

# 2018 Budget

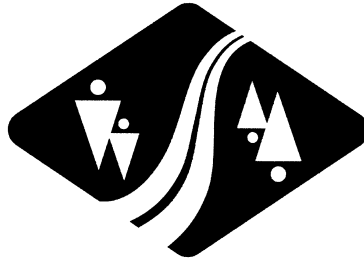
## South Suburban Park & Recreation District



**South Suburban**  
PARKS AND RECREATION

- Arapahoe County
- Douglas County
- Jefferson County

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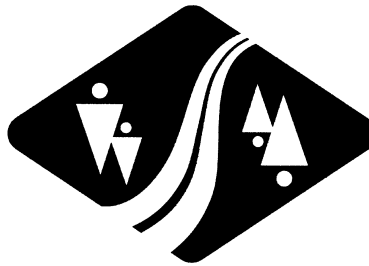


**South Suburban**  
**PARKS AND RECREATION**

**SOUTH SUBURBAN PARK AND  
RECREATION DISTRICT**

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

**2018  
BUDGET**



**South Suburban  
PARKS AND RECREATION**

Prepared by the Department of Finance

## BUDGET GUIDE

This budget guide is a summary of the information contained in each section of the South Suburban Park and Recreation (the District) budget document. There are seven main sections: Introduction, Budget Summaries, General Fund Budget, Conservation Trust Fund Budget, 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.
- **Grant 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.
- **Capital Projects Fund (Section 7).** This section contains summary and detailed information about the Capital Projects Fund.
- **Enterprise Fund Budget (Section 8).** 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 9).** 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 10).** 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 Park and Recreation District

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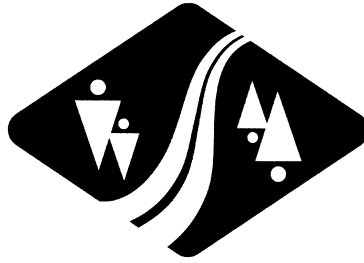
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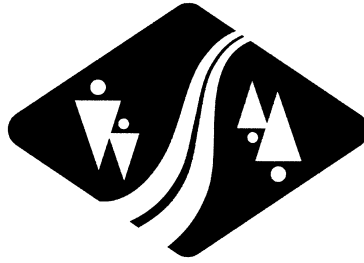
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# **South Suburban**

## **PARKS AND RECREATION**

### **1. INTRODUCTION**



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

**Letter of Transmittal**





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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

November 16, 2017

To the Board of Directors and Citizens of the District:

We are submitting the 2018 Budget of \$64,809,846 for your approval. This budget includes \$45,821,453 for operations, \$5,313,495 for debt service, \$12,830,475 for capital and maintenance projects (with offsetting revenue of \$3,895,827), and \$844,423 of undesignated funds for emergencies.

The 2018 budget was prepared to align with the Guiding Principles and the Strategic Goals outlined in the District's recently approved Master and Strategic plans.

Guiding Principles:

- Quality First
- Enrich Wellness
- Connect to Nature
- Lead Sustainability

Strategic Goals:

- Embrace our Guiding Principles
- Embrace our Staff
- Engage our Future

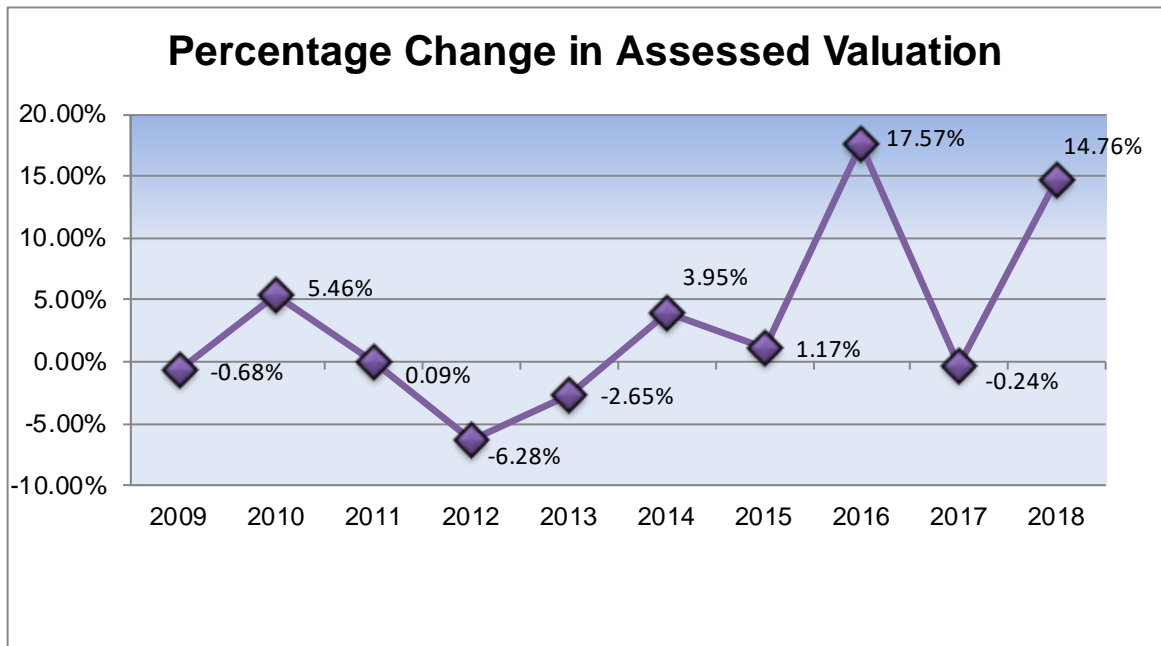
On November 7, 2017 the District had a successful election on two ballot questions. The first question was to extend the One and Two Mill levies approved in 2010 and 2014, respectively, and to remove the restrictions from the One Mill Levy. For the 2018 budget, revenue generated from both these mill levies will be combined with operating property tax revenue in the General Fund. The second question asked the voters to extend its Debt Service Mill Levy (just over one mill) to issue debt at no tax increase to the tax payers. This will generate approximately \$46 million in bond proceeds, that would allow the District to improve the connectivity of existing trails; build a multi-generational facility including turf fields and Pickleball courts; renovate and upgrade existing facilities; improve energy and water efficiency at parks, fields and facilities; and repair and improve aging recreation facilities. The District anticipates issuing bonds in 2019 and therefore are not included in the 2018 budget.

#### Key elements included in the 2018 Budget:

- Reduction of District's Total Mill Levy from 8.643 to 8.500
- \$12,830,475 for highest priority capital and maintenance needs throughout the District
- \$3,895,827 of above Capital funded through leveraging of District funds with grants, intergovernmental revenue, and lease proceeds
- 4% average merit increase
- Funding for leadership training and new customer service initiative
- Expanded tuition reimbursement program for staff
- Improved benefits for Life Insurance and Long Term Disability for full-time staff
- Expanded electronic tools to increase communication to all employees and between departments
- Increased full-time positions (3) by reducing regular part-time positions
- Increased positions that are eligible for medical benefits (3)
- No increase in premiums for health coverage to District employees
- Limited increases in fees and charges for programs (2.2%)
- Reorganization of the Parks Department to provide better service and maintenance of parks, open space, and trails.

#### 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 2017 (taxes to be collected in 2018) is \$3,090,703,735, a 14.76% increase. The increase in assessed valuation is due to the reassessment completed in 2017. Operating property taxes are anticipated to be \$23,103,011, an increase of \$5,651,022. This increase is attributable to the increase in property values of \$2,560,318, and moving the One Mill property tax revenue into operations amounting to \$3,090,704. Budget amounts reflect a 99% collection rate for tax revenue. Future property tax revenue growth is uncertain, due to the impact of the Gallagher Amendment, TABOR Amendment, and fluctuations in the market.



	Assessed Value	% Change
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%
2018	3,090,703,735	14.76%

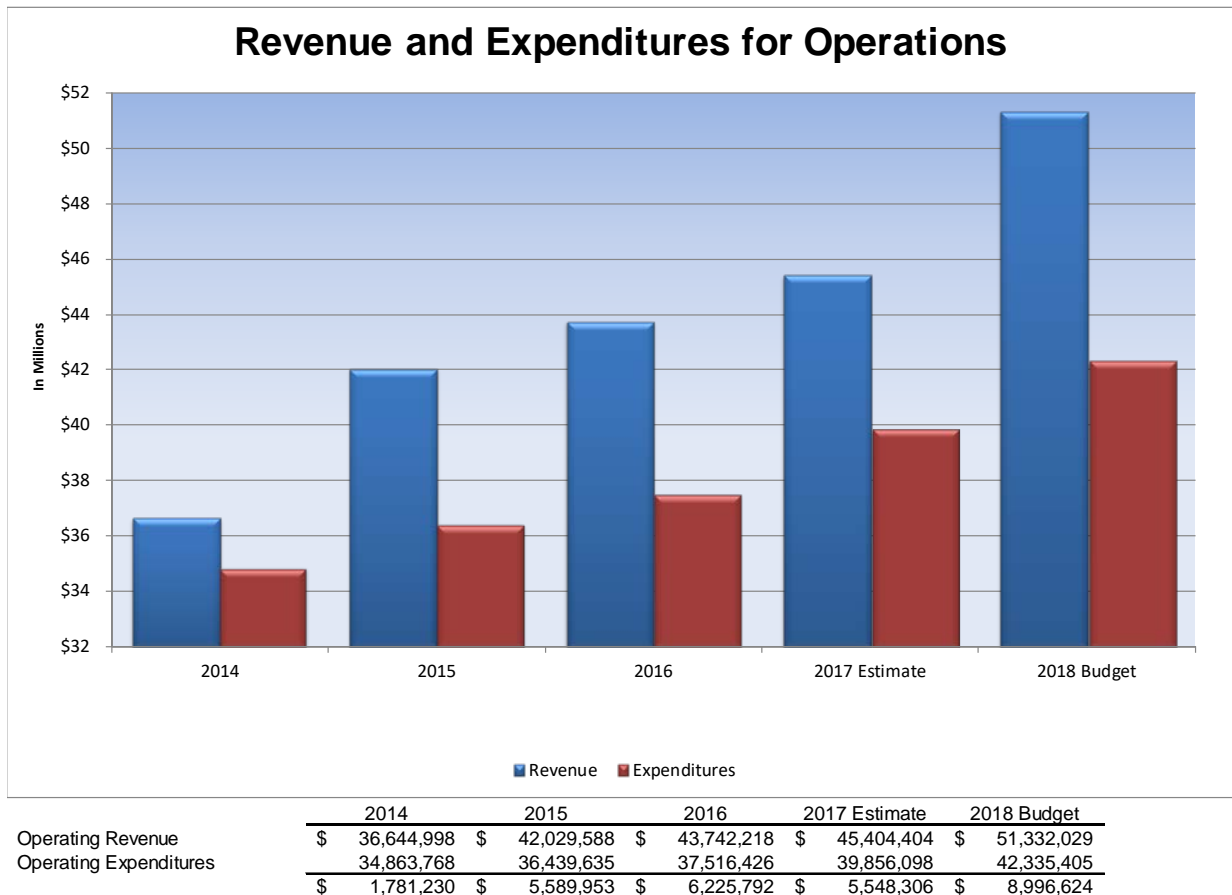
(1) Decrease related to exclusion of Greenwood Village commercial property

(2) Decrease related to sluggish economy

2018 Mill Levy:

Operations	7.417 mills
Abatements	0.058 mills
General Obligation Det	1.021 mills
Total	<u>8.496 mills</u>

Operating revenue reflects an increase (2018 budget vs. year-end 2017 estimate) of 13.06%. Revenue increases are due to an increase in property tax revenue as well as increases in program revenues due to fee changes and program growth. Property tax revenue previously recorded in the 2010 One Mill Fund was moved to the General Fund in 2018. This was due to election results in November 2017. Operating expenditures are projected to increase 6.22% (without capital projects).



**Note:** This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. For years 2014, 2015, and 2017, property tax funds from the 2010 One Mill, in the amount of Park's irrigation water expenditures, are included. In 2016 and 2018, irrigation water expenditures were moved back to the General Fund. This Graph **excludes** capital expenditures, Hudson Gardens Management Fee, undesignated, other reserves, and debt payments (Enterprise Fund debt payment and the payments on the Energy Lease are included). For 2018, property tax revenue previously recorded in the 2010 One Mill fund is included in the general fund.

### 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 2018 Budget includes fee increases of \$552,199, 2.2% of total program revenue.



These total fee increases include the Golf Department in the amount of \$116,389, Parks Department - \$220, and Recreation Department - \$435,590. Fees recommended for increase include selected lessons, facility rentals, facility admission, and golf cart fees.

The breakdown of total estimated 2018 fees and charges revenue by department is as follows:

Ice Arena	\$ 4,490,596	18%
Recreation Centers	4,968,239	20%
Athletics	2,181,059	9%
Other Recreation Facilities	2,078,567	8%
Total Recreation Department	13,718,461	55%
Golf Courses	7,960,025	32%
Hospitality	3,404,370	14%
Total	<u>\$ 25,082,856</u>	<u>100%</u>

### Capital Projects

The budget includes \$12,830,475 for capital and deferred maintenance projects, district's share is \$8,934,648. Remaining funds come from grants, intergovernmental revenue, and lease proceeds. The Five Year Capital Improvement Plan includes a detail listing of these projects. The Five Year CIP plan will be submitted in conjunction with the budget for approval.

### RESERVES

The budget includes \$844,423 of undesignated funds for emergencies. In addition the District has the following reserve funds, not included in the budget:

Summary of Reserves			
	General Fund	Enterprise Fund	Total
7% Emergency Reserve (includes 3% Tabor reserve)	\$ 834,290	\$ 1,899,995	\$2,734,285
COPS Reserve	850,000	-	850,000
Environmental Liability Escrow	200,000	-	200,000
Health Insurance Claims	1,500,000	-	1,500,000
Total	\$ 3,384,290	\$ 1,899,995	\$5,284,285

### Salary/Healthcare

Pay raises in our market are expected to increase by just over 3% for average performing employees and 4.7% for above average performers, according to the Employers Council. The District's compensation philosophy is market-based and

pay-for-performance. Based on the current market data for 2018 and with an emphasis on rewarding our above average performers, staff is recommending an average 4% increase, and staff is using a matrix to distribute merit dollars which will provide higher increases for higher performers and employees who are below the midpoint of market. This approach, of merit and market considerations with an average 4% increase, results in a 2018 budget increase of \$448,000.

The number of full-time positions included in the budget is 245. This is a net increase of three FTE from 2017. The District is in the process of eliminating the Regular Part-Time (RPT) classification, and as these positions are vacated, they will not be refilled; for 2018, only one RPT position remains. Three golf positions are being moved to full-time status, one in 2017 and two in 2018. Additionally, one Recreation position has been moved to full-time status in 2018; and the last remaining position is in the Recreation Department. Colorado's unemployment is one of the lowest in the nation and currently sits around 2.3%, whereas the national average is around 4.4%. In this competitive environment, the District, like many employers, is having difficulty filling positions. To compete for candidates looking for full-time work, the Hospitality Department converted three part-time medical insurance-eligible (PTME) positions to full-time in 2017; and Hospitality recommends converting two additional PTME cook positions to full-time in 2018. The impact to the budget to address RPT and PTME conversions is minimal, as part-time salaries have been reduced in these areas to accommodate the change in status.

Regarding full-time and eligible part-time employee benefits, the District's costs are anticipated to hold steady for 2018 and no increases in our core benefit premiums are included in the budget. Staff is recommending bringing our Long Term Disability and Life AD&D insurance coverage in line with market. The District will offer employees life benefits which would pay 1.5 times their annual salary. Long Term Disability benefits will increase to 60% of pay (up from 40%), and the waiting period will be reduced to 90 days (from 180 days). Staff is recommending the District pay for 100% of the improved benefits, estimated at \$22,162.

Under the Affordable Care Act (ACA), a seasonal employee may work full-time, although only for about six months. This limitation has created staffing shortages on the shoulders (before and after) of the set seasonal timeframe. Over the past several years, many of the Parks Department's part-time positions have gone unfilled. The Parks Department has a need for full-time work for up to nine months and reduced staffing for the remainder of the year. Much productivity is lost by staffing up and down within ACA constraints. To capture a larger portion of the available candidate pool, the Parks Department has included funds for additional benefits to offer up to six PTME positions for its seasonal staffing needs.

As the market shifts each year, we review positions that are particularly difficult for our organization to attract. In doing so, we have identified two positions where our starting pay is no longer competitive in our market. To address this issue, we recommend providing an annual market adjustment effective January 1, 2018 to address internal equity and to better position the organization to compete for Dishwashers and Cooks, totaling \$23,800 in wages.

The minimum wage is \$9.30 in 2017. Per Colorado State law the minimum wage is to increase \$0.90 per year until it reaches \$12.00 in 2020. This will impact part-time salaries for those employees at minimum wage, and the District will also need to consider the compression impact it has on all part-time employees.

### **Debt Service**

Based on the preliminary assessed valuation, the District's Debt Service Mill Levy for 2018 is 1.021. 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 therefore the cities are obligated to pay their portion of the outstanding debt. General Obligation debt service payments due in 2018 are slightly higher than the prior year (\$755) changing from \$3,714,715 to \$3,715,470. 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 will mature 2018 through 2029.

### **2010 One Mill Fund**

The 2010 One Mill Levy is earmarked for parks, open space and trails acquisition, development, and maintenance. As a result of the November 7, 2017 election the restrictions on the property tax revenue have been removed. This Fund will dissolve once all revenue received as of December 31, 2017 has been expended.

### **Capital Projects Fund**

This fund is created in 2018 to account for all expenditures associated with future Bond Proceeds. Funds appropriated in 2018 will be spent from funds transferred out of the General Fund. Once Bonds have been issued these costs will be reimbursed to the General Fund.

### **Conclusion**

The District is currently in strong financial position and believes the 2018 budget as presented adheres to the Guiding Principles and Goals of the District.

Sincerely,



Rob Hanna  
Executive Director

Sincerely,



Steve Shipley  
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

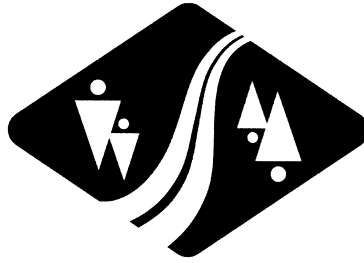
**South Suburban Park & Recreation District  
Colorado**

For the Fiscal Year Beginning

**January 1, 2017**

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 2017, 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 2<sup>nd</sup> and 4<sup>th</sup> Wednesdays of each month, unless a special meeting is called. The Board, which adopts policies, assigns District administrative responsibilities to the Executive Director. The Executive Director is responsible for implementing the policies of the District and overseeing all operations.

The District has eight departments which are organized by function: Administration, Finance, Information Technology, Planning, Parks and Open Space, Recreation, 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 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 department manages the District's recreation facilities, athletic programs, 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 152,000. The District's population is anticipated to grow 6%, or 9,407 residents, from 2017 to 2021. This is based on US census data projections. The age distribution of residents within the District will also continue to shift, with the largest growth in the 65+ age group. Currently 78% of the District residents are over 18 years of age.

A number of economic indicators point toward a continuing improvement in the local economy. The metro area unemployment rate as of August 2017 was 2.2% compared to 3.2% in August of 2016. As of August 2017, the unemployment rate in Arapahoe, Douglas, and Jefferson counties were 2.2, 1.9, and 2.1 respectively. The year to date average number of unemployment claims in the Denver Metro Area decreased 11% through October 2017. The consumer price index increased 3.1% from the first half of 2016 to the first half of 2017 in the Denver-Boulder-Greeley metropolitan areas. Total Denver Metro Area retail sales have increased 3.9% through September 2017. The median home price of Denver-area single-family home was up 7.7% thru the third quarter of 2017. Foreclosure activity in the Metro Denver Area continued to decline with the number of foreclosure filings down 6.3% through October 2017. The 2016 Assessed Value decreased slightly (0.24%) due to abatements, as this was not a reassessment year. In 2017, a reassessment year, the assessed value shows a 14.76% increase. This is lower than originally

anticipated due to the decrease in the assessment rate for residential property from 7.96% to 7.2%, related to the Gallagher Amendment.

### **Long Term Financial Planning**

The Three Year Financial Plan for South Suburban Park and Recreation District was updated in 2017 and spans years 2018 to 2020. The purpose of the plan is to help make informed budgetary and operational decisions by anticipating future revenue and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The Financial Plan considered major known fiscal conditions, and projected future conditions based on current operational levels and staffing. The plan is a necessary strategic planning tool to align the District's finances with the newly adopted Master and Strategic Plans. The Financial Plan is also another form of SWAT Analysis and helps identify opportunities and challenges over the forecasted period.

The following are some of the key assumptions applied to the Three Year Financial Plan:

#### **Major Operating Revenue:**

- Property Taxes – Home values within the District have continued to increase, in alignment with increases in the Denver Metro area. In 2018, a reassessment year, the assessed value shows a 14.76% increase. This is lower than originally anticipated due to the decrease in the assessment rate for residential property from 7.96% to 7.2%, related to the Gallagher Amendment. This amendment could also have a negative impact on the District's future assessed valuation. The level of impact is unknown at this time. No increase is estimated for 2019 (not a reassessment year) and 2020 is estimated at a 3% increase, assuming an increase in actual values and a decrease in assessment rate related to Gallagher.
- The November 2017 election results removed the restrictions on the 2010 One Mill funds and extended the tax for all future years. The 2014 Two Mill funds were also extended for all future years. The financial plan was updated to include the 2010 One Mill funds in the general fund for all years presented. 2014 Two Mills funds are included in the general fund beginning in 2015 (first year assessed).
- Program Revenue – The Financial Plan includes an annual increase of 2% annually for Program revenues. If the direct costs for programs continue to increase, the forecasted revenue may not be sufficient to cover direct costs of programs.

#### **Major Operating Expenditures:**

- Salary – Salary expense makes up approximately 47% of total operating costs. The District has had difficulty attracting and retaining qualified staff. The minimum wage is \$9.30 in 2017. Per Colorado State law the minimum wage is to increase \$.90 per year until it reaches \$12.00 in 2020. This will impact part-time salaries for those employees at minimum wage and the District will also need to consider the compression impact it has on all part-time employees. 2018 merit increase was approved at 4%. We used a 3.5% merit increase for 2019 and 2020 to keep the District competitive in the current market.



- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. A 5% increase was used overall to offset the increase in salaries and future increases in benefits costs.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. A 4% increase was used to account for rate increases. For Parks irrigation water a 5% increase was used, as water costs seem to be increasing at a higher rate.
- Administrative expenses of 67% are allocated from the General Fund to the Enterprise Fund.

#### Capital Projects and Capital Funding

- Maintenance cost like asphalt repair and computer replacements are considered capital and are not included in operations.
- The November 2017 election approved issuance of general obligation debt in the amount of \$46,800,000. The District anticipates issuing these bonds in 2019 with the first payment due in 2020. This would continue the current general obligation payment, as outstanding bonds will mature in 2019. The principal and interest payments on these bonds are funded by property taxes. These payments and the related property tax revenue are not included in this plan.
- The plan also assumes issuance of \$33,000,000 in COPs financing in the 2019. COPS principal and interest payments are funded by operating revenue. The 2020 payment for the COPs is included in the total capital expenditures for 2020 in the amount of \$2,250,000.

#### Key Findings

Total unrestricted funds available as of December 31, 2018 is estimated at \$2,343,872. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these finding are based on the projections. It is not uncommon for a financial plan to forecast decreases or deficits in funds available. Over the forecasted period, total operating revenue is projected to increase 2.98% and total operating expenditures are projected to increase 3.46%. Expenses continue to increase at a faster rate than revenue. This is particularly concerning for the Enterprise Fund where revenue is estimated to only increase by 1.79% while expenditures grow 3.57%. Operating loss in the Enterprise Fund is projected to increase 37%, from (\$3,624,618) in 2018 to (\$4,696,123) in 2020. Net operating revenue in the General Fund decreases 8.7% from \$12,039,601 in 2018 to \$10,996,864 in 2020. Identifying new revenue streams or growing existing revenue will be a future focus. Also identifying efficiencies that can lead to decreases in expenditures.

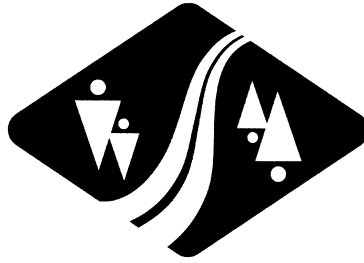
Maintaining and improving existing facilities, parks, and trails will be a major focus over the forecasted period. The financial forecast includes \$105,036,715 for capital and maintenance projects for years 2018 to 2020. The portion funded by unobligated operational funds is \$23,862,638. Remaining projects will be funded by debt issuance and partner funding.

### Future Challenges and Opportunities identified

- Timing and funding sources for capital projects
- Constructing a new Field House, Ice Arena, and Administration Office Complex
- Future use plan for current South Suburban Ice Arena
- Renovate or replace Harlow, Holly, and Franklin Pools
- Replacement of Family Sports Dome and Littleton Tennis Bubble with tension membrane structures
- David A Lorenz Synthetic Fields – issues with settling continue. Replace fields at a different location?
- Evaluation of current facility leases
- Inclusion of Ridgeway East (Lone Tree) into the District
- Increases in part time salaries due to changes to the minimum wage
- Hospitality Department deficits
- Impact of the Gallagher Amendment

The Financial Plan projected future revenue and expenditures based on the information presented above. This plan is meant to be updated as known or estimated data changes. It should be used in conjunction with the District's Master and Strategic Plans to accomplish established goals and priorities. New or increased revenue streams will be critical to keep up with increased expenses. Also on going revenue streams to pay for deferred maintenance and improvement to the District's aging facilities. The Executive Summary for the Financial Forecast is in the appendix section of this document.

The District also completed a Five Year Capital Improvement Plan (CIP) that spans years 2018 to 2022. The purpose of the CIP is to analyze the future capital and deferred maintenance needs based on the District's Master Plan and strategic goals for the future. The Summary for this plan is included in the Capital Improvement Plan Section of this Document. The detailed listing of the projects is included in the appendix section.



# **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 an in-depth process to develop new Master and Strategic Plans for the District. The Master Plan was approved by the Board of Directors on May 10, 2017. The purpose of the plan is to establish the foundation of a community-driven vision. The Strategic Plan was approved on June 14, 2017. The Strategic Plan is a complimentary document that will build off the Master Plan and give measures for implementation and organizational direction. The goal of these documents are to provide prioritized and clear recommendations to guide South Suburban's decision making over the next ten years.

The following Mission, Vision, Values, and Guiding Principles were developed as part of this process.

### **Mission**

South Suburban Park and Recreation District is a citizen-founded organization with a mission to foster healthy living through stewardship of the environment, parks, trails and open space and by providing recreational services and programs.

### **Vision**

South Suburban Park and Recreation District will seek to foster a culture of quality facilities, professional staff, and exemplary services that enhance the quality of life in the communities they serve, now and into the future.

### **Values**

The following values guide how South Suburban Park and Recreation District works:

- Professional
- Active
- Innovative
- Inclusive

SSPRD strives to live these values while carrying out our mission to foster healthy living for the community.

### **Guiding Principles**

Guiding principles are broad initiatives describing what SSPRD aspires to achieve. These principles chart a course towards ensuring SSPRD's long-term sustainability and ability to contribute to the community's physical, emotional, and social welfare

1. **Quality First** - We aim to consistently create a positive experience for our community. Our most important task is to improve the quality of our offerings and customer service.
2. **Enrich Wellness** – We prioritize wellness by offering close-to-home and affordable indoor and outdoor recreations opportunities to a diverse community. Wellness strengthens bodies, engages minds and refreshes a person's spirit. We recognize that within SSPRD, different regions need different recreational opportunities.

3. **Connect to Nature** – We provide access to open space, natural areas, and water recreation while balancing stewardship of these natural resources. Recreating in nature fosters healthy living and provides benefits to emotional and physical well-being.
4. **Lead Sustainability** – We support sustainable practices for managing SSPRD's financial, physical and natural resources. Well-maintained amenities require long-term financial investments. Energy and water efficient operations and maintenance increase our capacity to protect natural resources and invest more in our recreation offerings.

The focus of the 2018 Budget was based on the following strategic goals and recommendations:

## 5. **Embrace Our Guiding Principles**

- 5.1. Become and remain a CAPRA-accredited organization
- 5.2. Deliver new projects and improvements that support our guiding principles
- 5.3. Drive net revenue through improving/maintaining the quality and value of our facilities and services
- 5.4. Address capacity needs and facility improvements to meet the needs and desires of the community
- 5.5. Provide opportunities for the community to engage with and celebrate nature
- 5.6. Continue sustainability improvements to reduce spending on resources and help fulfil our mission as stewards of the environment

## 6. **Value Our Staff**

- 6.1. Uphold our mission, vision, and values through the daily work of our employees
- 6.2. Use our values as criteria for hiring decisions and career advancement
- 6.3. Improve communication between employees of different departments and staffing levels
- 6.4. Improve staff access to electronic communication and processes
- 6.5. Find Creative ways to attract and retain the best and brightest employees
- 6.6. Demonstrate a commitment to staff for retaining and expanding the growth of each employee

## 7. **Engage Our Future**

- 7.1. Improve organizational efficiencies to reduce operational costs
- 7.2. Increase our financial sustainability
- 7.3. Grow our customer base through opportunities for community engagement and marketing
- 7.4. Maintain, improve, and expand partnerships to benefit SSPRD and the surrounding region.

Each department's mission and goals for 2018 are included next in this section. Their goals and performance measure will be linked to the District wide guiding principles and strategic goals by using appropriate number designation.

## Administration Department

The Administration Department includes the Executive Director, Deputy Executive Director, Business Support Supervisor and staff as well as the District Records Clerk. We are charged with the management of the Board of Directors, administrative oversight and support of the organization and the management of the District's records and archives.

### Vision

An informed Board of Directors and empowered, happy employees with the knowledge, capability, support and resources to provide exemplary services to the District.

### Mission

Facilitate the effective and efficient delivery of services and project management for the District through managing and coordinating administrative policies, functions, systems, and reporting.

### 2018 Budget Initiatives

- Submit an application for CAPRA (Commission for Accreditation of Park and Recreation Agencies) accreditation and begin to address organizational requirements to obtain accreditation.
- Plan and program maintenance, repairs, enhancements and new facilities as approved by voters with the passage of 4B and 4C during the November 2017 special election and planned certificate of participation (COP) projects.
- Administer a regular district election to fill three term-limited board of director's seats.
- Outsource and consolidate District printing for optimal cost savings. Printed materials have significantly decreased in the last few years as the District elects to use more electronic communications both internally and externally. A print vendor that can quickly complete an order, ship to the correct facility and maintain their equipment would be a better option for the District.
- Downgrade number of District printers. We will no longer require large machines that can handle complex printing orders. The current machines are nearing their contract term and exhaust their energies on simple printing needs. The District can save costs on the leases for these types of machines, their abundant mechanical issues and subsequent waste.
- Develop and implement, with the assistance of a working group with representation from each department, a new customer service campaign for the District.

**Performance Objectives and Measurable Outcomes:**

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
1.3	Outsource District printing to increase professional look of publications and eliminate cost and labor time of outdated machines.	Establish new internal process and procedures for publication orders.	NA	NA	Process & Procedures, Track outsourced print jobs
7.3	Gain access to all local listing citations, post and keep information up to date for accuracy and optimal search ability.	Provide customers with most able way to access our information online and reach us socially for response.	NA	91 sites addressed	100% of local listings addressed
6.4, 5.6, 7.1	Implement and facilitate stages of document management preparation (DMS) and system.	100% of Planning files. Meet HR file requirements. Establish policies and procedures for input & archival.	NA	10% of planning files; start scanning HR files.	Continued implementation of DMS
7.1	Successful Board of Directors election.	Administration and knowledge transfer relating to board elections	Yes	NA	Successful administration/ election not contested. New staff trained on election processes.
6.5	Develop Internship program	Update handbook and application. Create internship posts with schools and build contact lists for referrals.	NA	NA	Implementation of an internship program, Tracking applications and interns accepted
6.3	Update District Crisis and Emergency plans.	Facilitate implementation of NIMS training, notification software and a peer to peer work response group. Update plans accordingly.	NA	Anticipate 100% NIMS training completed for identified employee groups	Implement software notification system, P2P response group and update plans.
1.3, 7.1, 5.6	Complete implementation of BoardDocs	Refine process, develop library/archival feature and publish for public use	NA	started internal use and board packet develop	Publish for public use.



<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
6.1, 6.3, 7.1	Create an improved focus and common language concerning customer service	Development and implementation of a new customer service campaign for District employees	NA	Officially abandoned 212 degree customer service program	Develop and Implement a new program. Track number of employees trained.
5.1	Become a recognized leader in the parks and recreation industry	Become and remain CAPRA certified	NA	Strategic Plan identifies CAPRA accreditation as recommendation	Apply and begin to address requirements

### **Future Strategic Planning**

- Continue financial and project planning for the organization related to 2017 approved ballot issues, the planned use of COPs, and five-year capital improvement plans and three-year financial plans.
- Continue planning and implementation regarding organizational risk management.
- Begin to plan for training and implementation of organizational efficiency/process improvement team.
- Commit to providing exceptional support services that are conducive to maintain efficient and accurate systems of documentation, calendars and record keeping. Act as curators of information to ensure it is current, concise, cross referenceable and collaborative.
- Highly value our relationships with internal and external constituents and strive to build and sustain relationships that are positive, cooperative, thoughtful, supportive and trustworthy.
- Seek to elevate the relationship with the South Suburban Park Foundation.
- Maintain professional and technical knowledge of various departments, District wide happenings and those of our community, educational workshops and professional publications. Make connections and help with the flow of information. Take advantage of opportunities for personal and professional growth, job satisfaction and team success.

### **Communications**

The South Suburban Parks and Recreation Communications division supports District programs and facilities with marketing and communications intended to engage users and proactively drive revenue.

When South Suburban Parks and Recreation (SSPRD) has an engaging story to share, it's our job to get it in front of our customers. We promote SSPRD accomplishments to the news media and craft stories for our wide variety of communications platforms.

Our division provides strategic and design services for SSPRD programs, events, and initiatives. We also maintain the District's brand, graphic standards, and identity. Communications is well versed in determining the ideal approach to effectively communicate to different audiences.

Additionally, we manage social media marketing campaigns and day-to-day activities of multiple social media sites including Facebook, NextDoor, Twitter and Instagram.

### **Vision**

SSPRD will be a regional and industry leader in citizen engagement, outreach and communication.

### **Mission**

Engage with the communities we serve to understand their recreational needs, to identify the challenges they face to healthy living, and to promote District programs, facilities and parks that will help them enhance their quality of life.

### **2018 Budget Initiatives**

- In partnership with IT, Communications will implement a digital image library that employees will have access to across the District. Photos can be downloaded for print and/or digital projects by anyone in the organization.
- Money has been budgeted to add more video to our engagement and marketing strategy.

### **Performance Objectives and Measurable Outcomes**

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
5.1, 5.5 6.3, 6.4 7.3, 7.4	Update and adopt a strategic communications plan.	Publish in 2018	N/A	N/A	New strategic plan
2.2 6.3	Produce and promote more video in 2018.	Track number of videos and engagement.	N/A	N/A	Publish 3 short videos or PSAs/month. Produce quarterly "news" video.
5.5 7.3	Design and publish new District newsletter.	Design and publish.	N/A	N/A	Publish quarterly.

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
2.2	Find and promote more engaging content on social media and other channels. Will include increased communication with departments. District standards and policies. Work with Business Support to streamline.	Increase “likes” and “follows” on social media, particularly Facebook.  with Business Support.	N/A	Facebook 3,491 Twitter 1,092 Instagram 818 eNews 35%	4,000 1,500 1,000 40%
4.2	Work with SSPRD Sustainability Committee to promote awareness of sustainability improvements. Continue to promote measured savings garnered from implementing sustainability improvements.	Customer contacts and engagement will be tracked internally.	N/A	N/A	Track engagement
6.3	Resume creating marketing collateral and assist with communication needs for internal departments.	Develop a delivery and tracking system with a customer friendly interface.	2-3 week turn around time	2-3 week turn around time	One week or less
6.3	Streamline work flow and editing process as we develop collateral. Meet regularly.	Reduce turn around times and increase accuracy.	2-3 week turn around time	2-3 week turn around time	One week or less
5.5	Plan and coordinate special events in the District including park openings.	Increase number of events, Attendance & media coverage	N/A	N/A	Track number and type of events.

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
6.4	Implement a digital image library that employees will have access to across the District.	Have a system in place in early 2018.	N/A	N/A	Implement system
7.4	Foster relationships with partner organizations and continue to attend meetings like Littleton Marketing Partners and Douglas County Communicators.	Leverage these relationships to share and promote content.	N/A	N/A	Track Content shared by our partner organizations.
7.1 7.4	Implement an online charitable donations program and track results.	Track donations and related information	N/A	N/A	Donations  Made: Denied: Returned: Value:
7.3 2.1	Coordinate with shareholders to redesign collateral, including recreation catalog.	Redesign collateral			Amount and type TBD

### Future Strategic Planning

- Internal Communication - Improve communication between our department and others. Find more effective ways to communicate with part-time employees and those without a District email.
- Customer Service - Create tools for our customers to more effectively communicate with us while allowing us to track and organize these interactions.
- Publish and follow a strategic communications plan.
- Publish and follow a strategic marketing plan that will dovetail with the strategic communications plan.
- Social Media Engagement Strategy - Find ways to engage our customers with an evolving strategy.
- Improve delivery of District news - We are too reliant on others to deliver our message. We need to discover innovative ways to deliver our content. Additionally, we need to create content that is more engaging to the press and public.

## Human Resources

The Human Resources division is committed to fostering a learning organization that encourages communication, teamwork, career and professional growth, and endeavors to maximize individual and organizational potential and position South Suburban Parks & Recreation District as an employer of choice.

### Major Programs:

- Total Compensation
- Talent Acquisition
- Employee Relations
- Risk Management
- Career Paths & Succession Planning
- Organizational Development and Learning

In 2017, South Suburban Parks and Recreation District received certification as a Healthy Business Leader from HealthLinks Colorado.

### Vision/Mission

Through strategic partnerships and collaboration, the Human Resources division balances the needs of the employees and those of the District. Develops and implements programs that recruit, develop, coach, and retain a high performing workforce; mitigates risks, provides technical expertise related to employment practices, problem solves, provides learning opportunities, designs and administers total compensation plans & benefits; and, fosters a healthy, fit, and safe workplace.

### 2018 Budget Initiatives:

- Implement 2018 Performance Reviews & 2018 Pay Plan. Goal is to provide adequate framework so that departments do not exceed their labor budgets and for the organization to make improvements in the number of part-time performance reviews that it completes. Currently the rate of completion is 25% for part-time employees.
- Implement Onboard District-wide, inclusive of E-Verify. Hire all employees with 100% compliance with I-9 compliance. The goal is to avoid I-9 financial penalties.
- Achieve the SDA discount on renewals for employee and supervisor safety and risk prevention training.
- Amend retirement plans and implement 457 voluntary matches to encourage better retirement readiness of SSPRD employees.
- Implement H-B Wellness Program.

### Performance Objectives and Measurable Outcomes

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
6.5	Development & maintenance of a competitive total compensation package	Achieve a goal where more than 80% of full-time employees are meeting a min. total ER/EE contribution of 12% or higher toward retirement	unknown	21%	50%
6.6	Demonstrate a commitment to staff for expanding growth of each employee. Develop Leadership Academy Provide learning opportunities for both supervisors and non-supervisors	Measure # of participants/completes	N/A	Developed/Implemented: HIPPA training, Dealing with Disruptive Customers	Roll out Video Trainings & Develop Anti-harassment, LOA Supervisor Training, Performance Review-Goal Setting Trainings, Develop certificate program
6.4	Implement: Electronic Records, E-On Boarding, On-line Open Enrollment	Implement the three E processes mentioned	NeoGov Recruitment process is electronic	OE On Line via PlanSource to be implemented, New Hire PA's moved off paper to electronic.	Implement E-On Board, Complete conversion of ER files. Prep PER and Medical Records for Scanning in 2019
6.5	SEO – Search Engine Optimized Micro Talent Acquisition Site	*It will be up and running. *Increase to number of applicants per position	N/A	Site language and videos being drafted/made, web page in development phase	*It will be up and running. *Increase to number of applicants per position
6.5	Recruitment – Job Fair 2018	Hire 100 part-time/seasonal employees from the SSPRD job fair	N/A	N/A	Hire 100 part-time/seasonal employees

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
6.6	2019 Pay Plans Update	Conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees	N/A	N/A	Reduce the number of part-time pay grade. Consider breaking out into Exempt and Non-Exempt pay grades, update position placement and update pay grade/ranges.

### Future Strategic Planning

- Develop new Leadership Academy Program
- Search Engine Optimization – Recruitment Micro-site
- Design Retirement benefits to increase the number of employees prepared for retirement
- Develop Trainings: Workplace Respect/Preventing Harassment, Performance Reviews & Goal Setting, Managing Leaves of Absences, New E-On Boarding Process
- Create Video Trainings as an on-line option, purchase and develop GoAnimate trainings
- Electronic Records: Prep Full-time PER files for scanning
- Wellness: Implement a Hep B prevention program & flu shot clinic, improve employee activity engagement
- Implement Electronic Processes: HRIS system, Electronic Performance Tools, On-boarding, & Open Enrollment
- Seek the Fit-Friendly Worksite designation from the American Heart Association

### Finance Department

The Finance department is responsible for all financial 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 2018 Finance Department Budget is \$824,595. This is an increase of \$10,258 (1.3%) over the 2017 budget and \$40,076 (5.1%) over the 2017 estimate. The 2018 budget for finance does not include any merit increases, which will be added in March.

### **Vision/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.

### **2018 Budget Initiatives**

- Provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making
- Implement revised chart of accounts for improved reporting and organization
- Increase the number of transactions/charges on the District's purchase card program and continue to decrease the number of accounts payable checks issued
- Use new document management system to create a paperless request for payment and approval workflow for account payable
- Track and report on District's grant/intergovernmental projects
- Monitor and improve internal controls
- Cross train staff on key processes
- Select and implement budget software to improve efficiencies in preparing the budget document

### **Performance Objectives and Measurable Outcomes**

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
1, 5.3, 7.1, 7.4	Increase the number of transactions and dollar amount on the District's purchase card program and continue to decrease the number of accounts payable checks issued	Purchase Card Annual Spend	\$5,002,863	\$5,416,468	\$7,000,000
		Purchase Card Transactions	14,121	12,860	16,000
		Rebate from Purchase Card	\$73,411	\$79,622	\$100,000
		Accounts Payable Checks	5,458	4,017	4,400
1, 5.3, 7.1	Monitor and Improve Internal Controls. Provide recommendations and feedback to staff for improvement.	Number of Internal Audits/Reports Completed	66	50	70

### **Future Strategic Planning**

- Continue Implementation of document management system to create more efficient workflows (example - incident reports, purchase cards)
- Maintain and update Five Year Capital Improvement Plan and Three Year Financial Plan for use by board and staff for planning and decision making
- Provide the best financing options for Ice Arena, leases, and bond projects



## **Information Technology Department**

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, Customer Relationship Management, and Self Check-in).

The Information Technology Department is also responsible for the Registration Department, which handles the majority of phone-in and in-person registrations and serves as an information hub for general customer questions about facilities, classes and a wide variety of additional customer inquiries. The Registration Department handles the vast majority of class transfers and cancellations as well as generation of class lists and attendance reports for staff. The Registration Department also ensures that customers registering online have a positive experience via ensuring accuracy of information online, walking customers through registration processes and relaying customer concerns to other staff

### **Vision**

The vision of the IT and Registration Department is to foster a culture of professional staff, innovative systems, and quality services and products that will enhance staff performance and customer satisfaction.

### **Mission**

The mission of the IT and Registration Department is to provide quality, innovative technology and superior customer service to staff and to the public while supporting the overall mission of the South Suburban Park and Recreation District.

### **2018 Budget Initiatives**

- Upgrade email systems
- Fiber Build Phase 1 (Admin Building)
- Fiber Build Phase 1 (Goodson Recreation Center)
- Fiber Build Phase 1 (Willow Spring Service Center)
- Fiber Build Phase 1 (South Suburban Golf Course)
- ID Software Upgrade
- Computer and Server Replacement
- Large Format Printer Replacement
- Increased onsite training in Microsoft Office

### Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2016 Actual	2017 YTD	2018 Goal
1, 5.4, 7.1	Migrate exiting facilities to fiber network	Increase number of facilities on upgraded network	0	0	4
1, 5.4, 7.1	Upgrade ID Card software and hardware	Increase number of facilities that are capable of setting customers up with resident status	8	8	12
1, 5.4, 7.1	Large format printer replacement	Decrease number of existing large format printers to increase efficiency and save space	2	2	1
1, 6.4, 6.6	Additional Training on Microsoft Office Products for Staff	Increased number of staff members attending training onsite or at one of our partners	45	17	60
1, 5.4, 7.1	Migrate email addresses to cloud based Exchange Server	Decrease number of mailboxes on obsolete Exchange 2010 box	307	385	0
1, 6.4, 6.6	Computer Replacement	Increase number of replaced PCs, laptops and servers across the organization	43	51	60

### Future Strategic Planning

- Expand Access control systems to new and existing facilities
- Establish Baseline IT Governance Funding
- Select and Install systems to increase interdepartmental communications and communications with part-time and seasonal staff
- Fiber Build Phase 2(Buck Recreation Center)
- Fiber Build Phase 2 (Lone Tree Golf Club and Hotel)
- Fiber Build Phase 2 (Lone Tree Recreation Center)
- Fiber Build Phase 2 (South Suburban Service Center)
- Fiber Build Phase 3 (Family Sports Center)
- Fiber Build Phase 3 (Littleton Golf and Tennis)

- Fiber Build Phase 3 (Sheridan Recreation Center)
- Fiber Build Phase 3 (South Platte Park)
- Install Technical Training Area at 1 new facility
- Standardize and Consolidate District Security Systems
- Refresh Virtual Server Array

## **Planning and Development Department**

The Planning and Development Department staff consists of 5 Landscape Architect/Planning professionals. The team is led by Brett Collins, Director of Planning and Development and includes 3 licensed Landscape Architects.

Planning and Development is responsible for planning, design, and construction of capital construction projects identified in the annual budget. This includes: grant writing, grant management, cost estimates, coordination with project partners, selection and hiring of professional design consultants, public/neighborhood meetings, master planning, design development, project entitlement, 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 and Development 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.

### **Vision**

Develop safe, innovative, and inspiring places for people to recreate and be healthy.

### **Mission**

The Planning and Development Department will maintain a high-level professional staff to plan, design, and construct quality parks, trails, open spaces, and facilities in an environmentally sensitive and energy efficient manner.

### **2018 Budget Initiatives**

For the 2018 Planning and Development Department budget, the team will consist of 5 full-time employees for a total annual salary cost of \$503,227 including fringe benefits minus any 2017 merit increases. The total annual Department budget is proposed to be \$583,882 which is a \$29,994 (5.4%) increase from the \$553,888 2017 total annual budget. The increase in the budget is due to inclusion of additional staff development for conferences and education opportunities, addition of software tools for increased construction plan review efficiency and increases in salaries and fringe benefits from the 2016 merit adjustments.

The Planning and Development Department is also responsible for approximately \$13,000,000 of the overall capital projects for the District. Funding for capital projects comes from the General Fund, Conservation Trust Fund and grants.

In 2018, the Department staff will apply for various grants to leverage funding for capital projects. Below are grants that were submitted in 2017 for 2018 funding and grants that will be submitted with our partners in 2018.

- Progress Park Improvements - Active Recreation Grant Arapahoe County Open Spaces - \$450,000 (submitted August 2017/awards announced January 2, 2018)
- Progress Park Improvements - Local Park and Outdoor Recreation Grant Great Outdoors Colorado - \$350,000 (submitted November 2017/ awards announced spring 2018)
- Sheridan Community Park Tennis Courts-Standard Arapahoe County Open Spaces Grant-\$350,000 (due April 13, 2018/ awards announced August 2018)
- Chase Park Master Plan Improvements-Standard Arapahoe County Open Spaces Grant-\$360,000 (due April 13, 2018/ awards announced August 2018)
- Sheridan Square Park Development-\$400,000 (due April 13, 2018/ awards announced August 2018-Use City of Sheridan grant)

The main goals for the 2018 capital projects are to complete any backlog of projects (projects budgeted before 2017), plan and design for future projects to more accurately budget projects, coordinate 5-year Capital Improvement Plans with our partners to better align funding priorities and complete projects within reasonable timelines and established budgets.

### Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2016 Actual	2017 YTD	2018 Goal
1, 5.2	Upgrade playgrounds to meet current codes and standards.	Provide safe accessible playgrounds that meet ADA, CPSC and ASTM.	2	2	5
1, 5.2	Upgrade ball fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	NA	NA	1
2, 5.5	Coordinate with SPWG on east-west trail connections.	Identify safe east-west trail connections to Mary Carter Greenway.	NA	NA	3
2, 5.2	Coordinate 5-year CIP plans with partner agencies.	Establish project priorities and timelines for each municipality.	NA	NA	4
3, 5.5	Inform public of local flora and fauna in natural areas.	Install interpretive signs and designs at Sumac Hill Farm Overlook.	NA	NA	1

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
4, 5.6, 7.1	Offset electrical costs at recreation facilities.	Purchase capacity in CEC pay-as-you go solar farm.	0	1	0
4, 5.6, 7.1	Inform District residents and employees of cost savings from sustainability improvements.	Submit press releases to local newspapers, write blog spots and include items in monthly reports.	12	12	12

### **Future Strategic Planning**

- For 2018-2021, we will embrace our guiding principles by planning and designing a new multi-generational indoor turf field house and new ice arena to meet the needs of the community.
- To value our staff, we will promote enrolling in project management courses, seminars on playground trends and attending the annual Pro-green expo.
- To engage our future we will coordinate planning efforts and projects with our partners at the cities of Lone Tree, Sheridan, Littleton, Centennial, Bow Mar and Columbine Valley.

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

The Parks and Open Space Department is responsible for the maintenance of parkland, natural open space, trails, urban forestry, horticulture, GIS, nature center, park ranger patrol, signage as well as fleet maintenance and services. This department is staffed with 76 full-time and 86 part-time and seasonal employees that provide the necessary guidance, supervision, customer service and professional conduct necessary to maintain a safe and enjoyable environment for the public to recreate and enjoy a healthy lifestyle.

The Parks and Open Space Department works in cooperation with various local jurisdictions such as Littleton Public Schools, Cherry Creek School District and Douglas County School District for joint use school park sites; other special districts such as Urban Drainage and Flood Control District, Southeast Metro Stormwater Authority for maintenance of drainage corridors along trails and natural open space areas; local municipalities include, City of Sheridan, City of Littleton, City of Centennial, City of Lone Tree, Town of Bow Mar and Columbine Valley as well as local counties, Jefferson County, Arapahoe County and Douglas County.

The Parks and Open Space Department maintains over 3000 acres of parks, natural open space and greenways, over 100 miles of trails both regional and local connections with 19 trailheads for easy access. Two skate parks, 50 tennis courts,

61 playgrounds, two nature play destinations at Lee Gulch Overlook and Creekside Experience. South Platte Park is almost 900 acres of open space located on along the South Platte River just north of C-470. This jewel provides an escape from the fast paced metropolitan life style and allows the visitor to enjoy a variety of wildlife, birds and water fowl with. The nature center offers a variety of programs both classroom and outside throughout the park.

### **Vision**

The Parks and Open Space Department strives to create a culture that fosters and promotes dedicated and professional service by our staff which provides safe, quality park and open space facilities throughout the district for the public to enjoy while enhancing the quality of life for the residents within the communities we serve.

### **Mission**

The mission of the Parks and Open Space Department is to embrace and carryout the District's Guiding Principles for Quality First in all we do; Enrich Wellness by providing safe and well maintained parks, trails and natural open space areas for recreational activities; Connect to Nature by providing quality experiences by providing safe and well maintained amenities such as South Platte Park, Lee Gulch Overlook, Creekside Experience and a variety of soft surface trails that provide access to natural areas and wildlife; Lead Sustainability by practicing techniques that reduce water costs through efficient water management of irrigation systems, evaluating alternative eco safe equipment that will reduce overall emissions, continue recycle efforts to reduce waste in landfills and create management plans that protect our investments in natural resources.

### **2018 Budget Initiatives**

2018 will be the first full year of the new reorganization of the Parks and Open Space Department. The reorganization has improved the overall efficiencies of park maintenance across the district. The main focus of the reorganization was the conversion of specialized crews, such as, irrigation crews, turf crews, mowing crews, playground crew etc. where a group of employees only focused on one area of responsibility and had to travel across the district performing that single task, to creating five maintenance districts that are geographically located across the SSPRD District service area and the maintenance team is responsible for most all tasks within each maintenance district. There will be a focus in 2018 to provide training and staff development so everyone on the teams will be versed in all areas of maintenance.

Each employee will participate in mowing, irrigation, turf management, playground inspections, general repairs, snow removal etc. This approach will provide better levels of service to ensure that all maintenance tasks are covered especially when other team members are on vacation or out sick. By having the maintenance districts geographically distributed across the District's service area it will reduce travel time, create a sense of ownership and accountability of the property within each district, improve morale by reducing the boredom of repetitive tasks day in and day out as well as create some healthy competition between maintenance districts as they each embrace the guiding principles, strategic goals and values of the District.

Other divisions within the department saw change as staffing levels were adjusted to support the maintenance districts while keeping a focus on district wide responsibilities such as forestry, horticulture, trails and natural open space. Additional focus is being placed on trail maintenance in 2018 in an effort to improve trail repairs and safety after storm events. The Service Center Manager continues to oversee the fleet maintenance operation and took on the addition of the sign shop as both operations provide District wide support to all departments.

### Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2016 Actual	2017 YTD	2018 Goal
1	Irrigation System replacement at Sheridan Community Park	Decrease maintenance costs. Improve system efficiency	\$1,943 per acre  58%	Irrigation system was under construction in 2017 no data collected.	\$1,140 per acre  80%
4	Installed GPS units in 64 Park Maintenance Vehicles	To reduce miles driven, fuel savings, reduce engine idle time, longer vehicle life	No data program started in 2017.	1 <sup>st</sup> quarter 8% decrease in fuel usage. 6% decrease in idle time	8 to 10% increase in MPG, 12% decrease in miles driven, 14% decrease in idle time, reduce emissions
1, 5, 5.4	Maintain a full schedule of programs at approx. 240 offerings with at least 70% of classes being full at year end average.	Number of programs and percent of programs at capacity.	245 programs  75% full	253 programs  67% full	240 programs  70% full
3, 5, 5.6	Provide quality nature experiences and maximize number of program participants and field trips with 3% growth annually.	Number of program participants and field trip participants.	3144 participants  3431 field trip students	3364 participants  3000 field trip students (-3%)	3300 participants  3255 field trip students (+3%)
1	Removal of Graffiti in a timely manner to maintain a quality experience in the parks and along the trails and natural open space areas.	To reduce the number of graffiti incidents and overall cost of graffiti removal.	121 graffiti incidents at an annual cost of \$20,833	YTD 11-21-17 48 incidents at an estimated annual cost of \$19,699	15% reduction

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
7, 7.1	Monitor more trees for pest issues and treat with appropriate method to improve tree health and prolong tree life.	To reduce the number of tree deaths due to pest infestation.	71 trees were treated for pest issues. 80.5 hours Labor cost \$1,892	197 trees were treated YTD 11-10-17  93.5 hours Labor cost \$2,133	226 trees to be treated.  109 hours Labor cost estimated at \$2,445
3, 5.6	Repair and restore an average of 30 acres of Open Space and treat an average of 200 acres annually for noxious weeds	Improve overall quality of Open Space and decrease weed infestations	25 acres of open space restored. 165 acres of open space treated for noxious weeds.	28 acres of open space restored. 180 acres treated for noxious weeds.	30 acres of open space restored. 200 acres treated for noxious weeds.
2, 3	Improve and repair an average of 35 miles of trail annually	Number of miles improved or repaired	28 miles	30.5 miles	35 miles

### Future Strategic Planning

- The staff will continue to collaborate to improve on maintenance practices and improve efficiencies on how we operate. Seasonal staffing has been a major challenge so beginning in 2018 we will implement a pilot program to hire some part time medical eligible employees on a year round basis and focus their time as needed to help with the spring and fall shoulder seasons with less time required during the mid-summer when students are more available for seasonal employment.
- Updates to management and maintenance plans will continue to ensure we are utilizing the most current trends in our approach to providing quality services to the public.
- Staff will continue to audit and identify areas of deferred maintenance that will require planning and coordination to prioritize and budget based on all needs of the district.
- Work closely with other special districts such as Urban Drainage and Flood Control District, Southeast Metro Stormwater Authority, local school districts and municipal partners to ensure that citizen needs are being met with the facilities we jointly own or maintain.
- Within our five year capital planning window we have identified the following:
  - ▣ Continue with annual trail maintenance across the district with improvements to the Columbine Trail along South Platte Canyon Road, sidewalk connection to Columbine Manor Park, resurfacing the Fox Ridge Trail, repairs to portions of the Mary Carter Greenway Trail, resurfacing portions of the High Line Canal soft surface trail, concrete



trail replacement at Trail Mark and asphalt trail repairs along Willow Creek Trail adjacent to Sweetwater Park.

- Investment in the replacement of aging fleet equipment and vehicles over the next several years is also a priority to reduce downtime and improve efficiencies in the deployment of staff by providing up to date vehicles and equipment that will help the staff to perform their task in a more productive manner.
- The continued upgrade of irrigation systems and control systems will allow for better management of irrigation water. Reduce irrigation system failures which will allow more staff time to be spent on general maintenance of the park areas. Irrigation systems that will be upgraded include: Fox Ridge West; Cherry Park; Sweet Water Park; Trail Mark Park; Hog Back Hill Park; portions of the 10,000 tree project along the South Platte River.
- Tennis Court replacements at Sheridan and Harlow Park will improve overall play in those areas for both tennis and pickle ball participants. Resurfacing the Otero, Cook Creek and Lone Tree Tennis courts will help with the overall experience of the tennis player as well as prolong the life of the court surface.
- The Carson Nature Center will receive upgrades to the staff parking lot by paving it with asphalt to replace the roto-mill lot that is currently used by the staff at that facility. The interior restrooms are planned for renovation as well as the installation of a fire monitoring system, decking replacement and solar upgrades to the classroom.
- Various other projects will help deal with deferred maintenance issues that include but are not limited to baseball backstop renovations, playground upgrades, restroom upgrades, parking lot resurfacing, retaining wall replacements, trail replacements, shelter upgrades, basketball court resurfacing, lake management contracts, mosquito control contracts, adding benches and drinking fountains throughout the district, etc.

## Recreation Department

The Recreation Department 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 exceptional programs. The Department manages 4 recreation centers, a multigenerational facility, 4 outdoor pools, 3 tennis centers, 64 outdoor tennis courts, 2 double sheet-ice arenas, a family entertainment center, a BMX track, batting cages, a 36-hole mini-golf course, an indoor synthetic turf sports dome, a pickleball complex, gymnastic center, and pottery studio. Furthermore, professional staff creates all recreation programming for the District (athletics, aquatics, community wellness, arts and enrichment, fitness, youth and teen programs, including licensed day care and preschool and babysitting, Active Older Adults, individuals with disabilities, tennis, BMX, and community special events). In addition, the Recreation Department is comprised of and oversees the Districts Mechanical Maintenance and Building Construction Divisions. The goal of the Recreation Department is to try and instill that all individuals associated with South Suburban Parks and Recreation (staff, coaches,

volunteers, instructors, participants, visitors, etc.) will value the character traits and life skills learned through recreation participation and what the District provides.

The Department enriches the lives of individuals, families, intergenerational groups and the entire community through positive and fulfilling recreational experiences. Staff proactively engage in continuous improvement and provide quality first amenities as offerings become outdated or under-utilized, while collaborating with other service providers to achieve a balanced availability of programs and facilities.

### **Vision**

The Recreation Department strives to exceed expectations and meet the diverse needs of the South Suburban Parks and Recreation Community by being a leader in community recreation services and program offerings at quality facilities. We enrich recreational pursuits and wellness by promoting a culture of good sportsmanship, community development and positive experiences by maintaining professional and innovative staff, quality facilities and excellent customer service that enhance the experiences of the communities we serve, now and into the future.

### **Mission**

The Recreation Department is dedicated to engaging the community in active and healthy lifestyles by offering, fun, safe and diverse programs for all ages and abilities at well maintained recreation facilities.

### **2018 Budget Initiatives**

2018 will be a year of continued program and facility improvement, as well as, planning for new amenities and service delivery areas. Staff will be challenged to evaluate program trend awareness, increase marketing efforts, improve sustainability efforts and embrace technology advances. Overall, moving into 2018, the focus will be on customer service, staff retention and reevaluating operations to conserve, share or change part time staffing hours as wages will significantly increase over the next five years.

Expenses are anticipated to increase in 2018, from 2017 year end, due to increases in minimum wage for 2018, increasing maintenance/upkeep demands of the facilities and also due to the fact that in 2017 the division experienced short staffing (many full-time positions were vacant for significant periods, as well as shortages within part-time staffing). Increased salaries is the largest impact on increased expenses. The Department is composed of 83 FTE, 9 PTME, 1 RPT and several hundred PT staff ranging from facility and program supervisors, program coordinators, maintenance and various front line staff from customer service representatives to program instructors. Many of the part-time positions are entry level positions which include entry level wages, and staff estimate that the mandate to increase minimum wage will require approximately \$179,500 in increased part-time salaries to maintain current levels of service. To offset this increase in expenses the Department has requested various program fee increases within fitness, day camps and aquatics, Athletics, Arts & Enrichment, Tennis and Pickleball Court fees, batting cages, ice rental, hockey league fees, as well as proposing a new fee structure for recreation center and outdoor aquatic facility admission.

Major 2018 Recreation Budget Initiatives include:

- Implement new daily admission fee and pass structure at both the recreation centers and outdoor pools. Major changes at the recreation centers include: increase single daily admission fee, reduce punch options from 15 and 30-punch packs to 20-punch packs while also increasing per punch fee to align with increase in single daily admission, significantly reduce monthly pass fees and implement required auto-debit for this pass option. Major changes at the outdoor pools include: increase single daily and group admission fees, discontinue the Summer Adventure Pass and implement Splash Pass which is good for unlimited access to all four outdoor pools throughout the summer, discontinue the use of recreation center punches at the outdoor pools-patrons must purchase either Splash Pass or daily admission.
- Develop comprehensive outdoor aquatics facility improvement plan and initiate an updated Outdoor Masterplan based on the 2017 completed Pool Audit which identified priorities and recommendations for the overall structures, mechanical equipment and various code items at Franklin, Harlow and Holly pools.
- Complete comprehensive masterplan for the Goodson Recreation center to identify priorities in remodeling adult locker-rooms, front entry, front desk and concession areas, as well as evaluate/create more functional program spaces.
- Update and create state of the art fitness area at the Buck Recreation Center. In recent year's cardio and strength equipment has been updated at Goodson and Lone Tree and it is now time to make the same investment at Buck. Staff would like to replace all flooring, as well as updated cardio and strength equipment.
- Invest in significant upgrades at the Cook Creek pool in partnership with the City of Lone Tree to replace the play structure, as well as the dining and lounge furniture.
- Continue implementation from 2017 and evaluate the effectiveness of contracted cleaning services in conjunction with continued use of District employees to complete custodial efforts at our recreation Centers. These changes will reduce overall costs, as well as free up custodial and maintenance staff to complete other tasks that were being neglected.
- Implement new software programs to improve communication and program efficiencies. Specifically implement CampDocs for day camp programs, Digiquatics in the aquatics divisions and Team Sideline for the Athletics Division.
- Analyze and continue program development of tennis operations to include the evaluation of block time and in house versus contracted programs.
- Upgrading the Holly Tennis facility by remodeling and updating the lobby and bathroom areas.
- Evaluate and implement new staffing structure at the Sports Dome to strategically staff full time coordinators to operate the Dome front desk, especially during the winter, to save on part time costs.
- Continue to strengthen relationship with Pickleball community utilizing the

- committee members and turn the group's objectives into stronger tournaments, leagues and clinics.
- Develop new leagues or classes to maximize the usage of Recreation facilities and participation during the slower times of each respective season.
  - Develop a new 5K fall event at Hudson Gardens that incorporates the holiday lights.
  - Update the Sports Dome lobby and office area by reallocating the front area to create more office space and obtaining new furniture and painting.
  - Adding additional winter hours to Colorado Journey to be open Monday-Sunday 12p-5p from November - February, weather depending. Previous winter hours only included Saturday and Sunday's. The facility often attracts guests during warm winter days that the sun is shining and the change in hours will provide more opportunities, plus will not greatly impact part time wages.
  - Improve upon the customer experience at Colorado Journey by replacing the turf carpet on 36 holes, 1 green and repairing the concrete areas throughout the facility.
  - Staff will work with communications to continue a strong marketing presence utilizing social media. Staff will claim and manage Facebook pages and have the ability to run social media promotions plus engage with customers on a regular basis to create a strong customer service platform.
  - Staff will try to incorporate a Mobile Concessions option to increase retail/food/beverage sales while taking advantage of when the multi-purpose and softball fields are utilized for large tournaments and leagues. Depending on the success of this venture staff will look at purchasing mobile POS to allow use of credit cards.
  - Make improvements to the Goodson Pottery Studio by purchasing a larger kiln, making appropriate mechanical and electrical modifications and replacing cabinets in the glaze room.
  - 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, as well as donations and grants from private donors, commercial donors and SCFD Arapahoe County.
  - Re-evaluate contracted classes, in all Recreation Divisions to determine if these could be provided in-house more affordably and if so, transition the implementation to do so.
  - Continue to explore additional in-house programming for The Lone Tree Hub and continue to market the community meeting space for various activities and events.
  - Increase special event programming at the Buck Recreation Center by adding two more concerts throughout the year for a total of one per quarter.
  - Enhance overall player experience at SSIA and Family Sports Center by adding "Live Barn" a video software system that allows hockey participants the ability to view live or recorded games.
  - Maintaining overall league parity in our athletic and ice programs so teams and individuals have a positive experience from season to season.
  - Make mechanical improvements to Sheridan Recreation Center by

- replacing the A/C Condensing units for main lobby, workout area, racquetball courts and food bank area.
- Continue to successfully plan for and implement annual maintenance facility closures at all four Recreation Centers.

### Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2016 Actual	2017 YTD	2018 Goal
2, 5.4	Offer a variety of drop-in fitness classes (classes that are included with daily admission) to meet the diverse needs and interests of the SSPRD community.	Average number of drop-in fitness classes offered on a weekly basis district wide.	246	241	250
2, 5.4, 7.3	Connect to the community through outreach with the Kids Living Well Mobile Fitness Van.	Number of events the Kids Living Well Mobile Fitness Van attends annually.	44	40	42
3. 5.4, 7.3	Continue to offer a variety of trips and tours through the Active Adult programs.	Number of trips held annually.	162	102	140
5	Regularly evaluate operational strategies and explore opportunities for new programs.	Number of new programs implemented	Was not previously tracked	26	32
5	Increase revenue of daily admissions and passes at the recreation centers and aquatics facilities through new fee structure by 10%.	Actual overall revenue.	\$1,140,531	\$1,088,994	\$1,197,893
7, 7.4	Improve customer service satisfaction ratings through experiences within Recreation Facilities and programs. Send surveys through various platforms to verify program objectives, quality of staff and facility expectations have been met by customer standards.	Overall percentage of the overall customer service rating of very good or higher at each facility.	NA: Survey not completed	Overall average of 70% with a very good or higher rating.	Overall average of 75% with a very good or higher rating.

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
2, 7.3	Provide special events throughout the community that promote wellness, physical fitness and embrace cultural enrichment.	Increase the number of special events held in the District within Recreation while providing distinct experiences for each event.	50	55	62
2, 7.4	Continue to secure sponsorships, donations and grants, within Recreation, to allow for additional innovative programming and/or scholarship opportunities.	Maintain and/or increase secured dollar amounts.	\$26,000	\$64,000	\$77,000
3, 6.6	Provide staff various opportunities to attend training opportunities that encourage program/facility development in their respective division.	Maintain and/or increase the number of staff attending national or state conferences.	5	8	13
2, 5.4	Increase and evaluate the current offerings to remain competitive in the field for the youth tennis program.	Measured by increase dollar amount associated with the youth programs to verify successful participation.	\$75,000	\$97,000	\$110,000
3, 6.4	Implement a new communication/staffing tool called When to Work that will allow staff to assign part time hours and increase cross over help between programs.	Measured by the number of staff utilizing the program.	N/A	45	100
4, 5.6	Convert lighting throughout Colorado Journey and the batting cages facilities to energy efficient sources (LED).	Continue transition of lighting fixtures to LED.	LED Light Fixtures: 9 Non-LED Lights: 47 COJO: 36 Cages: 11	LED Light Fixtures: 11 Non-LED Lights: 46 COJO: 35 Cages: 11	LED Light Fixtures: 22 Non-LED Lights: 35 COJO: 32 Cages: 3

### Future Strategic Planning

- Create consistencies and efficiencies within program areas and general operations through creation and updating of necessary staff guides, streamlining POS systems and developing training standards.
- Develop facility inventory and maintenance logs to better track on-going maintenance efforts, as well as determine appropriate cycles for necessary preventative maintenance items.

- Evaluate current staff recruitment and retention efforts with the intent of developing a major effort to attract high quality staff and retain them through various methods to ensure that we offer high quality programs with exceptional service.
- Implement staff customer service program to continue to elevate the level of service the community receives. Set District standards for levels of customer service to improve satisfaction rates.
- Evaluate outdoor pool operations to reduce duplication of efforts and eliminate inefficiencies within scheduling and program offerings.
- Continue to invest in recreation facilities through various CIPs proposed in the 5-year CIP plan such as:
  - ▣ Various Buck Recreation Center Improvements: Enhancements to lobby areas, locker-room remodel/updates, various sound system upgrades and additional fitness equipment replacement.
  - ▣ Various Goodson Recreation Center Improvements: Child Discovery Time improvements, adult locker-room renovation, replacement of tables and chairs, PA system upgrades, renovation to Room 8 for a more multi-purpose space, additional fitness equipment replacement, gymnastics equipment upgrades and nursery improvements.
  - ▣ Various Lone Tree Recreation Center Improvements: Updated preschool playground equipment, locker-room re-grouting, indoor track resurface, sound system upgrades and additional fitness equipment replacement.
  - ▣ Various Sheridan Recreation Center Improvements: Gymnasium renovations to interior walls, replace flooring and cabinets in the creativity lab and update restroom partitions and counters in locker-rooms.
  - ▣ Various Aquatic Improvements: Replacement of leisure pool spray feature at Buck, chemical feeder and probe replacement at various sites, kiddie slide replacement at various sites, implement additional back-up sanitation systems, install shade structures at Holly Pool and replace play structure at Cook Creek.
- Bridging the gap between revenue and expenses by being strategic and mindful of resources and part time staff allocations.
- Utilize surveys in all programs to identify program needs, trends and overall performance of staff and verify objectives were met.
- Accurately inventory all equipment and facility maintenance with end-of-life expectancies to develop replacement plans to ensure optimal performance.
- Develop guides, policies and/or training methods to ensure consistency between program areas and general operations within individual divisions, as well as the efficient solutions between all divisions.
- Evaluate volunteer positions and recruitment strategies throughout the District to develop a better pool of candidates that assist with special events.
- Expand upon grant funding, sponsorship and donation opportunities for to allow for additional special events and programming opportunities for the community.

- Identify and encourage staff training opportunities to stay ahead of market trends and provide innovative solutions and programs for customers.
- Evaluate the functionality of our current technology/software programs to verify it is meeting staff needs, efficient for customers and offers the latest mobile capabilities and solutions.

## **Golf Department**

The Golf Department offers 4 unique golf course facilities with varied design that provide playing opportunities for players of all skills and abilities. Each course is unique in the amenities offered and the market it is trying to reach. All four courses offer complete practice and learning facilities, and a full service pro shops with current selection of equipment and clothing. Through the Hospitality Department, food and beverage services are offered to enhance guest's visits to the facilities, as well as provide a revenue source to the District.

Each course is operated and staffed with PGA of America and LPGA certified golf professionals. A comprehensive lesson program for all players, from the very beginner to the most experienced level is offered at each facility. Emphasis is placed on promoting and growing the game of golf through active junior programs which includes camps, playing series, group lessons, and the opportunity for juniors to experience play on the course through the "Juniors Play Free" program. Adult lessons are offered through the PGA of America "Get Golf Ready" lesson program.

The Department facilitates social and competitive opportunities through the numerous clubs and leagues that are offered, as well as providing a venue for company, charity, and organizational golf outings. The courses also work closely with the State Golf Associations to provide state wide tournament opportunities and programs to grow the game of golf.

### **Vision**

The Golf Department vision is to provide golf courses that satisfy the needs of our residents by providing programs that enhance the competitive and social aspects of the game of golf and provide opportunities for new players to learn the game. This should be accomplished while providing a positive revenue stream to the District.

