

2019 Budget

South Suburban Park and Recreation District



**SOUTH
SUBURBAN**
PARKS & RECREATION

- Arapahoe County
- Douglas County
- Jefferson County

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SOUTH SUBURBAN PARK AND RECREATION DISTRICT

Arapahoe, Douglas and Jefferson Counties, Colorado

2019 BUDGET



**SOUTH
SUBURBAN**
PARKS & 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 ten main sections as follows:

- **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

2019 BUDGET TABLE OF CONTENTS

1. INTRODUCTION

Letter of Transmittal	9
Award Certificate	15
Profile of District	17
Mission and Goals	24
Budget Process and Calendar	56
Summary of Significant Financial Policies	60
Capital Improvement Plan Summary	83
Financial Flow Chart	99
Principal Officials	100
Organizational Chart	101

2. BUDGET SUMMARIES

Total District Summary by Fund	104
Total District Summary by Category	106
Fund Balance Summary	109
General Fund Summary	110
General Fund Summary by Category	112
Conservation Trust Fund Summary	114
Grants Fund Summary	115
2010 One Mill Fund Summary	116
Capital Projects Fund Summary	117
Enterprise Fund Summary	118
Enterprise Fund Summary by Category	120
Debt Service Fund Summary	122
Staffing Summary	123

3. GENERAL FUND BUDGET

General Fund Budget Overview	133
General Fund Summary and Table of Contents	139
General Fund Detail	140

4. CONSERVATION TRUST FUND BUDGET (CTF)

CTF Budget Overview	165
CTF Fund Summary and Table of Contents	167
CTF Detail	168

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

2019 BUDGET TABLE OF CONTENTS

5. GRANT FUND BUDGET

Grant Fund Budget Overview.....	171
Grant Fund Summary and Table of Contents.....	172
Grant Fund Detail	173

6. 2010 ONE MILL FUND BUDGET

2010 One Mill Fund Budget Overview.....	177
2010 One Mill Fund Summary and Table of Contents.....	178
2010 One Mill Fund Detail	179

7. CAPITAL PROJECTS FUND BUDGET

Capital Projects Fund Budget Overview.....	183
Capital Projects Fund Summary and Table of Contents.....	184
Capital Projects Fund Detail	185

8. ENTERPRISE FUND BUDGET

Enterprise Fund Budget Overview.....	189
Enterprise Fund Summary and Table of Contents.....	195
Enterprise Fund Detail.....	196

9. DEBT SERVICE FUND BUDGET

Debt Service Budget Overview.....	287
Legal Debt Margin.....	288
Debt Service Fund Summary and Table of Contents.....	289
Debt Service Detail.....	290

10. APPENDIX

Board Resolution to Adopt the 2019 Budget.....	293
Mill Levies Resolution; Arapahoe, Douglas, & Jefferson Counties.....	296
South Suburban Park and Recreation Location Map.....	302
South Suburban Park and Recreation Overview Map.....	303
District Facilities, Properties, and Trails Map.....	304
Asset Inventory Summary Report.....	305
Demographic and Economic Statistics.....	316
Principal Employers.....	317
Mill Levy, Assessed Valuation, & Debt Information	318
Three Year Financial Forecast Summary.....	319
Capital Improvement Plan Detail	330
Category Descriptions.....	362
Glossary.....	365

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



1. INTRODUCTION



Letter of Transmittal



November 28, 2018

To the Board of Directors and Citizens of the District:

We are submitting the 2019 Budget of \$146,087,255 for your approval. The 2019 budget was prepared to align with the Guiding Principles and the Strategic Goals outlined in the District's 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

This budget includes \$6,023,048 for debt service, \$87,072,039 for capital and maintenance projects, \$3,612,756 of undesignated funds for emergencies and \$49,379,412 for operational expenditures, transfers, and collection charges. Sources of funds include \$26,408,924 from property taxes, \$25,159,681 from program and facility fees and charges, \$3,961,873 from intergovernmental grants and partnerships, \$8,850,891 from other revenue, and \$77,480,000 from debt proceeds. Debt proceeds consist of \$46,860,000 from General Obligation Bonds (GO Bonds), \$30,000,000 from Certificates of Participation (COPs), \$195,000 Capital Lease for cardio equipment at the Goodson Recreation Center and a \$425,000 loan for improvements in the water system at the Littleton Golf Course.

