Maintain Equi	3,000
31-60-61-611-5854	Mileage Reimbursement	150
Total Expenditures		\$ 186,088

RECREATION PROGRAMS

**2017
Budget**

VOLLEYBALL

Revenue:

31-60-61-620-4105	League Fees	\$ 18,927
31-60-61-620-4106	Class Revenue	8,837
Total Revenue		27,764

Expenditures:

31-60-61-620-5001	Full-Time Salaries	9,297
31-60-61-620-5002	Part-Time Salaries	4,932
31-60-61-620-5009	Fringe Benefits	3,663
31-60-61-620-5205	Program Supplies	7,956
31-60-61-620-5230	Printing/Copies	60
Total Expenditures		25,908

TRACK

Revenue:

31-60-61-625-4106	Class Revenue	67,615
31-60-61-625-4266	Sponsorship Revenue	7,500
Total Revenue		75,115

Expenditures:

31-60-61-625-5001	Full-Time Salaries	14,948
31-60-61-625-5002	Part-Time Salaries	9,856
31-60-61-625-5009	Fringe Benefits	5,467
31-60-61-625-5204	Postage	15
31-60-61-625-5205	Program Supplies	24,510
31-60-61-625-5230	Printing/Copies	520
31-60-61-625-5450	San-o-Lets	1,370
31-60-61-625-5503	Contractual Persons	9,360
31-60-61-625-5854	Mileage Reimbursement	25
Total Expenditures		\$ 66,071

RECREATION PROGRAMS

**2017
Budget**

ADULT BASKETBALL

Revenue:

31-60-61-630-4105	League Fees	\$ 65,758
	Total Revenue	65,758

Expenditures:

31-60-61-630-5001	Full-Time Salaries	12,837
31-60-61-630-5002	Part-Time Salaries	29,000
31-60-61-630-5009	Fringe Benefits	7,193
31-60-61-630-5204	Postage	75
31-60-61-630-5205	Program Supplies	1,230
31-60-61-630-5230	Printing/Copies	75
	Total Expenditures	50,410

YOUTH BASKETBALL

Revenue:

31-60-61-631-4105	League Fees	147,650
31-60-61-631-4106	Class Revenue	8,912
	Total Revenue	156,562

Expenditures:

31-60-61-631-5001	Full-Time Salaries	51,607
31-60-61-631-5002	Part-Time Salaries	29,305
31-60-61-631-5009	Fringe Benefits	26,675
31-60-61-631-5201	Office Supplies	125
31-60-61-631-5204	Postage	100
31-60-61-631-5205	Program Supplies	12,789
31-60-61-631-5230	Printing/Copies	320
31-60-61-631-5503	Contractual Persons	200
31-60-61-631-5517	Constant Contact	320
31-60-61-631-5854	Mileage Reimbursement	50
	Total Expenditures	\$ 121,491

RECREATION PROGRAMS

**2017
Budget**

GOLF LESSONS

Revenue:

31-60-00-645-4106	Class Revenue	\$ 30,048
	Total Revenue	30,048

Expenditures:

31-60-00-645-5001	Full-Time Salaries	9,297
31-60-00-645-5002	Part-Time Salaries	3,892
31-60-00-645-5009	Fringe Benefits	3,555
31-60-00-645-5205	Program Supplies	8,168
31-60-00-645-5230	Printing/Copies	25
	Total Expenditures	24,937

PICKLEBALL

Revenue:

31-60-61-655-4106	Class Revenue	23,938
31-60-61-655-4140	Court Reservations	130
	Total Revenue	24,068

Expenditures:

31-60-61-655-5001	Full-Time Salaries	4,262
31-60-61-655-5002	Part-Time Salaries	5,629
31-60-61-655-5009	Fringe Benefits	2,187
31-60-61-655-5201	Office Supplies	50
31-60-61-655-5205	Program Supplies	910
31-60-61-655-5230	Printing/Copies	50
	Total Expenditures	\$ 13,088

RECREATION PROGRAMS

**2017
Budget**

ADULT LACROSSE

Revenue:

31-60-61-670-4105	League Fees	\$ 34,910
	Total Revenue	34,910

Expenditures:

31-60-61-670-5001	Full-Time Salaries	6,449
31-60-61-670-5002	Part-Time Salaries	10,530
31-60-61-670-5009	Fringe Benefits	3,128
31-60-61-670-5204	Postage	10
31-60-61-670-5205	Program Supplies	1,546
31-60-61-670-5230	Printing/Copies	20
	Total Expenditures	21,683

YOUTH LACROSSE

Revenue:

31-60-61-671-4105	League Fees	372,900
31-60-61-671-4106	Class Revenue	20,005
	Total Revenue	392,905

Expenditures:

31-60-61-671-5001	Full-Time Salaries	39,033
31-60-61-671-5002	Part-Time Salaries	75,572
31-60-61-671-5009	Fringe Benefits	20,060
31-60-61-671-5204	Postage	120
31-60-61-671-5205	Program Supplies	53,055
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	16,700
31-60-61-671-5702	Services/Materials to Maintain Equi	400
31-60-61-671-5854	Mileage Reimbursement	50
	Total Expenditures	\$ 207,200

RECREATION PROGRAMS

**2017
Budget**

ADULT FLAG FOOTBALL

Revenue:

31-60-61-690-4106	Class Revenue	\$ 8,380
	Total Revenue	8,380

Expenditures:

31-60-61-690-5001	Full-Time Salaries	917
31-60-61-690-5002	Part-Time Salaries	4,080
31-60-61-690-5009	Benefits	715
31-60-61-690-5204	Postage	30
31-60-61-690-5205	Program Supplies	192
31-60-61-690-5230	Printing/Copies	30
	Total Expenditures	5,964

YOUTH FLAG FOOTBALL

Revenue:

31-60-61-691-4105	League Fees	168,013
	Total Revenue	168,013

Expenditures:

31-60-61-691-5001	Full-Time Salaries	17,050
31-60-61-691-5002	Part-Time Salaries	30,230
31-60-61-691-5009	Fringe Benefits	9,521
31-60-61-691-5201	Office Supplies	40
31-60-61-691-5204	Postage	10
31-60-61-691-5205	Program Supplies	16,518
31-60-61-691-5230	Printing/Copies	200
31-60-61-691-5450	San-o-lets	700
31-60-61-691-5517	Constant Contact	120
	Total Expenditures	\$ 74,389

RECREATION PROGRAMS

**2017
Budget**

CAMPS & CLINICS

Revenue:

31-60-61-851-4106	Class Revenue	\$ 25,130
	Total Revenue	25,130

Expenditures:

31-60-61-851-5001	Full-Time Salaries	12,457
31-60-61-851-5002	Part-Time Salaries	300
31-60-61-851-5009	Benefits	3,764
31-60-61-851-5205	Program Supplies	20
31-60-61-851-5230	Printing/Copies	50
31-60-61-851-5854	Mileage Reimbursement	25
	Total Expenditures	16,616

ATHLETICS REVENUE	1,779,011
ATHLETICS EXPENDITURES	1,113,786
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 665,225

RECREATION PROGRAMS

**2017
Budget**

FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

Revenue:

31-60-84-140-4104	Athletic Field Rental	\$ 190,000
31-60-84-140-4125	Contractual Sales	3,000
31-60-84-140-4360	Advertising	5,000
Total Revenue		198,000

Expenditures:

31-60-84-140-5001	Full-Time Salaries	92,739
31-60-84-140-5002	Part-Time Salaries	18,000
31-60-84-140-5009	Fringe Benefits	24,600
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	1,200
31-60-84-140-5230	Printing/Copies	650
31-60-84-140-5400	Utilities Natural Gas	50,000
31-60-84-140-5401	Utilities Electric	30,000
31-60-84-140-5402	Water & Sewer	3,600
31-60-84-140-5403	Telephone	500
31-60-84-140-5701	Ser/Mat to Maint. Facilities/Building	6,000
31-60-84-140-5702	Services/Materials to Maintain Equi	4,000
31-60-84-140-5804	Rent/Lease Expense	36,800
31-60-84-140-5812	Uniforms	500
31-60-84-140-5854	Mileage Reimbursement	500
31-60-84-970-5117	Paying Agent Fees	100
31-60-84-970-9001	Principal 2010 COPS	40,050
31-60-84-970-9002	Interest 2010 COPS	6,492
Total Expenditures		317,331

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

RECREATION PROGRAMS

**2017
Budget**

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:

31-60-84-661-4105	League Fees	\$ 104,500
	Total Revenue	104,500

Expenditures:

31-60-84-661-5002	Part-Time Salaries	16,298
31-60-84-661-5009	Fringe Benefits	1,630
31-60-84-661-5205	Program Supplies	800
	Total Expenditures	18,728

ADULT LACROSSE

Revenue:

31-60-84-670-4105	League Fees	24,000
	Total Revenue	24,000

Expenditures:

31-60-84-670-5002	Part-Time Salaries	8,640
31-60-84-670-5009	Fringe Benefits	865
31-60-84-670-5205	Program Supplies	1,200
	Total Expenditures	10,705

YOUTH LACROSSE

Revenue:

31-60-84-671-4105	League Fees	74,000
	Total Revenue	74,000

Expenditures:

31-60-84-671-5002	Part-Time Salaries	18,466
31-60-84-671-5009	Fringe Benefits	1,850
31-60-84-671-5205	Program Supplies	600
	Total Expenditures	\$ 20,916

RECREATION PROGRAMS

**2017
Budget**

ADULT FLAG FOOTBALL

Revenue:

31-60-84-690-4105	League Fees	\$ 14,000
	Total Revenue	14,000

Expenditures:

31-60-84-690-5002	Part-Time Salaries	5,580
31-60-84-690-5009	Fringe Benefits	560
31-60-84-690-5205	Program Supplies	750
	Total Expenditures	6,890

CAMPS & CLINICS

Revenue:

31-60-84-851-4106	Class Revenue	28,000
	Total Revenue	28,000

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	10,000
	Total Expenditures	11,542

FSC ATHLETIC REVENUE	532,800
FSC ATHLETIC EXPENDITURES	417,953
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 114,847

RECREATION PROGRAMS

**2017
Budget**

LONE TREE TENNIS

Revenue:

31-60-70-650-4106	Class Revenue	\$ 50,352
31-60-70-650-4119	Competitive Teams	10,020
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	23,000
31-60-70-650-4140	Court Reservations	2,270
31-60-70-650-4141	Racquet Stringing	390
Total Revenue		87,916

Expenditures:

31-60-70-650-5001	Full-Time Salaries	12,333
31-60-70-650-5002	Part-Time Salaries	19,100
31-60-70-650-5009	Fringe Benefits	5,596
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
31-60-70-650-5401	Utilities - Electric	6,500
31-60-70-650-5402	Water & Sewer	600
31-60-70-650-5403	Telephone	1,200
31-60-70-650-5450	San-o-lets	1,000
31-60-70-650-5503	Contractual Persons	16,000
31-60-70-650-5701	Service/Materials to Maintain Facilit	300
31-60-70-650-5702	Service/Materials to Maintain Equip	90
31-60-70-650-5812	Uniforms	100
31-60-70-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 68,607

RECREATION PROGRAMS

**2017
Budget**

LITTLETON TENNIS

Revenue:

31-60-72-650-4106	Class Revenue	\$ 86,956
31-60-72-650-4119	Competitive Teams	29,676
31-60-72-650-4136	Pro Lesson Court Fees	50,000
31-60-72-650-4140	Court Reservations	484,410
31-60-72-650-4141	Racquet Stringing	1,320
31-60-72-650-4145	Tournaments	26,790
31-60-72-650-4180	Expansion Fund	7,500
31-60-72-650-4266	Sponsorship	500
Total Revenue		687,152

Expenditures:

31-60-72-650-5001	Full-Time Salaries	72,442
31-60-72-650-5002	Part-Time Salaries	68,621
31-60-72-650-5009	Fringe Benefits	36,533
31-60-72-650-5203	Custodial Supplies	3,000
31-60-72-650-5204	Postage	50
31-60-72-650-5205	Program Supplies	6,028
31-60-72-650-5230	Printing/Copies	350
31-60-72-650-5400	Utilities Natural Gas	40,000
31-60-72-650-5401	Utilities Electric	49,000
31-60-72-650-5402	Water & Sewer	900
31-60-72-650-5403	Telephone	2,520
31-60-72-650-5404	Trash Collection	550
31-60-72-650-5501	Contractual Services	5,472
31-60-72-650-5503	Contractual Persons	105,000
31-60-72-650-5701	Services/Materials to Maintain Facil	7,000
31-60-72-650-5812	Uniforms	500
31-60-72-650-5839	Tennis Tournament Expense	4,913
31-60-72-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 403,029

RECREATION PROGRAMS

**2017
Budget**

HOLLY TENNIS

Revenue:

31-60-88-650-4106	Class Revenue	\$ 39,832
31-60-88-650-4119	Competitive Teams	17,842
31-60-88-650-4125	Contractual Sales	450
31-60-88-650-4129	Sales Tax Revenue	50
31-60-88-650-4130	Pro Shop Sales	1,584
31-60-88-650-4136	Pro Lesson Court Fees	25,000
31-60-88-650-4140	Court Reservations	14,034
31-60-88-650-4141	Racquet Stringing	156
31-60-88-650-4145	Tournaments	12,535
Total Revenue		<u>111,483</u>