### **Mission**

The Golf Departments mission is to provide opportunities to District Residents and their guests to enjoy the game of golf on well maintained, affordable golf facilities.

### **2018 Budget Initiatives**

- The 2018 operations was prepared to allow staff to maintain quality playing conditions on the 4 courses while providing exceptional customer service to guests at the facilities.
- Begin accomplishing items in the revised master plan at South Suburban Golf Course by completing priorities #1 and #2 in the plan. This project consist of developing a new short game area, renovating the practice putting green, and relocating #18 green near an expanded portion of the water feature of the



hole.

- Renovate tee complex on hole #6 at Lone Tree Golf Club. This project includes relocating tee area and adding a new golf cart path. As part of the project, dredging a portion of lake on the hole will be completed.
- Address a safety issue at Family Sports Golf by replacing the protective fence on the driving range. The project includes raising the height of the fence to reduce the number of golf balls leaving the range.
- Replace concrete in front and Littleton Golf Club and at cart staging area of Lone Tree to enhance the aesthetics of the areas.
- Begin a concrete cart path replacement program at Littleton Golf, Family Sports, and Lone Tree, as part of the taking care of our assets program.
- Renovate the decorative lake at Littleton Golf Club to improve the aesthetics and the curb appeal of the facility.
- Replace several pieces of maintenance equipment to insure we are able to provide quality playing conditions at all the courses.
- Complete several irrigation upgrades at Littleton Golf and Family Sports to improve playing conditions at the courses.
- Replace the golf car batteries at Lone Tree to insure customer service and revenue expectations are maintained.
- Replace tile floor in Lone Tree men's locker room to improve aesthetics.

### Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2016 Actual	2017 YTD	2018 Goal
1	Achieve a customer service satisfaction rate of 90% or better	Customer service survey results show 90% satisfaction	89.4%	92.7%	90%
5.4	Play 170,000 rounds of golf at our golf courses	Increase in number of rounds played at courses	166,212	156,732	170,000
7.3	Increase the number of junior golf programs participants	Offer additional playing/learning opportunities with additional participants in our programs	57	64	70
7.4	Expand our relationship with GolfTec at Family Sports	Renew existing contract and expand services offered	achieved	ongoing	Renew existing contract and expand services to include indoor facility
7.1	Reduce part time labor costs in golf shop	Reduce labor costs in golf shop by 5% in 2018	\$694,324	\$637,486 (10/31/17)	\$665,000

### Future Strategic Planning

- The master plan for South Suburban Golf Course was developed in 2016 with 7 priorities. It was anticipated this would be a 5-10 year program to complete

- the items in the plan. Projects will be completed as funding is available over the next several years.
- The equipment replacement program will continue with \$400,000 per year in anticipated replacement needs over several years.
  - Improvements at Littleton Golf Club include the need to renovate the putting green, and relocate the green on hole #6, increasing the length of the hole and changing it to a par 4.
  - There is need to continue the concrete cart path replacement program at all 4 courses.
  - The Lone Tree pro shop will need renovated with new counter and sales fixtures.
  - Replace the bridge on hole #5 on the par 3 course at South Suburban Golf Course.
  - Replace the parking lot at Littleton Golf Club and at the maintenance shop at Lone Tree.
  - Replace the golf cart fleets at Littleton, Lone Tree, and South Suburban in 2020. At that time the fleets will be 6 years old and at the end of their life expectancy. This is a very large revenue producer.
  - The lights on the Family Sports Driving Range will need replacement in the next few years. They are nearing the end of their life expectancy and are required to maintain the revenue stream at the facility.
  - Replace the tennis bubble at Littleton Golf Club.

## **Hospitality Department**

The Hospitality Services Department consists of the following facilities and personnel supporting the other District Departments and District Residents and Guests.

### **Hospitality Facilities**

- Family Sports Center – Avalanche Grill with 373 indoor and outdoor seats and Concessions
- Lone Tree Golf Club & Hotel – Hotel with 15 guest suites, 24 hour guest reception desk, wedding and event venue serving up to 250 guests through more than 650 events annually. Lone Tree Grill with 187 indoor and outdoor seats and beverage cart services
- South Suburban Golf Course - Bar & Grill with 214 indoor and outdoor seats, group events, beverage cart services
- Littleton Golf and Tennis - Centennial Grill with 50 indoor seats, group events of up to 150 in the tennis bubble and beverage cart services

### **Hospitality Personnel**

- Facility Food and Beverage personnel – dishwashers, servers, bartenders, beverage cart staff, line cooks, prep cooks, banquet cooks, food & beverage supervision, event set up staff and event food and beverage service staff
- Hotel personnel - 24 hour front desk, hotel night audit and housekeeping staff
- Hospitality Administration personnel – Director of Hospitality Services, District Executive Chef, Hospitality Accounting, Hospitality Sales and Marketing

## **Vision**

Continually exceed guest expectations.

## **Mission**

The mission of the Hospitality Services Department of South Suburban Park and Recreation District is to enhance the experience of residents and guests through professional and high quality food & beverage, event and hotel services.

## **2018 Budget Initiatives**

- Guest Satisfaction Tracking (1) - Work with Communications Department team to research and implement guest satisfaction survey tool beyond current online resources. Goal – system operational by May 31, 2018
- Operations Evaluations (7.1) – Continually research and evaluate all operations to continue to provide excellent customer service yet provide better operational efficiency.
- Staffing (6.5) Work with HR to develop updated recruiting and hiring programs to ensure department is appropriately staffed. In August of 2017, during the peak of the busy season, the department was more than 1000 man hours short, per week, from staffing minimum schedules.
- Colorado Proud (7.4) – Continue community leadership role in the Colorado Proud program buying locally grown, raised and processed food and agricultural products with 100% inclusion of all Hospitality food & beverage facilities.
- Certified Food & Beverage Executive (CFBE) certifications (5.3 & 6.6) This budget objective was set for 2017 and delayed due to the extreme department labor shortage. All food & beverage supervisors will study for and receive their certifications in 2018. Required for all Hospitality facility food & beverage supervisors, this certification helps ensure industry standards, food cost and labor are maximized to drive service and net revenue.
- 2018 Tantalizing Taste events at Lone Tree Golf Club & Hotel (7.3) The successful Tantalizing Tastes events with five food courses paired with five beverage courses will continue, marketed both as social events and opportunities to refer banquet business. Held the first Tuesday every other month, 6 - 8 pm. \$44.00 per person plus tax and service, it is our goal to sell 48 plus seats per event.
  - Tuesday, February 6, 2018 - Mardi Gras Tantalizing Tastes event
  - Tuesday, April 3, 2018 - Springtime Tantalizing Tastes event
  - Tuesday, June 5, 2018 - Beach Party Tantalizing Tastes event
  - Tuesday, August, 7, 2018 - Lone Tree Cookout Tantalizing Tastes event
  - Tuesday, October 2, 2018 - Haunted Hotel Tantalizing Tastes event
  - Tuesday, December 4, 2018 - Polar Express Tantalizing Tastes event
- Event Planner referral events at Lone Tree Golf Club & Hotel (7.3) – In 2018 we will add two (2) exclusive event planner referral events specifically targeting wedding and corporate event planners. With dates to be announced we will have a Spring event – targeted to Destination Marketing Organization planners and a Fall event targeted to area

- wedding planners.
- Standardized POS Codes (7.2) In 2018 the Hospitality Department will standardize Aloha guest check information to provide accurate, per facility, food & beverage check averages and cover counts broken down by restaurant and group. This will allow for much more accurate food & beverage tracking and efficiency.
  - Business Tracking (7.1) – Hospitality admin personnel are being tasked with working with food & beverage supervisors and other District Departments to maximize opportunities for service to guests, while at the same time, tracking traffic and financial impact of all services.
  - Seasonal Menu Adjustments (7.2) In preparation for high and low seasons, all Hospitality menus will be evaluated for price and product in March and September to ensure marketability and appropriate costing and pricing in the ever-changing market. The hospitality department will enlist the services of the communications team to help ensure menus are appropriately branded and marketed.
  - Online Marketing (7.3) Work with Communications Department to re-organize and consolidate Hospitality online marketing and social media
  - Hospitality partnerships (7.4) Continue work with: Coca-Cola – non-alcohol beverage, Ecolab, cleaning and pest control, US Foods – lead food vendor, local breweries, key product manufacturers to ensure best products and pricing.
  - Innovative events (7.3) Continue marketing events throughout the year to maximize exposure and, in-turn, profitability of all District hospitality venues. Examples include: Summer Music on the Patio at Lone Tree Golf Club & Hotel and public events at other hospitality facilities.

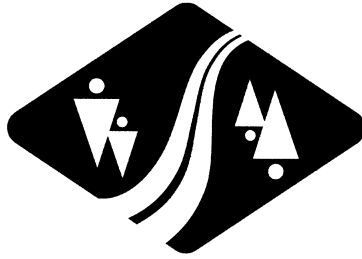
### Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2016 Actual	2017 YTD	2018 Goal
1	Drive online reviews and maintain excellent or above guest satisfaction and drive online reviews through positive experiences in our Districts hospitality facilities	Measure online reviews through sites including weddingwire, tripadvisor, hotels.com expedia and others.	172	224	300
7.2	Grow food & beverage revenue per round of golf.	Measure revenue per round of golf including golf banquets and tournaments	\$15.60	\$16.60	\$17.25

<b>Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2016 Actual</b>	<b>2017 YTD</b>	<b>2018 Goal</b>
6.6	Continue ServSafe certifications of key food & beverage staff. 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.	Number of employees studying for and receiving ServSafe certification.	3	5	10
6.6	Continue TIPS certifications of all alcohol service employees. TIPS® (Training for Intervention ProcedureS) TIPS is a skills-based training program that is designed to prevent intoxication, underage drinking, and drunk driving.	Number of employees studying for and receiving TIPS certification	6	18	30

### **Future Strategic Planning**

- Family Sports Avalanche Grill Renovation (5.4) – Address operational efficiencies by adjusting bar / restaurant divider wall.
- Family Sports Concessions Renovation (5.4) – Address operational efficiencies by renovating guest counter service area to reduce guest wait time.



**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 15<sup>th</sup> each year, per state statute requirements. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees and charges increases are also presented to the Board and public during the October meeting. The public has 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 15<sup>th</sup> and the final approved budget is sent to the appropriate agencies and posted on the District's web site.

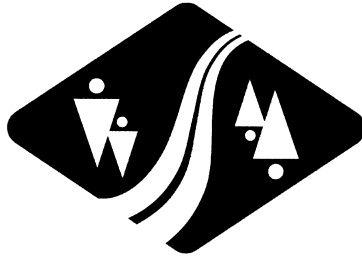
Annually in March the adopted budget is reviewed and amended. Generally the reason for amendment is to carryover uncompleted capital projects and associated grants or intergovernmental revenue. The total appropriation can only be modified by Board

approval upon completion of notification and publication requirements. However, the District can modify the budget by line item within the total appropriation without notification.

## 2018 BUDGET CALENDAR

Fri., June 23	Five Year Capital Improvement Projects due to Finance
Wed., June 28	Meet with Board to discuss 2018 Budget Priorities
Fri., July 14	Budget work papers (with June numbers) and salary information due to Staff from the Finance Department
Wed., Aug 23	First Public Hearing on 2018 Budget. Present Major Priorities for 2018 Budget to Board
Fri., Aug 25	Preliminary Assessed Valuations due from Assessors.
Thurs., Aug 31	All 2018 Budget work papers (including 2017 estimates), fees and charges information, requests for new programs, and summary transmittal letter due to Executive Director and the Finance Department.
Tues., Sept 12	List of maintenance projects (not included in CIP plan), new full-time position requests, and part-time eligible positions due to Executive Director and the Finance Department.
Wed., Sept 13	Second Public Hearing on 2018 Budget. Present draft of Five Year CIP Plan to Board.
Wed., Oct 11	2018 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish "Notice of Budget" upon receipt of proposed budget).
Wed., Nov 8	Third and Final Public Hearing on 2018 Proposed Budget.
Thurs., Nov 16	Board formally adopts 2018 Budget.
Mon., Nov 27	Detail Transmittal letter with Department Mission, Goals, Accomplishments, and Key Performance Indicators, which align with the Master and Strategic Plan, due to the Finance Department.
Mon., Dec 11	Final Assessed Valuation due from Assessors.
Wed., Dec 13	Board certifies Mill Levy to Counties.
Fri., Dec 15	Mill Levies transmitted to Counties.
Wed., Dec 28	2018 Budget Cash Flows due to the Finance Department.





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

**Summary of Significant Financial Policies**

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

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

### **Finance Department**

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. Internal Audits will also be conducted by the Finance Department throughout the year to ensure compliance with policies, procedures, and internal controls.

### **Basis of Accounting/Budgeting**

The District follows the Governmental Accounting Standards Board (GASB) accounting pronouncements. GASB is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB is recognized as the official source of generally accepted accounting principles (GAAP) for state and local governments. Compliance with GASB's standards is enforced through the audit process, when auditors render opinions on the fairness of financial statement presentations in conformity with GAAP.

**Governmental fund** financial statements and budgets are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is 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. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

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.

**Grant Fund** – This fund is used to account for all grants required to be accounted for in a separate fund.

**2010 One Mill Fund** – Based on the November 2017 Election results which removed the restrictions on future property tax revenue, this fund will only account for 2010 One Mill Funds received before 1/1/2018. All future funds will be included in the General Fund. Revenue before the election was restricted for the acquisition of parks open space, and natural areas; acquisition and development of trails; and development and maintenance of open space, parks and trails.

**Capital Project Fund** – This fund will be used to account for the procedures of the newly authorized (not yet issued) general obligation debt. Voters authorized the issuance of \$46,860,000 of general obligation debt in November 2017 election. During 2018 there will be some project expenditures for design and consulting (\$300,000). The Capital Project Fund will borrow money temporarily from the General Fund. The Board of Directors approved a resolution to reimburse the District for project expenditures when the general obligation debt is issued.

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

The District reports the following major proprietary fund:

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

The Enterprise Fund has an annually adopted budget.

### **Budgets**

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

### **Fees and Charges Policy**

The District's Board of Directors approved the current Fees and Charges Policy on November 9, 2016. The purpose of this policy is to provide guidelines and establish a framework for determining fees and charges, including cost recovery models, resident discounts, senior discounts, and financial assistance options. The following guiding principles provide the foundation for the District's philosophy for fees and charges:

- To effectively manage operations in order to provide affordable and diversified services to the participants we serve
- To foster healthy living for individuals through recreation opportunities
- To provide and maintain facilities and provide the opportunity for the general public to participate in a variety of programs and activities and to fully utilize the facilities of the District
- To provide trained and qualified personnel for supervision and instruction in programs and activities
- To provide the means and actively seek public input in planning and evaluating programs, activities and facilities
- To promote the premise that fees are determined for each program and facility by considering service delivery, costs, market comparisons, customer need and unique marketing opportunities depending on location and popularity of the program or facility
- To establish cost recovery rates that consider market conditions and the cost of providing programs and services
- To provide services that are self-supporting and recognize that certain services will obtain revenue that is higher than cost and at the same time other services will be subsidized

- To ensure that District residents receive the benefit of lower fees
- To supplement fees and charges with tax dollars, grants, donations, sponsorships, scholarships etc. when applicable.

User fees for District programs, facilities and services will be recommended by staff under the authority of the Executive Director. In establishing fees, staff will use this fee policy and philosophy, approved by the Board of Directors, to help guide decisions. Overall, when setting prices, staff will balance the goals and mission of the District, and take into consideration availability, demand and affordability within the constraints of budget allocations, market economics and cost recovery guidelines.

Staff will evaluate fees annually and analyze if adjustments are warranted based on cost of service, market and cost recovery goals. Due to the extensive number of programs, activities and facilities offered within the District, changes in fees are not brought forward individually, but are approved departmentally and contained within the budget submitted for Board approval.

### **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).

### **Tax, Spending, and Debt Limitations**

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer's Bill of Rights (TABOR), contains tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The District's management believes a Spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth. Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue.

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 reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

On November 2, 1999, the registered voters of the District authorized the District to collect, retain and spend all revenue and other funds collected from any source effective January 1, 1999 and continuing thereafter without regard to any expenditure, revenue raising or other limitation contained within Article X, Section 20 of the Colorado Constitution. The voters also authorized the District to continue to levy 4.417 mills each year for operations regardless of any revenue limitations in Section 29-1-301, C.R.S. or other State law.

On May 4, 2010 a majority of the District's electors authorized the District to extend the Open Space Tax levy of 1 mill for an additional 10 years, for collection through fiscal year 2020. The electors approved that the revenue generated from the 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. On November 7, 2017 voters removed the restrictions to these funds and extended the mill levy into perpetuity.

On November 4, 2014 a majority of the District's electors authorized the District to increase its mill levy 2 mills for general operating and other purposes for a ten year period only, ending in collection year 2024. Such revenue shall be collected, retained and spent notwithstanding any other revenue limits provided by law. On November 7, 2017 voters extended the mill levy into perpetuity.

### **Debt Management**

The Debt Management Policy of the District establishes comprehensive guidelines for the financing of capital expenditures. The objectives of this policy are:

- That the District obtain financing only when necessary,
- the process for identifying the timing and amount of debt or other financing be as efficient as possible,
- the most favorable interest rate and other related costs be obtained, and
- future financial flexibility be maintained.

Debt financing, which includes Revenue Bonds, Certificates of Participation, Capital Leases, Lease Purchase Agreements, General Obligation Debt with voter approval, or any other debt instruments permitted under Colorado Statutes, shall only be used to purchase capital assets, equipment, or improve capital assets that cannot be acquired or improved from either available current revenues or fund balances. Debt financing will not be considered appropriate for any recurring operating expenditures.

To enhance creditworthiness and prudent financial management, the District is committed to systematic capital planning, intergovernmental cooperation, seeking grant funding, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption of the Five Year Capital Improvement Plan and periodic adjustment of the Master, Strategic, and Financial Plans.

The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

Factors which favor pay-as-you-go financing include circumstances where:

- the project can be adequately funded from available current revenues and fund balances;
- the project can be completed in an acceptable timeframe given the available revenues;
- additional debt levels could adversely affect the District's credit rating or repayment sources; or
- market conditions are unstable or suggest difficulties in marketing debt.

Factors which favor debt financing include circumstances where:

- revenues streams or future revenue streams available for debt issues are considered sufficient and reliable so that debt financing can be marketed with an appropriate credit rating, which can be maintained;
- market conditions present favorable interest rates and demand for debt financing;
- the project is selected as a priority through the development of the Five Year Capital Improvement Plan and cash reserves are insufficient to pay project costs; or
- the estimated useful life of the project or asset financed is five years or longer.

The District's General Obligation bonds are subject to debt limitation as described in the Colorado Revised Statue (CRS) 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."

On May 2, 2000, a majority of the District's electors authorized the District to increase its debt by \$20,000,000 and to levy property taxes annually to provide for repayment of the debt. Such debt to be evidenced by general obligation bonds issued for the purpose of financing in whole or in part, acquisition, construction and renovation of land, recreational facilities, parks, athletic fields, and trails. The bond proceeds, ad valorem property taxes and investment earning thereon shall be collected and spent without limitation or condition and without limiting the collection or spending of any other revenue or funds by the District under Article X, Section 20 of the Colorado Constitution or any other law.

On November 7, 2017, a majority of the District's electors authorized the District to increase its debt by \$46,860,000 and to levy property taxes annually to provide for repayment of the debt. Such debt to be evidenced by general obligation bonds issued for the purpose of providing park and recreation amenities, including: improving connectivity of trails, improving energy and water efficiency, repairing and improving aging recreation facilities, providing more opportunities for active recreation by building a new indoor facility, and renovating and upgrading playground and existing parks. The bond proceeds, ad valorem property taxes and investment earning thereon shall be collected and spent without limitation or condition and without limiting the collection or spending of any other revenue or funds by the District under Article X, Section 20 of the Colorado Constitution or any other law.

Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities. Refunding will be considered if and when there is a net economic benefit of the refunding or the refunding is essential to operations and management.

Outstanding Debt as of December 31, 2017

Description	Balance as of December 31, 2017	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 6,715,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aa2
Total General Obligation Bonds Outstanding	<u>\$ 6,715,000</u>			
(2010) - \$9,620,000 Certificates of Participation	\$ 3,865,000	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>3,865,000</u>			
(2014) - \$5,760,987 Energy Performance Lease	5,041,233	Lease	Purchase energy savings equipment and improve facilities	not rated
(2014) - \$649,486 Golf Cart Lease	334,004	Lease	Purchase golf carts	not rated
(2015) - \$155,666 Equipment Lease - Goodson	52,780	Lease	Purchase fitness equipment	not rated
(2015) - 196,996 Equipment Lease (Lone Tree)	100,197	Lease	Purchase fitness equipment	not rated
Total Lease Outstanding	<u>5,528,214</u>			
Total Outstanding Debt as of December 31, 2016	<u>\$ 16,108,214</u>			

Total Outstanding Debt to Maturity

	General Obligation Bonds		Certificates of Participation and Capital Lease		Total
	Interest	Principal	Interest	Principal	
2018	\$ 335,750	\$ 3,275,000	\$ 253,515	\$ 1,449,230	\$ 5,313,495
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	-	-	90,154	404,083	494,237
2023-2027	-	-	277,643	2,420,631	2,698,274
2028-2029	-	-	18,853	833,953	852,806
	<u>\$ 507,750</u>	<u>\$ 6,715,000</u>	<u>\$ 1,156,556</u>	<u>\$ 9,393,214</u>	<u>\$ 17,772,520</u>



**Debt Service Schedule 2018**

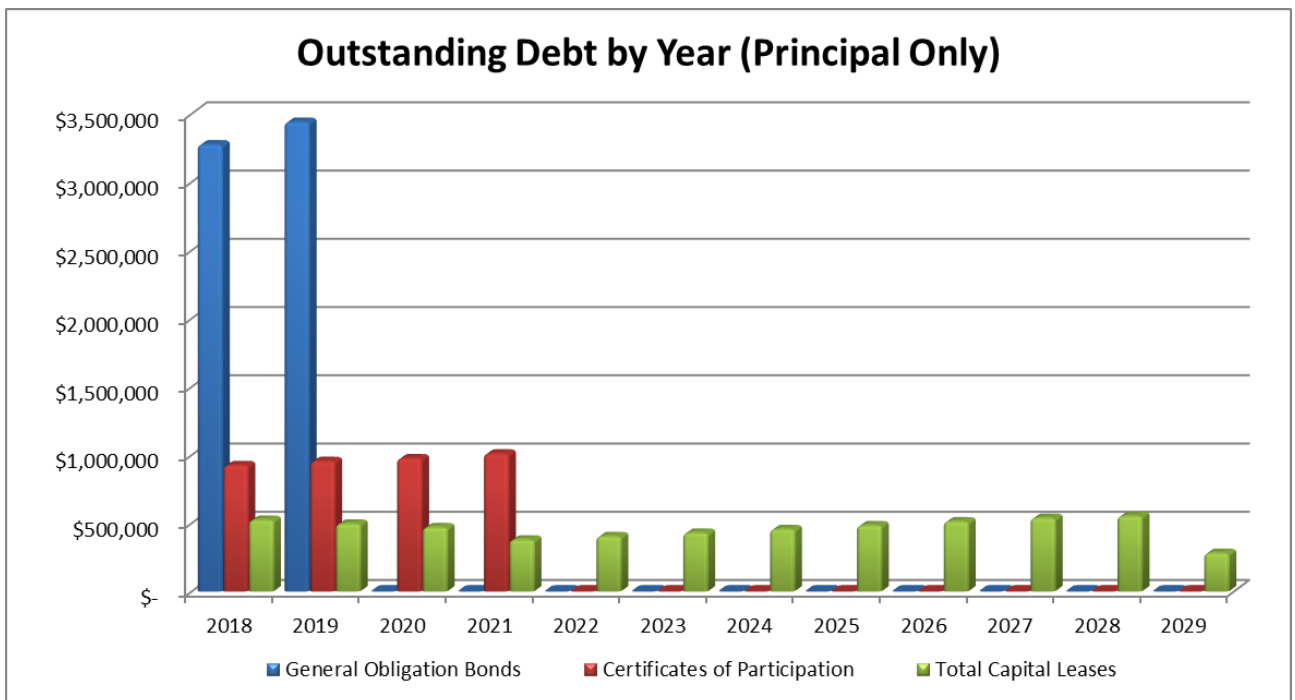
General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$3,275,000
Total General Obligation Principal Payments	<u>3,275,000</u>
2006 General Obligation Refunding Bonds - Interest	335,750
Total General Obligation Interest Payments	<u>335,750</u>
Total General Obligation Bond Payments	<u>\$3,610,750</u>

Grand Total Principal	\$4,724,230
Grand Total Interest	589,265
Grand Total	<u>\$5,313,495</u>

By Fund:	
General Fund	963,446
Debt Service Fund	3,610,750
Enterprise Fund	739,299
Grand Total	<u>\$5,313,495</u>

COP/Lease Payments	
Debt Issuance	Total
COP - Principal	\$ 925,000
Energy Performance Lease - Principal	\$ 312,560
Golf Course Lease - Principal	\$ 109,224
Equipment Lease - Principal	<u>\$ 102,446</u>
Total COP Principal Payments	<u>1,449,230</u>
COP - Interest	117,883
Energy Performance Lease - Interest	126,563
Golf Course Lease - Interest	6,413
Equipment Lease - Interest	2,656
Total COP Interest Payments	<u>\$ 253,515</u>
Total COP/Lease Payments	<u>\$1,702,745</u>

The District's General Obligation bonds are subject to 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."



### **Pooled Cash and Investment Policy**

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.

The purpose of the District's **Investment Policy**, adopted February 12, 2003, is to establish investment scope, objectives, delegations of authority, standards of prudence, reporting requirements, risk tolerance, and safekeeping for the investments of the District. The policy applies to all cash and investments of the District.

The District's principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Diversification to avoid incurring unreasonable market risks.
- Attainment of a market value rate of return.
- Conformance with all applicable District policies and State and Federal regulations.

The Board of Directors has delegated to the District's Director of Finance responsibility for developing District policy regarding the investment and custody of the District's funds.

All investments shall be made in accordance with Colorado Revised Statutes as follows: CRS 11-10.5-101, et seq., Public Deposit Protection Act; CRS 11-47-101, et seq., Savings and Loan Association Public Deposit Protection Act; CRS 24-75-601, et seq., Funds - Legal Investments for Governmental Units; CRS 24-75-603, et seq., Depositories; CRS 24-75-701 and 702, et seq., Local Governments - Local Government Pooling. Any revisions or extensions of these sections of the CRS will be assumed to be part of this Investment Policy immediately upon being enacted.

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. To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. Unless matched to a specific cash flow requirement, the District will not invest in securities maturing more than three years from the date of purchase.

### **Cash Handling Procedures**

In order to protect employees, safeguard the District's cash and improve efficiencies, we have updated our procedures for cash handling/cash reports as follows:

- All cash on hand will be secured in locked safe, cash drawer, or secured area at all times.
- Counting of cash will be done in a secure area away from the public.

- Petty cash or change drawers will be counted at the opening and/or closing of a facility.
- At the beginning and ending of each shift the Cashier is to count their cash drawer to ensure that it reflects the correct amount.
- The remaining cash/checks at shift end, with appropriate documentation, should be placed in the locked safe for the closing Manager on Duty (MOD) to combine into one deposit for each business day.
- At closing or upon opening next business day, the MOD will combine all the separate counts into one deposit and complete the deposit slip.
- The deposit will be placed in the tamper proof bag in the drop safe, locked safe, or secured area and logged for courier pickup.
- Cash reports are due to the Finance Department within five business days.

### **Cash Receipts Procedures**

Receipts of the District shall be deposited as soon as possible. The District's practice is to deposit all funds within three business days. The District courier travels to all locations on weekdays. All deposits from previous day's operations are collected and taken to the District's Administrative Offices. Armored car service transports deposits from the Administrative Office to the bank vault for deposit into the District's bank account.

### **Accounts Receivable Procedures**

Invoice Request Forms are completed by District staff and sent to the Finance Department for processing. After the information is entered into our accounting system, the created invoice is forward it to the requester and the vendor. Invoices can be mailed or emailed depending on staff preference. Payments on invoices are sent to the Finance Department and processed as indicated in the cash receipts section of this document.

Monthly the Accounts Receivable Aging report is sent to staff and the Directors. This report shows any uncollected invoices. District Staff is responsible for ensuring the collection of all invoices in a timely manner. Statements are also sent to vendors for outstanding invoices.

Any checks returned from the bank for non-sufficient funds (NSF) are sent to the Finance Department. The Finance Department will send up two collection letters in an attempt to collect the funds due, plus fees allowed under Colorado Statue. If the amount is still uncollected, the check is sent to the State of Colorado Collection Department for processing. The State will attempt to collect the funds on our behalf. Any funds collected are returned to the District less a collection fee. Annually NFS checks are evaluated for collection and write off by the Director of Finance.

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

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 Executive Director may delegate this responsibility to District staff as deemed necessary and appropriate.

The Board of Directors adopted the following **Bidding Requirements** on April 8, 2015:

- \$5,000-\$9,999
  - At least three verbal bids or catalog price quotations are required.
- \$10,000-\$59,999
  - Three written bids and department director'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

### **Disbursements Procedures**

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 Director 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.

Payment can be made via check based on net-30 payment terms or by purchase card (also referred to as procurement card or p-card). The District requires an original invoice for payment. Checks are issued once a week on Thursdays. All checks are signed electronically by the Executive Director and the Treasurer of the Board of Directors.

South Suburban has decentralized purchasing which means that each department and location is responsible for their own purchasing/supply needs. Purchase Orders (PO) are used as approval for payment, as the District does not use encumbrance accounting. Signature requirements may vary by department. Generally items over \$2,000 require the department director's signature. Original invoice, signature approval, and bidding requirements are verified by the Account Payable staff before processing payment. All new vendors are required to submit a W-9 for tax reporting purposes. Staff is responsible for purchasing items with the District's tax exempt status. Any requests for payment that do not meet these standards are returned to the individual department for correction and resubmittal.

The same standards are used for the procurement card (p-card). Each transaction must have an original invoice or receipt. All transactions are reviewed and approved by the direct supervisor. Envelopes with all required backup are routed to Accounts Payable. Every envelope is audited to ensure all backup and approvals are included. Employees are required to sign a card holder policy agreement at the time they are issued a p-card. Any noncompliance with these policies may result in a written warning to employee's supervisor and director. Repeated noncompliance may result in relinquishing of the procurement card.

### **Emergency Purchasing Procedures**

When an emergency arises that requires purchases outside of the disbursement and bidding guidelines, the following procedures apply:

- The emergency purchase must be approved by the Department Director
- The need to get quotes and bidding is waived under emergency circumstances. Staff is expected to find a low cost option and document why the bidding policy could not be followed.

### **Capitalization Policy**

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

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, as defined below.

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

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

**Buildings and Improvements** - Buildings and improvements includes the direct cost of acquisition, engineering fees and structural elements including shells and components such as heating, air conditioning and elevators. Major structural remodeling and other improvements which increase the useful life of the building, costing in excess of \$50,000 per project and which are completed subsequent to the original building construction are capital expenditures. Structural remodeling and other improvements which cost less than \$50,000 per project are considered services and other charges.

**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.

### **Procedures for Disposition of Assets**

This policy applies to the disposition of District owned personal property, whether capital or non-capital assets, but does not apply to disposition of real property.

When District owned personal property is beyond repair or is no longer needed, the item is returned for appropriate disposal. IT equipment will be disposed of by IT Department and other equipment/vehicles by the Service Center. Following arm's length transaction protocol, assets may be sold, auctioned, traded in, sold for scrap, or destroyed. All proceeds are sent to the Finance Department and recorded in compliance with the Cash Receipts procedures detailed in this document. Appropriate back up documentation is also sent to Finance, for removal of asset from Fixed Assets records and insurance coverage.

### **Allocation of Administrative Expenditures Procedures**

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.

### **Procedures for Transfers**

Annually the District transfers funds from the General Fund to the Enterprise Fund. This transfer is to help offset administrative expenditures and support subsidized programs. The amount changes annually, based on the needs of the District and funds available. Capital Assets paid for by governmental funds are also transferred to the Enterprise Fund. The Debt Service Fund transfers any interest earning to the General Fund on an annual basis. Other transfers included in the budget process are also allowed.

### **Fund Balance**

Generally, fund balance represents the difference between the current assets and current liabilities. In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

- Restricted fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or regulation of the other governments.
- Assigned fund balances are reported as assigned when amounts are constrained by the District's intent to be used for specific purposes, but are not restricted. Included in the Board of Directors approved policies the Executive Director or the Director of Finance is authorized to assign fund balances.

- Unassigned fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion.

Flow Assumptions – When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the District's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the District's policy to use assigned fund balance before using unassigned fund balance.

**Summary of Fund Balance Restrictions and Assignments**

	Governmental Funds				Proprietary Funds
	General Fund	Conservation Trust	2010 One Mill Fund	Debt Service	Enterprise
Estimated Fund Balance 12/31/17	\$ 4,342,852	\$ 12,916	\$500,000	\$ 319,264	\$ 1,611,450
Restricted for:					
Emergencies	675,000	-	-	-	982,000
Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space (2010 One Mill)	-	-	500,000	-	-
Environmental Liability Escrow	200,000	-	-	-	-
Capital Projects	-	12,916	-	-	-
Debt Service	-	-	-	319,264	-
Total Restricted Fund Balance	875,000	12,916	500,000	319,264	982,000
Assigned to:					
Health Insurance Claims	1,500,000	-	-	-	-
Subsequent year's expenditures	1,217,425	-	-	-	-
Total Assigned Fund Balance	2,717,425	-	-	-	-
Unassigned:					
7% Reserve (net of emergency reserve listed above)	100,427	-	-	-	629,450
COPS Reserve	650,000	-	-	-	-
Total Unassigned Fund Balance	750,427	-	-	-	629,450
Remaining Fund Balance 12/31/17	\$ -	\$ -	\$ -	\$ -	\$ -

The **General Fund** has the following **Restricted Fund Balances**:

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

The **General Fund** has **Unassigned** Fund Balance:

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

**COPS Reserve** - 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.

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. Based on the November 2017 election results, funds received after 2017 from the One Mill will be included in the General Fund as the restriction were removed.

The **Debt Service Fund balance** is restricted for future general obligation debt payments.

The **Enterprise Fund** has the following **Restricted Fund Balances**:

**Emergencies** - 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:

**7% 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.

### **Risk Management**

The District participates in an Insurance Pool for insurance coverage of property, general liability, public officials, auto physical damage, inland marine, and boiler and machinery.

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.

### **Pension Plan**

The full-time employees of the District participate in a Money Purchase Pension Plan which is a defined contribution plan established by the District. 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. Participation in the plan is optional for all employees. The plan allows the employees to defer a portion of their salary until future years.

### **Month End Procedures**

At the end of the month the Finance Department performs a soft close of the financial records for reporting purposes. All cash receipts and disbursements are processed for the month, along with appropriate journal entries. This is an attempt to match revenues and expenses for the period on a cash basis. Accruals are not recorded at the month end, only for the year end closing. The bank reconciliation is completed for the previous month and many accounts are reconciled for accuracy and completion.

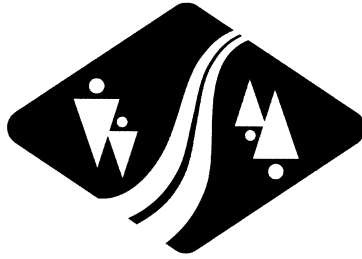
### **Financial Reporting**

The finance department sends out monthly financial reports to staff, managers, and the Board of Directors. Financial reports provide direction and guidance in several areas:

- Budgetary comparisons – Comparing actual financial results with the legally adopted budget
- Financial condition and results of operations – Assessing the changes in fund balances, available funds and net assets as a result of operations

- Compliance – Assist in determining compliance with finance-related laws, rules and regulations
- Efficiency and effectiveness – Assist in evaluating management and staff in efficiency and effectiveness

The policies and procedures included in this document are evaluated annually by the Director of Finance and included in the adopted budget document.



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

**Capital Improvement Plan**

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

The Capital Improvement Plan (CIP) was prepared to align with the Guiding Principles and the Strategic Goals outlined in the District's recently approved Master and Strategic plans.

### **Guiding Principles:**

- Quality First
- Enrich Wellness
- Connect to Nature
- Lead Sustainability

### **Specific Strategic Goals related to Capital Improvement Plan:**

- Deliver new projects and improvements that support our guiding principles
- Drive net revenue through improving/maintaining the quality and value of our facilities and services
- Address capacity needs and facility improvements to meet the needs and desires of the community
- Provide opportunities for the community to engage with and celebrate nature
- Continue sustainability improvements to reduce spending on resources and help fulfil our mission as stewards of the environment
- Improve organizational efficiencies to reduce operational costs
- Maintain, improve, and expand partnerships to benefits SSPRD and the surrounding region.

The CIP contains a detailed listing of all capital expenditures and deferred maintenance projects to be completed over the next five year period. The detailed listing is included in the appendix section of this document. The plan contains a summary section, which categorizes the projects by type and funding source. The project costs are also summarized by the year in which the expenditures and related funding are anticipated. During the preparation process, staff focused on setting priorities and identifying which projects could reasonably be accomplished within each year. Financial constraints, contractual obligation/needs, and staff limitations were also considered when setting these priorities.

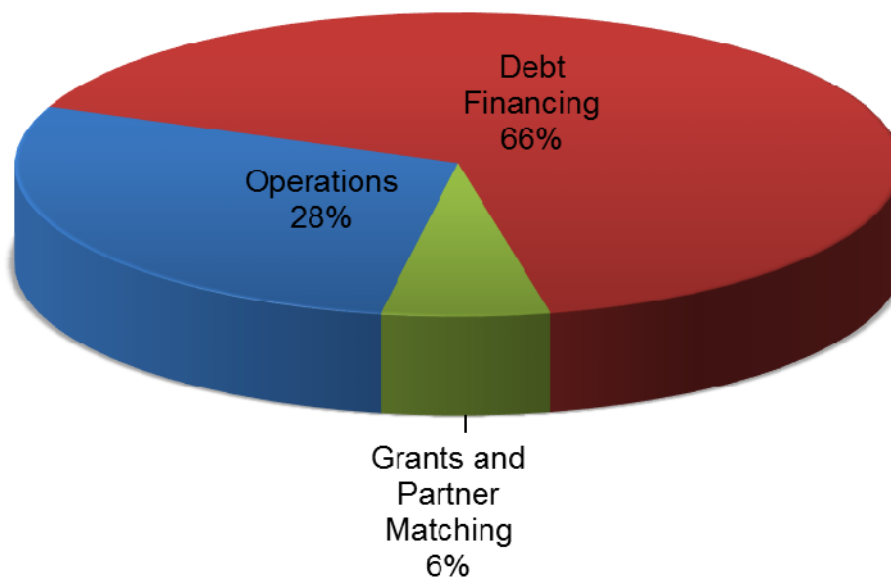
Capital improvements are funded through a variety of sources including the use of reserves, debt financing, grants, partner matching funds, and operating revenue. The Financial Plan analyzed all available current and future resources, as well as financing options, to identify funding sources for the capital improvements. The CIP costs projected in this plan meet, but do not exceed, the limitations of those funding sources identified.

The District anticipates spending \$138,124,515 on capital outlay over the next five years. Of this amount \$39,110,076 is from unobligated operational funds, \$90,590,000 is from the issuance of debt, and \$8,424,439 is from grants and matching funds from our partners.

### Summary of Projects by Funding Type

	2018 Budget	2019	2020	2021	2022
Projects Funded by Operations	\$ 8,934,648	\$ 7,693,200	\$ 7,234,790	\$ 7,449,551	\$ 7,797,887
Lease Projects	210,000	190,000	190,000	800,000	200,000
COPs and Bond Projects	-	32,788,000	42,087,500	12,276,000	1,848,500
Arapahoe County Open Space	1,460,000	-	-	300,000	-
Sheridan Projects	135,000	-	-	-	-
Great Outdoors Colorado Grant	350,000	-	-	-	-
Centennial Projects	100,000	500,000	267,500	500,000	100,000
Littleton Capital Projects	350,000	500,000	100,000	500,000	100,000
Littleton Operations Projects	80,827	10,500	34,750	10,362	55,750
Lone Tree Projects	195,000	75,000	-	57,750	62,000
Grant/Matching Funds	515,000	520,000	515,000	515,000	515,000
Grand Total	\$ 12,330,475	\$ 42,276,700	\$ 50,429,540	\$ 22,408,663	\$ 10,679,137

### Capital Funding Breakdown (Sources)



#### Major Capital Projects over the Next Five Years:

- Field House, Ice Arena, Administration Office Complex
- Family Sports Center Dome/Littleton Tennis Bubble replacements
- Harlow, Holly, and Franklin pool renovations or replacements
- Parks Replacement Mowers, Equipment and Vehicles
- Golf Replacement Mowers, Equipment and Vehicles
- Projects matched with our Municipal Partners and grant opportunities
- Hudson Gardens and Events Center projects
- Other Debt Related Projects - The District also has approximately \$19 million in projects anticipated from debt proceeds. Major projects consist of renovation to Goodson Recreation Center, improvements to Cornerstone Park, sprinkler replacements, upgrades to trails, tennis courts, and playgrounds.

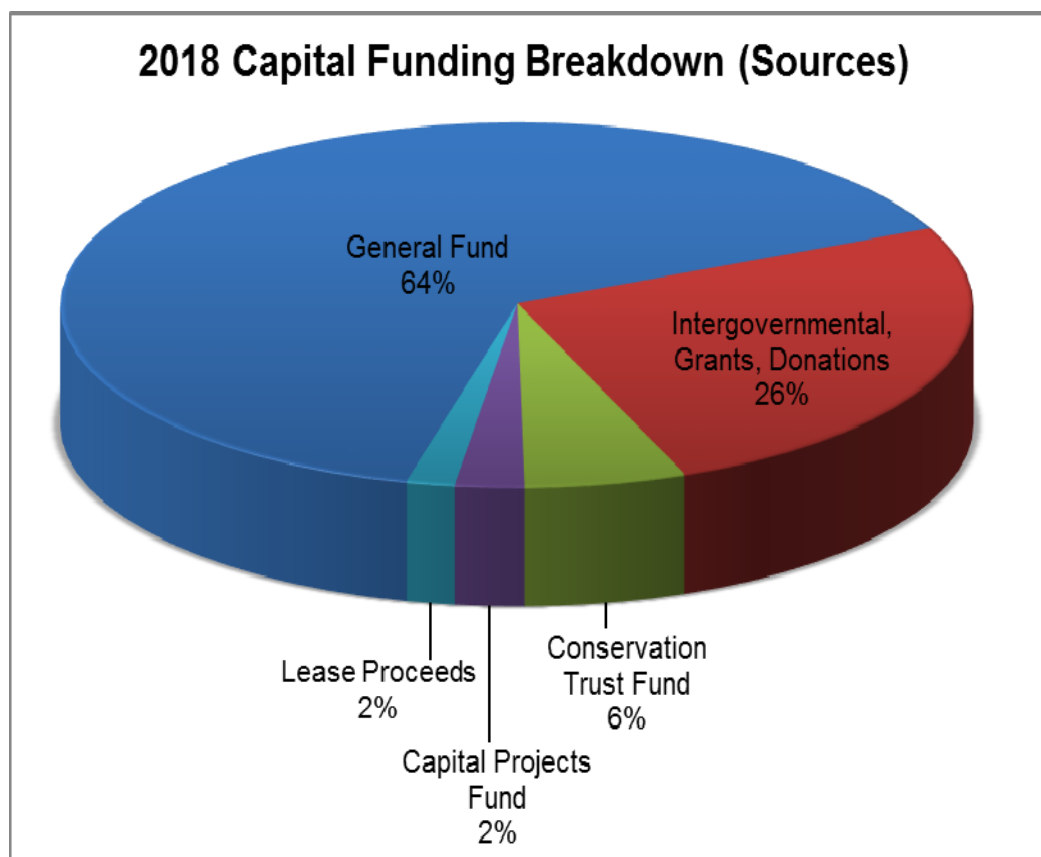
The CIP plan will be updated annually, or more frequently if needed, to address the changing needs of the District. The first year of the plan agrees to the adopted budget. The projects approved for the 2018 Budget are discussed in more detail below.

The draft Capital Improvement Plan was reviewed by the Board of Directors on July 26, 2017. Capital priorities were also discussed with staff and the Board during the 2018 Budget process. The final Capital Improvement Plan will be presented to the Board of Directors for approval in January 2018.

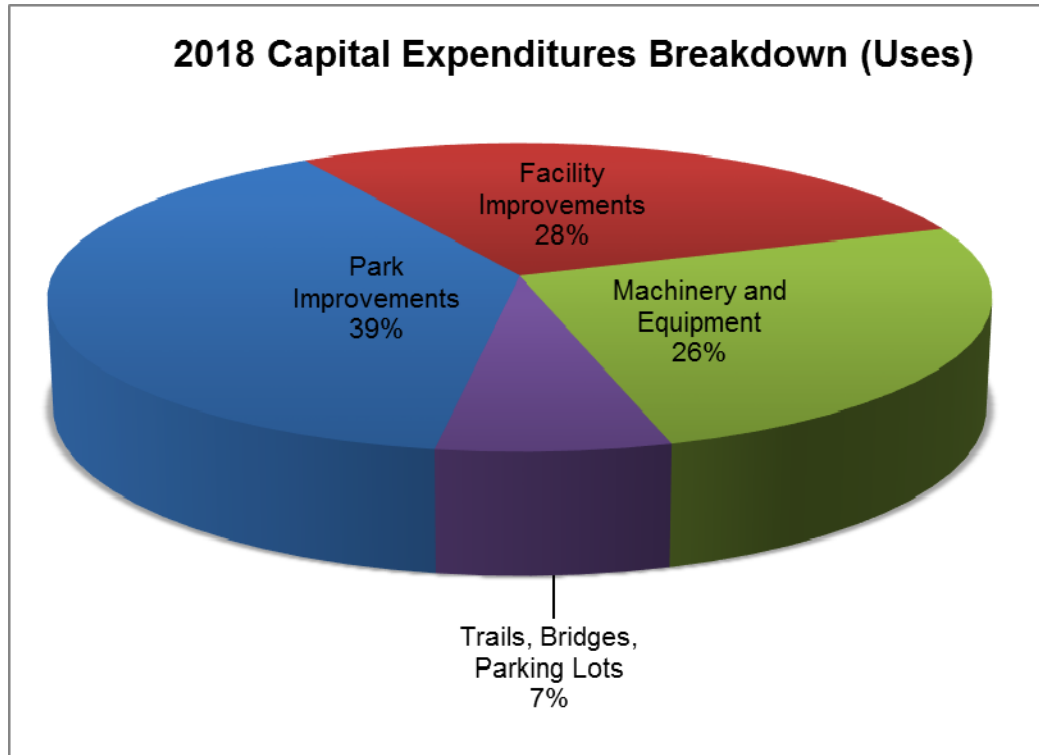
### **Summary of the Sources and Uses of Funds for 2018 Budget**

The total source of revenue for the capital expenditures for 2018 is \$12,330,475. These expenditures are funded by the General Fund \$7,931,207, Conservation Trust Funds \$703,441, Enterprise Funds \$210,000(capital lease proceeds), and Capital Projects Fund \$300,000. Estimated funds of \$3,185,827 will be contributed to the District by grants, donations, or other intergovernmental agencies.

Capital projects that are still in progress at the end of 2017 will have the available unspent balance re-appropriated in 2018, 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.



The chart below shows the 2018 percentage breakdown of approved capital expenditures. Park Improvements account for 39%, Facility Improvements 28%, Trails (including trails, bridges, and parking lots) 7%, and the remaining 26% for Machinery and Equipment. A detailed listing of all the approved projects is including in Section 2 of this document.



### Project Highlights for 2018

Some of the major capital projects for 2018 include:

- **Progress Park Redevelopment**
  - **Project Description** - Per the approved master plan, replace the existing shelter, restroom, and playground. South Suburban and Littleton approved a master plan for Progress Park in 2017. The highest priorities for development are the shelter, restroom, and playground. Existing playground and restroom are not ADA compliant. Staff is in the process of submitting a site plan to Littleton. Additional funds are need to construct all of the priority improvements.
  - **Funding Source** - There is \$400,000 currently budgeted in 2017 (\$200,000 South Suburban/\$200,000 Littleton) for these improvements. Staff requests these existing funds be carried over for 2018. The cost estimate is \$1,300,000. A cash match of \$250,000 is anticipated from the City of Littleton. Staff will apply for an ACOS fall grant in the amount of \$450,000. Additionally staff will apply for a GOCO grant in the amount of \$262,000. If neither grant is approved, we will have \$900,000 to replace the shelter and restroom. If the ACOS grant is awarded we will have \$1,350,000 for the shelter, restroom, and playground. If the GOCO grant is also approved we would have a total of \$1,612,000 for additional core area improvements.

- **Impact on Operating Costs** – Annual maintenance cost for developed parks is \$10,743 per acre. This project updates existing amenities, so there is no change in the number of acres.



- **Sheridan Park Tennis Courts**
  - **Project Description** - Removal of the existing tennis courts and rebuilding with post-tension concrete courts, lighting and fencing. The tennis courts at Sheridan Community Park have over 1,500 feet of structural cracks ranging from 1/4 inch to 1 inch in width. With a good portion of the cracks within the playing area, it makes it difficult and sometimes dangerous to play. The perimeter fencing is rusted and stretched beyond repair. Lighting is also rusting at the bases and one of the poles failed during a wind storm several years ago
  - **Funding Sources** – Staff will apply for an ACOS grant in the amount of \$350,000. Remaining cost of the project will be funded from the General Fund. Total project cost is estimated to be \$650,000
  - **Impact on Operating Costs** – Annual crack fill for these courts costs approximately \$8,000 per year.





Picture of Sheridan Tennis Courts

### Chase Park Improvements

- Project Description** - Redevelop Chase Park to meet the needs of the neighborhood and incorporate an additional parcel into the park. Proposed improvements include shelter, updated and expanded nature themed playground, basketball half court, loop trail, grassy play area, landscape and irrigation. The City of Sheridan acquired a parcel of land immediately west of Chase Park. The City wants this land incorporated into the park. Staff is currently developing a master plan. Input received from public meeting indicates that the current park does not meet the needs of the neighborhood. The playground is not ADA compliant.
- Funding Sources** - For the 2017, the City of Sheridan has \$50,000 budgeted and South Suburban has \$27,500 budgeted. 2017 funds will be carried over and we have requested an additional \$60,000 from the City and \$82,500 from the District General Fund. These funds will be used as a match to apply for a \$360,000 Arapahoe County Open Spaces Standard Grant in April of 2018. Total 2018 budget is \$502,500.
- Impact on Operating Costs** – Annual maintenance cost for developed parks is \$10,743 per acre. This project includes a slight increase in the number of developed acres.



- **Sheridan Square Park**

- **Project Description** - Habitat for Humanity is constructing homes on the site previously occupied by Fort Logan Elementary School/Park. The proposed development will add over 250 new residents to Sheridan. Included in the development are plans for an 8,000 square foot park. Amenities include a playground, small shelter and turf area. The park land has been deeded to the City of Sheridan. Fort Logan Elementary was the previously the neighborhood park for this area of Sheridan. Sheridan Square Park will replace this park.
- **Funding Sources** – Funding includes a \$75,000 match from the City of Sheridan and a \$300,000 grant from Arapahoe County Open Space. Habitat for Humanity will provide in-kind donation by assisting with the grant application. Total estimated cost for this project is \$450,000, including the District's share of \$75,000 from the General Fund.
- **Impact on Operating Costs** – The new park replaces the Fort Logan School Park that was removed from the system in 2015. The proposed park is considerably smaller than what the District maintained at the school site.



- **Spring Creek Retaining Walls**

- **Project Description** - South Suburban acquired the Spring Creek drainage area from the developer of this area. Timber retaining walls were used to stabilize the grade, and due to age these walls are failing. A geotechnical study was completed in 2016 identifying areas of failure and causes. Adjacent residents have built encroachments into this area, and private decks and fences are starting to fail. Phase I to be design and constructed in 2018 and Phase II in 2020.
- **Funding Sources** – Total estimated project cost is \$400,000 funded by the General Fund.
- **Impact on Operating Costs** – Minimal maintenance is performed in this open space area. Correction of uphill drainage and structurally superior materials will be used to minimize future maintenance costs.



- **Fox Ridge West Irrigation Upgrades**
  - **Project Description** – This project would replace the mainline, valves piping and sprinkler heads allowing the District to be much more efficient in the water distribution at this location. The current irrigation system at Fox Ridge West is grossly inadequate and requires an extraordinary amount of maintenance. This system was installed in 1979. Street replacement several years ago adjacent to the irrigated areas compromised the sleeves and wire in many locations. The mainline is grossly undersized limiting the flow and pressure needed to efficiently operate. Valves and heads are obsolete and require frequent repair and/or replacement. Recent water audit indicates this system operating at less than 60% efficiency. This could be compared to a new system that should operate between 75% to 85% efficiency. The result is very substandard turf quality at this site. This request would allow us to contract out the replacement of all mainlines including valves, lateral lines, and irrigation heads resulting in an elevation to the turf's overall condition and quality.
  - **Funding Sources** – Total estimated cost of this project is \$489,000 and will be funded from the Conservation Trust Fund (Lottery Proceeds).
  - **Impact on Operating Costs** – The maintenance cost for this system has increased significantly over the past three years. The average annual maintenance over the last three years for the Fox Ridge irrigation system has been \$1,976 per acre. The average cost of irrigation maintenance in the parks is \$1,106.
- **Lone Tree Golf Course #6 Tee Renovation and Lake Dredging**
  - **Project Description** – Dredge inlet of #6 Lake and renovate #6 tee box complex. Inlet on south end of lake has silted in and is reducing water storage and is not aesthetically pleasing to golfers. Combine this project using fill dirt to reconstruct #6 tee which is too small and has poor turf due to use. Retaining walls on tees are failing and need to be rebuilt.
  - **Funding Sources** - Total estimated cost of this project is \$125,000 and will be funded from the General Fund.
  - **Impact on Operating Costs** – Increased water storage, improved teeing ground on #6, and improved aesthetics with new retaining wall.





- **Family Sport Center Driving Range Net**

- **Project Description** – Replace old wooden poles and netting with steel poles and new netting. Current net is worn, has holes, and is not tall enough to protect #1 tee. We have had several players hit by golf balls from the range as they wait to tee off. New higher net will save on range balls from going into the wetlands where they cannot be retrieved.
- **Funding Sources** - Total estimated cost of this project is \$175,000 and will be funded from the General Fund.
- **Impact on Operating Costs** – Customer Safety/range ball expense/legal-insurance fees will all be impacted positively. Revenue will be impacted for construction of project.

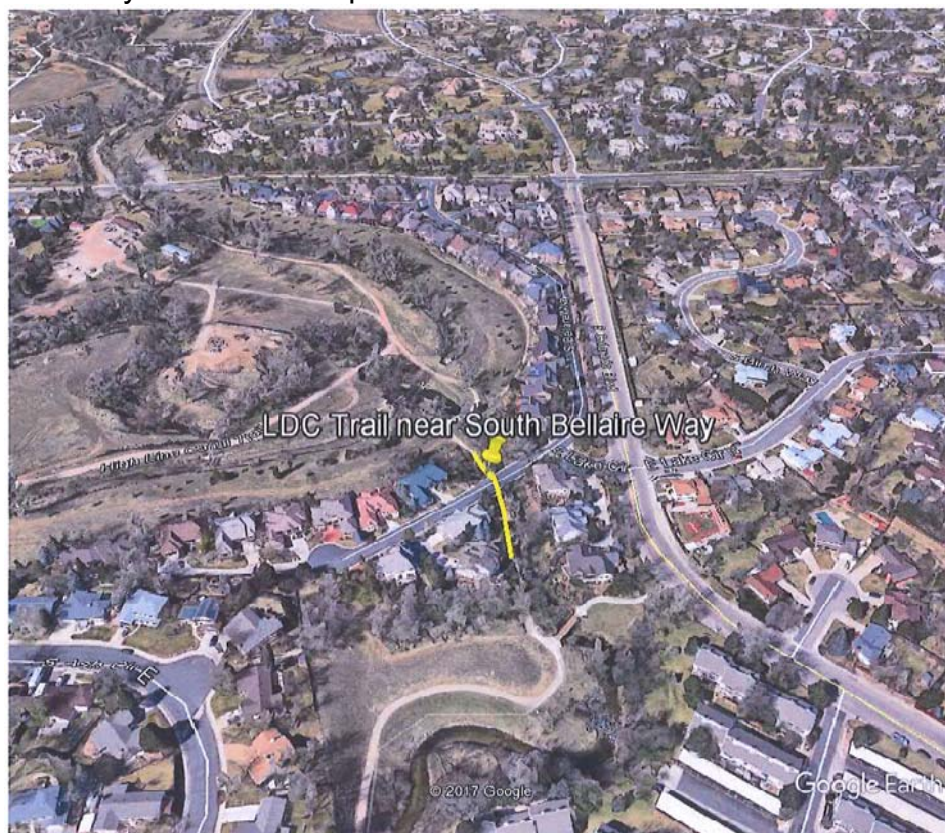


- **Annual Parking Lot, Trail, and Entry Road Repairs** - Repairs and replaces aging asphalt and damaged concrete at the following locations:
  - **Highline Canal Resurfacing (\$40,000)** - This project increases the amount of aggregate purchased and placed each season on the High Line Canal Trail System. With increased use and the typical utility vehicle access, the High Line Canal requires over a third of our current annual aggregate budget. This maintenance project will increase the amount available for expenditure on an annual basis and increase the linear footage of our annual overlay maintenance to provide our trail users with a more consistent trail surface.



- Columbine Trail (\$177,000)** - This project replaces approximately 4,000 square yards of 9 foot wide aging asphalt trail in Littleton from Costilla Avenue South to Mineral Avenue. This trail has been phased for replacement beginning in 2013 and was scheduled to end in the year 2020. The life expectancy of asphalt trail is approximately 20 years . Prior to major repairs in 2008 and 2009, this trail has held up well. It is one of the oldest trails in our District and serves as a commuter trail and has connections to South Platte Park, Columbine Manor Park, Foot Hills Park and Recreation Trails, Dutch Creek Trail, Columbine Country Club, Coal Mine Trail and Wynetka Park Ponds and Dog Park.
- Little Dry Creek Trail Improvements (\$42,000)** - This project replaces approximately 3,000 square feet of 10 foot wide crusher fines trail with 10 foot wide concrete trail in Centennial near the area of South Bellaire Way on Little Dry Creek Trail. This trail has been a citizen request since 2016. The life expectancy of this concrete trail is approximately 20 years. This section is routinely flooded during storm events and because it is an actively used trail, Patrons walkout into the grass alongside of the trail to avoid the soft wet crusher fines, damaging the private property owners adjacent landscape. This trail serves as a community trail connection to the Centennial Link Trail, High line Canal Trail and has connections to Peabody Elementary, Little Dry Creek Park, Holly Open Space and Heritage Village Park.

Little Dry Creek Trail Improvements





- **Sheridan Recreation Center West Parking Lot and Entry Road** (\$81,541) - This project replaces a little under 2,000 square yards of aging asphalt in the parking lot of the shared parking area and entry road between Sheridan Fort Logan Northgate School and Sheridan Recreation Center. This area was replaced prior to the year 2000. The life expectancy of asphalt is approximately 20 years. Due to the amount of heavy truck traffic during the demolition and construction of the School, Bus Lane traffic and with renovations to the Sheridan Community Park, the life span was decreased by a few years.
- **Carson Nature Center Reserved Parking Lot** (\$161,655) - Conduct grading improvements, install curb and gutter and required landscape islands, and pave the lot, including installation of accessible spaces and sidewalk access to the buildings. Design is complete, price is based on 2017 bids plus inflation, and security lighting was installed in 2017. The reserved parking is an unpaved lot with a wooden timber/railroad tie border. Littleton requires parking lots in city limits be paved and this lot has been target for paving for a number of years. It is used by staff daily, but also by program participants, classroom renters and their guests, and volunteers. The current lot does not provide sufficient drainage and water management, or handicap accessibility. Designs brings up all of these items to current Littleton Code.



- **Other Parking Lot, Trail, and Entry Road Repairs** – Other small projects include: TrailMark Trail Resurface (\$10,120), Palos Verdes Park Trail (\$30,000), Sidewalk Replacement on Adams Street near Arapahoe Parks (\$29,400) and Miscellaneous Trail Repairs (\$10,000).
- **Funding Sources** – The funding source for Annual Parking Lot, Trail, and Entry Road Repairs comes from a combination of Conservation Trust Funds \$110,941 and the General Fund \$470,775.
- **Impact on Operating Costs** – These projects will not increase operating costs for the 2018 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 \$4.17 per linear foot.

The District's capital expenditures for 2018 include \$3,185,527 from anticipated grants or partner matches. The District will requested funds from the Cities of Littleton, City of Centennial, City of Sheridan, and other intergovernmental partners. Staff will also apply for various grants in late 2017 and early 2018. 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 2018 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 2018. The District's contribution to the matching projects is \$15,000.

### Equipment

Expenditures for equipment, vehicles, and computers represent 26% of the total capital budget or \$3,044,874. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles (\$974,235)** - Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. All items are in poor or fair condition and require significant annual maintenance to keep operating.
- **International Bucket truck (\$166,000)** – replacing model from 2001, over 8,100 hours of usage





- **Zamboni Ice Resurface machine (\$136,690)** - replacing model from 2005, over 6,400 hours of usage



- Howard Price 16' rotary mower (\$96,125)** - replacing model from 2005, over 5,500 hours of usage



- **Ford 545 Loader (\$62,250)** - replacing model from 1991, over 2,500 hours of usage



- **New Trash Truck for Park's Department (\$130,000)** - Purchase an additional trash truck for the removal of trash in the District parks and open spaces. Presently the five Maintenance Districts, the Trails crew, and the Natural Open Space crew use two trash trucks to remove trash throughout the District. Due to the heavy demand we are not emptying the trash containers as often as necessary. The additional truck would help us provide timely trash removal in the parks and open spaces.
- **Golf Equipment (\$401,000) - Same as Park Replacement Equipment**
  - **Toro 5900 Rough Mower (\$100,000)** - Replace existing Toro 580 rough mower with new Toro 5900 rough mower (\$100,000). Current mower is 11 years old and has over 2300 hours on it. The vast amount of rough at SSGC requires a mower this large enough to turn the entire rough over twice a week to keep up with summer growth and customer expectations.
  - **5800 Sprayer (\$70,000)** - Large sprayer used regularly to apply chemicals and fertilizers will increase staff efficiency and help to reduce labor and product costs.
  - **Tractor with a front end loader and backhoe attachment (\$55,000)** - The current tractor backhoe/loader is 17 years old and is at the end of its useful life. We are spending excessive staff time and dollars to keep this piece of equipment operating.
- **Technology and System Upgrades (\$332,400)**
  - **Computer Equipment (\$100,000)** - This is the annual replacement of desktop, laptop and mobile devices throughout the District. The District's fleet of equipment is increasing year over year as we modernize processes and staff become more comfortable using technology. To replace aging equipment in our fleet and to be able to add devices when needed, we need to continue to fund an annual replacement program.
  - **Email Upgrade for Full-Time Staff (\$48,400)** - This would upgrade our email system to Exchange 2016 from Exchange 2010. It would also move email hosting to a third-party company which will handle email maintenance and backups and will allow us to expand easily. This cost only reflects the cost of migrating existing mailboxes. New mailboxes will be approximately \$100 per user per year.
  - **Fiber Connectivity Phase I (\$97,000)** – The infrastructure that we use to connect District facilities to each other are not adequate to meet current District needs. This will be phase 1 of an expected 3 phases to get existing facilities on an organization-wide fiber network that will allow us to meet demand. The infrastructure restricts us from being able to share files adequately, to explore video conferencing, to have enough wireless access to meet demand and District applications including email and Point of Sale cannot run at full speed due to the current network configurations. Adding copper lines will not be economically feasible over the long run and at many facilities, the copper is too degraded to allow us to add lines. Phase I facilities are Willow Springs (\$17,000), South Suburban Golf Course (\$60,000), and Goodson Recreation Center (\$20,000).

- **Funding Sources** - Expenditures for equipment, vehicles, and computers will be funded by the General Fund.
- **Impact on Operating Costs** - Maintenance costs related to equipment repair should decrease as equipment is new and less likely to break.