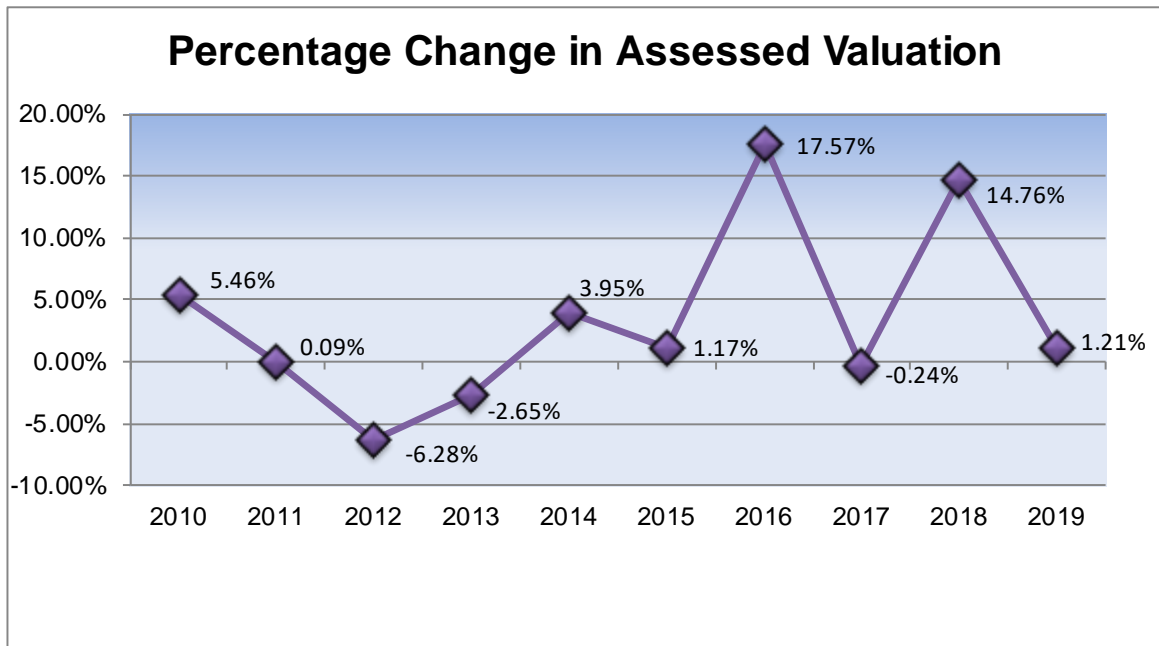
The GO Bonds and COPs proceeds will be used for design and construction of a new recreation complex, which includes an ice arena, field house, basketball/pickleball courts, and administration offices. This complex is estimated to cost approximately \$50,000,000. Also used for the renovation of Harlow, Franklin, and Holly Pools for approximately \$10,000,000. The remaining proceeds will be used to renovate and improve other facilities; improve energy and water efficiency at parks, fields and facilities; improve connectivity of existing trails; and repair and improve aging recreation facilities.

Key elements included in the 2019 Budget:

- Issuance of GO Bonds and COPs to begin construction on Recreation Complex and other high priority projects identified during the 2017 election
- Additional capital funding through leveraging of District funds with grants and intergovernmental revenue
- From operating funds, approximately \$8,300,000 for highest priority capital and maintenance needs throughout the District
- 4% average merit increase
- Three upgraded full time position from part time, no other new full time positions
- Funds to cover the increase in minimum wage
- Increase in the number of position that are eligible for medical benefits
- No increase in premiums for health coverage to District employees
- Limited increases in fees and charges for programs (1%)

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 2018 (taxes to be collected in 2019) is \$3,127,966,506, a 1.21% increase. Operating property taxes are anticipated to increase \$215,980 from \$23,103,011 in 2018 to \$23,318,991 in 2019. Budget amounts reflect a 99% collection rate for tax revenue. Future property tax revenue growth is uncertain, due to the impacted of the Gallagher amendment, Tabor amendment, and fluctuations in the market.



	Assessed Value	% Change
2010	2,390,836,700	5.46%
2011	2,393,062,513	0.09%
2012 (1)	2,242,690,279	-6.28%
2013 (2)	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%
2019	3,127,966,506	1.21%