Expenditures:

31-60-88-650-5001	Full-Time Salaries	34,559
31-60-88-650-5002	Part-Time Salaries	20,738
31-60-88-650-5009	Fringe Benefits	14,439
31-60-88-650-5201	Office Supplies	300
31-60-88-650-5205	Program Supplies	2,200
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	9,000
31-60-88-650-5402	Water & Sewer	1,500
31-60-88-650-5403	Telephone	2,400
31-60-88-650-5404	Trash Collection	300
31-60-88-650-5503	Contractual Persons	17,500
31-60-88-650-5701	Services/Materials to Maintain Facil	1,500
31-60-88-650-5702	Services/Materials to Maintain Equi	750
31-60-88-650-5812	Uniforms	200
31-60-88-650-5839	Tennis Tournaments Expense	3,115
31-60-88-650-5854	Mileage Reimbursement	150
Total Expenditures		<u>\$ 109,821</u>

RECREATION PROGRAMS

**2017
Budget**

BMX

Revenue:

31-60-89-682-4099	Miscellaneous	\$ 540
31-60-89-682-4105	League Fees	6,930
31-60-89-682-4106	Class Revenue	28,544
31-60-89-682-4125	Contractual Sales Revenue	75
31-60-89-682-4130	Merchandise Sales	1,500
31-60-89-682-4266	Sponsorship	500
Total Revenue		38,089

Expenditures:

31-60-89-682-5001	Full Time Salaries	13,946
31-60-89-682-5002	Part-Time Salaries	2,059
31-60-89-682-5009	Fringe Benefits	4,954
31-60-89-682-5201	Office Supplies	100
31-60-89-682-5204	Postage	50
31-60-89-682-5205	Program Supplies	15,641
31-60-89-682-5230	Printing/Copies	15
31-60-89-682-5450	San-o-lets	270
Total Expenditures		37,035

TOTAL ATHLETIC REVENUE	3,236,451
TOTAL ATHLETIC EXPENDITURES	2,150,231
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 1,086,220

RECREATION PROGRAMS

**2017
Budget**

FITNESS:

BUCK RECREATION FITNESS

Revenue:

31-50-52-830-4100	Pro Lesson Tickets	\$ 62,300
31-50-52-830-4106	Class Revenue	79,800
31-50-52-830-4255	Silver Sneakers Program	179,400
31-50-52-830-4257	Contracted Fitness	4,700
31-50-52-830-4261	Registered Fitness	30,600
31-50-52-830-4264	Massage	3,550
Total Revenue		360,350

Expenditures:

31-50-52-830-5001	Full-Time Salaries	57,996
31-50-52-830-5002	Part-Time Salaries	157,880
31-50-52-830-5009	Fringe Benefits	27,210
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 Pay	2,820
31-50-52-830-5812	Uniforms	300
31-50-52-830-5805	PT Staff Continuing Ed	500
31-50-52-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 251,206

RECREATION PROGRAMS

**2017
Budget**

LONE TREE RECREATION FITNESS

Revenue:

31-50-80-830-4100	Pro Lessons Tickets	\$ 50,100
31-50-80-830-4106	Class Revenue	79,500
31-50-80-830-4255	Silver Sneakers Program	105,000
31-50-80-830-4257	Contracted Fitness	2,250
31-50-80-830-4261	Registered Fitness	13,660
31-50-80-830-4262	Martial Arts	44,100
Total Revenue		294,610

Expenditures:

31-50-80-830-5001	Full-Time Salaries	56,682
31-50-80-830-5002	Part-Time Salaries	129,660
31-50-80-830-5009	Benefits	31,877
31-50-80-830-5116	Licensing (Les Mills)	3,600
31-50-80-830-5205	Program Supplies	3,500
31-50-80-830-5230	Printing/Copies	500
31-50-80-830-5503	Contractual Persons	27,800
31-50-80-830-5812	Uniforms	200
31-50-80-830-5805	PT Staff Continuing Ed	500
31-50-80-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 254,819

RECREATION PROGRAMS

**2017
Budget**

GOODSON GYMNASTICS

Revenue:

31-80-81-820-4030	Gymnastics Donations	\$ 3,000
31-80-81-820-4100	Pro Lesson Tickets	10,100
31-80-81-820-4105	League Fees	110,000
31-80-81-820-4106	Class Revenue	247,300
31-80-81-820-4130	Pro Shop Revenue	12,200
31-80-81-820-4268	Parties/Groups	51,200
31-80-81-820-4271	Camp Revenue	13,300
Total Revenue		447,100

Expenditures:

31-80-81-820-5001	Full-Time Salaries	52,418
31-80-81-820-5002	Part-Time Salaries	148,139
31-80-81-820-5009	Fringe Benefits	24,066
31-80-81-820-5108	Gymnastics Donations Expense	3,000
31-80-81-820-5201	Office Supplies	300
31-80-81-820-5204	Postage	50
31-80-81-820-5205	Program Supplies	3,275
31-80-81-820-5206	Food & Concession Supplies	200
31-80-81-820-5208	Pro Shop Supplies	10,900
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 Equi	7,000
31-80-81-820-5812	Uniforms	560
31-80-81-820-5854	Mileage Reimbursement	500
Total Expenditures		\$ 274,768

RECREATION PROGRAMS

**2017
Budget**

GOODSON FITNESS

Revenue:

31-50-81-830-4100	Pro Lesson Tickets	\$ 135,500
31-50-81-830-4106	Class Revenue	138,000
31-50-81-830-4255	Silver Sneakers Program	210,000
31-50-81-830-4257	Contracted Fitness	36,200
31-50-81-830-4261	Registered Fitness	24,200
31-50-81-830-4262	Martial Arts	28,800
31-50-81-830-4264	Massage	38,500
31-50-81-830-4266	Sponsorship Revenue	1,000
31-50-81-830-4272	Physical Therapy	600
Total Revenue		612,800

Expenditures:

31-50-81-830-5001	Full-Time Salaries	35,832
31-50-81-830-5002	Part-Time Salaries	288,163
31-50-81-830-5009	Fringe Benefits	44,506
31-50-81-830-5116	Licensing (Les Mills)	3,600
31-50-81-830-5201	Office Supplies	750
31-50-81-830-5204	Postage	50
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	63,900
31-50-81-830-5812	Uniforms	300
31-50-81-830-5805	PT Staff Continuing Ed	1,000
Total Expenditures		446,801

GOODSON 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 PROGRAMS

**2017
Budget**

SHERIDAN FITNESS

Revenue:

31-50-82-830-4255	Silver Sneakers Program	\$ 7,020
31-50-82-830-4262	Martial Arts	8,200
Total Revenue		15,220

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	5,000
Total Expenditures		9,944

FITNESS REVENUE

1,730,330

FITNESS EXPENDITURES

1,238,038

NET REVENUE OVER (UNDER) EXPENDITURES

492,292

ARTS AND ENRICHMENT:

BUCK RECREATION ARTS AND ENRICHMENT

Revenue:

31-50-52-520-4106	Class Revenue	45,000
31-50-52-520-4205	Theatre Revenue	5,800
31-50-52-520-4208	Special Events Revenue	600
Total Revenue		51,400

Expenditures:

31-50-52-520-5001	Full-Time Salaries	5,530
31-50-52-520-5002	Part-Time Salaries	31,796
31-50-52-520-5009	Fringe Benefits	3,320
31-50-52-520-5201	Office Supplies	150
31-50-52-520-5204	Postage	50
31-50-52-520-5205	Program Supplies	2,500
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)	10,000
31-50-52-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 55,696

RECREATION PROGRAMS

**2017
Budget**

LONE TREE RECREATION ARTS AND ENRICHMENT

Revenue:

31-50-80-520-4030	City of Lone Tree Contracted Art	\$ 2,500
31-50-80-520-4031	Donation	4,000
31-50-80-520-4106	Class Revenue	96,000
31-50-80-520-4205	Theatre Revenue	2,200
31-50-80-520-4208	Special Events Revenue	2,700
Total Revenue		107,400

Expenditures:

31-50-80-520-5001	Full-Time Salaries	53,510
31-50-80-520-5002	Part-Time Salaries	15,400
31-50-80-520-5009	Benefits	14,810
31-50-80-520-5108	Donation Expense	4,000
31-50-80-520-5201	Office Supplies	100
31-50-80-520-5204	Postage	50
31-50-80-520-5205	Program Supplies	4,350
31-50-80-520-5230	Printing/Copies	200
31-50-80-520-5401	Utilities	6,000
31-50-80-520-5503	Contractual Persons	7,900
31-50-80-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 106,420

RECREATION PROGRAMS

**2017
Budget**

GOODSON ARTS AND ENRICHMENT

Revenue:

31-50-81-520-4099	Clay	\$ 15,500
31-50-81-520-4106	Class Revenue	180,000
31-50-81-520-4208	Special Event Revenue	14,000
Total Revenue		209,500

Expenditures:

31-50-81-520-5001	Full-Time Salaries	71,575
31-50-81-520-5002	Part-Time Salaries	53,130
31-50-81-520-5009	Fringe Benefits	33,411
31-50-81-520-5201	Office Supplies	400
31-50-81-520-5204	Postage	100
31-50-81-520-5205	Program Supplies	19,000
31-50-81-520-5230	Printing/Copies	300
31-50-81-520-5401	Utilities	4,000
31-50-81-520-5403	Telephone	45
31-50-81-520-5503	Contractual Persons	18,400
31-50-81-520-5854	Mileage Reimbursement	100
Total Expenditures		200,461

SHERIDAN ARTS AND ENRICHMENT

Revenue:

31-50-82-520-4030	Donation	13,500
31-50-82-520-4106	Class Revenue	4,900
31-50-82-520-4208	Special Event Revenue	5,600
Total Revenue		24,000

Expenditures:

31-50-82-520-5002	Part-Time Salaries	23,165
31-50-82-520-5009	Fringe Benefits	2,317
31-50-82-520-5201	Office Supplies	100
31-50-82-520-5204	Postage	15
31-50-82-520-5205	Program Supplies	2,000
31-50-82-520-5230	Printing/Copies	100
31-50-82-520-5408	Utility Allocation	220
31-50-82-520-5503	Contractual Persons	1,400
Total Expenditures		\$ 29,317

RECREATION PROGRAMS

**2017
Budget**

LONE TREE LIBRARY ARTS AND ENRICHMENT

Revenue:

31-50-55-520-4020	City of Lone Tree Reimb	\$ 50,000
31-50-55-520-4106	Class Revenue	152,780
31-50-55-520-4157	Facility Rental	38,220
31-50-55-520-4208	Special Event Revenue	1,500
Total Revenue		242,500

Expenditures:

31-50-55-520-5001	Full-Time Salaries	5,266
31-50-55-520-5002	Part-Time Salaries	48,360
31-50-55-520-5009	Fringe Benefits	9,063
31-50-55-520-5201	Office Supplies	1,000
31-50-55-520-5204	Postage	100
31-50-55-520-5205	Program Supplies	7,000
31-50-55-520-5230	Printing/Copies	250
31-50-55-520-5400	Utilities Natural Gas	3,786
31-50-55-520-5401	Utilities Electric	18,092
31-50-55-520-5402	Water & Sewer	2,991
31-50-55-520-5403	Telephone	11,470
31-50-55-520-5503	Contractual Persons	73,328
31-50-55-520-5854	Mileage Reimbursement	200
Total Expenditures		180,906

LONE TREE LIBRARY MAINTENANCE

Expenditures:

31-50-55-260-5002	Part-Time Salaries	8,580
31-50-55-260-5009	Fringe Benefits	1,030
31-50-55-260-5203	Custodial Supplies	8,000
31-50-55-260-5404	Trash Collection	1,300
31-50-55-260-5701	Serv/Maint to Maintain Facility	6,000
31-50-55-260-5702	Serv/Maint to Maintain Equipment	2,000
Total Expenditures		26,910

ARTS AND ENRICHMENT REVENUE	634,800
ARTS AND ENRICHMENT EXPENDITURES	599,710
NET REVENUE OVER (UNDER) EXPENDITURES	35,090

TOTAL RECREATION PROGRAM REVENUE	5,601,581
TOTAL RECREATION PROGRAM EXPENDITURES	4,226,817
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 1,374,764