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

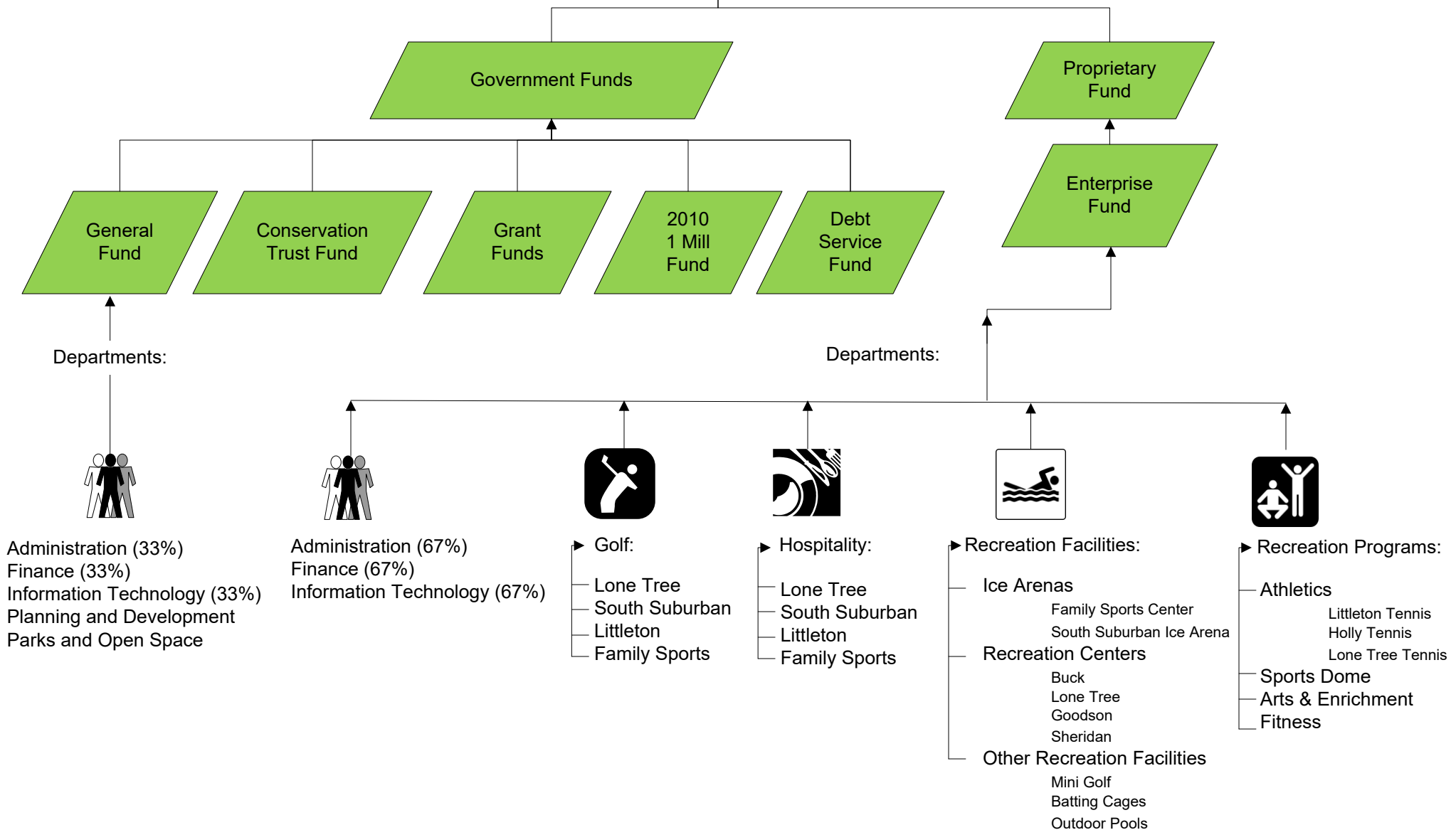
In addition to the cost of the capital project, the impact on operating costs is important when recommending a project for funding. The District defines Routine Capital Projects (or called Replacement) as replacement equipment and facility and park improvements. Non-routine Capital Projects (or called 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 2018, \$10,852,575 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 2018 Budget in the amount of \$1,477,900. 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 \$333 per acre and for developed parks it is \$10,743 per acre. Adding trails will also increase operating expenditures at a rate of \$4.17 per linear foot for hard surface (concrete) or \$0.80 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 all projects included in the Capital Improvement Plan is in the appendix 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

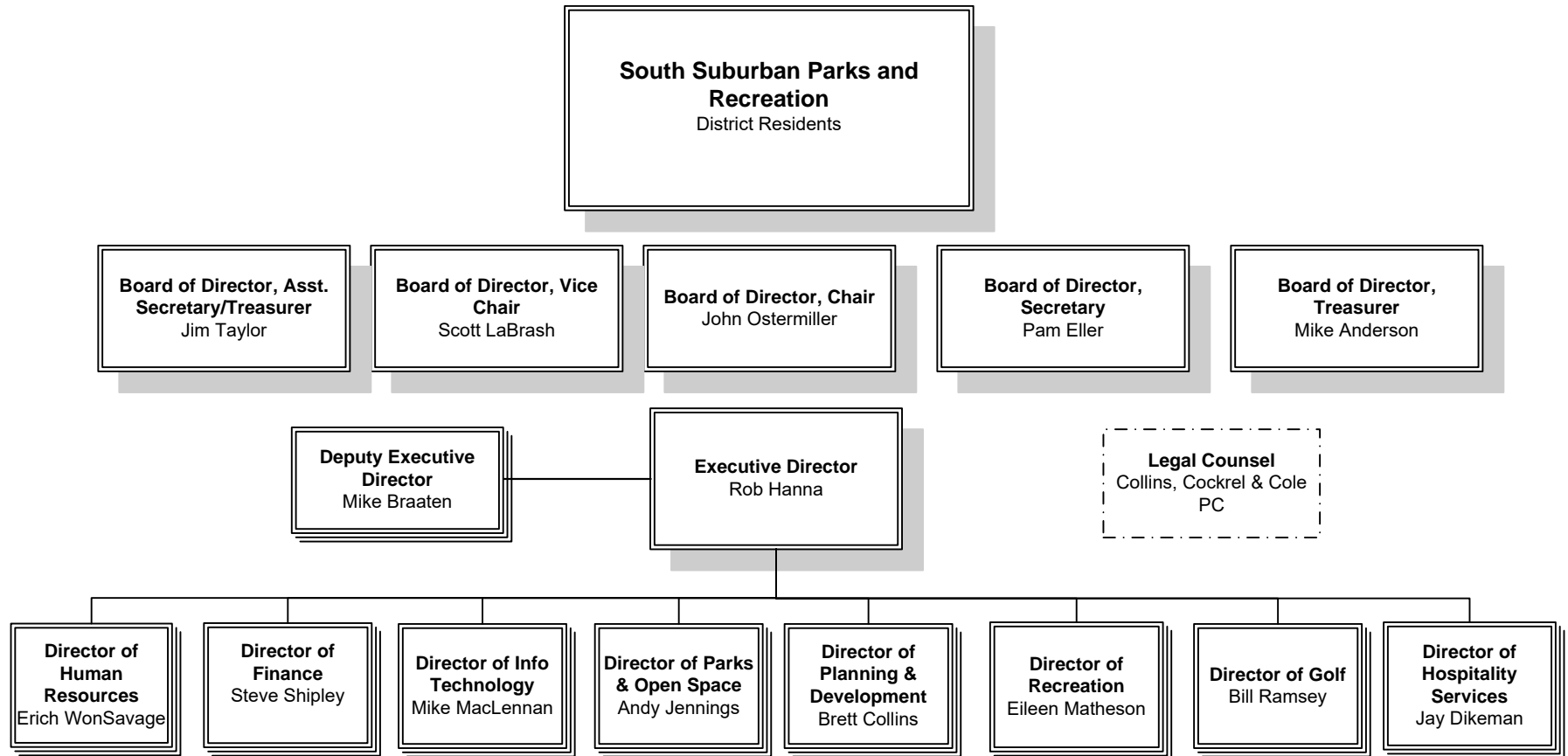
**District Officials**

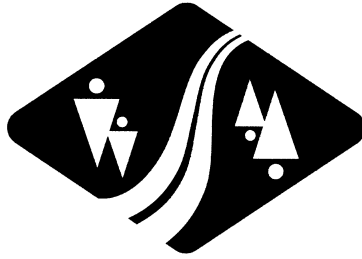
Executive Director ..... Rob Hanna  
Deputy Executive Director ..... Mike Braaten  
Director of Finance ..... Steve Shipley  
Director of Human Resources ..... Erich WonSavage  
Director of Golf ..... Bill Ramsey  
Director of Hospitality ..... Jay Dikeman  
Director of Information Technology ..... Mike MacLennan  
Director of Parks and Open Space..... Andy Jennings  
Director of Planning and Development..... Brett Collins  
Director of Recreation ..... Eileen Matheson



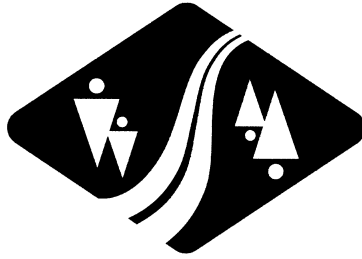
# South Suburban Park and Recreation District

## Organizational Chart





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



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

**2. BUDGET SUMMARIES**



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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE AND OTHER SOURCES OF FUNDS:</b>				
GENERAL FUND	\$ 22,562,470	\$ 21,313,435	\$ 21,367,865	\$ 30,171,600
CONSERVATION TRUST FUND	839,146	701,000	655,682	707,000
GRANT FUND	-	62,676	77,934	100,000
CAPITAL PROJECTS FUND	-	-	-	300,000
2010 1 MILL FUND	3,834,271	8,656,981	7,787,412	-
ENTERPRISE FUND	25,640,849	27,623,939	26,433,020	28,644,256
DEBT SERVICE FUND	3,693,973	3,697,750	3,704,727	3,704,058
TOTAL	56,570,709	62,055,781	60,026,639	63,626,913
<b>EXPENDITURES AND OTHER USES OF FUNDS:</b>				
GENERAL FUND	20,000,736	26,286,941	24,871,308	31,130,161
CONSERVATION TRUST FUND	714,192	1,038,152	979,918	719,916
GRANT FUND	-	62,676	77,934	100,000
CAPITAL PROJECTS FUND	-	-	-	300,000
2010 1 MILL FUND	3,293,590	11,130,127	9,760,558	500,000
ENTERPRISE FUND	25,589,582	27,659,227	26,740,773	28,355,711
DEBT SERVICE FUND	3,682,228	3,697,750	3,697,568	3,704,058
TOTAL	53,280,328	69,874,873	66,128,058	64,809,847
NET INCREASE IN FUND BALANCE	3,290,380	(7,819,092)	(6,101,419)	(1,182,933)
BEGINNING FUNDS AVAILABLE	9,597,521	12,566,118	12,887,900	6,467,218
ENDING FUNDS	12,887,901	4,747,027	6,786,482	5,284,285
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,559,343)	(2,675,539)	(2,576,973)	(2,734,285)
DEBT SERVICE RESERVE	(312,105)	-	(319,264)	-
CONSERVATION TRUST RESERVE	(337,152)	-	(12,916)	-
2010 1 MILL RESERVE	(2,473,146)	-	(500,000)	-
COPS RESERVE	(450,000)	(650,000)	(650,000)	(850,000)
INSURANCE RESERVE	(1,221,488)	(1,221,488)	(1,500,000)	(1,500,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 5,334,667	\$ -	\$ 1,027,329	\$ -

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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 23,709,964	\$ 23,559,106	\$ 23,664,323	\$ 26,441,483
SPECIFIC OWNERSHIP	1,962,079	1,700,000	2,000,000	2,000,000
INTERGOVERNMENTAL/DONATIONS	2,447,766	7,332,201	6,309,078	1,297,101
NET INVESTMENT INCOME	125,212	99,998	180,000	247,000
PROGRAM REVENUE	18,778,829	19,833,378	19,060,094	20,076,208
RESTAURANT	2,503,401	2,738,439	2,399,936	2,853,545
RETAIL SALES REVENUE	1,101,673	1,099,420	1,054,061	1,173,578
FACILITY RENTAL REVENUE	785,828	852,315	849,451	899,538
CONTRACT SALES REVENUE	47,875	46,261	58,329	50,068
OTHER REVENUE	646,980	708,405	419,525	804,565
<b>TOTAL OPERATING REVENUE</b>	<b>52,109,607</b>	<b>57,969,523</b>	<b>55,994,797</b>	<b>55,843,086</b>
<b>EXPENDITURES:</b>				
SALARY	18,119,039	19,436,589	19,256,199	20,470,604
BENEFITS	4,386,606	4,918,745	4,796,827	5,174,438
PROGRAM EXPENSES	335,233	524,469	540,740	537,690
RESTAURANT SALES EXPENSE	232,320	214,666	236,549	257,351
SUPPLIES	3,199,373	3,352,425	3,079,582	3,437,559
SERVICE & MATERIALS	1,831,078	1,789,436	1,741,736	1,894,463
MAINTENANCE	193,919	260,610	253,347	334,911
EQUIPMENT	176,421	198,010	159,599	205,436
UTILITIES	4,158,621	4,725,487	4,568,697	4,781,320
CONTRACTUAL	961,006	1,162,433	1,168,109	1,366,474
OTHER EXPENSES	2,664,801	3,364,896	2,791,902	2,522,707
DEBT SERVICE	4,312,103	4,385,971	4,385,971	4,350,052
TREASURER & PAYING AGENT FEES	260,442	270,000	268,000	342,336
<b>TOTAL OPERATING EXPENDITURES</b>	<b>40,830,962</b>	<b>44,603,737</b>	<b>43,247,258</b>	<b>45,675,341</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>11,278,645</b>	<b>13,365,786</b>	<b>12,747,539</b>	<b>10,167,745</b>
<b>OTHER REVENUE:</b>				
CHV PAYMENT	759,973	762,108	762,108	763,000
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	191,372	299,150	249,734	3,185,827
OPERATING TRANSFER IN	2,440,296	3,025,000	3,020,000	3,625,000
CAPITAL LEASE PROCEEDS	-	-	-	210,000
SALE OF ASSET	1,069,460	-	-	-
<b>TOTAL OTHER REVENUE</b>	<b>\$ 4,461,102</b>	<b>\$ 4,086,258</b>	<b>\$ 4,031,842</b>	<b>\$ 7,783,827</b>

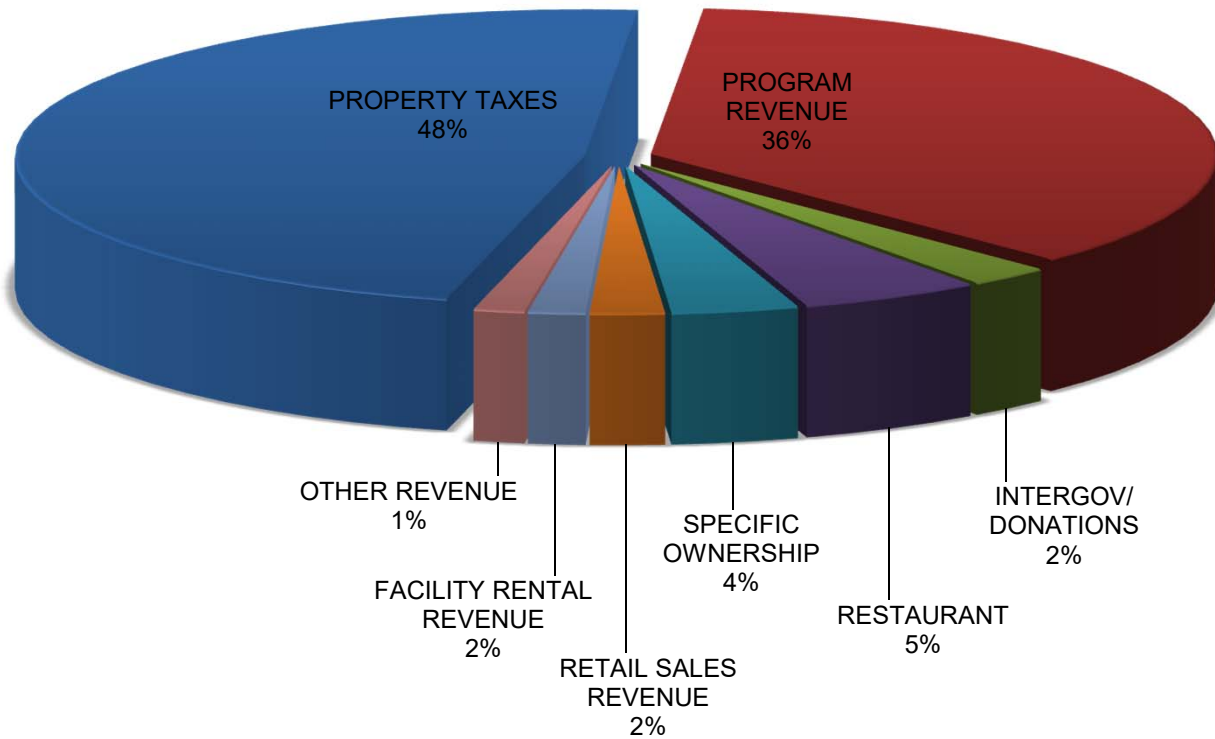
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

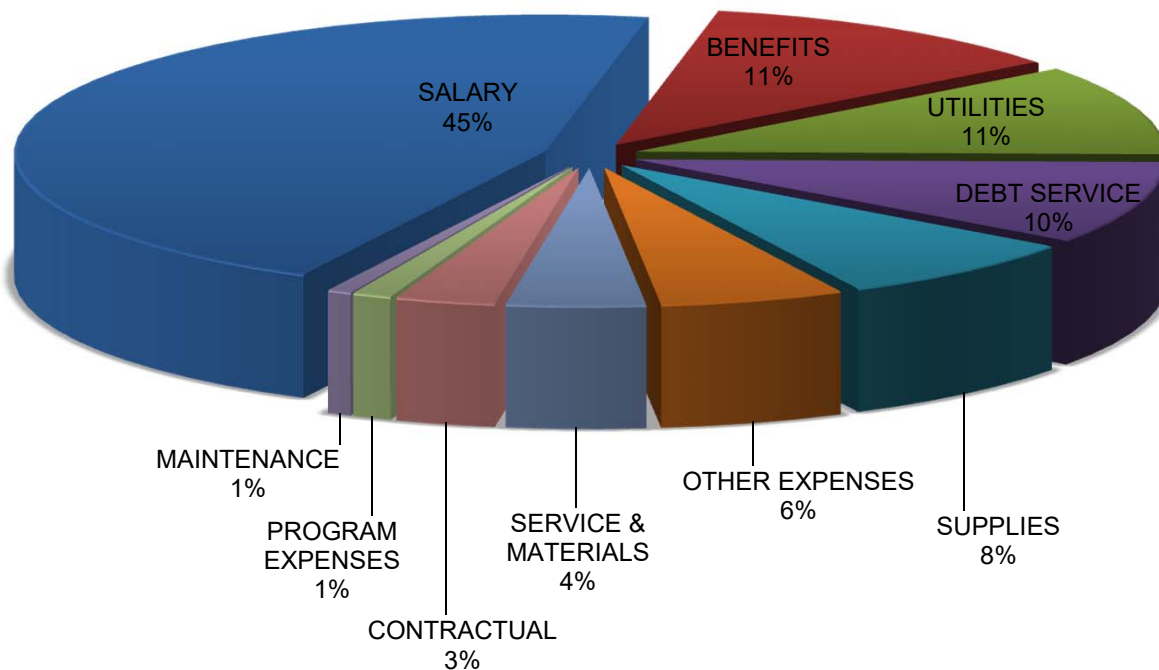
	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
	(continued)			
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	\$ -	\$ -	\$ -	\$ 50,933
UNDESIGNATED	-	680,497	-	793,490
COPS PAYMENT	521,306	523,048	523,048	524,323
ENERGY PERFORMANCE LEASE	392,558	404,335	404,335	439,123
 HUDSON GARDENS MANAGEMENT FEE	 350,000	 400,000	 400,000	 400,000
PROPOSED MERIT INCREASE	-	-	-	448,000
INCREASE IN BENEFITS COSTS	-	-	-	22,162
CHV EXPENDITURES	1,000	1,000	1,000	1,000
OPERATING TRANSFER OUT	2,440,296	3,025,000	3,020,000	3,625,000
CAPITAL EXPENDITURES	8,744,207	20,237,256	18,532,417	12,830,475
TOTAL OTHER EXPENDITURES	12,449,367	25,271,136	22,880,800	19,134,506
NET REVENUE OVER EXPENDITURES	\$ 3,290,381	\$ (7,819,092)	\$ (6,101,420)	\$ (1,182,934)
 TOTAL REVENUE	 \$ 56,570,709	 \$ 62,055,781	 \$ 60,026,639	 \$ 63,626,913
TOTAL EXPENDITURES	53,280,328	69,874,873	66,128,058	64,809,847
NET REVENUE OVER (UNDER) EXPENDITURES	3,290,380	(7,819,092)	(6,101,421)	(1,182,933)
 BEGINNING FUNDS AVAILABLE	 9,597,521	 12,566,118	 12,887,900	 6,467,218
ENDING FUNDS AVAILABLE	12,887,901	4,747,027	6,786,482	5,284,285
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,559,343)	(2,675,539)	(2,576,973)	(2,734,285)
DEBT SERVICE RESERVE	(312,105)	-	(319,264)	-
CONSERVATION TRUST RESERVE	(337,152)	-	(12,916)	-
2010 1 MILL RESERVE	(2,473,146)	-	(500,000)	-
COPS RESERVE	(450,000)	(650,000)	(650,000)	(850,000)
INSURANCE RESERVE	(1,221,488)	(1,221,488)	(1,500,000)	(1,500,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 5,334,667	\$ -	\$ 1,027,329	\$ -

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**

	<b>PROJECTED FUNDS AVAILABLE 1/1/2018</b>	<b>2018 BUDGETED REVENUE</b>	<b>2018 BUDGETED EXPENDITURES</b>	<b>2018 BUDGETED RESERVES</b>	<b>PROJECTED FUNDS AVAILABLE 12/31/2018</b>
GENERAL FUND	\$ 4,342,852	\$ 30,171,599	\$ (31,130,160)	\$ (3,384,290)	\$ -
CONSERVATION TRUST FUND	12,916	707,000	(719,916)	-	-
GRANTS FUND	-	100,000	(100,000)	-	-
CAPITAL PROJECTS FUND	-	300,000	(300,000)	-	-
2010 1 MILL FUND	500,000	-	(500,000)	-	-
ENTERPRISE FUND	1,611,450	28,644,256	(28,355,711)	(1,899,995)	-
DEBT SERVICE FUND	-	3,704,058	(3,704,058)	-	-
TOTAL	<u>\$ 6,467,218</u>	<u>\$ 63,626,913</u>	<u>\$ (64,809,846)</u>	<u>\$ (5,284,285)</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 budgeting of undesignated funds (\$795,000). 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 2018 capital projects.

The **2010 One Mill fund** balance change is due to anticipated spending of funds on carryover capital projects (\$500,000). Due to the November 2017 election results no new funds will to added to the 2010 One Mill Fund.

The **Enterprise Fund** shows an 18% estimated increase in fund balance from 2017 to 2018. This is partially due to an increase of net revenue from operations of \$287,000. Also no capital projects were funded from funds available in 2018. The only capital included is funded by an operating lease.

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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$17,351,109	\$17,219,731	\$17,307,711	\$ 22,762,425
SPECIFIC OWNERSHIP TAX	1,962,079	1,700,000	2,000,000	2,000,000
INTERGOVERNMENTAL/DONATION	419,751	442,145	417,093	405,601
INTEREST INCOME	78,751	58,000	115,000	190,000
OTHER	714,678	807,301	496,219	839,747
TOTAL OPERATING REVENUE	<u>20,526,368</u>	<u>20,227,177</u>	<u>20,336,023</u>	<u>26,197,773</u>
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,207,500	1,690,826	1,590,177	1,688,518
FINANCE	249,517	279,007	258,892	272,116
IT DEPARTMENT	266,536	323,159	298,134	314,220
PLANNING	523,802	553,888	553,588	583,882
CONSTRUCTION & MAINTENANCE	1,047,197	1,168,400	1,105,954	1,091,156
PARKS AND OPEN SPACE	8,349,781	7,839,467	7,534,980	10,057,954
TOTAL OPERATING EXPENDITURES	<u>11,644,333</u>	<u>11,854,747</u>	<u>11,341,725</u>	<u>14,007,845</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENSE	<u>8,882,035</u>	<u>8,372,430</u>	<u>8,994,298</u>	<u>12,189,928</u>
<b>OTHER REVENUE:</b>				
CHV PAYMENT	759,973	762,108	762,108	763,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	191,372	299,150	249,734	3,185,827
SALE OF ASSET	1,069,460	-	-	-
OPERATING TRANSFER IN	15,296	25,000	20,000	25,000
TOTAL OTHER REVENUE	<u>2,036,102</u>	<u>1,086,258</u>	<u>1,031,842</u>	<u>3,973,827</u>
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	-	-	-	50,933
UNDESIGNATED	-	460,980	-	743,741
COP PAYMENT	521,306	523,048	523,048	524,323
ENERGY PERFORMANCE LEASE	392,558	404,335	404,335	439,123
HUDSON GARDENS MGMT FEE	350,000	400,000	400,000	400,000
OPERATING TRANSFER OUT	2,425,000	3,000,000	3,000,000	3,600,000
PROPOSED MERIT INCREASE	-	-	-	224,000
INCREASE IN BENEFITS COSTS	-	-	-	22,162
CAPITAL EXPENDITURES	4,486,441	8,631,424	8,203,049	11,117,034
2000 1 MILL CAPITAL EXPENDITURES	176,055	-	-	-
CHV EXPENDITURES	1,000	1,000	1,000	1,000
CHV CAPITAL OUTLAY	4,045	1,011,407	998,151	-
TOTAL OTHER EXPENDITURES	<u>8,356,405</u>	<u>14,432,194</u>	<u>13,529,583</u>	<u>17,122,316</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 2,561,733</u>	<u>\$ (4,973,506)</u>	<u>\$ (3,503,443)</u>	<u>\$ (958,561)</u>
<b>TOTAL REVENUE</b>				
TOTAL REVENUE	\$22,562,470	\$21,313,435	\$21,367,865	\$ 30,171,600
<b>TOTAL EXPENDITURES</b>				
TOTAL EXPENDITURES	20,000,737	26,286,941	24,871,308	31,130,161
NET REVENUE OVER (UNDER) EXPENDITURES	<u>2,561,733</u>	<u>(4,973,506)</u>	<u>(3,503,443)</u>	<u>(958,561)</u>
<b>BEGINNING FUNDS AVAILABLE</b>				
BEGINNING FUNDS AVAILABLE	4,988,242	6,413,270	6,422,947	3,679,595
BEGINNING FUNDS AVAILABLE - 2000 1 MILL	176,055	-	-	-
BEGINNING FUNDS AVAILABLE - CHV	120,265	1,423,347	1,423,347	663,256
ENDING FUNDS	<u>7,846,295</u>	<u>2,863,111</u>	<u>4,342,852</u>	<u>3,384,290</u>
<b>LESS RESERVES:</b>				
7% OPERATING RESERVE	(825,928)	(791,623)	(775,427)	(834,290)
COPS RESERVE	(450,000)	(650,000)	(650,000)	(850,000)
INSURANCE RESERVE	(1,221,488)	(1,221,488)	(1,500,000)	(1,500,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 5,148,879</u>	<u>\$ -</u>	<u>\$ 1,217,425</u>	<u>\$ -</u>

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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 17,351,110	\$ 17,219,731	\$ 17,307,711	\$ 22,762,425
SPECIFIC OWNERSHIP	1,962,079	1,700,000	2,000,000	2,000,000
INTERGOVERNMENTAL/DONATIONS	419,751	442,145	417,093	405,601
NET INVESTMENT INCOME	78,751	58,000	115,000	190,000
PROGRAM REVENUE	183,236	195,126	201,010	201,941
OTHER REVENUE	531,441	612,175	295,209	637,806
<b>TOTAL OPERATING REVENUE</b>	<b>20,526,368</b>	<b>20,227,177</b>	<b>20,336,023</b>	<b>26,197,773</b>
<b>EXPENDITURES:</b>				
SALARY	7,055,231	7,857,185	7,823,567	8,437,789
BENEFITS	1,838,464	2,368,028	2,298,789	2,468,969
PROGRAM EXPENSES	40,440	89,979	88,533	90,206
SUPPLIES	296,366	461,166	462,123	465,876
SERVICE & MATERIALS	842,724	822,698	812,645	888,160
MAINTENANCE	153,455	207,860	205,951	271,863
EQUIPMENT	75,277	74,550	75,499	89,416
UTILITIES	1,908,616	586,676	583,489	2,323,493
CONTRACTUAL	141,933	204,405	201,258	243,082
OTHER EXPENSE	1,352,160	1,978,967	1,576,440	1,467,656
TREASURER AND PAYING AGENT FEES	260,442	270,000	268,000	342,336
OVERHEAD CHARGEBACK (1)	(2,320,776)	(3,066,767)	(3,054,569)	(3,081,001)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>11,644,332</b>	<b>11,854,747</b>	<b>11,341,725</b>	<b>14,007,845</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>8,882,036</b>	<b>8,372,430</b>	<b>8,994,298</b>	<b>12,189,928</b>
<b>OTHER REVENUE:</b>				
CHV PAYMENT	759,973	762,108	762,108	763,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	191,372	299,150	249,734	3,185,827
SALE OF ASSET	1,069,460	-	-	-
TRANSFER IN	15,296	25,000	20,000	25,000
<b>TOTAL OTHER REVENUE</b>	<b>\$ 2,036,102</b>	<b>\$ 1,086,258</b>	<b>\$ 1,031,842</b>	<b>\$ 3,973,827</b>

(continued)

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

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
(continued)				
<b>OTHER EXPENDITURES:</b>				
CHV RESERVE	\$ -	\$ -	\$ -	\$ 50,933
UNDESIGNATED	-	460,980	-	743,741
COP PAYMENT	521,306	523,048	523,048	524,323
ENERGY PERFORMANCE LEASE	392,558	404,335	404,335	439,123
HUDSON GARDENS MGMT FEE	350,000	400,000	400,000	400,000
OPERATING TRANSFER OUT	2,425,000	3,000,000	3,000,000	3,600,000
PROPOSED MERIT INCREASE	-	-	-	224,000
INCREASE IN BENEFITS COSTS	-	-	-	22,162
CAPITAL EXPENDITURES	4,486,441	8,631,424	8,203,049	11,117,034
2000 1 MILL CAPITAL EXPENDITURES	176,055	-	-	-
CHV EXPENDITURES	1,000	1,000	1,000	1,000
CHV CAPITAL OUTLAY	4,045	1,011,407	998,151	-
TOTAL OTHER EXPENDITURES	8,356,405	14,432,194	13,529,583	17,122,316
NET REVENUE OVER (UNDER)	<u>\$ 2,561,733</u>	<u>\$ (4,973,506)</u>	<u>\$ (3,503,443)</u>	<u>\$ (958,561)</u>
TOTAL REVENUE	\$ 22,562,470	\$ 21,313,435	\$ 21,367,865	\$ 30,171,600
TOTAL EXPENDITURES	20,000,737	26,286,941	24,871,308	31,130,161
NET REVENUE OVER (UNDER)				
EXPENDITURES	<u>2,561,733</u>	<u>(4,973,506)</u>	<u>(3,503,443)</u>	<u>(958,561)</u>
BEGINNING FUNDS AVAILABLE	5,284,562	7,836,617	7,846,294	4,342,852
ENDING FUNDS	7,846,295	2,863,111	4,342,851	3,384,291
LESS RESERVES:				
7% OPERATING RESERVE	(825,928)	(791,623)	(775,426)	(834,290)
COPS RESERVE	(450,000)	(650,000)	(650,000)	(850,000)
INSURANCE RESERVE	(1,221,488)	(1,221,488)	(1,500,000)	(1,500,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 5,148,879</u>	<u>\$ -</u>	<u>\$ 1,217,425</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**

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL	\$ 837,049	\$ 700,000	\$ 650,682	\$ 700,000
INTEREST INCOME	2,097	1,000	5,000	7,000
TOTAL REVENUE	839,146	701,000	655,682	707,000
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	714,192	1,006,061	979,918	703,441
UNDESIGNATED	-	32,091	-	16,475
TOTAL EXPENDITURES	714,192	1,038,152	979,918	719,916
<b>NET REVENUES OVER (UNDER) EXP</b>	<b>124,954</b>	<b>(337,152)</b>	<b>(324,236)</b>	<b>(12,916)</b>
BEGINNING FUND BALANCE	212,198	337,152	337,152	12,916
ENDING FUND BALANCE	337,152	-	12,916	-
LESS RESERVES:				
CTF RESERVE	(337,152)		(12,916)	
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
GRANT REVENUE	\$ -	\$ 62,676	\$ 77,934	\$ 100,000
TOTAL REVENUE	-	62,676	77,934	100,000
<b>EXPENDITURES:</b>				
GRANT EXPENDITURES	-	62,676	77,934	100,000
TOTAL EXPENDITURES	-	62,676	77,934	100,000
 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**

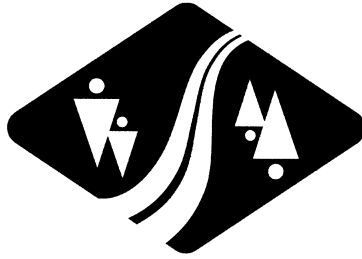
	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
REVENUE:				
PROPERTY TAX	\$ 2,680,177	\$ 2,666,625	\$ 2,671,885	\$ -
INTERGOVERNMENTAL REVENUE	1,137,526	5,980,356	5,095,527	-
INTEREST INCOME	16,568	10,000	20,000	-
TOTAL REVENUE	3,834,271	8,656,981	7,787,412	-
EXPENDITURES:				
CAPITAL OUTLAY	3,253,428	9,387,352	8,085,203	500,000
COLLECTION CHARGES	40,162	45,000	39,994	-
PARK MAINTENANCE WATER	-	1,696,177	1,635,361	-
UNDESIGNATED	-	1,598	-	-
TOTAL EXPENDITURES	3,293,590	11,130,127	9,760,558	500,000
NET REVENUES OVER (UNDER) EXP	540,681	(2,473,146)	(1,973,146)	(500,000)
BEGINNING FUND BALANCE	1,932,465	2,473,146	2,473,146	500,000
ENDING FUND BALANCE	2,473,146	-	500,000	-
LESS 2010 1 MILL RESERVE	(2,473,146)	-	(500,000)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
CAPITAL PROJECTS FUND**

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
OPERATING TRANSFER IN	\$ -	\$ -	\$ -	\$ 300,000
TOTAL REVENUE	-	-	-	300,000
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	-	-	-	300,000
TOTAL EXPENDITURES	-	-	-	300,000
NET REVENUES OVER (UNDER) EXP	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
ICE ARENA	\$ 4,412,661	\$ 4,361,890	\$ 4,435,534	\$ 4,490,596
RECREATION CENTERS	4,610,723	4,857,690	4,556,146	4,968,239
ATHLETICS	2,088,220	2,311,811	2,079,016	2,181,059
OTHER RECREATION FACILITIES	1,710,785	2,111,855	1,927,018	2,078,567
GOLF COURSES	7,356,744	7,711,190	7,574,653	7,960,025
HOSPITALITY	2,998,054	3,237,905	2,814,130	3,404,370
INTEREST INCOME	12,500	5,998	20,000	25,000
OTHER REVENUE	26,162	25,600	26,523	26,400
<b>TOTAL OPERATING REVENUE</b>	<b>23,215,849</b>	<b>24,623,939</b>	<b>23,433,020</b>	<b>25,134,256</b>
<b>EXPENDITURES:</b>				
ADMINISTRATION	1,804,657	2,465,583	2,344,973	2,440,239
FINANCE DEPARTMENT	506,596	535,330	525,627	552,479
IT DEPARTMENT	541,149	626,830	605,303	637,963
ICE ARENA	3,308,846	3,486,735	3,519,176	3,639,998
RECREATION CENTERS	6,379,140	6,741,699	6,612,134	6,778,496
ATHLETICS	1,442,347	1,548,478	1,392,008	1,516,232
OTHER RECREATION FACILITIES	1,228,025	1,654,272	1,453,610	1,629,421
GOLF COURSES	6,560,252	6,650,569	6,512,545	6,923,302
HOSPITALITY	3,708,524	3,562,891	3,509,301	3,770,307
<b>TOTAL OPERATING EXPENDITURES</b>	<b>25,479,536</b>	<b>27,272,387</b>	<b>26,474,677</b>	<b>27,888,437</b>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,263,687)	(2,648,448)	(3,041,657)	(2,754,181)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	2,425,000	3,000,000	3,000,000	3,300,000
CAPITAL LEASE PROCEEDS	-	-	-	210,000
<b>TOTAL OTHER REVENUE</b>	<b>2,425,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,510,000</b>
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	-	185,828	-	33,274
PROPOSED MERIT INCREASE	-	-	-	224,000
CAPITAL OUTLAY	110,046	201,012	266,096	210,000
<b>TOTAL OTHER EXPENDITURES</b>	<b>110,046</b>	<b>386,840</b>	<b>266,096</b>	<b>467,274</b>
<b>NET REVENUE OVER (UNDER) EXP</b>	<b>51,267</b>	<b>(35,288)</b>	<b>(307,753)</b>	<b>288,545</b>
<b>TOTAL REVENUE</b>	<b>25,640,849</b>	<b>27,623,939</b>	<b>26,433,020</b>	<b>28,644,256</b>
<b>TOTAL EXPENDITURES</b>	<b>25,589,582</b>	<b>27,659,227</b>	<b>26,740,773</b>	<b>28,355,711</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>51,267</b>	<b>(35,288)</b>	<b>(307,753)</b>	<b>288,545</b>
<b>BEGINNING FUNDS AVAILABLE</b>	<b>1,867,936</b>	<b>1,919,203</b>	<b>1,919,203</b>	<b>1,611,450</b>
<b>ENDING FUNDS</b>	<b>1,919,203</b>	<b>1,883,915</b>	<b>1,611,450</b>	<b>1,899,995</b>
<b>LESS RESERVES:</b>				
7% OPERATING RESERVE	(1,733,414)	(1,883,915)	(1,801,545)	(1,899,995)
<b>UNRESERVED FUNDS AVAILABLE</b>	<b>\$ 185,789</b>	<b>\$ -</b>	<b>\$ (190,095)</b>	<b>\$ -</b>



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

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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS	\$ 53,440	\$ 147,024	\$ 67,842	\$ 91,500
NET INVESTMENT INCOME	12,500	5,998	20,000	25,000
PROGRAM REVENUE	18,595,593	19,638,252	18,859,084	19,874,267
RESTAURANT	2,503,401	2,738,439	2,399,936	2,853,545
RETAIL SALES REVENUE	1,101,673	1,099,420	1,054,061	1,173,578
FACILITY RENTAL REVENUE	785,828	852,315	849,451	899,538
CONTRACT SALES REVENUE	47,875	46,261	58,329	50,068
OTHER REVENUE	115,539	96,230	124,317	166,760
<b>TOTAL OPERATING REVENUE</b>	<b>23,215,849</b>	<b>24,623,939</b>	<b>23,433,020</b>	<b>25,134,256</b>
<b>EXPENDITURES:</b>				
SALARY	11,063,808	11,579,404	11,432,632	12,032,815
BENEFITS	2,548,142	2,550,717	2,498,038	2,705,469
PROGRAM EXPENSES	294,793	371,814	374,273	347,484
RESTAURANT SALES EXPENSE	232,320	214,666	236,549	257,351
SUPPLIES	2,903,007	2,891,259	2,617,459	2,971,683
SERVICE & MATERIALS	988,354	966,738	929,091	1,006,303
MAINTENANCE	40,464	52,750	47,396	63,048
EQUIPMENT	101,144	123,460	84,100	116,020
UTILITIES	2,250,005	2,442,634	2,349,847	2,457,827
CONTRACTUAL	819,073	958,028	966,851	1,123,392
OTHER EXPENSES	1,217,298	1,279,929	1,109,651	986,742
DEBT SERVICE	700,353	774,221	774,221	739,302
OVERHEAD CHARGEBACK (1)	2,320,776	3,066,767	3,054,569	3,081,001
<b>TOTAL OPERATING EXPENDITURES</b>	<b>25,479,537</b>	<b>27,272,387</b>	<b>26,474,677</b>	<b>27,888,437</b>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,263,687)	(2,648,448)	(3,041,658)	(2,754,181)
<b>OTHER REVENUE:</b>				
TRANSFER IN	2,425,000	3,000,000	3,000,000	3,300,000
CAPITAL LEASE PROCEEDS	-	-	-	210,000
<b>TOTAL OTHER REVENUE</b>	<b>\$ 2,425,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,000,000</b>	<b>\$ 3,510,000</b>

(continued)

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

	Actual 2016	Budget 2017	Estimated 2017	Budget 2018
	(continued)			
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	\$ -	\$ 185,828	\$ -	\$ 33,274
PROPOSED MERIT INCREASE	-	-	-	224,000
CAPITAL OUTLAY	110,046	201,012	266,096	210,000
TOTAL OTHER EXPENDITURES	110,046	386,840	266,096	467,274
NET REVENUE OVER (UNDER) EXP	\$ 51,267	\$ (35,288)	\$ (307,754)	\$ 288,545
TOTAL REVENUE	\$ 25,640,849	\$ 27,623,939	\$ 26,433,020	\$ 28,644,256
TOTAL EXPENDITURES	25,589,582	27,659,227	26,740,773	28,355,711
NET REVENUE OVER (UNDER) EXPENDITURES	51,267	(35,288)	(307,753)	288,545
BEGINNING FUNDS AVAILABLE	1,867,936	1,919,203	1,919,203	1,611,450
ENDING FUNDS	1,919,203	1,883,915	1,611,450	1,899,995
LESS RESERVES:				
7% OPERATING RESERVE	(1,733,414)	(1,883,915)	(1,801,545)	(1,899,995)
UNRESERVED FUNDS AVAILABLE	\$ 185,789	\$ -	\$ (190,095)	\$ -



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

	<b>Actual 2016</b>	<b>Budget 2017</b>	<b>Estimated 2017</b>	<b>Budget 2018</b>
REVENUE:				
PROPERTY TAXES	\$ 3,678,677	\$ 3,672,750	\$ 3,684,727	\$ 3,679,058
INTEREST EARNINGS	15,296	25,000	20,000	25,000
<b>TOTAL REVENUE</b>	<b>3,693,973</b>	<b>3,697,750</b>	<b>3,704,727</b>	<b>3,704,058</b>
EXPENDITURES:				
ADMINISTRATION	55,182	61,000	65,818	68,308
BOND PRINCIPAL	3,000,000	3,120,000	3,120,000	3,275,000
BOND INTEREST	611,750	491,750	491,750	335,750
OPERATING TRANSFER OUT	15,296	25,000	20,000	25,000
<b>TOTAL EXPENDITURES</b>	<b>3,682,228</b>	<b>3,697,750</b>	<b>3,697,568</b>	<b>3,704,058</b>
NET REVENUE OVER EXPENDITURES	11,745	-	7,159	-
BEGINNING FUND BALANCE	300,360	-	312,105	-
ENDING FUND BALANCE	312,105	-	319,264	-
LESS RESERVES:				
DEBT SERVICE RESERVE	(312,105)	-	(319,264)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2016	2017	2018
FULL TIME POSITIONS:			
Administration	6	6	6
Communications	5	5	5
Human Resources	4	4	4
Total Administration	15	15	15
Finance	6	6	6
Golf	30	30	32
Hospitality	14	18	19
Information Technology	9	9	9
Parks & Open Space	76	76	76
Planning & Development	5	5	5
Recreation	84	84	84
<b>Total Full Time Positions</b>	<b>239</b>	<b>243</b>	<b>246</b>
Total Full Time Equivalents	466	471	474
Total W-2s Issued	1,811	1,815	1,820

### Description of Changes in Staffing:

#### 2018 Budget

Golf - two regular part time positions (RPT) reclassified as full time positions

Hospitality - one part time position reclassified to full time

#### 2017 Changes

Hospitality - four part time positions reclassified to full time

**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
ADMINISTRATION	EXECUTIVE DIRECTOR	LM500	1	1	1	
ADMINISTRATION	DEPUTY EXECUTIVE DIRECTOR	LM527	1	1	1	
ADMINISTRATION	DISTRICT RECORDS CLERK	P3503	1	1	1	
ADMINISTRATION	BUSINESS SUPPORT SPEC A	P5501	1	1	1	
ADMINISTRATION	BUSINESS SUPPORT SPEC B	P5502	1	1	1	
ADMINISTRATION	SUPV BUSINESS SUPPORT	S3759	1	1	1	
<b>ADMINISTRATION Total</b>			<b>6</b>	<b>6</b>	<b>6</b>	
COMMUNICATIONS	ADMIN ASST COMMUNICATIONS	O1617	1	1	1	
COMMUNICATIONS	BUS DEV AND CREATIVE SERV SPEC	P3507	1	1	1	
COMMUNICATIONS	SPECIALIST MARKETING	P3510	1	1	1	
COMMUNICATIONS	LEAD MAINT SPEC PARK DIST	P3511	1	1	1	
COMMUNICATIONS	MANAGER COMMUNICATIONS	S1508	1	1	1	Position reclassified in 2017
<b>COMMUNICATIONS Total</b>			<b>5</b>	<b>5</b>	<b>5</b>	
FINANCE	DIR OF FINANCE	LM517	1	1	1	
FINANCE	ACCOUNTANT II	P3520	1	1	1	
FINANCE	LEAD MAINT SPEC PARK DIST	P4521	1	1	1	
FINANCE	ACCOUNTANT I AP	P4522	1	1	1	
FINANCE	ACCOUNTING MANAGER	S1518	1	1	1	
FINANCE	ACCOUNTANT I GOLF	P4523	1	1	1	
<b>FINANCE Total</b>			<b>6</b>	<b>6</b>	<b>6</b>	
GOLF	DIR OF GOLF	LM593	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	GOLF MECHANIC FSC	M2785	0	0	1	Reclassified from RPT in 2017
GOLF	2ND ASST GOLF MAINT A FSCR	M3581	1	1	1	
GOLF	2ND ASST GOLF MAINT LITT	M3587	1	1	1	
GOLF	GOLF IRRIGATION SPEC LITT	M3588	1	1	1	
GOLF	2ND ASST GOLF MAINT LTGC	M3595	1	1	1	
GOLF	GOLF IRRIGATION SPEC LTGC	M3596	1	1	1	
GOLF	2ND ASST GOLF MAINT SSGC	M3608	1	1	1	
GOLF	GOLF IRRIGATION SPEC SSGC	M3609	1	1	1	
GOLF	2ND ASST GOLF MAINT B FSCR	M3902	1	1	1	
GOLF	ASST GOLF MECHANIC SSGC	M4610	1	1	1	
GOLF	ASST GOLF MECHANIC LTGC	M4615	1	1	1	
GOLF	ASST GOLF MECHANIC	M4615	0	0	1	Reclassified from RPT in 2017
GOLF	HEAD GOLF PRO FSCR	S2584	1	1	1	

**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
GOLF	HEAD GOLF PRO LITT	S2589	1	1	1	
GOLF	HEAD GOLF PRO SSGC	S2612	1	1	1	
GOLF	LEAD MAINT SPEC PARK DIST	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	1ST ASST GOLF PRO FSCR	S4585	1	1	1	
GOLF	1ST ASST GOLF MAINT LITT	S4591	1	1	1	
GOLF	1ST ASST GOLF PRO LITT	S4592	1	1	1	
GOLF	COORD MERCHANDISE	S4599	1	1	1	
GOLF	LEAD MAINT SPEC PARK DIST	S4604	1	1	1	
GOLF	1ST ASST GOLF MAINT LTGC	S4605	1	1	1	
GOLF	1ST ASST GOLF PRO SSGC	S4613	1	1	1	
GOLF	LEAD MAINT SPEC PARK DIST	S4614	1	1	1	
GOLF	ASST GOLF PROFESSIONAL	S5787	0	1	1	Reclassified from RPT in 2016
GOLF	SUPERINTENDENT ALL GOLF COURSE MAINT		1	0	0	Position removed in 2016
<b>GOLF Total</b>			<b>30</b>	<b>30</b>	<b>32</b>	
HOSPITALITY SVS	LEAD COOK	H1176	0	1	1	Reclassified from Part time in 2016
HOSPITALITY SVS	LEAD COOK SSGC	H1176	0	1	1	Reclassified from Part time in 2016
HOSPITALITY SVS	COOK	H2178	0	1	1	Reclassified from Part time in 2016
HOSPITALITY SVS	COOK	H2178	0	1	1	Reclassified from Part time in 2016
HOSPITALITY SVS	COOK	H2178	0	0	1	Reclassified from Part time in 2017
HOSPITALITY SVS	DIRECTOR OF HOSPITALITY SERVICES	LM800	1	1	1	
HOSPITALITY SVS	LEAD NIGHT AUDITOR	O2597	1	1	1	
HOSPITALITY SVS	SALES AND MARKETING ASST MGR	P4767	1	1	1	
HOSPITALITY SVS	EXECUTIVE CHEF	S1631	1	1	1	
HOSPITALITY SVS	MANAGER FOOD AND BEV LTGC	S2572	1	1	1	
HOSPITALITY SVS	MANAGER FOOD AND BEV SSGC	S2576	1	1	1	
HOSPITALITY SVS	MANAGER FOOD AND BEV FSC	S3567	1	1	1	
HOSPITALITY SVS	SALES & MARKETING MANAGER	S3568	1	1	1	
HOSPITALITY SVS	ASST SUPV FOOD AND BEV LTGC	S4746	1	1	1	Position added in 2016
HOSPITALITY SVS	SUPV GRILL	S5570	1	1	1	
HOSPITALITY SVS	TASK FORCE SUPERVISOR	S5571	1	1	1	
HOSPITALITY SVS	SUPV FRONT DESK AND HOTEL	S5603	1	1	1	
HOSPITALITY SVS	KITCHEN SUPERVISOR FSCR	S6569	1	1	1	
HOSPITALITY SVS	KITCHEN SUPERVISOR LTGC	S6577	1	1	1	
<b>HOSPITALITY SVS Total</b>			<b>14</b>	<b>18</b>	<b>19</b>	

**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
HUMAN RESOURCES	DIR OF HUMAN RESOURCES	LM565	1	1	1	
HUMAN RESOURCES	SR HR GENERALIST	P1530	1	1	1	
HUMAN RESOURCES	HR GENERALIST A	P2528	1	1	1	
HUMAN RESOURCES	SENIOR BENEFITS SPECIALIST	P2541	1	1	1	Position added in 2016
<b>HUMAN RESOURCES Total</b>			<b>4</b>	<b>4</b>	<b>4</b>	
INFORMATION TECH	DIR OF INFO TECHNOLOGY	LM533	1	1	1	
INFORMATION TECH	SENIOR APPLICATIONS PROGRM	P1535	1	1	1	
INFORMATION TECH	APPLICATIONS DEVELOPER A	P2524	1	1	1	
INFORMATION TECH	APPLICATIONS DEVELOPER B	P2531	1	1	1	Position added in 2016
INFORMATION TECH	WEBMASTER	P2536	1	1	1	
INFORMATION TECH	SYSTEMS ADMINISTRATOR	P3538	1	1	1	
INFORMATION TECH	SPECIALIST REGISTRATION	P5512	1	1	1	
INFORMATION TECH	COMPUTER TECH A	P5540	1	1	1	
INFORMATION TECH	SUPV REGISTRATION	S4513	1	1	1	
<b>INFORMATION TECH Total</b>			<b>9</b>	<b>9</b>	<b>9</b>	
PARKS & OPEN SPACE	DIR OF PARKS AND OPEN SPACE	LM618	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR ATHLETIC FIELDS	M1626	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR TREE EST AND CARE	M1632	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR LARGE TREE CARE	M1633	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR HORTICULTURE	M1640	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	M1646	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	M1646	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	M1646	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	M1646	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	M1646	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR NATURAL OPEN SPACE	M1664	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR TRAILS	M1684	1	1	1	
PARKS & OPEN SPACE	WELDER FABRICATOR MECHANIC	M2675	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER	M2676	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER	M2676	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER	M2676	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC SIGNS	M3551	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC ATHL FIELDS	M3627	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC TREE EST AND CARE	M3634	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC LARGE TREE CARE	M3637	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC HORTICULTURE	M3641	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC TRAILS	M3647	1	1	1	

**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
PARKS & OPEN SPACE	LEAD MAINT SPEC TRAILS	M3647	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC NAT OPEN SPC	M3665	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC NAT OPEN SPC	M3665	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	M3692	1	1	1	
PARKS & OPEN SPACE	MAINT TECH SIGNS	M4556	1	1	1	
PARKS & OPEN SPACE	MAINT TECH ATHLETIC FIELDS	M4629	1	1	1	
PARKS & OPEN SPACE	MAINT TECH ATHLETIC FIELDS	M4629	1	1	1	
PARKS & OPEN SPACE	MAINT TECH LARGE TREE CARE	M4636	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TREE EST AND CARE	M4639	1	1	1	
PARKS & OPEN SPACE	MAINT TECH HORTICULTURE	M4643	1	1	1	
PARKS & OPEN SPACE	MAINT TECH HORTICULTURE	M4643	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	M4648	1	1	1	
PARKS & OPEN SPACE	MAINT TECH NAT OPEN SPACE	M4666	1	1	1	
PARKS & OPEN SPACE	MAINT TECH NAT OPEN SPACE	M4666	1	1	1	
PARKS & OPEN SPACE	MAINT TECH NAT OPEN SPACE	M4666	1	1	1	
PARKS & OPEN SPACE	PARTS DRIVER/MECHANICS HELPER	M4679	1	1	1	
PARKS & OPEN SPACE	MAINT CLERK SSSC	M4680	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TRAILS	M4686	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TRAILS	M4686	1	1	1	
PARKS & OPEN SPACE	MAINT TECH TRAILS	M4686	1	1	1	

**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
PARKS & OPEN SPACE	SPECIALIST PERMIT	P4506	1	1	1	
PARKS & OPEN SPACE	PARK INTERP SCHOOL PROGRAMS	P4516	1	1	1	
PARKS & OPEN SPACE	SPECIALIST GIS	P4620	1	1	1	Position added in 2016
PARKS & OPEN SPACE	SPEC NATR CNTR OUTDR REC	P4700	1	1	1	
PARKS & OPEN SPACE	SPECIALIST RESOURCE	P4703	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 FORESTRY AND HORT	S2623	1	1	1	
PARKS & OPEN SPACE	MANAGER SOUTH PLATTE PARK	S2624	1	1	1	
PARKS & OPEN SPACE	MANAGER TRAILS AND NOS	S2625	1	1	1	
PARKS & OPEN SPACE	OFFICE MANAGER SSSC	S3370	1	1	1	Position reclassified in 2017
PARKS & OPEN SPACE	PARK RANGER SENIOR	S3699	1	1	1	
PARKS & OPEN SPACE	PARK INTERP PUBLIC PROGRAMS	S4701	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	
<b>PARKS &amp; OPEN SPACE Total</b>			<b>76</b>	<b>76</b>	<b>76</b>	
PLANNING & DEVELOP	DIR OF PLANNING AND DEVELOPM	LM543	1	1	1	
PLANNING & DEVELOP	SENIOR PARK PLANNER	P1559	1	1	1	
PLANNING & DEVELOP	PARK PLANNER II B	P2525	1	1	1	
PLANNING & DEVELOP	PARK PLANNER I	P4515	1	1	1	
PLANNING & DEVELOP	MANAGER PLANNING	S1560	1	1	1	
<b>PLANNING &amp; DEVELOP Total</b>			<b>5</b>	<b>5</b>	<b>5</b>	
RECREATION	DIR OF RECREATION	LM850	1	1	1	
RECREATION	SUPERVISOR CONSTR	M1545	1	1	1	
RECREATION	SUPERVISOR FACILITIES MAINT MECHANIC	M1548	1	1	1	
RECREATION	FACILITIES MAINT MECHANIC A	M2546	1	1	1	
RECREATION	FACILITIES MAINT MECHANIC C	M2549	1	1	1	
RECREATION	FACILITIES MAINT MECHANIC D	M2578	1	1	1	
RECREATION	LEAD FACILITY MAINT BCRC	M2724	1	1	1	
RECREATION	LEAD FACILITY MAINT GDSN	M2735	1	1	1	
RECREATION	LEAD FACILITY MAINT FSC	M2745	1	1	1	
RECREATION	LEAD FACILITY MAINT LTRC	M2747	1	1	1	
RECREATION	FACILITIES MAINT MECHANIC B	M2784	1	1	1	
RECREATION	CONSTR EQUIPMENT OPERATOR	M3550	1	1	1	
RECREATION	LEAD MAINT SPEC CONS WD SHOP	M3552	1	1	1	

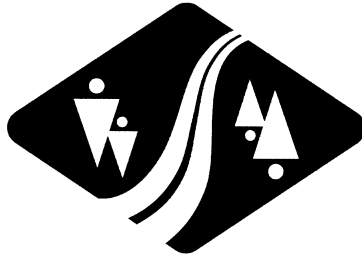
**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
RECREATION	LEAD MAINT SPEC CONSTR	M3553	1	1	1	
RECREATION	MAINT TECH CONSTR A	M4554	1	1	1	
RECREATION	MAINT TECH CONSTR B	M4557	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC BCRC A	M4725	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC BCRC B	M4726	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC GDNS A	M4736	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC GDNS B	M4737	1	1	1	
RECREATION	LEAD MAINT SPEC PARK DIST	M4738	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC LTRC A	M4748	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC LTRC B	M4749	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC SHER	M4756	1	1	1	
RECREATION	FACILITY MAINT SPEC ICE FSCR	M4761	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC FSCR A	M4762	1	1	1	
RECREATION	FACILITY MAINT SPEC ICE SSIA	M4777	1	1	1	
RECREATION	CUSTODIAL MAINT SPEC FSCR B	M4781	1	1	1	
RECREATION	ADMIN ASST FSC	O1682	1	1	1	
RECREATION	RECEPTIONIST ATHLETICS	O2712	1	1	1	
RECREATION	ICE OFFICE ADMINISTRATOR	O2763	1	1	1	
RECREATION	MANAGEMENT ANALYST I	P2532	1	1	1	
RECREATION	ACCOUNTING TECH FSCR	P4764	1	1	1	
RECREATION	FACILITY PROG COORD ICE ARENA	P4782	1	1	1	
RECREATION	SPECIALIST STAR PROGRAM	P5514	1	1	1	
RECREATION	SPECIALIST ADULT HOCKEY	P5765	1	1	1	
RECREATION	SPECIALIST YOUTH IN HOUSE ICE	P5766	1	1	1	
RECREATION	ASST DIR OF RECREATION A	S1705	1	1	1	Position reclassified in 2017
RECREATION	ASST DIR OF RECREATION B	S1706	1	1	1	
RECREATION	GENERAL MGR ICE AND SPORTS OP	S1707	1	1	1	
RECREATION	MANAGER CONSTRUCTION	S2562	1	1	1	
RECREATION	MANAGER MECHANICAL MAINT	S2563	1	1	1	
RECREATION	MANAGER ATHLETICS	S2708	1	1	1	
RECREATION	SUPV PROGM AND FAC BCRC	S2727	1	1	1	
RECREATION	MANAGER FITNESS	S2740	1	1	1	
RECREATION	MANAGER ARTS AND ENRICH	S2741	1	1	1	
RECREATION	SUPV PROGM AND FAC LTRC	S2750	1	1	1	
RECREATION	MANAGER AQUATICS	S2754	1	1	1	
RECREATION	SUPV PROGM AND FAC GDSN	S2773	1	1	1	
RECREATION	ASST GEN MANAGER	S3564	1	1	1	



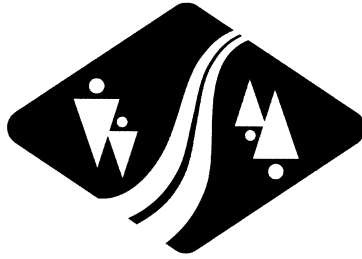
**APPROVED POSITIONS BY DEPARTMENT**

DEPT.	POSITION DESCRIPTION	CODE	2016	2017	2018	Comments
RECREATION	SUPV ICE AND FACILITY MAINTENANCE	S3674	1	1	1	
RECREATION	SUPV COLO JRNY AND BATG CAGES	S3715	1	1	1	
RECREATION	CHILD CARE DIRECTOR	S3743	1	1	1	
RECREATION	SUPV FAC SHERIDAN RECR CTR	S3757	1	1	1	
RECREATION	FIGURE SKATING DIRECTOR	S3768	1	1	1	
RECREATION	SUPV ATHLETICS PROGRAM	S3769	1	1	1	
RECREATION	SUPV FAMILY ENTERTMT CENTER	S3770	1	1	1	
RECREATION	COORD ARTS AND ENRICH GDSN	S4061	1	1	1	
RECREATION	COORD ATHLETICS SPORTS DOME	S4711	1	1	1	
RECREATION	COORD ATHLETICS A	S4713	1	1	1	
RECREATION	COORD ATHLETICS B	S4714	1	1	1	
RECREATION	COORD COMMUNITY TENNIS A	S4716	1	1	1	
RECREATION	COORD ATHLETICS C	S4717	1	1	1	
RECREATION	COORD ATHLETICS D	S4718	1	1	1	
RECREATION	COORD ATHLETICS E	S4719	1	1	1	
RECREATION	COORD COMMUNITY TENNIS B	S4720	1	1	1	
RECREATION	COORD ATHLETICS F	S4721	1	1	1	
RECREATION	COORD AQUATICS BCRC	S4722	1	1	1	
RECREATION	COORD AQUATICS GDSN	S4723	1	1	1	
RECREATION	COORD ACTIVE OLDER ADULT	S4728	1	1	1	
RECREATION	ASST FACILITY SUPV BCRC	S4729	1	1	1	
RECREATION	COORD FITNESS BUCK	S4731	1	1	1	
RECREATION	COORD STAR	S4732	1	1	1	
RECREATION	COORD FITNESS LTRC	S4733	1	1	1	
RECREATION	LEAD MAINT SPEC PARK DIST	S4734	1	1	1	
RECREATION	COORD GYMNASTICS	S4742	1	1	1	
RECREATION	COORD AQUATIC FACILITY LTRC	S4751	1	1	1	
RECREATION	COORD FAMILY SERVICES	S4752	1	1	1	
RECREATION	ASST FACILITY SUPV LTRC	S4753	1	1	1	
RECREATION	ASST FACILITY SUPV GDSN	S4758	1	1	1	
RECREATION	COORD FEC	S5771	1	1	1	
RECREATION	FACILITY MAINT SUPV ICE ARENA	S5780	1	1	1	
RECREATION	RECEPTION SUPERVISOR ICE ARENA	S5783	1	1	1	
RECREATION	COORD BDAY PARTIES FSCR	S6772	1	1	1	
<b>RECREATION Total</b>			<b>84</b>	<b>84</b>	<b>84</b>	
<b>Grand Total</b>			<b>239</b>	<b>243</b>	<b>246</b>	



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

**3. GENERAL FUND BUDGET**



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

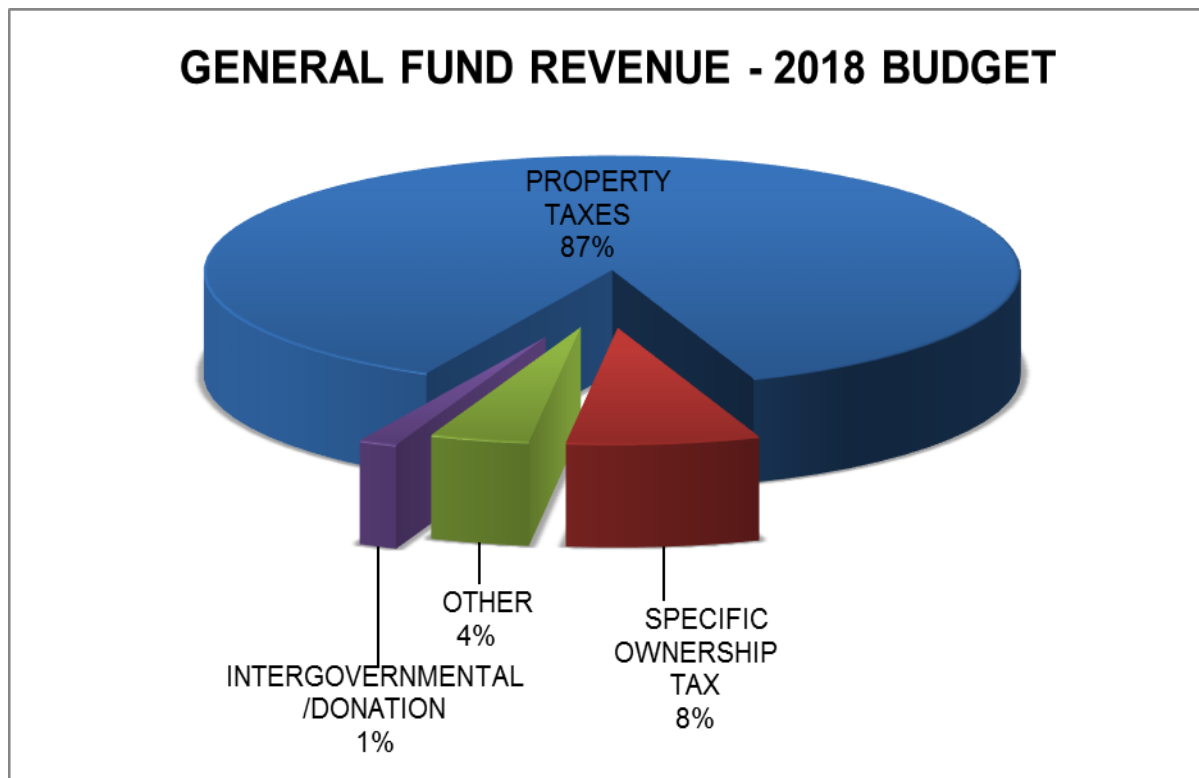
## South Suburban Park and Recreation District General Fund Budget Overview

### 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 (87%), specific ownership taxes (8%), other income (3%), and intergovernmental revenue and donations (2%).



### 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.

The tables below show the tax levy and taxes collected for the last ten years (excluding debt service):

Operating Property Taxes					
	Collection	Operating	Tax	Est. Outstanding	Percentage
	Year	Levy	Collection	Delinquent	Collected
				Taxes	to Levy
(1)	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	17,506,794	17,351,110	155,684	99.11%
	2017 Estimate	17,451,989	17,307,711	144,278	99.17%
(3)	2018 Budget	23,103,011	22,762,425	340,586	98.53%

(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.

(3) The November 2017 Election removed the restrictions on the 2010 One Mill taxes. From 2018 on, these funds will be included in the General Fund.

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	2,699,583	2,680,177	19,406	99.28%
2017 Estimate	2,693,208	2,671,885	21,323	99.21%
(1) 2018 Budget	-	-	-	0.00%

(1) The November 2017 Election removed the restrictions on the 2010 One Mill taxes. From 2018 on, these funds will be included in the General Fund.

### Specific Ownership Tax

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

### Other Revenue

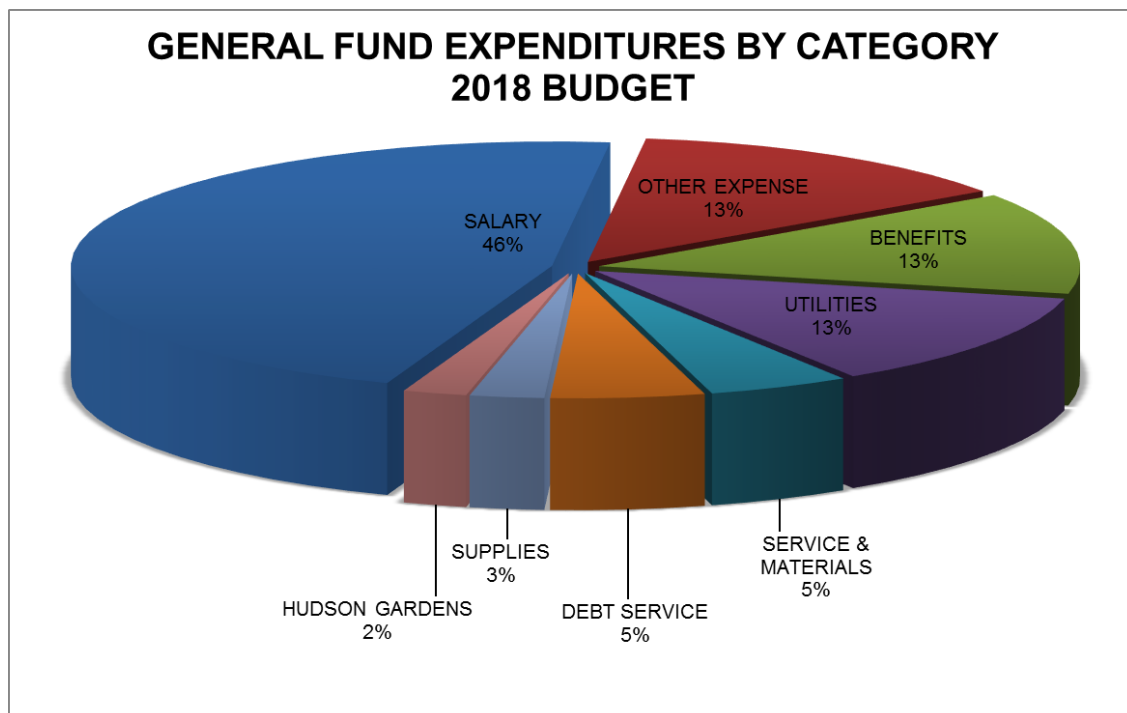
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

### Intergovernmental Revenue and Donations (for Operations)

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

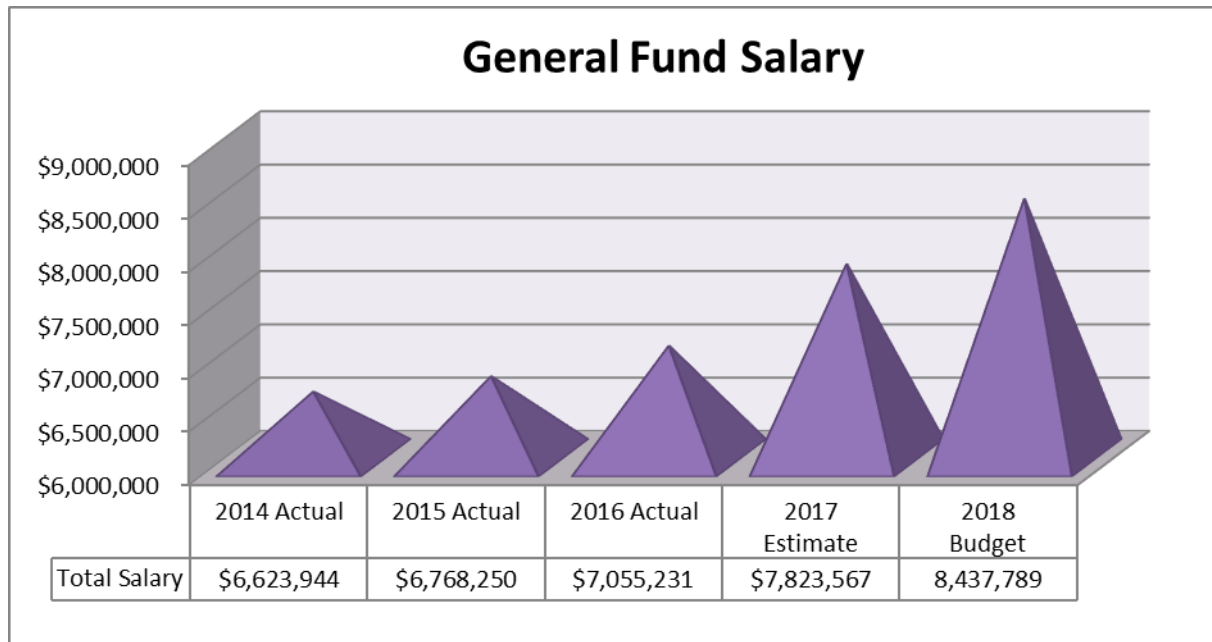
### Major Expenditures

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



## Salary

Salary represents about 46% of the General Fund expenditures. The General Fund includes salary for Administration, Planning and Development, Finance, Information Technology, and Parks and Open Space. The budgeted expenditures for salary are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



## Other Expenditures

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

## Benefits

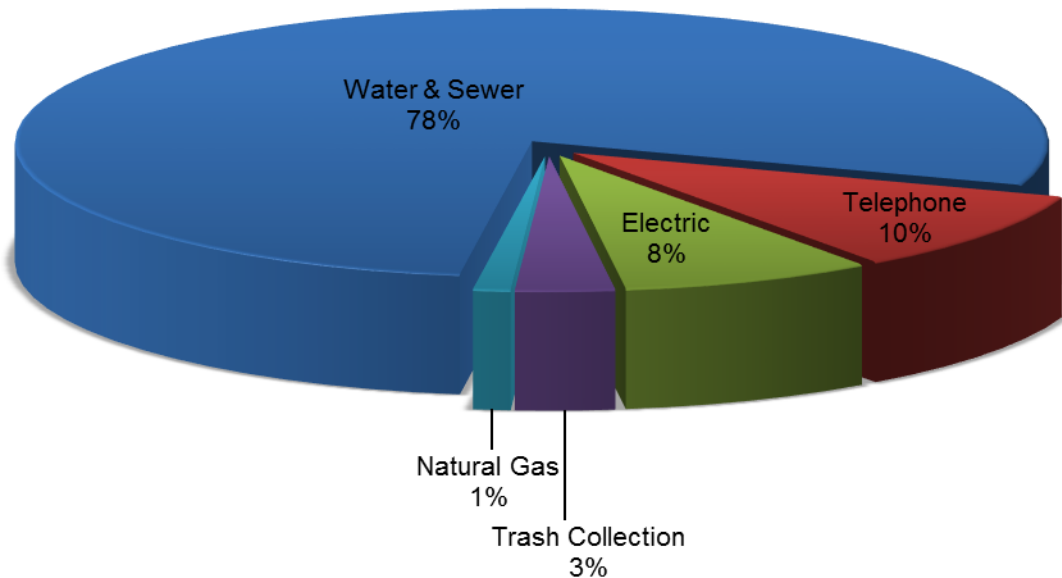
Benefits represent about 13% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

## Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone.

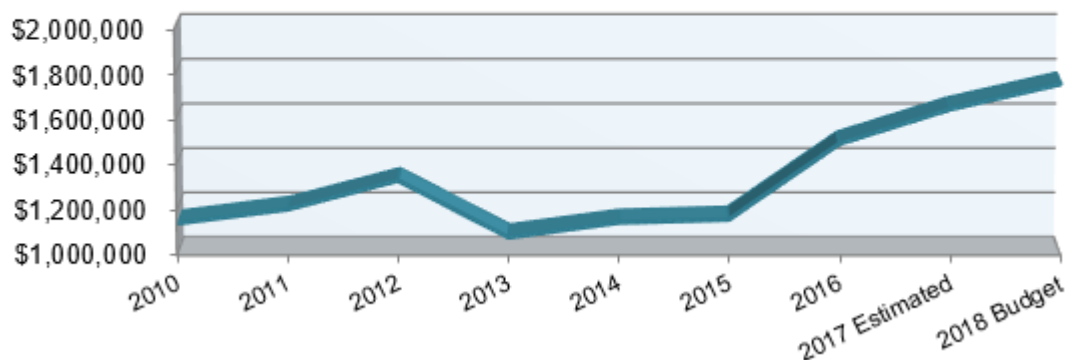
In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The energy lease payment is included with Debt Service.

## Utility Breakdown for the General Fund



For the 2018 Budget, water expenses for parks' irrigation were funded out of the General Fund (\$1,747,062). Over the past several years, these expenditures moved back and forth between the General Fund and the 2010 One Mill Fund. This was due to availability of sufficient funds in the General Fund to cover the cost of irrigation water. Based on the November 2017 election results, restrictions on the 2010 One Mill Funds were removed. Beginning in 2018 these funds will be recorded in the General Fund. The District anticipates sufficient funds available in future years for irrigation water out of the General Fund. The chart below reflects water cost for parks' 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.

## Water Costs for Irrigation





**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 2018 Budget are the payments for the 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 2018 Budget includes a \$400,000 management fee for Hudson Gardens.