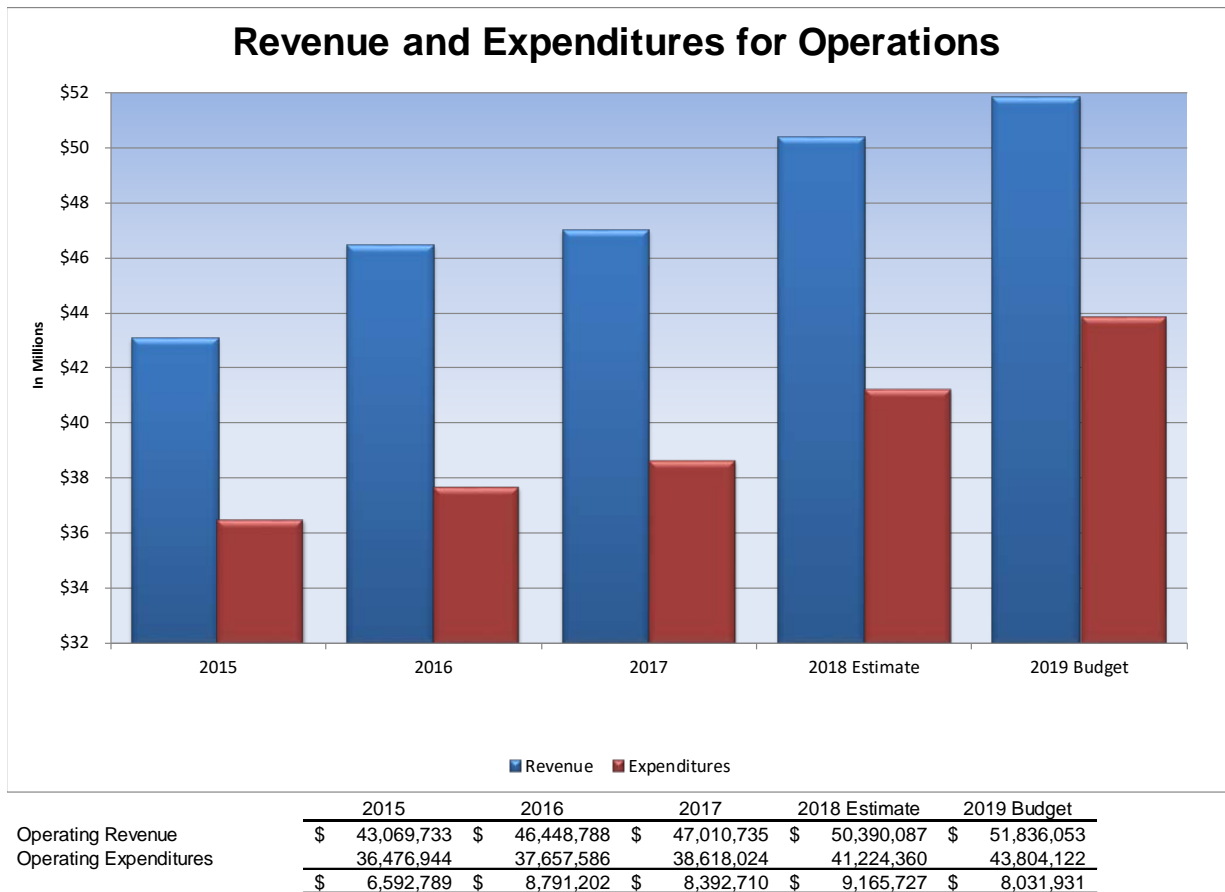
(1) Decrease related to sluggish economy

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

2019 Mill Levy:

Operations	7.417 mills
Abatements	0.038mills
General Obligation Det	0.909 mills
Total	<u>8.364 mills</u>

Operating revenue reflects an increase (2019 budget vs. 2018 estimate) of 2.87%. Revenue increases are due to a slight increase in property tax revenue (1.46%), as well as, increases in program revenues due to fee changes and program growth. Operating expenditures are projected to increase 6.26% (without capital projects).



Note: This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. Graph also includes 2010 1 Mill revenue and operating expenditures. This Graph excludes capital expenditures, Hudson Gardens Management Fee, contingency, other reserves, and debt payments (Enterprise Fund debt payments and the payments on the Energy Lease are included).

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 2019 Budget includes fee increases of \$137,423, less than 1% of total program revenue. This total fee increases include Golf in the amount of \$27,500 and Recreation Department \$109,923. Fees recommended for increase include selected lessons, facility rentals and range ball fees at Family Sport Center.

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

	2019 Proposed Budget	%
Ice Arena	\$ 4,599,781	18%
Recreation Centers	4,888,977	19%
Athletics	2,175,429	9%
Other Recreation Facilities	2,138,858	9%
Total Recreation Department	13,803,045	55%
Golf Courses	8,023,425	32%
Hospitality	3,333,211	13%
Total	\$ 25,159,681	100%

Capital Projects

The budget includes \$87,072,039 for capital and deferred maintenance projects. The capital projects will be funded by a combination of debt proceeds, partner grants, intergovernmental matching funds, and funds available from operations. The Capital Improvement Plan includes a detail listing of all capital projects proposed for years 2019 to 2023.