GOLF DEPARTMENT

	2017 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 19,000	\$ (19,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	91,206	(91,206)
LANDSCAPE MAINTENANCE	-	734,299	(734,299)
GARAGE & SHOP	-	230,386	(230,386)
PRO SHOP	257,250	228,515	28,735
GENERAL OPERATIONS	1,978,325	534,376	1,443,949
TOTAL LONE TREE GOLF COURSE	2,235,575	1,837,782	397,793
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	17,000	(17,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	93,389	(93,389)
LANDSCAPE MAINTENANCE	-	692,724	(692,724)
GARAGE & SHOP	-	185,075	(185,075)
PRO SHOP	131,800	119,730	12,070
GENERAL OPERATIONS	2,142,885	575,059	1,567,826
TOTAL SOUTH SUBURBAN GOLF COURSE	2,274,685	1,682,977	591,708
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE	-	6,800	(6,800)
GOLF COURSE MAINTENANCE			
ADMIN	-	79,030	(79,030)
LANDSCAPE MAINTENANCE	-	484,022	(484,022)
GARAGE & SHOP	-	121,295	(121,295)
PRO SHOP	132,500	110,700	21,800
GENERAL OPERATIONS	1,122,650	404,331	718,319
TOTAL LITTLETON GOLF COURSE	1,255,150	1,206,178	48,972
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	5,500	(5,500)
GOLF COURSE MAINTENANCE			
ADMIN	-	56,229	(56,229)
LANDSCAPE MAINTENANCE	-	441,503	(441,503)
GARAGE & SHOP	-	89,300	(89,300)
PRO SHOP	520,000	432,210	87,790
GENERAL OPERATIONS	1,425,780	846,940	578,840
TOTAL FAMILY SPORTS CENTER GOLF COURSE	1,945,780	1,871,682	74,098
TOTAL GOLF DEPARTMENT	\$ 7,711,190	\$ 6,598,619	\$ 1,112,571

GOLF DEPARTMENT

**2017
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	34,728
31-70-70-261-5009	Fringe Benefits	9,618
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	9,000
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	12,000
31-70-70-261-5803	Dues & Subscriptions	1,300
31-70-70-261-5805	Staff Development	2,800
31-70-70-261-5812	Uniforms	2,400
	Total Expenditures	91,206

LANDSCAPE MAINTENANCE

Expenditures:

31-70-70-263-5001	Full-Time Salaries	174,308
31-70-70-263-5002	Part-Time Salaries	165,040
31-70-70-263-5003	Overtime	2,000
31-70-70-263-5009	Fringe Benefits	45,951
31-70-70-263-5209	Agricultural Supplies	125,000
31-70-70-263-5218	Irrigation Supplies	18,000
31-70-70-263-5304	Equipment Rental	3,000
31-70-70-263-5401	Utilities Electric	120,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	37,500
31-70-70-263-5711	Service/Materials to Maintain Golf Course	22,000
31-70-70-263-5712	Irrigation Trans. & Dist.	21,000
31-70-70-263-5826	Vandalism	500
	Total Expenditures	\$ 734,299

GOLF DEPARTMENT

**2017
Budget**

LONE TREE GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-70-264-5001	Full-Time Salaries	\$ 82,032
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	44,274
31-70-70-264-5202	Motor Fuels & Lubricants	40,000
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		230,386

PRO SHOP

Revenue:		
31-70-70-750-4110	Cash Over/Under	50
31-70-70-750-4129	Sales Tax Revenue	7,200
31-70-70-750-4130	Pro Shop Sales	250,000
Total Revenue		257,250

Expenditures:		
31-70-70-750-5001	Full-Time Salaries	14,935
31-70-70-750-5002	Part-Time Salaries	21,000
31-70-70-750-5009	Fringe Benefits	6,580
31-70-70-750-5205	Program Supplies	8,000
31-70-70-750-5208	Pro Shop Supplies	175,000
31-70-70-750-5321	Lost Discount/Lost Merchandise	3,000
Total Expenditures		\$ 228,515

GOLF DEPARTMENT

2017 Budget

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-70-751-4128	Admission Tax	\$ 14,500
31-70-70-751-4136	Pro Rental Fees	2,500
31-70-70-751-4175	Green Fees	1,201,125
31-70-70-751-4176	Junior Golf	16,000
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	159,600
Total Revenue		<u>\$ 1,978,325</u>

GOLF DEPARTMENT

2017
Budget

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-70-751-5001	Full-Time Salaries	\$ 130,850
31-70-70-751-5002	Part-Time Salaries	119,517
31-70-70-751-5003	Overtime	500
31-70-70-751-5009	Fringe Benefits	59,900
31-70-70-751-5010	Regular Part Time Salaries	37,736
31-70-70-751-5201	Office Supplies	2,000
31-70-70-751-5202	Motor Fuels & Lubricants	500
31-70-70-751-5203	Custodial Supplies	2,500
31-70-70-751-5204	Postage	2,500
31-70-70-751-5205	Program Supplies	15,000
31-70-70-751-5302	Minor Tools & Equipment	700
31-70-70-751-5305	Cart Maintenance	11,000
31-70-70-751-5400	Utilities Natural Gas	12,000
31-70-70-751-5401	Utilities Electric	34,000
31-70-70-751-5402	Water & Sewer	3,500
31-70-70-751-5403	Telephone	1,700
31-70-70-751-5404	Trash Collection	1,600
31-70-70-751-5501	Contractual Services	3,200
31-70-70-751-5701	Services/Materials to Maintain Facilities/Building	3,500
31-70-70-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-70-751-5704	Service/Materials to Rental Equipment	2,200
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	17,000
31-70-70-751-5835	Junior Golf	5,500
31-70-70-970-9001	Principal Golf Cart Lease	37,508
31-70-70-970-9002	Interest Golf Cart Lease	2,965
Total Expenditures		534,376

SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

Expenditures:		
31-70-71-260-5701	Services/Materials to Maintain Facilities/Building	12,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	5,000
Total Expenditures		\$ 17,000

GOLF DEPARTMENT

**2017
Budget**

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-71-261-5001	Full-Time Salaries	\$ 32,626
31-70-71-261-5009	Fringe Benefits	11,879
31-70-71-261-5201	Office Supplies	800
31-70-71-261-5203	Custodial Supplies	800
31-70-71-261-5302	Minor Tools & Equipment	10,000
31-70-71-261-5401	Utilities Electric	19,584
31-70-71-261-5402	Water & Sewer	1,500
31-70-71-261-5403	Telephone	3,000
31-70-71-261-5404	Trash Collection	5,200
31-70-71-261-5501	Contractual Services	3,000
31-70-71-261-5803	Dues & Subscriptions	500
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	2,500
Total Expenditures		93,389

SOUTH SUBURBAN GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-71-263-5001	Full-Time Salaries	174,010
31-70-71-263-5002	Part-Time Salaries	146,140
31-70-71-263-5003	Overtime	3,000
31-70-71-263-5009	Fringe Benefits	58,574
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	102,000
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
Total Expenditures		\$ 692,724

GOLF DEPARTMENT

**2017
Budget**

GARAGE & SHOP

Expenditures:

31-70-71-264-5001	Full-Time Salaries	\$ 61,120
31-70-71-264-5009	Fringe Benefits	24,955
31-70-71-264-5202	Motor Fuels & Lubricants	40,000
31-70-71-264-5302	Minor Tools & Equipment	3,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	50,000
31-70-71-264-5806	Miscellaneous	500
31-70-71-264-5812	Uniforms	5,500
	Total Expenditures	<u>185,075</u>

SOUTH SUBURBAN GOLF COURSE: PRO SHOP

Revenue:

31-70-71-750-4129	Sales Tax Revenue	1,800
31-70-71-750-4130	Pro Shop Sales	130,000
	Total Revenue	<u>131,800</u>

Expenditures:

31-70-71-750-5001	Full-Time Salaries	12,380
31-70-71-750-5002	Part-Time Salaries	5,250
31-70-71-750-5009	Fringe Benefits	3,600
31-70-71-750-5205	Program Supplies	4,500
31-70-71-750-5208	Pro Shop Supplies	91,000
31-70-71-750-5321	Lost Discount/Lost Merchandise	3,000
	Total Expenditures	<u>\$ 119,730</u>

GOLF DEPARTMENT

2017
Budget

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-71-751-4103	Season Tickets	\$ 65,100
31-70-71-751-4136	Pro Rental Fees	3,000
31-70-71-751-4175	Green Fees	1,353,285
31-70-71-751-4176	Junior Golf	47,000
31-70-71-751-4177	Driving Range	235,000
31-70-71-751-4178	Golf Cart Rental	350,000
31-70-71-751-4179	Club & Hand Cart Rental	13,000
31-70-71-751-4180	Expansion Fund	76,500
Total Revenue		2,142,885

Expenditures:

31-70-71-751-5001	Full-Time Salaries	212,736
31-70-71-751-5002	Part-Time Salaries	150,000
31-70-71-751-5009	Fringe Benefits	71,000
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	3,600
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	3,300
31-70-71-751-5401	Utilities Electric	7,500
31-70-71-751-5402	Water & Sewer	1,700
31-70-71-751-5403	Telephone	3,400
31-70-71-751-5404	Trash Collection	2,000
31-70-71-751-5501	Contractual Services	6,000
31-70-71-751-5701	Services/Materials to Maintain Facilities/Building	2,500
31-70-71-751-5704	Service/Materials to Rental Equipment	1,000
31-70-71-751-5802	Promo, Publicity & Printing	3,500
31-70-71-751-5803	Dues & Subscriptions	2,200
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	25,000
31-70-71-751-5835	Junior Golf	7,500
31-70-71-970-9001	Principal Golf Cart Lease	37,508
31-70-71-970-9002	Interest Golf Cart Lease	2,965
Total Expenditures		\$ 575,059

GOLF DEPARTMENT

**2017
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	39,000
31-70-72-261-5009	Fringe Benefits	11,600
31-70-72-261-5201	Office Supplies	520
31-70-72-261-5203	Custodial Supplies	275
31-70-72-261-5302	Minor Tools & Equipment	2,850
31-70-72-261-5400	Utilities Natural Gas	1,200
31-70-72-261-5401	Utilities Electric	4,300
31-70-72-261-5402	Water & Sewer	450
31-70-72-261-5403	Telephone	2,000
31-70-72-261-5501	Contractual Services	12,800
31-70-72-261-5803	Dues & Subscriptions	1,115
31-70-72-261-5805	Staff Development	1,820
31-70-72-261-5812	Uniforms	1,100
Total Expenditures		\$ 79,030

GOLF DEPARTMENT

**2017
Budget**

LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-72-263-5001	Full-Time Salaries	\$ 174,594
31-70-72-263-5002	Part-Time Salaries	79,503
31-70-72-263-5003	Overtime	600
31-70-72-263-5009	Fringe Benefits	58,200
31-70-72-263-5209	Agricultural Supplies	65,925
31-70-72-263-5218	Irrigation Supplies	15,850
31-70-72-263-5304	Equipment Rental	2,000
31-70-72-263-5401	Utilities Electric	30,000
31-70-72-263-5402	Water & Sewer	11,000
31-70-72-263-5709	Service/Materials to Maintain Landscape	23,750
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		484,022

GARAGE & SHOP

Expenditures:		
31-70-72-264-5001	Full-Time Salaries	31,495
31-70-72-264-5009	Fringe Benefits	19,500
31-70-72-264-5010	Regular Part Time Salaries	27,000
31-70-72-264-5202	Motor Fuels & Lubricants	16,000
31-70-72-264-5702	Services/Materials to Maintain Equipment	25,000
31-70-72-264-5806	Miscellaneous	500
31-70-72-264-5812	Uniforms	1,800
Total Expenditures		\$ 121,295

GOLF DEPARTMENT

**2017
Budget**

LITTLETON GOLF COURSE: PRO SHOP

Revenue:

31-70-72-750-4129	Sales Tax Revenue	\$ 2,500
31-70-72-750-4130	Pro Shop Sales	130,000
Total Revenue		132,500

Expenditures:

31-70-72-750-5001	Full-Time Salaries	10,000
31-70-72-750-5002	Part-Time Salaries	2,200
31-70-72-750-5009	Fringe Benefits	2,000
31-70-72-750-5205	Program Supplies	4,000
31-70-72-750-5208	Pro Shop Supplies	90,000
31-70-72-750-5321	Lost Discount/Lost Merchandise	2,500
Total Expenditures		\$ 110,700

GOLF DEPARTMENT

2017 Budget

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-72-751-4099	Miscellaneous	\$ 200
31-70-72-751-4103	Season Tickets	20,000
31-70-72-751-4106	Class Revenue	4,000
31-70-72-751-4110	Cash Over/Under	250
31-70-72-751-4136	Pro Rental Fees	1,000
31-70-72-751-4165	ID Cards	3,500
31-70-72-751-4175	Green Fees	735,000
31-70-72-751-4176	Junior Golf	4,500
31-70-72-751-4177	Driving Range	90,000
31-70-72-751-4178	Golf Cart Rental	235,000
31-70-72-751-4179	Club & Hand Cart Rental	7,200
31-70-72-751-4180	Expansion Fund	22,000
Total Revenue		<u>\$ 1,122,650</u>