# GENERAL FUND SUMMARY

## Table of Contents

	<b>2018 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 22,762,425	134
Specific Ownership Tax	2,000,000	134
Intergovernmental/Donation Revenue	405,601	134
Interest Income	190,000	134
Other Revenue	839,747	135
<b>Total Operating Revenue</b>	<b>26,197,773</b>	
<b>Expenditures:</b>		
Administration	506,690	136
General Office	92,570	137
Communication Department	619,972	137
Human Resources	272,284	138
Insurance	198,000	139
Subtotal Administration	1,689,517	
Finance Department	272,116	139
IT Department	314,220	139
Planning	583,882	140
Parks and Open Space	10,057,954	140
Construction and Mechanical Maintenance	1,091,156	148
<b>Total Operating Expenditures</b>	<b>14,008,844</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>12,188,929</b>	
<b>Other Revenue</b>		
CHV Payment	763,000	149
Intergovernmental/Donation for Capital	3,185,827	149
Miscellaneous	25,000	150
<b>Total Other Revenue</b>	<b>3,973,827</b>	
<b>Other Expenditures</b>		
CHV Reserve	50,933	150
Hudson Gardens Management Fee	400,000	150
Undesignated	743,742	150
Merit	224,000	150
Increase Cost of Benefits	22,162	150
COP Payment	524,323	150
Energy Performance Lease	439,123	150
Transfer Out	3,600,000	150
Capital Projects	11,117,034	151
<b>Total Other Expenditures</b>	<b>17,121,317</b>	
<b>Net Revenue Over Expenditures</b>	<b>(958,561)</b>	
Carryover	958,561	150
<b>Funds Available</b>	<b>\$ -</b>	

## GENERAL FUND DETAIL

**2018  
Budget**

### OPERATING REVENUE

#### PROPERTY TAX REVENUE

##### Revenue:

10-10-01-100-4001	Property Tax	\$ 22,822,425
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(60,000)
<b>TOTAL PROPERTY TAX REVENUE</b>		<b>22,762,425</b>

### SPECIFIC OWNERSHIP TAX

##### Revenue:

10-10-01-100-4010	Specific Ownership Tax	2,000,000
<b>TOTAL SPECIFIC OWNERSHIP TAX</b>		<b>2,000,000</b>

### INTERGOVERNMENTAL/DONATION REVENUE

##### Revenue:

10-10-01-100-4030	Donations	1,000
10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-40-41-447-4030	Colo Dept of Agriculture Grant	20,000
10-40-51-540-4020	City of Littleton Reimbursement	245,861
10-40-51-542-4020	City of Littleton Reimbursement	114,404
10-40-51-121-4035	Platte Park Fund Grant/Donation Carryover	4,336
<b>TOTAL INTERGOVERNMENTAL/DONATION REVENUE</b>		<b>405,601</b>

### INTEREST INCOME

##### Revenue:

10-10-01-100-4017	Interest from Taxes	15,000
10-10-01-100-4050	Interest Earnings	175,000
<b>TOTAL INTEREST INCOME</b>		<b>\$ 190,000</b>

## GENERAL FUND DETAIL

**2018  
Budget**

### OTHER REVENUE

#### Revenue:

10-10-01-100-4089	Solar Credits	\$ 80,000
10-10-01-100-4094	Purchase Card Rebate	80,000
10-10-01-100-4096	Development Fees	2,000
10-10-01-100-4099	Miscellaneous	80,000
10-10-01-100-4174	Park Permits	110,000
10-10-01-100-4266	Sponsorship	30,000
10-10-01-110-4170	Insurance Reimbursements	350,000
10-11-01-100-4099	Miscellaneous Revenue	4,100
10-11-01-522-4360	Commissions from sale of temp art Display	300
10-40-41-447-4172	Temporary Access Permit Fee	4,000
10-40-51-540-4099	Miscellaneous	7,606
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	87,641
<b>TOTAL OTHER REVENUE</b>		<b>839,747</b>

### TOTAL OPERATING REVENUE

**\$ 26,197,773**

## GENERAL FUND DETAIL

**2018  
Budget**

### ADMINISTRATION

#### Expenditures:

10-10-01-100-5001	Full-Time Salaries	\$ 384,167
10-10-01-100-5002	Part-Time Salaries	25,000
10-10-01-100-5004	Board Salary Expense	10,000
10-10-01-100-5009	Fringe Benefits	105,000
10-10-01-100-5102	Legal Services	135,000
10-10-01-100-5103	Election Expense	22,000
10-10-01-100-5104	Board Expense	20,000
10-10-01-100-5107	Consultants & Special Projects	75,500
10-10-01-100-5108	Safety Grant Expense	20,000
10-10-01-100-5119	Collection Charges	342,336
10-10-01-100-5123	Landfill Maintenance Payment	10,000
10-10-01-100-5126	Energy M&V Audit Expense	22,000
10-10-01-100-5403	Telephone	480
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	13,000
10-10-01-100-5805	Staff Development	10,500
10-10-01-100-5806	Miscellaneous	10,500
10-10-01-100-5809	Fireworks Expense	3,000
10-10-01-100-5832	Reimburse Foothills Trailmark Fee	5,000
12-10-01-970-5117	Paying Agent Fees	1,000
	<b>Subtotal</b>	<b>1,254,483</b>
10-10-01-100-5857	Overhead Chargeback	(747,793)
	<b>Total Expenditures</b>	<b>\$ 506,690</b>

## GENERAL FUND DETAIL

**2018  
Budget**

### GENERAL OFFICE

#### Expenditures:

10-10-01-115-5001	Full-Time Salaries	\$ 125,975
10-10-01-115-5009	Fringe Benefits	63,252
10-10-01-115-5203	Custodial Supplies	1,260
10-10-01-115-5204	Postage	3,000
10-10-01-115-5400	Utilities Natural Gas	4,200
10-10-01-115-5401	Utilities Electric	15,141
10-10-01-115-5402	Water & Sewer	6,500
10-10-01-115-5404	Trash Collection	1,525
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	23,500
10-10-01-115-5701	Services/Materials to Maintain Facilities/Building	4,500
10-10-01-115-5805	Staff Development	3,600
10-10-01-115-5806	Miscellaneous Expense	1,000
10-10-01-115-5854	Mileage Reimbursement	400
10-10-01-115-5856	Volunteer Development	1,363
	<b>Subtotal</b>	<b>280,516</b>
10-10-01-115-5857	Overhead Chargeback	(187,946)
	<b>Total Expenditures</b>	<b>92,570</b>

### COMMUNICATIONS

#### Expenditures:

10-11-01-100-5001	Full-Time Salaries	293,744
10-11-01-100-5009	Fringe Benefits	105,278
10-11-01-100-5134	Special Event Expense	1,000
10-11-01-100-5201	Office Supplies	4,600
10-11-01-100-5204	Postage	52,000
10-11-01-100-5211	Audio Visual Supplies	1,400
10-11-01-100-5230	Printing/Copies	105,500
10-11-01-100-5501	Contractual Services	25,000
10-11-01-100-5506	Computer Maintenance	500
10-11-01-100-5507	Computer Software Maintenance	6,000
10-11-01-100-5802	Promo, Publicity & Printing	1,800
10-11-01-100-5803	Dues & Subscriptions	9,700
10-11-01-100-5805	Staff Development	5,000
10-11-01-100-5806	Miscellaneous	1,500
10-11-01-100-5854	Mileage Reimbursement	2,200
	<b>Total Expenditures</b>	<b>\$ 615,222</b>

## GENERAL FUND DETAIL

**2018  
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### PUBLIC ART

#### Expenditures:

10-11-01-522-5501	Contractual Services	\$ 2,000
10-11-01-522-5507	CAFÉ database of artists for RFPs	1,200
10-11-01-522-5702	Minor repairs, waxing, etc. of a few art pieces	1,200
10-11-01-522-5802	Printing	350
<b>Total Expenditures</b>		<b>4,750</b>

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### HUMAN RESOURCES

#### Expenditures:

10-12-01-100-5001	Full-Time Salaries	314,721
10-12-01-100-5002	Part-Time Salaries	101,144
10-12-01-100-5008	Award Pay	4,600
10-12-01-100-5009	Fringe Benefits	78,749
10-12-01-100-5014	Benefit Consulting Fees & Charges	49,000
10-12-01-100-5107	Consultants & Special Projects	7,150
10-12-01-100-5201	Office Supplies	4,800
10-12-01-100-5502	Background Checks	34,085
10-12-01-100-5507	Computer Software Maintenance	28,498
10-12-01-100-5515	Mountain States Employers Services	6,750
10-12-01-100-5610	Unemployment Insurance	50,000
10-12-01-100-5611	Healthcare Reform Fees	4,144
10-12-01-100-5781	Learning Journey	14,500
10-12-01-100-5803	Dues & Subscriptions	1,430
10-12-01-100-5805	Staff Development	10,620
10-12-01-100-5806	Miscellaneous	2,500
10-12-01-100-5851	Recruiting Costs	30,475
10-12-01-100-5853	Employee Service Awards	11,083
10-12-01-100-5854	Mileage Reimbursement	2,500
10-12-01-100-5855	Tuition Reimbursement	9,450
10-12-01-100-5863	Employee Recognition Expense	12,805
10-12-01-100-5865	Leadership Training	29,896
10-12-01-100-5866	Employee Wellness Program	16,205
<b>Subtotal</b>		<b>825,104</b>
10-12-01-100-5857	Overhead Chargeback	(552,820)
<b>Total Expenditures</b>		<b>\$ 272,284</b>

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## GENERAL FUND DETAIL

**2018  
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### INSURANCE

#### Expenditures:

10-10-01-110-5600	Insurance Claims	\$ 100,000
10-10-01-110-5601	Insurance Premiums	500,000
	<b>Subtotal</b>	<b>600,000</b>
10-10-01-110-5857	Overhead Chargeback	(402,000)
	<b>Total Expenditures</b>	<b>198,000</b>

### TOTAL ADMINISTRATION EXPENDITURES

**1,689,517**

### FINANCE

#### Expenditures:

10-20-01-100-5001	Full-Time Salaries	489,295
10-20-01-100-5002	Part-Time Salaries	64,000
10-20-01-100-5009	Fringe Benefits	129,000
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	2,000
10-20-01-100-5805	Staff Development	6,300
10-20-01-100-5806	Miscellaneous	2,000
10-20-01-100-5854	Mileage Reimbursement	1,000
	<b>Subtotal</b>	<b>824,595</b>
10-20-01-100-5857	Overhead Chargeback	(552,479)
	<b>TOTAL FINANCE EXPENDITURES</b>	<b>272,116</b>

### IT DEPARTMENT

#### Expenditures:

10-25-01-100-5001	Full Time Salaries	489,177
10-25-01-100-5009	Fringe Benefits	137,106
10-25-01-100-5403	Telephone	165,000
10-25-01-100-5506	Computer Maintenance	144,000
10-25-01-100-5805	Staff Development	15,000
10-25-01-100-5854	Mileage Reimbursement	1,900
	<b>Subtotal</b>	<b>952,183</b>
10-25-01-100-5857	Overhead Chargeback	(637,963)
	<b>TOTAL IT EXPENDITURES</b>	<b>\$ 314,220</b>



## GENERAL FUND DETAIL

**2018  
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### PLANNING

#### ADMINISTRATION

##### Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 391,041
10-30-01-100-5009	Fringe Benefits	112,186
10-30-01-100-5107	Consultants & Special Projects	50,000
10-30-01-100-5403	Telephone	3,000
10-30-01-100-5495	Railroad Lease Payment	1,800
10-30-01-100-5507	Computer Software	4,655
10-30-01-100-5702	Services/Materials to Maintain Equipment	4,200
10-30-01-100-5803	Dues & Subscriptions	1,200
10-30-01-100-5805	Staff Development	7,300
10-30-01-100-5806	Miscellaneous	5,000
10-30-01-100-5854	Mileage Reimbursement	3,500
<b>Total Expenditures</b>		<b>583,882</b>

#### TOTAL PLANNING/BIC EXPENDITURES

**583,882**

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### PARKS AND OPEN SPACE

#### MAINTENANCE ADMINISTRATION

##### Expenditures:

10-40-41-100-5001	Full-Time Salaries	214,606
10-40-41-100-5009	Fringe Benefits	50,027
10-40-41-100-5204	Postage	50
10-40-41-100-5230	Printing/Copies	3,800
10-40-41-100-5401	Utilities Electric	67,898
10-40-41-100-5403	Telephone	900
10-40-41-100-5501	Contractual Services	26,435
10-40-41-100-5510	STARPR	4,000
10-40-41-100-5803	Dues & Subscriptions	4,340
10-40-41-100-5805	Staff Development	25,933
10-40-41-100-5806	Miscellaneous	2,000
10-40-41-100-5812	Uniforms	20,571
<b>Total Expenditures</b>		<b>\$ 420,560</b>

## GENERAL FUND DETAIL

**2018  
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### GARAGE & SHOP

#### Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$ 398,890
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	116,167
10-40-42-264-5116	Licensing	312
10-40-42-264-5202	Motor Fuels & Lubricants	205,000
10-40-42-264-5203	Custodial Supplies	3,200
10-40-42-264-5302	Minor Tools & Equipment	9,020
10-40-42-264-5304	Equipment Rental	2,200
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
<b>Total Expenditures</b>		<b>1,088,899</b>

### SIGN SHOP

#### Expenditures:

10-40-42-265-5001	Full-Time Salaries	87,721
10-40-42-265-5009	Fringe Benefits	29,360
10-40-42-265-5700	Service & Materials	27,000
10-40-42-265-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>145,081</b>

### MAINTENANCE DISTRICT ADMIN

#### Expenditures:

10-40-41-411-5001	Full-Time Salaries	86,400
10-40-41-411-5009	Fringe Benefits	27,190
10-40-41-411-5209	Agricultural Supplies	116,160
10-40-41-411-5304	Equipment Rental	10,000
10-40-41-411-5401	Utilities Electric	52,430
10-40-41-411-5402	Water & Sewer	1,747,062
10-40-41-411-5403	Telephone	11,993
10-40-41-411-5404	Trash Collection	41,587
10-40-41-411-5450	Site Services	6,599
10-40-41-411-5516	Privatization Contracts	87,663
10-40-41-411-5700	Service & Materials	41,200
10-40-41-411-5708	Service & Materials Playgrounds	53,500
10-40-41-411-5806	Miscellaneous	1,000
<b>Total Expenditures</b>		<b>\$ 2,282,784</b>

## GENERAL FUND DETAIL

**2018  
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### MAINTENANCE DISTRICT #1

#### Expenditures:

10-40-41-412-5001	Full-Time Salaries	\$	244,554
10-40-41-412-5002	Part-Time Salaries		82,359
10-40-41-412-5003	Overtime		2,100
10-40-41-412-5009	Fringe Benefits		103,866
10-40-41-412-5302	Minor Tools & Equipment		1,400
10-40-41-412-5700	Service & Materials		21,125
10-40-41-412-5806	Miscellaneous		550
10-40-41-412-5826	Vandalism		1,000
<b>Total Expenditures</b>			<b>456,954</b>

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### MAINTENANCE DISTRICT #2

#### Expenditures:

10-40-41-413-5001	Full-Time Salaries		241,243
10-40-41-413-5002	Part-Time Salaries		69,380
10-40-41-413-5003	Overtime		2,100
10-40-41-413-5009	Fringe Benefits		107,112
10-40-41-413-5302	Minor Tools & Equipment		1,400
10-40-41-413-5700	Service & Materials		21,125
10-40-41-413-5806	Miscellaneous		550
10-40-41-413-5826	Vandalism		1,000
<b>Total Expenditures</b>			<b>443,910</b>

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### MAINTENANCE DISTRICT #3

#### Expenditures:

10-40-41-414-5001	Full-Time Salaries		245,008
10-40-41-414-5002	Part-Time Salaries		69,380
10-40-41-414-5003	Overtime		2,100
10-40-41-414-5009	Fringe Benefits		105,440
10-40-41-414-5302	Minor Tools & Equipment		1,400
10-40-41-414-5700	Service & Materials		21,125
10-40-41-414-5806	Miscellaneous		500
10-40-41-414-5826	Vandalism		1,000
<b>Total Expenditures</b>		<b>\$</b>	<b>445,953</b>

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## GENERAL FUND DETAIL

**2018  
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### MAINTENANCE DISTRICT #4

#### Expenditures:

10-40-41-415-5001	Full-Time Salaries	\$ 253,965
10-40-41-415-5002	Part-Time Salaries	69,380
10-40-41-415-5003	Overtime	2,100
10-40-41-415-5009	Fringe Benefits	115,457
10-40-41-415-5302	Minor Tools & Equipment	1,400
10-40-41-415-5700	Service & Materials	21,125
10-40-41-415-5806	Miscellaneous	500
10-40-41-415-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>464,927</b>

### MAINTENANCE DISTRICT #5

#### Expenditures:

10-40-41-416-5001	Full-Time Salaries	170,806
10-40-41-416-5002	Part-Time Salaries	46,630
10-40-41-416-5003	Overtime	2,100
10-40-41-416-5009	Fringe Benefits	70,286
10-40-41-416-5302	Minor Tools & Equipment	1,400
10-40-41-416-5700	Service & Materials	21,125
10-40-41-416-5806	Miscellaneous	500
10-40-41-416-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>313,847</b>

### ATHLETIC FIELDS

#### Expenditures:

10-40-41-417-5001	Full-Time Salaries	173,860
10-40-41-417-5002	Part-Time Salaries	60,470
10-40-41-417-5003	Overtime	3,000
10-40-41-417-5009	Fringe Benefits	59,947
10-40-41-417-5302	Minor Tools & Equipment	1,000
10-40-41-417-5700	Service & Materials	54,140
10-40-41-417-5701	Srv/Mat to Maintain Tennis Cts	26,525
10-40-41-417-5806	Miscellaneous	850
10-40-41-417-5826	Vandalism	1,000
<b>Total Expenditures</b>		<b>\$ 380,792</b>

## GENERAL FUND DETAIL

**2018  
Budget**

### FORESTRY & HORTICULTURE GENERAL OPERATIONS

#### Expenditures:

10-40-41-435-5001	Full-Time Salaries	\$ 76,232
10-40-41-435-5002	Part-Time Salaries	21,580
10-40-41-435-5009	Fringe Benefits	34,943
10-40-41-435-5134	Special Event Expense	2,500
10-40-41-435-5230	Printing/Copies	2,285
10-40-41-435-5400	Utilities Natural Gas	2,780
10-40-41-435-5401	Utilities Electric	3,690
10-40-41-435-5402	Water & Sewer	1,350
10-40-41-435-5403	Telephone	7,000
10-40-41-435-5404	Trash Collection	9,785
10-40-41-435-5409	Data Plan	7,000
10-40-41-435-5700	Service & Materials	5,000
10-40-41-435-5701	Services/Materials to Maintain Facilities/Building	5,150
10-40-41-435-5806	Miscellaneous	620
<b>Total Expenditures</b>		<b>179,915</b>

### LARGE TREE CARE

#### Expenditures:

10-40-41-436-5001	Full-Time Salaries	131,025
10-40-41-436-5002	Part Time Salaries	27,985
10-40-41-436-5003	Overtime	1,071
10-40-41-436-5009	Fringe Benefits	52,754
10-40-41-436-5302	Minor Tools & Equipment	4,900
10-40-41-436-5304	Equipment Rental	2,000
10-40-41-436-5501	Contractual Services	7,000
10-40-41-436-5516	Privatization Contracts	28,275
10-40-41-436-5700	Service & Materials	25,085
10-40-41-436-5828	Waste Wood Utilization	400
10-40-41-436-5831	Dump Fees	1,600
<b>Total Expenditures</b>		<b>\$ 282,095</b>

## GENERAL FUND DETAIL

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### TREE ESTABLISHMENT AND HEALTH CARE

#### Expenditures:

10-40-41-437-5001	Full-Time Salaries	\$ 125,975
10-40-41-437-5002	Part Time Salaries	115,768
10-40-41-437-5003	Overtime	1,429
10-40-41-437-5009	Fringe Benefits	74,117
10-40-41-437-5302	Minor Tools & Equipment	3,850
10-40-41-437-5304	Equipment Rental	1,300
10-40-41-437-5700	Service & Materials	15,085
10-40-41-437-5826	Vandalism	5,400
10-40-41-437-5827	Tree Donation Expense	6,000
10-40-41-437-5828	Waste Wood Utilization	500
10-40-41-437-5829	Tree Replacement Program	24,135
10-40-41-437-5830	New Tree Planting	14,000
10-40-41-437-5831	Dump Fees	1,500
<b>Total Expenditures</b>		<b>389,059</b>

### GIS

#### Expenditures:

10-40-41-439-5001	Full-Time Salaries	53,604
10-40-41-439-5002	Part Time Salaries	35,320
10-40-41-439-5009	Fringe Benefits	18,844
10-40-41-439-5507	Computer Software Maintenance	6,000
10-40-41-439-5506	Tree Inventory Software Maintenance	4,500
10-40-41-439-5702	Service & Materials GIS	17,000
10-40-41-439-5806	Miscellaneous	500
<b>Total Expenditures</b>		<b>135,768</b>

### HORTICULTURE

#### Expenditures:

10-40-41-440-5001	Full-Time Salaries	206,689
10-40-41-440-5002	Part-Time Salaries	91,175
10-40-41-440-5003	Overtime	1,250
10-40-41-440-5009	Fringe Benefits	87,138
10-40-41-440-5302	Minor Tools & Equipment	1,250
10-40-41-440-5516	Privatization Contracts	10,225
10-40-41-440-5700	Service & Materials	10,600
10-40-41-440-5709	Service/Materials to Maintain Landscape	6,150
10-40-41-440-5806	Miscellaneous	600
10-40-41-440-5831	Dump Fees	1,000
10-40-41-440-5826	Vandalism	1,100
<b>Total Expenditures</b>		<b>\$ 417,177</b>

## GENERAL FUND DETAIL

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### TRAILS AND OPEN SPACE ADMINISTRATION

#### Expenditures:

10-40-41-444-5001	Full Time Salaries	\$ 104,428
10-40-41-444-5009	Fringe Benefits	36,629
10-40-41-444-5403	Telephone	5,825
10-40-41-444-5404	Trash Collection	18,200
10-40-41-444-5450	Site Services	6,407
10-40-41-444-5302	Minor Tools & Equipment	500
10-40-41-444-5304	Equipment Rental	9,500
10-40-41-444-5826	Vandalism	3,500
<b>Total Expenditures</b>		<b>184,989</b>

### TRAILS

#### Expenditures:

10-40-41-446-5001	Full-Time Salaries	263,136
10-40-41-446-5002	Part-Time Salaries	68,760
10-40-41-446-5003	Overtime	3,500
10-40-41-446-5009	Fringe Benefits	96,167
10-40-41-446-5302	Minor Tools & Equipment	1,140
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots	202,500
<b>Total Expenditures</b>		<b>635,203</b>

### OPEN SPACE

#### Expenditures:

10-40-41-447-5001	Full-Time Salaries	288,443
10-40-41-447-5002	Part-Time Salaries	27,820
10-40-41-447-5003	Overtime	3,500
10-40-41-447-5009	Fringe Benefits	107,856
10-40-41-447-5209	Agricultural Supplies	39,200
10-40-41-447-5302	Minor Tools & Equipment	950
<b>Total Expenditures</b>		<b>\$ 467,769</b>

## GENERAL FUND DETAIL

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### SOUTH PLATTE PARK

#### Expenditures:

10-40-51-540-5001	Full-Time Salaries	\$ 238,509
10-40-51-540-5002	Part-Time Salaries	88,251
10-40-51-540-5003	Overtime	300
10-40-51-540-5009	Benefits	89,778
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	13,000
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	31,780
10-40-51-540-5701	Service/Materials to Maintain Facility	3,000
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	3,000
10-40-51-540-5803	Dues and Subscriptions	443
10-40-51-540-5805	Staff Development	2,400
10-40-51-540-5812	Uniforms	500
10-40-51-540-5854	Mileage Reimbursement	250
<b>Total Expenditures</b>		<b>501,927</b>

### CARSON NATURE CENTER PROGRAM FUND

#### Expenditures:

10-40-51-541-5001	Full Time Salaries	48,892
10-40-51-541-5002	Part-Time Salaries	10,495
10-40-51-541-5009	Fringe Benefits	17,266
10-40-51-541-5205	Program Supplies	7,698
10-40-51-541-5208	Carson Center Retail Supplies	508
10-40-51-541-5503	Contractual Persons	4,282
<b>Total Expenditures</b>		<b>\$ 89,141</b>



## GENERAL FUND DETAIL

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### VISITOR SERVICES

#### Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 245,831
10-40-51-542-5009	Benefits	75,041
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	700
10-40-51-542-5805	Staff Development	400
10-40-51-542-5812	Uniforms	1,000
<b>Total Expenditures</b>		<b>326,868</b>

### SPP DONATIONS

#### Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	4,336
<b>Total Expenditures</b>		<b>4,336</b>

### TOTAL PARKS AND OPEN SPACE EXPENDITURES

**10,057,954**

### GENERAL CONSTRUCTION

#### Expenditures:

10-85-42-212-5001	Full-Time Salaries	375,267
10-85-42-212-5009	Fringe Benefits	124,593
10-85-42-212-5302	Minor Tools & Equipment	4,500
10-85-42-212-5403	Telephone	3,800
10-85-42-212-5503	Contractual Persons	30,000
10-85-42-212-5701	Services/Materials to Maintain Facilities/Building	12,500
10-85-42-212-5803	Dues & Subscriptions	1,000
10-85-42-212-5805	Staff Development	1,000
10-85-42-212-5806	Miscellaneous	1,000
10-85-42-212-5812	Uniforms	500
10-85-42-212-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 554,660</b>

## GENERAL FUND DETAIL

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### MECHANICAL MAINTENANCE

#### Expenditures:

10-85-42-250-5001	Full-Time Salaries	\$ 336,038
10-85-42-250-5009	Benefits	116,258
10-85-42-250-5302	Minor Tool & Equipment	5,000
10-85-42-250-5304	Equipment Rental	1,200
10-85-42-250-5403	Telephone	8,500
10-85-42-250-5503	Contractual Persons	55,000
10-85-42-250-5701	Service/Material to Maintain Facilities/Building	3,000
10-85-42-250-5708	Service/Material to Maintain Area Lighting	3,000
10-85-42-250-5805	Staff Development	6,000
10-85-42-250-5812	Uniform Deduction	500
10-85-42-250-5854	Mileage Reimbursement	2,000
<b>Total Expenditures</b>		<b>536,496</b>

### OTHER REVENUE

#### CHERRY HILLS VILLAGE PAYMENT

#### Revenue:

12-10-01-970-9003	CHV Principal Payment	740,000
12-10-01-970-9004	CHV Interest Payment	23,000
<b>TOTAL CHV PAYMENT</b>		<b>763,000</b>

### INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

#### Revenue:

10-30-41-954-4019	ACOS Grant Chase Park Imp	360,000
10-30-41-954-4024	ACOS Grant Progress Pk Impr	450,000
10-30-41-954-4028	ACOS Grant Sheridan Park Tennis Cts	350,000
10-30-41-954-4022	ACOS Grant Sheridan Square Park	300,000
10-30-41-952-4018	City of Cent Matching Projects	100,000
10-30-41-956-4018	City of Litt Matching Projects	100,000
10-30-41-956-4024	City of Litt Progress Pk Impr	250,000
10-30-01-950-4024	City of Littleton - SPP Projects	80,827
10-30-01-951-4020	City of Lone Tree Capital Matching Revenue	195,000
10-30-41-955-4042	City of Sheridan Chase Park Dev	60,000
10-30-41-955-4043	City of Sheridan Sheridan Square Park	75,000
10-30-01-950-4030	Future Grants/Donations for Capital Projects	500,000
10-30-01-950-4041	GOCO Grant Progress Park	350,000
10-30-01-950-4025	Matching Gifts Revenue	15,000
<b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b>		<b>\$ 3,185,827</b>

## GENERAL FUND DETAIL

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### Miscellaneous

#### Revenue:

10-10-01-990-9101	Operating Transfer In	\$ 25,000
<b>TOTAL MISCELLANEOUS</b>		<b>25,000</b>

### TOTAL OTHER REVENUE

**3,973,827**

### OTHER EXPENDITURES

#### HUDSON GARDEN'S MANAGEMENT FEE

##### Expenditures:

10-10-05-991-9102	Hudson Gardens Management Fee	400,000
<b>TOTAL HUDSON GARDEN'S MANAGEMENT FEE</b>		<b>400,000</b>

#### CHERRY HILLS VILLAGE RESERVE

##### Expenditures:

12-10-01-995-9202	CHV Reserve	50,933
<b>TOTAL CHV RESERVE</b>		<b>50,933</b>

### OTHER

##### Expenditures:

10-10-01-970-9001	Principal Energy Performance Lease	312,560
10-10-01-970-9002	Interest Energy Performance Lease	126,563
10-10-01-995-9200	Undesignated	743,742
10-10-01-100-5807	Merit Pay	224,000
10-10-01-100-5810	Increase Cost of Benefits	22,162
12-10-01-970-9001	Principal 2010 COPS	465,000
12-10-01-970-9002	Interest 2010 COPS	59,323
<b>TOTAL OTHER</b>		<b>1,953,350</b>

### TRANSFER OUT

##### Expenditures:

10-10-01-990-9100	Operating Transfer Out	3,300,000
10-10-01-990-9100	Transfer to Capital Projects Fund	300,000
<b>TOTAL TRANSFER OUT</b>		<b>3,600,000</b>

### TOTAL OTHER EXPENDITURES

**6,004,283**

### GENERAL FUND CARRYOVER

#### Revenue:

10-10-01-996-4998	Carryover Revenue - GF	1,145,305
12-10-01-996-4998	Carryover Revenue - CHV	(186,744)
<b>TOTAL CARRYOVER</b>		<b>\$ 958,561</b>

## GENERAL FUND DETAIL

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### GENERAL FUND CAPITAL PROJECTS

#### Expenditures:

10-40-41-950-6007	(2) 60" out-front mowers	\$	47,000
10-40-42-950-6117	24' Equipment Trailer		10,995
10-84-00-950-6682	Aquatics Kiddie Slides replacement		24,000
10-84-00-950-6682	Aquatics Water slide repairs		15,000
10-83-89-950-6023	Athletics ATV for BMX		7,550
10-75-00-950-6130	Annual commercial cooking equipment replacement		20,000
10-25-01-950-5508	Annual Computer Replacement		100,000
10-84-00-950-6731	Aquatics Chemical Feeder and Chemical Probe Replacements		20,700
10-82-52-950-6884	BCRC Duct cleaning		25,000
10-82-52-950-6767	BCRC Gym Sound System		20,000
10-82-52-950-6577	BCRC Leisure Spray Features		20,000
10-82-52-950-6865	BCRC Replace mirrors for weight room and aerobic room		36,000
10-82-52-950-6676	BCRC Selectorized Weight Equipment, Free Weight/Strength Equipment		120,000
10-82-52-950-7078	BCRC Soundproof walls and ceiling of office by fitness room		10,000
10-82-52-950-6625	BCRC Therapy Pool Boiler		35,000
10-30-41-950-6083	Benches - Citizen Request		7,800
10-20-01-950-6001	Budget Software		30,000
10-40-41-950-6036	Central Irrigation Controls		42,000
10-30-41-954-6914	Chase Park Improvements		502,500
10-30-41-950-7105	Chatfield Contribution to Environmental Pool		75,000
10-30-41-950-6834	Cherry Park Irrigation Upgrades		15,000
10-40-41-950-6026	Chevrolet 1/2 ton truck		28,250
10-40-41-950-6026	Chevrolet 1ton utility		37,950
10-40-41-950-6026	Chevrolet 3/4 ton truck		32,950
10-40-41-950-6026	Chevrolet 3/4 ton truck		32,950
10-40-41-950-6026	Chevrolet 3/4 ton truck		28,250
10-40-41-950-6026	Chevrolet 3/4 ton truck		32,950
10-40-41-950-6026	Chevrolet 3/4 ton truck		37,950
10-40-41-950-6026	Chevrolet 3/4 ton truck		28,250
10-40-41-950-6026	Chevrolet S-10 truck (used)		17,000
10-30-41-952-7102	City of Centennial Matching Projects		200,000
10-30-41-956-7103	City of Littleton Matching Projects		200,000
10-84-62-950-6567	COJO Carpet Replacement		55,000
10-84-62-950-6590	COJO Concrete Repairs		16,000
10-84-63-950-6567	COJO/Batting Cages Island Landscaping		10,000
10-30-41-950-6741	Columbine Trail (asphalt)		177,000
10-84-86-950-6777	Cook Crk Lap Pool Re-Surface	\$	80,000

## GENERAL FUND DETAIL

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### GENERAL FUND CAPITAL PROJECTS (continued)

#### Expenditures:

10-84-86-950-6790	Cook Crk New chairs and play structure	\$	160,000
10-40-41-950-6023	Daihatsu truckster		13,950
10-30-41-950-6856	Drinking Fountain Replacements		15,000
10-40-41-950-7114	electric powered 60" out-front mower, weed eater, edger, blower and chain saw.		28,500
10-25-01-950-7107	Email System Upgrade- Existing Staff Only		48,400
10-25-01-950-7108	Expand Access Controls		30,000
10-40-41-950-6026	Ford 3/4 ton truck		32,250
10-40-41-950-6026	Ford 3/4 ton truck		28,250
10-40-42-950-6128	Ford 545 Loader		62,250
10-40-42-950-6128	Ford AG tractor		36,150
10-81-84-950-7034	FSC Bumper Car Floor		30,000
10-81-84-950-7115	FSC Cleaning Equipment		25,000
10-81-84-950-6584	FSC Counter Replacement		115,000
10-83-84-950-6858	FSC Dome Office Additions		11,000
10-81-84-950-7116	FSC Euro-Bungy		22,000
10-81-84-950-6883	FSC Furnace and AC unit Replacement		8,700
10-70-84-950-6006	FSC Golf 4500 D rough mower		35,000
10-70-84-950-6055	FSC Golf Cart Path		30,000
10-70-84-950-6528	FSC Golf Driving Range Net		175,000
10-70-84-950-6036	FSC Golf Irrigation Upgrade		11,000
10-70-84-950-6022	FSC Golf Sweeper		12,000
10-70-84-950-7117	FSC Golf Weather Station		10,000
10-81-84-950-6566	FSC Ice Compressors Annual Maint		20,500
10-81-84-950-7118	FSC Ice Edger		10,000
10-75-84-950-6768	FSC Replace pizza ovens		15,000
10-30-41-950-6505	Gallup Park Retaining Walls		10,000
10-40-41-950-6121	Genie 50' Man lift		56,125
10-40-41-950-6026	GMC 3/4 ton 4x4 truck w/plow		33,750
10-82-81-950-6129	Goodson CDT Improvements		12,000
10-25-01-950-7110	Goodson Fiber Connectivity		20,000
10-82-81-950-6817	Goodson Glaze room cabinets		15,000
10-82-81-950-7119	Goodson Gym Mats		9,000
10-82-81-950-6890	Goodson Kiln Room upgrade		9,000
10-82-81-950-7020	Goodson Masterplan and construction drawings		160,000
10-82-81-950-6818	Goodson Room 8 Renovation		100,000
10-82-81-950-6063	Goodson Scoreboard Replacement		17,000
10-82-81-950-6763	Goodson Tuff Shed in back parking lot		10,000
10-84-90-950-6782	Harlow Pool Shelter		42,000
10-30-05-950-6508	HG Inn Restoration/Improvements		100,000
10-40-41-950-6074	High Line Canal annual resurface (Centennial)		20,000
10-40-41-950-6074	High Line Canal annual resurface (Littleton)	\$	20,000

## GENERAL FUND DETAIL

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### GENERAL FUND CAPITAL PROJECTS (continued)

#### Expenditures:

10-40-41-950-6990	HLC Conservancy Contribution	\$	20,000
10-40-41-950-7072	HLC Tree Removal		10,000
10-84-87-950-6731	Holly Pool Mechanical Room Renovation		750,000
10-84-87-950-6609	Holly Pool PA/Radio System		18,000
10-84-88-950-6858	Holly Tennis Painting and Office Furniture upgrades		5,000
10-40-41-950-6006	Howard Price 16' rotary mower		96,125
10-12-01-950-7106	HR - E Performance Tool		15,139
10-25-01-950-7112	ID Software		50,000
10-82-00-950-6790	Indoor Pools Deck Furniture		4,000
10-40-41-950-7120	International 50' Bucket truck		166,950
10-40-41-950-6072	Irrigation Upgrades		15,000
10-40-41-950-6006	Kubota 60" mower		24,250
10-40-41-950-6591	Lake Management		43,251
10-30-41-950-6752	Large Format Printer		17,000
10-30-41-950-7051	Little Dry Creek Trail Bellaire Way (concrete)		42,000
10-70-72-950-6023	Littleton Golf - 3 Utility vehicles		25,000
10-70-72-950-6678	Littleton Golf 300 gallon sprayer		17,000
10-70-72-950-6055	Littleton Golf Cart path repair		50,000
10-70-72-950-6580	Littleton Golf Concrete repair		65,000
10-70-72-950-7063	Littleton Golf Irrigation Upgrade		15,000
10-70-72-950-6128	Littleton Golf Tractor/backhoe		55,000
10-84-72-950-7121	Littleton Tennis Rider Floor Scrubber		50,000
10-70-70-950-6023	LTGC - 2 Utility vehicles		17,000
10-70-70-950-6674	LTGC #6 tee renovation and lake dredging		125,000
10-70-70-950-6006	LTGC 3500 sidewinder mower		35,000
10-70-70-950-6580	LTGC Concrete Repair		40,000
10-75-70-950-7122	LTGC Facility laundry equipment replacement		9,500
10-70-70-950-6009	LTGC Golf Cart batteries		65,000
10-75-70-950-6626	LTGC Grill kitchen exhaust hood and fire suppression system upgrade		32,000
10-70-70-950-7063	LTGC irrigation Upgrade		18,000
10-70-70-950-6006	LTGC John Deere XUV mower		12,000
10-70-70-950-6593	LTGC Make Up Air Units		110,000
10-70-70-950-6052	LTGC Men's Locker Room Floor		20,000
10-70-70-950-6678	LTGC Sprayer		70,000
10-70-70-950-6023	LTGC Utility vehicle for driving range		8,000
10-82-80-950-6884	LTRC Air Duct Cleaning		40,000
10-82-80-950-6865	LTRC Cracking Mirrors on South End of Cardio Room		4,000
10-82-80-950-6767	LTRC Gym Sound System		20,000
10-82-80-950-6764	LTRC Handicap Door Mechanism	\$	13,000

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### GENERAL FUND CAPITAL PROJECTS (continued)

#### Expenditures:

10-82-80-950-6931	LTRC Oak Room Sink	\$	5,000
10-82-80-950-6816	LTRC Office Furniture		18,000
10-82-80-950-7023	LTRC Parking Lot Security Camera		3,500
10-82-80-950-6892	LTRC Pool Window Replacement		14,000
10-82-80-950-6033	LTRC Refrigerator Replacements		4,000
10-10-01-950-6080	Matching Gifts		30,000
10-85-42-950-6026	Mechanical Maintenance Work truck		35,000
10-85-42-950-7123	Mechanical Maintenance Dry Zone Contract		36,034
10-40-41-950-7113	Mosquito Control		25,000
10-25-01-950-7104	New Communication Tool		20,000
10-40-41-950-6536	Palos Verdes Park Trail/Sidewalk		30,000
10-30-05-950-6980	Phase II River Integration Planning (HG Project)		21,500
10-30-41-956-6855	Progress Park Redevelopment		1,300,000
10-30-41-955-6001	Projects Funded by Grants/Donations		500,000
10-11-01-950-6127	Public Art		30,000
10-82-00-950-7124	Rec Centers ATS Support Service Agreement		16,700
10-82-00-950-6931	Rec Centers Sand/floor refinishing of wood floor surfaces		22,000
10-30-41-950-7125	SEMSWA - District's participation in East Easter BDC improvements		60,000
10-40-41-950-7126	Service Center Tower Maint.		6,000
10-82-82-950-6593	Sheridan A/C Condensing units		60,000
10-82-82-950-6884	Sheridan Clean Ducts		14,000
10-82-82-950-6931	Sheridan Dance Room update		5,600
10-30-41-950-6686	Sheridan Park Tennis Courts		650,000
10-82-82-950-6770	Sheridan Replace Creativity Lab Floor & Cabinets		33,000
10-82-82-950-6053	Sheridan Replace Restroom Partitions and Sink Counter Tops		13,500
10-30-41-955-7101	Sheridan Square Park		450,000
10-40-41-950-6074	Soft Surface Trails Resurfacing		10,000
10-30-51-950-6594	SPP Resurface Parking Lots		161,655
10-40-41-950-7048	Spring Creek Walls		400,000
10-70-71-950-6006	SSGC 5900 mower		100,000
10-25-01-950-7111	SSGC Fiber Connectivity		60,000
10-70-71-950-6023	SSGC Heavy duty utility vehicle		15,000
10-70-71-950-7020	SSGC Master Plan Improvements		200,000
10-81-83-950-6115	SSIA Compressor Maintenance		110,000
10-40-41-950-7128	Storm Debris Cleanup (contract)		30,000
10-40-41-950-7128	Storm Debris Cleanup Dump fees		18,000
10-40-41-950-6022	Sweeper/snow blower attachments		14,000
10-40-41-950-6761	Toro workman w/chemical sprayer	\$	42,850

## GENERAL FUND DETAIL

**2018  
Budget**

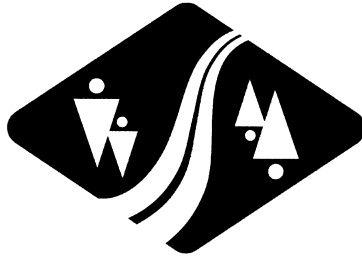
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### GENERAL FUND CAPITAL PROJECTS (continued)

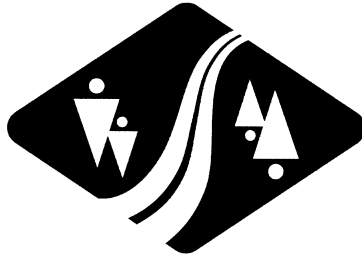
#### Expenditures:

10-30-41-950-6956	TrailMark Trail (concrete)	\$ 10,120
10-40-41-950-6020	Trash truck	130,000
10-40-41-950-6023	Utility vehicle	21,000
10-30-41-950-6101	Wildcat Ridge at Quebec St Drainage	30,000
10-30-41-950-7048	Wildcat Ridge Retaining Wall	48,800
10-30-41-950-6898	Willow Crk Trl Wayfinding Signs	150,000
10-25-01-950-7109	Willow Springs Fiber Connectivity	17,000
10-40-41-950-6066	Zamboni Ice Resurface machine	136,690
<b>TOTAL GENERAL FUND CAPITAL PROJECTS</b>		<b><u>\$ 11,117,034</u></b>



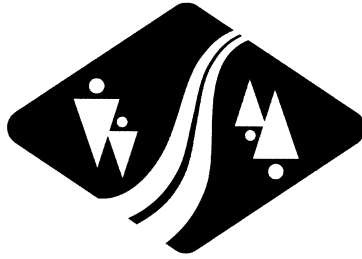


**South Suburban**  
**PARKS AND RECREATION**



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

**4. CONSERVATION TRUST FUND BUDGET**



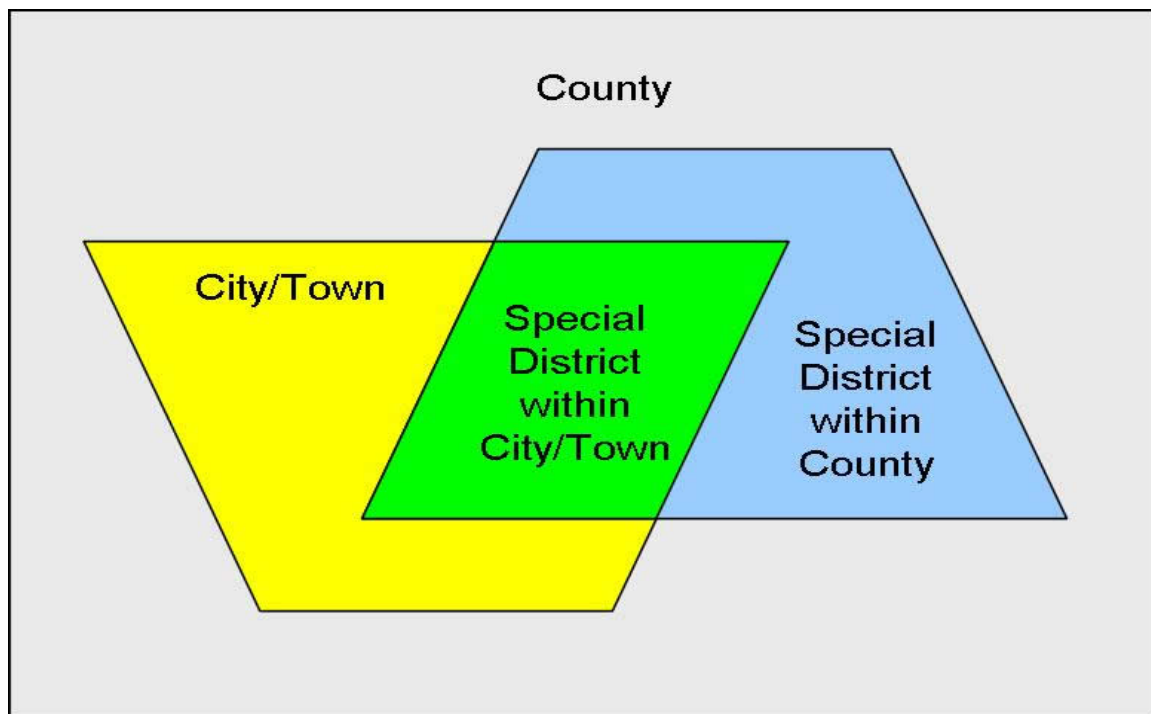
**South Suburban**  
**PARKS AND RECREATION**

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

### **Conservation Trust Fund Description**

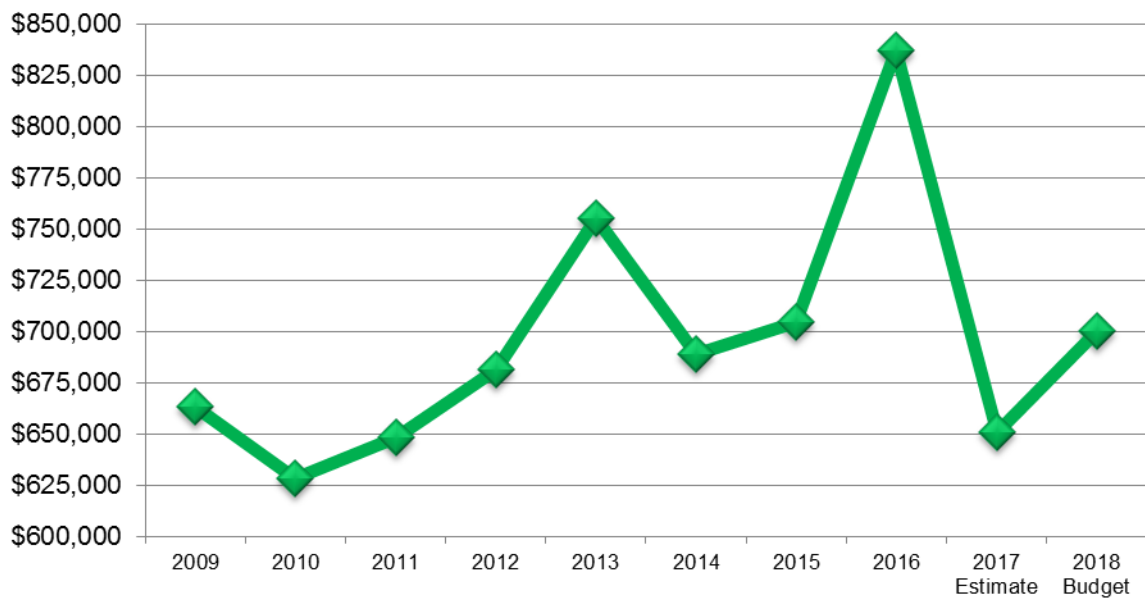
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State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

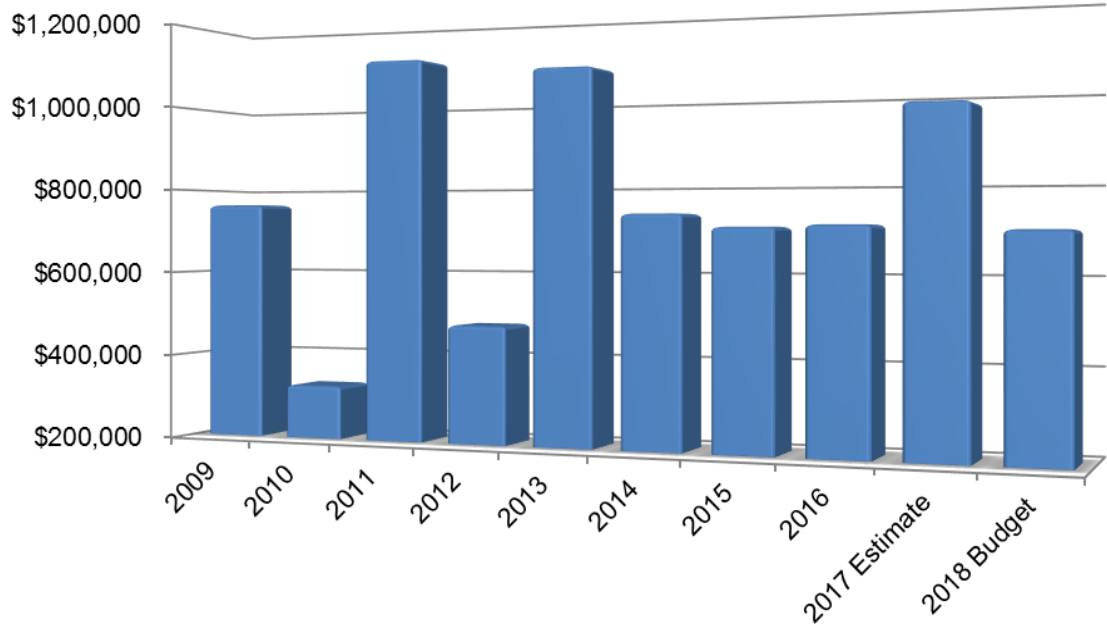


The budget for lottery revenue is generated by using historical information, changes in estimated population, and adjusting any anticipated changes in the market place. Capital projects are budgeted based on the estimated cost of each approved project. Capital expenditures fluctuate from year to year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

## Lottery Funds



## Capital Expenditures



# CONSERVATION TRUST FUND

## Table of Contents

	<b>2018 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Interest Income	\$ 7,000	162
<b>Total Operating Revenue</b>	<b>7,000</b>	
<b>Excess Operating Revenues of Expenditures</b>	<b>7,000</b>	
<b>Other Revenue:</b>		
Lottery Proceeds	700,000	162
<b>Total Other Revenue</b>	<b>700,000</b>	
<b>Other Expenditures:</b>		
Undesignated	16,475	162
Capital Projects	703,441	162
<b>Total Other Expenditures</b>	<b>719,916</b>	
<b>Net Revenue of Expenditures</b>	<b>(12,916)</b>	
Carryover	12,916	162
<b>Funds Available</b>	<b>\$ -</b>	

## CONSERVATION TRUST FUND

**2018  
Budget**

### CONSERVATION TRUST FUND

#### INTEREST INCOME

##### Revenue:

21-10-01-100-4050	Interest Earnings	\$ 7,000
<b>TOTAL INTEREST INCOME</b>		<b>7,000</b>

#### LOTTERY PROCEEDS

21-10-01-100-4027	Lottery	700,000
<b>TOTAL LOTTERY PROCEEDS</b>		<b>700,000</b>

#### UNDESIGNATED

##### Expenditures:

21-10-00-950-9200	Undesignated	16,475
<b>TOTAL UNDESIGNATED</b>		<b>16,475</b>

#### CARRYOVER

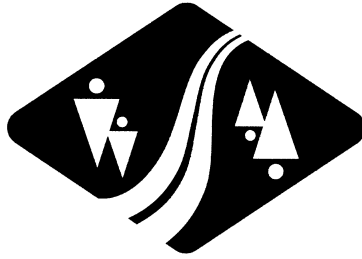
##### Revenue:

21-10-01-996-4998	Carryover Revenue	12,916
<b>TOTAL CARRYOVER</b>		<b>12,916</b>

#### CAPITAL PROJECTS

##### Expenditures:

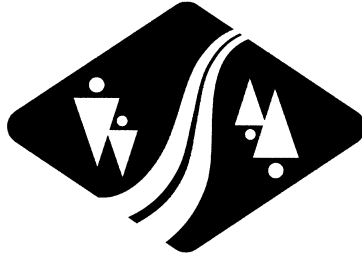
21-30-41-950-6594	Arapahoe Park sidewalk replacement on Adams St	29,400
21-82-52-950-6931	BCRC New Weight Room Flooring	75,000
21-30-41-950-7050	Fox Ridge West Irrigation Upgrades	489,000
21-30-41-950-6582	Otero Park Tennis Court Resurfacing	28,500
21-30-41-950-6596	Sheridan Park Parking Lots	81,541
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 703,441</b>



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

**5. GRANT FUND**





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

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

### **Grant 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 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, 2017.

# GRANT SPECIAL REVENUE FUND

## Table of Contents

	<b>2018 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Grant Revenue	\$ 100,000	167
<b>Total Operating Revenue</b>	<b>100,000</b>	
<b>Operating Expenditures:</b>		
Grant Expenditures	100,000	167
<b>Total Other Expenditures</b>	<b>100,000</b>	
<b>Net Revenue of Expenditures</b>	<b>\$ -</b>	

## GRANT FUND

**2018  
Budget**

### GRANT SPECIAL REVENUE FUND

#### ARTS AND ENRICHMENT GRANTS DIVISION

##### Revenue:

23-82-81-120-4030	SCFD Cultural Arts Grant	\$ 60,000
23-82-82-520-4031	SCFD Grant	10,000
<b>TOTAL GRANT REVENUE</b>		<b>70,000</b>

##### Expenditures:

23-82-81-120-5002	Part-Time Salaries	3,000
23-82-81-120-5009	Fringe Benefits	300
23-82-81-120-5108	Cultural Arts Donations Expense	55,700
23-82-81-120-5205	Program Supplies	1,000
23-82-82-520-5002	Part-Time Salaries	10,000
<b>TOTAL GRANT EXPENDITURES</b>		<b>70,000</b>

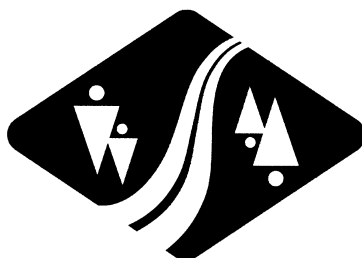
#### NATURE DIVISION

##### Revenue:

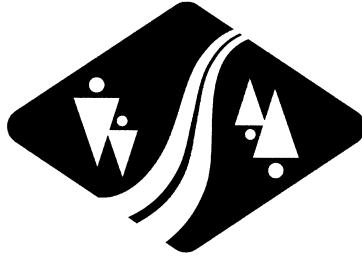
23-40-51-120-4030	Platte Park Program Donation Revenue	30,000
<b>TOTAL GRANT REVENUE</b>		<b>30,000</b>

##### Expenditures:

23-40-51-120-5002	Part-Time Salaries	25,000
23-40-51-120-5009	Fringe Benefits	5,000
<b>TOTAL GRANT EXPENDITURES</b>		<b>\$ 30,000</b>

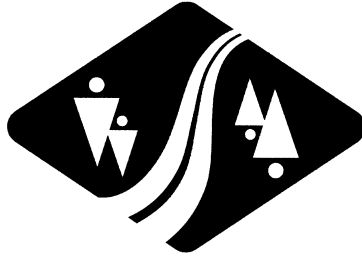


**South Suburban**  
**PARKS AND RECREATION**



**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 was used to account for property taxes received from the 2010 One Mill tax that was 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. However the November 2017 election removed the restriction on these funds and extended the one mill into perpetuity. Starting in 2018, these funds are recorded in the General Fund.

Below is a history of this tax from inception to the 2017 estimate:

<b>2010 One Mill Property Taxes</b>				
<b>Collection</b>	<b>2010 1 Mill</b>	<b>Tax</b>	<b>Est. Outstanding</b>	<b>Percentage</b>
<b>Year</b>	<b>Levy</b>	<b>Collection</b>	<b>Delinquent</b>	<b>Collected</b>
			<b>Taxes</b>	<b>to Levy</b>
2011	2,393,063	2,358,716	34,347	98.56%
2012	2,242,690	2,164,149	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	2,699,583	2,680,177	19,406	99.28%
2017 Estimate	2,693,208	2,671,885	21,323	99.21%
(1) 2018 Budget	-	-	-	0.00%

(1) The November 2017 Election removed the restrictions on the 2010 One Mill taxes. From 2018 on, these funds will be included in the General Fund.

The 2018 Budget for this fund only includes carryover funds and capital project expenditures. The carryover funds are for capital projects that have not yet been completed from previous years. Any new projects will be recorded in the general fund along with the tax revenue.

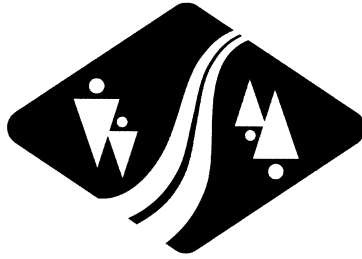


# **2010 1 Mill Fund** **Table of Contents**

	<b>2018</b>	
	<b>Budget</b>	<b>Page</b>
Capital Projects	\$ 500,000	173
<b>Total Other Expenditures</b>	<b>500,000</b>	
<b>Net Revenue of Expenditures</b>	<b>(500,000)</b>	
Carryover	500,000	173
<b>Funds Available</b>	<b>\$ -</b>	

## 2010 1 Mill Fund

		2018 Budget
<b>CARRYOVER</b>		
<b>Revenue:</b>		
22-10-01-996-4998	Carryover Revenue	\$ 500,000
<b>TOTAL CARRYOVER</b>		<b>500,000</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
22-30-41-956-6855	Progress Park Redevelopment (2017 Carryover)	500,000
<b>Total Capital Projects</b>		<b>\$ 500,000</b>

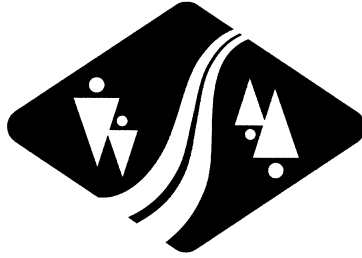


**South Suburban**  
**PARKS AND RECREATION**



**South Suburban**  
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**7. CAPITAL PROJECTS FUND**



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

## **South Suburban Park and Recreation District Capital Projects Fund Budget Overview**

### **Capital Projects Fund Description**

On November 7, 2017, District voters approved ballot issue 4C which extended the current Debt Service Mill Levy to issue debt at no tax increase to voters. This will generate approximately \$46 million of bond proceeds (General Obligation Bonds), that will allow the District to improve the connectivity of existing trails; build a multi-generational facility including turf fields and pickleball courts; renovate the upgrade existing facilities; improve energy and water efficiency at parks, fields and facilities; and repair and improve aging recreation facilities. The District anticipates issuing the bonds in 2019.

The Capital Projects fund will be used to account for the bond proceeds and the related expenditures. There are some upfront costs for design and consulting. The 2018 Budget includes \$300,000 for these expenditures. Funds were transferred from the General Fund to cover these upfront costs. The Board of Directors approved a reimbursement resolution. So once the bonds are issued, the general fund will be reimbursed.

# Capital Projects Fund

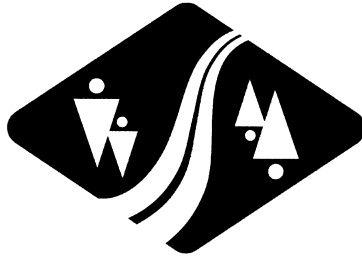
## Table of Contents

	<b>2018 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Transfer from General Fund	\$ 300,000	179
<b>Total Operating Revenue</b>	<b>300,000</b>	
<b>Operating Expenditures:</b>		
Capital Projects	300,000	179
<b>Total Other Expenditures</b>	<b>300,000</b>	

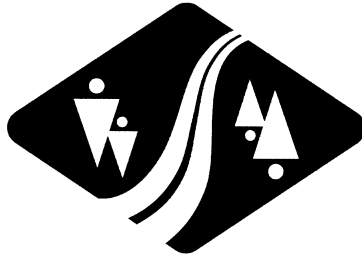
## Capital Projects Fund

		2018 Budget
<b>CARRYOVER</b>		
<b>Revenue:</b>		
41-10-01-990-9101	Transfer from General Fund	\$ 300,000
<b>TOTAL CARRYOVER</b>		<b>300,000</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
41-10-01-950-6990	Bond Project Design/Study	300,000
<b>Total Capital Projects</b>		<b>\$ 300,000</b>



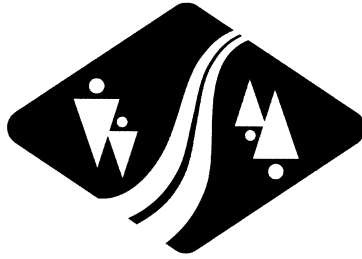


**South Suburban**  
**PARKS AND RECREATION**



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

**8. ENTERPRISE FUND BUDGET**



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

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

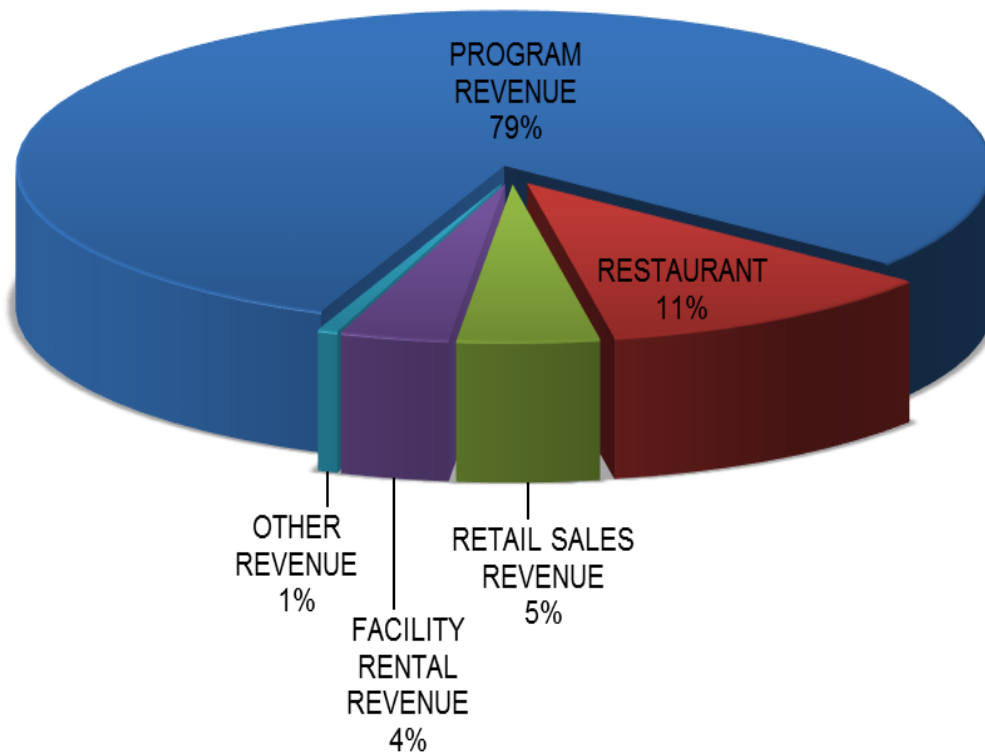
### Enterprise Fund Description

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.

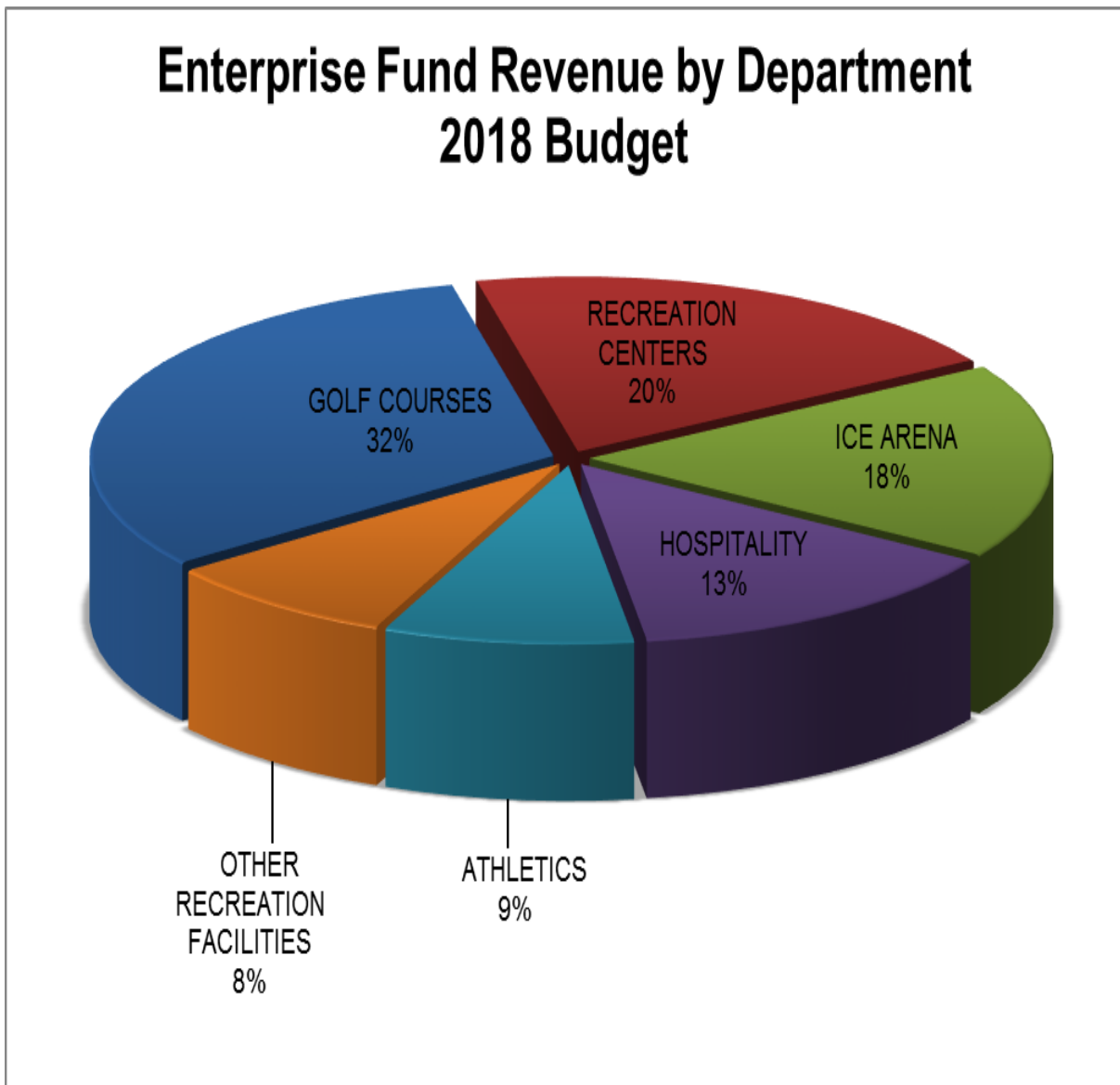
### Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (79% - also called "Fees and Charges"), restaurant revenue (11%), retail sales revenue (5%), facility rental (4%) and other revenue (1%).

### Enterprise Fund Revenue by Category 2018 Budget

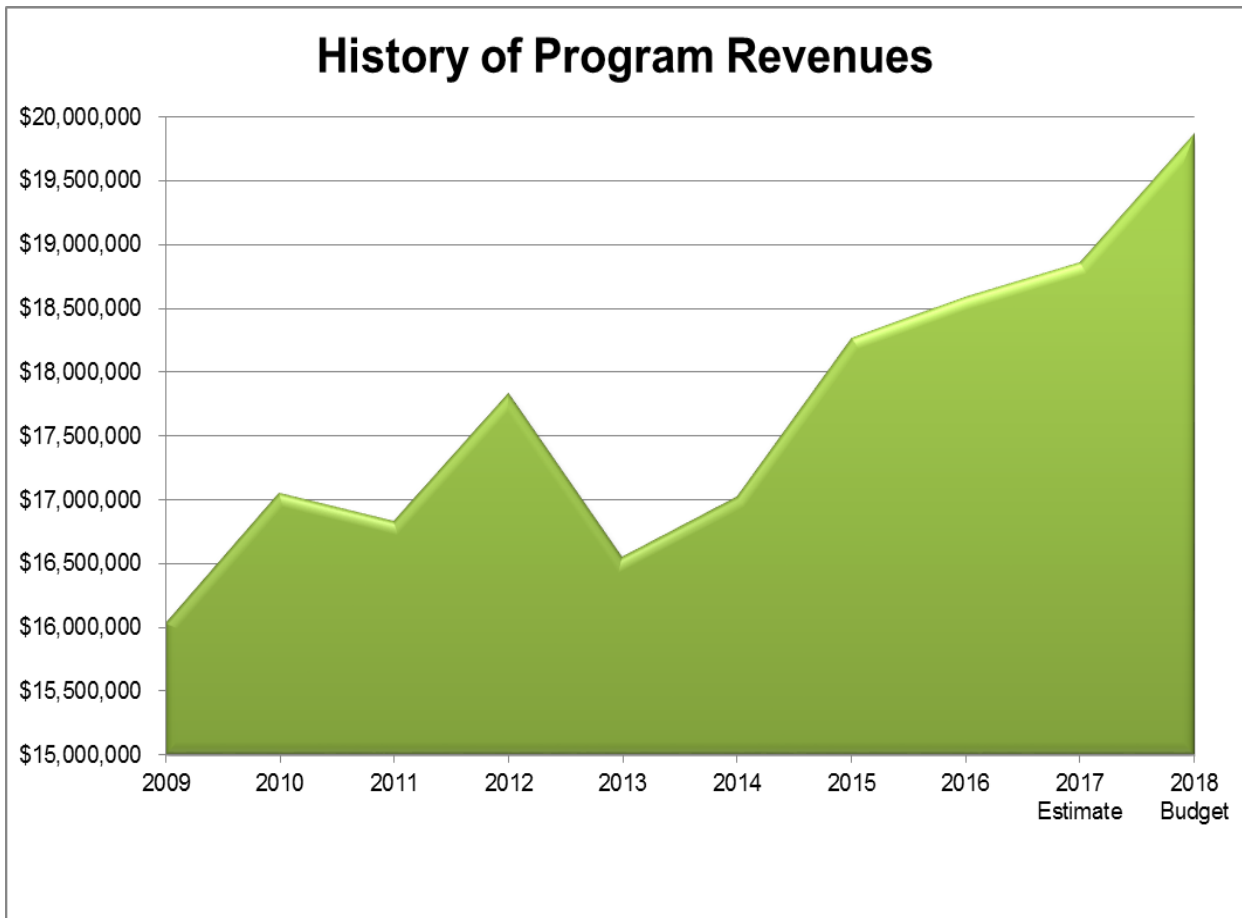


The revenue is also broken down by department with golf courses (32%), recreation centers (20%), ice arenas (18%), hospitality (13%), athletics (9%), and other recreation facilities (8%).



#### **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**

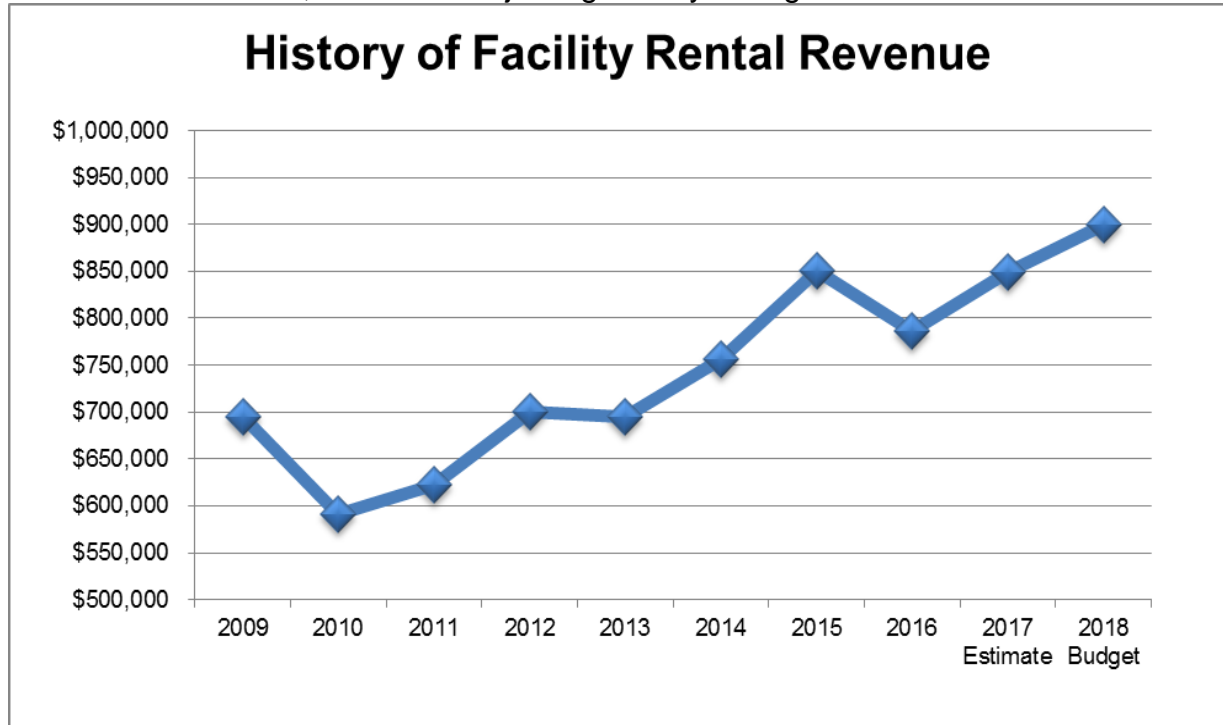
This category includes Intergovernmental Revenue, Interest Income, Contract Sales, and other miscellaneous revenue.

#### **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.

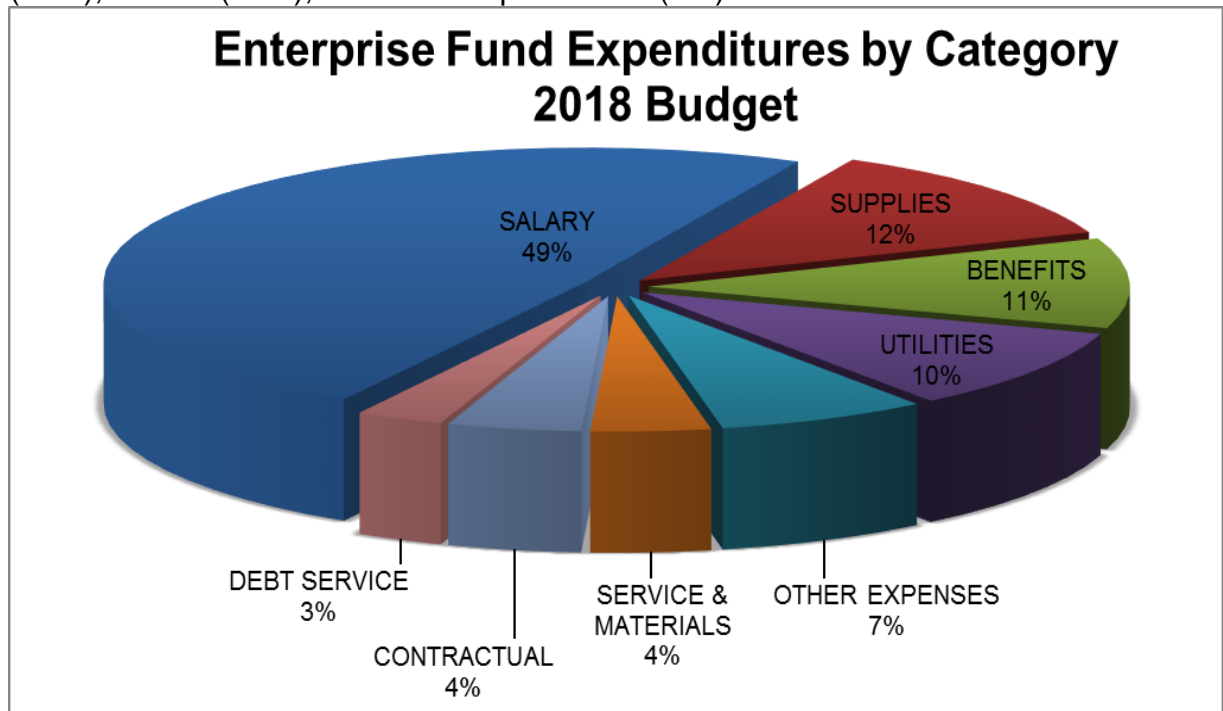
### Facility Rental Income

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.