RESERVES

The budget includes \$3,612,756 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)	\$ 1,026,705	\$ 1,932,905	\$2,959,610
COPS Reserve	1,046,055	-	1,046,055
Environmental Liability Escrow	200,000	-	200,000
Health Insurance Claims	1,700,000	-	1,700,000
Total	\$ 3,972,760	\$ 1,932,905	\$5,905,665

Salary

The Employers' Council (aka Mountain States) is projecting an average increase of 3.1% for average employees' and 4.9% for top performers in 2019 for Colorado. Based on the current market data for 2019 and with an emphasis on rewarding our above average performers, staff is recommending an average 4% percent increase. The merit matrix will distribute larger increases for higher performers and employees who are below the midpoint of market. This approach, of merit and market considerations with an average 4% percent increase, results in a 2019 budget request of \$540,000.

The 2019 budget includes \$109,912 for position upgrades. One position in the golf department, one positions in Recreation, and one position in the hospitality department are recommended to upgrade from part time to full time. Impact on the 2019 budget is expected to be \$47,641. There are also nine position upgrades recommended for the parks department. The positions would change from year around part time to medical eligible part time positions. Anticipated impact on the 2019 budget is \$62,271. Total number of full-time positions is 250, of which 247 are funded in this budget.

Per Colorado State law the minimum wage is to increase \$.90 per year until it reaches \$12.00 in 2020. The minimum wage for 2019 is \$11.10, an increase from \$10.20 in 2018. 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. Additional funds have been included in the 2019 budget to cover this pay increase.

Debt Service

Based on the preliminary assessed valuation the District's debt service mill levy for 2019 is 0.908. The Cities of Greenwood Village and Cherry Hills Village are no longer in the District; however, they were included in the District when the General Obligation Debt was approved by voters and are therefore obligated to pay their portion of the debt outstanding. 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 District also have several capital leases, the largest is the Energy lease which matures in 2029. Other leases are for fitness equipment which are generally a three year maturity. There are no payments anticipated in 2019 for the new GO Bond debt. However, the District is expecting an interest only payment of approximately \$620,000 from the issuance of COPs in the amount of \$30,000,000.

Conclusion

The District is currently in strong financial position and believes the 2019 budget as presented adheres to the Guiding Principles and Goals of the District. Due to the passage of the questions in the November 2017 election, the District should be financially strong for many years to come.

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, 2018

Christopher P. Morill

Executive Director



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 2018, that population now totals more than 154,000 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 46 square miles and operates and maintains 1,126 acres of developed parks, 2,512 acres of natural areas, 90 miles of trails, and 492 acres of special facilities. 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, 62 playgrounds, 54 shelters, two inline hockey rinks, 4 skate parks, 2 spraygrounds, 44 outdoor tennis courts (20 lighted), a six court indoor tennis facility, four recreation centers, an entertainment arcade, two ice arenas totaling four sheets of ice, 94 (7 lighted) baseball/softball fields, (including one with artificial turf), over 115 multi-purpose fields, (including five with artificial turf), six pickleball courts, two maintenance service centers, and a general administration office building.

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

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

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 and coordinates 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, as well as, construction and mechanical maintenance areas.
- The Golf department oversees the District's four golf courses.
- The Hospitality Department, which manages food and beverage, hotel, and banquets services, was reorganized in 2018. Part of this department is now managed by the Golf Department (Lone Tree and South Suburban Golf Course) and part by the Recreation Department (Family Sports and Littleton). The Hospitality Department was kept the same for financial statement and budget purposes for comparability to prior years.

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 154,000 with estimated continued growth of 6% through 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 strong local economy. The metro area unemployment rate as of August 2018 was 3.3% compared to 2.2% in August of 2017. As of August 2018, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 3.4, 3.1, and 3.2 respectively. Although the unemployment rate has increased since last year it is still below the national average and indicative of job growth in the area. The year to date average number of unemployment claims in the Denver Metro Area decreased 10.7% through August 2018. The consumer price index increased 3.2% from the first half of 2017 to the first half of 2018 in the Denver metropolitan area. Total Denver Metro Area retail sales have increased 5.4% through July 2018. The median home price of Denver-area single-family home was up 10.2% thru the second quarter of 2018. Foreclosure activity in the Metro Denver Area continued to decline with the number of foreclosure filings down 8.7% through August 2018. In 2017, a reassessment year, the District's assessed value increased 14.76%. This was 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. In 2018 the preliminary assessed values shows an increase of 1.48%.