GOLF DEPARTMENT

**2017
Budget**

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-72-751-5001	Full-Time Salaries	\$ 119,500
31-70-72-751-5002	Part-Time Salaries	104,000
31-70-72-751-5003	Overtime	200
31-70-72-751-5009	Fringe Benefits	75,000
31-70-72-751-5201	Office Supplies	400
31-70-72-751-5202	Motor Fuels & Lubricants	6,500
31-70-72-751-5203	Custodial Supplies	3,000
31-70-72-751-5204	Postage	200
31-70-72-751-5205	Program Supplies	7,000
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	300
31-70-72-751-5305	Cart Maintenance	4,500
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	3,500
31-70-72-751-5402	Water & Sewer	400
31-70-72-751-5403	Telephone	1,800
31-70-72-751-5404	Trash Collection	800
31-70-72-751-5501	Contractual Services	9,500
31-70-72-751-5701	Services/Materials to Maintain Facilities/Building	6,500
31-70-72-751-5802	Promo, Publicity & Printing	4,500
31-70-72-751-5803	Dues & Subscriptions	1,200
31-70-72-751-5805	Staff Development	600
31-70-72-751-5812	Uniforms	2,400
31-70-72-751-5834	Driving Range	12,000
31-70-72-751-5835	Junior Golf	1,500
31-70-72-970-9001	Principal Golf Cart Lease	32,151
31-70-72-970-9002	Interest Golf Cart Lease	2,540
Total Expenditures		404,331

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

**2017
Budget**

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-84-261-5001	Full-Time Salaries	\$ 27,637
31-70-84-261-5009	Fringe Benefits	14,696
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	4,000
31-70-84-261-5501	Contractual Services	4,056
31-70-84-261-5803	Dues & Subscriptions	340
31-70-84-261-5805	Staff Development	600
31-70-84-261-5812	Uniforms	600
Total Expenditures		56,229

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-84-263-5001	Full-Time Salaries	71,865
31-70-84-263-5002	Part-Time Salaries	30,000
31-70-84-263-5003	Overtime	200
31-70-84-263-5009	Fringe Benefits	53,310
31-70-84-263-5010	Regular Part Time Salaries	32,428
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	185,000
31-70-84-263-5503	Contractual Persons	1,100
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		\$ 441,503

GOLF DEPARTMENT

**2017
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:

31-70-84-264-5001	Full-Time Salaries	\$ 43,713
31-70-84-264-5009	Fringe Benefits	14,787
31-70-84-264-5202	Motor Fuels & Lubricants	9,600
31-70-84-264-5702	Services/Materials to Maintain Equipment	18,000
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	1,700
Total Expenditures		89,300

PRO SHOP

Revenue:

31-70-84-750-4130	Pro Shop Sales	160,000
31-70-84-752-4130	Hockey Pro Shop Sales	340,000
31-70-84-750-4202	Skate Sharpening	20,000
Total Revenue		520,000

Expenditures:

31-70-84-750-5001	Full-Time Salaries	34,960
31-70-84-750-5002	Part-Time Salaries	20,000
31-70-84-750-5009	Fringe Benefits	14,000
31-70-84-750-5205	Program Supplies	3,250
31-70-84-750-5208	Pro Shop Supplies	115,200
31-70-84-752-5208	Hockey Pro Shop Supplies	244,800
Total Expenditures		432,210

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-84-751-4102	General Admissions	60,000
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	390,000
31-70-84-751-4176	Junior Golf	100,000
31-70-84-751-4177	Driving Range	710,000
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	12,280
Total Revenue		\$ 1,425,780

GOLF DEPARTMENT

2017
Budget

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-84-751-5001	Full-Time Salaries	\$ 96,795
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
31-70-84-751-5217	League Expense	25,000
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	138,850
31-70-84-751-5812	Uniforms	1,000
31-70-84-751-5834	Driving Range	63,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-970-9001	Principal 2010 COPS	151,300
31-70-84-970-9002	Interest 2010 COPS	24,525
Total Expenditures		846,940

TOTAL GOLF REVENUE	7,711,190
TOTAL GOLF EXPENDITURES	6,598,619
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 1,112,571

HOSPITALITY DEPARTMENT

2017 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 1,223,500	\$ 1,158,693	\$ 64,807
ROOMS DIVISION	409,800	307,750	102,050
PAVILION	1,775	7,920	(6,145)
TOTAL LONE TREE GOLF COURSE	1,635,075	1,474,363	160,712
RESTAURANT OPERATIONS	362,750	373,868	(11,118)
CENTENNIAL RESTAURANT	231,655	232,458	(803)
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	664,475	633,150	31,325
CONCESSION	300,700	265,020	35,680
TOTAL FAMILY SPORTS CENTER GOLF COURSE	965,175	898,170	67,005
ADMINISTRATION	4,550	560,260	(555,710)
TOTAL GOLF DEPARTMENT	\$ 3,199,205	\$ 3,539,119	\$ (339,914)

HOSPITALITY DEPARTMENT

2017 Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:

31-75-70-760-4125	Contractual Sales	\$ 300
31-75-70-760-4129	Sales Tax Revenue	18,400
31-75-70-760-4184	Miscellaneous Banquet Fees	69,000
31-75-70-760-4185	Food Sales	244,000
31-75-70-760-4186	Equipment Rental	13,500
31-75-70-760-4188	Banquet Food Sales	449,000
31-75-70-760-4190	Service Charges	89,000
31-75-70-760-4192	Telephone Revenue	1,500
31-75-70-760-4220	Restaurant Liquor Sales	74,000
31-75-70-760-4221	Restaurant Beer Sales	172,000
31-75-70-760-4222	Restaurant Wine Sales	19,400
31-75-70-760-4223	Banquet Liquor Sales	4,300
31-75-70-760-4224	Banquet Beer Sales	32,400
31-75-70-760-4225	Banquet Wine Sales	36,700
	Total Revenue	<u>\$ 1,223,500</u>

HOSPITALITY DEPARTMENT

**2017
Budget**

LONE TREE GOLF COURSE: CAFÉ

Expenditures:

31-75-70-760-5001	Full-Time Salaries	\$ 214,535
31-75-70-760-5002	Kitchen Salaries	192,700
31-75-70-760-5003	Overtime	5,000
31-75-70-760-5006	Concession Salary	77,000
31-75-70-760-5007	Service Charge Compensation	85,874
31-75-70-760-5009	Fringe Benefits	130,000
31-75-70-760-5011	Minimum Wage Adjustment	250
31-75-70-760-5106	Merchant Vendor Fees	400
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	9,500
31-75-70-760-5206	Food & Concession Supplies	211,903
31-75-70-760-5212	Bar Supplies	4,500
31-75-70-760-5221	Paper Supplies	23,000
31-75-70-760-5224	Decorations	2,000
31-75-70-760-5225	China, Silver, and Glass	4,000
31-75-70-760-5226	Kitchen Equipment	4,000
31-75-70-760-5233	Alcohol Supplies-Liquor	22,425
31-75-70-760-5234	Alcohol Supplies-Beer	49,379
31-75-70-760-5235	Alcohol Supplies-Wine	14,407
31-75-70-760-5304	Equipment Rental	500
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	49,827
31-75-70-760-5701	Services/Materials to Maintain Facilities/Building	10,000
31-75-70-760-5790	Linen	5,500
31-75-70-760-5812	Uniforms	2,400
Total Expenditures		<u>\$ 1,158,693</u>

HOSPITALITY DEPARTMENT

**2017
Budget**

LONE TREE GOLF COURSE: ROOMS DIVISION

Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 500
31-75-70-770-4129	Sales Tax Revenue	4,800
31-75-70-770-4192	Telephone Revenue	2,000
31-75-70-770-4193	Guest Accommodations	402,500
Total Revenue		409,800

Expenditures:

31-75-70-770-5001	Full-Time Salaries	65,000
31-75-70-770-5002	Part-Time Salaries	90,000
31-75-70-770-5009	Fringe Benefits	36,000
31-75-70-770-5201	Office Supplies	250
31-75-70-770-5203	Custodial Supplies	1,500
31-75-70-770-5208	Gift Shop Supplies	5,000
31-75-70-770-5223	Amenities Expense	23,000
31-75-70-770-5400	Utilities Natural Gas	2,000
31-75-70-770-5401	Utilities Electric	7,000
31-75-70-770-5402	Water & Sewer	750
31-75-70-770-5403	Telephone	2,500
31-75-70-770-5404	Trash Collection	1,500
31-75-70-770-5501	Contractual Services	21,000
31-75-70-770-5701	Services/Materials to Maintain Facilities/Building	18,000
31-75-70-770-5716	Television Expense	7,000
31-75-70-770-5790	Linens	8,000
31-75-70-770-5812	Uniforms	1,250
31-75-70-770-5836	Commissions	18,000
Total Expenditures		\$ 307,750

HOSPITALITY DEPARTMENT

**2017
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

**2017
Budget**

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Revenue:

31-75-71-760-4122	Concession Self-Operated	\$ 202,000
31-75-71-760-4125	Contract Sales	1,300
31-75-71-760-4129	Sales Tax Revenue	2,500
31-75-71-760-4181	Cigarette Sales	750
31-75-71-760-4190	Service Charges	2,200
31-75-71-760-4220	Restaurant Liquor Sales	29,000
31-75-71-760-4221	Restaurant Beer Sales	118,000
31-75-71-760-4222	Restaurant Wine Sales	7,000
Total Revenue		362,750

Expenditures:

31-75-71-760-5001	Full-Time Salaries	56,500
31-75-71-760-5002	Kitchen Salaries	60,450
31-75-71-760-5006	Concession Salary	24,900
31-75-71-760-5007	Service Charge Compensation	2,200
31-75-71-760-5009	Fringe Benefits	37,000
31-75-71-760-5011	Minimum Wage Adjustment	550
31-75-71-760-5106	Merchant Vendor Fees	50
31-75-71-760-5116	Licensing	1,060
31-75-71-760-5201	Office Supplies	100
31-75-71-760-5202	Motor Fuels & Lubricants	100
31-75-71-760-5203	Custodial Supplies	3,100
31-75-71-760-5206	Food & Concession Supplies	96,388
31-75-71-760-5212	Bar Supplies	1,500
31-75-71-760-5221	Paper Supplies	8,500
31-75-71-760-5224	Decorations	100
31-75-71-760-5225	China, Silver, and Glass	260
31-75-71-760-5226	Kitchen Equipment	855
31-75-71-760-5233	Alcohol Supplies-Liquor	4,430
31-75-71-760-5234	Alcohol Supplies-Beer	36,675
31-75-71-760-5235	Alcohol Supplies-Wine	2,040
31-75-71-760-5400	Utilities Natural Gas	1,975
31-75-71-760-5401	Utilities Electric	7,785
31-75-71-760-5402	Water & Sewer	2,700
31-75-71-760-5403	Telephone	1,400
31-75-71-760-5404	Trash Collection	1,000
31-75-71-760-5501	Contractual Services	12,600
31-75-71-760-5701	Services/Materials to Maintain Facilities/Building	7,800
31-75-71-760-5716	Television Expense	1,400
31-75-71-760-5812	Uniforms	450
Total Expenditures		\$ 373,868

HOSPITALITY DEPARTMENT

**2017
Budget**

LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 95,000
31-75-72-760-4129	Sales Tax Revenue	4,275
31-75-72-760-4190	Service Charges	380
31-75-72-760-4220	Restaurant Liquor Sales	25,000
31-75-72-760-4221	Restaurant Beer Sales	97,000
31-75-72-760-4222	Restaurant Wine Sales	10,000
Total Revenue		231,655

Expenditures:

31-75-72-760-5001	Full-Time Salaries	42,524
31-75-72-760-5003	Overtime	1,500
31-75-72-760-5006	Concession Salary	45,014
31-75-72-760-5007	Service Charge Compensation	380
31-75-72-760-5009	Fringe Benefits	37,400
31-75-72-760-5116	Licensing	2,250
31-75-72-760-5201	Office Supplies	250
31-75-72-760-5203	Custodial Supplies	2,300
31-75-72-760-5206	Food & Concession Supplies	33,250
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	400
31-75-72-760-5226	Kitchen Equipment	2,000
31-75-72-760-5233	Alcohol Supplies-Liquor	5,000
31-75-72-760-5234	Alcohol Supplies-Beer	22,310
31-75-72-760-5235	Alcohol Supplies-Wine	2,300
31-75-72-760-5400	Utilities Natural Gas	6,100
31-75-72-760-5401	Utilities Electric	10,500
31-75-72-760-5402	Water & Sewer	700
31-75-72-760-5403	Telephone	800
31-75-72-760-5404	Trash Collection	500
31-75-72-760-5501	Contractual Services	6,000
31-75-72-760-5701	Services/Materials to Maintain Facilities/Building	4,000
31-75-72-760-5716	Television Expense	700
31-75-72-760-5812	Uniforms	380
31-75-72-760-5854	Mileage Reimbursement	200
Total Expenditures		\$ 232,458

HOSPITALITY DEPARTMENT

2017
Budget

FAMILY SPORTS CENTER GOLF COURSE:
AVALANCHE GRILLE

Revenue:

31-75-84-760-4122	Concession Self-Operated	\$ 350,000
31-75-84-760-4129	Sales Tax Revenue	3,000
31-75-84-760-4190	Service Charges	6,500
31-75-84-760-4220	Restaurant Liquor Sales	48,000
31-75-84-760-4221	Restaurant Beer Sales	164,000
31-75-84-760-4222	Restaurant Wine Sales	16,500
31-75-84-760-4225	Banquet Wine Sales	475
31-75-84-760-4268	Parties/Groups	40,000
31-75-84-760-4273	Parties/Groups (taxable)	36,000
Total Revenue		<u>\$ 664,475</u>