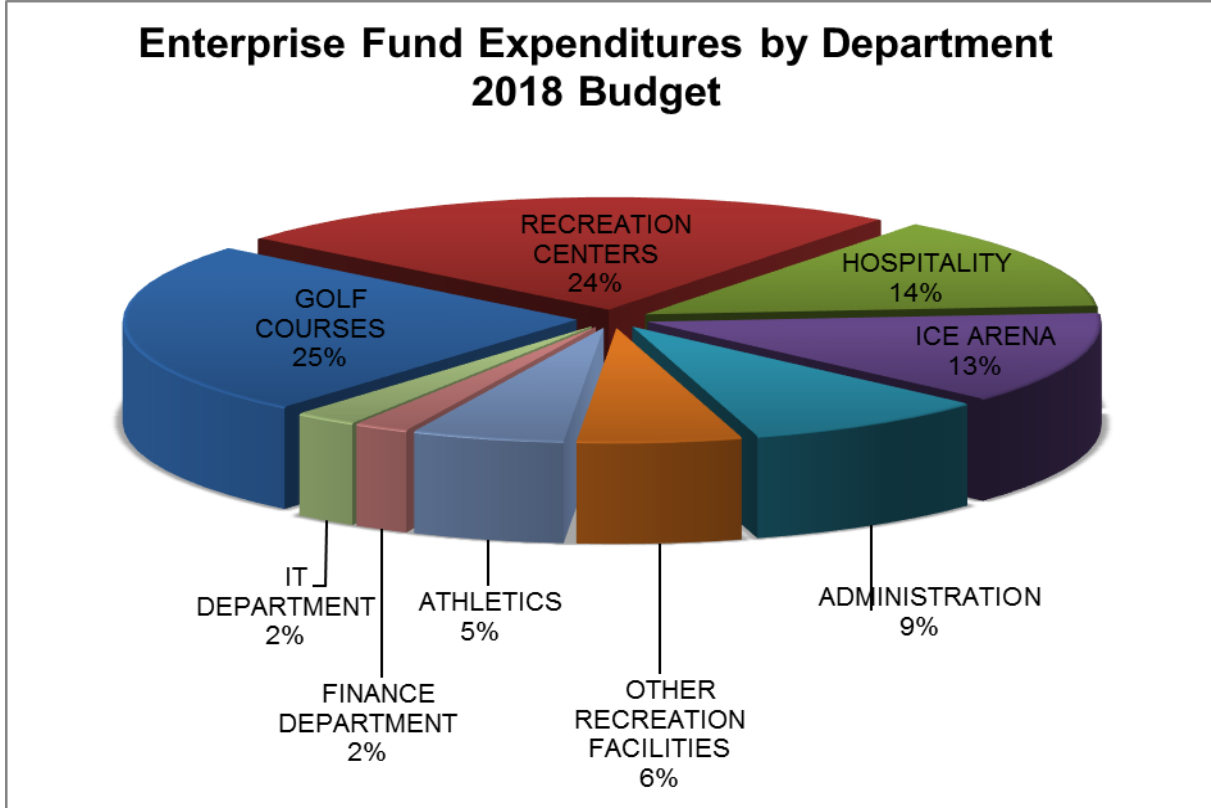


### Major Operational Expenditures

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

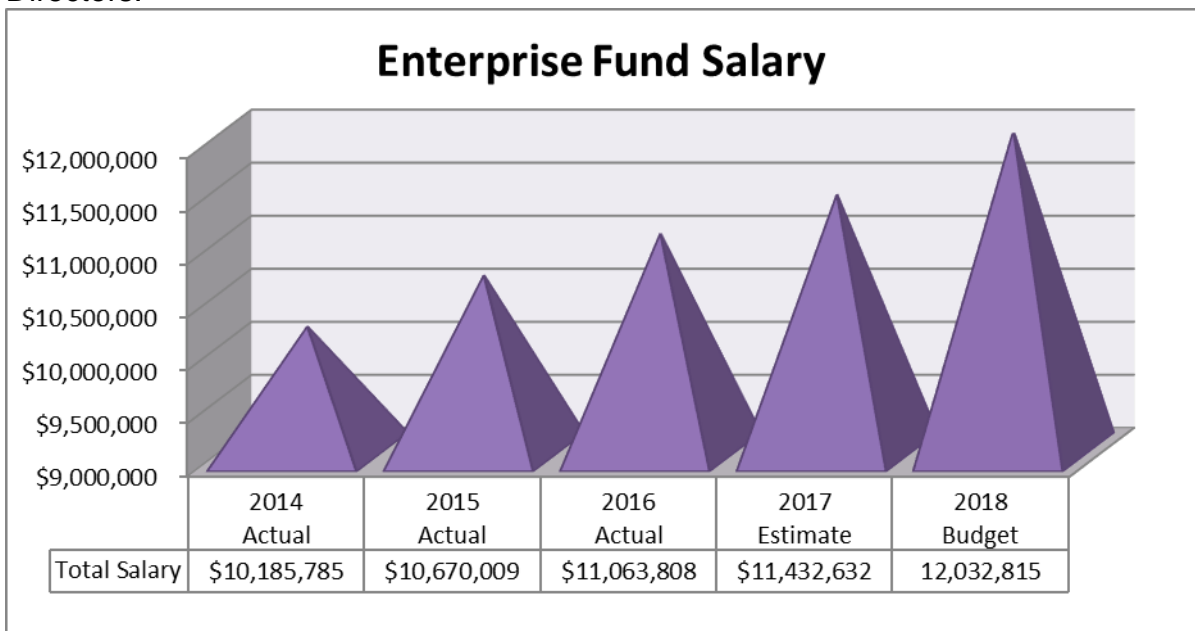


These expenditures are also grouped by department with golf courses (25%), recreation centers (24%), hospitality (14%), ice arenas (13%) and administration (9%) as the larger areas.



### Salary

Salary represents about 49% of the Enterprise Fund expenditures. The Enterprise Fund includes salary from golf courses, hospitality, and recreation 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

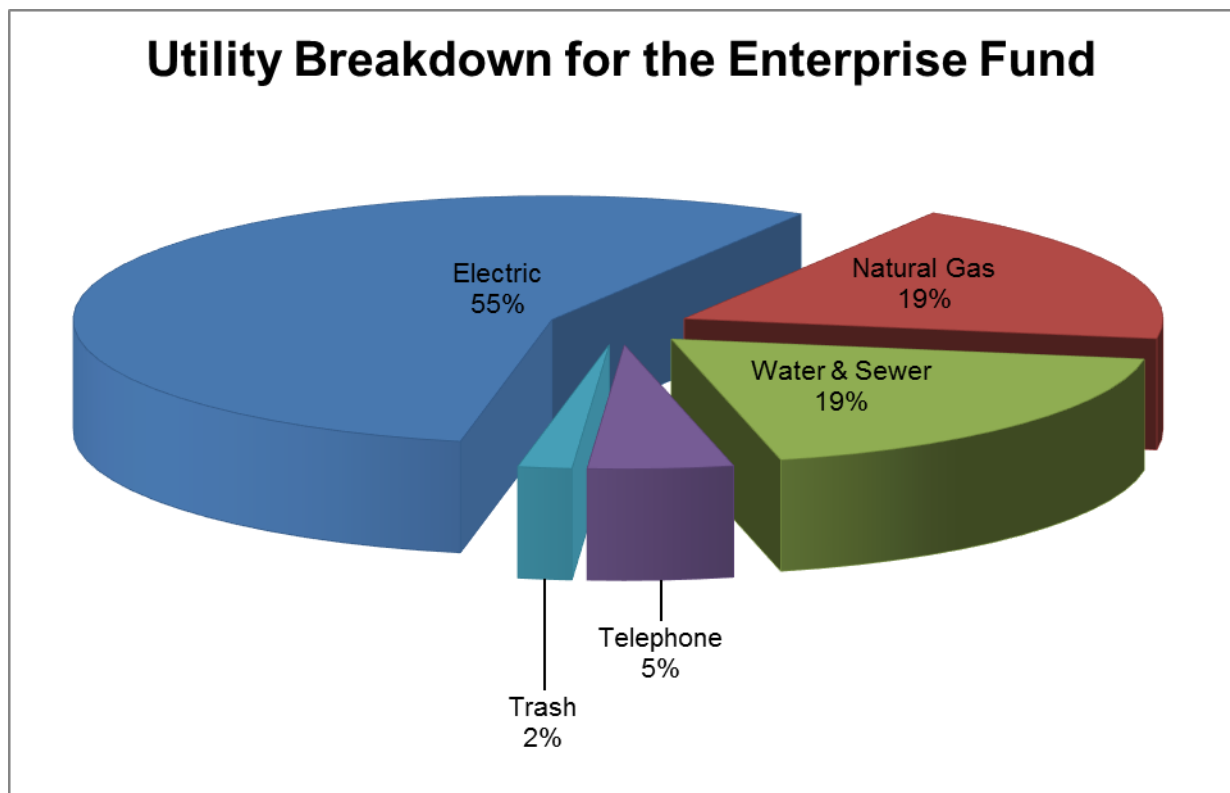
This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

## 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

## 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 the 2018 Budget.



## Other Expenditures

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

# ENTERPRISE FUND SUMMARY

## Table of Contents

	<b>2018 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Ice Arena	\$ 4,490,596	193
Recreation Centers	4,968,239	203
Athletics	2,181,059	224
Other Recreation Facilities	2,078,567	234
Total Recreation Department	13,718,461	
Golf	7,960,025	249
Hospitality	3,404,370	265
Interest Income	25,000	277
Registration	26,400	277
<b>Total Operating Revenue</b>	<b>25,134,256</b>	
<b>Expenditures:</b>		
Ice Arena	3,639,998	193
Recreation Centers	6,778,496	203
Athletics	1,516,232	224
Other Recreation Facilities	1,629,421	234
Total Recreation Department	13,564,147	
Golf	6,923,302	249
Hospitality	3,770,307	265
Administration	2,440,239	277
Finance Department	552,479	278
IT Department	637,963	278
<b>Total Operating Expenditures</b>	<b>27,888,437</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>(2,754,181)</b>	
<b>Other Revenue:</b>		
Transfer In	3,300,000	278
Lease Proceeds	210,000	278
<b>Total Other Revenue</b>	<b>3,510,000</b>	
<b>Other Expenditures:</b>		
Undesignated	33,274	278
Capital Outlay	210,000	278
Merit	224,000	278
<b>Total Other Expenditures</b>	<b>467,274</b>	
<b>Net Revenue Over Expenditures</b>	<b>288,545</b>	
Carryover	(288,545)	278
<b>Funds Available</b>	<b>\$ -</b>	

# **RECREATION DEPARTMENT**

	<b>2018 BUDGET</b>		
	<b>REVENUE</b>	<b>EXPENSE</b>	<b>NET REVENUE</b>
ADMINISTRATION	\$ -	\$ 550,274	(550,274)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	136,900	725,764	(588,864)
FACILITY MAINTENANCE	-	289,994	(289,994)
RECREATION PROGRAMS	11,280	5,294	5,986
IN HOUSE HOCKEY	584,150	200,112	384,038
YOUTH TRAVEL HOCKEY	374,355	110,526	263,829
FIGURE SKATING	275,590	86,380	189,210
ICE ARENA MAINTENANCE	-	198,315	(198,315)
ADULT HOCKEY LEAGUES	515,763	229,751	286,012
ICE ARENA OPERATIONS	500,347	350,340	150,007
BIRTHDAY PARTIES	122,549	78,554	43,995
LICENSED DAY CAMPS	140,052	93,347	46,705
FAMILY ENTERTAINMENT CENTER	356,275	327,092	29,183
TOTAL FAMILY SPORTS CENTER	3,017,261	2,695,469	321,792
SOUTH SUBURBAN ICE ARENA	1,473,335	944,529	528,806
TOTAL ICE ARENAS	4,490,596	3,639,998	850,598
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	410,560	456,358	(45,798)
MAINTENANCE	-	280,620	(280,620)
STAR (THERAPEUTIC ACTIVE REC)	84,494	153,663	(69,169)
ACTIVE OLDER ADULTS	106,000	168,924	(62,924)
ARTS AND ENRICHMENT	53,555	65,082	(11,527)
FITNESS	383,418	255,467	127,951
AQUATICS	182,890	367,477	(184,587)
TOTAL BUCK RECREATION CENTER	1,220,917	1,747,591	(526,674)
LONE TREE RECREATION CENTER:			
OPERATIONS	425,215	460,187	(34,972)
MAINTENANCE	-	291,490	(291,490)
ACTIVE OLDER ADULTS	4,800	1,375	3,425
ARTS AND ENRICHMENT	92,200	116,899	(24,699)
SCHOOL AGE CHILD CARE	88,125	84,414	3,711
CHILD DISCOVERY TIME AT LTRC	40,365	34,000	6,365
FITNESS	301,882	253,531	48,351
AQUATICS	226,568	400,465	(173,897)
TOTAL LONE TREE RECREATION CENTER	1,179,155	1,642,361	(463,206)
GOODSON RECREATION CENTER:			
OPERATIONS	565,626	546,992	18,634
MAINTENANCE	-	419,492	(419,492)
ACTIVE OLDER ADULTS	6,500	4,300	2,201
ARTS AND ENRICHMENT	223,601	219,723	3,878
SCHOOL AGE CHILD CARE	111,050	95,790	15,260
CHILD DISCOVERY TIME	205,500	179,389	26,111
GYMNASTICS	465,250	287,241	178,009
FITNESS	615,565	451,071	164,494
KIDS FITNESS PLAYGROUND	250	500	(250)
AQUATICS	281,682	331,669	(49,987)
TOTAL GOODSON RECREATION CENTER	\$ 2,475,024	\$ 2,536,167	\$ (61,143)

# RECREATION DEPARTMENT

	2018 BUDGET		
	REVENUE	EXPENSE	NET REVENUE
SHERIDAN RECREATION CENTER:			
OPERATIONS	\$ 60,693	\$ 155,714	\$ (95,021)
MAINTENANCE	-	107,977	(107,977)
ARTS AND ENRICHMENT	13,920	30,545	(16,625)
FITNESS	18,530	7,866	10,664
TOTAL SHERIDAN RECREATION CENTER	93,143	302,102	(208,959)
TOTAL RECREATION CENTERS	4,968,239	6,228,221	(1,259,982)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	403,270	168,356	234,914
GENERAL ACTIVITIES	14,188	16,170	(1,982)
YOUTH COMMISSION	1,000	1,025	(25)
YOUTH BASEBALL	121,124	103,235	17,889
ADULT SOFTBALL	196,690	184,293	12,397
VOLLEYBALL	28,868	22,426	6,442
TRACK	77,835	72,448	5,387
ADULT BASKETBALL	68,992	54,045	14,947
YOUTH BASKETBALL	156,077	128,668	27,409
GOLF LESSONS	26,500	22,516	3,984
PICKLEBALL	15,650	13,957	1,693
ADULT LACROSSE	28,610	21,947	6,663
YOUTH LACROSSE	324,500	181,739	142,761
ADULT FLAG FOOTBALL	3,750	3,675	75
YOUTH FLAG FOOTBALL	135,000	65,354	69,646
CLINICS & CAMPS	31,895	30,141	1,754
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	195,500	323,386	(127,886)
ADULT SOCCER	82,950	25,883	57,067
YOUTH SOCCER	126,975	18,564	108,411
ADULT LACROSSE	23,500	11,196	12,304
YOUTH LACROSSE	69,600	26,009	43,591
ADULT FLAG FOOTBALL	17,050	8,591	8,459
CAMPS & CLINICS	31,535	12,608	18,927
TOTAL ATHLETIC PROGRAMS	2,181,059	1,516,232	664,827
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	61,725	61,556	169
COLORADO JOURNEY MINI GOLF	317,700	194,328	123,372
CORNERSTONE BATTING CAGES	98,071	73,826	24,245
LONE TREE TENNIS	84,450	74,045	10,405
LITTLETON TENNIS	755,375	413,829	341,546
HOLLY TENNIS	80,620	93,442	(12,822)
BMX	29,871	32,686	(2,815)
LONE TREE HUB ARTS & ENRICH	195,492	137,719	57,773
LONE TREE HUB MAINTENANCE	-	16,940	(16,940)
OUTDOOR POOLS:			
COOK CREEK POOL	169,500	191,992	(22,492)
COOK CREEK SWIM TEAM	39,000	25,661	13,339
HOLLY POOL	65,332	97,056	(31,724)
HOLLY SWIM TEAM	28,000	19,669	8,331
FRANKLIN POOL	69,482	98,854	(29,372)
FRANKLIN SWIM TEAM	25,500	19,386	6,114
HARLOW POOL	58,449	78,432	(19,983)
TOTAL OTHER RECREATION FACILITIES	2,078,567	1,629,421	449,146
<b>TOTAL RECREATION DEPARTMENT</b>	<b>\$ 13,718,461</b>	<b>\$ 13,564,147</b>	<b>\$ 154,315</b>

## RECREATION DEPARTMENT

**2018  
Budget**

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### ADMINISTRATION

#### Expenditures:

31-80-01-100-5001	Full-Time Salaries	\$ 321,131
31-80-01-100-5009	Fringe Benefits	73,243
31-80-01-100-5120	Scholarship Expense	11,000
31-80-01-100-5125	Rec Money Expense	100,000
31-80-01-100-5201	Office Supplies	1,000
31-80-01-100-5205	Program Supplies	1,400
31-80-01-100-5501	Contract Services	1,000
31-80-01-100-5403	Telephone	1,000
31-80-01-100-5803	Dues & Memberships	6,000
31-80-01-100-5805	Staff Development	30,000
31-80-01-100-5812	Uniforms	1,500
31-80-01-100-5854	Mileage Reimbursement	3,000
<b>Total Administration Expenditures</b>		<b><u>\$ 550,274</u></b>

# RECREATION DEPARTMENT

**2018  
Budget**

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**FAMILY SPORTS CENTER:  
GENERAL OPERATIONS**

**Revenue:**

31-81-84-140-4075	Rental Income	\$ 129,000
31-81-84-140-4099	Miscellaneous	2,000
31-81-84-140-4125	Contractual Sales	2,500
31-81-84-140-4150	Locker/Towel Rental	1,400
31-81-84-140-4360	Advertising	2,000
<b>Total Revenue</b>		<b><u>136,900</u></b>

**Expenditures:**

31-81-84-140-5001	Full-Time Salaries	148,395
31-81-84-140-5009	Fringe Benefits	34,624
31-81-84-140-5201	Office Supplies	1,000
31-81-84-140-5204	Postage	500
31-81-84-140-5205	Program Supplies	1,500
31-81-84-140-5230	Printing/Copies	1,000
31-81-84-140-5302	Minor Tools & Equipment	150
31-81-84-140-5400	Utilities Natural Gas	12,000
31-81-84-140-5401	Utilities Electric	49,000
31-81-84-140-5402	Water & Sewer	10,500
31-81-84-140-5403	Telephone	5,500
31-81-84-140-5511	Advertising	26,000
31-81-84-140-5702	Services/Materials to Maintain Equipment	15,220
31-81-84-140-5803	Dues & Subscriptions	80
31-81-84-140-5804	Rent/Lease Expense	186,243
31-81-84-140-5812	Uniforms	250
31-81-84-970-5117	Paying Agent Fees	450
31-81-84-970-9001	Principal 2010 COPS	207,000
31-81-84-970-9002	Interest 2010 COPS	26,352
<b>Total Expenditures</b>		<b><u>\$ 725,764</u></b>

# RECREATION DEPARTMENT

**2018  
Budget**

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**FAMILY SPORTS CENTER:  
FACILITY MAINTENANCE**

**Expenditures:**

31-81-84-260-5001	Full-Time Salaries	\$ 119,706
31-81-84-260-5002	Part-Time Salaries	9,984
31-81-84-260-5009	Fringe Benefits	34,264
31-81-84-260-5203	Custodial Supplies	17,000
31-81-84-260-5205	Program Supplies	200
31-81-84-260-5207	Chemical Supplies	2,200
31-81-84-260-5302	Minor Tools & Equipment	2,000
31-81-84-260-5501	Contractual Services	70,000
31-81-84-260-5701	Services/Materials to Maintain Facilities/Building	18,000
31-81-84-260-5702	Services/Materials to Maintain Equipment	15,900
31-81-84-260-5812	Uniforms	240
31-81-84-260-5826	Vandalism	500
<b>Total Expenditures</b>		<b>289,994</b>

**FAMILY SPORTS CENTER:  
Recreation Programs**

**Revenue:**

31-81-84-530-4106	Recreation Program Revenue	10,440
31-81-84-530-4208	Special Event Revenue	840
<b>Total Revenue</b>		<b>11,280</b>

**Expenditures:**

31-81-84-530-5002	Part-Time Salaries	2,040
31-81-84-530-5009	Fringe Benefits	204
31-81-84-530-5204	Postage	50
31-81-84-530-5205	Program Supplies	750
31-81-84-530-5206	Food & Concession Supplies	1,730
31-81-84-530-5230	Printing/Copies	100
31-81-84-530-5802	Advertising	300
31-81-84-530-5812	Uniforms	120
<b>Total Expenditures</b>		<b>\$ 5,294</b>

## RECREATION DEPARTMENT

**2018  
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### IN HOUSE HOCKEY

#### Revenue:

31-81-84-811-4105	League Fees	\$ 486,015
31-81-84-811-4157	Facility Rental	76,855
31-81-84-811-4216	Player Fees	20,280
31-81-84-811-4266	Sponsorship Revenue	1,000
<b>Total Revenue</b>		<b>584,150</b>

#### Expenditures:

31-81-84-811-5001	Full-Time Salaries	66,006
31-81-84-811-5002	Part-Time Salaries	3,492
31-81-84-811-5009	Fringe Benefits	28,027
31-81-84-811-5134	Special Event Expense	6,025
31-81-84-811-5205	Program Supplies	9,500
31-81-84-811-5501	Contractual Services	70,212
31-81-84-811-5802	Promo, Publicity & Printing	1,100
31-81-84-811-5812	Uniforms	15,750
<b>Total Expenditures</b>		<b>200,112</b>

### FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

#### Revenue:

31-81-84-812-4105	League Fees	341,155
31-81-84-812-4216	Player Fees	6,300
31-81-84-812-4217	Tryout Fees	25,000
31-81-84-812-4266	Sponsorship Revenue	1,900
<b>Total Revenue</b>		<b>374,355</b>

#### Expenditures:

31-81-84-812-5001	Full-Time Salaries	20,809
31-81-84-812-5002	Part-Time Salaries	12,708
31-81-84-812-5009	Fringe Benefits	8,891
31-81-84-812-5204	Postage	200
31-81-84-812-5205	Program Supplies	2,050
31-81-84-812-5501	Contractual Services	27,303
31-81-84-812-5503	Contractual Persons	29,640
31-81-84-812-5802	Promo, Publicity & Printing	1,575
31-81-84-812-5803	Dues & Subscriptions	6,750
31-81-84-812-5805	Staff Development	600
<b>Total Expenditures</b>		<b>\$ 110,526</b>



## RECREATION DEPARTMENT

**2018  
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### FAMILY SPORTS CENTER: FIGURE SKATING

#### Revenue:

31-81-84-813-4100	Pro Lesson Tickets	\$ 21,000
31-81-84-813-4106	Class Revenue	175,010
31-81-84-813-4197	Freestyle Skating	73,775
31-81-84-813-4254	ISIA Revenue	5,805
<b>Total Revenue</b>		<b>275,590</b>

#### Expenditures:

31-81-84-813-5001	Full-Time Salaries	28,555
31-81-84-813-5002	Part-Time Salaries	37,067
31-81-84-813-5009	Fringe Benefits	14,898
31-81-84-813-5134	Special Event Expense	500
31-81-84-813-5205	Program Supplies	1,010
31-81-84-813-5227	ISIA Expense	1,500
31-81-84-813-5230	Printing/Copies	150
31-81-84-813-5802	Promo, Publicity & Printing	200
31-81-84-813-5803	Dues & Subscriptions	1,200
31-81-84-813-5805	Staff Development	100
31-81-84-813-5854	Mileage Reimbursement	1,200
<b>Total Expenditures</b>		<b>86,380</b>

### ICE ARENA MAINTENANCE

#### Expenditures:

31-81-84-814-5001	Full-Time Salaries	46,344
31-81-84-814-5002	Part-Time Salaries	56,015
31-81-84-814-5009	Fringe Benefits	23,096
31-81-84-814-5202	Motor Fuels & Lubricants	1,300
31-81-84-814-5203	Custodial Supplies	250
31-81-84-814-5207	Chemical Supplies	7,260
31-81-84-814-5302	Minor Tools & Equipment	1,000
31-81-84-814-5501	Contractual Services	6,500
31-81-84-814-5701	Services/Materials to Maintain Facilities/Building	9,850
31-81-84-814-5702	Services/Materials to Maintain Equipment	46,100
31-81-84-814-5812	Uniforms	600
<b>Total Expenditures</b>		<b>\$ 198,315</b>

## RECREATION DEPARTMENT

**2018  
Budget**

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**FAMILY SPORTS CENTER:  
ADULT HOCKEY LEAGUES**

**Revenue:**

31-81-84-815-4101	Fines	\$	600
31-81-84-815-4105	League Fees		471,688
31-81-84-815-4106	Class Revenue		6,075
31-81-84-815-4216	Player Fees		37,400
<b>Total Revenue</b>			<b>515,763</b>

**Expenditures:**

31-81-84-815-5001	Full Time Salaries		56,178
31-81-84-815-5002	Part-Time Salaries		22,506
31-81-84-815-5009	Fringe Benefits		27,868
31-81-84-815-5205	Program Supplies		11,715
31-81-84-815-5501	Contractual Services		104,540
31-81-84-815-5503	Contractual Persons		1,100
31-81-84-815-5803	Dues & Subscriptions		5,844
<b>Total Expenditures</b>		<b>\$</b>	<b>229,751</b>

## RECREATION DEPARTMENT

**2018  
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### **FAMILY SPORTS CENTER: ICE ARENA OPERATIONS**

#### **Revenue:**

31-81-84-818-4102	General Admissions	\$ 191,131
31-81-84-818-4145	Tournaments	28,900
31-81-84-818-4157	Facility Rental	137,431
31-81-84-818-4201	Skate Rental	32,725
31-81-84-818-4271	Camps	10,800
31-81-84-818-4397	High School Hockey	99,360
<b>Total Revenue</b>		<b>500,347</b>

#### **Expenditures:**

31-81-84-818-5001	Full-Time Salaries	98,571
31-81-84-818-5002	Part-Time Salaries	54,631
31-81-84-818-5009	Fringe Benefits	25,948
31-81-84-818-5201	Office Supplies	700
31-81-84-818-5204	Postage	150
31-81-84-818-5205	Program Supplies	4,450
31-81-84-818-5230	Printing/Copies	1,200
31-81-84-818-5400	Utilities Natural Gas	27,000
31-81-84-818-5401	Utilities Electric	105,000
31-81-84-818-5402	Water & Sewer	25,500
31-81-84-818-5403	Telephone	4,890
31-81-84-818-5511	Advertising	150
31-81-84-818-5803	Dues & Subscriptions	1,000
31-81-84-818-5812	Uniforms	700
31-81-84-818-5854	Mileage Reimbursement	450
<b>Total Expenditures</b>		<b>\$ 350,340</b>

## RECREATION DEPARTMENT

**2018  
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### FAMILY SPORTS CENTER: BIRTHDAY PARTIES

**Revenue:**

31-81-84-850-4190	Service Charges	\$ 9,195
31-81-84-850-4268	Parties/Groups (non tax)	113,354
<b>Total Revenue</b>		<b>122,549</b>

**Expenditures:**

31-81-84-850-5001	Full-Time Salaries	22,874
31-81-84-850-5002	Part-Time Salaries	22,148
31-81-84-850-5007	Service Charge Compensation	9,195
31-81-84-850-5009	Fringe Benefits	9,890
31-81-84-850-5201	Office Supplies	250
31-81-84-850-5203	Custodial Supplies	200
31-81-84-850-5204	Postage	200
31-81-84-850-5205	Program Supplies	5,522
31-81-84-850-5206	Food & Concession Supplies	5,550
31-81-84-850-5230	Printing/Copies	250
31-81-84-850-5403	Telephone	1,800
31-81-84-850-5812	Uniforms	675
<b>Total Expenditures</b>		<b>78,554</b>

### CAMPS & CLINICS

**Revenue:**

31-81-84-851-4102	General Admissions	140,052
<b>Total Revenue</b>		<b>140,052</b>

**Expenditures:**

31-81-84-851-5001	Full-Time Salaries	24,830
31-81-84-851-5002	Part-Time Salaries	34,896
31-81-84-851-5009	Fringe Benefits	10,957
31-81-84-851-5116	Licensing	320
31-81-84-851-5204	Postage	25
31-81-84-851-5205	Program Supplies	4,930
31-81-84-851-5206	Food & Concession Supplies	10,261
31-81-84-851-5230	Printing/Copies	50
31-81-84-851-5403	Telephone	100
31-81-84-851-5501	Contractual Services	4,560
31-81-84-851-5802	Promo, Publicity, & Printing	1,000
31-81-84-851-5805	Staff Development	1,418
<b>Total Expenditures</b>		<b>\$ 93,347</b>

## RECREATION DEPARTMENT

**2018  
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**FAMILY SPORTS CENTER:  
FAMILY ENTERTAINMENT CENTER**

**Revenue:**

31-81-84-870-4075	Lollipop Park Lease Payment	\$ 42,000
31-81-84-870-4099	Miscellaneous	750
31-81-84-870-4102	General Admissions	86,000
31-81-84-870-4240	Token Sales	35,000
31-81-84-870-4241	Attractions	192,525
<b>Total Revenue</b>		<b>356,275</b>

**Expenditures:**

31-81-84-870-5001	Full-Time Salaries	70,696
31-81-84-870-5002	Part-Time Salaries	127,957
31-81-84-870-5009	Fringe Benefits	30,104
31-81-84-870-5116	Licensing	1,200
31-81-84-870-5201	Office Supplies	600
31-81-84-870-5204	Postage	300
31-81-84-870-5205	Program Supplies	5,310
31-81-84-870-5230	Printing/Copies	300
31-81-84-870-5400	Utilities Natural Gas	15,000
31-81-84-870-5401	Utilities Electric	62,000
31-81-84-870-5402	Water & Sewer	5,600
31-81-84-870-5403	Telephone	2,100
31-81-84-870-5501	Contractual Services	1,200
31-81-84-870-5702	Services/Materials to Maintain Equipment	3,500
31-81-84-870-5802	Promo, Publicity & Printing	100
31-81-84-870-5812	Uniforms	975
31-81-84-870-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 327,092</b>

## RECREATION DEPARTMENT

**2018  
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### **SOUTH SUBURBAN ICE ARENA OPERATIONS**

#### **Revenue:**

31-81-83-818-4075	Rental Income	\$ 13,800
31-81-83-818-4100	Pro Lesson Tickets	49,110
31-81-83-818-4102	General Admissions	68,140
31-81-83-818-4103	Season Tickets	12,309
31-81-83-818-4106	Class Revenue	112,525
31-81-83-818-4122	Concession Self Operated	68,500
31-81-83-818-4125	Contractual Sales	8,650
31-81-83-818-4150	Locker/Towel Rental	4,000
31-81-83-818-4157	Facility Rental	141,500
31-81-83-818-4158	Adult Ice	138,510
31-81-83-818-4159	Adult Hockey	60,580
31-81-83-818-4197	Freestyle Skating	198,034
31-81-83-818-4200	Littleton Hockey Rental	425,600
31-81-83-818-4201	Skate Rental	21,823
31-81-83-818-4203	Skate Sharpening-Contract	10,200
31-81-83-818-4216	Player Fees	21,752
31-81-83-818-4254	ISI Revenue	7,217
31-81-83-818-4268	Parties/Groups	5,345
31-81-83-818-4271	Summer Programs	39,000
31-81-83-818-4360	Advertising	2,000
31-81-83-818-4396	Denver Figure Skating	38,220
31-81-83-818-4398	Colorado Skating Club	26,520
<b>Total Revenue</b>		<b><u>\$ 1,473,335</u></b>

# RECREATION DEPARTMENT

**2018  
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## **SOUTH SUBURBAN ICE ARENA OPERATIONS**

### **Expenditures:**

31-81-83-818-5001	Full-Time Salaries	\$ 275,638
31-81-83-818-5002	Part-Time Salaries	145,645
31-81-83-818-5006	Concession Salary	22,440
31-81-83-818-5009	Fringe Benefits	115,199
31-81-83-818-5010	Regular Part Time Salaries	27,992
31-81-83-818-5201	Office Supplies	1,500
31-81-83-818-5202	Motor Fuels & Lubricants	250
31-81-83-818-5203	Custodial Supplies	13,250
31-81-83-818-5204	Postage	150
31-81-83-818-5205	Program Supplies	7,050
31-81-83-818-5206	Food & Concession Supplies	38,500
31-81-83-818-5207	Chemical Supplies	5,300
31-81-83-818-5227	ISI Expense	2,800
31-81-83-818-5230	Printing/Copies	1,250
31-81-83-818-5237	Parties & Groups Supplies	690
31-81-83-818-5302	Minor Tools & Equipment	2,500
31-81-83-818-5400	Utilities Natural Gas	29,000
31-81-83-818-5401	Utilities Electric	135,000
31-81-83-818-5402	Water & Sewer	25,550
31-81-83-818-5403	Telephone	3,900
31-81-83-818-5404	Trash Collection	1,800
31-81-83-818-5501	Contractual Services	6,850
31-81-83-818-5503	Contractual Persons	1,950
31-81-83-818-5511	Advertising	6,500
31-81-83-818-5701	Svc/Mat to Maintain Facility	18,075
31-81-83-818-5702	Ser/Mat to Maint Equipment	19,200
31-81-83-818-5802	Promo, Publicity & Printing	600
31-81-83-818-5803	Dues & Subscriptions	1,450
31-81-83-818-5812	Uniforms	1,500
31-81-83-818-5842	Repair Fund	32,000
31-81-83-818-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b>944,529</b>
<b>TOTAL ICE ARENAS REVENUE</b>		<b>4,490,596</b>
<b>TOTAL ICE ARENAS EXPENDITURES</b>		<b>3,639,998</b>
<b>NET REVENUE OVER EXPENDITURES</b>		<b>\$ 850,598</b>

## RECREATION DEPARTMENT

**2018  
Budget**

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**BUCK RECREATION CENTER:  
OPERATIONS**

**Revenue:**

31-82-52-140-4102	General Admission	\$ 115,000
31-82-52-140-4122	Concessions Self Operated	5,000
31-82-52-140-4125	Contractual Sales	5,500
31-82-52-140-4130	Pro Shop	4,000
31-82-52-140-4155	Pass Sales	224,000
31-82-52-140-4157	Facility Rental	35,990
31-82-52-140-4165	Photo ID Revenue	15,350
31-82-52-140-4265	Babysitting	5,720
<b>Total Revenue</b>		<b>410,560</b>

**Expenditures:**

31-82-52-140-5001	Full-Time Salaries	105,729
31-82-52-140-5002	Part-Time Salaries	132,650
31-82-52-140-5009	Fringe Benefits	46,000
31-82-52-140-5201	Office Supplies	2,000
31-82-52-140-5204	Postage	100
31-82-52-140-5205	Program Supplies	3,500
31-82-52-140-5206	Food & Concession Supplies	2,000
31-82-52-140-5208	Pro Shop Supplies	3,000
31-82-52-140-5230	Printing/Copies	11,000
31-82-52-140-5400	Utilities Natural Gas	38,500
31-82-52-140-5401	Utilities Electric	88,150
31-82-52-140-5402	Water & Sewer	7,665
31-82-52-140-5403	Telephone	10,300
31-82-52-140-5501	Contractual Services	4,464
31-82-52-140-5812	Uniforms	1,000
31-82-52-140-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<b>\$ 456,358</b>



# RECREATION DEPARTMENT

**2018  
Budget**

## BUCK RECREATION CENTER: MAINTENANCE

### Expenditures:

31-82-52-260-5001	Full-Time Salaries	\$ 110,466
31-82-52-260-5002	Part-Time Salaries	31,765
31-82-52-260-5009	Fringe Benefits	44,883
31-82-52-260-5203	Custodial Supplies	17,500
31-82-52-260-5403	Telephone	120
31-82-52-260-5404	Trash Collection	2,420
31-82-52-260-5501	Contractual Services	24,366
31-82-52-260-5701	Serv/Mat to Maintain Facilities	25,800
31-82-52-260-5702	Ser/Mat to Maintain Equipment	22,800
31-82-52-260-5812	Uniforms	400
31-82-52-260-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>280,620</b>

## BUCK RECREATION CENTER: SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

### Revenue:

31-82-52-510-4030	STAR Donations	1,500
31-82-52-510-4031	Douglas County Grant for STAR	8,000
31-82-52-510-4106	Class Revenue	74,994
<b>Total Revenue</b>		<b>84,494</b>

### Expenditures:

31-82-52-510-5001	Full-Time Salaries	89,587
31-82-52-510-5002	Part-Time Salaries	14,400
31-82-52-510-5009	Fringe Benefits	23,286
31-82-52-510-5108	STAR Donation Expenditures	1,500
31-82-52-510-5110	Douglas County Grant for STAR Expense	8,000
31-82-52-510-5201	Office Supplies	150
31-82-52-510-5204	Postage	20
31-82-52-510-5205	Program Supplies	5,000
31-82-52-510-5230	Printing/Copies	20
31-82-52-510-5501	Contractual Services	11,200
31-82-52-510-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 153,663</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

### Revenue:

31-82-52-511-4106	Class Revenue	\$ 35,000
31-82-52-511-4122	Catering and Concessions	1,500
31-82-52-511-4167	Meal Program	14,500
31-82-52-511-4266	Sponsorship Revenue	10,000
31-82-52-511-4269	Trips and Tours Revenue	45,000
<b>Total Revenue</b>		<b>106,000</b>

### Expenditures:

31-82-52-511-5001	Full-Time Salaries	46,746
31-82-52-511-5002	Part-Time Salaries	40,000
31-82-52-511-5006	Concession Salary	10,710
31-82-52-511-5009	Fringe Benefits	20,388
31-82-52-511-5012	Tax Rebate	6,000
31-82-52-511-5201	Office Supplies	200
31-82-52-511-5205	Program Supplies	2,000
31-82-52-511-5206	Food & Concession Supplies	2,000
31-82-52-511-5230	Printing/Copies	6,000
31-82-52-511-5231	Trips and Tour Expense	17,000
31-82-52-511-5503	Contractual Persons	4,880
31-82-52-511-5825	Meal Program Exp	12,000
31-82-52-511-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b>\$ 168,924</b>

## RECREATION DEPARTMENT

**2018  
Budget**

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### BUCK RECREATION ARTS AND ENRICHMENT

#### Revenue:

31-82-52-520-4106	Class Revenue	\$ 47,500
31-82-52-520-4205	Theatre Revenue	3,055
31-82-52-520-4208	Special Events Revenue	3,000
<b>Total Revenue</b>		<b>53,555</b>

#### Expenditures:

31-82-52-520-5001	Full-Time Salaries	5,985
31-82-52-520-5002	Part-Time Salaries	35,455
31-82-52-520-5009	Fringe Benefits	5,343
31-82-52-520-5201	Office Supplies	100
31-82-52-520-5204	Postage	50
31-82-52-520-5205	Program Supplies	2,000
31-82-52-520-5230	Printing/Copies	200
31-82-52-520-5403	Telephone	150
31-82-52-520-5503	Contractual Persons (A/P Only)	15,699
31-82-52-520-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>\$ 65,082</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## BUCK RECREATION FITNESS

### Revenue:

31-82-52-830-4100	Pro Lesson Tickets	\$ 62,212
31-82-52-830-4106	Class Revenue	76,500
31-82-52-830-4252	Silver & Fit Program	720
31-82-52-830-4255	Silver Sneakers Program	190,000
31-82-52-830-4257	Contracted Fitness	5,445
31-82-52-830-4261	Registered Fitness	45,000
31-82-52-830-4264	Massage	3,541
<b>Total Revenue</b>		<b>383,418</b>

### Expenditures:

31-82-52-830-5001	Full-Time Salaries	57,920
31-82-52-830-5002	Part-Time Salaries	160,877
31-82-52-830-5009	Fringe Benefits	27,904
31-82-52-830-5205	Program Supplies	3,500
31-82-52-830-5230	Printing/Copies	500
31-82-52-830-5503	Contractual Persons (Accounts Payable Only)	3,267
31-82-52-830-5805	Staff Development	500
31-82-52-830-5513	Massage	200
31-82-52-830-5812	Uniforms	300
31-82-52-830-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 255,467</b>

# RECREATION DEPARTMENT

**2018  
Budget**

**BUCK RECREATION CENTER:  
AQUATICS**

**Revenue:**

31-82-52-840-4100	Pro Lessons	\$ 4,990
31-82-52-840-4106	Class Revenue	70,000
31-82-52-840-4135	Reimbursements	3,300
31-82-52-840-4155	Pass Sales	96,000
31-82-52-840-4268	Parties	8,600

**Total Revenue**

**182,890**

**Expenditures:**

31-82-52-840-5001	Full-Time Salaries	58,209
31-82-52-840-5002	Part-Time Salaries	148,927
31-82-52-840-5009	Fringe Benefits	37,000
31-82-52-840-5201	Office Supplies	300
31-82-52-840-5203	Custodial Supplies	300
31-82-52-840-5204	Postage	15
31-82-52-840-5205	Program Supplies	2,000
31-82-52-840-5207	Chemical Supplies	20,000
31-82-52-840-5230	Printing/Copies	300
31-82-52-840-5400	Utilities Natural Gas	24,000
31-82-52-840-5401	Utilities Electric	55,000
31-82-52-840-5402	Water & Sewer	5,500
31-82-52-840-5453	Red Cross Fees	2,500
31-82-52-840-5701	Services/Materials to Maintain Facilities	5,500
31-82-52-840-5702	Srv/Mat to Maintain Equipment	4,500
31-82-52-840-5812	Uniforms	1,760
31-82-52-840-5854	Mileage Reimbursement	750
31-82-52-840-5216	First Aide Supplies	250
31-82-52-840-5507	Computer Software Maint	666

**Total Expenditures**

**\$ 367,477**

# RECREATION DEPARTMENT

**2018  
Budget**

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**LONE TREE RECREATION CENTER:  
GENERAL OPERATIONS**

**Revenue:**

31-82-80-140-4102	General Admission	\$ 70,175
31-82-80-140-4122	Concession Self Operated	4,000
31-82-80-140-4125	Contractual Sales	4,500
31-82-80-140-4130	Pro Shop Sales	3,100
31-82-80-140-4155	Pass Sales	284,000
31-82-80-140-4157	Facility Rental	33,290
31-82-80-140-4165	ID Card Revenue	13,500
31-82-80-140-4265	Babysitting Revenue	12,650
<b>Total Revenue</b>		<b><u>425,215</u></b>

**Expenditures:**

31-82-80-140-5001	Full-Time Salaries	106,696
31-82-80-140-5002	Part-Time Salaries	132,650
31-82-80-140-5009	Benefits	45,900
31-82-80-140-5201	Office Supplies	2,500
31-82-80-140-5204	Postage	50
31-82-80-140-5205	Program Supplies	4,000
31-82-80-140-5206	Food & Concession Supplies	4,000
31-82-80-140-5208	Pro Shop Supplies	3,000
31-82-80-140-5230	Printing/Copies	6,000
31-82-80-140-5400	Utilities Natural Gas	24,720
31-82-80-140-5401	Utilities Electric	55,000
31-82-80-140-5402	Water & Sewer	8,549
31-82-80-140-5403	Telephone	10,212
31-82-80-140-5501	Contractual Services	3,000
31-82-80-140-5805	Staff Development	500
31-82-80-140-5812	Uniforms	1,000
31-82-80-140-5854	Mileage Reimbursement	1,000
31-82-80-970-9001	Principal LT Rec Ctr Equip Lease	48,817
31-82-80-970-9002	Interest LT Rec Ctr Equip Lease	2,593
<b>Total Expenditures</b>		<b><u>\$ 460,187</u></b>

## RECREATION DEPARTMENT

**2018  
Budget**

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

#### **Expenditures:**

31-82-80-260-5001	Full-Time Salaries	\$ 117,008
31-82-80-260-5002	Part-Time Salaries	31,050
31-82-80-260-5009	Fringe Benefits	46,000
31-82-80-260-5201	Office Supplies	650
31-82-80-260-5203	Custodial Supplies	17,500
31-82-80-260-5204	Postage	100
31-82-80-260-5230	Printing/Copies	200
31-82-80-260-5404	Trash Collection	1,620
31-82-80-260-5501	Contractual Services	26,462
31-82-80-260-5701	Serv/Mat. to Maintain Facilities	27,000
31-82-80-260-5702	Ser/Mat to Maintain Equipment	23,000
31-82-80-260-5812	Uniforms	400
31-82-80-260-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>291,490</b>

### **LONE TREE RECREATION CENTER: ACTIVE OLDER ADULTS**

#### **Revenue:**

31-82-80-511-4106	Class Revenue	4,500
31-82-80-511-4266	Sponsorship Revenue	300
<b>Total Revenue</b>		<b>4,800</b>

#### **Expenditures:**

31-82-80-511-5002	Part-Time Salaries	500
31-82-80-511-5009	Benefits	75
31-82-80-511-5205	Program Supplies	200
31-82-80-511-5230	Printing/Copies	50
31-82-80-511-5503	Contractual Persons (Accounts Payable Only)	550
<b>Total Expenditures</b>		<b>\$ 1,375</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### LONE TREE RECREATION ARTS AND ENRICHMENT

**Revenue:**

31-82-80-520-4030	City of Lone Tree Contracted Art	\$ 2,500
31-82-80-520-4031	Donation	8,000
31-82-80-520-4106	Class Revenue	72,000
31-82-80-520-4205	Theatre Revenue	3,200
31-82-80-520-4208	Special Events Revenue	6,500
<b>Total Revenue</b>		<b>92,200</b>

**Expenditures:**

31-82-80-520-5001	Full-Time Salaries	56,175
31-82-80-520-5002	Part-Time Salaries	23,400
31-82-80-520-5009	Benefits	21,399
31-82-80-520-5201	Office Supplies	100
31-82-80-520-5204	Postage	25
31-82-80-520-5205	Program Supplies	4,000
31-82-80-520-5230	Printing/Copies	300
31-82-80-520-5403	Telephone	150
31-82-80-520-5503	Contractual Persons	11,250
31-82-80-520-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>116,899</b>

### SCHOOL AGE CHILD CARE

**Revenue:**

31-82-80-531-4106	Class Revenue	88,125
<b>Total Revenue</b>		<b>88,125</b>

**Expenditures:**

31-82-80-531-5001	Full-Time Salaries	24,500
31-82-80-531-5002	Part-Time Salaries	37,890
31-82-80-531-5009	Benefits	11,139
31-82-80-531-5201	Office Supplies	50
31-82-80-531-5204	Postage	25
31-82-80-531-5205	Program Supplies	3,500
31-82-80-531-5230	Printing/Copies	100
31-82-80-531-5403	Telephone	360
31-82-80-531-5206	Food	1,500
31-82-80-531-5501	Contractual Services	3,400
31-82-80-531-5803	Dues and Subscription	200
31-82-80-531-5805	Staff Development	750
31-82-80-531-5812	Uniforms	500
31-82-80-531-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 84,414</b>



## RECREATION DEPARTMENT

**2018  
Budget**

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### CHILD DISCOVERY TIME

#### Revenue:

31-82-80-532-4030	Donations	\$ 500
31-82-80-532-4106	Class Revenue	39,865
<b>Total Revenue</b>		<b>40,365</b>

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#### Expenditures:

31-82-80-532-5002	Part-Time Salaries	28,000
31-82-80-532-5009	Fringe Benefits	3,100
31-82-80-532-5108	Donation	500
31-82-80-532-5204	Postage	50
31-82-80-532-5205	Program Supplies	2,000
31-82-80-532-5230	Printing/Copies	50
31-82-80-532-5805	Staff Development	300
<b>Total Expenditures</b>		<b>34,000</b>

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### LONE TREE RECREATION FITNESS

#### Revenue:

31-82-80-830-4100	Pro Lessons Tickets	43,432
31-82-80-830-4106	Class Revenue	79,500
31-82-80-830-4252	Silver & Fit Program	720
31-82-80-830-4255	Silver Sneakers Program	120,000
31-82-80-830-4257	Contracted Fitness	3,000
31-82-80-830-4261	Registered Fitness	13,060
31-82-80-830-4262	Martial Arts	42,170
<b>Total Revenue</b>		<b>301,882</b>

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#### Expenditures:

31-82-80-830-5001	Full-Time Salaries	56,727
31-82-80-830-5002	Part-Time Salaries	129,660
31-82-80-830-5009	Benefits	32,322
31-82-80-830-5116	Licensing (Les Mills)	2,520
31-82-80-830-5205	Program Supplies	3,500
31-82-80-830-5230	Printing/Copies	500
31-82-80-830-5503	Contractual Persons	27,102
31-82-80-830-5805	PT Staff Continuing Ed	500
31-82-80-830-5812	Uniforms	200
31-82-80-830-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 253,531</b>

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# RECREATION DEPARTMENT

**2018  
Budget**

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## LONE TREE RECREATION CENTER: AQUATICS

### Revenue:

31-82-80-840-4100	Pro Lesson Tickets	\$ 8,483
31-82-80-840-4106	Class Revenue	100,000
31-82-80-840-4155	Pass Sales	82,035
31-82-80-840-4268	Parties/Groups	32,550
31-82-80-840-4277	Red Cross Training Revenue	3,500
<b>Total Revenue</b>		<b><u>226,568</u></b>

### Expenditures:

31-82-80-840-5001	Full-Time Salaries	45,609
31-82-80-840-5002	Part-Time Salaries	165,120
31-82-80-840-5009	Benefits	39,000
31-82-80-840-5203	Custodial Supplies	500
31-82-80-840-5204	Postage	10
31-82-80-840-5205	Program Supplies	4,000
31-82-80-840-5207	Chemical Supplies	17,000
31-82-80-840-5230	Printing/Copies	1,000
31-82-80-840-5302	Minor Tools & Equipment	400
31-82-80-840-5400	Utilities Natural Gas	32,000
31-82-80-840-5401	Utilities Electric	80,000
31-82-80-840-5403	Telephone	250
31-82-80-840-5453	Red Cross Fees	3,500
31-82-80-840-5701	Service/Material To Maintain Facilities/Building	3,000
31-82-80-840-5702	Service/Materials to Maintain Equipment	5,500
31-82-80-840-5812	Uniforms	1,760
31-82-80-840-5854	Mileage Reimbursement	250
31-82-80-840-5201	Office Supplies	500
31-82-80-840-5216	First Aid Supplies	400
31-82-80-840-5507	Computer Software Maintenance	666
<b>Total Expenditures</b>		<b><u>\$ 400,465</u></b>

# RECREATION DEPARTMENT

**2018  
Budget**

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**GOODSON RECREATION CENTER:  
OPERATIONS**

**Revenue:**

31-82-81-140-4102	General Admission	\$ 97,016
31-82-81-140-4122	Concession Self-Operated	7,260
31-82-81-140-4125	Contractual Sales	7,262
31-82-81-140-4130	Pro Shop Sales	3,915
31-82-81-140-4140	Leagues, Tournaments & Lessons	32,287
31-82-81-140-4155	Pass Sales	374,000
31-82-81-140-4157	Facility Rental	25,550
31-82-81-140-4208	Special Event Admissions	3,200
31-82-81-140-4265	Babysitting Revenue	13,136
31-82-81-140-4266	Sponsorship Revenue	2,000
<b>Total Revenue</b>		<b>565,626</b>

**Expenditures:**

31-82-81-140-5001	Full-Time Salaries	104,638
31-82-81-140-5002	Part-Time Salaries	160,928
31-82-81-140-5009	Fringe Benefits	46,417
31-82-81-140-5201	Office Supplies	1,775
31-82-81-140-5204	Postage	50
31-82-81-140-5205	Program Supplies	8,810
31-82-81-140-5206	Food & Concession Supplies	6,600
31-82-81-140-5208	Pro Shop Supplies	2,850
31-82-81-140-5230	Printing/Copies	4,885
31-82-81-140-5400	Utilities Natural Gas	39,869
31-82-81-140-5401	Utilities Electric	70,000
31-82-81-140-5402	Water & Sewer	28,500
31-82-81-140-5403	Telephone	12,375
31-82-81-140-5501	Contractual Services	3,800
31-82-81-140-5812	Uniforms	1,200
31-82-81-140-5854	Mileage Reimbursement	600
31-82-81-970-9001	Principal Goodson Equipment Lease	51,884
31-82-81-970-9002	Interest Goodson Equipment Lease	1,811
<b>Total Expenditures</b>		<b>\$ 546,992</b>

## RECREATION DEPARTMENT

**2018  
Budget**

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### **GOODSON RECREATION CENTER: MAINTENANCE**

#### **Expenditures:**

31-82-81-260-5001	Full-Time Salaries	\$ 175,836
31-82-81-260-5002	Part-Time Salaries	19,250
31-82-81-260-5009	Fringe Benefits	74,000
31-82-81-260-5201	Office Supplies	100
31-82-81-260-5203	Custodial Supplies	38,581
31-82-81-260-5404	Trash Collection	3,025
31-82-81-260-5501	Contractual Services	25,400
31-82-81-260-5701	Serv/Mat. to Maintain Building	42,000
31-82-81-260-5702	Ser/Mat to Maintain Equipment	41,000
31-82-81-260-5812	Uniforms	300
<b>Total Expenditures</b>		<b>419,492</b>

### **GOODSON RECREATION CENTER: ACTIVE OLDER ADULTS**

#### **Revenue:**

31-82-81-511-4106	Class Revenue	6,500
<b>Total Revenue</b>		<b>6,500</b>

#### **Expenditures:**

31-82-81-511-5002	Part-Time Salaries	1,545
31-82-81-511-5009	Fringe Benefits	155
31-82-81-511-5205	Program Supplies	100
31-82-81-511-5503	Contract Persons	2,500
<b>Total Expenditures</b>		<b>\$ 4,300</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### GOODSON ARTS AND ENRICHMENT

**Revenue:**

31-82-81-520-4099	Clay	\$ 18,500
31-82-81-520-4106	Class Revenue	186,414
31-82-81-520-4208	Special Event Revenue	18,687
<b>Total Revenue</b>		<b>223,601</b>

**Expenditures:**

31-82-81-520-5001	Full-Time Salaries	78,868
31-82-81-520-5002	Part-Time Salaries	68,000
31-82-81-520-5009	Fringe Benefits	33,426
31-82-81-520-5201	Office Supplies	400
31-82-81-520-5204	Postage	100
31-82-81-520-5205	Program Supplies	22,100
31-82-81-520-5230	Printing/Copies	300
31-82-81-520-5403	Telephone	150
31-82-81-520-5503	Contractual Persons	16,179
31-82-81-520-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b>219,723</b>

### GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

**Revenue:**

31-82-81-531-4106	Class Revenue	111,050
<b>Total Revenue</b>		<b>111,050</b>

**Expenditures:**

31-82-81-531-5001	Full-Time Salaries	24,500
31-82-81-531-5002	Part-Time Salaries	43,650
31-82-81-531-5009	Benefits	11,715
31-82-81-531-5201	Office Supplies	50
31-82-81-531-5204	Postage	25
31-82-81-531-5205	Program Supplies	5,000
31-82-81-531-5206	Food	1,500
31-82-81-531-5230	Printing/Copies	100
31-82-81-531-5403	Telephone	400
31-82-81-531-5501	Contractual Services	7,300
31-82-81-531-5803	Dues & Subscriptions	250
31-82-81-531-5805	Staff Development	300
31-82-81-531-5812	Uniforms	500
31-82-81-531-5854	Mileage Reimbursements	500
<b>Total Expenditures</b>		<b>\$ 95,790</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### CHILD DISCOVERY TIME

#### Revenue:

31-82-81-122-4030	Donation Revenue	\$ 500
31-82-81-532-4106	Class Revenue	205,000
	<b>Total Revenue</b>	<b>205,500</b>

#### Expenditures:

31-82-81-532-5001	Full-Time Salaries	59,244
31-82-81-532-5002	Part-Time Salaries	83,000
31-82-81-532-5009	Fringe Benefits	27,545
31-82-81-532-5108	Donation Expense	500
31-82-81-532-5201	Office Supplies	100
31-82-81-532-5204	Postage	250
31-82-81-532-5205	Program Supplies	8,000
31-82-81-532-5230	Printing/Copies	500
31-82-81-532-5805	Staff Development	250
	<b>Total Expenditures</b>	<b>\$ 179,389</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## GOODSON GYMNASTICS

### Revenue:

31-82-81-820-4030	Gymnastics Donations	\$ 3,000
31-82-81-820-4100	Pro Lesson Tickets	11,100
31-82-81-820-4105	League Fees	115,500
31-82-81-820-4106	Class Revenue	200,000
31-82-81-820-4130	Pro Shop Revenue	12,250
31-82-81-820-4251	Drop-In	36,200
31-82-81-820-4268	Parties/Groups	51,000
31-82-81-820-4271	Camp Revenue	36,200
<b>Total Revenue</b>		<b>465,250</b>

### Expenditures:

31-82-81-820-5001	Full-Time Salaries	51,960
31-82-81-820-5002	Part-Time Salaries	153,000
31-82-81-820-5009	Fringe Benefits	31,901
31-82-81-820-5108	Gymnastics Donations Expense	3,000
31-82-81-820-5201	Office Supplies	300
31-82-81-820-5204	Postage	10
31-82-81-820-5205	Program Supplies	3,250
31-82-81-820-5206	Food & Concession Supplies	1,700
31-82-81-820-5208	Pro Shop Supplies	10,900
31-82-81-820-5230	Printing/Copies	50
31-82-81-820-5400	Utilities Natural Gas	5,000
31-82-81-820-5401	Utilities Electric	15,000
31-82-81-820-5403	Telephone	10
31-82-81-820-5503	Contractual Persons	2,100
31-82-81-820-5701	Ser/Mat at Maintain Facilities	1,000
31-82-81-820-5702	Services/Materials to Maintain Equipment	7,000
31-82-81-820-5812	Uniforms	560
31-82-81-820-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 287,241</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### GOODSON FITNESS

#### Revenue:

31-82-81-830-4100	Pro Lesson Tickets	\$ 122,849
31-82-81-830-4106	Class Revenue	126,000
31-82-81-830-4252	Silver & Fit Program	4,000
31-82-81-830-4255	Silver Sneakers Program	222,000
31-82-81-830-4257	Contracted Fitness	39,150
31-82-81-830-4261	Registered Fitness	35,196
31-82-81-830-4262	Martial Arts	29,985
31-82-81-830-4264	Massage	35,560
31-82-81-830-4266	Sponsorship Revenue	500
31-82-81-830-4272	Physical Therapy	325
<b>Total Revenue</b>		<b>615,565</b>

#### Expenditures:

31-82-81-830-5001	Full-Time Salaries	35,832
31-82-81-830-5002	Part-Time Salaries	289,474
31-82-81-830-5009	Fringe Benefits	46,500
31-82-81-830-5116	Licensing (Les Mills)	3,600
31-82-81-830-5201	Office Supplies	750
31-82-81-830-5204	Postage	50
31-82-81-830-5205	Program Supplies	7,500
31-82-81-830-5230	Printing/Copies	1,200
31-82-81-830-5503	Contractual Persons	63,865
31-82-81-830-5805	Staff Development	1,000
31-82-81-830-5812	Uniforms	300
31-82-81-830-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b>451,071</b>

### GOODSON KIDS FIT FUN MOBILE PLAYGROUND

#### Revenue:

31-82-81-831-4106	Class Revenue	250
<b>Total Revenue</b>		<b>250</b>

#### Expenditures:

31-82-81-831-5205	Program Supplies	500
<b>Total Expenditures</b>		<b>\$ 500</b>



## RECREATION DEPARTMENT

**2018  
Budget**

### AQUATICS

#### Revenue:

31-82-81-840-4100	Pro Lesson Tickets	\$ 20,000
31-82-81-840-4106	Class Revenue	100,000
31-82-81-840-4119	Competitive Teams	23,082
31-82-81-840-4155	Pass Sales	121,000
31-82-81-840-4268	Parties/Groups	1,100
31-82-81-840-4277	Red Cross Training Revenue	16,500
<b>Total Revenue</b>		<b>281,682</b>

#### Expenditures:

31-82-81-840-5001	Full-Time Salaries	48,219
31-82-81-840-5002	Part-Time Salaries	167,924
31-82-81-840-5009	Fringe Benefits	32,000
31-82-81-840-5201	Office Supplies	480
31-82-81-840-5203	Custodial Supplies	400
31-82-81-840-5204	Postage	20
31-82-81-840-5205	Program Supplies	3,400
31-82-81-840-5207	Chemical Supplies	10,500
31-82-81-840-5216	First Aid Supplies	1,000
31-82-81-840-5230	Printing/Copies	1,500
31-82-81-840-5302	Minor Tools & Equipment	200
31-82-81-840-5400	Utilities Natural Gas	22,000
31-82-81-840-5401	Utilities Electric	26,000
31-82-81-840-5403	Telephone	100
31-82-81-840-5453	Red Cross Fees	8,000
31-82-81-840-5507	Computer Software Maintenance	666
31-82-81-840-5701	Services/Materials to Maintain Facilities/Building	3,000
31-82-81-840-5702	Ser/Mat to Maintain Equipment	4,000
31-82-81-840-5812	Uniforms	1,760
31-82-81-840-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 331,669</b>

# RECREATION DEPARTMENT

**2018  
Budget**

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**SHERIDAN RECREATION CENTER:  
OPERATIONS**

**Revenue:**

31-82-82-140-4102	General Admission	5,903
31-82-82-140-4122	Concession Self Operated	972
31-82-82-140-4125	Contractual Sales	3,882
31-82-82-140-4155	Pass Sales	18,398
31-82-82-140-4157	Facility Rental	29,786
31-82-82-140-4162	Games Self Operated	167
31-82-82-140-4165	ID Card Revenue	1,585
<b>Total Revenue</b>		<b>60,693</b>

**Expenditures:**

31-82-82-140-5001	Full-Time Salaries	61,261
31-82-82-140-5002	Part-Time Salaries	42,061
31-82-82-140-5009	Fringe Benefits	22,203
31-82-82-140-5054	Sheridan Occupation Tax	159
31-82-82-140-5205	Program Supplies	2,500
31-82-82-140-5206	Food & Concession Supplies	471
31-82-82-140-5230	Printing/Copies	110
31-82-82-140-5400	Utilities Natural Gas	5,533
31-82-82-140-5401	Utilities Electric	15,690
31-82-82-140-5402	Water & Sewer	794
31-82-82-140-5403	Telephone	2,916
31-82-82-140-5501	Contractual Services	2,016
<b>Total Expenditures</b>		<b>\$ 155,714</b>

## RECREATION DEPARTMENT

**2018  
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### MAINTENANCE

#### Expenditures:

31-82-82-260-5001	Full-Time Salaries	\$ 38,557
31-82-82-260-5002	Part-Time Salaries	16,034
31-82-82-260-5009	Fringe Benefits	28,247
31-82-82-260-5054	Sheridan Occupation Tax	84
31-82-82-260-5203	Custodial Supplies	6,000
31-82-82-260-5404	Trash Collection	1,260
31-82-82-260-5501	Contractual Services	877
31-82-82-260-5701	Serv/Mat. to Maintain Facilities	12,583
31-82-82-260-5702	Ser/Mat to Maintain Equipment	4,335
<b>Total Expenditures</b>		<b>107,977</b>

### SHERIDAN ARTS AND ENRICHMENT

#### Revenue:

31-82-82-520-4030	Donation	3,000
31-82-82-520-4106	Class Revenue	6,420
31-82-82-520-4208	Special Event Revenue	4,500
<b>Total Revenue</b>		<b>13,920</b>

#### Expenditures:

31-82-82-520-5002	Part-Time Salaries	24,845
31-82-82-520-5009	Fringe Benefits	3,485
31-82-82-520-5201	Office Supplies	100
31-82-82-520-5204	Postage	15
31-82-82-520-5205	Program Supplies	2,000
31-82-82-520-5230	Printing/Copies	100
<b>Total Expenditures</b>		<b>\$ 30,545</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### **FITNESS:**

#### **SHERIDAN FITNESS**

##### **Revenue:**

31-82-82-830-4252	Silver & Fit Program	\$ 400
31-82-82-830-4255	Silver Sneakers Program	13,260
31-82-82-830-4262	Martial Arts	4,870
<b>Total Revenue</b>		<b>18,530</b>

##### **Expenditures:**

31-82-82-830-5002	Part-Time Salaries	4,040
31-82-82-830-5009	Fringe Benefits	404
31-82-82-830-5205	Programs Supplies	500
31-82-82-830-5503	Contractual Persons	2,922
<b>Total Expenditures</b>		<b>7,866</b>

<b>TOTAL RECREATION CENTERS REVENUE</b>	<b>4,968,239</b>
<b>TOTAL RECREATION CENTERS EXPENDITURES</b>	<b>6,228,221</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (1,259,982)</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## ATHLETICS GENERAL OPERATIONS

### Revenue:

31-83-01-140-4104	Athletic Grass Field Rental	\$ 347,250
31-83-01-140-4105	Synthetic Fields	37,500
31-83-01-140-4125	Contractual Sales	2,520
31-83-01-140-4135	Reimbursement - Portalet	16,000
<b>Total Revenue</b>		<b><u>403,270</u></b>

### Expenditures:

31-83-01-140-5001	Full-Time Salaries	75,264
31-83-01-140-5002	Part-Time Salaries	2,000
31-83-01-140-5009	Fringe Benefits	24,872
31-83-01-140-5201	Office Supplies	350
31-83-01-140-5204	Postage	50
31-83-01-140-5205	Program Supplies	6,700
31-83-01-140-5230	Printing/Copies	200
31-83-01-140-5403	Telephone	1,320
31-83-01-140-5450	San-o-Lets	36,000
31-83-01-140-5451	School Charges	15,000
31-83-01-140-5702	Services/Materials to Maintain Equipment	4,000
31-83-01-140-5812	Uniforms	2,000
31-83-01-140-5854	Mileage Reimbursement	600
<b>Total Expenditures</b>		<b><u>168,356</u></b>

## GENERAL ACTIVITIES

### Revenue:

31-83-01-601-4106	Class Revenue	14,188
<b>Total Revenue</b>		<b><u>14,188</u></b>

### Expenditures:

31-83-01-601-5001	Full-Time Salaries	6,444
31-83-01-601-5002	Part-Time Salaries	4,083
31-83-01-601-5009	Fringe Benefits	3,024
31-83-01-601-5205	Program Supplies	2,564
31-83-01-601-5230	Printing/Copies	55
<b>Total Expenditures</b>		<b><u>\$ 16,170</u></b>

## RECREATION DEPARTMENT

**2018  
Budget**

### YOUTH COMMISSION

Revenue:		
31-83-01-602-4105	Youth Commission Revenue	\$ 700
31-83-01-602-4266	Sponsorship Revenue	300
	<b>Total Revenue</b>	<b><u>1,000</u></b>
Expenditures:		
31-83-01-602-5205	Program Supplies	1,000
31-83-01-602-5230	Printing/Copies	25
	<b>Total Expenditures</b>	<b><u>1,025</u></b>

### YOUTH BASEBALL

Revenue:		
31-83-61-610-4105	League Fees	114,624
31-83-61-610-4266	Sponsorship Revenue	6,500
	<b>Total Revenue</b>	<b><u>121,124</u></b>
Expenditures:		
31-83-61-610-5001	Full-Time Salaries	39,682
31-83-61-610-5002	Part-Time Salaries	21,093
31-83-61-610-5009	Fringe Benefits	20,745
31-83-61-610-5201	Office Supplies	50
31-83-61-610-5204	Postage	20
31-83-61-610-5205	Program Supplies	19,400
31-83-61-610-5230	Printing/Copies	165
31-83-61-610-5403	Telephone	330
31-83-61-610-5450	San-o-lets	750
31-83-61-610-5503	Contractual Persons	500
31-83-61-610-5854	Mileage Reimbursement	500
	<b>Total Expenditures</b>	<b><u>\$ 103,235</u></b>

## RECREATION DEPARTMENT

**2018  
Budget**

### ADULT SOFTBALL

**Revenue:**

31-83-61-611-4105	League Fees	\$ 196,690
	<b>Total Revenue</b>	<b>196,690</b>

**Expenditures:**

31-83-61-611-5001	Full-Time Salaries	32,857
31-83-61-611-5002	Part-Time Salaries	46,276
31-83-61-611-5009	Fringe Benefits	15,805
31-83-61-611-5201	Office Supplies	600
31-83-61-611-5204	Postage	15
31-83-61-611-5205	Program Supplies	11,843
31-83-61-611-5230	Printing/Copies	250
31-83-61-611-5401	Utilities Electric	71,000
31-83-61-611-5402	Water & Sewer	200
31-83-61-611-5403	Telephone	462
31-83-61-611-5450	San-o-lets	1,785
31-83-61-611-5702	Services/Materials to Maintain Equipment	3,000
31-83-61-611-5854	Mileage Reimbursement	200
	<b>Total Expenditures</b>	<b>184,293</b>

### VOLLEYBALL

**Revenue:**

31-83-61-620-4105	League Fees	18,503
31-83-61-620-4106	Class Revenue	10,365
	<b>Total Revenue</b>	<b>28,868</b>

**Expenditures:**

31-83-61-620-5001	Full-Time Salaries	8,592
31-83-61-620-5002	Part-Time Salaries	2,872
31-83-61-620-5009	Fringe Benefits	3,775
31-83-61-620-5205	Program Supplies	7,147
31-83-61-620-5230	Printing/Copies	40
	<b>Total Expenditures</b>	<b>\$ 22,426</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### TRACK

#### Revenue:

31-83-61-625-4106	Class Revenue	\$ 72,835
31-83-61-625-4266	Sponsorship Revenue	5,000
	<b>Total Revenue</b>	<b><u>77,835</u></b>

#### Expenditures:

31-83-61-625-5001	Full-Time Salaries	15,434
31-83-61-625-5002	Part-Time Salaries	12,413
31-83-61-625-5009	Fringe Benefits	5,800
31-83-61-625-5204	Postage	15
31-83-61-625-5205	Program Supplies	27,511
31-83-61-625-5230	Printing/Copies	520
31-83-61-625-5450	San-o-Lets	1,370
31-83-61-625-5503	Contractual Persons	9,360
31-83-61-625-5854	Mileage Reimbursement	25
	<b>Total Expenditures</b>	<b><u>72,448</u></b>

### ADULT BASKETBALL

#### Revenue:

31-83-61-630-4105	League Fees	68,992
	<b>Total Revenue</b>	<b><u>68,992</u></b>

#### Expenditures:

31-83-61-630-5001	Full-Time Salaries	13,143
31-83-61-630-5002	Part-Time Salaries	31,736
31-83-61-630-5009	Fringe Benefits	7,645
31-83-61-630-5204	Postage	10
31-83-61-630-5205	Program Supplies	1,491
31-83-61-630-5230	Printing/Copies	20
	<b>Total Expenditures</b>	<b><u>\$ 54,045</u></b>



# RECREATION DEPARTMENT

**2018  
Budget**

## YOUTH BASKETBALL

### Revenue:

31-83-61-631-4105	League Fees	\$ 138,715
31-83-61-631-4106	Class Revenue	17,362
<b>Total Revenue</b>		<b>156,077</b>

### Expenditures:

31-83-61-631-5001	Full-Time Salaries	53,617
31-83-61-631-5002	Part-Time Salaries	23,380
31-83-61-631-5009	Fringe Benefits	24,752
31-83-61-631-5201	Office Supplies	125
31-83-61-631-5204	Postage	100
31-83-61-631-5205	Program Supplies	12,369
31-83-61-631-5230	Printing/Copies	320
31-83-61-631-5403	Telephone	330
31-83-61-631-5503	Contractual Persons	13,305
31-83-61-631-5517	Constant Contact	320
31-83-61-631-5854	Mileage Reimbursement	50
<b>Total Expenditures</b>		<b>128,668</b>

## GOLF LESSONS

### Revenue:

31-83-00-645-4106	Class Revenue	26,500
<b>Total Revenue</b>		<b>26,500</b>

### Expenditures:

31-83-00-645-5001	Full-Time Salaries	8,592
31-83-00-645-5002	Part-Time Salaries	3,203
31-83-00-645-5009	Fringe Benefits	3,809
31-83-00-645-5205	Program Supplies	6,887
31-83-00-645-5230	Printing/Copies	25
<b>Total Expenditures</b>		<b>\$ 22,516</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### PICKLEBALL

**Revenue:**

31-83-61-655-4105	Leagues/tournaments	\$ 4,500
31-83-61-655-4106	Class Revenue	10,250
31-83-61-655-4140	Court Reservations	900
<b>Total Revenue</b>		<b>15,650</b>

**Expenditures:**

31-83-61-655-5001	Full-Time Salaries	4,363
31-83-61-655-5002	Part-Time Salaries	6,000
31-83-61-655-5009	Fringe Benefits	2,168
31-83-61-655-5201	Office Supplies	50
31-83-61-655-5205	Program Supplies	1,326
31-83-61-655-5230	Printing/Copies	50
<b>Total Expenditures</b>		<b>13,957</b>

### ADULT LACROSSE

**Revenue:**

31-83-61-670-4105	League Fees	28,610
<b>Total Revenue</b>		<b>28,610</b>

**Expenditures:**

31-83-61-670-5001	Full-Time Salaries	6,766
31-83-61-670-5002	Part-Time Salaries	10,362
31-83-61-670-5009	Fringe Benefits	3,158
31-83-61-670-5205	Program Supplies	1,636
31-83-61-670-5230	Printing/Copies	25
<b>Total Expenditures</b>		<b>\$ 21,947</b>

## RECREATION DEPARTMENT

**2018  
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### YOUTH LACROSSE

**Revenue:**

31-83-61-671-4105	League Fees	\$ 315,500
31-83-61-671-4106	Class Revenue	9,000
<b>Total Revenue</b>		<b>324,500</b>