Long Term Financial Planning

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2019 to 2021. 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 adopted Master and Strategic Plans. The Financial Plan is a form of SWOT Analysis and will 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. No increase is estimated for 2019 (not a reassessment year) and 2020 is estimated at a 2% increase, assuming a 10% increase in actual values and a decrease in assessment rate related to Gallagher. No increase is assumed for 2021.
- The District is considering a de-Gallagherization election in November 2019. If this measure is passed by the voters, it would allow the District to increase its mill levy incrementally to offset the loss of revenue as a result of Gallagher Amendment (an estimated \$1.6 million per year).
- 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 \$2,250,000 for 2019 and \$2,300,000 for years 2020 and 2021 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% for Program revenues. This increase represents a combination of increased participation and fee/rate increases. 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 \$10.20 in 2018. 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. 2019 and 2021 merit increases were assumed at 4%. We used a 4% in the General Fund and a 5% in the Enterprise Fund for 2020. The larger percentage was used in the Enterprise Fund it has more part time employees that are impacted by the minimum wage adjustment.
- **Benefits** – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. A 4% 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 costs 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 \$30,000,000 in COPs financing in the 2019. COPS principal and interest payments are funded by operating revenue. The 2019 interest only payment for the COPs is included at \$620,000, 2020 and 2021 principal and interest payments are included in the amount of \$2,100,000.

Key Findings

Total unrestricted funds available is projected to be \$5,099,002 at the end of 2021. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these findings 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 0.78% and total operating expenditures are projected to increase 5.67%. Expenditures continue to increase at a faster rate than revenue.

Operating loss in the Enterprise Fund is projected to increase 34%, from (\$3,515,423) in 2019 to (\$4,711,760) in 2021. Net operating revenue in the General Fund decreases 29% from \$10,227,638 in 2018 to \$7,256,606 in 2021. 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 \$108,162,969 for capital and maintenance projects for years 2019 to 2021. The portion funded by unobligated operational funds is \$18,505,984. Remaining projects will be funded by debt issuance and partner funding.

Future Challenges and Opportunities Identified

- Funding Sources for future Capital
- Construction of new Field House, Ice Arena, Administration Office Complex
- Developing South Suburban Ice Arena Future Use Plan
- Renovation to Outdoor Pools
- Family Sports Center Dome/Littleton Tennis Bubble replacements
- David A. Lorenz Synthetic Fields (DALRP) repair or replacement
- Ridgeway East Inclusion impact on future
- Minimum Wage and Part-time Salaries
- Gallagher Amendment impact on future property tax revenue.

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 2019 to 2023. 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.





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 2019 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 benefits SSPRD and the surrounding region.

Each department's mission and goals for 2019 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, and the Business Support Supervisor and staff. 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.

2019 Budget Initiatives

- Administer a possible de-Gallegherization election in November.
- Implementation of a new customer service program for the District to include trainings for existing staff and on-boarding trainings for all new staff.
- Actively recruit volunteers and interns utilizing updated Community Service Worker, Volunteer and Intern handbook and position descriptions. Generate partnerships in the community to recruit and fill these open positions.
- Facilitate emergency preparedness efforts. Coordinate staff to determine safe rooms in every District facility, develop and provide "grab and go bags" for the safe rooms, update facility maps and coordinate facility practice emergency situations through drills and trainings.
- Implement and facilitate stages of document management preparation (DMS) and system:
 - Develop policies and procedures including standards of input, archival and delete processes using best practices and following the District's retention schedule.
 - Implement document processing by scanning and/or merging existing file stores into the document management system according to District retention schedules and define the needs of department's access and file systems.
- Evaluate organization and departmental needs and efficiencies and work to address issues identified.
- Continuation of CAPRA (Commission for Accreditation of Park and Recreation Agencies) accreditation work.
- Continuation of planning and implementing maintenance, repairs, enhancements and new facilities through voter-approved Bonds and Certificates of Participation.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD (Oct)	2019 Goal
6.4, 5.6, 7.1	Implement and facilitate stages of document management preparation (DMS) and system.	Establish policies and procedures for input & archival. Scan and merge additional files into DMS, define access needs by department.	Purchased DMS and began scanning of District documents .	District Records Retention Policy adopted, Board, Planning, and related District documents scanned.	Policies and Procedures for input. Identify other documents for input.
7.1	Successful election.	Administration of Election without challenges.	NA	Successful Board of Directors Election	Administration of special election, if so directed by the Board of Directors. New staff trained on election processes.
6.5	Actively recruit volunteers and interns	Generate partnerships in the region, attend job/volunteer/high school and college events, post position online.	NA	Updated handbook, defined positions and descriptions for available opportunities	Track applications and volunteers, number of interns accepted.
6.3	Facilitate District emergency preparedness efforts	Continued advancement in District Emergency Planning Efforts	Anticipate 100% NIMS training completed for identified employee groups	Updated Emergency, Security and Crisis Plans for all facilities; Fall Safety Week trainings on those plans.	Identify Safe Rooms, implement Grab and Go Emergency Bags; implement mock trainings at facilities.
1.3, 7.1, 5.6	Complete implementation of BoardDocs	Refine process, develop library/archival feature and publish for public use	started internal use and board packet develop	Published for public use and transferred Board of Directors information from District web-site to Board Docs site.	Continue to refine and add to the use of the Board Docs site
6.1, 6.3, 7.1	Create an improved focus and common language concerning customer service	Implementation of a new customer service campaign for District employees	Officially abandoned 212 degree customer service program	Formed an internal committee to develop the new customer service program	Roll-out training and marketing materials; investigate secret shopper program and user surveys

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD (Oct)	2019 Goal
5.1	Become a recognized leader in the parks and recreation industry	Become and remain CAPRA certified	Strategic Plan identifies CAPRA accreditation as recommendation	Applied, accepted and worked to address standards/requirements	Host CAPRA reviewer and meet standards, keep continue District accreditation records/efforts.