HOSPITALITY DEPARTMENT

**2017
Budget**

FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

Expenditures:

31-75-84-760-5001	Full-Time Salaries	\$ 77,000
31-75-84-760-5002	Kitchen Salaries	80,000
31-75-84-760-5006	Concession Salary	27,000
31-75-84-760-5007	Service Charge Compensation	6,500
31-75-84-760-5009	Fringe Benefits	57,000
31-75-84-760-5011	Minimum Wage Adjustment	700
31-75-84-760-5116	Licensing	1,450
31-75-84-760-5201	Office Supplies	600
31-75-84-760-5202	Motor Fuels & Lubricants	100
31-75-84-760-5203	Custodial Supplies	4,600
31-75-84-760-5206	Food & Concession Supplies	141,000
31-75-84-760-5212	Bar Supplies	1,700
31-75-84-760-5221	Paper Supplies	6,500
31-75-84-760-5224	Decorations	550
31-75-84-760-5225	China, Silver, and Glass	2,500
31-75-84-760-5226	Kitchen Equipment	2,300
31-75-84-760-5230	Printing/Copies	200
31-75-84-760-5233	Alcohol Supplies-Liquor	8,900
31-75-84-760-5234	Alcohol Supplies-Beer	37,100
31-75-84-760-5235	Alcohol Supplies-Wine	3,700
31-75-84-760-5400	Utilities Natural Gas	5,400
31-75-84-760-5401	Utilities Electric	14,500
31-75-84-760-5402	Water & Sewer	9,300
31-75-84-760-5403	Telephone	725
31-75-84-760-5501	Contractual Services	17,500
31-75-84-760-5701	Services/Materials to Maintain Facilities/Building	9,600
31-75-84-760-5702	Service/materials to Maintain Equipment	2,000
31-75-84-760-5716	Television Expense	725
31-75-84-760-5790	Linen	2,500
31-75-84-760-5804	Rent/Lease Expense	48,000
31-75-84-760-5812	Uniforms	800
31-75-84-760-5854	Mileage Reimbursement	750
31-75-84-970-5117	Paying Agent Fees	120
31-75-84-970-9001	Principal 2010 COPS	51,600
31-75-84-970-9002	Interest 2010 COPS	10,230
Total Expenditures		\$ 633,150

HOSPITALITY DEPARTMENT

**2017
Budget**

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 275,000
31-75-84-860-4124	Vending Self Operated	24,000
31-75-84-860-4268	Parties/Groups	1,700
Total Revenue		300,700

Expenditures:

31-75-84-860-5001	Full-Time Salaries	39,000
31-75-84-860-5002	Part-Time Salaries	24,000
31-75-84-860-5006	Concession Salary	50,000
31-75-84-860-5007	Service Charge Compensation	500
31-75-84-860-5009	Fringe Benefits	17,000
31-75-84-860-5116	Licensing	400
31-75-84-860-5201	Office Supplies	150
31-75-84-860-5203	Custodial Supplies	700
31-75-84-860-5206	Food & Concession Supplies	88,000
31-75-84-860-5221	Paper Supplies	12,000
31-75-84-860-5225	China, Silver, and Glass	300
31-75-84-860-5226	Kitchen Equipment	4,000
31-75-84-860-5229	Vending Concession Supplies	6,000
31-75-84-860-5400	Utilities Natural Gas	640
31-75-84-860-5401	Utilities Electric	6,000
31-75-84-860-5402	Water & Sewer	6,200
31-75-84-860-5403	Telephone	550
31-75-84-860-5501	Contractual Services	1,400
31-75-84-860-5701	Services/Materials to Maintain Facilities/Building	6,000
31-75-84-860-5790	Linen	900
31-75-84-860-5812	Uniforms	380
31-75-84-860-5854	Mileage Reimbursement	900
Total Expenditures		\$ 265,020

HOSPITALITY DEPARTMENT

2017 Budget

ADMINISTRATION

Revenue:

31-75-70-100-4099	Miscellaneous	\$ 350
31-75-70-100-4165	ID Cards	4,200
Total Revenue		4,550

Expenditures:

31-75-70-100-5001	Full-Time Salaries	257,500
31-75-70-100-5002	Part-Time Salaries	38,110
31-75-70-100-5009	Fringe Benefits	95,000
31-75-70-100-5201	Office Supplies	7,000
31-75-70-100-5203	Custodial Supplies	14,500
31-75-70-100-5204	Postage	1,200
31-75-70-100-5222	Operations Supplies	2,000
31-75-70-100-5224	Decorations	2,000
31-75-70-100-5230	Printing/Copies	500
31-75-70-100-5400	Utilities Natural Gas	3,500
31-75-70-100-5401	Utilities Electric	11,000
31-75-70-100-5402	Water & Sewer	350
31-75-70-100-5403	Telephone	2,000
31-75-70-100-5501	Contractual Services	25,000
31-75-70-100-5701	Services/Materials to Maintain Facilities/Building	20,000
31-75-70-100-5802	Promo, Publicity & Printing	65,000
31-75-70-100-5803	Dues & Subscriptions	2,800
31-75-70-100-5805	Staff Development	6,000
31-75-70-100-5812	Uniforms	800
31-75-70-100-5854	Mileage Reimbursement	6,000
Total Expenditures		560,260

TOTAL HOSPITALITY REVENUE	3,199,205
TOTAL HOSPITALITY EXPENDITURES	3,539,119
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (339,914)

ENTERPRISE FUND OTHER**2017
Budget****INTEREST INCOME****Revenues:**

31-10-01-100-4050	Interest Earnings	\$ 6,000
TOTAL INTEREST INCOME		<u>6,000</u>

REGISTRATION REVENUE**Revenues:**

31-11-81-150-4110	Cash Over/Under	(400)
31-11-81-150-4165	ID Card Revenue	26,000
TOTAL REGISTRATION REVENUE		<u>25,600</u>

TOTAL ADMINISTRATION REVENUE**31,600****ADMINISTRATION****Expenditures:**

31-10-01-100-5106	Merchant Vendor Fees	350,000
31-10-01-100-5857	Overhead Chargeback	660,478
31-10-01-115-5857	Overhead Chargeback	314,954
Total Expenditures		<u>1,325,432</u>

REGISTRATION EXPENDITURES**Expenditures:**

31-11-81-150-5001	Full-Time Salaries	79,171
31-11-81-150-5002	Part-Time Salaries	72,531
31-11-81-150-5009	Fringe Benefits	28,219
31-11-81-150-5204	Postage	300
31-11-81-150-5205	Program Supplies	15,000
31-11-81-150-5230	Printing/Copies	150
31-11-81-150-5403	Telephone	150
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	300
Total Expenditures		<u>\$ 196,221</u>

ENTERPRISE FUND OTHER**2017
Budget****HUMAN RESOURCES****Expenditures:**

31-12-01-100-5857	Overhead Chargeback	\$ 527,175
Total Human Resources Expenditures		<u>527,175</u>

INSURANCE**Expenditures:**

31-10-01-110-5857	Overhead Chargeback	402,000
Total Insurance Expenditures		<u>402,000</u>

TOTAL ADMINISTRATION EXPENDITURES**2,450,828****FINANCE****Expenditures:**

31-20-01-100-5857	Overhead Chargeback	535,330
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TOTAL FINANCE EXPENDITURES**535,330****IT Department****Expenditures:**

31-25-01-100-5857	Overhead Chargeback	626,830
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TOTAL IT EXPENSES**626,830****OTHER REVENUE****Revenues:**

31-10-01-990-9101	Operating Transfer In	3,000,000
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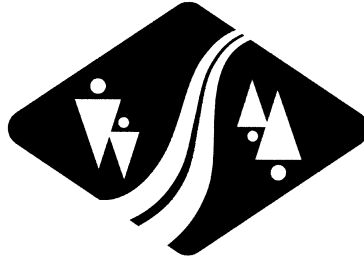
TOTAL OTHER REVENUE**3,000,000****OTHER EXPENDITURES****Expenditures:**

31-10-01-995-9200	Contingency	97,179
31-10-01-100-5807	Merit Pay	238,500

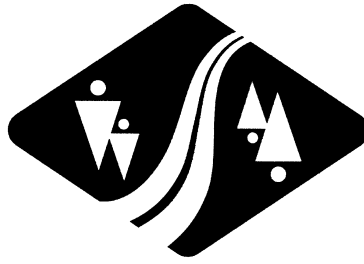
TOTAL OTHER EXPENDITURES**97,179****CARRYOVER****Revenues:**

31-10-01-996-4998	Carryover Revenue	(216,673)
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Total Carryover Revenues**\$ (216,673)**

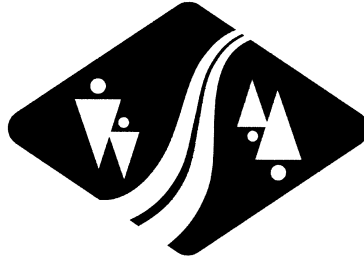


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

8. 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	3,680,263	3,642,911	37,352	98.99%
2015	3,700,550	3,681,446	19,104	99.48%
2016 Estimate	3,715,823	3,678,665	37,158	99.00%
2017 Budget	3,715,191	3,672,750	42,441	98.86%

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 2017. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Description	Balance as of December 31, 2016	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 9,835,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aaa, Aa3
Total General Obligation Bonds Outstanding	\$ 9,835,000			

Debt Service Schedule 2017

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 3,120,000
Total General Obligation Principal Payments	3,120,000
2006 General Obligation Refunding Bonds - Interest	491,750
Total General Obligation Interest Payments	491,750
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
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
	\$ 999,500	\$ 9,835,000	\$ 10,834,500

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				
	2013	2014	2015	2016	2017
Assessed Valuation	\$ 2,183,234,130	\$ 2,269,505,453	\$ 2,296,129,939	\$ 2,699,582,676	\$ 2,693,208,226
Legal Debt Margin:					
Debt Limitation - 50% of the Total					
Valuation for Assessment per Colorado					
Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,091,617,065	\$ 1,134,752,727	\$ 1,148,064,970	\$ 1,349,791,338	\$ 1,346,604,113
Total General Obligation Debt	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000
Legal Debt Margin	\$ 1,073,152,065	\$ 1,119,037,727	\$ 1,135,229,970	\$ 1,339,956,338	\$ 1,339,889,113
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	1.69%	1.38%	1.12%	0.73%	0.50%

DEBT SERVICE FUND

Table of Contents

	2017 Budget	Page
Revenue:		
Property Taxes	\$ 3,672,750	294
Interest Income	10,000	294
Total Operating Revenue	3,682,750	
Expenditures:		
Administration	61,000	294
Bond Principal	3,120,000	294
Bond Interest	491,750	294
Total Operating Expenditures	3,672,750	
Excess Operating Revenue of Expenditures	10,000	
Other Expenditures:		
Transfer Out	10,000	294
Total Other Expenditures	10,000	
Net Revenue Over Expenditures	-	
Carryover	-	
Funds Available	\$ -	

DEBT SERVICE FUND

**2017
Budget**

DEBT SERVICE FUND

PROPERTY TAXES

Revenue:

51-10-01-970-4001 Property Tax

TOTAL PROPERTY TAXES

\$ 3,672,750

3,672,750

INTEREST INCOME

Revenue:

51-10-01-970-4050 Interest Earnings

TOTAL INTEREST INCOME

10,000

10,000

TOTAL REVENUE

3,682,750

ADMINISTRATION

Expenditures:

51-10-01-970-5117 Paying Agent Fees

51-10-01-970-5119 Collection Charges

TOTAL ADMINISTRATION EXPENDITURES

1,000

60,000

61,000

BOND PRINCIPAL

Expenditures:

51-10-01-970-9001 Principal GO Bonds

TOTAL BOND PRINCIPAL EXPENDITURES

3,120,000

3,120,000

BOND INTEREST

Expenditures:

51-10-01-970-9002 Interest GO Bonds

TOTAL BOND INTEREST EXPENDITURES

491,750

491,750

TRANSFER OUT

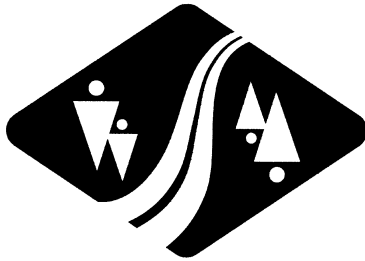
Expenditures:

51-10-01-970-9100 Operating Transfer Out

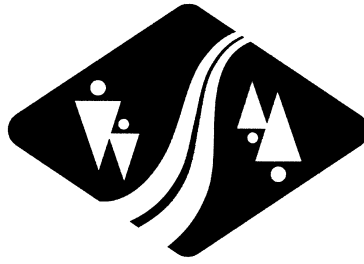
TOTAL TRANSFER OUT

10,000

\$ 10,000



South Suburban
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South Suburban

PARKS AND RECREATION

9. APPENDIX

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION # 2016-013 TO ADOPT 2017 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, 2017 AND ENDING THE LAST DAY OF DECEMBER, 2017.