**Expenditures:**

31-83-61-671-5001	Full-Time Salaries	40,914
31-83-61-671-5002	Part-Time Salaries	40,000
31-83-61-671-5009	Fringe Benefits	17,752
31-83-61-671-5204	Postage	120
31-83-61-671-5205	Program Supplies	55,293
31-83-61-671-5230	Printing/Copies	150
31-83-61-671-5403	Telephone	660
31-83-61-671-5450	San-o-Lets	3,800
31-83-61-671-5503	Contractual Persons	21,800
31-83-61-671-5702	Services/Materials to Maintain Equipment	1,200
31-83-61-671-5854	Mileage Reimbursement	50
<b>Total Expenditures</b>		<b>181,739</b>

### ADULT FLAG FOOTBALL

**Revenue:**

31-83-61-690-4105	League Fees	3,750
<b>Total Revenue</b>		<b>3,750</b>

**Expenditures:**

31-83-61-690-5001	Full-Time Salaries	939
31-83-61-690-5002	Part-Time Salaries	2,080
31-83-61-690-5009	Benefits	527
31-83-61-690-5204	Postage	10
31-83-61-690-5205	Program Supplies	96
31-83-61-690-5230	Printing/Copies	10
31-83-61-690-5403	Telephone	13
<b>Total Expenditures</b>		<b>\$ 3,675</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## YOUTH FLAG FOOTBALL

### Revenue:

31-83-61-691-4105	League Fees	\$ 135,000
	<b>Total Revenue</b>	<b>135,000</b>

### Expenditures:

31-83-61-691-5001	Full-Time Salaries	17,450
31-83-61-691-5002	Part-Time Salaries	22,536
31-83-61-691-5009	Fringe Benefits	8,829
31-83-61-691-5201	Office Supplies	40
31-83-61-691-5204	Postage	10
31-83-61-691-5205	Program Supplies	14,219
31-83-61-691-5230	Printing/Copies	50
31-83-61-691-5450	San-o-lets	2,100
31-83-61-691-5517	Constant Contact	120
	<b>Total Expenditures</b>	<b>65,354</b>

## CAMPS & CLINICS

### Revenue:

31-83-61-851-4106	Class Revenue	31,895
	<b>Total Revenue</b>	<b>31,895</b>

### Expenditures:

31-83-61-851-5001	Full-Time Salaries	12,861
31-83-61-851-5002	Part-Time Salaries	11,562
31-83-61-851-5009	Benefits	4,955
31-83-61-851-5205	Program Supplies	175
31-83-61-851-5230	Printing/Copies	50
31-83-61-851-5503	Contractual Persons	513
31-83-61-851-5854	Mileage Reimbursement	25
	<b>Total Expenditures</b>	<b>30,141</b>

## ATHLETICS REVENUE

1,633,949

## ATHLETICS EXPENDITURES

1,089,995

## NET REVENUE OVER (UNDER) EXPENDITURES

**\$ 543,954**

# RECREATION DEPARTMENT

**2018  
Budget**

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

### **Revenue:**

31-83-84-140-4104	Athletic Field Rental	\$ 190,000
31-83-84-140-4125	Contractual Sales	2,500
31-83-84-140-4360	Advertising	3,000
<b>Total Revenue</b>		<b><u>195,500</u></b>

### **Expenditures:**

31-83-84-140-5001	Full-Time Salaries	95,922
31-83-84-140-5002	Part-Time Salaries	16,000
31-83-84-140-5009	Fringe Benefits	33,879
31-83-84-140-5201	Office Supplies	1,000
31-83-84-140-5203	Custodial Supplies	7,116
31-83-84-140-5204	Postage	50
31-83-84-140-5205	Program Supplies	250
31-83-84-140-5206	Cooler Concession Expense	1,000
31-83-84-140-5230	Printing/Copies	650
31-83-84-140-5400	Utilities Natural Gas	45,000
31-83-84-140-5401	Utilities Electric	22,000
31-83-84-140-5402	Water & Sewer	3,300
31-83-84-140-5403	Telephone	200
31-83-84-140-5701	Ser/Mat to Maint. Facilities/Building	6,500
31-83-84-140-5702	Services/Materials to Maintain Equipment	5,500
31-83-84-140-5804	Rent/Lease Expense	37,249
31-83-84-140-5812	Uniforms	500
31-83-84-140-5854	Mileage Reimbursement	500
31-83-84-970-5117	Paying Agent Fees	100
31-83-84-970-9001	Principal 2010 COPS	41,400
31-83-84-970-9002	Interest 2010 COPS	5,270
<b>Total Expenditures</b>		<b><u>323,386</u></b>

## **ADULT SOCCER**

### **Revenue:**

31-83-84-660-4105	League Fees	82,950
<b>Total Revenue</b>		<b><u>82,950</u></b>

### **Expenditures:**

31-83-84-660-5002	Part-Time Salaries	22,368
31-83-84-660-5009	Fringe Benefits	2,237
31-83-84-660-5205	Program Supplies	1,278
<b>Total Expenditures</b>		<b><u>\$ 25,883</u></b>

# RECREATION DEPARTMENT

**2018  
Budget**

## FAMILY SPORTS CENTER DOME: YOUTH SOCCER

### Revenue:

31-83-84-661-4105	League Fees	\$ 126,975
	<b>Total Revenue</b>	<b>126,975</b>

### Expenditures:

31-83-84-661-5002	Part-Time Salaries	16,422
31-83-84-661-5009	Fringe Benefits	1,642
31-83-84-661-5205	Program Supplies	500
	<b>Total Expenditures</b>	<b>18,564</b>

## ADULT LACROSSE

### Revenue:

31-83-84-670-4105	League Fees	23,500
	<b>Total Revenue</b>	<b>23,500</b>

### Expenditures:

31-83-84-670-5002	Part-Time Salaries	8,100
31-83-84-670-5009	Fringe Benefits	810
31-83-84-670-5205	Program Supplies	2,286
	<b>Total Expenditures</b>	<b>11,196</b>

## YOUTH LACROSSE

### Revenue:

31-83-84-671-4105	League Fees	69,600
	<b>Total Revenue</b>	<b>69,600</b>

### Expenditures:

31-83-84-671-5002	Part-Time Salaries	23,190
31-83-84-671-5009	Fringe Benefits	2,319
31-83-84-671-5205	Program Supplies	500
	<b>Total Expenditures</b>	<b>\$ 26,009</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## ADULT FLAG FOOTBALL

### Revenue:

31-83-84-690-4105	League Fees	\$ 17,050
	<b>Total Revenue</b>	<b>17,050</b>

### Expenditures:

31-83-84-690-5002	Part-Time Salaries	7,128
31-83-84-690-5009	Fringe Benefits	713
31-83-84-690-5205	Program Supplies	750
	<b>Total Expenditures</b>	<b>8,591</b>

## CAMPS & CLINICS

### Revenue:

31-83-84-851-4106	Class Revenue	31,535
	<b>Total Revenue</b>	<b>31,535</b>

### Expenditures:

31-83-84-851-5002	Part-Time Salaries	720
31-83-84-851-5009	Fringe Benefits	72
31-83-84-851-5205	Program Supplies	750
31-83-84-851-5503	Contractual Persons	11,066
	<b>Total Expenditures</b>	<b>12,608</b>

**FSC ATHLETIC REVENUE**

**547,110**

**FSC ATHLETIC EXPENDITURES**

**426,237**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**120,873**

## OTHER RECREATION FACILITIES

### OUTDOOR RECREATION PROGRAMS

#### Revenue:

31-40-51-543-4173	Outdoor Recreation	53,034
31-40-51-543-4182	Eco Travel Revenue	8,691
	<b>Total Revenue</b>	<b>61,725</b>

#### Expenditures:

31-40-51-543-5001	Full-Time Salaries	15,540
31-40-51-543-5009	Fringe Benefits	4,571
31-40-51-543-5205	Program Supplies	380
31-40-51-543-5231	Trip and Tours Expense	4,900
31-40-51-543-5503	Contractual Persons	36,165
	<b>Total Expenditures</b>	<b>\$ 61,556</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## COLORADO JOURNEY MINI GOLF

### Revenue:

31-84-62-140-4102	General Admissions	\$ 280,000
31-84-62-140-4122	Concession Self Operated	18,500
31-84-62-140-4268	Parties/Groups	18,000
31-84-62-140-4360	Advertising Revenue	1,200
<b>Total Revenue</b>		<b>317,700</b>

### Expenditures:

31-84-62-140-5001	Full-Time Salaries	39,154
31-84-62-140-5002	Part-Time Salaries	53,100
31-84-62-140-5009	Fringe Benefits	24,314
31-84-62-140-5201	Office Supplies	300
31-84-62-140-5203	Custodial Supplies	600
31-84-62-140-5204	Postage	50
31-84-62-140-5205	Program Supplies	6,500
31-84-62-140-5206	Food & Concession Supplies	10,000
31-84-62-140-5230	Printing/Copies	1,400
31-84-62-140-5401	Utilities Electric	17,000
31-84-62-140-5402	Water & Sewer	8,000
31-84-62-140-5403	Telephone	3,200
31-84-62-140-5404	Trash Collection	2,000
31-84-62-140-5501	Contractual Services	360
31-84-62-140-5701	Services/Materials to Maintain Facilities/Building	15,500
31-84-62-140-5702	Services/Materials to Maintain Equipment	6,500
31-84-62-140-5802	Promo, Publicity & Printing	5,500
31-84-62-140-5812	Uniforms	350
31-84-62-140-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 194,328</b>



## RECREATION DEPARTMENT

**2018  
Budget**

### CORNERSTONE BATTING CAGES

**Revenue:**

31-84-63-140-4102	General Admissions	\$ 89,571
31-84-63-140-4122	Concession Self Operated	8,500
<b>Total Revenue</b>		<b>98,071</b>

**Expenditures:**

31-84-63-140-5001	Full-Time Salaries	18,211
31-84-63-140-5002	Part-Time Salaries	28,800
31-84-63-140-5009	Fringe Benefits	9,215
31-84-63-140-5204	Postage	50
31-84-63-140-5205	Program Supplies	1,100
31-84-63-140-5206	Food & Concession Supplies	3,500
31-84-63-140-5230	Printing/Copies	50
31-84-63-140-5401	Utilities Electric	2,300
31-84-63-140-5403	Telephone	1,100
31-84-63-140-5701	Services/Materials to Maintain Facilities/Building	4,500
31-84-63-140-5702	Services/Materials to Maintain Equipment	4,500
31-84-63-140-5802	Promo, Publicity & Printing	500
<b>Total Expenditures</b>		<b>\$ 73,826</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### LONE TREE TENNIS

#### Revenue:

31-84-70-650-4106	Class Revenue	\$ 32,150
31-84-70-650-4119	Competitive Teams	23,500
31-84-70-650-4130	Pro Shop	1,500
31-84-70-650-4136	Pro Lesson Court Fees	23,800
31-84-70-650-4140	Court Reservations	3,500
<b>Total Revenue</b>		<b>84,450</b>

#### Expenditures:

31-84-70-650-5001	Full-Time Salaries	11,602
31-84-70-650-5002	Part-Time Salaries	9,000
31-84-70-650-5009	Fringe Benefits	4,489
31-84-70-650-5201	Office Supplies	300
31-84-70-650-5205	Program Supplies	5,600
31-84-70-650-5208	Pro Shop Supplies	250
31-84-70-650-5401	Utilities - Electric	7,200
31-84-70-650-5402	Water & Sewer	660
31-84-70-650-5403	Telephone	1,200
31-84-70-650-5503	Contractual Persons	26,494
31-84-70-650-5701	Service/Materials to Maintain Facilities	6,600
31-84-70-650-5702	Service/Materials to Maintain Equipment	250
31-84-70-650-5812	Uniforms	250
31-84-70-650-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 74,045</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## LITTLETON TENNIS

### Revenue:

31-84-72-650-4106	Class Revenue	\$ 119,000
31-84-72-650-4119	Competitive Teams	50,500
31-84-72-650-4136	Pro Lesson Court Fees	89,750
31-84-72-650-4140	Court Reservations	446,295
31-84-72-650-4141	Racquet Stringing	3,650
31-84-72-650-4145	Tournaments	38,950
31-84-72-650-4180	Expansion Fund	7,230
<b>Total Revenue</b>		<b>755,375</b>

### Expenditures:

31-84-72-650-5001	Full-Time Salaries	69,443
31-84-72-650-5002	Part-Time Salaries	59,953
31-84-72-650-5009	Fringe Benefits	33,679
31-84-72-650-5203	Custodial Supplies	3,000
31-84-72-650-5205	Program Supplies	12,820
31-84-72-650-5230	Printing/Copies	500
31-84-72-650-5400	Utilities Natural Gas	40,000
31-84-72-650-5401	Utilities Electric	40,000
31-84-72-650-5402	Water & Sewer	800
31-84-72-650-5403	Telephone	1,771
31-84-72-650-5404	Trash Collection	703
31-84-72-650-5501	Contractual Services	6,525
31-84-72-650-5503	Contractual Persons	126,485
31-84-72-650-5701	Services/Materials to Maintain Facilities/Building	5,000
31-84-72-650-5812	Uniforms	1,000
31-84-72-650-5839	Tennis Tournament Expense	12,000
31-84-72-650-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 413,829</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## HOLLY TENNIS

### Revenue:

31-84-88-650-4106	Class Revenue	\$ 40,000
31-84-88-650-4119	Competitive Teams	24,560
31-84-88-650-4125	Contractual Sales	450
31-84-88-650-4129	Sales Tax Revenue	10
31-84-88-650-4130	Pro Shop Sales	1,500
31-84-88-650-4136	Pro Lesson Court Fees	5,500
31-84-88-650-4140	Court Reservations	8,500
31-84-88-650-4141	Racquet Stringing	100
<b>Total Revenue</b>		<b>80,620</b>

### Expenditures:

31-84-88-650-5001	Full-Time Salaries	32,023
31-84-88-650-5002	Part-Time Salaries	9,000
31-84-88-650-5009	Fringe Benefits	11,895
31-84-88-650-5201	Office Supplies	300
31-84-88-650-5205	Program Supplies	6,362
31-84-88-650-5208	Pro Shop Supplies	250
31-84-88-650-5401	Utilities Electric	13,500
31-84-88-650-5402	Water & Sewer	1,500
31-84-88-650-5403	Telephone	2,200
31-84-88-650-5404	Trash Collection	900
31-84-88-650-5503	Contractual Persons	9,862
31-84-88-650-5701	Services/Materials to Maintain Facilities/Building	5,000
31-84-88-650-5702	Services/Materials to Maintain Equipment	250
31-84-88-650-5812	Uniforms	250
31-84-88-650-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>\$ 93,442</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## BMX

### Revenue:

31-84-89-682-4099	Miscellaneous	\$ 310
31-84-89-682-4105	League Fees	6,672
31-84-89-682-4106	Class Revenue	21,114
31-84-89-682-4125	Contractual Sales Revenue	75
31-84-89-682-4130	Merchandise Sales	1,200
31-84-89-682-4266	Sponsorship	500
<b>Total Revenue</b>		<b>29,871</b>

### Expenditures:

31-84-89-682-5001	Full Time Salaries	12,888
31-84-89-682-5002	Part-Time Salaries	1,350
31-84-89-682-5009	Fringe Benefits	5,366
31-84-89-682-5201	Office Supplies	100
31-84-89-682-5204	Postage	50
31-84-89-682-5205	Program Supplies	12,647
31-84-89-682-5230	Printing/Copies	15
31-84-89-682-5450	San-o-lets	270
<b>Total Expenditures</b>		<b>\$ 32,686</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### LONE TREE HUB ARTS AND ENRICHMENT

#### Revenue:

31-84-55-520-4020	City of Lone Tree Reimb	\$ 50,000
31-84-55-520-4106	Class Revenue	110,000
31-84-55-520-4157	Facility Rental	30,000
31-84-55-520-4208	Special Event Revenue	5,492
<b>Total Revenue</b>		<b>195,492</b>

#### Expenditures:

31-84-55-520-5001	Full-Time Salaries	6,284
31-84-55-520-5002	Part-Time Salaries	55,000
31-84-55-520-5009	Fringe Benefits	7,975
31-84-55-520-5201	Office Supplies	1,000
31-84-55-520-5204	Postage	100
31-84-55-520-5205	Program Supplies	5,500
31-84-55-520-5230	Printing/Copies	960
31-84-55-520-5400	Utilities Natural Gas	4,000
31-84-55-520-5401	Utilities Electric	19,000
31-84-55-520-5402	Water & Sewer	3,000
31-84-55-520-5403	Telephone	8,000
31-84-55-520-5503	Contractual Persons	26,700
31-84-55-520-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b>137,719</b>

### LONE TREE HUB MAINTENANCE

#### Expenditures:

31-84-55-260-5501	Contractual Services	3,500
31-84-55-260-5203	Custodial Supplies	4,000
31-84-55-260-5404	Trash Collection	1,440
31-84-55-260-5701	Serv/Maint to Maintain Facility	6,000
31-84-55-260-5702	Serv/Maint to Maintain Equipment	2,000
<b>Total Expenditures</b>		<b>\$ 16,940</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## COOK CREEK POOL

### Revenue:

31-84-86-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-86-840-4102	General Admissions	77,000
31-84-86-840-4106	Class Revenue	12,000
31-84-86-840-4122	Concession Self Operated	40,500
31-84-86-840-4155	Pass Sales	23,000
31-84-86-840-4157	Facility Rental	1,000
31-84-86-840-4208	Lone Tree Event Revenue	3,000
31-84-86-840-4268	Parties/Groups	12,000
<b>Total Revenue</b>		<b>169,500</b>

### Expenditures:

31-84-86-840-5001	Full-Time Salaries	14,536
31-84-86-840-5002	Part-Time Salaries	80,000
31-84-86-840-5009	Fringe Benefits	13,500
31-84-86-840-5203	Custodial Supplies	1,200
31-84-86-840-5205	Program Supplies	1,500
31-84-86-840-5206	Food & Concession Supplies	18,500
31-84-86-840-5207	Chemical Supplies	13,500
31-84-86-840-5302	Minor Tools & Equipment	300
31-84-86-840-5400	Utilities Natural Gas	13,000
31-84-86-840-5401	Utilities Electric	15,575
31-84-86-840-5402	Water & Sewer	7,500
31-84-86-840-5403	Telephone	720
31-84-86-840-5404	Trash Collection	1,500
31-84-86-840-5501	Contractual Services	1,875
31-84-86-840-5701	Services/Materials to Maintain Facilities/Building	4,000
31-84-86-840-5702	Ser/Mat to Maintain Equipment	3,750
31-84-86-840-5812	Uniforms	486
31-84-86-840-5507	Computer Software Maintenance	200
31-84-86-840-5216	First Aid Supplies	150
31-84-86-840-5201	Office Supplies	200
<b>Total Expenditures</b>		<b>\$ 191,992</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### COOK CREEK SWIM TEAM

#### Revenue:

31-84-86-841-4121	Swim Team Revenues	\$ 39,000
	<b>Total Revenue</b>	<b>39,000</b>

#### Expenditures:

31-84-86-841-5001	Full Time Salaries	7,886
31-84-86-841-5002	Part-Time Salaries	9,000
31-84-86-841-5003	Overtime	300
31-84-86-841-5009	Fringe Benefits	4,000
31-84-86-841-5205	Program Supplies	2,000
31-84-86-841-5501	Contractual Services	2,475
	<b>Total Expenditures</b>	<b>\$ 25,661</b>



# RECREATION DEPARTMENT

**2018  
Budget**

## HOLLY POOL

### Revenue:

31-84-87-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-87-840-4102	General Admissions	16,500
31-84-87-840-4106	Class Revenue	16,000
31-84-87-840-4122	Concession Self-Operated	13,150
31-84-87-840-4155	Passes	10,000
31-84-87-840-4157	Facility Rental	1,182
31-84-87-840-4268	Group Admission	7,500
<b>Total Revenue</b>		<b>65,332</b>

### Expenditures:

31-84-87-840-5001	Full-Time Salaries	13,365
31-84-87-840-5002	Part-Time Salaries	40,000
31-84-87-840-5009	Fringe Benefits	7,000
31-84-87-840-5203	Custodial Supplies	550
31-84-87-840-5205	Program Supplies	750
31-84-87-840-5206	Food & Concession Supplies	5,700
31-84-87-840-5207	Chemical Supplies	6,000
31-84-87-840-5302	Minor Tools & Equipment	55
31-84-87-840-5400	Utilities Natural Gas	5,000
31-84-87-840-5401	Utilities Electric	5,000
31-84-87-840-5402	Water & Sewer	6,000
31-84-87-840-5403	Telephone	720
31-84-87-840-5404	Trash Collection	630
31-84-87-840-5501	Contractual Services	650
31-84-87-840-5701	Services/Materials to Maintain Facilities/Building	2,500
31-84-87-840-5702	Services/Materials to Maintain Equipment	2,000
31-84-87-840-5812	Uniforms	486
31-84-87-840-5507	Computer Software Maint	200
31-84-87-840-5216	First Aid Supplies	150
31-84-87-840-5201	Office Supplies	300
<b>Total Expenditures</b>		<b>\$ 97,056</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### HOLLY SWIM TEAM

#### Revenue:

31-84-87-841-4121	Swim Team Revenues	\$ 28,000
	<b>Total Revenue</b>	<b>28,000</b>

#### Expenditures:

31-84-87-841-5001	Full-Time Salaries	4,856
31-84-87-841-5002	Part-Time Salaries	10,000
31-84-87-841-5009	Fringe Benefits	2,193
31-84-87-841-5205	Program Supplies	750
31-84-87-841-5501	Contractual	1,870
	<b>Total Expenditures</b>	<b>\$ 19,669</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## FRANKLIN POOL

### Revenue:

31-84-85-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-85-840-4102	General Admissions	16,000
31-84-85-840-4106	Class Revenue	16,000
31-84-85-840-4122	Concession Self-Operated	12,000
31-84-85-840-4155	Passes	12,600
31-84-85-840-4157	Facility Rental	1,182
31-84-85-840-4268	Group Admission	10,700
<b>Total Revenue</b>		<b>69,482</b>

### Expenditures:

31-84-85-840-5001	Full-Time Salaries	6,016
31-84-85-840-5002	Part-Time Salaries	45,257
31-84-85-840-5009	Fringe Benefits	6,345
31-84-85-840-5203	Custodial Supplies	450
31-84-85-840-5205	Program Supplies	795
31-84-85-840-5206	Food & Concession Supplies	6,600
31-84-85-840-5207	Chemical Supplies	6,900
31-84-85-840-5302	Minor Tools & Equipment	55
31-84-85-840-5400	Utilities Natural Gas	5,000
31-84-85-840-5401	Utilities Electric	6,500
31-84-85-840-5402	Water & Sewer	7,500
31-84-85-840-5403	Telephone	720
31-84-85-840-5404	Trash Collection	630
31-84-85-840-5501	Contractual Services	600
31-84-85-840-5701	Services/Materials to Maintain Facilities/Building	3,000
31-84-85-840-5702	Services/Materials to Maintain Equipment	1,450
31-84-85-840-5812	Uniforms	486
31-84-85-840-5507	Computer Software Maintenance	200
31-84-85-840-5216	First Aid Supplies	150
31-84-85-840-5201	Office Supplies	200
<b>Total Expenditures</b>		<b>\$ 98,854</b>

## RECREATION DEPARTMENT

**2018  
Budget**

### FRANKLIN SWIM TEAM

#### Revenue:

31-84-85-841-4121	Swim Team Revenue	\$ 25,500
	<b>Total Revenue</b>	<b>25,500</b>

#### Expenditures:

31-84-85-841-5001	Full-Time Salaries	2,406
31-84-85-841-5002	Part-Time Salaries	11,750
31-84-85-841-5009	Fringe Benefits	2,000
31-84-85-841-5205	Program Supplies	1,500
31-84-85-841-5230	Printing/Copies	25
31-84-85-841-5501	Contractual Services	1,705
	<b>Total Expenditures</b>	<b>\$ 19,386</b>

# RECREATION DEPARTMENT

**2018  
Budget**

## HARLOW POOL

### Revenue:

31-84-90-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-90-840-4102	General Admissions	23,000
31-84-90-840-4106	Class Revenue	16,267
31-84-90-840-4121	Swim Team	1,500
31-84-90-840-4125	Contractual Sales	2,500
31-84-90-840-4155	Goodson Admission/Pass Transfer	10,000
31-84-90-840-4157	Facility Rental	1,182
31-84-90-840-4268	Group Admission	3,000
<b>Total Revenue</b>		<b>58,449</b>

### Expenditures:

31-84-90-840-5501	Contractual Services	600
31-84-90-840-5001	Full-Time Salaries	6,016
31-84-90-840-5002	Part-Time Salaries	36,000
31-84-90-840-5009	Fringe Benefits	5,400
31-84-90-840-5203	Custodial Supplies	300
31-84-90-840-5205	Program Supplies	600
31-84-90-840-5207	Chemical Supplies	5,975
31-84-90-840-5302	Small Equipment/Minor Tools	55
31-84-90-840-5400	Utilities Natural Gas	5,000
31-84-90-840-5401	Utilities Electric	5,000
31-84-90-840-5402	Water & Sewer	6,000
31-84-90-840-5403	Telephone	720
31-84-90-840-5404	Trash Collection	630
31-84-90-840-5701	Services/Materials to Maintain Facilities/Building	2,500
31-84-90-840-5702	Ser/Mat to Maint Equipment	2,500
31-84-90-840-5812	Uniforms	486
31-84-90-840-5507	Computer Software Maintenance	200
31-84-90-840-5216	First Aid Supplies	150
31-84-90-840-5201	Office Supplies	300
<b>Total Expenditures</b>		<b>78,432</b>

<b>TOTAL OTHER RECREATION FACILITIES REVENUE</b>	<b>2,078,567</b>
<b>TOTAL OTHER RECREATION FACILITIES EXPENDITURES</b>	<b>1,629,421</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>449,146</b>

<b>TOTAL RECREATION DEPARTMENT REVENUE</b>	<b>13,718,461</b>
<b>TOTAL RECREATION DEPARTMENT EXPENDITURES</b>	<b>13,564,147</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 154,315</b>

## GOLF DEPARTMENT

	2018 BUDGET		
	REVENUE	EXPENSE	NET REVENUE
<b>GOLF DEPARTMENT:</b>			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 17,000	\$ (17,000)
GOLF COURSE MAINTENANCE ADMIN	-	90,008	(90,008)
LANDSCAPE MAINTENANCE	-	761,982	(761,982)
GARAGE & SHOP	-	228,574	(228,574)
PRO SHOP	267,550	241,836	25,714
GENERAL OPERATIONS	2,058,825	589,385	1,469,440
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>2,326,375</b>	<b>1,928,785</b>	<b>397,590</b>
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	17,000	(17,000)
GOLF COURSE MAINTENANCE ADMIN	-	99,492	(99,492)
LANDSCAPE MAINTENANCE	-	722,634	(722,634)
GARAGE & SHOP	-	198,640	(198,640)
PRO SHOP	187,500	171,665	15,835
GENERAL OPERATIONS	2,190,800	609,538	1,581,262
<b>TOTAL SOUTH SUBURBAN GOLF COURSE</b>	<b>2,378,300</b>	<b>1,818,969</b>	<b>559,331</b>
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE	-	6,800	(6,800)
GOLF COURSE MAINTENANCE ADMIN	-	75,631	(75,631)
LANDSCAPE MAINTENANCE	-	482,990	(482,990)
GARAGE & SHOP	-	116,670	(116,670)
PRO SHOP	137,500	112,100	25,400
GENERAL OPERATIONS	1,159,850	436,031	723,819
<b>TOTAL LITTLETON GOLF COURSE</b>	<b>1,297,350</b>	<b>1,230,222</b>	<b>67,128</b>
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	5,500	(5,500)
GOLF COURSE MAINTENANCE ADMIN	-	56,817	(56,817)
LANDSCAPE MAINTENANCE	-	491,987	(491,987)
GARAGE & SHOP	-	95,470	(95,470)
PRO SHOP	522,000	434,054	87,946
GENERAL OPERATIONS	1,436,000	861,498	574,502
<b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b>	<b>1,958,000</b>	<b>1,945,326</b>	<b>12,674</b>
<b>TOTAL GOLF DEPARTMENT</b>	<b>\$ 7,960,025</b>	<b>\$ 6,923,302</b>	<b>\$ 1,036,723</b>

## GOLF DEPARTMENT

**2018  
Budget**

### LONE TREE GOLF COURSE: FACILITY MAINTENANCE

**Expenditures:**

31-70-70-260-5701	Services/Materials to Maintain Facilities/Building	\$ 8,000
31-70-70-260-5709	Service/Materials to Maintain Landscape	9,000
<b>Total Expenditures</b>		<b>17,000</b>

### GOLF COURSE MAINTENANCE ADMINISTRATION

**Expenditures:**

31-70-70-261-5001	Full-Time Salaries	35,750
31-70-70-261-5009	Fringe Benefits	9,858
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	8,000
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	800
31-70-70-261-5403	Telephone	3,000
31-70-70-261-5404	Trash Collection	4,000
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	2,200
31-70-70-261-5812	Uniforms	2,400
<b>Total Expenditures</b>		<b>90,008</b>

### LANDSCAPE MAINTENANCE

**Expenditures:**

31-70-70-263-5001	Full-Time Salaries	179,482
31-70-70-263-5002	Part-Time Salaries	165,000
31-70-70-263-5003	Overtime	2,000
31-70-70-263-5009	Fringe Benefits	65,000
31-70-70-263-5209	Agricultural Supplies	130,000
31-70-70-263-5218	Irrigation Supplies	18,000
31-70-70-263-5304	Equipment Rental	2,000
31-70-70-263-5401	Utilities Electric	120,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	37,000
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
<b>Total Expenditures</b>		<b>\$ 761,982</b>

## GOLF DEPARTMENT

**2018**  
**Budget**

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### LONE TREE GOLF COURSE: GARAGE & SHOP

#### Expenditures:

31-70-70-264-5001	Full-Time Salaries	\$ 84,303
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	42,571
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	4,000
31-70-70-264-5812	Uniforms	2,500
	<b>Total Expenditures</b>	<b>228,574</b>

### PRO SHOP

#### Revenue:

31-70-70-750-4110	Cash Over/Under	50
31-70-70-750-4129	Sales Tax Revenue	7,500
31-70-70-750-4130	Pro Shop Sales	260,000
	<b>Total Revenue</b>	<b>267,550</b>

#### Expenditures:

31-70-70-750-5001	Full-Time Salaries	17,220
31-70-70-750-5002	Part-Time Salaries	23,000
31-70-70-750-5003	Overtime	150
31-70-70-750-5009	Fringe Benefits	7,466
31-70-70-750-5205	Program Supplies	7,000
31-70-70-750-5208	Pro Shop Supplies	184,000
31-70-70-750-5321	Lost Discount/Lost Merchandise	3,000
	<b>Total Expenditures</b>	<b>\$ 241,836</b>



## GOLF DEPARTMENT

### **2018 Budget**

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

##### **Revenue:**

31-70-70-751-4128	Admission Tax	\$ 16,000
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	417,000
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	187,200
<b>Total Revenue</b>		<b><u>\$ 2,058,825</u></b>

## GOLF DEPARTMENT

**2018**  
**Budget**

### LONE TREE GOLF COURSE: GENERAL OPERATIONS

#### Expenditures:

31-70-70-751-5001	Full-Time Salaries	\$ 179,643
31-70-70-751-5002	Part-Time Salaries	140,000
31-70-70-751-5003	Overtime	600
31-70-70-751-5009	Fringe Benefits	64,669
31-70-70-751-5201	Office Supplies	2,000
31-70-70-751-5202	Motor Fuels & Lubricants	600
31-70-70-751-5203	Custodial Supplies	6,000
31-70-70-751-5204	Postage	3,000
31-70-70-751-5205	Program Supplies	17,000
31-70-70-751-5302	Minor Tools & Equipment	500
31-70-70-751-5305	Cart Maintenance	15,000
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	4,000
31-70-70-751-5403	Telephone	1,700
31-70-70-751-5404	Trash Collection	2,000
31-70-70-751-5501	Contractual Services	3,400
31-70-70-751-5701	Services/Materials to Maintain Facilities/Building	11,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-70-751-5704	Service/Materials to Rental Equipment	2,300
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	5,000
31-70-70-751-5833	Tournaments	5,000
31-70-70-751-5834	Driving Range	17,000
31-70-70-751-5835	Junior Golf	7,000
31-70-70-970-9001	Principal Golf Cart Lease	38,228
31-70-70-970-9002	Interest Golf Cart Lease	2,245
<b>Total Expenditures</b>		<b>589,385</b>

### 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
<b>Total Expenditures</b>		<b>\$ 17,000</b>

## GOLF DEPARTMENT

**2018  
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### GOLF COURSE MAINTENANCE ADMINISTRATION

**Expenditures:**

31-70-71-261-5001	Full-Time Salaries	\$ 36,582
31-70-71-261-5009	Fringe Benefits	12,135
31-70-71-261-5201	Office Supplies	500
31-70-71-261-5203	Custodial Supplies	800
31-70-71-261-5302	Minor Tools & Equipment	11,000
31-70-71-261-5401	Utilities Electric	19,975
31-70-71-261-5402	Water & Sewer	1,500
31-70-71-261-5403	Telephone	3,000
31-70-71-261-5404	Trash Collection	5,600
31-70-71-261-5501	Contractual Services	2,500
31-70-71-261-5803	Dues & Subscriptions	400
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	3,500
<b>Total Expenditures</b>		<b>99,492</b>

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### SOUTH SUBURBAN GOLF COURSE: LANDSCAPE MAINTENANCE

**Expenditures:**

31-70-71-263-5001	Full-Time Salaries	184,063
31-70-71-263-5002	Part-Time Salaries	148,000
31-70-71-263-5003	Overtime	3,000
31-70-71-263-5009	Fringe Benefits	60,331
31-70-71-263-5209	Agricultural Supplies	125,000
31-70-71-263-5218	Irrigation Supplies	16,000
31-70-71-263-5304	Equipment Rental	3,200
31-70-71-263-5401	Utilities Electric	104,040
31-70-71-263-5709	Service/Materials to Maintain Landscape	60,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course	14,000
31-70-71-263-5712	Irrigation Trans. & Dist.	5,000
<b>Total Expenditures</b>		<b>\$ 722,634</b>

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## GOLF DEPARTMENT

**2018  
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### **GARAGE & SHOP**

#### **Expenditures:**

31-70-71-264-5001	Full-Time Salaries	\$ 65,837
31-70-71-264-5009	Fringe Benefits	25,703
31-70-71-264-5202	Motor Fuels & Lubricants	45,000
31-70-71-264-5302	Minor Tools & Equipment	4,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	52,000
31-70-71-264-5806	Miscellaneous	500
31-70-71-264-5812	Uniforms	5,600
<b>Total Expenditures</b>		<b>198,640</b>

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

#### **Revenue:**

31-70-71-750-4129	Sales Tax Revenue	2,500
31-70-71-750-4130	Pro Shop Sales	185,000
<b>Total Revenue</b>		<b>187,500</b>

#### **Expenditures:**

31-70-71-750-5001	Full-Time Salaries	14,965
31-70-71-750-5002	Part-Time Salaries	6,300
31-70-71-750-5009	Fringe Benefits	3,900
31-70-71-750-5205	Program Supplies	4,000
31-70-71-750-5208	Pro Shop Supplies	140,000
31-70-71-750-5321	Lost Discount/Lost Merchandise	2,500
<b>Total Expenditures</b>		<b>\$ 171,665</b>

## GOLF DEPARTMENT

**2018  
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### **SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS**

#### **Revenue:**

31-70-71-751-4103	Season Tickets	\$ 65,450
31-70-71-751-4136	Pro Rental Fees	3,000
31-70-71-751-4175	Green Fees	1,362,100
31-70-71-751-4176	Junior Golf	50,000
31-70-71-751-4177	Driving Range	240,000
31-70-71-751-4178	Golf Cart Rental	380,750
31-70-71-751-4179	Club & Hand Cart Rental	13,000
31-70-71-751-4180	Expansion Fund	76,500
<b>Total Revenue</b>		<b><u>2,190,800</u></b>

#### **Expenditures:**

31-70-71-751-5001	Full-Time Salaries	229,000
31-70-71-751-5002	Part-Time Salaries	165,000
31-70-71-751-5009	Fringe Benefits	73,840
31-70-71-751-5201	Office Supplies	1,800
31-70-71-751-5202	Motor Fuels & Lubricants	8,000
31-70-71-751-5203	Custodial Supplies	4,000
31-70-71-751-5204	Postage	75
31-70-71-751-5205	Program Supplies	3,900
31-70-71-751-5230	Printing/Copies	300
31-70-71-751-5305	Cart Maintenance	8,000
31-70-71-751-5400	Utilities Natural Gas	3,500
31-70-71-751-5401	Utilities Electric	7,500
31-70-71-751-5402	Water & Sewer	1,900
31-70-71-751-5403	Telephone	4,600
31-70-71-751-5404	Trash Collection	2,100
31-70-71-751-5501	Contractual Services	7,150
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	1,500
31-70-71-751-5805	Staff Development	800
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	38,228
31-70-71-970-9002	Interest Golf Cart Lease	2,245
<b>Total Expenditures</b>		<b><u>\$ 609,538</u></b>

## GOLF DEPARTMENT

**2018  
Budget**

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### 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
<b>Total Expenditures</b>		<b>6,800</b>

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### GOLF COURSE MAINTENANCE ADMINISTRATION

#### **Expenditures:**

31-70-72-261-5001	Full-Time Salaries	37,830
31-70-72-261-5009	Fringe Benefits	10,071
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	1,100
31-70-72-261-5401	Utilities Electric	3,500
31-70-72-261-5402	Water & Sewer	450
31-70-72-261-5403	Telephone	2,000
31-70-72-261-5501	Contractual Services	13,000
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
<b>Total Expenditures</b>		<b>\$ 75,631</b>

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## GOLF DEPARTMENT

**2018  
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### LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-72-263-5001	Full-Time Salaries	\$ 165,444
31-70-72-263-5002	Part-Time Salaries	79,630
31-70-72-263-5003	Overtime	700
31-70-72-263-5009	Fringe Benefits	59,841
31-70-72-263-5209	Agricultural Supplies	66,925
31-70-72-263-5218	Irrigation Supplies	15,850
31-70-72-263-5304	Equipment Rental	2,300
31-70-72-263-5401	Utilities Electric	34,000
31-70-72-263-5402	Water & Sewer	11,000
31-70-72-263-5709	Service/Materials to Maintain Landscape	24,700
31-70-72-263-5711	Service/Materials to Maintain Golf Course	8,100
31-70-72-263-5712	Irrigation Trans. & Dist.	14,000
31-70-72-263-5826	Vandalism	500
<b>Total Expenditures</b>		<b>482,990</b>

### GARAGE & SHOP

#### Expenditures:

31-70-72-264-5001	Full-Time Salaries	55,097
31-70-72-264-5009	Fringe Benefits	18,273
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
<b>Total Expenditures</b>		<b>\$ 116,670</b>

## GOLF DEPARTMENT

**2018  
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### LITTLETON GOLF COURSE: PRO SHOP

#### Revenue:

31-70-72-750-4129	Sales Tax Revenue	\$ 2,500
31-70-72-750-4130	Pro Shop Sales	135,000
<b>Total Revenue</b>		<b>137,500</b>

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#### Expenditures:

31-70-72-750-5001	Full-Time Salaries	11,400
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
<b>Total Expenditures</b>		<b>\$ 112,100</b>

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## GOLF DEPARTMENT

### **2018 Budget**

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#### **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	3,500
31-70-72-751-4110	Cash Over/Under	250
31-70-72-751-4136	Pro Rental Fees	1,200
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	9,000
31-70-72-751-4177	Driving Range	95,000
31-70-72-751-4178	Golf Cart Rental	263,000
31-70-72-751-4179	Club & Hand Cart Rental	7,200
31-70-72-751-4180	Expansion Fund	22,000
<b>Total Revenue</b>		<b><u>\$ 1,159,850</u></b>

## GOLF DEPARTMENT

**2018**  
**Budget**

### LITTLETON GOLF COURSE: GENERAL OPERATIONS

#### Expenditures:

31-70-72-751-5001	Full-Time Salaries	\$ 130,000
31-70-72-751-5002	Part-Time Salaries	125,000
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	2,000
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	32,768
31-70-72-970-9002	Interest Golf Cart Lease	1,923
<b>Total Expenditures</b>		<b>436,031</b>

### 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
<b>Total Expenditures</b>		<b>\$ 5,500</b>

## GOLF DEPARTMENT

**2018  
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### GOLF COURSE MAINTENANCE ADMINISTRATION

#### Expenditures:

31-70-84-261-5001	Full-Time Salaries	\$ 29,221
31-70-84-261-5009	Fringe Benefits	15,136
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
31-70-84-261-5404	Trash Collections	4,200
31-70-84-261-5501	Contractual Services	4,000
31-70-84-261-5803	Dues & Subscriptions	660
31-70-84-261-5805	Staff Development	600
31-70-84-261-5812	Uniforms	1,000
<b>Total Expenditures</b>		<b>56,817</b>

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### LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-84-263-5001	Full-Time Salaries	125,728
31-70-84-263-5002	Part-Time Salaries	34,000
31-70-84-263-5003	Overtime	250
31-70-84-263-5009	Fringe Benefits	54,909
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
31-70-84-263-5402	Water & Sewer	210,000
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
<b>Total Expenditures</b>		<b>\$ 491,987</b>

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## GOLF DEPARTMENT

**2018  
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### FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

#### Expenditures:

31-70-84-264-5001	Full-Time Salaries	\$ 49,440
31-70-84-264-5009	Fringe Benefits	15,230
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
<b>Total Expenditures</b>		<b>95,470</b>

### PRO SHOP

#### Revenue:

31-70-84-750-4130	Pro Shop Sales	150,000
31-70-84-750-4202	Skate Sharpening	22,000
31-70-84-752-4130	Hockey Pro Shop Sales	350,000
<b>Total Revenue</b>		<b>522,000</b>

#### Expenditures:

31-70-84-750-5001	Full-Time Salaries	36,054
31-70-84-750-5002	Part-Time Salaries	21,000
31-70-84-750-5009	Fringe Benefits	14,000
31-70-84-750-5205	Program Supplies	3,000
31-70-84-750-5208	Pro Shop Supplies	108,000
31-70-84-752-5208	Hockey Pro Shop Supplies	252,000
<b>Total Expenditures</b>		<b>434,054</b>

### FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

#### Revenue:

31-70-84-751-4102	General Admissions	78,000
31-70-84-751-4105	League Fees	32,500
31-70-84-751-4125	Contractual Sales	6,500
31-70-84-751-4136	Pro Rental Fees	29,000
31-70-84-751-4175	Green Fees	380,000
31-70-84-751-4176	Junior Golf	90,000
31-70-84-751-4177	Driving Range	710,000
31-70-84-751-4178	Golf Cart Rental	90,000
31-70-84-751-4179	Club & Hand Cart Rental	8,000
31-70-84-751-4180	Expansion Fund	12,000
<b>Total Revenue</b>		<b>\$ 1,436,000</b>

## GOLF DEPARTMENT

**2018**  
**Budget**

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

#### **Expenditures:**

31-70-84-751-5001	Full-Time Salaries	\$ 99,718
31-70-84-751-5002	Part-Time Salaries	178,000
31-70-84-751-5003	Overtime	500
31-70-84-751-5005	Contractual/Pro Lesson Salary	3,400
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	7,000
31-70-84-751-5217	League Expense	24,000
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	20,000
31-70-84-751-5401	Utilities Electric	26,000
31-70-84-751-5402	Water & Sewer	6,000
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	137,000
31-70-84-751-5812	Uniforms	1,000
31-70-84-751-5834	Driving Range	68,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-970-9001	Principal 2010 COPS	156,400
31-70-84-970-9002	Interest 2010 COPS	19,910
<b>Total Expenditures</b>		<b>861,498</b>

**TOTAL GOLF REVENUE**

**7,960,025**

**TOTAL GOLF EXPENDITURES**

**6,923,302**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ 1,036,723**

## HOSPITALITY DEPARTMENT

	2018 BUDGET		
	REVENUE	EXPENSE	NET REVENUE
<b>HOSPITALITY DEPARTMENT:</b>			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 1,303,616	\$ 1,167,272	\$ 136,345
ROOMS DIVISION	415,200	323,671	91,529
PAVILION	700	7,920	(7,220)
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>1,719,516</b>	<b>1,498,863</b>	<b>220,654</b>
<b>SSGC RESTAURANT OPERATIONS</b>	<b>465,606</b>	<b>461,198</b>	<b>4,408</b>
<b>CENTENNIAL RESTAURANT</b>	<b>247,691</b>	<b>252,103</b>	<b>(4,412)</b>
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	666,007	699,278	(33,271)
CONCESSION	301,000	290,594	10,406
<b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b>	<b>967,007</b>	<b>989,872</b>	<b>(22,865)</b>
ADMINISTRATION	4,550	568,271	(563,721)
<b>TOTAL GOLF DEPARTMENT</b>	<b>\$ 3,404,370</b>	<b>\$ 3,770,307</b>	<b>\$ (365,937)</b>

## HOSPITALITY DEPARTMENT

**2018  
Budget**

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**LONE TREE GOLF COURSE:  
CAFÉ**

**Revenue:**

31-75-70-760-4125	Contractual Sales	\$ 1,500
31-75-70-760-4129	Sales Tax Revenue	21,003
31-75-70-760-4184	Miscellaneous Banquet Fees	75,000
31-75-70-760-4185	Food Sales	247,506
31-75-70-760-4186	Equipment Rental	13,650
31-75-70-760-4188	Banquet Food Sales	455,000
31-75-70-760-4190	Service Charges	109,200
31-75-70-760-4220	Restaurant Liquor Sales	73,507
31-75-70-760-4221	Restaurant Beer Sales	173,500
31-75-70-760-4222	Restaurant Wine Sales	20,000
31-75-70-760-4223	Banquet Liquor Sales	50,050
31-75-70-760-4224	Banquet Beer Sales	27,300
31-75-70-760-4225	Banquet Wine Sales	36,400
<b>Total Revenue</b>		<b><u>\$ 1,303,616</u></b>

## HOSPITALITY DEPARTMENT

**2018  
Budget**

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**LONE TREE GOLF COURSE:  
CAFÉ**

**Expenditures:**

31-75-70-760-5001	Full-Time Salaries	\$ 275,503
31-75-70-760-5002	Kitchen Salaries	150,800
31-75-70-760-5003	Overtime	7,000
31-75-70-760-5006	Concession Salary	40,992
31-75-70-760-5007	Service Charge Compensation	55,000
31-75-70-760-5009	Fringe Benefits	138,000
31-75-70-760-5011	Minimum Wage Adjustment	500
31-75-70-760-5106	Merchant Vendor Fees	400
31-75-70-760-5116	Licensing	1,460
31-75-70-760-5201	Office Supplies	1,600
31-75-70-760-5202	Motor Fuels & Lubricants	300
31-75-70-760-5203	Custodial Supplies	13,000
31-75-70-760-5206	Food & Concession Supplies	234,400
31-75-70-760-5212	Bar Supplies	3,400
31-75-70-760-5221	Paper Supplies	15,000
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	3,000
31-75-70-760-5233	Alcohol Supplies-Liquor	25,211
31-75-70-760-5234	Alcohol Supplies-Beer	50,200
31-75-70-760-5235	Alcohol Supplies-Wine	15,228
31-75-70-760-5400	Utilities Natural Gas	4,000
31-75-70-760-5401	Utilities Electric	19,000
31-75-70-760-5402	Water & Sewer	2,600
31-75-70-760-5403	Telephone	8,000
31-75-70-760-5404	Trash Collection	2,600
31-75-70-760-5501	Contractual Services	79,578
31-75-70-760-5701	Services/Materials to Maintain Facilities/Building	7,500
31-75-70-760-5790	Linen	2,000
31-75-70-760-5812	Uniforms	5,000
<b>Total Expenditures</b>		<b>\$ 1,167,272</b>



## HOSPITALITY DEPARTMENT

**2018  
Budget**

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### LONE TREE GOLF COURSE: ROOMS DIVISION

#### Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 1,000
31-75-70-770-4130	Gift Shop Sales	4,500
31-75-70-770-4193	Guest Accommodations	409,700
<b>Total Revenue</b>		<b>415,200</b>

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#### Expenditures:

31-75-70-770-5001	Full-Time Salaries	69,881
31-75-70-770-5002	Part-Time Salaries	87,690
31-75-70-770-5003	Overtime	2,000
31-75-70-770-5009	Fringe Benefits	37,000
31-75-70-770-5201	Office Supplies	400
31-75-70-770-5203	Custodial Supplies	2,600
31-75-70-770-5208	Gift Shop Supplies	3,200
31-75-70-770-5223	Amenities Expense	24,500
31-75-70-770-5400	Utilities Natural Gas	2,300
31-75-70-770-5401	Utilities Electric	6,900
31-75-70-770-5402	Water & Sewer	1,600
31-75-70-770-5403	Telephone	2,500
31-75-70-770-5404	Trash Collection	1,500
31-75-70-770-5501	Contractual Services	30,000
31-75-70-770-5701	Services/Materials to Maintain Facilities/Building	15,000
31-75-70-770-5716	Television Expense	6,000
31-75-70-770-5790	Linens	6,200
31-75-70-770-5812	Uniforms	1,400
31-75-70-770-5836	Commissions	23,000
<b>Total Expenditures</b>		<b>\$ 323,671</b>

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## HOSPITALITY DEPARTMENT

**2018  
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### **LONE TREE GOLF COURSE: PAVILION**

#### **Revenue:**

31-75-70-775-4157	Facility Rental	\$ 700
	<b>Total Revenue</b>	<b>700</b>

#### **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
	<b>Total Expenditures</b>	<b>\$ 7,920</b>

## HOSPITALITY DEPARTMENT

**2018  
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### **SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS**

#### **Revenue:**

31-75-71-760-4122	Concession Self-Operated	\$ 252,504
31-75-71-760-4125	Contract Sales	1,729
31-75-71-760-4129	Sales Tax Revenue	2,500
31-75-71-760-4190	Service Charges	3,275
31-75-71-760-4220	Restaurant Liquor Sales	37,810
31-75-71-760-4221	Restaurant Beer Sales	155,210
31-75-71-760-4222	Restaurant Wine Sales	12,578
<b>Total Revenue</b>		<hr/> <b>\$ 465,606</b> <hr/>

## HOSPITALITY DEPARTMENT

**2018  
Budget**

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

#### **Expenditures:**

31-75-71-760-5001	Full-Time Salaries	\$ 133,000
31-75-71-760-5002	Kitchen Salaries	46,592
31-75-71-760-5003	Overtime	3,000
31-75-71-760-5006	Concession Salary	32,560
31-75-71-760-5007	Service Charge Compensation	3,400
31-75-71-760-5009	Fringe Benefits	38,750
31-75-71-760-5011	Minimum Wage Adjustment	500
31-75-71-760-5106	Merchant Vendor Fees	200
31-75-71-760-5116	Licensing	1,450
31-75-71-760-5201	Office Supplies	100
31-75-71-760-5202	Motor Fuels & Lubricants	120
31-75-71-760-5203	Custodial Supplies	3,000
31-75-71-760-5206	Food & Concession Supplies	93,745
31-75-71-760-5212	Bar Supplies	1,700
31-75-71-760-5221	Paper Supplies	8,500
31-75-71-760-5224	Decorations	200
31-75-71-760-5225	China, Silver, and Glass	420
31-75-71-760-5226	Kitchen Equipment	2,000
31-75-71-760-5233	Alcohol Supplies-Liquor	7,085
31-75-71-760-5234	Alcohol Supplies-Beer	37,250
31-75-71-760-5235	Alcohol Supplies-Wine	3,396
31-75-71-760-5400	Utilities Natural Gas	2,300
31-75-71-760-5401	Utilities Electric	9,000
31-75-71-760-5402	Water & Sewer	2,700
31-75-71-760-5403	Telephone	4,000
31-75-71-760-5404	Trash Collection	1,290
31-75-71-760-5501	Contractual Services	14,000
31-75-71-760-5701	Services/Materials to Maintain Facilities/Building	8,140
31-75-71-760-5716	Television Expense	1,400
31-75-71-760-5812	Uniforms	1,000
31-75-71-760-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b>\$ 461,198</b>

## HOSPITALITY DEPARTMENT

**2018  
Budget**

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### LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

#### Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 106,351
31-75-72-760-4190	Service Charges	400
31-75-72-760-4220	Restaurant Liquor Sales	29,750
31-75-72-760-4221	Restaurant Beer Sales	100,470
31-75-72-760-4222	Restaurant Wine Sales	10,720
<b>Total Revenue</b>		<b>247,691</b>

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#### Expenditures:

31-75-72-760-5001	Full-Time Salaries	45,322
31-75-72-760-5003	Overtime	6,344
31-75-72-760-5006	Concession Salary	49,538
31-75-72-760-5007	Service Charge Compensation	400
31-75-72-760-5009	Fringe Benefits	37,400
31-75-72-760-5011	Minimum Wage Adjustment	200
31-75-72-760-5116	Licensing	2,200
31-75-72-760-5201	Office Supplies	250
31-75-72-760-5203	Custodial Supplies	2,500
31-75-72-760-5206	Food & Concession Supplies	37,223
31-75-72-760-5212	Bar Supplies	1,200
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	5,950
31-75-72-760-5234	Alcohol Supplies-Beer	25,118
31-75-72-760-5235	Alcohol Supplies-Wine	2,358
31-75-72-760-5400	Utilities Natural Gas	5,500
31-75-72-760-5401	Utilities Electric	9,900
31-75-72-760-5402	Water & Sewer	800
31-75-72-760-5403	Telephone	1,500
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	400
31-75-72-760-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b>\$ 252,103</b>

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## HOSPITALITY DEPARTMENT

**2018  
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### **FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE**

#### **Revenue:**

31-75-84-760-4122	Concession Self-Operated	\$ 343,507
31-75-84-760-4129	Sales Tax Revenue	3,200
31-75-84-760-4190	Service Charges	5,800
31-75-84-760-4220	Restaurant Liquor Sales	57,000
31-75-84-760-4221	Restaurant Beer Sales	168,000
31-75-84-760-4222	Restaurant Wine Sales	16,500
31-75-84-760-4268	Parties/Groups	42,000
31-75-84-760-4273	Parties/Groups (taxable)	30,000
<b>Total Revenue</b>		<b><u>\$ 666,007</u></b>

## HOSPITALITY DEPARTMENT

**2018  
Budget**

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

**Expenditures:**

31-75-84-760-5001	Full-Time Salaries	\$ 78,750
31-75-84-760-5002	Kitchen Salaries	84,000
31-75-84-760-5003	Overtime	500
31-75-84-760-5006	Concession Salary	64,050
31-75-84-760-5007	Service Charge Compensation	4,000
31-75-84-760-5009	Fringe Benefits	64,575
31-75-84-760-5011	Minimum Wage Adjustment	700
31-75-84-760-5116	Licensing	875
31-75-84-760-5201	Office Supplies	600
31-75-84-760-5202	Motor Fuels & Lubricants	100
31-75-84-760-5203	Custodial Supplies	5,500
31-75-84-760-5206	Food & Concession Supplies	122,850
31-75-84-760-5212	Bar Supplies	1,700
31-75-84-760-5221	Paper Supplies	8,000
31-75-84-760-5224	Decorations	500
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	11,970
31-75-84-760-5234	Alcohol Supplies-Beer	62,160
31-75-84-760-5235	Alcohol Supplies-Wine	4,125
31-75-84-760-5400	Utilities Natural Gas	5,000
31-75-84-760-5401	Utilities Electric	14,500
31-75-84-760-5402	Water & Sewer	9,500
31-75-84-760-5403	Telephone	2,200
31-75-84-760-5501	Contractual Services	23,000
31-75-84-760-5701	Services/Materials to Maintain Facilities/Building	9,000
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	1,500
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	55,200
31-75-84-970-9002	Interest 2010 COPS	7,028
<b>Total Expenditures</b>		<b><u>\$ 699,278</u></b>

## HOSPITALITY DEPARTMENT

**2018  
Budget**

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### FAMILY SPORTS CENTER: CONCESSIONS

#### Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 275,000
31-75-84-860-4124	Vending Self Operated	25,000
31-75-84-860-4268	Parties/Groups	1,000
<b>Total Revenue</b>		<b>301,000</b>

#### Expenditures:

31-75-84-860-5001	Full-Time Salaries	42,000
31-75-84-860-5002	Part-Time Salaries	25,000
31-75-84-860-5006	Concession Salary	63,440
31-75-84-860-5007	Service Charge Compensation	500
31-75-84-860-5009	Fringe Benefits	32,000
31-75-84-860-5116	Licensing	800
31-75-84-860-5201	Office Supplies	300
31-75-84-860-5203	Custodial Supplies	400
31-75-84-860-5206	Food & Concession Supplies	91,754
31-75-84-860-5221	Paper Supplies	9,000
31-75-84-860-5226	Kitchen Equipment	1,000
31-75-84-860-5229	Vending Concession Supplies	7,300
31-75-84-860-5401	Utilities Electric	4,500
31-75-84-860-5402	Water & Sewer	6,200
31-75-84-860-5403	Telephone	700
31-75-84-860-5501	Contractual Services	1,600
31-75-84-860-5701	Services/Materials to Maintain Facilities/Building	3,000
31-75-84-860-5812	Uniforms	200
31-75-84-860-5854	Mileage Reimbursement	900
<b>Total Expenditures</b>		<b>\$ 290,594</b>



## HOSPITALITY DEPARTMENT

**2018  
Budget**

### ADMINISTRATION

#### Revenue:

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

#### Expenditures:

31-75-70-100-5001	Full-Time Salaries	237,159
31-75-70-100-5002	Part-Time Salaries	65,836
31-75-70-100-5003	Overtime	3,000
31-75-70-100-5009	Fringe Benefits	90,116
31-75-70-100-5201	Office Supplies	6,600
31-75-70-100-5203	Custodial Supplies	12,000
31-75-70-100-5204	Postage	1,200
31-75-70-100-5222	Operations Supplies	1,800
31-75-70-100-5224	Decorations	1,400
31-75-70-100-5230	Printing/Copies	500
31-75-70-100-5400	Utilities Natural Gas	3,300
31-75-70-100-5401	Utilities Electric	11,000
31-75-70-100-5402	Water & Sewer	410
31-75-70-100-5403	Telephone	2,150
31-75-70-100-5501	Contractual Services	22,000
31-75-70-100-5701	Services/Materials to Maintain Facilities/Building	32,000
31-75-70-100-5802	Promo, Publicity & Printing	60,000
31-75-70-100-5803	Dues & Subscriptions	3,200
31-75-70-100-5805	Staff Development	9,000
31-75-70-100-5812	Uniforms	800
31-75-70-100-5854	Mileage Reimbursement	4,800
<b>Total Expenditures</b>		<b>568,271</b>

**TOTAL HOSPITALITY REVENUE**

**3,404,370**

**TOTAL HOSPITALITY EXPENDITURES**

**3,770,307**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ (365,937)**

**ENTERPRISE FUND OTHER****2018  
Budget****INTEREST INCOME****Revenues:**

31-10-01-100-4050	Interest Earnings	\$ 25,000
<b>TOTAL INTEREST INCOME</b>		<u>25,000</u>

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

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

<b>TOTAL ADMINISTRATION REVENUE</b>	<b><u>51,400</u></b>
-------------------------------------	----------------------

**ADMINISTRATION****Expenditures:**

31-10-01-100-5106	Merchant Vendor Fees	350,000
31-10-01-100-5857	Overhead Chargeback	747,793
31-10-01-115-5857	Overhead Chargeback	<u>187,946</u>
Total Expenditures		<u>1,285,739</u>

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

31-11-81-150-5001	Full-Time Salaries	86,117
31-11-81-150-5002	Part-Time Salaries	65,000
31-11-81-150-5009	Fringe Benefits	32,263
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	<u>300</u>
Total Expenditures		<u>199,680</u>

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

31-12-01-100-5857	Overhead Chargeback	552,820
Total Human Resources Expenditures		<u>\$ 552,820</u>

**ENTERPRISE FUND OTHER****2018  
Budget****INSURANCE****Expenditures:**

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

**TOTAL ADMINISTRATION EXPENDITURES****2,440,239****FINANCE****Expenditures:**

31-20-01-100-5857	Overhead Chargeback	552,479
	<b>TOTAL FINANCE EXPENDITURES</b>	<b><u>552,479</u></b>

**IT Department****Expenditures:**

31-25-01-100-5857	Overhead Chargeback	637,963
	<b>TOTAL IT EXPENSES</b>	<b><u>637,963</u></b>

**OTHER REVENUE****Revenues:**

31-10-01-990-9101	Operating Transfer In	3,300,000
31-10-01-970-9015	Capital Lease Proceeds	210,000
	<b>TOTAL OTHER REVENUE</b>	<b><u>3,510,000</u></b>

**OTHER EXPENDITURES****Expenditures:**

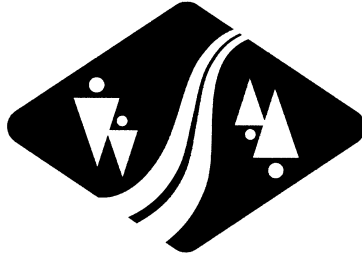
31-10-01-995-9200	Undesignated	33,274
31-10-01-100-5807	Merit Pay	224,000
	<b>TOTAL OTHER EXPENDITURES</b>	<b><u>257,274</u></b>

**CARRYOVER****Revenues:**

31-10-01-996-4998	Carryover Revenue	(288,545)
	<b>Total Carryover Revenues</b>	<b><u>(288,545)</u></b>

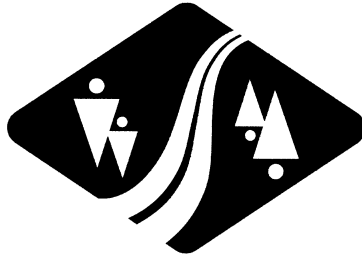
**CAPITAL OUTLAY****Expenditures:**

31-82-52-950-6765	BCRC Fitness Equipment (Lease)	210,000
	<b>TOTAL OTHER EXPENDITURES</b>	<b><u>\$ 210,000</u></b>



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

**9. DEBT SERVICE FUND BUDGET**



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

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

### Debt Service Fund

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

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

<b>GO Bond Property Taxes</b>				
<b>Collection Year</b>	<b>GO Debt Levy</b>	<b>Tax Collection</b>	<b>Est. Outstanding Delinquent Taxes</b>	<b>Percentage Collected to Levy</b>
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	3,715,823	3,678,677	37,146	99.00%
2017 Estimate	3,714,715	3,684,727	29,988	99.19%
2018 Budget	3,715,470	3,679,058	36,412	99.02%

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 2018. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Description	Balance as of December 31, 2017	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 6,715,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aa2
Total General Obligation Bonds Outstanding	\$ 6,715,000			

## Debt Service Schedule 2018

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$3,275,000
Total General Obligation Principal Payments	<u>3,275,000</u>
2006 General Obligation Refunding Bonds - Interest	335,750
Total General Obligation Interest Payments	<u>335,750</u>
Total General Obligation Bond Payments	<u>\$3,610,750</u>

Debt to Maturity for General Obligation Debt:

General Obligation Bonds			
	Interest		Principal
2018	\$ 335,750	\$	3,275,000
2019	172,000		3,440,000
	<u>\$ 507,750</u>	<u>\$</u>	<u>6,715,000</u>

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				
	2014	2015	2016	2017	2018
Assessed Valuation	\$ 2,269,505,453	\$ 2,296,129,939	\$ 2,699,582,676	\$ 2,693,208,226	\$ 3,090,703,735
Legal Debt Margin:					
Valuation for Assessment per Colorado Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,134,752,727	\$ 1,148,064,970	\$ 1,349,791,338	\$ 1,346,604,113	\$ 1,545,351,868
Total General Obligation Debt	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000
Legal Debt Margin	<u>\$ 1,119,037,727</u>	<u>\$ 1,135,229,970</u>	<u>\$ 1,339,956,338</u>	<u>\$ 1,339,889,113</u>	<u>\$ 1,541,911,868</u>
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	1.38%	1.12%	0.73%	0.50%	0.22%

# DEBT SERVICE FUND

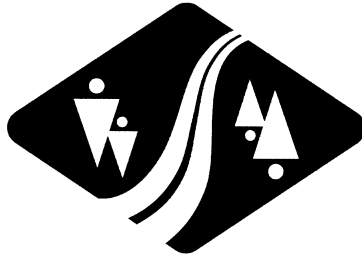
## Table of Contents

	<b>2018 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 3,679,058	284
Interest Income	25,000	284
<b>Total Operating Revenue</b>	<b>3,704,058</b>	
<b>Expenditures:</b>		
Administration	68,308	284
Bond Principal	3,275,000	284
Bond Interest	335,750	284
<b>Total Operating Expenditures</b>	<b>3,679,058</b>	
<b>Excess Operating Revenue of Expenditures</b>	<b>25,000</b>	
<b>Other Expenditures:</b>		
Transfer Out	25,000	284
<b>Total Other Expenditures</b>	<b>25,000</b>	
<b>Net Revenue Over Expenditures</b>	-	
Carryover	-	
<b>Funds Available</b>	<b>\$ -</b>	



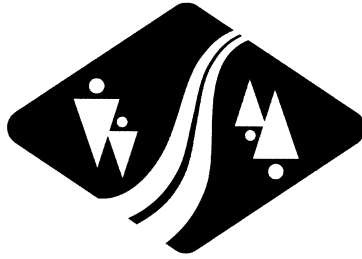
## DEBT SERVICE FUND

	2018 Budget
<b>DEBT SERVICE FUND</b>	
<b>PROPERTY TAXES</b>	
<b>Revenue:</b>	
51-10-01-970-4001    Property Tax	\$ 3,679,058
<b>TOTAL PROPERTY TAXES</b>	<u><b>3,679,058</b></u>
<b>INTEREST INCOME</b>	
<b>Revenue:</b>	
51-10-01-970-4050    Interest Earnings	25,000
51-10-01-970-9009    Bond Proceeds	-
<b>TOTAL INTEREST INCOME</b>	<u><b>25,000</b></u>
<b>TOTAL REVENUE</b>	<u><u><b>3,704,058</b></u></u>
<b>ADMINISTRATION</b>	
<b>Expenditures:</b>	
51-10-01-970-5117    Paying Agent Fees	13,122
51-10-01-970-5119    Collection Charges	55,186
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<u><b>68,308</b></u>
<b>BOND PRINCIPAL</b>	
<b>Expenditures:</b>	
51-10-01-970-9001    Principal GO Bonds	3,275,000
<b>TOTAL BOND PRINCIPAL EXPENDITURES</b>	<u><b>3,275,000</b></u>
<b>BOND INTEREST</b>	
<b>Expenditures:</b>	
51-10-01-970-9002    Interest GO Bonds	335,750
51-10-01-970-9010    Payment to Bond Escrow Agent	-
<b>TOTAL BOND INTEREST EXPENDITURES</b>	<u><b>335,750</b></u>
<b>TRANSFER OUT</b>	
<b>Expenditures:</b>	
51-10-01-970-9100    Operating Transfer Out	25,000
<b>TOTAL TRANSFER OUT</b>	<u><b>\$ 25,000</b></u>



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

**10. APPENDIX**



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

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION # 2017-026 TO ADOPT 2018 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, 2018 AND ENDING THE LAST DAY OF DECEMBER, 2018

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 2018 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 23, 2017, September 13, 2017, and November 8, 2017; 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	\$31,130,161
Debt Service Fund	3,704,058
Conservation Trust Fund	719,916
Grant Fund	100,000
2010 1 Mill Fund	500,000
Capital Projects Fund	300,000
Enterprise Fund	28,355,711
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$64,809,846</u>

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

<u>General Fund</u>		
From the 2017 fund balance carryover	\$ 958,562	
From sources other than general property tax	7,409,174	
From the general property tax levy	<u>22,762,425</u>	
TOTAL GENERAL FUND		31,130,161
<u>Debt Service Fund</u>		
From the 2017 fund balance carryover	-	
From sources other than general property tax	25,000	
From the general property tax levy	<u>3,679,058</u>	
TOTAL DEBT SERVICE FUND		3,704,058

Resolution to adopt 2018 budget

Conservation Trust Fund

From the 2017 fund balance carryover	12,916	
From sources other than general property tax	<u>707,000</u>	
TOTAL CONSERVATION TRUST FUND		719,916

Grant Fund

From the 2017 fund balance carryover	-	
From sources other than general property tax	<u>100,000</u>	
TOTAL CONSERVATION TRUST FUND		100,000

2010 1 Mill Fund

From the 2017 fund balance carryover	500,000	
From sources other than general property tax	<u>-</u>	
TOTAL 2010 1 MILL FUND		500,000

Capital Projects Fund

From the 2017 fund balance carryover	-	
From sources other than general property tax	<u>300,000</u>	
TOTAL 2010 1 MILL FUND		300,000

Enterprise Fund

From the 2017 fund balance carryover	(288,545)	
From sources other than general property tax	<u>28,644,256</u>	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		28,355,711

TOTAL BUDGETED REVENUE, ALL FUNDS	<u>\$ 64,809,846</u>
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Section 3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under Article X, Section 20 of the Colorado Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the budget.


Section 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2018.

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 16th day of November, 2017, 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. 2017-027 TO SET MILL LEVIES  
ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2018 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 16, 2017; 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 7.417 mills, plus 0.058 refund and abatement mills; and

WHEREAS, for District Codes 4650, 4648 (CHV), and 4647 (GWV), the mills necessary to balance the budget for debt retirement expenses are 1.021 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 2018 budget year for District Code 4650, there is hereby levied a tax of 7.417 mills, plus 0.058 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2018 budget year for District Codes 4650, 4648 (CHV), and 4647 (GWV), there is hereby levied a tax of 1.021 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.

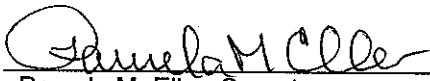
Section 3. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

PASSED, APPROVED, AND ADOPTED this 13th day of December, 2017 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. 2017-028 TO SET MILL LEVIES  
DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2018 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 16, 2017; 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 7.417 mills, plus 0.058 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 1.021 mills; and

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

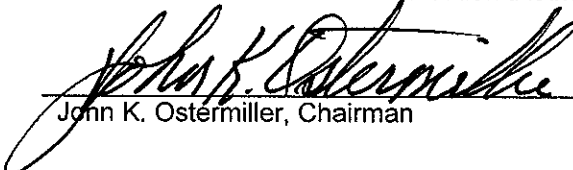
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2018 budget year there is hereby levied a tax of 7.417 mills, plus 0.058 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2018 budget year, there is hereby levied a tax of 1.021 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.

Section 3. 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 13th day of December, 2017 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. 2017-029 TO SET MILL LEVIES  
JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2017, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2018 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 16, 2017; 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 7.417 mills, plus 0.058 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 1.021 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 2018 budget year there is hereby levied a tax of 7.417 mills, plus 0.058 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2018 budget year, there is hereby levied a tax of 1.021 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2017.