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 efforts
- 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.
- 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.
- Seek technology solutions and efficiencies to address organizational needs when appropriate.

Communications Department

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

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

SSPR 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.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD(Oct)	2019 Goal
5.1, 5.5 6.3, 6.4 7.3, 7.4	Update and adopt a strategic communications plan.	Publish in 2018	NA	Plan written and approved.	Implement and update as needed.
2.2 6.3	Produce and promote more video to better engage residents and social media followers.	Track number of videos and engagement.	NA	90 videos produced. 9 per month.	Publish 3 or more short videos or PSAs/month. Produce quarterly "news" video.
5.5 7.3	Design and publish new District newsletter.	Design and publish.	NA	Designed and published with each catalog.	Publish quarterly.
2.2	Find and promote more engaging content on social media and other channels. Will include increased communication with dept.	Increase "likes" and "follows" on social media, particularly Facebook.	Facebook: 3,491 Twitter: 1,092 Instagram: 818 E-news Open Rate: 35%	Facebook: 4,144 Twitter: 1,180 Instagram: 1,037 E-news Open Rate: 43%	Facebook: 5,000 Twitter: 1,250 Instagram: 1,250 E-news Open Rat: 40%
2.1	Assist rec programmers/golf pros etc. with graphic design/printing needs to ensure all publications meet District standards and policies. Work with Business Support to streamline.	Jobs will be digitally tracked with assistance from IT. Printing outsourced in partnership with Business Support.	N/A	Job ticket program established by utilizing Trello. Completed 150 work orders in Trello and another 110 before Trello.	Assist rec programmers with graphic design/printing needs to ensure all publications meet new brand standards and policies. Work with Business Support to streamline.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD(Oct)	2019 Goal
4.2	Work with SSPR 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	Newsletter articles; coat drive; promoted tree planting program; promoted Christmas tree recycling; promoted clean fill dirt program; promoted sustainability online, social media and video (<i>The Score</i>). September's <i>The Score</i> , spotlighting sustainability reached 6,446 people and was viewed 5.2K times.	Continue to work with SSPR Sustainability Committee to promote awareness of sustainability improvements. Continue to promote measured savings garnered from implementing sustainability improvements.
6.3	Create or redesign marketing collateral and assist with communication needs for internal and external marketing efforts; meet regularly with stakeholders.	Implement user-friendly job tracking software; improve turn-around time and accuracy	2-3 week turn-around time	260 jobs completed. All completed within assigned deadlines. Conducted marketing priority meetings with various departments and stakeholders.	Continue redesign and creation of marketing collateral, refine processes, and increase stakeholder meetings.
5.5	Plan and coordinate special public events in the District, including park openings, facility grand openings/ground breakings, art installations/openings, etc.	Increase number of events, attendance & media coverage. Include partners when applicable.		Conducted 15 special events. 15 articles appeared in local media promoting or recapping the events.	Plan and coordinate special events in the district, seek to elevate the quality of events when appropriate.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD(Oct)	2019 Goal
6.4	Implement a digital image library that employees will have access to across the District.	Have a system in place in early 2018.		Implemented. 41 employees trained. 4,000 images uploaded. 2,593 images have been downloaded by 18 different users.	Continue to administer Asset Bank and train employees as needed.
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.		Communicators Group (6 meetings); Littleton Partners Group (6 meetings); Western Welcome Week (12 meetings); CENCON (Centennial Council of Neighborhoods (12 meetings); "Coffee and chat" with our partner municipalities (4 meetings).	Continue to attend and facilitate meetings.
7.1 7.4	Implement an online charitable donations program and track results.	Track donations and related information		Total donations include 258 passes for various District attractions for a total of donation value of \$21,094.	Continue an online charitable donations program and track results; evaluate program.

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.
- Refine district sponsorship offerings.

- Improve Communication's internal file management.
- Social Media Engagement Strategy – evaluate existing and find new ways to engage our customers with an evolving strategy.
- Improve delivery of District news – investigate innovative ways to deliver our content. Create content that is more engaging to the press and public.
- To increase internal capacity and reduce contractor costs, pursue staff drone pilot certification and the purchase of drone for Communication Department use.