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 2017 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 24, 2016, September 14, 2016, and November 9, 2016; 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	\$21,930,408
Debt Service Fund	3,682,750
Conservation Trust Fund	925,405
Grants Fund	35,842
2010 1 Mill Fund	5,195,804
Golf and Recreation Facilities Enterprise Fund	27,273,454
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$59,043,663</u>

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

<u>General Fund</u>		
From the 2016 fund balance carryover	\$	800,428
From sources other than general property tax		3,910,249
From the general property tax levy		17,219,731
TOTAL GENERAL FUND		<u>21,930,408</u>

South Suburban Park and Recreation District
Resolution # 2016-013 to Adopt 2017 Budget

Debt Service Fund

From the 2016 fund balance carryover	-	
From sources other than general property tax	10,000	
From the general property tax levy	3,672,750	
TOTAL DEBT SERVICE FUND		3,682,750

Conservation Trust Fund

From the 2016 fund balance carryover	224,405	
From sources other than general property tax	701,000	
TOTAL CONSERVATION TRUST FUND		925,405

Grants Fund

From the 2016 fund balance carryover	-	
From sources other than general property tax	35,842	
TOTAL CONSERVATION TRUST FUND		35,842

2010 1 Mill Fund

From the 2016 fund balance carryover	394,179	
From sources other than general property tax	2,135,000	
From the general property tax levy	2,666,625	
TOTAL 2010 1 MILL FUND		5,195,804

Golf and Recreation Facilities Enterprise Fund

From the 2016 fund balance carryover	(216,673)	
From sources other than general property tax	27,490,127	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		27,273,454

TOTAL BUDGETED REVENUE, ALL FUNDS		\$ 59,043,663
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Section 3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under Article X, Section 20 of the Colorado Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

Section 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2017.

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.

PASSED, APPROVED, AND ADOPTED this 9th day of November, 2016 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

Attest:


PAMELA M. ELLER, SECRETARY


JOHN K. OSTERMILLER, CHAIRMAN

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
RESOLUTION No. 2016-014 TO SET MILL LEVIES
ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2017 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 9, 2016; 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 0.063 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 1.163 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 2017 budget year for District Code 4650, there is hereby levied a tax of 6.417 mills, plus 0.063 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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 2017 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 2016.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2017 budget year for District Codes 4650, 4648 (CHV), and 4647 (GWV), there is hereby levied a tax of 1.163 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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.

PASSED, APPROVED, AND ADOPTED this 14th day of December, 2016 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by


John K. Ostermiller, Chairman

ATTEST:


Pamela M. Eller, Secretary

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
RESOLUTION No. 2016-015 TO SET MILL LEVIES
DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2017 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 9, 2016; 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 0.063 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 1.163 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 2017 budget year there is hereby levied a tax of 6.417 mills, plus 0.063 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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 2017 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 2016.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2017 budget year, there is hereby levied a tax of 1.163 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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.

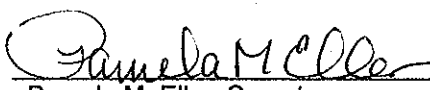
PASSED, APPROVED, AND ADOPTED 14th day of December, 2016 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by



John K. Ostermiller, Chairman

ATTEST:



Pamela M. Eller, Secretary

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
RESOLUTION No. 2016-016 TO SET MILL LEVIES
JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2016, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2017 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 9, 2016; 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 0.063 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 1.163 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 2017 budget year there is hereby levied a tax of 6.417 mills, plus 0.063 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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 2017 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 2016.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2017 budget year, there is hereby levied a tax of 1.163 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2016.

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.


PASSED, APPROVED, AND ADOPTED 14th day of December, 2016 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

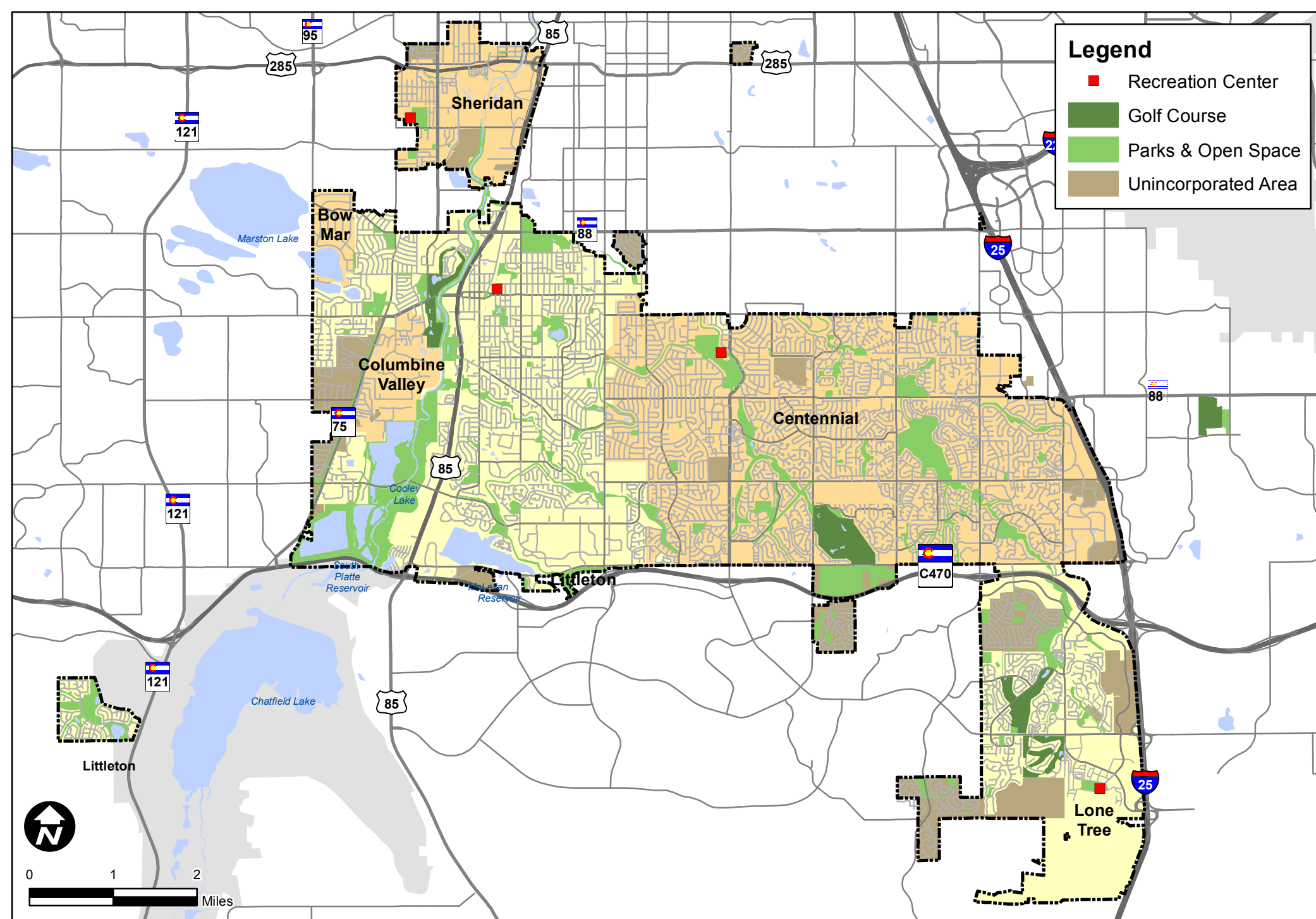


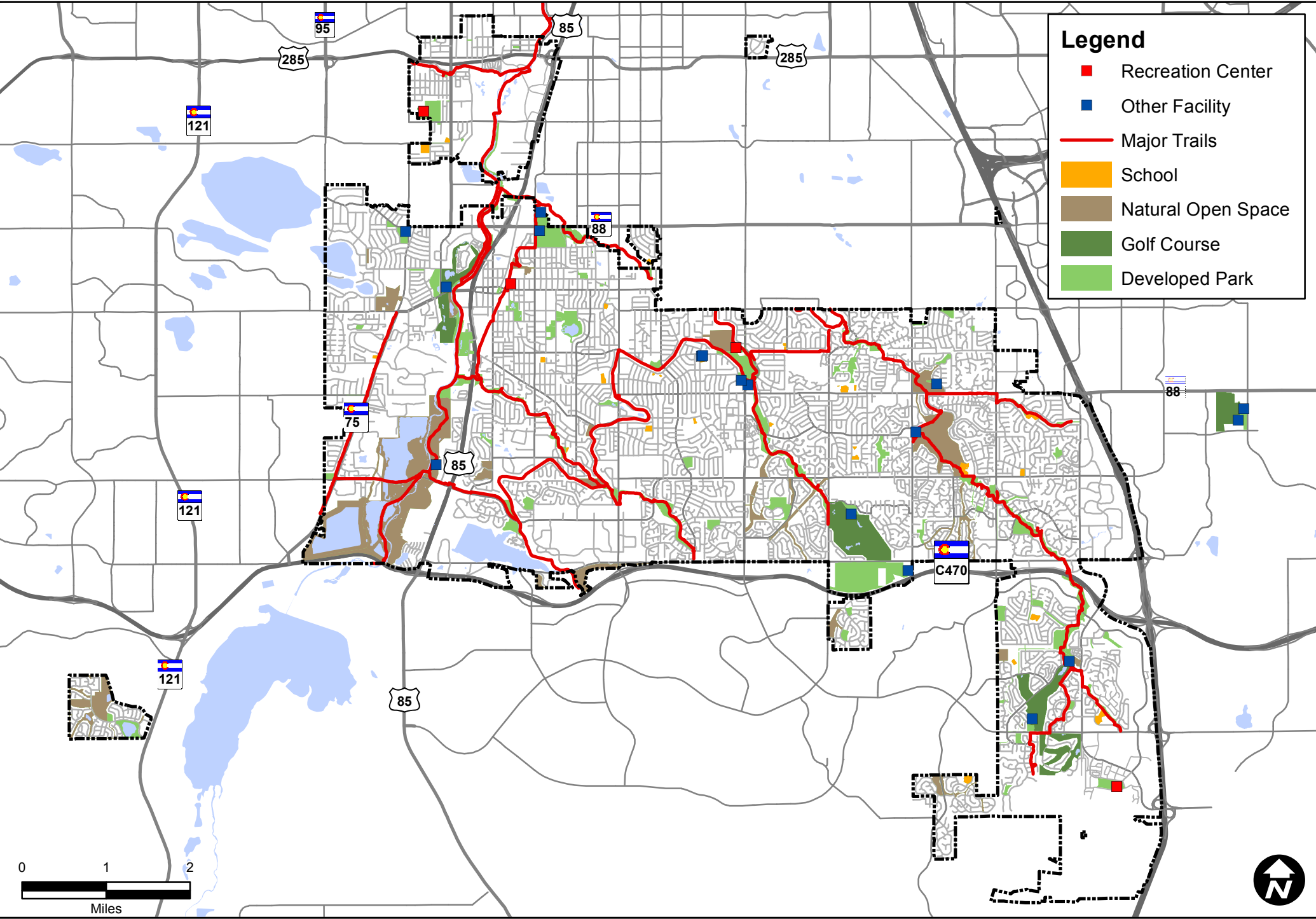
John K. Ostermiller, Chairman

ATTEST:



Pamela M. Eller, Secretary





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																	0.86		0.02	0.84
Airlife Memorial • NA, Littleton, 80121	0.17			29																	
Alice Terry Elementary School/Park • 4485 S. Irving St., Sheridan, 80110	7.27			44	2	1		1		3								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			51	1	1				1			1					0.05		0.05	
Bear Creek Trail • NA, Sheridan,	2.95																	1.60	0.32	1.24	
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			15	1	1		1		1											
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	56	2	26														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								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			11	1	1		1		1											
Carriage Club Estates Park • 10461 Carriage Club Dr., Lone Tree, 80124	3.74			90					1	1			1	1				0.46		0.46	
Carriage Club Estates Trail • 10400 Block, Dunsford Dr., Lone Tree, 80124	0.06																				
Carson Nature Center • 7301 S. Platte River Pkwy., Littleton, 80120	1.20	33	2	15																	
Centennial Link Trail • NA, Centennial, 80121	17.58																	3.37	0.42	1.50	1.45
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				0.32		0.32	
Cherry Park Trail • 6299 E. Caley Dr., Centennial, 80111	0.09																	0.06			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		1	1	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	144										3				2.56	2.36	0.21	
Cook Creek Library • 8827 Lone Tree Pkwy., Lone Tree, 80124	2.78																				
Cook Creek Park/Pool • 8711 Lone Tree Pkwy., Lone Tree, 80124	11.61	105	3	151														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			1			1	0.23		0.10	0.13
Cornerstone Park • 5150 S. Windermere St., Englewood, 80120	63.10	902	28	609	3	3	3	3	1	14		1	1	4	1	4		2.29		1.93	0.35
Creeside Experience • 4829 S. Santa Fe Dr., Littleton, 80120	5.44																				
Cypress Greens Open Space (Parcel 6B) • Cypress Greens Subdivision, Lone Tree, 80124	0.24																				
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	394	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			65								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			27	1			1		1											
Elati Park • 5340 S. Elati St., Littleton, 80120	0.21			8								1						0.04		0.04	