Section 3. 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 13th day of December, 2017 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

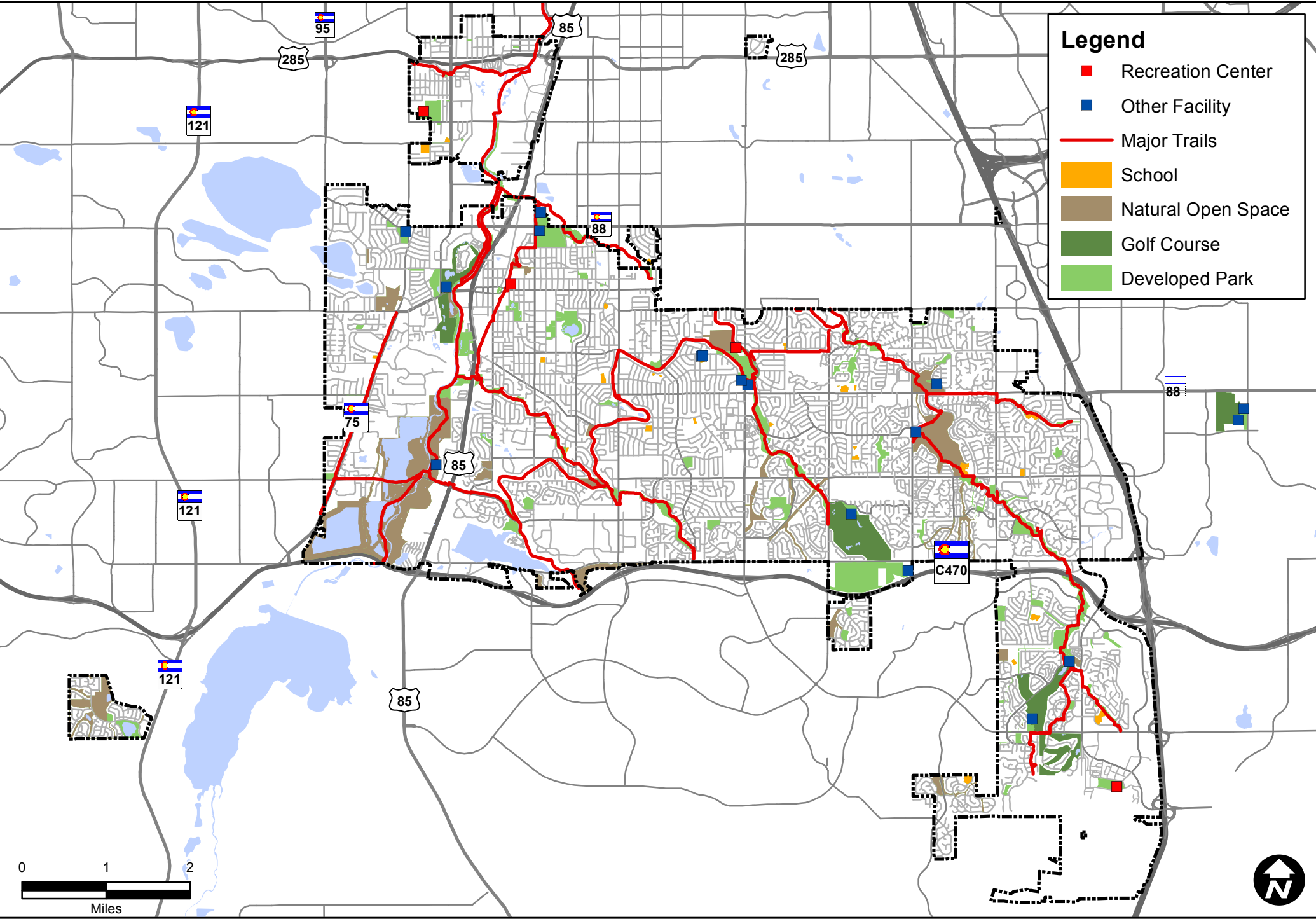
ATTEST:

  
Pamela M. Eller, Secretary









# South Suburban 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
<b>Abbott Park</b> • 8000 S. High St., Centennial, 80122	8.65	29	3	125	1	1		1	1	2		1	1	1			1	0.48		0.48	
<b>Acres Green Drive Medians</b> • 8400 Acres Green Drive, Highlands Ranch, 80124	2.39			82																	
<b>Acres Green Elementary School/Park</b> • 13524 Acres Green Drive, Littleton, 80124	4.42				2	2		2		1								0.40		0.03	0.38
<b>Acres Green Trail</b> • Sweet Water Rd & Chaparral Rd., Lone Tree, 80124	4.64			35														0.86		0.02	0.84
<b>Airlife Memorial</b> • NA, Littleton, 80121	0.17			61																	
<b>Alice Terry Elementary School/Park</b> • 4485 S. Irving St., Sheridan, 80110	7.27	35	0	44	2	2		1		3								0.42	0.21	0.21	
<b>Altair Park</b> • 13441 S. Peacock Dr., Highlands Ranch, 80124	11.96	33	0	65	2	2		2		2			1	2				0.51		0.43	0.09
<b>Arapaho Park</b> • 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	
<b>Ashbaugh Park/Pond</b> • 6954 S. Windermere St., Littleton, 80120	4.86			49																	
<b>Barnes Park</b> • 1900 W. Girard Ave., Sheridan, 80110	1.25			51	1	1				1			1					0.05		0.05	
<b>Bear Creek Trail</b> • NA, Sheridan,	2.95			21														1.60	0.32	1.24	
<b>Bega Park</b> • 2250 W. Main St., Littleton, 80120	1.93			76														0.12		0.12	
<b>Bemis House</b> • 5800 S. Spotswood St., Littleton, 80120	0.54			29																	
<b>Ben Franklin Elementary School/Park</b> • 1603 E. Euclid Ave., Centennial, 80121	2.97			15	1	1		1		1											
<b>Ben Franklin Pool</b> • 1600 E. Panama Dr., Centennial, 80121	1.72	56	2	26														0.15		0.15	
<b>Berry Park</b> • 3400 W. Berry Ave., Littleton, 80121	2.06	8	1	63						1			1	1				0.24	0.16	0.08	
<b>Big Dry Creek East Trailhead</b> • 580 E. Powers Ave., Littleton, 80121	3.61			73																	
<b>Big Dry Creek Trail</b> • 7901 S. Colorado Blvd., Centennial,	65.35			2146														5.25		2.89	2.35

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
<b>Bobcat Park</b> • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			8									1	1				0.12	0.02	0.10	
<b>Bowles Grove Park</b> • 5501 S. Federal Blvd., Littleton, 80123	19.30	77	4	348	3	2	1	1		2								0.53	0.51	0.02	
<b>Carbone Park</b> • 7455 S. Elati St., Littleton, 80120	5.31			118														0.08		0.03	0.05
<b>Carl Sandburg Elementary School/Park</b> • 6900 S. Elizabeth St., Centennial, 80122	1.08			11	1	1		1		1											
<b>Carriage Club Estates Park</b> • 10461 Carriage Club Dr., Lone Tree, 80124	3.74			98					1	1			1	1				0.46		0.46	
<b>Carriage Club Estates Trail</b> • 10400 Block, Dunsford Dr., Lone Tree, 80124	0.06			1																	
<b>Carson Nature Center</b> • 7301 S. Platte River Pkwy., Littleton, 80120	1.20	33	2	15																	
<b>Centennial Link Trail</b> • NA, Centennial, 80121	17.58			491														3.37	0.42	1.50	1.45
<b>Centennial Ridge Park</b> • 9998 Lone Tree Pkwy., Lone Tree, 80124	4.80			87					1	1			1	1				0.35		0.35	
<b>Charley Emley Park</b> • 2301 W. Briarwood Ave., Littleton, 80120	1.67			35					1		2		1	1				0.35	0.15	0.20	
<b>Chase Park</b> • 2750 W. Princeton Pl., Sheridan, 80110	0.67			17									1					0.08		0.08	
<b>Cherry Knolls Park</b> • 7077 S. Elizabeth St., Centennial, 80122	27.08	52	0	203	3	3		2		5		1	1	1	1	1		0.80		0.80	
<b>Cherry Park</b> • 6300 E. Weaver Dr., Centennial, 80111	5.36			84					1	1		1	1	1				0.32		0.32	
<b>Cherry Park Trail</b> • 6299 E. Caley Dr., Centennial, 80111	0.09			10														0.06			0.06
<b>Cimarron Trail Park</b> • 5350 Bow Mar Dr., Littleton, 80123	2.59			64														0.22			0.22
<b>Clarkson Park</b> • 7346 S. Clarkson St., Centennial, 80122	7.82			67						2		1	1	1			1	0.71		0.32	0.39
<b>Coal Mine Trail</b> • Columbine Heights Subdivision, Littleton, 80123	0.91			71														0.45	0.45		
<b>Colorado Journey Miniature Golf</b> • 5150 S. Windermere St., Englewood, 80120	2.68			160																	
<b>Columbine Manor Park</b> • 5075 W. Ken Caryl Rd., Littleton, 80128	4.90	17	0	88	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
<b>Columbine Trail</b> • NA, ,	26.72	14	2	144										3				2.56	2.36	0.21	
<b>Cook Creek Park/Pool</b> • 8711 Lone Tree Pkwy., Lone Tree, 80124	3.24	105	3	180														0.54	0.23	0.30	
<b>Cook Creek Regional Trail</b> • NA, Lone Tree, 80124	3.25			40														0.95	0.04	0.91	
<b>Cook Creek Tennis Courts</b> • 8641 Kachina Way, Lone Tree, 80124	1.19	8	1	40							2			1			1	0.23		0.10	0.13
<b>Cornerstone Park</b> • 5150 S. Windermere St., Englewood, 80120	63.10	902	28	609	3	3	3	3	1	14		1	1	6	3	4		2.29		1.93	0.35
<b>Creekside Experience</b> • 4829 S. Santa Fe Dr., Littleton, 80120	5.44	8	1	107														0.26		0.11	0.15
<b>Cypress Greens Open Space (Parcel 6B)</b> • Cypress Greens Subdivision, Lone Tree, 80124	0.24			16																	
<b>Damon Runyon Elementary School/Park</b> • 7455 S. Elati St., Littleton, 80120	0.90				1	1		1		1											
<b>Danny Phillip Dietz Jr. Memorial</b> • 3500 W. Berry Ave., Littleton, 80121	0.20																				
<b>David A. Lorenz Regional Park</b> • 8422 S. Colorado Blvd., Highlands Ranch, 80126	148.36	475	14	279	1	1		1		8				2			3	0.81		0.81	
<b>deKoevend Open Space (Holm/Carlson Property)</b> • 6190 S. Franklin St., Centennial, 80121-2460	39.99			283																	
<b>deKoevend Park</b> • 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
<b>deKoevend Tot Lot</b> • 1901 E. Panama Dr., Centennial, 80121	2.08			65								1						0.15		0.15	
<b>Douglas H. Buck Recreation Center</b> • 2004 W. Powers Ave., Littleton, 80120	2.94	108	11	102														0.32		0.32	
<b>Dry Creek Elementary School/Park</b> • 7686 E. Hinsdale Ave., Centennial, 80112	2.59			4	1	1		1		2								0.31		0.31	
<b>Eagle Ridge Elementary School/Park</b> • 7716 Timberline Rd., Lone Tree, 80124	1.54			3	1	1		1	2	4											
<b>East Elementary School/Park</b> • 5933 S. Fairfield St., Littleton, 80120	1.74			27	1	1		1		1											
<b>Elati Park</b> • 5340 S. Elati St., Littleton, 80120	0.21			8								1						0.04		0.04	
<b>Entertainment District Park</b> • Park Meadows Dr. & Kimmer Dr., Lone Tree, 80124	7.03			32														0.40		0.13	0.28

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
<b>Eugene Field Elementary School/Park</b> • 5402 S. Sherman Wy., Littleton, 80121	1.67			31	1	1		1	1	1											
<b>Fairways at Lone Tree</b> • 9607 Troon Village Dr., Lone Tree, 80124	4.14	9	2	165					1	1		2	2	2			1	0.49		0.49	
<b>Family Sports Center</b> • 6901 S. Peoria St., Centennial, 80112	13.13	738	12	58						4											
<b>Family Sports Center Golf Course</b> • 6901 S. Peoria St., Centennial, 80112	67.88			231																	
<b>Filmore Tributary</b> • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48			193																	
<b>Footbridge Park</b> • 1312 W. Geddes Ave., Littleton, 80120	0.31			14										1				0.10	0.06	0.04	
<b>Forest Park Natural Area</b> • Forest Park Subdivision, Centennial, 80122	22.04			431																	
<b>Foxhill Park</b> • 8100 S. Holly St., Centennial, 80112	7.17			125					1	1		1	1	1				0.56		0.32	0.24
<b>Foxridge Open Space</b> • 6120 E. Phillips Ave., Centennial, 80112	22.33			716														0.99	0.62	0.16	0.21
<b>Foxridge Orchard</b> • 7700 Block, S. Poplar St., Centennial, 80112	0.57			20																	
<b>Foxridge Park/Greenbelt</b> • 7900 S. Onieda Wy., Centennial, 80112	4.00			130	1	1				1		1	1					0.28	0.28		
<b>Foxridge Spring Creek Trail</b> • Foxridge Subdivision, Centennial, 80112	2.19			39														0.59	0.53	0.06	
<b>Foxridge West Open Space/Trails</b> • 6120 E. Otero Dr., Centennial, 80112	11.94			213					1	1	2							2.44	1.10	1.34	
<b>Franklin Street Right-of-Way</b> • NA, Centennial, 80121	0.09																				
<b>Gallup Gardens</b> • 6015 S. Gallup St., Littleton, 80120	2.68	41	0	117														0.35		0.35	
<b>Gallup Park</b> • 6147 S. Gallup St., Littleton, 80120	8.15	27	2	86	1	1		1		1	4	1	1	1			1	0.31		0.31	
<b>Goodson Recreation Center</b> • 6315 S. University Blvd., Centennial, 80121	6.54	266	9	113														0.38		0.33	0.05
<b>Grandpa's Acres</b> • 500 W. Ridge Rd., Littleton, 80120	5.01			68														0.07		0.07	
<b>Hamlet Park</b> • 4466 W. Lake Cr., Littleton, 80123	2.72			51	1	1			1	1			1	1				0.06		0.06	

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		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
<b>Harlow Park/Pool</b> • 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	
<b>Harmony Park</b> • 3380 S. Irving St., Sheridan, 80110	0.91	3	1	9	1	1			1	1		1	1					0.07		0.07	
<b>Heritage Hills Trail</b> • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			15														0.07		0.07	
<b>Heritage Village Park</b> • 5000 E. Fair Dr., Centennial, 80121	8.14	13	2	65	1	1				1			1	1							
<b>High Line Canal Trail</b> • NA, ,	116.91	38	1	4862														9.70		0.36	9.29
<b>High Ridge Trailhead</b> • 8560 S. Colorado Blvd., Highlands Ranch, 80126	0.79	20		3																	
<b>Highland Elementary School/Park</b> • 711 E. Euclid Ave., Centennial, 80121	0.86				3	3		1		1											
<b>Highlands Greenbelt</b> • 7750 S. Monroe Way, Centennial, 80122	23.05			305														0.43		0.10	0.32
<b>Hogback Hill Park</b> • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	13	1	32	1	1			1	1				1			1				
<b>Holly Dam/Open Space</b> • 6651 S. Krameria Wy., Centennial, 80111	42.08			340														1.65		0.54	1.11
<b>Holly Park, Pool, Tennis</b> • 6651 S. Krameria Wy., Centennial, 80111	3.72	78	4	42							6			1		1					
<b>Homestead Elementary School/Park</b> • 7451 S. Homestead Pkwy., Centennial, 80112	8.93			55	2	2		2		1								0.58	0.11	0.27	0.20
<b>Horseshoe Park</b> • 7600 Block, S. Elati St., Littleton, 80120	15.72			773						1											
<b>Hudson Gardens</b> • 6115 S. Santa Fe Dr., Littleton, 80120	28.85	198	8	965																	
<b>Hunters Hill Park</b> • 7275 S. Xanthia St., Centennial, 80112	5.89			85	1	1				2			1	1				0.23	0.06	0.17	
<b>Ida Park</b> • 152 W. Ida Ave., Littleton, 80120	0.19			4								1						0.04		0.04	
<b>Isaac Newton Middle School/Park</b> • 4001 E. Arapahoe Rd., Centennial, 80121	5.37			60	3	3		2	3	3								0.48		0.48	
<b>Jackass Hill Park</b> • Sunset Dr. & S. Prince St., Littleton, 80120	18.18			73														0.47		0.47	
<b>James A. Taylor Park</b> • 5120 S. Meade St., Littleton, 80123	2.68			66										1				0.10		0.10	



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		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
<b>Ketring Park</b> • 6000 S. Gallup St., Littleton, 80120	43.83	37	2	357														1.79	1.04	0.54	0.20
<b>Kline Homestead Park</b> • 8902 S. Redwing Ave., Highlands Ranch, 80126	5.77	24	2	39					1	1			1	1				0.43		0.43	
<b>LaQuinta Park</b> • 9575 La Quinta Dr., Lone Tree, 80124	1.59			57									1	1				0.26		0.26	
<b>Laura Ingalls Wilder Elem. School/Park</b> • 4300 W. Ponds Cir., Littleton, 80123	1.34				1	1		1													
<b>Lee Gulch Overlook</b> • 6581 S. Santa Fe Dr., Littleton, 80120	6.32	11	1	253																	
<b>Lee Gulch Trail / Ivan Thomas Greenway</b> • NA, Littleton,	54.75			1330										1				3.77	0.07	0.57	3.07
<b>Lewis Ames Elementary School/Park</b> • 7300 S. Clermont Dr., Centennial, 80122	2.91			16	3	3		2		1											
<b>Lincoln Avenue Trail</b> • NA, Lone Tree, 80124	0.57			16														0.49		0.49	
<b>Linksview Park</b> • 4200 E. Links Pkwy., Centennial, 80122	7.35			117	1	1				1		1	1					0.20		0.20	
<b>Little Dry Creek Greenbelt</b> • NA, Centennial,	10.95			268					1									1.09	0.71	0.08	0.29
<b>Little Dry Creek Park</b> • 6389 S. Clermont Ct., Centennial, 80121	18.70				2	2			1	4		1	1	1				0.91	0.67	0.24	
<b>Little's Creek Park</b> • 6701 S. Broadway, Littleton, 80120	6.21			234						1			1	1				0.27	0.19	0.08	
<b>Littleton Army Corp Lease</b> • 8250 S. Platte Canyon Rd., Littleton, 80128	22.76			155																	
<b>Littleton Community Trail</b>	2.49			184														2.45		0.85	1.60
<b>Littleton Golf &amp; Tennis Club</b> • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1152							6										
<b>Lone Tree Golf Course &amp; Hotel</b> • 9808 S. Sunningdale Blvd., Lone Tree, 80124	181.85	335	13	1055														0.20		0.20	
<b>Lone Tree Recreation Center</b> • 10249 Ridgagate Circle, Lone Tree, 80124	7.17	196	8	110														0.31		0.31	
<b>Lonesome Pine Park</b> • 501 Maximus Dr., Highlands Ranch, 80124	6.01			44					1	1	2		1	1				0.22		0.22	
<b>Mark Hopkins Elementary School/Park</b> • 7171 S. Pennsylvania St., Centennial, 80122	3.35			14	3	3		1		2											

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<b>Mark Twain Elementary School/Park</b> • 6901 S. Franklin St., Centennial, 80122	1.33				1	1		1													
<b>Mary Carter Greenway</b> • NA, ,	145.80	9	1	5666										2		1		15.95		10.86	4.92
<b>Maximus Trail Park</b> • Maximus Dr. & Mercury Dr., Highlands Ranch, 8012	3.61			91														0.67		0.30	0.37
<b>Medema Park</b> • 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
<b>Milliken Park</b> • 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
<b>Mission Viejo Open Space</b> • County Line Rd. & Southpark Ln., Highlands Ranch, 8	37.01			109														0.51		0.43	0.08
<b>Monterey Open Space</b> • E. Dry Creek Rd. & S. Adams St., Centennial, 80122	5.17			55														0.04		0.04	
<b>Nesbitt Park</b> • 3025 W. Mansfield Ave., Sheridan, 80110	0.33			12								1	1	1				0.07		0.07	
<b>Nevada Ditch Conservation Easement</b> • 4300 Block, W. Mineral Ave., Littleton,	7.89			253																	
<b>Ohlson Acres</b> • 1756 Plum Valley Ln., Littleton, 80129	6.73			29																	
<b>Orchard Road Trail</b> • E. Orchard Rd. & S. Vine St., Greenwood Village, 801	0.24																	0.29		0.29	
<b>Otero Tennis Courts</b> • 6300 E. Otero Dr., Centennial, 80112	0.59			16														0.14		0.14	
<b>Oxbow Point</b> • 4850 S. Zuni St., Englewood, 80110	2.54			170														0.03			0.03
<b>Oxford Trailhead</b> • 2300 Block, W. Oxford Ave., Sheridan, 80110	0.35	11	2																		
<b>Palos Verdes Park</b> • 6400 E. Orchard Rd., Centennial, 80111	7.18			133	1	1				1		1	1	1				0.28		0.22	0.05
<b>Palos Verdes Tot Lot</b> • 5601 E. Maplewood Ave., Centennial, 80111	2.78	10	0	82						2			1	1				0.07		0.03	0.04
<b>Park at Lone Tree Elementary School</b> • 9375 Heritage Hills Parkway, Lone Tree, 80124	8.12	120	6	226	1	1		1		1		1	1	1				0.56		0.56	
<b>Peabody Elementary School/Park</b> • 3128 E. Maplewood Ave., Centennial, 80121	1.63			25	2	2		1		1											
<b>Persinger Park</b> • 3340 S. Dale Ct., Sheridan, 80110	0.41			22								1	1	1				0.08		0.08	

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
<b>Powers Park</b> • 601 W. Powers Ave., Littleton, 80120	4.54			55	1	1				1		1	1	1				0.29	0.15	0.15	
<b>Prairie Sky Park</b> • 9381 Crossington Way, Lone Tree, 80124	13.07	57	3	120	1	1		1	1	2		1	1	1	1			1.20		1.20	
<b>Progress Park</b> • 5100 S. Hickory St., Littleton, 80120	23.36	64	4	439	4	3		2		3			1	1	1	1	1	0.10		0.10	
<b>Prominence Point Open Space</b> • Ptarmigan Trl. & Wolfdale Dr., Lone Tree, 80124	10.72			9														0.89		0.00	0.88
<b>Promise Park</b> • 233 W. Powers Pl., Littleton, 80120	1.02			17					1	1			1	1				0.13		0.13	
<b>Province Center Open Space</b> • 8789 S. Redwing Ave., Highlands Ranch, 80126	15.91			236						1								0.25		0.18	0.06
<b>Province Center Park</b> • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32											1	1	1				0.31		0.31	
<b>Puma Park</b> • 7900 S. Ogden Way, Centennial, 80122	33.16			305	2	2		1		5		1	1	1			1	1.77		1.76	
<b>Quebec Street Greenbelt</b> • 7967 S. Quincy Way, Centennial, 80112	2.22			132														0.63	0.46	0.17	
<b>Railroad Spur (Mineral) Trail</b> • NA, Littleton,	15.73			221														0.93		0.24	0.69
<b>Ralph Moody Elementary School/Park</b> • 6390 S. Windermere St., Littleton, 80120	2.16			18	1	1		1		1											
<b>Rattlesnake Trail</b> • 9900 Block, Lone Tree Pkwy, Lone Tree, 80124	0.58			27														0.20		0.20	
<b>Reynolds Landing</b> • 6745 S. Santa Fe Drive, Littleton, 80120	9.68	78	2	143										3	1	1		0.67		0.63	0.05
<b>Ridgeview Park</b> • 2500 W. Roland Ave., Littleton, 80120	5.04			88														0.18		0.18	
<b>Ridgewood Park (Lower)</b> • 6700 S. Prince St., Littleton, 80120	10.28	0	0	341	2	2		2		1											
<b>Rusty Sun Tennis Courts</b> • 8147 S. Niagara St., Centennial, 80112	0.81	5	0	4					1		2										
<b>Sheridan Community Park</b> • 3325 W. Oxford Ave., Sheridan, 80236	34.95	209	5	398	3	3	1	1		4	4	1	1			1		1.21		1.18	0.03
<b>Sheridan Community Trail</b> • Quincy ROW, Lowell to Federal, Sheridan, 80236	0.29			1														0.24		0.24	
<b>Sheridan Middle School Ballfield</b> • 4107 S. Federal Blvd., Sheridan, 80110	1.89			23	1	1	1	1		2											

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
<b>Sheridan Recreation Center</b> • 3325 W. Oxford Ave., Sheridan, 80236	2.75													1	1						
<b>Slaughterhouse Gulch Park</b> • 5562 S. Crocker St., Littleton, 80120	13.51			198														0.32		0.03	0.29
<b>South Platte Park</b> • 7301 S. Platte River Pkwy, Littleton, 80120	663.69	64	5	463										1		1		0.56		0.25	0.31
<b>South Platte Park Reservoir</b> • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60																				
<b>South Suburban Administration Building</b> • 6631 S. University Blvd., Centennial, 80121	1.79	70	4	36													1	0.10		0.10	
<b>South Suburban Golf Course</b> • 7900 S. Colorado Blvd., Centennial, 80122	200.09	196	4	1940																	
<b>South Suburban Ice Arena</b> • 6580 S. Vine St., Centennial, 80121	6.20	222	8	67						1								0.13		0.13	
<b>South Suburban Service Center</b> • 5500 Boatworks Dr., Highlands Ranch, 80126	5.44	139	1	32																	
<b>Southbridge Park</b> • 7791 S. Windermere St., Littleton, 80120	10.09	26	1	96	1	1		1	1	4		1	1	1				0.63		0.63	
<b>Sterne Park</b> • 5800 S. Spotswood St., Littleton, 80120	13.92	46	2	210						1			1	2	2	1		0.65	0.33	0.15	0.17
<b>Sumac Hill Farm Conservation Easement</b> • NA, Centennial, 80121	10.80																				
<b>Sunset Park</b> • 6100 S. Newport St., Centennial, 80111	1.81			37	1	1			1	1		1	1	1				0.15		0.15	
<b>Sweetwater Park</b> • 13170 Mercury Dr., Highlands Ranch, 80124	31.97			396	1	1			1	1		1	1	1			1	0.75	0.44	0.29	
<b>Taos Open Space</b> • 8641 Kachina Way, Lone Tree, 80124	15.63			241														0.21		0.01	0.19
<b>Tennis Center and Park at Lone Tree Golf Course</b> • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			109							6	1	1	1		1		0.27		0.27	
<b>Terra Ridge Trails</b> • Terra Ridge Subdivision, Lone Tree, 80124	1.16			38														1.00	0.68	0.32	
<b>The Lone Tree Hub</b> • 8827 Lone Treek Pkwy., Lone Tree, 80124	1.53			156														0.15		0.15	
<b>TrailMark Open Space</b> • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			1206										2				4.38		0.74	3.64
<b>TrailMark Park</b> • 8853 W. Trailmark Pkwy., Littleton, 80127	28.40	9	0	337								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
<b>University Trail</b> • Dream House Acres Subdivision, Centennial, 80121	2.64																	0.23		0.23	
<b>Veteran's Park</b> • 4101 S. Hazel Ct., Sheridan, 80110	0.52			11																	
<b>Walnut Hills Elementary School/Park</b> • 8195 E. Costilla Blvd., Centennial, 80112	4.03			40	2	2		1		2	2										
<b>Walnut Hills Park</b> • 8443 E. Davies Ave., Centennial, 80112	9.99			263					1			1	1	1				0.08		0.07	
<b>Walt Whitman Elementary School/Park</b> • 6557 S. Acoma St., Littleton, 80120	3.44				2	2		1		2											
<b>War Memorial Rose Garden</b> • 5804 S. Bemis St., Littleton, 80120	1.25	0	0	23										1	1			0.02		0.02	
<b>Watson Lake</b> • 5800 S. Federal Blvd., Littleton, 80123	12.80			332																	
<b>West Belleview Trailhead</b> • 2400 W Belleview Ave, Littleton, 80120	0.32	9	1	26										1				0.08		0.08	
<b>Wildcat Mountain Elementary School/Park</b> • 6585 Lionshead Pkwy., Littleton, 80124	4.98			9	1	1				2											
<b>Wildcat Park</b> • 3040 W. Jefferson Dr., Sheridan, 80110	0.42			21														0.08		0.08	
<b>Wildcat Ridge Park</b> • 6400 Wildcat Ridge Dr., Highlands Ranch, 80124	19.43			1014						1				1				2.20		1.75	0.45
<b>Wildcat Trail</b> • 7400 Block, Timberline Rd., Highlands Ranch, 80130	0.48			1																	
<b>Willow Creek Greenbelt/Trail</b> • NA, Centennial,	92.63			2019														5.57	1.83	2.18	1.56
<b>Willow Creek Park</b> • 8000 E. Phillips Pl., Centennial, 80112	29.58	75	3	408	4	4		2		4			1	1				0.76	0.16	0.60	
<b>Willow Spring Open Space</b> • 7100 S. Holly St., Centennial, 80112	157.94			1188														2.42		0.37	2.06
<b>Willow Spring Service Center</b> • 7100 S. Holly St., Centennial, 80112	2.32	67	1	58																	
<b>World War II Memorial</b> • 6000 S. Gallup St., Littleton, 80120	1.38																				
<b>Writers Vista Park</b> • 1900 W. Mineral Ave., Littleton, 80120	13.82	48	2	254	2	2		1	1	3			1	1	1	2		0.50		0.49	0.01
<b>Wynetka Ponds</b> • 5875 S. Lowell Blvd, Littleton, 80123	37.94	43	2	396										1			1	1.34		0.15	1.19



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

<b>Fiscal Year</b>	<b>Estimated Population</b>	<b>Personal Income</b>	<b>Per Capita Income</b>	<b>Arapahoe County Unemployment Rate</b>	<b>Douglas County Unemployment Rate</b>
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%
2017	152,500	8,785,830,000	57,612	2.2%	1.9%
<b>Median Age Group</b>					
1960	25 to 34				
1970	25 to 34				
1980	25 to 34				
1990	35 to 44				
2000	35 to 44				
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

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

	<u>2016</u>		<u>2007</u>	
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
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**

	2009	2010	2011	2012	2013	2014	2015	2016	2017
<b>MILL LEVY:</b>									
Operations	5.417	5.417	5.417	5.417	5.417	5.417	7.393	7.417	7.417
Debt Service	1.320	1.320	1.320	1.432	1.422	1.368	1.362	1.166	1.163
Refund/Abatements	0.093	0.040	0.132	0.185	0.121	0.130	0.053	0.068	0.063
<b>Total</b>	<b>6.830</b>	<b>6.777</b>	<b>6.869</b>	<b>7.034</b>	<b>6.960</b>	<b>6.915</b>	<b>8.808</b>	<b>8.651</b>	<b>8.643</b>
<b>ASSESSED VALUATION:</b>									
Arapahoe County	\$ 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	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	25,646,360	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	2,273,270,150	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	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	\$ 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 Three Year Financial Plan 2018-2020**

## **Executive Summary**

### **Purpose**

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2018 to 2020. The purpose of the plan is to help make informed budgetary and operational decisions by anticipating future revenue and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The Financial Plan considers major known fiscal conditions, and projected future conditions based on current operational levels and staffing. This plan is a necessary strategic planning tool to align the District's finances with the newly adopted Master and Strategic Plans.

The Strategic Plan also evaluated the District's current status using a SWAT Analysis. The analysis identifies Strengths, Weaknesses, Opportunities, and Threats. The Financial Plan is another form of SWAT Analysis and will identify opportunities and challenges over the forecasted period.

### **General Methodology**

This Financial plan uses a modified Extrapolation Method of projection. This method uses historical data to predict future behavior. However, some projections were modified when future outcomes were known or reasonably estimated. These modifications are based on other economic factors including housing prices, population, unemployment, and the Consumer Price Index (CPI).

Below is the current data in those areas:

- The median home price of Denver-area single-family home was up 7.7% thru the third quarter of 2017.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 150,000 in 2017. Based on the US Census report, the District's population is projected to increase to 156,000 by 2021, with the 65+ age group growing the fastest.
- The metro area unemployment rate as of August 2017 was 2.2% compared to 3.2% in August of 2016.
- CPI is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. These goods and services include food, housing, apparel, transportation, medical care, recreation, and education. CPI is difficult to use for specific projections as it is a broad measure, but gives an overall reflection of inflation and the increased cost for goods in the local economy.

<b>Denver -Boulder - Greeley CPI</b>	
<b>Year</b>	<b>% Change</b>
2013	2.771%
2014	2.777%
2015	1.176%
2016	2.772%
2017 June	3.100%
Source: Colorado Department of Local Affairs	

- 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 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 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 three year financial forecast model is a fluid plan and can be updated periodically.

### **Assumptions**

The following are some of the key assumptions applied to the Three Year Financial Plan. Detailed assumptions for the General and Enterprise Funds can be found later in this document and are referenced on the Financial Statements for the General and Enterprise Funds.

### **Major Operating Revenue:**

- Property Taxes – Home values within the District have continued to increase, in alignment with increases in the Denver Metro area. In 2018, a reassessment year, the assessed value shows a 14.76% increase. This is lower than originally anticipated due to the decrease in the assessment rate for residential property from 7.96% to 7.2%, related to the Gallagher Amendment. This amendment could also have a negative impact on the District’s future assessed valuation. The level of impact is unknown at this time. No increase is estimated for 2019 (not a reassessment year) and 2020 is estimated at a 3% increase, assuming an increase in actual values and a decrease in assessment rate related to Gallagher.

- The November 2017 election results removed the restrictions on the 2010 One Mill funds and extended the tax for all future years. The 2014 Two Mill funds were also extended for all future years. The financial plan was updated to include the 2010 One Mill funds in the general fund for all years presented. 2014 Two Mills funds are included in the general fund beginning in 2015 (first year assessed).
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,000,000 annually for Specific Ownership Tax. The revenue increase is due to an increase in car sales, which is expected to continue during the forecasted period.
- Program Revenue – The Financial Plan includes an annual increase of 2% annually for Program revenues. If the direct costs for programs continue to increase, the forecasted revenue may not be sufficient to cover direct costs of programs.

### **Major Operating Expenditures:**

- Salary – Salary expense makes up approximately 47% of total operating costs. The District has had difficulty attracting and retaining qualified staff. The minimum wage is \$9.30 in 2017. Per Colorado State law the minimum wage is to increase \$.90 per year until it reaches \$12.00 in 2020. This will impact part-time salaries for those employees at minimum wage and the District will also need to consider the compression impact it has on all part-time employees. 2018 merit increase was approved at 4%. We used a 3.5% merit increase for 2019 and 2020 to keep the District competitive in the current market.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. A 5% increase was used overall to offset the increase in salaries and future increases in benefits costs.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. A 4% increase was used to account for rate increases. For Parks irrigation water a 5% increase was used, as water costs seem to be increasing at a higher rate.
- Administrative expenses of 67% are allocated from the General Fund to the Enterprise Fund.

### **Capital Projects and Capital Funding**

- Maintenance cost like asphalt repair and computer replacements are considered capital and are not included in operations.
- For simplicity all future capital and debt proceeds are accounted for in the General Fund. Except for capital from Lottery proceeds which are accounted for in the Conservation Trust Fund and amount to approximately \$700,000 per year.
- The November 2017 election approved issuance of general obligation debt in the amount of \$46,800,000. The District anticipates issuing these bonds in 2019 with the first payment due in 2020. This would continue the current general obligation payment, as outstanding bonds will mature in 2019. The principal and interest payments on these bonds are funded by property taxes. These payments and the related property tax revenue are not included in this plan.

- The plan also assumes issuance of \$33,000,000 in COPs financing in the 2019. COPS principal and interest payments are funded by operating revenue. The 2020 payment for the COPs is included in the total capital expenditures for 2020 in the amount of \$2,250,000.

### **Key Findings**

Total unrestricted funds available as of December 31, 2018 is estimated at \$2,343,872. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these finding are based on the projections. It is not uncommon for a financial plan to forecast decreases or deficits in funds available. Over the forecasted period, total operating revenue is projected to increase 2.98% and total operating expenditures are projected to increase 3.46%. Expenses continue to increase at a faster rate than revenue. This is particularly concerning for the Enterprise Fund where revenue is estimated to only increase by 1.79% while expenditures grow 3.57%. Operating loss in the Enterprise Fund is projected to increase 37%, from (\$3,624,618) in 2018 to (\$4,696,123) in 2020. Net operating revenue in the General Fund decreases 8.7% from \$12,039,601 in 2018 to \$10,996,864 in 2020. Identifying new revenue streams or growing existing revenue will be a future focus. Also identifying efficiencies that can lead to decreases in expenditures.

Maintaining and improving existing facilities, parks, and trails will be a major focus over the forecasted period. The financial forecast includes \$105,036,715 for capital and maintenance projects for years 2018 to 2020. The portion funded by unobligated operational funds is \$23,862,638. Remaining projects will be funded by debt issuance and partner funding.

### **Challenges and Opportunities**

#### **Funding Sources for Capital**

The District's Five Year CIP Plan reflects capital needs over the next 5 years in excess of \$138 million. To fund these projects the District is authorized to issue General Obligation Bonds in the amount of \$46.8 million. In addition the District is planning to issue Certificates of Participation around \$43 million, and has approximately \$39 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$9.5 million and \$1.6 million in capital leases (for fitness equipment and golf carts).

#### **Reimbursement Agreement**

The Board of Directors passed a Resolution Reimbursement which allows the District to reimburse itself from either Bond or COPs proceeds for projects associated with those funding sources for monies spent from unobligated operational funds.

#### **Field House, Ice Arena, Administration Office Complex**

The District is in the planning stage of constructing a Field House, Ice Arena, and Administration Building. These facilities could be one large facility or a multiple building

complex. The District anticipates funding this from multiple sources, including the newly authorized GO Bonds, issuance of COPs, and unobligated operational funds.

The District would sell the existing Administration Building and those proceeds would be used to offset the cost of the new Administration Building. The preliminary costs for these facilities/facility is \$53 million. The completion of this project is planned for late 2020 or early 2021.

### **South Suburban Ice Arena Use Plan**

With the construction of a new ice arena, the existing Ice Arena could be repurposed. The District had outside architects study the facility to determine the cost of renovating vs. building a new facility. The cost of renovating was insignificantly less. The major cost of renovating was removing the permafrost in the south rink and updating the ice plant. If the facility is repurposed we would eliminate the ice plant and would have time for the permafrost to melt. Possible uses under consideration are a gymnastic facility, an indoor pickleball facility or an equestrian center. Cost associated with this renovation has yet to be determined. This forecast anticipated renovation of the ice arena would not begin before 2021.

### **Outdoor Pools**

Harlow, Holly, and Franklin Pools' mechanical equipment and bath houses are in need of major renovation and upgrade. A study is underway to determine the remaining life of these facilities. The study will also do a cost analysis to renovate or rebuild. Possible funding sources would be bonds, COPs or operating funds. Estimated costs for three pools is \$8.2 million.

### **Family Sports Center Dome/Littleton Tennis Bubble**

The fabric and inflation packages on the Dome and Bubble are nearing the end of their useful lives. The District is considering replacing these air structures with tension membrane structures. This would eliminate the inflation packages and reduce the chance of collapse during snow storms. Possible funding sources would be bonds, COPs or operating funds. Estimated costs for these two new structures is \$9 million.

### **Other Projects**

The District also has approximately \$19 million in projects anticipated from debt proceeds. Major projects consist of renovation to Goodson Recreation Center, improvements to Cornerstone Park, sprinkler replacements, upgrades to trails, tennis courts, and playgrounds, See the Five Year CIP Plan for a complete list of all projects listed for the next five years.

### **David A. Lorenz Synthetic Fields**

The synthetic Fields at DALRP are built on top of the old Arapahoe County Landfill. The Landfill continues to settle causing the fields to be uneven and hold water. The District has done repairs to level the fields but the settling continues. The District will continue to maintain the fields to keep them playable until such time as the District is able to replace the fields at other locations. Possible replacements includes fields at the new Field

House, updating fields at Cornerstone Park to include synthetic fields and lights. The District is also looking at 20+ acre sites to purchase that would be suitable for fields.

### **Leases**

The District has several leases on facilities that will need to be evaluated. The Sheridan Recreation Center is located on land owned by the Sheridan School District. The land lease expires April 7, 2027. The Family Sports Center is located on land owned by the Arapahoe County Public Airport Authority. This lease expires June 30, 2037. The District has a year to year land lease with Arapahoe County for the landfill property. A portion of Family Sports Center is leased by Lollipop Park, this lease expires May 31, 2021. The District receives approximately \$40,000 annually.

### **Ridgegate East Inclusion**

The District is in the process of including areas east of I-25 into the District. The area known as Ridgegate East will increase the District's boundaries by approximately 3.5 square miles. Planned development for the District includes a recreation center, 65 acres for a regional park, 100 acres of neighborhood parks, 400 acres of open space, and various trails. As part of this inclusion the District will receive an impact fee to offset the cost of constructing these new amenities. The developer plans to start development in 2019 with total buildout over 20 years. The District will start receiving property taxes as the constructed properties are added to the county assessments. The taxes will be used for operations and maintenance of District facilities. At full build out the District anticipates approximately \$5 million in tax revenue in today's valuations.

### **Minimum Wage and Part-time Salaries**

Colorado voters approved the minimum wage to increase to \$12 per hour by 2020. In 2018 the minimum wage increased to \$10.20, it increases to \$11.10 in 2019 and will be \$12 in 2020. The District also needs to consider the compression factor of employees who have worked for the District for several years whose salary is just above or at the minimum wage.

### **Hospitality Department**

In 2013 the Hospitality Department was removed from the Golf Department and reorganized creating a separate department. For the last several years Hospitality has ran at a deficit of approximately \$700,000. The District will be looking into the mission of the Department and determine strategies to increase net revenue and still provide quality service to District residents.

### **Gallagher Amendment**

Property in Colorado is reassessed every two years. Tax rates are per \$1,000 of assessed value. The assessed value of taxable property is determined by multiplying the "actual" value times an assessment ratio. The assessment ratio of residential property changes every two years based on a constitutionally mandated requirement to keep the ratio of the assessed value of commercial property to residential property at the same level as it was in the property tax year commencing January 1, 1985 (the "Gallagher Amendment"). The Gallagher Amendment requires that statewide residential assessed

values must be approximately 45% of the total assessed value in the State with commercial and other assessed values making up the other 55% of the assessed values in the State. In order to maintain this 45%/55% ratio, the commercial assessment rate is established at 29% of the actual value of commercial property and residential assessment rate fluctuates. The assessment ratio of residential property by collection year has decreased from 7.96% (2004-2016) to 7.2% for 2017 and 2018. Preliminary estimates is that the ratio will be further reduced for 2019 to 6.11%. This impacts property tax collections for residential property. By State Law this ratio cannot be increased because the TABOR amendment does not allow it. The District will need to monitor the impact the Gallagher Amendment has on future tax revenue.

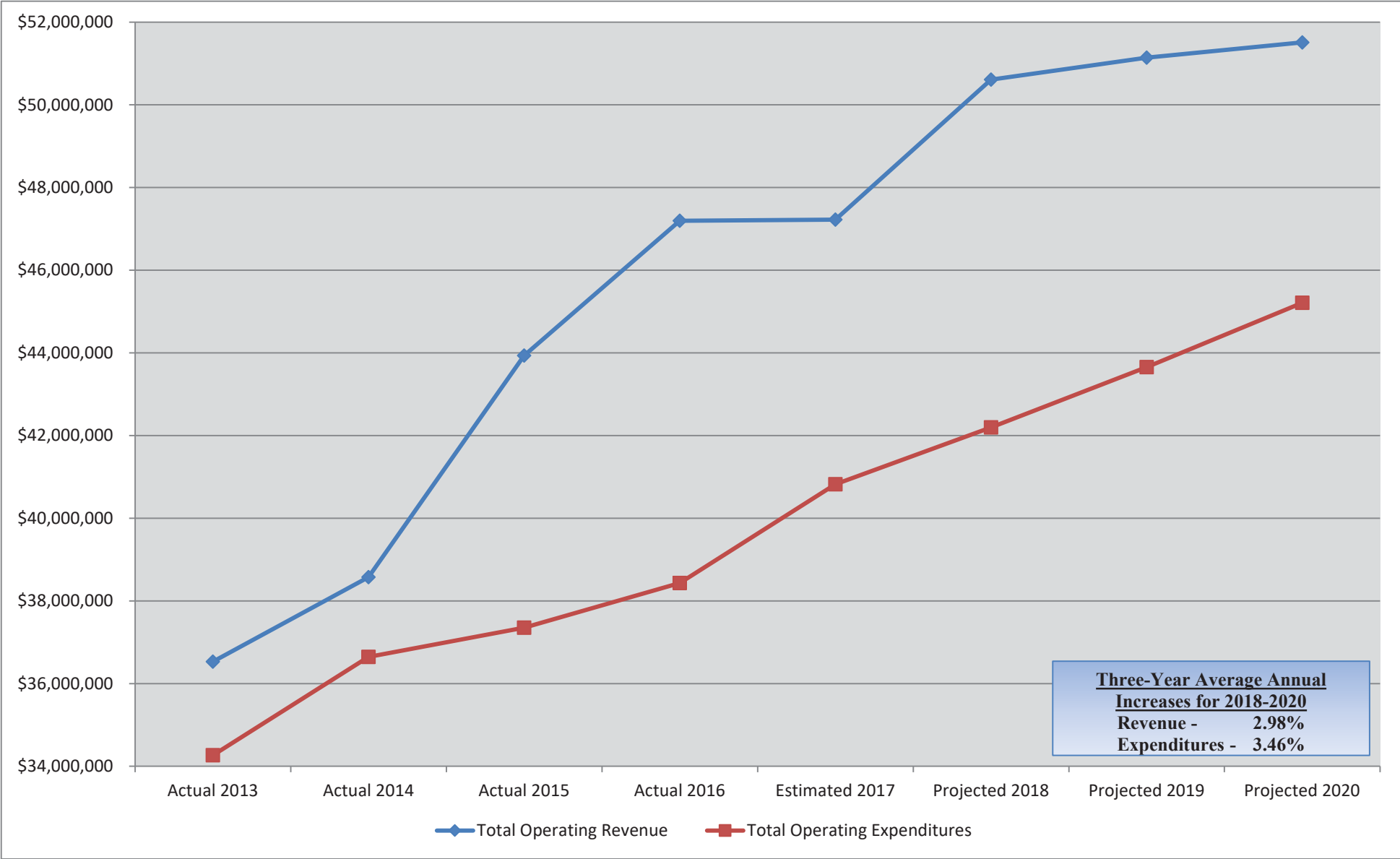
**Conclusion**

Overall the District's financial future looks positive. This Financial Plan projected future revenue and expenditures based on the information presented above. This plan is meant to be updated as known or estimated data changes. It should be used in conjunction with the District's Master and Strategic Plans to accomplish established goals and priorities. New or increased revenue streams will be critical to keep up with increased expenses. Also on going revenue streams to pay for deferred maintenance and improvement to the District's aging facilities.



South Suburban Park and Recreation District  
Enterprise and General Fund  
Operating Revenue and Expenditures  
2013 - 2020

Three Year Financial Plan



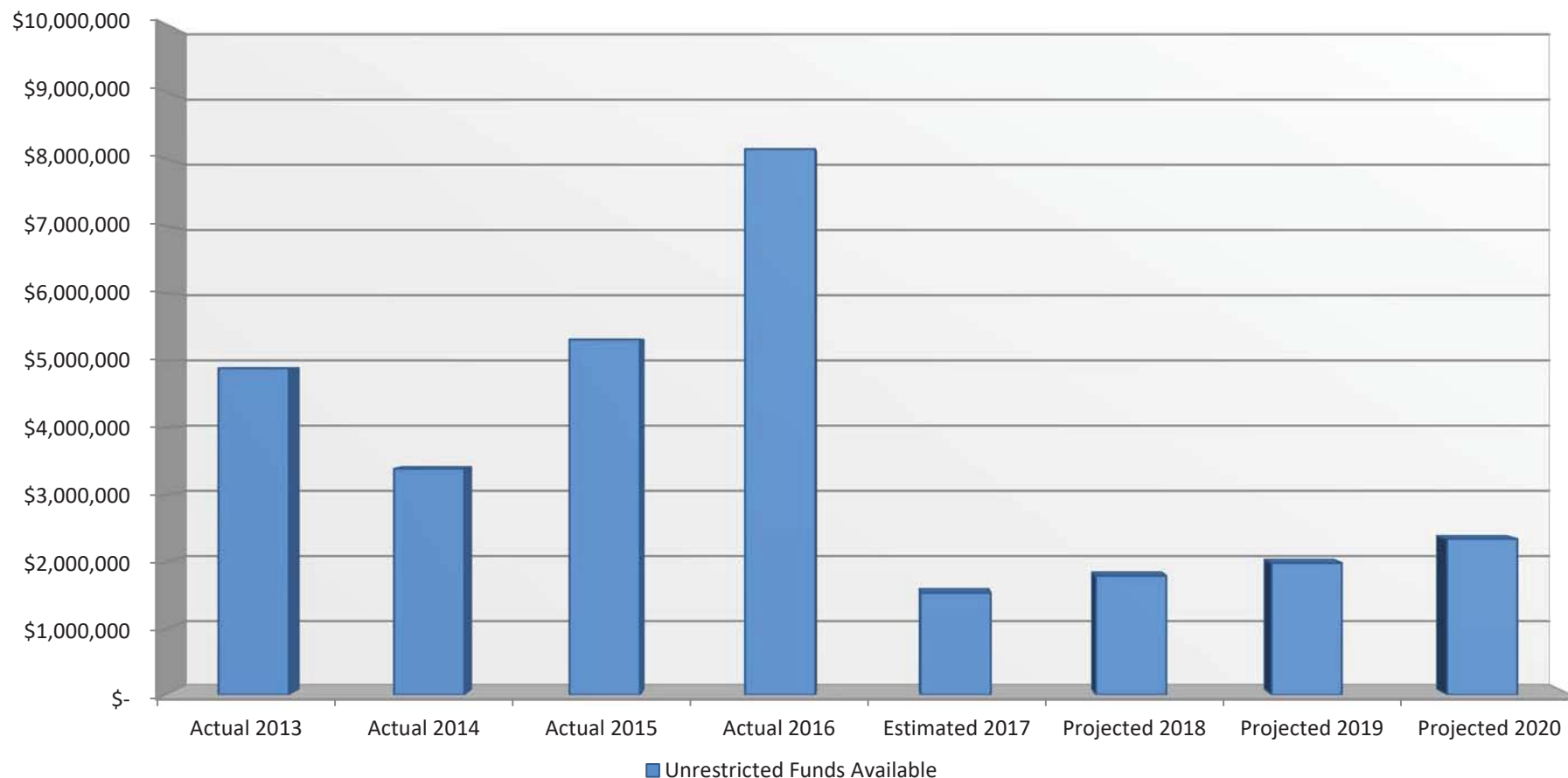
**Note:** 2010 One Mill has been included in all years for comparability. Beginning in 2015, Operating Revenue includes property taxes from the 2014 Two Mills. Most of these funds to date have been spent on capital outlay. Capital expenditures are not included in this graph. 2018 was a reassessment year. Based on the assessed valuation, property tax revenue is estimated to increase 14.76%.

# South Suburban Park and Recreation District

## Unrestricted Funds Available

### 2013 - 2020

Three Year Financial Plan

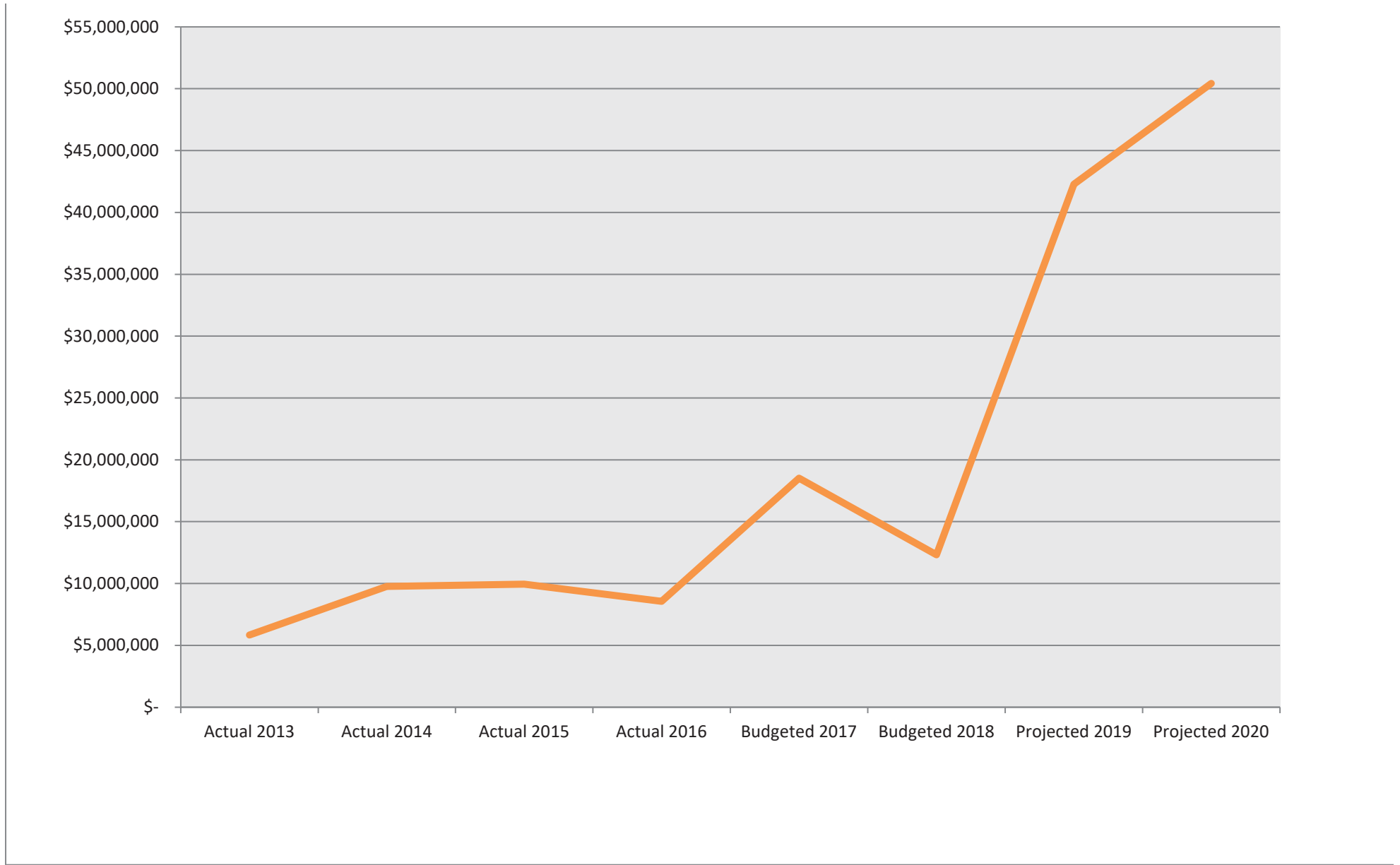


	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018	Projected 2019	Projected 2020
Funds Available Beginning	\$ 8,108,358	\$ 8,046,198	\$ 9,790,477	\$ 9,128,253	\$ 12,575,796	\$ 6,467,218	\$ 6,650,553	\$ 54,347,808
Net Operating Revenue	2,127,605	1,745,796	6,586,184	8,770,019	6,407,896	8,417,983	7,488,455	6,303,741
Intergovernmental for capital	3,401,285	3,335,119	2,464,128	2,165,947	5,995,943	3,885,827	2,495,500	1,800,000
Capital outlay	(5,837,645)	(9,765,093)	(9,945,738)	(8,557,883)	(18,512,417)	(12,330,475)	(42,276,700)	(50,429,540)
Debt Proceeds/Sale of Asset	246,595	6,428,457	233,202	1,069,460	-	210,000	79,990,000	190,000
Funds Available Ending	8,046,198	9,790,477	9,128,253	12,575,796	6,467,218	6,650,553	54,347,808	12,212,009
Less Reserves	(3,161,844)	(6,403,227)	(3,815,907)	(4,430,830)	(4,926,972)	(4,856,391)	(52,363,282)	(9,868,137)
Unrestricted Funds Available	\$ 4,884,354	\$ 3,387,250	\$ 5,312,346	\$ 8,144,966	\$ 1,540,246	\$ 1,794,162	\$ 1,984,526	\$ 2,343,872

**Note:** Beginning in 2015, Operating Revenue includes property taxes from the 2014 Two Mills. Years 2013 to 2018 include capital outlay.

# South Suburban Park and Recreation District Capital Expenditures 2013 - 2020

Three Year Financial Plan



**Note:** 2014 includes the Energy Lease. Tax Revenue from 2014 Two Mills begins in 2015. For 2019 and 2020, amounts are projected based on the Five Year Capital Improvement Plan and include projects funded by debt in the amount of \$74,875,500.

**South Suburban Park and Recreation District  
Combined Enterprise and General Fund  
2013-2020**

Three Year Financial Plan

	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Projected	2019 Projected	2020 Projected
<b>OPERATING REVENUE:</b>								
Property Taxes	11,895,149	12,453,607	\$17,020,985	\$20,031,286	\$19,979,596	\$ 22,929,323	\$22,929,323	\$23,617,203
Specific Ownership	1,160,673	1,263,785	1,704,982	1,962,079	2,186,410	2,000,000	2,000,000	2,000,000
Intergovernmental/Donation/Grants	462,179	506,592	519,530	532,255	417,093	500,000	500,000	500,000
Net Investment Income	28,232	15,012	38,791	107,819	155,000	168,218	242,385	235,030
Program Revenue	17,688,424	18,316,372	18,498,583	18,704,390	18,514,031	18,867,858	19,241,715	19,623,049
Retail Sales Revenue	926,852	1,069,194	1,124,131	1,101,673	1,111,081	1,133,303	1,155,969	1,179,088
Restaurant	2,119,494	2,468,991	2,542,481	2,503,401	2,814,130	2,870,413	2,927,821	2,986,377
Contract Sales Revenue	33,359	54,068	53,927	47,875	43,054	45,000	45,000	45,000
Rental Revenue	694,669	756,013	850,915	785,828	858,093	750,000	750,000	750,000
Other Revenue	773,259	918,554	828,654	660,237	382,440	575,000	575,000	575,000
CHV Reserve	747,426	748,625	753,550	759,973	762,108	769,914	772,000	-
<b>Total Operating Revenue</b>	<b>36,529,716</b>	<b>38,570,813</b>	<b>43,936,529</b>	<b>47,196,816</b>	<b>47,223,036</b>	<b>50,609,029</b>	<b>51,139,213</b>	<b>51,510,747</b>
<b>OPERATING EXPENDITURES:</b>								
Salary	16,191,642	16,809,729	17,413,014	18,142,927	18,878,329	19,633,462	20,320,634	21,031,857
Benefits	3,668,532	3,687,015	4,297,573	4,386,606	4,943,021	5,190,172	5,449,681	5,722,165
Program Expenses	377,759	514,937	431,011	470,596	500,032	527,713	549,249	571,861
Restaurant Sales Expense	189,800	218,947	232,686	232,320	245,394	255,210	265,418	276,035
Supplies	2,984,897	3,347,443	3,220,525	3,199,373	3,136,256	3,194,988	3,254,854	3,315,877
Service & Materials	1,489,307	1,572,392	1,609,789	1,831,078	1,819,521	1,905,166	1,994,944	2,089,059
Maintenance & Equipment	311,855	349,886	400,522	370,340	465,162	487,482	511,550	537,531
Utilities	2,773,397	2,968,777	2,739,629	2,676,244	2,850,065	2,964,067	3,082,630	3,205,936
Utilities-Parks Water	1,065,378	1,131,409	1,144,898	1,482,377	1,635,361	1,717,129	1,802,985	1,893,134
Contractual	740,982	305,100	760,915	961,006	1,171,629	1,230,210	1,291,721	1,356,307
Other Expenses	1,950,247	2,294,486	2,172,749	2,084,578	2,295,498	2,390,761	2,491,138	2,596,939
Board Expense	19,459	32,563	21,818	39,263	257,149	50,000	30,000	50,000
Professional Services	161,424	198,851	181,168	214,563	258,655	200,000	200,000	200,000
Treasurer and Paying Agent Fees	179,599	187,837	257,233	301,604	299,037	344,940	344,940	355,258
Debt Service	1,811,187	2,672,719	2,117,217	1,686,018	1,665,031	1,702,746	1,664,014	1,608,047
Hudson Gardens Management Fee	350,000	350,000	350,000	350,000	400,000	400,000	400,000	400,000
<b>Total Operating Expenditures</b>	<b>34,265,465</b>	<b>36,642,092</b>	<b>37,350,747</b>	<b>38,428,893</b>	<b>40,820,140</b>	<b>42,194,046</b>	<b>43,653,758</b>	<b>45,210,006</b>
<b>Total Net Operating Revenue</b>	<b>2,264,251</b>	<b>1,928,721</b>	<b>\$ 6,585,782</b>	<b>\$ 8,767,923</b>	<b>\$ 6,402,896</b>	<b>\$ 8,414,983</b>	<b>\$ 7,485,455</b>	<b>\$ 6,300,741</b>

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

	<b>2018 Budget</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>Total</b>
<b>Projects Funded by Operations:</b>						
Capital Projects	\$ 5,557,269	\$ 5,694,700	\$ 3,074,540	\$ 3,870,438	\$ 4,574,137	\$ 22,771,084
Maintenance Projects	493,551	-	-	-	-	493,551
District Share of COPS (annual pymt)	-	-	2,250,000	2,250,000	2,950,000	7,450,000
Bond/COPs Reimbursement	1,579,000	(787,000)	(792,000)	-	-	-
District Share of ACOS Grant	707,500	-	-	305,000	-	1,012,500
District Share of Centennial Match	100,000	500,000	267,500	500,000	100,000	1,467,500
District Share of Littleton Capital Match	100,000	500,000	100,000	500,000	100,000	1,300,000
District Share of Littleton Operations Match	80,828	10,500	34,750	10,363	55,750	192,191
District Share of Lone Tree Match	195,000	75,000	-	57,750	62,000	389,750
Hudson Gardens Capital Projects (1)	121,500	1,700,000	2,300,000	(44,000)	(44,000)	4,033,500
<b>Total Projects Funded by Operations (District's Share)</b>	<b>8,934,648</b>	<b>7,693,200</b>	<b>7,234,790</b>	<b>7,449,551</b>	<b>7,797,887</b>	<b>39,110,076</b>
<b>Projects Funded by Other Sources:</b>						
Lease Projects	210,000	190,000	190,000	800,000	200,000	1,590,000
COPs and Bond Projects	-	32,788,000	42,087,500	12,276,000	1,848,500	89,000,000
Arapahoe County Open Space Grant	1,460,000	-	-	300,000	-	1,760,000
Sheridan Projects	135,000	-	-	-	-	135,000
Great Outdoors Colorado Grant (GOCO)	350,000	-	-	-	-	350,000
Centennial Projects	100,000	500,000	267,500	500,000	100,000	1,467,500
Littleton Capital Projects	350,000	500,000	100,000	500,000	100,000	1,550,000
Littleton Operations Projects	80,827	10,500	34,750	10,362	55,750	192,189
Lone Tree Projects	195,000	75,000	-	57,750	62,000	389,750
Grant/Matching Funds	515,000	520,000	515,000	515,000	515,000	2,580,000
<b>Grand Total</b>	<b>\$ 12,330,475</b>	<b>\$ 42,276,700</b>	<b>\$ 50,429,540</b>	<b>\$ 22,408,663</b>	<b>\$ 10,679,137</b>	<b>\$ 138,124,515</b>
Hudson Gardens and Partner Funding (not included in District Budget)						
	\$ 1,413,000	\$ 325,000	\$ 965,000	\$ 584,000	\$ 744,000	\$ 4,031,000

Detail of Golf Replacement Equipment  
Detail of Park Replacement Equipment

(1) Hudson Gardens Capital Expenditures include a loan from South Suburban of \$2,000,000 in 2020. Loan payments begin in 2021 in the amount of \$144,000. These payments are included in Hudson Gardens Funds and reduce the District's Share in 2021 and 2022.