Human Resources

In collaboration with the other District departments, the Human Resources Division is responsible for recruiting and retaining talented and qualified employees; promoting an atmosphere that is conducive to both professional and personal growth; providing our employees with a consistently fair and objective work environment; and facilitating and maintaining clear communication throughout the organization. It is also the division's responsibility to implement the District's compensation philosophy, both salary and benefits, to ensure compliance with various policies and practices.

Our Human Resources Department works in partnership with managers and with individual employees to provide programs and services that create a work environment of employee empowerment and involvement in the District.

Mission

The Human Resources Department creates, encourages, and maintains an environment that supports, develops and sustains the well-being of South Suburban's employees and broader community. We do this by being a knowledgeable, approachable, professional resource in providing quality services in the areas of employee relations, benefits, recruitment and retention, organizational development, compensation, and human resource information management. We develop and communicate sound policies and procedures that balance the needs of employees and the needs of the District while ensuring compliance with federal and state law. We provide strategic leadership, modeling excellence, honesty, integrity, and teamwork. We deliver our services in support of the District's Strategic Goals of being a recognized leader in the industry, an employer of choice, all while increasing the organizations sustainability. Each of these goals are woven into every aspect of the Human Resources department's strategies, policies, and approaches.

Vision

Our vision is to be recognized as a preferred employer and provide innovative and results-oriented human resources services, policies, and systems. We aspire to build partnerships with employees at all levels of the organization emphasizing strategic human resource practices, high quality service, efficiency, and providing valued services in a cost-effective manner.

These services include:

- Recruitment and hiring qualified and talented employees
- Salary and Benefits Administration

- Employer and Employee Relations with the aim to maintain a respectful, collaborative, problem solving relationship between the District and its employees
- Professional Development that inspire employee to contribute to their full potential
- Compliance with employment related legislation by embracing and creating best practices in all areas of Human Resources Management

2019 Budget Initiatives

- Implement a competitive compensation plan that attracts, retains, and motivates staff while balancing external market pressures and internal equity. Develop 2020 Pay Plans that include minimum wage increase.
- Revise performance reviews and provide a framework for supervisors to provide constructive feedback to staff. Ensure departments do not exceed their labor budgets and increase the number of part-time performance reviews that are completed. Currently the rate of completion is 25% for part-time employees.
- Foster employee engagement and retention to increase job satisfaction and promote positive employee morale, organizational effectiveness and pride in public service. Conduct a satisfaction survey and based on results assess and implement changes as needed.
- Provide accurate and timely workforce information by ensuring Sub Hub has policies, procedures, and vendor contacts listed as it relates to HR.
- Achieve the SDA discount on renewals for employee and supervisor safety and risk prevention training.

2019 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
6.5	Promote the District as an employer of choice	Build relationships within the community with HS and Colleges	Measures 385 job postings	Measures 471 of job postings	Participate in District branding efforts to position SS as employer of choice
		Expand use of social media and other collaborative technology to increase visibility of District employment opportunities	5524 number of applicants 720 hires & promotions	5049 number of applicants 774 hires & promotions	Increase the number of qualified applicants
		Host and attend job fairs	Attended 4 job fairs	Attended 4 job fairs	Attend & host 5 job fairs

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
6.2	Adopt recruitment & selection best practices to highlight flexibility, promote consistency, reduce bias, and ensure quality across the organization	<p>Equip supervisors with the skills to effectively recruit by providing training and best practices including our values</p> <p>Streamline and optimize recruitment and selection rules and processes, emphasizing merit and equity principles</p>	<p>Time to fill (internal/external) 57 days for FT staff</p> <p>Returning Seasonal 19.5%</p>	<p>Time to fill (internal/external) 46 days for FT staff</p> <p>Returning Seasonal 19.4%</p>	<p>Provide hiring & interviewing training Expand technological capabilities that streamline selection process-this will be internal to the HR dept Neogov & BC integration</p> <p>Maintain/increase # of seasonal staff who return for the following season</p>
6.6	Provide quality, cost-effective training & development designed to increase individual and organizational productivity and enrichment while meeting the changing needs of programs, departments and employees	<p>Expand onboarding</p> <p>Redesign, launch, refine, and administer the Leadership Academy Program to offer participants opportunity to further enhance leadership skills</p>	<p>NA</p> <p>NA</p>	<p>650 employees complete onboarding training</p> <p>NA</p>	<p>Strengthen onboarding to support new hire engagement including District history, Mission, Strategic goals, handbook policies</p> <p>Provide a variety of trainings to staff through Leadership Academy</p> <p>Survey staff satisfaction regarding training & class offerings</p> <p>Survey participants utilizing skills or reporting change in behavior after attending training classes</p>