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
Entertainment District Park • Park Meadows Dr. & Kimmer Dr., Lone Tree, 80124	7.03																	0.40		0.13	0.28
Eugene Field Elementary School/Park • 5402 S. Sherman Wy., Littleton, 80121	1.67			31	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	
Franklin Street Right-of-Way • NA, Centennial, 80121	0.09																				
Gallup Gardens • 6015 S. Gallup St., Littleton, 80120	2.68	41	0	117														0.35		0.35	
Gallup Park • 6147 S. Gallup St., Littleton, 80120	8.15	27	2	86	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	112								1						0.38		0.33	0.05
Grandpa's Acres • 500 W. Ridge Rd., Littleton, 80120	5.01			20														0.07		0.07	

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
Hamlet Park • 4466 W. Lake Cr., Littleton, 80123	2.72			51	1	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	2	4	1	1	1			1	0.59	0.03	0.56	
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	65	1	1				1			1	1							
High Line Canal Trail • NA, ,	116.91	38	1	18														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			1		1					
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						
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			60	3	3		2	3	3								0.48		0.48	
Jackass Hill Park • Sunset Dr. & S. Prince St., Littleton, 80120	18.18			73														0.47		0.47	

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
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	356														1.79	1.04	0.54	0.20
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			31									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																	0.49		0.49	
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,	10.95								1									1.09	0.71	0.08	0.29
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			89						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	2.49																	2.44		0.84	1.60
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 Ridgeway Circle, Lone Tree, 80124	7.17	196	8	106														0.31		0.31	
Lonesome Pine Park • 501 Maximus Dr., Highlands Ranch, 80124	6.01			42					1	1	2		1	1				0.22		0.22	

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
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													
Mary Carter Greenway • NA, ,	145.80	9	1	2703										2		1		15.71		10.75	4.79
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																	0.29		0.29	
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				0.56		0.56	
Peabody Elementary School/Park • 3128 E. Maplewood Ave., Centennial, 80121	1.63			25	2	2		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
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	
Prairie Sky Park • 9381 Crossington Way, Lone Tree, 80124	13.07	57	3	102	1	1		1	1	2		1	1	1	1			1.20		1.20	
Progress Park • 5100 S. Hickory St., Littleton, 80120	23.36	64	4	439	4	3		2		3			1	1	1	1	1	0.10		0.10	
Prominence Point Open Space • Ptarmigan Trl. & Wolddale Dr., Lone Tree, 80124	10.72																	0.89		0.00	0.88
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											1	1	1				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,	15.73																	0.93		0.24	0.69
Ralph Moody Elementary School/Park • 6390 S. Windermere St., Littleton, 80120	2.16			18	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	78	2	51										3	1	1		0.49		0.45	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	34.95	209	5	398	4	4	1	1	1	4	4	1	1	1	1	1		1.25		1.22	0.03
Sheridan Community Trail • Quincy ROW, Lowell to Federal, Sheridan, 80236	0.29																	0.24		0.24	

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
Sheridan Middle School Ballfield • 4107 S. Federal Blvd., Sheridan, 80110	1.89			23	1	1	1	1		2											
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75																				
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	663.69	64	5	337										1		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	36													1	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	67						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	4		1	1	1				0.63		0.63	
Sterne Park • 5800 S. Spotswood St., Littleton, 80120	13.92	46	2	210						1			1	2	2	1		0.65	0.33	0.15	0.17
Sumac Hill Farm Conservation Easement • NA, Centennial, 80121	10.80																				
Sunset Park • 6100 S. Newport St., Centennial, 80111	1.81			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	1	1	1		1					
Terra Ridge Trails • Terra Ridge Subdivision, Lone Tree, 80124	1.16																	1.00	0.68	0.32	
TrailMark Open Space • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			446										2				4.38		0.74	3.64
TrailMark Park • 8853 W. Trailmark Pkwy., Littleton, 80127	28.40	9	0	276								1	1	1			1	1.11		0.33	0.76

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
University Trail • Dream House Acres Subdivision, Centennial, 80121	2.64																	0.23		0.23	
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								
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		2											
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										1				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			484						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,	92.63																	5.57	1.83	2.18	1.56
Willow Creek Park • 8000 E. Phillips Pl., Centennial, 80112	29.58	75	3	231	8	4		2		4			1	1				0.76	0.16	0.60	
Willow Spring Open Space • 7100 S. Holly St., Centennial, 80112	157.94			1														2.42		0.37	2.06
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	2		0.50		0.49	0.01
Wynetka Ponds • 5875 S. Lowell Blvd, Littleton, 80123	37.94	43	2	166										1			1	1.20		0.15	1.05

<u>Location Name and Address</u>	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
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
	3749.58	5918	214	15160	106	93	7	53	39	155	50	39	58	88	19	18	18	112.86	14.52	57.44	40.50

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

Fiscal Year	Estimated Population	Personal Income	Per Capita Income	Arapahoe County Unemployment Rate	Douglas County Unemployment Rate
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%
2016	152,384	8,007,017,280	52,545	3.2%	2.8%
	Median Age Group				
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**

	2016		2007	
Employer	Employees	Rank	Employees	Rank
Cherry Creek School District	7,800	1	7,000	1
Douglas County Schools	5,563	2	5,341	2
Comcast	4,500	3	2,200	9
Century Link (Qwest Corp.)	3,600	4	-	-
Great West Life	2,600	5	3,375	3
Raytheon Company	2,400	6	-	-
Littleton Public Schools	2,400	7	2,269	8
Charles Schawb	2,400	8	-	-
Columbia HCA Swedish	2,100	9	-	-
EchoStar Communications	2,010	10	2,700	5
First Data Corporation	-	-	3,000	4
Healthone: Sky Ridge Medical	-	-	2,450	6
Oracle Corporation	-	-	2,400	7
Arapahoe County Government	-	-	1,900	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**

	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
MILL LEVY:										
Operations	4.417	4.417	4.417	4.417	4.417	4.417	4.417	6.393	6.417	6.417
Debt Service	1.376	1.320	1.320	1.320	1.432	1.422	1.368	1.362	1.166	1.163
Refund/Abatements	0.075	0.093	0.040	0.132	0.185	0.121	0.130	0.053	0.068	0.063
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	6.868	6.830	6.777	6.869	7.034	6.960	6.915	8.808	8.651	8.643

ASSESSED VALUATION:

Arapahoe County	\$ 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	\$ 2,017,615,987	\$ 2,006,377,889
Douglas County	444,155,696	452,536,960	490,705,630	494,611,850	463,502,450	471,127,900	505,125,718	539,472,950	654,512,800	659,381,460
Jefferson County	25,639,250	25,646,360	25,607,260	25,839,750	24,728,899	24,808,440	24,083,766	24,111,067	27,453,889	27,448,877
Total District	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	2,699,582,676	2,693,208,226
Cherry Hills Village	338,844,190	343,076,250	353,134,590	354,991,470	300,721,040	302,069,870	290,330,250	292,319,440	337,211,814	335,470,819
Greenwood Village		39,380,740	53,380,710	50,435,880	41,927,260	111,950,240	130,415,670	128,547,654	150,018,432	165,401,453
Outstanding GO Debt	\$ 30,395,000	\$ 28,240,000	\$ 25,910,000	\$ 23,505,000	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
TABOR ENTERPRISE				
REVENUE:				
ICE ARENAS	\$ 4,342,181	\$ 4,243,527	\$ 4,208,023	\$ 4,361,890
ATHLETICS	2,199,706	2,399,685	2,179,619	2,311,811
OTHER RECREATION FACILITIES	1,656,946	1,840,796	1,802,559	2,018,383
GOLF COURSES	7,409,479	7,540,949	7,340,626	7,711,190
HOSPITALITY	2,950,036	3,210,130	3,137,831	3,199,205
INTEREST INCOME	4,505	3,497	6,000	6,000
OTHER REVENUE	51,797	25,699	25,700	25,600
TOTAL OPERATING REVENUE	18,614,650	19,264,283	18,700,358	19,634,079
EXPENDITURES:				
ADMINISTRATION	1,985,389	2,353,989	2,208,836	2,689,328
FINANCE DEPARTMENT	499,197	515,565	510,744	535,330
IT DEPARTMENT	471,529	605,386	556,874	626,830
LESS ADMIN ALLOCATION TO REC CTRS	(709,467)	(903,484)	(851,877)	(924,357)
ICE ARENAS	3,191,925	3,391,972	3,041,798	3,443,764
ATHLETICS	1,334,566	1,595,637	1,463,125	1,531,739
OTHER RECREATION FACILITIES	1,250,520	1,370,649	1,391,795	1,841,552
GOLF COURSES	6,770,295	6,475,135	6,335,526	6,598,619
HOSPITALITY	3,504,313	3,266,708	3,474,720	3,539,119
TOTAL OPERATING EXPENDITURES	18,298,266	18,671,557	18,131,541	19,881,924
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	316,384	592,726	568,818	(247,845)
OTHER REVENUE:				
OPERATING TRANSFER IN	2,400,000	2,075,000	2,075,000	3,000,000
CAPITAL LEASE PROCEEDS	-	-	-	-
TOTAL OTHER REVENUE	2,400,000	2,075,000	2,075,000	3,000,000
OTHER EXPENDITURES:				
CONTINGENCY	-	-	-	97,179
OPERATING TRANSFER OUT	2,376,163	2,577,126	2,745,267	2,438,303
CAPITAL OUTLAY	473,743	216,402	217,896	-
TOTAL OTHER EXPENDITURES	2,849,906	2,793,528	2,963,163	2,535,482
NET REVENUE OVER (UNDER) EXP	(133,521)	(125,802)	(319,345)	216,673
TOTAL REVENUE	21,014,650	21,339,283	20,775,358	22,634,079
TOTAL EXPENDITURES	21,148,172	21,465,085	21,094,704	22,417,406
NET REVENUE OVER (UNDER) EXP	(133,521)	(125,802)	(319,345)	216,673
BEGINNING FUNDS AVAILABLE	2,001,457	2,000,653	1,867,936	1,614,729
ENDING FUNDS	1,867,936	1,874,851	1,548,591	1,831,402
LESS RESERVES:				
7% Operating Reserve	-	(1,874,851)	(1,733,414)	(1,831,402)
UNRESERVED FUNDS AVAILABLE	\$ 1,867,936	\$ -	\$ (184,823)	\$ -

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

	Actual 2015	Budget 2016	Estimated 2016	Budget 2017
RECREATION CENTERS ENTERPRISE				
REVENUE:				
RECREATION CENTERS	\$ 4,536,405	\$ 5,042,849	\$ 4,668,220	\$ 4,856,048
TOTAL OPERATING REVENUE	4,536,405	5,042,849	4,668,220	4,856,048
EXPENDITURES:				
ADMINISTRATION	476,493	612,037	574,297	645,439
FINANCE DEPARTMENT	119,807	134,047	132,793	128,479
IT DEPARTMENT	113,167	157,400	144,787	150,439
RECREATION CENTERS	5,997,709	6,704,260	6,552,175	6,369,994
TOTAL OPERATING EXPENDITURES	6,707,176	7,607,744	7,404,052	7,294,351
EXCESS OPERATING REVENUE OVER	(2,170,771)	(2,564,895)	(2,735,832)	(2,438,303)
OTHER REVENUE:				
OPERATING TRANSFER IN	2,376,163	2,577,126	2,745,267	2,438,303
CAPITAL LEASE PROCEEDS	352,662	-	-	-
TOTAL OTHER REVENUE	2,728,825	2,577,126	2,745,267	2,438,303
OTHER EXPENDITURES:				
CAPITAL OUTLAY	558,054	12,231	9,435	-
TOTAL OTHER EXPENDITURES	558,054	12,231	9,435	-
NET REVENUE OVER (UNDER) EXP	-	-	-	-
BEGINNING FUNDS AVAILABLE	-	-	-	-
ENDING FUNDS	-	-	-	-
LESS RESERVES:	-	-	-	-
UNRESERVED FUNDS AVAILABLE	-	-	-	-
TOTAL ENTERPRISE FUND				
TOTAL ENTERPRISE REVENUE	28,279,880	28,959,258	28,188,845	29,928,430
TOTAL ENTERPRISE EXPENDITURES	28,413,401	29,085,060	28,508,191	29,711,757
NET OPERATING REVENUE OVER (UNDER)	(133,521)	(125,802)	(319,345)	216,673
BEGINNING FUNDS AVAILABLE	2,001,457	2,000,653	1,867,936	1,614,729
ENDING FUNDS	1,867,936	1,874,851	1,548,591	1,831,402
LESS RESERVES	-	(1,874,851)	(1,733,414)	(1,831,402)
UNRESERVED FUNDS AVAILABLE	\$ 1,867,936	\$ -	\$ (184,823)	\$ 0

Expenditures to Recreation Centers Enterprise were allocated as a percent of recreation centers expenses to total operating expenses. The percentage as follows:

Actual 2015	Budget 2016	Estimated 2016	Budget 2017
24%	26%	26%	24%

South Suburban Park and Recreation District

Financial Forecast

2015-2019

Executive Summary

Based on this Financial Forecast, the District will have cash available in the amount of \$20,680,997 from operations for capital projects. Of this amount \$14,627,760 is unrestricted and \$6,053,238 is restricted for acquisition, development, and maintenance of parks trails and opens space. This forecast includes all capital projects budgeted in 2016 as being spent in 2016, even though we know several of the projects will not be completed until 2017. Capital projects proposed for the 2017 budget are also included to be spent in 2017. No capital projects are included for 2018 and 2019.