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Golf	All Courses	Equipment Replacement	Replace equipment that is at end of life cycle	401,000	382,000	435,000	265,000	350,000
Golf	Family Sports Center	Cart Path	add additional cart path	30,000				
Golf	Family Sports Center	Cart Path Repair/Addition	Repair and add new cart paths to golf course			30,000		
Golf	Family Sports Center	Driving Range Ball Machine	Replace existing range ball machine and blower			30,000		
Golf	Family Sports Center	Driving Range Blower	Replace golf ball blower at driving range				13,000	
Golf	Family Sports Center	Driving Range Lights	Replace lights on range		300,000			
Golf	Family Sports Center	Driving Range Net	Replace safety net on driving range	175,000				
Golf	Family Sports Center	Irrigation Upgrade	Add main line value at curb	11,000				
Golf	Family Sports Center	Irrigation Upgrades	Irrigation Upgrades			20,000		
Golf	Family Sports Center	Irrigation Upgrades	Replace irrigation clocks				20,000	
Golf	Family Sports Center	Irrigation Upgrades	Replace irrigation computer and software			12,000		
Golf	Family Sports Center	Irrigation Upgrades	Replace/add irrigation satellites		15,000			
Golf	Family Sports Center	Mini Golf Carpet	Replace carpet on mini golf course				15,000	
Golf	Family Sports Center	Skate Sharpening Machine	Replace 8 year old skate sharpening machine		20,000			
Golf	Family Sports Center	Replace Heaters	Replace 20 year old infrared heaters on driving range		18,000			
Golf	Family Sports Center	Water Feature	Replace pump on mini golf water feature				12,000	
Golf	Family Sports Center	Weather Station	Add a weather station for irrigation system	10,000				
Golf	Littleton Golf & Tennis	Cart path repair	Replace and add cracking concrete cart paths	50,000			50,000	50,000
Golf	Littleton Golf & Tennis	Clubhouse Improvement	Add shade structure and improvements to outside patio area				75,000	
Golf	Littleton Golf & Tennis	Concrete	Replace concrete around front entrance to facility	65,000				
Golf	Littleton Golf & Tennis	Fencing	Replace protective fence at #8 tee			15,000		
Golf	Littleton Golf & Tennis	Fencing Replacement	Replace worn fencing that protects bubble		15,000			
Golf	Littleton Golf & Tennis	Irrigation Upgrade	Replace satellite controller, new pipes, wires, and heads	15,000		18,000		
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades					20,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Replace irrigation satellites			12,000		
Golf	Littleton Golf & Tennis	Lake Relining	Reline pond #3					90,000
Golf	Littleton Golf & Tennis	Lake Renovation	Renovate lake on corner of Bowles. Line and landscape		100,000			
Golf	Littleton Golf & Tennis	Parking Lot Repair	Repave existing lot				200,000	
Golf	Littleton Golf & Tennis	Putting Green	Rebuild putting green				100,000	
Golf	Littleton Golf & Tennis	Relocate #6 Green	move existing #6 green south on ditch creating a par 4 hole					120,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Golf	Littleton Golf & Tennis	Stabilize Lake Banks	Stabilize driving range lake banks			125,000		
Golf	Lone Tree Golf	#6 tee renovation and lake dredging	Dredge lake on #6, replace retaining wall and renovate tee area	125,000				
Golf	Lone Tree Golf	Asphalt Shop Yard	Replace aging asphalt in shop area		65,000			
Golf	Lone Tree Golf	Cart Path Repair	Add new concrete cart paths			60,000	50,000	
Golf	Lone Tree Golf	Concrete Repair	Replace concrete in cart staging area	40,000				
Golf	Lone Tree Golf	Golf Car batteries	Replace batteries in golf cars	65,000				
Golf	Lone Tree Golf	Irrigation Upgrade	Replace irrigation clocks	18,000	20,000		15,000	20,000
Golf	Lone Tree Golf	Locker Room Floor	Replace tile floor in men's locker room	20,000				
Golf	Lone Tree Golf	Parking Lot Improvements	Landscape improvements to parking lot		75,000			
Golf	Lone Tree Golf	Pro Shop Upgrade	Replace sales counter and fixtures in shop		120,000			
Golf	South Suburban Golf	Bedknife and Reel Grinder	Purchase new bedknife and reel grinder for maintenance				85,000	
Golf	South Suburban Golf	Irrigation Upgrades	Replace aging irrigation heads and values		15,000			
Hospitality	Family Sports Center	Monument Sign	Install Marketing / Directional Monument Sign on Arapahoe Road		60,000			
Hospitality	Family Sports Center	Replace pizza ovens	Replace current pizza ovens with high-efficiency double stack conveyor pizza ovens - unique equipment	15,000				
Hospitality	Littleton Golf and Tennis	Beverage cart, replace	Replace beverage cart, end of life expectancy		18,000			
Hospitality	Lone Tree Golf	Banquet table and chair replacement	Replace banquet chairs and worn tables					21,000
Hospitality	Lone Tree Golf	Exterior paint / siding repair	Minor structural repair and exterior		190,000			
Hospitality	Lone Tree Golf	Facility laundry equipment replacement	Cost to remove / replace Lone Tree Golf Club & Hotel commercial laundry washers and dryers with repurposed washers and dryers no longer being utilized at other District facilities.	9,500				
Hospitality	Lone Tree Golf	Lone Tree Grill kitchen exhaust hood and fire suppression system upgrade	Bring Lone Tree Grill exhaust hood and fire suppression system to adequate levels for life safety. System was not designed to handle current production volume.	32,000				
Hospitality	South Suburban Golf	Beverage cart, replace	Replace beverage cart, end of life expectancy			18,000		
Hospitality	Various	Upgrades to F & B POS	Biennial hardware / software upgrades to Hospitality food & beverage point of sale systems		12,000		12,000	

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Human Resources	Admin	E Performance Tool	Converts the performance evaluation form into an electronic form that can be viewed 24/7 by both the employee and supervisor. Allows for reporting to determine merit trends for budget and training purposes and timeliness of completion. Auto alerts both supervisor and employee when evaluations are due. Centralizes a supervisor's performance reviews both due and completed. Depending on the organization's pay structure, can auto score the evaluation based on supervisor's ratings.	15,139				
Human Resources	Admin	HRIS	More accurately stores and reports on employment data and employees. Assists with forecasting and delivers Employee Self Service Features		50,000			
Human Resources	Admin	Recruiting.com	Website recruitment and social media optimization. Brings jobs to the top of searches and creates larger market penetration.				10,000	7,500
Comm	Various	Public Art	Annual allocation for the SSAC	30,000	30,000	30,000	30,000	30,000
Comm	Various	Matching Gifts	Projects matched by Community Members/Associations (District Share is \$15,000)	30,000	30,000	30,000	30,000	30,000
Finance	Admin	Budget Software	The District does not currently have a Budget Software System. The current budget process is a work around. Staff develops their detail budget based on their current structure and past calculations. The information is then entered into an Excel spreadsheet and forwarded to Finance. Spreadsheets are combined and linked to create the budget document. Versions go back and forth between staff and it is hard to track changes. Budget Software will allow us to do the entire process in one system and manage the workflow and track changes. This should decrease errors and staff time once implemented. There will be an ongoing annual maintenance fee to maintain/support the Budget Software.	30,000				
IT	Various	Document Management Expansion	Licensing and equipment required to expand Document Management to remainder of District		30,000	30,000		
IT	Various	Email System Upgrade- Existing Staff Only	Move existing staff to a hosted Exchange environment (cost would be ongoing)	48,400				
IT	Various	Communication Tool	Currently exploring options for better communication tools to reach all of District staff.	20,000				
IT	Goodson Recreation Center	Fiber Connectivity	Phase 1 of Updating District Facilities for Fiber	20,000				
IT	South Suburban Golf	Fiber Connectivity	Phase 1 of Updating District Facilities for Fiber	60,000				
IT	Willow Springs Service Center	Fiber Connectivity	Phase 1 of Updating District Facilities for Fiber	17,000				
IT	Buck Recreation Center	Fiber Connectivity	Phase 2 of Updating District Facilities for Fiber		12,000			



**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
IT	Lone Tree Golf	Fiber Connectivity	Phase 2 of Updating District Facilities for Fiber		40,000			
IT	Lone Tree Recreation Center	Fiber Connectivity	Phase 2 of Updating District Facilities for Fiber		50,000			
IT	South Suburban Service Center	Fiber Connectivity	Phase 2 of Updating District Facilities for Fiber		22,000			
IT	Family Sports Center	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber			11,000		
IT	Littleton Golf & Tennis	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber			15,000		
IT	Sheridan Recreation Center	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber			32,000		
IT	South Platte Park	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber			65,000		
IT	Various	Integrated Security Camera System	Consolidate, simplify and standardize security camera deployments District wide (requires fiber prior to implementation)					450,000
IT	Various	IT Governance Committee Funding	Commit a baseline level of IT Governance Project funding to help the committee increase efficiency and understand scope.				100,000	100,000
IT	Admin	Mesh WiFi Network	Centralize Wifi Management and Increase Capacity (requires fiber prior to implementation)				39,000	40,000
IT	Admin	Virtual Server Refresh	Refresh Tegile Array that handles 90% of District systems			85,000		
IT Governance Committee	Admin	Large Format Printer	Large Format Printer for construction drawings and Communications materials	17,000				
IT Governance Committee	Various	ID Software	Update and Upgrade ID card systems District-wide	50,000				
Mechanical Maintenance	Buck Recreation Center	Roof Replacement	Replace existing 11 year old EPDM roof that is starting to fail and cause leaks with new 3 ply built up roof system. North and South Sections)		600,000			
Mechanical Maintenance	Buck Recreation Center	Therapy Pool Boiler	Replace therapy pool boiler with new unit	35,000				
Mechanical Maintenance	Family Sports Center	Heat Recovery Units	Replace the two heat recovery units for ice area				200,000	
Mechanical Maintenance	Family Sports Center	RTU units	Replacement of 15 RTU for the facility (1-5, 7-16)		100,000	100,000	100,000	
Mechanical Maintenance	Family Sports Dome	Furnace and AC unit	Replacement of the lobby furnace and A/C unit	8,700				
Mechanical Maintenance	Littleton Golf & Tennis	RTU units	Replace Roof top unit for pro shop area					30,000
Mechanical Maintenance	Lone Tree Golf	Make Up Air Units	Replace MAU 1,2 & 3 and exhaust hood fans for Grill, banquet kitchen and lobby areas	110,000				
Mechanical Maintenance	Lone Tree Recreation Center	Domestic Boilers	Replacement of two boilers that impact hot water for the entire building				60,000	
Mechanical Maintenance	Sheridan Recreation Center	Add cooling in gym	Currently there is no cooling units for gym area. Adding cooling will help create a more user friendly environment for the increasing pickleball population.		150,000			

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Mechanical Maintenance	Sheridan Recreation Center	A/C Condensing units	Replace A/C Condensing units 2,3,4 for main lobby, work out area, racquetball courts and food bank area	60,000				
Mechanical Maintenance	Sheridan Recreation Center	Roof Restoration	Repair areas of shrinking and coat with "White Knight" to extend life of roof for 10 years		236,000			
Mechanical Maintenance	Sheridan Recreation Center	Roof Top Units	#1 & #2 on north end			60,000		
Mechanical Maintenance	South Suburban Service Center	RTU units	Replacement of RTU-1,2 & 3 that impacts the main building		70,000			
Mechanical Maintenance	The Hub	RTU units	Replace the 3 RTU of the facility					75,000
Mechanical Maintenance	Multi-Site/Facilities	ATS Support Service Agreeer	Yearly Support Service Agreement for the building automation system for the entire district. Services would include technology software upgrades, online support, central equipment performance testing, database protection, energy benchmarking, monitoring and reporting, preventative maintenance evaluation and customer training.	16,700	17,000			
Mechanical Maintenance	Various	Dry Zone Contract	Services would include Exterior Envelope Assessment and comprehensive analysis and establishment of preventative maintenance plan and inspections.	36,034				
Mechanical Maintenance	Various	Work truck	Reorganization of positions are moving the Hospitality Maintenance Engineer to be moved under Mechanical Maintenance and will service the entire District and will be housed out of the Service Center. A work truck is needed for this position based on the change in job responsibilities.	35,000				
Parks & Open Space	Arapahoe Park	Community Requests	Sidewalk placement on Adams Street	29,400				
Parks & Open Space	Centennial Ridge Park	Basketball Courts	Replace court with concrete surface				73,000	
Parks & Open Space	Columbine Manor Park	Concrete Trails	Columbine Manor Park connection			40,000		
Parks & Open Space	Columbine Trail	Asphalt Trails	Columbine Trail South Platte Canyon Rd	177,000				
Parks & Open Space	Cook Creek	Tennis Courts	Resurface courts		31,400			
Parks & Open Space	deKoevend Park	Basketball Courts	Replace court with concrete surface		61,000			
Parks & Open Space	deKoevend Park	Community Requests	Par Exercise Course		30,000			
Parks & Open Space	deKoevend Park	Tennis Courts	Resurface courts				76,000	
Parks & Open Space	Family Sports Center	Parking Lots	Resurface Parking Lot					775,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Parks & Open Space	Fox Ridge Trail	Asphalt Trails	Resurface Trail				140,000	
Parks & Open Space	Fox Ridge West	Irrigation Upgrades	Replace irrigation system	489,000				
Parks & Open Space	Gallup Park	Retaining Walls	Rebuild retaining wall	10,000				
Parks & Open Space	Heritage Hills	Retaining Walls	Rebuild boulder retaining wall				97,000	
Parks & Open Space	Heritage Village	Backstop Renovations	Rebuild backstop, dugouts, upgrade ADA				25,000	
Parks & Open Space	Highline Canal	Soft Surface Trails	High Line Canal annual resurface (Centennial)	20,000		21,200		22,472
Parks & Open Space	Highline Canal	Soft Surface Trails	High Line Canal annual resurface (Littleton)	20,000		21,200		22,472
Parks & Open Space	Hogback Hill Park	Irrigation Upgrades	Design & cost estimate for irrigation				17,000	
Parks & Open Space	Hogback Hill Park	Irrigation Upgrades	Replace irrigation system					74,800
Parks & Open Space	Homestead Park	Basketball Courts	Replace court with concrete surface					76,000
Parks & Open Space	Homestead Park	Shelters	Replace or upgrade shelter					65,000
Parks & Open Space	Little Dry Creek Park Trail	Asphalt Trails	Resurface Trail		40,695			
Parks & Open Space	Little Dry Creek Trail	Concrete Trails	Little Dry Creek Trail Bellaire Way	42,000				
Parks & Open Space	Lone Tree Golf	Parking Lots	Resurface Parking Lot		460,000			
Parks & Open Space	Mary Carter Greenway	Concrete Trails	Mary Carter Greenway Trail (1000 lf sections)			76,000	78,280	80,628
Parks & Open Space	Medima Park Trail	Concrete Trails	Medima Park Trail segments				46,968	
Parks & Open Space	Otero Park	Tennis Courts	Resurface courts	28,500				
Parks & Open Space	Sheridan Park	Parking Lots	Sheridan West Parking Lot	81,541				
Parks & Open Space	South Suburban Service Center	Service Center Tower Maint.	Repair and repaint the lighthouse tower. Thom will add to his in-house schedule	6,000				
Parks & Open Space	Southbridge Park	Shelters	Replace or upgrade shelter					55,000
Parks & Open Space	TrailMark Trail	Concrete Trails	Trail Replacement	10,120				

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Parks & Open Space	TrailMark Trees	Irrigation Upgrades	Design & cost estimate for irrigation					21,000
Parks & Open Space	Various	Irrigation Upgrades	Design & cost estimate for irrigation system 10,000 trees	15,000				
Parks & Open Space	Various	New Equipment Request	Chemical spray truck					82,000
Parks & Open Space	Various	New Equipment Request	(2) 60" out-front mowers	47,000				
Parks & Open Space	Various	New Equipment Request	Grapple Truck		135,000			
Parks & Open Space	Various	New Equipment Request	In an effort to move towards non-fossil fueled powered small turf equipment to electric powered equipment (1) electric powered 60" out-front mower, weed eater, edger, blower and chain saw. The RAQC has grant funding available in 2018, \$1,000 for 60' mower and up to 50% for small equipment.	28,500				
Parks & Open Space	Various	New Equipment Request	Sweeper/snow blower attachments	14,000				
Parks & Open Space	Various	New Equipment Request	Toro workman w/chemical sprayer	42,850				
Parks & Open Space	Various	New Equipment Request	Trash truck	130,000				
Parks & Open Space	Various	New Equipment Request	Utility vehicle	21,000				
Parks & Open Space	Various	Park Signs	Replace worn/damaged park monument signs		18,000		18,000	
Parks & Open Space	Various	SEMSWA	District's participation in East Easter BDC improve	60,000				
Parks & Open Space	Various	Replacement Vehicles and Equipment	Replacement of District fleet vehicles and equipment	974,235	533,405	611,840	630,190	655,265
Parks & Open Space	Wildcat Ridge	Retaining Walls	Rebuild retaining walls	48,800				
Parks & Open Space	Wildcat Ridge at Quebec St	Wildcat Ridge HOA	Divert groundwater to storm drain along Quebec St.	30,000				
Parks & Open Space	Willow Creek Trail	Asphalt Trails	Willow Creek Trail (Sweetwater)					114,000
Parks & Open Space	Willow Springs Service Center	Willow Spring Service Center	Hire a consultant to masterplan Willow Spring for current use			30,000		
Planning	Entertainment District Park	Phase 2 Planning	Phase 2 planning and design for playground, trails, retaining walls, fitness stations, parking, informal playfield, rest areas. Total project \$1,800,000.			300,000		
Planning	High Line Canal	Tree Removal	Funds for high priority tree removals along the High Line Canal based on tree inventory - working with HLCWG	10,000				
Planning	High Line Canal	HLC Conservancy Contribution		20,000	20,000			

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Planning	Spring Creek	Spring Creek Walls	Phase 1-Replace failing timber crib retaining walls	400,000		400,000		
Planning	Chatfield	Contribution to Environmental Pool		75,000				
Planning	Various	Future Projects Funded by Grants	This is a holding place for potential grants unknown at the time of budget. There is also a revenue line for the same amount. Net cost to District is zero.	500,000	500,000	500,000	500,000	500,000
2018 Citizen Requests	Palos Verdes Park	Trail/Sidewalk Requested by Rod Brown	Sidewalk/trail from Palos Verdes Park center area to northeast corner to provides access to Orchard Road.	30,000				
Recreation	Athletics	4 Wheeler (ATV)	A new ATV is needed to properly use the maintenance equipment for the BMX track. This would replace a donated atv that is over 20 years old.	7,550				
Recreation	Athletics	Large Outdoor Tent for Beer Gardens and Outdoor events	This tent would replace our star tent which is not suitable for beer garden. The star arms are usually a hindrance to the picnic tables and hides the garden from patrons.		4,000			
Recreation	Athletics	Moto Shed & Volunteer Shed	Current shed at BMX is too small for the amount of equipment is stored in the shed. Additionally, the shed needs to dual purpose for our registration shed during race days.			3,000	3,000	
Recreation	Athletics	Start/Finish Arch for Race Series	A start/finish arch to be placed at the start & finish line for runners to pass through. This would include the arch, the blower to inflate, and a quiet generator to provide power. This use of these arches would make for a better customer experience.			2,600		
Recreation	Athletics	Storage Shed for Tball/Baseball/Softball	Staff need a storage shed to house all the tball/baseball/softball equipment that would allow teams to check in/out at the end of the season. The storage area in Sheridan is difficult to transfer equipment around the District efficiently due to the amount of equipment. Additionally, staff could strategically place the unit in a more central location. Location deKoevend Park or SSIA Parking lot		5,000			
Recreation	Batting Cage	Sales Roof Repair	Roof will need replaced and/or patched as building ages					8,000
Recreation	Batting Cages	Building Repairs	Exterior boards and interior building is in poor condition. The overhang leaks on guests. The interior is not customer service friendly and does not set a high standard of quality for the amenity. Additionally, interior improvements could satisfy storage needs.		75,000			
Recreation	Batting Cages	Concrete Retaining Wall	Install Concrete Retaining Wall along East Side (due to erosion of hill)		5,000			
Recreation	Batting Cages	Fence Repair/Replacement	Powers and fence posts (remove green paint), replace chain-link fence and access gate				15,000	

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Batting Cages	Net Replacement/Install	Replace & Install Batting Cage Net System				22,000	
Recreation	Batting Cages	Pitching Tunnels	Install Pitching Tunnels Next to Batting Cages					25,000
Recreation	Batting Cages	Shade Structure	Install Shade Structure in front of sales building					6,500
Recreation	Batting Cages	Shade Structures	Install 3 Small Shade Structures in front of Cages					15,000
Recreation	Batting Cages/Cornerstone	Island Landscaping	Replace natural grass on Islands with similar landscaping to softball parking lot islands	10,000				
Recreation	Buck Recreation Center/Aquatics	Buck Leisure Spray Features	Swap out existing spray feature tops (5)	20,000				
Recreation	Buck Recreation Center/Aquatics	Hot tubs steps	Installation of steps for entry and exit of hot tub; currently none exists.			20,000		
Recreation	Buck Recreation Center/Facility	Buck locker room enhancements	New tile, lockers, partitions, counter tops and sinks.		300,000			
Recreation	Buck Recreation Center/Facility	Duct cleaning	Clean out interior and exterior of duct work	25,000				
Recreation	Buck Recreation Center/Facility	Exterior Lights	Installation of permanent lights on west side at entry.			25,000		
Recreation	Buck Recreation Center/Facility	Gym hoop/curtain motors	Replacement of gym hoop and curtain motors that are past life expectancy			17,000		
Recreation	Buck Recreation Center/Facility	Lights in Lobby	Change out lighting in lobby near front desk					20,000
Recreation	Buck Recreation Center/Facility	Lobby Flooring	Tile and carpet replacement for lobby				60,000	
Recreation	Buck Recreation Center/Facility	Lobby Furniture	Replacement of lobby furniture				20,000	
Recreation	Buck Recreation Center/Facility	New Chairs for multi purpose use	Replacement of chairs that are not in satisfactory condition and not useable				25,000	
Recreation	Buck Recreation Center/Facility	New Tables for multi purpose use	Replacement of table that are not in satisfactory condition and not useable				20,000	
Recreation	Buck Recreation Center/Facility	New weight room flooring	Replacement of flooring in fitness area with rubber flooring in both cardio and strength area. (2018 Form combined with Weight Equipment)	75,000				
Recreation	Buck Recreation Center/Facility	Office Furniture/FD furniture	Replacement of office furniture in the future			30,000		
Recreation	Buck Recreation Center/Facility	Office Renovation	Build Out True Offices rather than cubicles for better work environment for staff				150,000	
Recreation	Buck Recreation Center/Facility	Paint facility	Interior paint of facility and update of color schemes				25,000	
Recreation	Buck Recreation Center/Facility	Parking lot	Asphalt, Widen drop off/exit at south end, create an additional point of exit on the north end.					400,000
Recreation	Buck Recreation Center/Facility	Pillar Demo and sidewalk repair on west side	Demo of two pillars on west side of building					10,000
Recreation	Buck Recreation Center/Facility	Replace mirrors for weight room and aerobic room	Replacement of 20 mirrors in the weight and aerobic rooms. When current mirrors were installed a permanent adhesive left circular marks on all mirrors.	36,000				

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Buck Recreation Center/Facility	Soundproof walls and ceiling of office by fitness room	Installation of soundproof spray installation in wall, as well as soundproof tiles in ceiling.	10,000				
Recreation	Buck Recreation Center/Fitness	Gym Sound System	Replace/Upgrade Gym Sound System (10 yr replacement plan-last done unknown) (2018 CIP Form combined with LTRC Gym Sound System)	20,000				
Recreation	Buck Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr replacement plan-last done 2014)				32,000	
Recreation	Buck Recreation Center/Fitness	Pilates Reformers	Replace/Upgrade 7 Pilates Reformer Equipment (5 yr replacement plan-last done 2016)				18,000	
Recreation	Buck Recreation Center/Fitness	Selectorized Weight Equipment, Free Weight/Strength Equipment	Replace/Upgrade Cybex Selectorized Equipment (10 yr replacement plan-last done 2005) (2018 Form combined with weight room flooring)	120,000				
Recreation	Buck Recreation Center/Kitchen	Dish washer	Replacement of commercial dishwasher				10,000	
Recreation	Buck Recreation Center/Kitchen	Ice Machine	Replacement of commercial ice machine used for programming				5,000	
Recreation	Colorado Journey	Carpet Replacement	Replace Turf Carpet on 36 holes & 1 putting green. Last installed in 2013 and is one year over the life expectancy and the courses are showing wear and tear and there are numerous tears that cannot be fixed.	55,000				
Recreation	Colorado Journey	Concrete Repairs	Repair Concrete areas through out facility-pump house 1, sinking river, various rock formations	16,000				
Recreation	Colorado Journey	Electrical Upgrade	Upgrade all electrical wiring through out course. Install PA sound system through out facility.				50,000	
Recreation	Colorado Journey	Hot Sulfur Springs	Install Fog System to Complete Feature				25,000	
Recreation	Colorado Journey	Landscape lighting	Upgrade landscape lighting to create ambiance and could eliminate a portion of the overhead lights plus replace all lights to LED.					20,000
Recreation	Colorado Journey	Mining Cars Feature	Install mining cars & rustic mining equipment to PM #6/7. Paint & update shed to match rustic		13,000			
Recreation	Colorado Journey	New Feature	Install new feature on course					75,000
Recreation	Colorado Journey	Patio Furniture	Replace patio furniture with updated versions or new set of patio furniture		5,000			
Recreation	Colorado Journey	Replace TiPi	Replace Tipi on Pack Mule #18				3,000	
Recreation	Colorado Journey	Sales Building	Exterior and Interior painted, interior carpet replacement, update cabinets/countertops (10+ years ago)				15,000	
Recreation	Colorado Journey	Sales Building	Add sliding window into concessions opening that works in conjunction with the rollup window for energy saving purposes during colder months. Plus replace other window that is almost 20 years old.				5,000	
Recreation	Colorado Journey	Sluice Box Attraction	Install Sluice Box/Mining Attraction (new attraction)					30,000
Recreation	Colorado Journey	Wagon Car Replacement	Replace wagon on Conestoga #18 & #5			18,000		

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	deKoevend Park	Permanent Court Dividers for Tennis Courts	Place dividers at deKoevend would allow for more reservations, league play and drills. Currently items have to be placed strategically since all the courts are open together at this highly utilized facility.		5,000			
Recreation	Family Sports Center	Bumper Car Floor	Replacement of Bumper Car Floor	30,000				
Recreation	Family Sports Center	Cleaning Equipment	Replacement of Cleaning Equipment	25,000				
Recreation	Family Sports Center	Counter Replacement	Replace front counters and laser tag counters	115,000				
Recreation	Family Sports Center	Door Replacement	Replace all Exterior Doors for Safety		35,000	35,000		
Recreation	Family Sports Center	Edger	Purchase an Electric Edger for daily usage	10,000				
Recreation	Family Sports Center	Euro-Bungy	Purchase a Euro Bungy to run internally	22,000				
Recreation	Family Sports Center	Laser Tag Remodel	Purchase New Equipment and obstacles				45,000	
Recreation	Family Sports Center	Remodel Laser Tag	New Carpet and new walls			45,000		
Recreation	Family Sports Center	Rubber Replacement	Replace all Rubber Throughout the Facility		600,000			
Recreation	Family Sports Center	Security System	Update cameras and recorder		18,500			
Recreation	Family Sports Center	Skate Replacement	Replace all Skate Rental Skates		10,000	30,000		
Recreation	Family Sports Center	Xergame Remodel	Turn Xergame Into Off-ice workout Room		150,000			
Recreation	Family Sports Dome	Fans and Facility Maintenance Cleaning	Cleaning out the fans and vaults for the inflation system (5 year maintenance item unless sprung structure is purchased.					7,500
Recreation	Family Sports Dome	Office Additions	Adding new office space, new office furniture for three staff members, and lobby and office painting in the Sports Dome Lobby	11,000				
Recreation	Family Sports Dome	Turf Field Rejuvenation	Removing all existing infill and rejuvenating the field with same infill but spread out again properly - increases the lifespan of the field					7,500
Recreation	Fitness/Kids Living Well Van	Rewrap the Fitness Van	Repair/Rewrap the Kids Living Well Fitness Van		15,000			
Recreation	Goodson Recreation Center/Arts Rec	Glaze room cabinets	Replace all cabinets in glaze room off of the art studio	15,000				
Recreation	Goodson Recreation Center/Arts Rec	Kiln Room upgrade	An additional electrical panel needs to be added to the kiln room so that we can fire multiple kilns at once without blowing a fuse. Also, upgrade our small kiln to a larger kiln like the other two.	9,000				
Recreation	Goodson Recreation Center/Athletics	Goodson Rec Center Scoreboard Replacement	Replacing Existing Scoreboards at the Goodson Recreation Center	17,000				
Recreation	Goodson Recreation Center/Facility	Mats in the gym	The mats that were torn have been replaced and but the ones that were not replaced are starting to get small tears in them and look worn. In addition, the new and old mats do not match and look unattractive.	9,000				
Recreation	Goodson Recreation Center/Facility	Tuff Shed in Back parking lot	Add a 200 sq foot tuff shed in the back area to maximize storage space in the building	10,000				



**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Holly Pool	Holly PA/Radio System	PA/radio broadcasting system	18,000				
Recreation	Holly Tennis	Bathroom remodel	Bathrooms are old and there is chipped paint, stained toilets and sinks, rusted pieced and visually unappealing.				75,000	
Recreation	Holly Tennis	Painting and Office Furniture upgrades	Holly pro shop walls are chipping, dirty and are not appealing to customers. Additionally, the furniture is old, worn and damaged in areas.	5,000				
Recreation	Indoor Pools	Buck & LTRC & Goodson Deck Furniture	Replacement plastic dining tables and chairs for the pool area in each facility.	4,000				
Recreation	Littleton Golf & Tennis	Rider Floor Scrubber for Tennis Courts	Have the capabilities to clean the tennis courts with cleaner. The courts have not been cleaned utilizing disinfectant since they have opened.	50,000				
Recreation	Lone Tree Recreation Center	Maple Room Update	Level and update flooring to laminate to accommodate more programming (multi functioning)			4,000		
Recreation	Lone Tree Recreation Center/Buck- Arts Rec	Built-in Stage Lighting	The built in stage lighting needs to be updated.				16,000	
Recreation	Lone Tree Recreation Center/Buck- Arts Rec	Kitchen update	Updating the appliances in the kitchen at LT and Buck The youth cooking and baking classes are very popular and improvements to these areas would assist with programming ideas.				6,000	
Recreation	Lone Tree Recreation Center/Child Discovery Time	Preschool/Nursery Playground	Expanding area of outdoor play			50,000		
Recreation	Lone Tree Recreation Center/Facility	Air Duct Cleaning	Duct cleaning has not been completed since facility opened.	40,000				
Recreation	Lone Tree Recreation Center/Facility	Ceiling mounted Volleyball Nets	Similar process for basketball hoops, promote longevity of nets/poles as well as create less work for staff		50,000			
Recreation	Lone Tree Recreation Center/Facility	Cracking Mirrors on South End of Cardio Room	Replacing mirrors that are cracking with new ones	4,000				
Recreation	Lone Tree Recreation Center/Facility	Handicap Door Mechanism	Door buttons malfunction and are not strong enough to hold doors open at times	13,000				
Recreation	Lone Tree Recreation Center/Facility	Locker room Regrouting	Deep crevasses, increasingly more difficult to clean		24,000			
Recreation	Lone Tree Recreation Center/Facility	Oak Room Sink	Need a sink that can tolerate clay/art projects easier	5,000				
Recreation	Lone Tree Recreation Center/Facility	Office Furniture	Replace office furniture, most original to facility.	18,000				
Recreation	Lone Tree Recreation Center/Facility	Parking Lot Security Camera	Already wired for 2 additional in building, need to see if can be extended: Contracted with United Surveillance	3,500				
Recreation	Lone Tree Recreation Center/Facility	Pool Window Replacement	Broken seals	14,000				

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Lone Tree Recreation Center/Facility	Racquetball glass realigning	Every four years (last done 2017)				5,000	
Recreation	Lone Tree Recreation Center/Facility	Refrigerator Replacements	Replace 3 residential style fridges for CDT licensing	4,000				
Recreation	Lone Tree Recreation Center/Facility	Replace Multipurpose Round Tables	Heavy, old, and some are cracking			12,000		
Recreation	Lone Tree Recreation Center/Facility	Spruce/Aspen/Willow moveable wall resurface	Carpet changed to more durable materials		25,000			
Recreation	Lone Tree Recreation Center/Facility	Stretching area improvements	Replace flooring and expand stretching area		15,000			
Recreation	Lone Tree Recreation Center/Facility	Track Corner Surface replacement	Updated to weight area floor color/type					20,000
Recreation	Lone Tree Recreation Center/Facility	Track Surface Replacement	Outdoor track currently: difficult to repair and clean					250,000
Recreation	Lone Tree Recreation Center/Facility	Willow Room Floor Replacement	Carpet changed to wood to match Spruce/Aspen				20,000	
Recreation	Lone Tree Recreation Center/Fitness	Gym Sound System	Replace/Upgrade Gym Sound System (10 yr replacement plan-last done unknown) (2018 Form combined with Buck Gym Sound System Replacement)	20,000				
Recreation	Lone Tree Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr replacement plan-last done 2014)				32,000	
Recreation	Lone Tree Recreation Center/Fitness	Multi-purpose Room Sound System	Replace/Upgrade MP Room Sound System (10 yr replacement plan-last done unknown)					35,000
Recreation	Lone Tree Recreation Center/Fitness	Replace BodyPump Equipment	Replace BodyPump Equipment (5 yr replacement plan-last done in 2016)				7,000	
Recreation	Multi-Site/Aquatics	Backup sanitation systems	Addition of UV/ClearComfort backup sanitation systems to all bodies of water-10 units. 4 year project (sooner if MAHC is passed) 2020 and 2021 Years 1-4 (2018-2023): 2 units		100,000		50,000	100,000
Recreation	Multi-Site/Aquatics	Chemical Feeder and Chemical Probe Replacements	Replace Chemical feeders and Probes for indoor and outdoor pools: Buck (3), LTRC (2), GdSn (3), Holly (1), CC (2), Franklin (2), Harlow (1) (6K ea) 4 Year project: Year 1 (2018): Buck, LTRC, GdSn (1st unit) Year 2 (2019): Holly, Cook Creek Year 3 (2020): Franklin, Harlow, LTRC 2nd unit Year 4 (2021): Buck, GdSn (2nd and 3rd units)	20,700	14,700	20,700	24,000	
Recreation	Multi-Site/Aquatics	Kiddie Slides replacement	Buck, Goodson; LTRC: kiddie slide replacements, 24K each one per year over next four years. Year1-Buck, Year 2-Goodson, Year 3-LTRC	24,000	24,000	24,000		
Recreation	Multi-Site/Aquatics	Water slide repairs	Water Slide upkeep (Franklin/Harlow Gel Coat, crack repairs, joint caulking, exterior paint, LTRC Seamless joint/leak repair, CC joint caulking	15,000				

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Multi-Site/Facilities	Preston CPR Manikins/Zoll AED's	Over the last two years the amount of CPR, Babysitting and lifeguards classes that we are offering has increased significantly. These manikins show participants how effect the compressions that they are giving are. These AED's help assist the person using it not only with using the AED but also in performing CPR. They also have a training mode so class participants are able to experience using a real AED		10,000			
Recreation	Multi-Site/Nursery at Goodson, Buck & LTRC	Nursery Pagers	Similar to those used at restaurants		3,000			
Recreation	Sheridan Recreation Center/Arts Rec	Art Garden Improvements	The art garden just outside of the Creativity Lab could use some additional art pieces that are not just made from the students in the Lab to showcase how repurposed art can serve a larger purpose.		2,000			
Recreation	Sheridan Recreation Center/Arts Rec	Art Office update	A complete demo of the art office at Sheridan with new carpet, paint, desk and shelves.			3,000		
Recreation	Sheridan Recreation Center/Arts Rec	Dance Room update	Mirrors need to be installed in the dance room for a usable dance space. Also, a window looking into the studio for parents to watch classes.	5,600				
Recreation	Sheridan Recreation Center/Arts Rec	Pottery Studio	The classroom connected to the Creativity Lab would be an idea space for a smaller scale pottery studio. There is a closet in this room already with the power hook-ups for a small kiln.				25,000	
Recreation	Sheridan Recreation Center/Arts Rec	Storage solution in Lab	The recycled cubby storage from the previous day care who utilized this space before the Lab needs to be replaced with actual cabinets.		10,000			
Recreation	Sheridan Recreation Center/Athletics	Sheridan Rec Center Scoreboard Replacement	Replacing existing scoreboards at the Sheridan Recreation Center			17,000		
Recreation	Sheridan Recreation Center/Facility	Clean Ducts	Clean air ducts throughout facility	14,000				
Recreation	Sheridan Recreation Center/Facility	Renovate Gym	Replace the damaged orange walls, remove tectum panels, paint				200,000	
Recreation	Sheridan Recreation Center/Facility	Renovate the Idream Room	Replace carpet, tile and cabinets					40,000
Recreation	Sheridan Recreation Center/Facility	Replace Creativity Lab Floor & Cabinets	Replace current tile and carpet with a low maintenance product. Cabinets will be removed and replaced.	33,000				
Recreation	Sheridan Recreation Center/Facility	Replace Food Pantry Floor	Replace current tile and carpet with a low maintenance product. Cabinets will be removed and replaced.					40,000
Recreation	Sheridan Recreation Center/Facility	Replace Gym Floor	The current floor is 20 plus years old and starting to wear. Increasing wear will lead to traction issues.				175,000	
Recreation	Sheridan Recreation Center/Facility	Replace Hallway Flooring	Replace current tile with carpet in classroom and gym hallways				20,000	

**South Suburban Park and Recreation District  
Capital Improvement Plan 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Sheridan Recreation Center/Facility	Replace Restroom Partitions and Sink Counter Tops	Replace current restroom/shower partitions in both restrooms and sink tops	13,500				
Recreation	Various	Tennis Courts - Update ball and stringing machines	Add/replace ball machines and stringing machines at Lone Tree, Littleton and Holly		5,000			2,500
<b>Total</b>				6,072,269	6,214,700	3,589,540	4,385,438	5,089,137
<b>Less Grant Match</b>				(515,000)	(520,000)	(515,000)	(515,000)	(515,000)
<b>Total District Share</b>				5,557,269	5,694,700	3,074,540	3,870,438	4,574,137

**South Suburban Park and Recreation District  
Annual Maintenance Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Hospitality	Various	Annual commercial cooking equipment replacement	Replacement of commercial cooking equipment expiring due to age. Life expectancy average 10 years	20,000				
IT	Various	Annual Computer Replacement	Annual Replacement of Desktop/Laptop and Mobile Devices District Wide	100,000				
IT	Various	Expand Access Controls	Expand Access control to additional facilities over time	30,000				
Parks & Open Space	Various	Benches - Citizen Request	Install new benches throughout district	7,800				
Parks & Open Space	Various	Central Irrigation Controls	Upgrade irrigation controls at various locations	42,000				
Parks & Open Space	Various	Drinking Fountains	Upgrade drinking fountains with dog bowl and jug filler at various locations	15,000				
Parks & Open Space	Various	Lake Management	Contract Lake Management district wide	43,251				
Parks & Open Space	Various	Mosquito Control	Contract Mosquito Control district wide	25,000				
Parks & Open Space	Various	Soft Surface Trails	Other soft surface trail resurface	10,000				
Parks & Open Space	Various	Storm Debris Cleanup	Contract storm debris clean up district wide	30,000				
Parks & Open Space	Various	Storm Debris Cleanup	Haul off storm debris (dumpfees)	18,000				
Recreation	Family Sports Center	Ice Compressors	Annual Maintenance on ice rink compressors	20,500				
Recreation	Multi-Site/Facilities	Sand/floor refinishing of wood floor surfaces at Rec Centers	Sand/floor refinishing of wood floor surfaces at Rec Centers (recommended every other year) Year 1 (2018): Goodson Dance & Aerobic, LTRC MP Rooms, Aerobic and RB Courts, Year 2 (2019): Buck MP Rooms, Aerobic and Gym Floors, LTRC gymnasium Year 3 (2020): Goodson RB Courts, LTRC MP Rooms, Aerobic and RB Courts, Year 4 (2021): Buck multipurpose rooms and gymnasium Year 5 (2022): Goodson Dance, Aerobic and RB Courts	22,000				
Recreation	South Suburban Ice Arena	Compressor Maintenance	SSIA Ice Compressor maintenance	110,000				
Total	Total			493,551	-	-	-	-

**South Suburban Park and Recreation District  
Potential Lease Projects 2018-2022**

<b>Department</b>	<b>Facility</b>	<b>Project</b>	<b>Description</b>	<b>2018 Budget (Form Required)</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Golf	All Courses	Golf Car Replacement	Replacing existing 200 car fleet that will be 6 years old				800,000	
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr replacement plan-last done 2013)	210,000				200,000
Recreation	Goodson Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr replacement plan-last done 2014)		190,000			
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr replacement plan-last done 2016)			190,000		
<b>Total</b>				<b>\$ 210,000</b>	<b>\$ 190,000</b>	<b>\$ 190,000</b>	<b>\$ 800,000</b>	<b>\$ 200,000</b>

**South Suburban Park and Recreation District  
Potential Bond and COPS Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Planning	New Ice Arena	Replace South Suburban Ice Arena with new 3-Sheet Facility	Build a new ice arena with 3 sheets of ice (COPS)		23,000,000			
Planning	Littleton Golf & Tennis	Littleton Bubble Replacement - Feasibility Study	Replace/update restaurant/Clubhouse at the same time?			50,000		
Planning	Littleton Golf & Tennis	Littleton Dome Replacement	Replace dome with tensioned membrane structure (check zoning)				4,500,000	
Planning	Family Sports Dome	Family Sports Dome Replacement - Feasibility Study				50,000		
Planning	Family Sports Dome	Family Sports Dome Replacement	Replace dome with tensioned membrane structure (check zoning) - Replace entire building at the same time.				4,500,000	
Recreation	Family Sports Dome	Baseball Softball Complex	Adding three additional softball/baseball fields to the South side of the District				750,000	
Recreation	Family Sports Dome	Box Lacrosse Field	Convert the unused parking lot on the south side of the Sports Dome to add synthetic turf for a field to accommodate a permeant location for the set of box lacrosse boards.				300,000	
Recreation	Family Sports Dome	Sports Dome Bathroom remodel	Current bathrooms are out of date. They present appearance of being dirty even when clean.				150,000	
Planning	Field House	Build Field House	Mutigenerational indoor turf field house with Pickelball	300,000	2,700,000	27,000,000		
Various	Various	Other Bond Projects	Potential Projects include: major renovations at Goodson Recreation Center, Playground upgrades (Lonesome Pine, Centennial Ridge, Hamlet Park, Berry Park, Ida Park, Foxhill Park, Foxridge Park, Palos Verdes Tot Lot, Harmony Park, Bobcat Park), athletic field renovation and energy/water conservation (Cornerstone Park, Southbridge Park, Harlow Park, Altair Park, Cherry Knolls, Ketring, and Gallup), Writers Vista Restroom and Pavilion replacement, Tennis Court Improvements (Harlow and Sheridan Parks), and trail projects (Mary Carter Greenway east-west connection, Highline Canal masterplan, Wayfinding Signs).	-		11,000,000		
Recreation	Holly, Franklin, Harlow Pool	Renovate Pools	Pools' mechanical equipment and bath houses are in need of major renovation and upgrade. A study is underway to determine the remaining life of these facilities. The study will also do a cost analysis to renovate or rebuild.	750,000	5,000,000	2,500,000		
Mechanical Maintenance	South Suburban Ice Arena	Gas Unit Heaters	Replace gas unit heaters for ice area		25,000			

**South Suburban Park and Recreation District  
Potential Bond and COPS Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Mechanical Maintenance	South Suburban Ice Arena	Infrared Heat Units	Replace infrared heater units for bleacher area		25,000	20,000		
Mechanical Maintenance	South Suburban Ice Arena	Roof Replacement	Replace roof areas 1, 4 & 5, that were installed in 1992 which have EPBM screwed insulation to the metal deck with new insulation, Densdeck layer, base, cap sheet and energy coating.				342,200	
Mechanical Maintenance	South Suburban Ice Arena	RTU units	Replacement of 6 Roof Top Units				120,000	
Golf	South Suburban Golf	Master Plan Improvements	Priority #4 master plan projects, Renovate or rebuild greens #12, #9, #17, #8, #7, #1					335,000
Golf	South Suburban Golf	Master Plan Improvements	Priority #3 in master plan. Rebuild #13 green, increase lake size on #2 and #5 and add new green on #5				275,000	275,000
Golf	South Suburban Golf	Master Plan Improvements	Priority #1 and #2 in golf course master plan. Add new putting green, new green for #18 and lake expansion. Bunker work on #1	200,000	500,000			
Parks & Open Space	Acres Green	Community Requests	Acres Green Storm Drainage Mitigation		150,000			
Parks & Open Space	Arapahoe Park	Tennis Courts	Replace court, fencing and lighting					302,000
Parks & Open Space	Cherry Park	Irrigation Upgrades	Design & cost estimate for irrigation	15,000	154,000			
Parks & Open Space	Cornerstone Park	Restrooms	Replace or upgrade restroom at Playground					181,500
Parks & Open Space	deKoevend Park	Restrooms	Upgrade restroom at deKoevend Park "A"				165,000	
Parks & Open Space	Franklin Pool	Parking Lots	Resurface Parking Lot				137,500	
Parks & Open Space	Littleton Golf and Tennis	Tennis Courts	Resurface courts			103,500		
Parks & Open Space	Lonesome Pine Park	Basketball Courts	Replace court with concrete surface					71,000
Parks & Open Space	Lonesome Pine Park	Playgrounds	Replace or upgrade playground <b>On List of Bond projects</b>					235,000
Parks & Open Space	Mary Carter Greenway	Irrigation Upgrades	Replace irrigation system on 10,000 trees MCGW				270,000	270,000
Parks & Open Space	Sheridan Park	Restrooms	Replace or upgrade restroom				150,000	
Parks & Open Space	Spring Creek Trail	Asphalt Trails	Spring Creek Trail (Fox Ridge)			202,000		
Parks & Open Space	Sweetwater Park	Irrigation Upgrades	Replace irrigation system		17,000	236,000		
Parks & Open Space	TrailMark Park	Irrigation Upgrades	Replace irrigation system			19,000	119,300	
Recreation	Athletics	Willow Creek	Skin a field for tball, baseball and softball program. Including dugout and backstop improvements				140,000	



**South Suburban Park and Recreation District  
Potential Bond and COPS Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Cornerstone Park	Parking Lot Upgrades	Area between COJO and Splash Pad is dirt and needs finished with concrete					100,000
Recreation	Goodson Recreation Center/Arts Rec	Kiln Replacement	Replace a kiln in Goodson					4,000
Recreation	Goodson Recreation Center/Child Discovery Time	CDT Improvements Multi-Year Project	Year 1 (2018): Replace the current tables and chairs in the CDT classrooms. The current tables are constantly being welded and fixed up by our construction department and the chairs in the CDT classroom are currently over 20 years old. Year 2 (2019): Replace the counters and cabinets in rooms 3,4 and 5 Year 3 (2020): New cubbies and accessories all the CDT Classrooms, rooms, 3,4,5 and 7	12,000	40,000	20,000		
Recreation	Goodson Recreation Center/Facility	Ceiling Mounted Volleyball Nets	This would be much easier on our maintenance department and would also help drive drop in volleyball revenue.					75,000
Recreation	Goodson Recreation Center/Facility	Comprehensive Masterplan and construction drawings for Goodson Recreation Center	Hire a consultant to develop a Masterplan for remodeling Goodson and prioritize needs to include remodeling the adult locker rooms, front entry, front desk and concession area, aquatic patio area etc. Cost would be for consulting fee of Masterplan and architectural drawings.	160,000				
Recreation	Goodson Recreation Center/Facility	Duct Cleaning	The air ducts will need to be cleaned. Last cleaned in 2016.				50,000	
Recreation	Goodson Recreation Center/Facility	Lighting Upgrades	Replace the current lighting in the lobby with energy efficient LED lights. Convert all light switches to automatic light switches.				65,000	
Recreation	Goodson Recreation Center/Facility	Lobby Furniture	The lobby furniture will need to be replaced in the next five years. Last replaced in 2016.				30,000	
Recreation	Goodson Recreation Center/Facility	Multipurpose chairs	Chairs that we currently have are mismatched and are showing their use.		30,000			
Recreation	Goodson Recreation Center/Facility	Multipurpose tables	Tables that we currently have are very used and do not have many years of life left in them before needing to be replaced.		300,000			
Recreation	Goodson Recreation Center/Facility	PA System Upgrade	Update the facility wide PA system. Currently not connected throughout facility and not working properly.		60,000			
Recreation	Goodson Recreation Center/Facility	Painting	Repainting and updating of facility color scheme.				35,000	
Recreation	Goodson Recreation Center/Facility	Room 8 Renovation	Replace the carpet with wood flooring and install mirrors on the north wall to make the space more attractive to fitness and art/enrichment programming.	100,000				
Recreation	Goodson Recreation Center/Fitness	Aerobic Room Sound System	Replace/Upgrade Sound System (10 yr replacement plan-last done unknown)			10,000		
Recreation	Goodson Recreation Center/Fitness	Cycle Room Sound System	Replace/Upgrade Sound System (10 yr replacement plan-last done unknown)			10,000		

**South Suburban Park and Recreation District  
Potential Bond and COPS Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Goodson Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 20 Indoor Cycle Bikes (5 yr replacement plan-last done 2016)				40,000	
Recreation	Goodson Recreation Center/Fitness	Replace BodyPump Equipment	Replace BodyPump Equipment (5 yr replacement plan-last done in 2016)				7,000	
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade LifeFitness Selectorized Equipment (10 yr replacement plan-last done unknown)			55,000		
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade Cybex Selectorized Equipment (10 yr replacement plan-last done unknown)				65,000	
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Equipment	Replace/Upgrade Various Gymnastics Equipment (every 5-10 years-last done in 2013)				35,000	
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Sound System	Replace/Upgrade Sound System (10 yr replacement plan-last done unknown)			20,000		
Recreation	Goodson Recreation Center/Nursery	Nursery Improvements	The nursery is very outdated and appeals much more to the younger aged children. Improvements would include painting, and replace the current toys with more up to date toys and learning devices that would appeal to a wide range of age groups of children.				30,000	
Recreation	Harlow Pool	Shelter	Shade structure	42,000				
<b>Total Bonds and COPS</b>				<b>1,579,000</b>	<b>32,001,000</b>	<b>41,295,500</b>	<b>12,276,000</b>	<b>1,848,500</b>

**South Suburban Park and Recreation District  
Potential ACOS Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Planning	Chase Park	Chase Park Improvements	Upgrades to playground and new land acquired by the City of Sheridan. Total project \$502,500. Match \$60k Sheridan and \$360K ACOS. (Funds will be carried over from 2017 \$27,500 SSPRD and \$50k Sheridan making total project \$580,000)	502,500				
Parks & Open Space	Gallup Park	Tennis Courts	Replace court, fencing and lighting				605,000	
Planning	Progress Park	Progress Park Redevelopment	Playground, Shelter, Restroom. Total project \$1,300,000. Match 250K Littleton, \$450k ACOS, \$350k GOCO. Carryover of \$200k from SSPRD and \$200k from Littleton not included in the total..	1,300,000				
Parks & Open Space	Sheridan Park	Tennis Courts	Replace court, fencing and lighting. Total Project \$650,000. Match \$350,000 ACOS	650,000				
Planning	Sheridan Square Park	Sheridan Square Park	Funding for ACOS grant match (2018 Spring Standard Grant). Total Project \$450,000. Match \$300K ACOS Grant, \$75k Sheridan	450,000				
Total				2,902,500	-	-	605,000	-
Less District Match				(707,500)	-		(305,000)	
Less Littleton Match (not reflected in SSPRD budget)				(250,000)	-			
Less GOCO Match				(350,000)	-			
Less Sheridan Match				(135,000)	-			
Total ACOS				1,460,000	-	-	300,000	-

**South Suburban Park and Recreation District  
Potential Centennial Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Planning	Various	City of Centennial Grant Matches Need to wait for Master Plan to be completed	Projects are 50/50 Match with Centennial- only District Cost listed. Consulting costs included in 2018, 2020, and 2022	200,000	1,000,000	200,000	1,000,000	200,000
Parks & Open Space	Walnut Hills	Backstop Renovations	Rebuild backstop, dugouts, upgrade ADA			335,000		
Total				200,000	1,000,000	535,000	1,000,000	200,000
Less District Match				(100,000)	(500,000)	(267,500)	(500,000)	(100,000)
Total Centennial				100,000	500,000	267,500	500,000	100,000

**South Suburban Park and Recreation District  
Potential Littleton Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
<b>Littleton Capital</b>								
Planning	Various	City of Littleton Grant Matches	Projects are 50/50 Match with Littleton- only District Cost listed. Consulting costs included in 2018, 2020, and 2022	200,000	1,000,000	200,000	1,000,000	200,000
Total				200,000	1,000,000	200,000	1,000,000	200,000
Littleton Match for ACOS Grant				250,000	-	-	-	-
Less District Match				(100,000)	(500,000)	(100,000)	(500,000)	(100,000)
Total Littleton Capital				350,000	500,000	100,000	500,000	100,000
<b>Littleton Operations</b>								
Parks & Open Space	Carson Nature Center	Classroom and Maint Shop stain						30,000
Parks & Open Space	Carson Nature Center	decking replacement					11,225	
Parks & Open Space	Carson Nature Center	fire monitoring system	Also need to add two phone lines		14,000	1,500	1,500	1,500
Parks & Open Space	Carson Nature Center	Parking Lots	Resurface Parking Lot	161,655				
Parks & Open Space	Carson Nature Center	Restrooms	Design and Construct upgrade and remodel restroom		7,000	68,000		
Parks & Open Space	Carson Nature Center	SPP Classroom Solar	Photovoltaic solar added to roof of classroom design-const.				8,000	80,000
Total				161,655	21,000	69,500	20,725	111,500
Less District Match				(80,828)	(10,500)	(34,750)	(10,363)	(55,750)
Total Littleton Operations				80,827	10,500	34,750	10,362	55,750

**South Suburban Park and Recreation District  
Potential Lone Tree Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Recreation	Cook Creek/Aquatics	CC Lap Re-Surface	Resurface with Diamondbrite, the Lap Pool at Cook Creek	80,000				
Recreation	Cook Creek/Aquatics	Improvements-Addition of body slide	Addition of 2nd body water slide (and pump), per original CC engineering plans.		150,000			
Recreation	Cook Creek/Aquatics	New chairs and play structure	Additional of dining chairs/new lounge chairs/tables. Replace/upgrade bench play area structure (\$120k play structure, \$40k chairs/tables) This project is a 50/50 split with the City of Lone Tree.	160,000				
Recreation	Cook Creek/Aquatics	Improvements-covered seating and addition of spring board	Addition of covered, bleacher seating by lap/dive pool and 2nd 1M springboard				110,000	
Parks & Open Space	Lone Tree Tennis	Tennis Courts	Resurface courts					124,000
Recreation	Lone Tree Tennis	Paint Exterior Building	Keep exterior facility maintained and appealing to all customers.				3,000	
Recreation	Lone Tree Tennis	Paint Interior Offices & Bathrooms	Keep the facility maintained and appealing to all customers. Some office furniture purchases may be required.				2,500	
Planning	Willow Creek Trail	Wayfinding Signs	Add wayfinding signs along Willow Creek Trail from C-470 to Crossing Way in Ridge Gate. This project is a 50/50 split with the City of Lone Tree.	150,000				
<b>Total</b>				<b>390,000</b>	<b>150,000</b>	<b>-</b>	<b>115,500</b>	<b>124,000</b>
<b>Less District Match</b>				<b>(195,000)</b>	<b>(75,000)</b>	<b>-</b>	<b>(57,750)</b>	<b>(62,000)</b>
<b>Total Lone Tree</b>				<b>195,000</b>	<b>75,000</b>	<b>-</b>	<b>57,750</b>	<b>62,000</b>

**South Suburban Park and Recreation District  
Hudson Gardens Capital Improvement Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Hudson Gardens	Hudson Gardens	River Integration	Phase I construction. ACOS grant deadline is June 30, 2018. Funding breakdown (ACOS \$400,000, CoL \$400,000, HG \$250,000)	1,050,000				
Hudson Gardens	Hudson Gardens	Phase II River Integration Planning	Phase II planning and design from concept through construction drawings and permitting for completion of the River Integration project. Features to be considered are amenities intended to enhance the experiences of Mary Carter Greenway users. These may include nature play areas, additional access points to and from the Greenway/Hudson Gardens, landscape enhancements and improvements (including pollinator-friendly plantings), river put-in and take-out locations, picnic shelters, and outdoor fitness stations. Arapahoe County Open Spaces granted \$129,375 to South Suburban on behalf of the project at and adjacent to Hudson Gardens. ACOS requires a match of 25% (\$43,125). Hudson Gardens budgeted \$21,625 and South Suburban budgeted \$21,500 in their 2018 budgets to cover the match requirement. The grant deadline is December 30, 2018.	172,500				
Hudson Gardens	Hudson Gardens	The Inn at Hudson Gardens	Restoration and improvements to The Inn at Hudson Gardens, the iconic and historic structure that is one of Hudson Gardens' most valuable assets. Interior improvements include replacing the original wooden floors (circa 1941) that are beyond the condition to be refinished; updating and/or replacing the HVAC system, improving acoustics, upgrading interior lighting, and installing audio-visual systems. Exterior improvements include repairing the chinking, repairing or replacing deteriorated logs, blasting, sanding, staining and sealing all logs, and replacing all exterior lighting with energy efficient fixtures. Construction is scheduled to commence in February 2018 to take advantage of low venue usage. South Suburban and Hudson Gardens are sharing equally the estimated cost (\$200,000) for the improvements and repairs and have budgeted accordingly in their 2018 budgets.	200,000				

**South Suburban Park and Recreation District  
Hudson Gardens Capital Improvement Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Hudson Gardens	Hudson Gardens	New Event Venue, Welcome Center, Gift Shop	Construct a state-of-the-art rental event facility featuring flexible and multi-use spaces with ballroom separators and breakout rooms that will accommodate small and large groups for both social and corporate event customers. The facility will also include the Hudson Gardens Welcome Center and gift shop in addition to outdoor spaces for wedding ceremonies and gatherings. Office space for Rental Department personnel will be included. It is estimated that the facility will generate a \$300,000 to \$400,000 increase in annual rental revenue. Design and planning will commence during the third quarter of 2018 (\$100,000 HG fund balance) and be finished by the end of the second quarter of 2019 (\$200,000 SSPR investment). Construction likely to commence in mid-2019 (\$1,500,000 SSPR) with completion planned for autumn of 2020 (\$2,000,000 SSPR loan to HG). Proposed loan terms: one-percent interest paid over ten (\$210,000/year) to fifteen (\$144,000/year) years with annual payments commencing one-year after the facility is opened and actively being rented.	100,000	1,700,000	\$2,000,000		
Hudson Gardens	Hudson Gardens	Garden Railroad	Relocate and install garden railroad using private contributions given specifically for improvements to the exhibit.	12,000				
Hudson Gardens	Hudson Gardens	Amphitheater	Evaluate and determine the ideal location and orientation for the stage. Regrade seating area to improve the amphitheater effect and create better audience sightlines to the stage. Add fixed/subscription seating areas. Add permanent aisles with ADA-compliant surfacing to provide definition, increase accessibility, and enhance emergency response. Add permanent restrooms to the green room. Improve ADA seating. Add permanent, cabled internet service to the venue. Add new lighting for concert egress. Funding Breakdown ( SSPRD \$300,000, HG \$325,000)		\$50,000	\$575,000		
Hudson Gardens	Hudson Gardens	Maintenance and storage barn	Install water and sewer service and build staff restrooms. In 2016 a 400 square foot part of the barn was converted from storage to an office, meeting and lunchroom area for maintenance personnel. Improvements included heating, air conditioning, and lighting. No plumbing was installed therefore there are no wash basins or toilets available for personnel. The remaining square footage in the barn is used for maintenance and storage.		100,000			



**South Suburban Park and Recreation District  
Hudson Gardens Capital Improvement Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Hudson Gardens	Hudson Gardens	Phase II River Integration Construction	Construct additional amenities intended to enhance the experiences of Mary Carter Greenway users to include nature play, additional access points to and from the Greenway, landscape enhancements and improvements (including pollinator-friendly plantings), river put-in and take-out locations, picnic shelters, and outdoor fitness stations. Potential funding partners are City of Littleton and Arapahoe County Open Spaces. Funding Breakdown (\$75,000 HG, \$525,000 Other matching funds)			600,000		
Hudson Gardens	Hudson Gardens	Ten-year strategic and master plan	A Capital Improvement Plan ("Facility Master Plan") was developed and implemented in 2014. Several projects have been either completed or are in progress. Much of what's included in the 2014 CIP remain relevant and are included in this 2018 - 2022 CIP. It's time for HG to develop strategic and master plans in order to provide measures for implementation and organizational direction covering the next ten years and to reaffirm or modify the 2018 - 2022 CIP.		50,000			
Hudson Gardens	Hudson Gardens	Rose Garden	Complete renovation of the Rose Garden pool, lighting, pumps and fountain. This feature is a prominent and important backdrop for wedding ceremonies, personal and professional photography, Christmas lights event, and general ambience of Hudson Gardens. This is a project that's been deferred for several years, especially the pool structure.		125,000			
Hudson Gardens	Hudson Gardens	Public restrooms	Improve (remove and/or replace) and increase capacity at all public area restrooms (Welcome Garden, Garden Canopy, MCGT). The number and locations are dependent on Master Plan direction. Funding from other partner match.				300,000	
Hudson Gardens	Hudson Gardens	Garden Canopy and Welcome Garden	Replace roof material for both structures. Five-year life of fabric.			45,000		
Hudson Gardens	Hudson Gardens	Cascades	Replace Cascades stream bed liner. Liner is 20 years old. Losing water to ground. Entire distance from uppermost ponds to the lake. Includes the addition of a second stream for improved circulation through the Bob Hoffman Water Garden.					100,000

**South Suburban Park and Recreation District  
Hudson Gardens Capital Improvement Projects 2018-2022**

CIP Project Detail

Department	Facility	Project	Description	2018 Budget (Form Required)	2019	2020	2021	2022
Hudson Gardens	Hudson Gardens	Irrigation system	Reduce water consumption, improve coverage, eliminate or greatly reduce the need for hand watering, reduce the water window, and accommodate new or expanded planting areas by updating the antiquated irrigation system, which was installed in 1995. Phase I (2021): Design the new system and replace the wet well, pump station, install central controller. Phase II (2022): Replace the mainline and rebalance, split, and add zones. Funding Breakdown (\$200,000 SSPRD, \$200,000 HG)				200,000	200,000
Hudson Gardens	Hudson Gardens	Pedestrian lighting	Add safety lighting to unlit garden pathways especially those used by rental clients and their guests			45,000		
Hudson Gardens	Hudson Gardens	Signage	Replace wayfinding signage				40,000	
Hudson Gardens	Hudson Gardens	Oval Garden	Install permeable, hard-surfaced walkways surrounding the Oval and Rose Gardens to improve access, better meet the needs of private party and event guests, reduce labor and maintenance, and increase the marketability of the surrounding event areas. Drainage system was never completed during initial construction. Formal pathway for two wedding venues is crushed granite.					150,000
Hudson Gardens	Hudson Gardens	North parking lots	Reconfigure, expand, add curb, gutters and lighting, pave and stripe the parking lot north of the Inn. Funding Breakdown (\$125,000 HG, \$125,000 other partner match)					250,000
Hudson Gardens	Hudson Gardens	Santa Fe frontage	Improve visual appeal along Santa Fe Drive frontage to include working with the City to underground utility lines. Funding from other partner match.					TBD
<b>Total</b>				1,534,500	2,025,000	3,265,000	540,000	700,000
Less Hudson Gardens Funds (or other partner match) (1)				(483,625)	(325,000)	(965,000)	(584,000)	(744,000)
Less City of Littleton Funds				(400,000)	-	-	-	-
Less ACOS Funds				(529,375)	-	-	-	-
Less Loan from District (1)				-	-	(2,000,000)	-	-
<b>Total District Share</b>				<b>121,500</b>	<b>1,700,000</b>	<b>300,000</b>	<b>(44,000)</b>	<b>(44,000)</b>

(1) Hudson Gardens Capital Expenditures include a loan from South Suburban of \$2,000,000 in 2020. Loan payments begin in 2021 in the amount of \$144,000. These payments are included in Hudson Gardens Funds and reduce the District's Share in 2021 and 2022.

# Golf Department Replacement Equipment

CIP Project Detail

Facility	Project	Description	2018 Budget	2019	2020	2021	2022
Littleton	Equipment Replacement	300 gallon sprayer	17,000				
Littleton	Equipment Replacement	Tractor/backhoe	55,000				
Littleton	Equipment Replacement	3 Utility vehicles	25,000				
Lone Tree	Equipment Replacement	Utility vehicle for driving range	8,000				
SSGC	Equipment Replacement	5900 mower	100,000				
SSGC	Equipment Replacement	Heavy duty utility vehicle	15,000				
Lone Tree	Equipment Replacement	Sprayer	70,000				
Lone Tree	Equipment Replacement	3500 sidewinder mower	35,000				
Lone Tree	Equipment Replacement	John Deere XUV mower	12,000				
Lone Tree	Equipment Replacement	2- Utility vehicles	17,000				
Family Sports	Equipment Replacement	Sweeper	12,000				
Family Sports	Equipment Replacement	4500 D rough mower	35,000				
Littleton	Equipment Replacement	walk greens mowers		17,000			
Littleton	Equipment Replacement	greens aerifer		30,000			
SSGC	Equipment Replacement	triplex greens mowers		91,000			
Lone Tree	Equipment Replacement	2 utility vehicles		15,000			
Lone Tree	Equipment Replacement	rough mower		35,000			
Lone Tree	Equipment Replacement	3 fairway mowers		125,000			
Lone Tree	Equipment Replacement	triplex mower		25,000			
SSGC	Equipment Replacement	8 passenger cart		9,000			
Family Sports	Equipment Replacement	range tractor		20,000			
Family Sports	Equipment Replacement	2 Utility vehicles		15,000			
Littleton	Equipment Replacement	rough mower			80,000		
Littleton	Equipment Replacement	325 deck mower			35,000		
SSGC	Equipment Replacement	bunker rake			35,000		
SSGC	Equipment Replacement	2 utility carts			35,000		
Lone Tree	Equipment Replacement	John Deere XUV cart			15,000		
Lone Tree	Equipment Replacement	Club Car utility cart			20,000		
Lone Tree	Equipment Replacement	triplex mower			25,000		
Lone Tree	Equipment Replacement	bed knife grinder			83,000		
Lone Tree	Equipment Replacement	5 walk mowers			42,000		
Family Sports	Equipment Replacement	F350 pickup truck			45,000		
Family Sports	Equipment Replacement	utility vehicle			20,000		
Lone Tree	Equipment Replacement	Club Car utility vehicles				20,000	
Lone Tree	Equipment Replacement	tractor				35,000	
Lone Tree	Equipment Replacement	rough mower				60,000	
Lone Tree	Equipment Replacement	equipment lift				25,000	
Lone Tree	Equipment Replacement	2 topdresser				30,000	
Littleton	Equipment Replacement	2 walk greens mowers				18,000	

# Golf Department Replacement Equipment

CIP Project Detail

Facility	Project	Description	2018 Budget	2019	2020	2021	2022
Littleton	Equipment Replacement	sweeper				52,000	
Family Sports	Equipment Replacement	blower				10,000	
SSGC	Equipment Replacement	utility vehicle				15,000	
Lone Tree	Equipment Replacement	John Deere XUV cart					17,000
Lone Tree	Equipment Replacement	Club Car utility vehicles					22,000
Lone Tree	Equipment Replacement	walk mower					9,000
Lone Tree	Equipment Replacement	1298 aerator					40,000
Lone Tree	Equipment Replacement	Toro 4500 fairway mower					68,000
Family Sports	Equipment Replacement	4x4 vehicle for snow removal					27,000
Family Sports	Equipment Replacement	sprayer					32,000
SSGC	Equipment Replacement	sidewinder mower					50,000
Littleton	Equipment Replacement	greens triplex mower					40,000
Littleton	Equipment Replacement	tractor					45,000
Total			\$ 401,000	\$ 382,000	\$ 435,000	\$ 265,000	\$ 350,000

## PARKS DEPARTMENT REPLACEMENT EQUIPMENT 2018

VEHICLE/EQUIPMENT DESCRIPTION	YEAR	UNIT NUMBER	MILEAGE HOURS	OVERALL CONDITION	SCHEDULED REPLACEMENT	ORIGINAL COST	ESTIMATED REPLACEMENT NET COST
Genie 50' Man lift	2003	665	N/A	Non-Operational	2018	\$39,950.00	\$56,125.00
Howard Price 16' rotary mower	2005	449	5,500	Poor	2018	\$59,295.00	\$96,125.00
24' Equipment Trailer	1998	23	N/A	Poor	2018	\$3,975.00	\$10,995.00
Kubota 60" mower	2007	489	3,500	Poor	2018	\$16,995.00	\$24,250.00
Chevrolet 3/4 ton truck	2000	227	153,000	Poor	2018	\$22,150.00	\$32,950.00
GMC 3/4 ton 4x4 truck w/plow	2001	254	13,500	Poor	2018	\$23,195.00	\$33,750.00
Ford 3/4 ton truck	1995	321	123,000	Poor	2018	\$18,775.00	\$32,250.00
Chevrolet 3/4 ton truck	2000	246	116,000	Poor	2018	\$22,150.00	\$32,950.00
Ford 3/4 ton truck	1995	318	110,000	Poor	2018	\$18,775.00	\$28,250.00
Chrvrolet S-10 truck (used)	1997	116	168,000	Poor	2018	\$16,225.00	\$17,000.00
Chevrolet 3/4 ton truck	1996	237	148,000	Poor	2018	\$18,950.00	\$28,250.00
Chevrolet 1ton utility	1999	221	13,200	Poor	2018	\$16,950.00	\$37,950.00
Ford 545 Loader	1991	436	2,500	Poor	2018	\$22,650.00	\$62,250.00
Chevrolet 3/4 ton truck	2000	248	116,000	Poor	2018	\$22,150.00	\$32,950.00
Chevrolet 3/4 ton truck	1998		115,000	Poor	2018	\$16,500.00	\$37,950.00
Chevrolet 1/2 ton truck	1993	315	104,000	Poor	2018	\$14,925.00	\$28,250.00
Chevrolet 3/4 ton truck	1996	215	80,000	Poor	2018	\$19,239.00	\$28,250.00
Dihatsu truckster	1986	424	6,300	Poor	2018	\$6,225.00	\$13,950.00
Ford AG tractor	1994	408	3,700	Poor	2018	\$12,560.00	\$36,150.00
International 50' Bucket truck	2001	324	8,100	Fair	2018	\$96,000.00	\$166,950.00
Zamboni Ice Resurface machine	2005	F003	6,400	Fair	2018	\$94,250.00	\$136,690.00
SUB TOTAL	21					\$581,884.00	\$974,235.00

**PARKS DEPARTMENT REPLACEMENT EQUIPMENT 2019**

<b>VEHICLE/EQUIPMENT DESCRIPTION</b>	<b>YEAR</b>	<b>UNIT NUMBER</b>	<b>MILEAGE HOURS</b>	<b>OVERALL CONDITION</b>	<b>SCHEDULED REPLACEMENT</b>	<b>ORIGINAL COST</b>	<b>ESTIMATED REPLACEMENT NET COST</b>
Chevrolet 1 ton truck	1997	238	95,500	Fair	<b>2019</b>	\$25,550.00	\$33,550.00
Toyota 1/2 ton truck	1993	313	93,300	Poor	<b>2019</b>	\$15,250.00	\$33,550.00
Chevrolet S-10 4x4 w/plow	1998	453	140,250	Poor	<b>2019</b>	\$22,750.00	\$31,995.00
Chevrolet 1 ton 4x4 truck	1993	204	171,200	Poor	<b>2019</b>	\$23,959.00	\$33,550.00
Chevrolet 1 ton truck	1996	234	117,849	Poor	<b>2019</b>	\$25,750.00	\$33,550.00
Chevrolet 1 ton truck	1996	217	125,500	Poor	<b>2019</b>	\$25,750.00	\$33,550.00
John Derre Backhoe (Used)	1993	406	8,900	Poor	<b>2019</b>	\$42,205.00	\$62,250.00
Chevrolet 1/2 ton truck	2005	121	168,000	Poor	<b>2019</b>	\$13,761.00	\$24,650.00
Chevrolet 3/4 ton truck	1990	211	135,500	Poor	<b>2019</b>	\$22,125.00	\$33,550.00
Toro 16' rotary turf mower	2009	429	5,150	Poor	<b>2019</b>	\$84,250.00	\$98,500.00
Superior 20' trailer	1993	2	N/A	Poor	<b>2019</b>	\$2,215.00	\$5,960.00
Kubota 60" turf mower	2007	490	2,535	Poor	<b>2019</b>	\$20,995.00	\$26,250.00
Kubota 60" turf mower	2011	415	2,600	Poor	<b>2019</b>	\$22,175.00	\$26,250.00
Chevrolet 1 ton water truck	1995	341	70,288	Fair	<b>2019</b>	\$24,988.00	\$46,250.00
Gravley mower	2002	448	N/A	Fair	<b>2019</b>	\$7,825.00	\$10,000.00
<b>SUB TOTAL</b>	<b>15</b>					<b>\$379,548.00</b>	<b>\$533,405.00</b>

## PARKS DEPARTMENT REPLACEMENT EQUIPMENT 2020

VEHICLE/EQUIPMENT DESCRIPTION	YEAR	UNIT NUMBER	MILEAGE HOURS	OVERALL CONDITION	SCHEDULED REPLACEMENT	ORIGINAL COST	ESTIMATED REPLACEMENT NET COST
Zamboni Ice Resurface	2007	F004	4,847	Fair	2020	\$92,640.00	\$140,150.00
Chevrolet Trash Truck	1994	336	37,573	Fair	2020	\$58,346.00	\$141,250.00
Walker 42" Rotary Turf Mower	2012	423	616	Fair	2020	\$12,950.00	\$19,550.00
Chevrolet 1 ton truck	1997	240	141,332	Fair	2020	\$26,250.00	\$37,550.00
New Holland Tractor	2000	461	6,611	Fair	2020	\$36,996.00	\$68,295.00
New Holland Skid Steer	1999	445	3,477	Fair	2020	\$22,995.00	\$45,650.00
Alamo Hydro - 15	2004	475	N/A	Fair	2020	\$29,990.00	\$39,900.00
Kawasaki Utility Vehicle	2003	471	1,609	Fair	2020	\$7,760.00	\$15,250.00
TORO 60' Turf Mower	2013	494	349	Fair	2020	\$22,150.00	\$27,650.00
Chevrolet 1 Ton truck	1997	241	69,643	Fair	2020	\$26,250.00	\$37,550.00
Chevrolet 1 Ton truck	1996	233	83,523	Fair	2020	\$25,615.00	\$33,995.00
Chevrolet 1 Ton 4x4 plow truck	1997	244	62,902	Fair	2020	\$26,950.00	\$37,550.00
Chevrolet 66 pass bus (used)	1993	327	62,799	Fair	2020	\$12,750.00	\$25,250.00
Chevrolet 15 pass van	1999	319	62,799	Fair	2020	\$23,996.00	\$32,250.00
Polaris	2004	459	1,725	Fair	2020	\$4,855.00	\$10,000.00
SUB TOTAL	15					\$430,493.00	\$711,840.00

## PARKS DEPARTMENT REPLACEMENT EQUIPMENT 2021

VEHICLE/EQUIPMENT DESCRIPTION	YEAR	UNIT NUMBER	MILEAGE HOURS	OVERALL CONDITION	SCHEDULED REPLACEMENT	ORIGINAL COST	ESTIMATED REPLACEMENT NET COST
Chevrolet 1 ton utility w/dump	2000	222	146,100	Fair	2021	\$29,955.00	\$42,250.00
Chevrolet 1 ton 4x4 service truck	1993	209	79,650	Fair	2021	\$24,255.00	\$39,650.00
Chevrolet 1 ton 4x4 w/dump	2000	247	126,300	Fair	2021	\$26,950.00	\$39,650.00
Chevrolet 1 ton 4x4	2000	454	113,800	Fair	2021	\$25,250.00	\$36,995.00
Chevrolet 1 ton water truck	1997	342	68,050	Fair	2021	\$29,750.00	\$47,255.00
Ford 1/2 ton truck (USED)	2006	455	178,100	Fair	2021	\$22,750.00	\$18,000.00
TORO 60' Turf Mower	2013	495	1,810	Fair	2021	\$22,150.00	\$27,650.00
Chevrolet Tandum Dump	2000	345	59,700	Fair	2021	\$66,250.00	\$133,250.00
Chevrolet S-10 truck	1999	115	37,860	Good	2021	\$18,225.00	\$28,950.00
Chevrolet 1 ton Graffiti service truck	2000	230	62,902	Fair	2021	\$21,667.00	\$34,550.00
Chevrolet 1 ton utility	2001	251	158,800	Fair	2021	\$29,950.00	\$40,995.00
Chevrolet 1 ton utility	2001	250	100,250	Fair	2021	\$29,950.00	\$40,995.00
SUB TOTAL	12					\$347,102.00	\$530,190.00



**PARKS DEPARTMENT REPLACEMENT EQUIPMENT 2022**

<b>VEHICLE/EQUIPMENT DESCRIPTION</b>	<b>YEAR</b>	<b>UNIT NUMBER</b>	<b>MILEAGE HOURS</b>	<b>OVERALL CONDITION</b>	<b>SCHEDULED REPLACEMENT</b>	<b>ORIGINAL COST</b>	<b>ESTIMATED REPLACEMENT NET COST</b>
Toro Dingo	2006	410	2,810	Good	<b>2022</b>	\$22,175.00	\$40,125.00
Chevrolet Trash Truck	1994	336	47,600	Good	<b>2022</b>	\$58,346.00	\$141,250.00
Toro 16' Mower	2012	492	2,850	Good	<b>2022</b>	\$88,250.00	\$99,800.00
New Holland Skid Steer	1998	444	3,225	Good	<b>2022</b>	\$21,950.00	\$46,990.00
Chevrolet 1 Ton Utility	2001	252	116,200	Good	<b>2022</b>	\$26,250.00	\$36,650.00
Chevrolet 1 Ton Truck	2001	253	112,300	Good	<b>2022</b>	\$26,250.00	\$36,650.00
Ford Tree Spade	1995	330	120,300	Good	<b>2022</b>	\$32,150.00	\$125,600.00
International Dump Truck	2000	346	80,600	Good	<b>2022</b>	\$52,150.00	\$100,250.00
TORO 60' Turf Mower	2013	496	1,790	Good	<b>2022</b>	\$22,150.00	\$27,950.00
SUB TOTAL	9					\$349,671.00	\$655,265.00

## **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.

**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.

**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.

**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.

**AD&D** – Accidental Death and Dismemberment Insurance

**ADA** - Americans with Disabilities Act

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

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

**Arapahoe County Open Space Grant (ACOS)** – 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.

**ASTM** - an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.

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

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

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

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

**BMX** - an abbreviation for bicycle motocross or bike motocross

**BoardDocs** - a board management (paperless meeting) solution

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

**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.

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

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

**CFBE** - Certified Food and Beverage Executive

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

**COJO** – Colorado Journey Miniature Golf Course

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

**Conservation Trust Fund (CTF)** – 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.

**CPSC** - Consumer Product Safety Commission

**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.** Can also mean a subset of a department.

**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 10<sup>th</sup> 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.



**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.

**GASB** - The Governmental Accounting Standards Board

**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.

**HEP B** - Hepatitis B is a serious liver infection caused by the hepatitis B virus

**HRIS** - A Human Resources Information System

**HIPAA** - Acronym that stands for the Health Insurance Portability and Accountability Act, a US law designed to provide privacy standards to protect patients' medical records and other health information provided to health plans, doctors, hospitals and other health care providers.

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

**Intergovernmental Donation or Grant** – A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specific purpose or function or general purpose.

**Internal Controls** - The system of practices, procedures, and policies intended to safeguard the assets of the organization from fraud or error and ensure accurate recordkeeping.

**IT** – Information Technology

**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.

**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.

**Mill Levy** – See definition for **Levy**

**Mill Rate** – The amount of tax paid per dollar of the assessed property value expressed in mills. One mill is 1/10 of a cent.

**Modified Accrual (also referred to as “Budgetary Basis of Accounting”)** – Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period.

**Money Market Fund** - Money market funds are a type of mutual fund that provides investors with immediate availability of their money, while offering a better return than some alternatives. These funds hold large quantities of short-term securities, some of which mature daily.

**Net Operating revenues** - Amount by which net operating revenue exceed operating expenditures in an accounting period.

**NIMS Training** – The National Incident Management System Training Program of Preparedness, Communications and Information Management, Resource Management, and Command and Management.

**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.

**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.

**PCs** – Personal Computers

**PGA** – Professional Golf Association

**Pickleball** - a game resembling tennis in which players use paddles to hit a perforated plastic ball over a net.

**Preliminary Assessed Valuation** - The preliminary value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The preliminary assessed valuation is due from the county assessor by August 25<sup>th</sup> of each year.

**Political Subdivision** - A county, city, town, or other municipal corporation, a public authority, and generally any publicly owned entity that is an instrumentality of a state or of a municipal corporation

**Property Tax** - is an ad valorem tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as, "a tax imposed by governments upon owners of property within their jurisdiction based on the value of such property."

**Proposed Budget** - The budget document submitted to the Board of Directors for review, before it is approved and adopted.

**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 .

**PT** – Part time employee

**PTME** – Part time medical benefit eligible employee

**Quasi Municipal Corporation** - A quasi corporation generally refers to an entity that exercises some of the functions of a corporation, but has not been granted separate legal personality by statute, particularly a public corporation with limited authority and powers such as a county or school district.

**Regional Parks** – Parks with amenities that serve a larger region of the District.

**Repurchase Agreement** - A contract giving the seller of an asset the right or obligation to buy back the asset at a specified price on a given date.

**Reserve** – An account used to record a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Reserved Fund Balance** – a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Revenue** – the increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is generally obtained from taxes and fees.

**Revenue Bond** - Bond issued by a municipality to finance a specific public works project and supported by the revenues of that project.

**Routine Capital Projects** – replacement equipment, facility improvements, and maintenance.

**RPT** – Regular Part time employee

**SCFD** - Scientific and Cultural Facilities District

**ServSafe Certified** - a food and beverage safety certificate program administered by the National Restaurant Association.

**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.

**SSGC** – South Suburban Golf Course

**SSIA** – South Suburban Ice Arena

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

**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.

**TIPS** - Training for Intervention ProcedureS is a training for the responsible service, sale, and consumption of alcohol.

**Transfers** – Amounts distributed from one fund to finance activities in another fund.

**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.

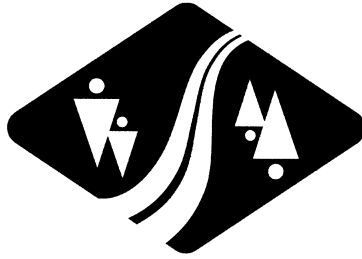
**VOIP** - Voice over Internet Protocol is a category of hardware and software that enables people to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP rather than by traditional circuit transmissions.

**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**