The District's assessed valuation decreased slightly in 2017 due to abatements. 2017 is not a reassessment year. A 15% increase was projected for 2018, which would be the next reassessment period. Property tax revenue for 2019 is assumed to be the same as 2018.

Following is a list of assumptions for categories in excess of \$1 million by fund used in this forecast:

- Parks water cost is expensed out of the 2010 1 Mill Fund for 2015 and 2017. For years 2016, 2018, & 2019 assumed Parks' irrigation water expenditures would be paid for by the General Fund. Used Budget amount for 2017 and then used a 5% increase for years 2018 and 2019.
- Program Revenue increased on average 1% over the last five years used 2% increase over the next three years. Also used 2% for Retail Sales Revenue.
- Restaurant Revenue increased 1.23% over the last five years used the same percentage increase over the next three years.
- Other Program Revenue increased 1.38% 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. For the General Fund used the average increase of 3.94%.
- Used only a 2% increase per year for Utilities. Assuming slower growth rate due to more energy efficient equipment purchased with the energy savings lease.
- For property taxes used the 2017 budgeted amount. Assumed a 15% increase for 2018 and no increase for 2019.
- Used a consistent \$1,500,000 for Specific Ownership Tax over the next 3 years.

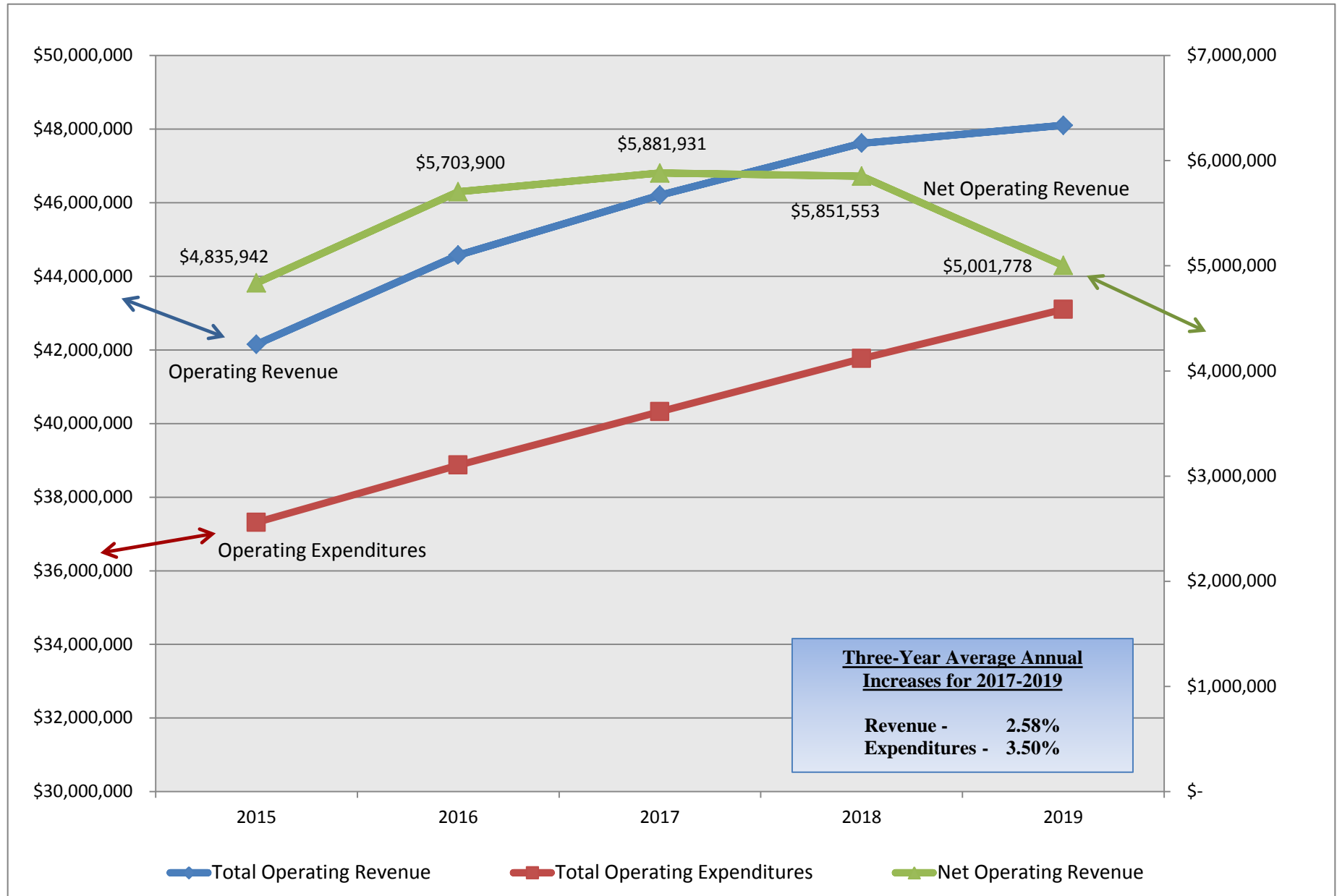
Forecast Overview

- 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.

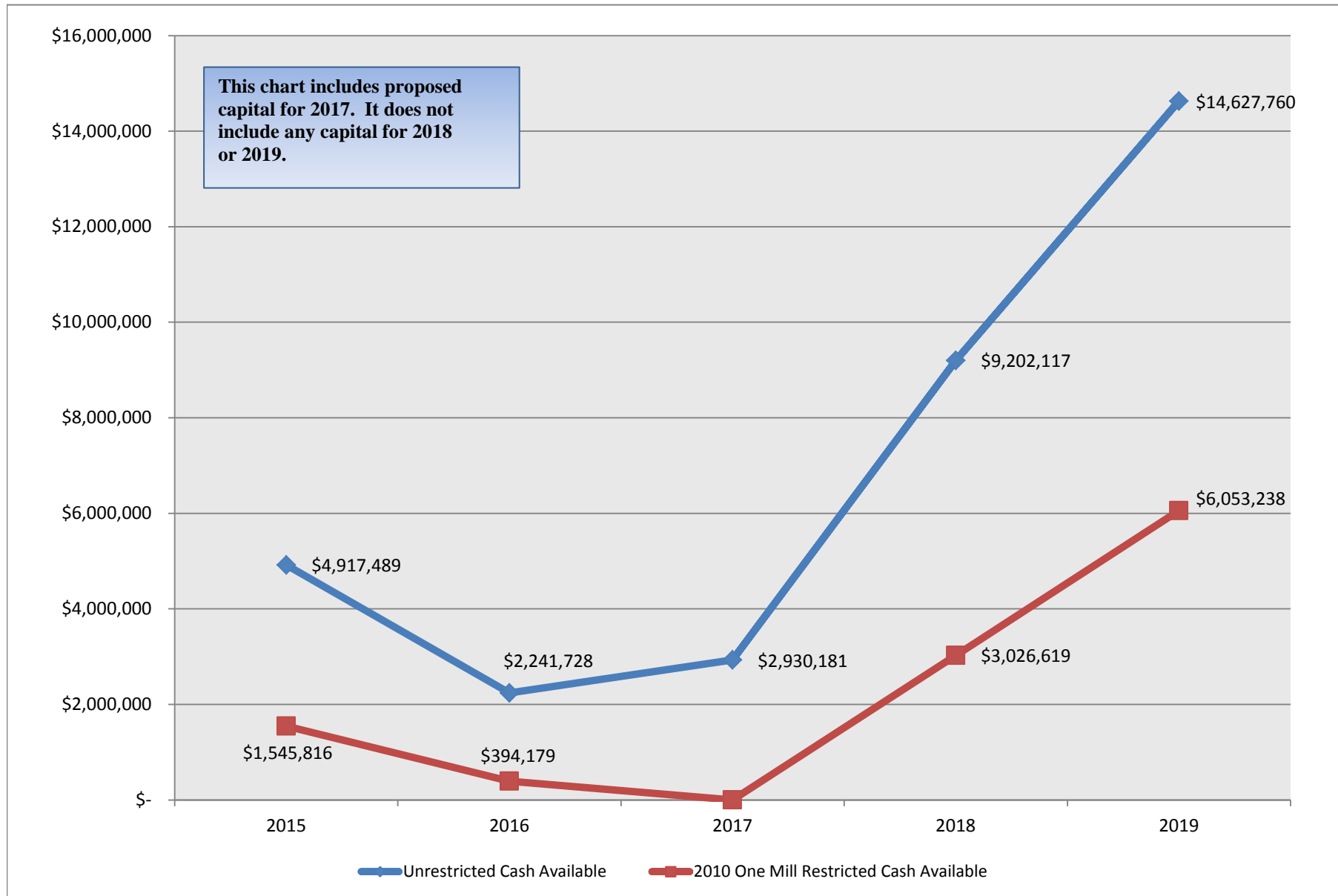
**South Suburban Park and Recreation District
Combined Enterprise and General Fund
2014-2018**

	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
2015 - 2019**



South Suburban Park and Recreation District Cash Projections 2015 - 2019



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. 2013 Mill levy for operations is 4.417 mills and 0.121 mills for abatements.

Specific Ownership Tax

This revenue represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. The allocation is based on the District's property tax revenue as a percent of the total property tax revenue of all entities within the county.

Intergovernmental Revenue

Intergovernmental revenue is received from other governmental agencies and municipalities for operations.

Donations/Grants

Donation revenue is received from a private donor or company and is generally for a specific program.

Net Investment Income

Includes interest earned on cash, investments, property taxes, etc... net of market fluctuation adjustments.

Program Revenue

Program revenue is generated by fees charged for programs and facilities. Program revenue includes admission, league fees, class revenue, private lessons, court reservations, pass sales, green fees, driving range fees, golf cart rentals, player fees, and fitness revenue.

Retail Sales Revenue

Retail sales revenue is generated from sales of various types for retail items at the District's various pro shops. These items may include clothing, golf clubs, tennis racquets, and other sporting accessories.

Restaurant Revenue

This revenue is generated by food and beverage sales at the District's restaurants and concession stands and by vending machine sales.

Contract Sales Revenue

This revenue includes payment from instructors or professionals that use our facilities to teach lessons. Also includes payments from vendors who sell items in our facilities, such as Vending Machines.

South Suburban Park and Recreation District REVENUE CATEGORIES

Other Program Revenue

Includes miscellaneous revenue for Programs, including; fines, ID cards, Locker/Towel rentals, banquet fees, athletic field rentals, etc...

Rental Revenue

Rental income is generated by the rental of all or a portion of one of our facilities for private use for an event or party. Facilities include; Ice Arenas, Recreation Centers, Family Sports Center, pools, etc...

Sponsorship Revenue

This revenue is generally given by a business to support certain programs or events. Annually we receive \$25,000 from Pepsi and \$6,000 for Red Bull for using their product exclusively.

Other Revenue

Includes all other miscellaneous revenue not included in another category above; such as reimbursements, cash over/under accounts, etc...

EXPENDITURE CATEGORIES

Salary

Salary expenditures include salary costs for full-time, part-time, concessions, overtime, regular part-time, board salary, tips, and contractual/pro lesson payments to employees.

Benefits

The cost of benefits for District employees includes; FICA, Medicare, workers' comp, insurance, District's contribution to health care, dental and life insurance, pension contributions, etc...

Program Expenses

Includes expenses for events, uniforms, tournaments, driving range, tours, junior golf, etc... Programs supplies are included in supplies.

Other Program Expenses

Includes miscellaneous fees paid to Red Cross, schools, Ice associations, etc....

Restaurant Sales Expense

Restaurant Sales Expense includes expenses for alcohol, beer, vending, and tobacco. Concession supplies (food) are included in supplies.

Supplies

Supplies include expenditures for office, custodial, postage, program, chemical, educational, and concession (food) supplies.

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.

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 leases, Revenue Bonds, and Family Sports Center Certificates of Participation.

Hudson Gardens Management Fee

Annual payment to Hudson Gardens for the management of the facility, per management agreement.

South Suburban Park and Recreation District Glossary

2000 One Mill – The one mill levy earmarked for park and open space acquisition and trail development as approved by the District’s voters in 2000, which expired in 2010.

2010 One Mill – The new mill levy earmarked for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, beginning in 2013 and continuing for ten years).

One Mill – see **2000 One Mill and 2010 One Mill**

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

ADA - Americans with Disabilities Act

Adopted Budget – The budget adopted by the Board of Directors by December 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.

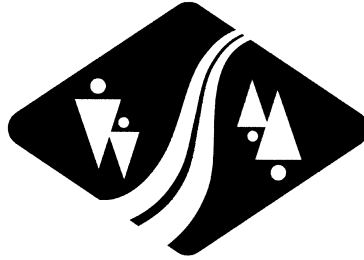
South Suburban Park and Recreation District Glossary

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