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
6.3, 6.4, 6.5, & 7.1	Develop benefits programs and services to best meet employees' and the organization's needs while providing quality customer service	Review benefits offered and cost to EE/ER	Cost per participant Per pay period High Plan = \$50.50 / \$310.50 Low Plan = \$25.50 / \$267.00 76 participants in Wellness Program	Cost per participant Per pay period High Plan = \$50.50 / \$310.50 Low Plan = \$25.50 / \$267.00 75 participants in Wellness Program	Benchmark benefits & costs Survey staff satisfaction with benefits Continue wellness program and activities that improve employee health and well-being and promote a healthy work environment & mitigate WC Claims Recertify Health Links Certification
6.5	Maintain a competitive compensation program that attracts, retains, and motivates the workforce and balances external (market competitiveness) and internal equity Update evaluations to align performance. Train supervisors how to differentiate pay with documented performance and expectations	Conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees FLSA review based on 2019 legislation	NA NA	NA NA	Ensure job descriptions are up-to-date Complete compensation study Assess compression Evaluate & revise performance reviews Train staff on performance feedback
6.3, 6.4, & 7.1	Research & implement a new HRIS system that will increase HR's operational capacity and add strategic value	Develop an operational blueprint to guide the transition from our current state through implementation	NA	NA	Document and analyze current business processes; include recommendations to increase data accuracy, reduce delays and automate routine transactions Select a system to implement in 2020

Future Strategic Planning

- **Recruitment & Retention:** Recruit and retain high quality people. Expand recruitment strategies by building relationships within the community with High Schools and Colleges and partner with Marketing Department to create bespoke social media posts.
- **Workforce Development:** Foster a skilled, engaged and healthy workforce prepared and supported to meet the evolving needs of our organization and our communities. Expand employee training and development activities to provide the skills, knowledge and expertise needed to drive District performance. Support employees in their longer term career development through further training opportunities, projects, stretch goals, etc.
- **Benefits & Compensation Administration:** Administer the District comprehensive benefits and compensation programs, providing education and problem resolution to employees. Manage the wellness program to attract and retain employees, optimize health and productivity, and promote a healthy and supportive work environment.
- **Technology and Business Processes:** Increase the quality and impact of HR programs and services through continuous improvement and by maximizing the use of technology. Improve business processes (automate, standardize, and integrate) through an enhanced Human Resources Information System. Work towards a paperless HR System.

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 2019 Finance Department Budget is \$869,456. This is an increase of \$30,590 (3.6%) over the 2018 budget and \$43,986 (5.3%) over the 2018 estimate. The 2019 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.

2019 Budget Initiatives

- Provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making
- 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
- Complete implementation of budget software for use in the 2020 Budget process

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD (Oct)	2019 Goal
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	\$6,527,705	\$6,595,383	\$7,500,000
		Purchase Card Transactions	15,292	13,376	16,000
		Rebate from Purchase Card	\$96,401	\$96,952	\$110,000
		Accounts Payable Checks	4,773	3,939	4,000
1, 5.3, 7.1	Monitor and Improve Internal Controls. Provide recommendations and feedback to staff for improvement.	Number of Internal Audits/Reports Completed	76	41	80

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

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.

2019 Budget Initiatives

- Upgrade email systems
- Fiber Build Phase 2 (Littleton Golf and Tennis)
- Fiber Build Phase 2 (Lone Tree Golf and Hotel)
- Emergency Communications Systems
- EMV Equipment Install
- Computer and Server Replacement
- Release Districtwide Mobile App
- Increased onsite training in Microsoft Office

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
1, 5.4, 7.1	Migrate existing facilities to fiber network	Increase number of facilities on upgraded network	2	8	10
1, 5.4, 7.1	Upgrade EMV compliant software and hardware	Increase number of facilities that are capable of taking EMV transactions	0	0	3
1, 5.4, 7.1	Implement emergency communications tools	Increase the number of staff members who can be reached in an emergency situation	405	434	800

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
1, 5.4, 7.1	Release Mobile App for communications with District Residents and users	Increase the number of people downloading and using this app	0	1	500
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	20	35	60
1, 6.4, 6.6	Computer Replacement	Increase number of replaced PCs, laptops and servers across the organization	51	62	70

Future Strategic Planning

- Expand Access control systems to new and existing facilities
- Establish Baseline IT Governance Funding
- 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
- Expand Document Management System usage
- Refresh Virtual Server Array

Planning and Development Department

The Planning and Development Department staff consists of five Landscape Architect/Planning professionals, including three licensed Landscape Architects.

Planning and Development is responsible for planning, design, and construction of capital construction projects identified in the five year plan and 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.

2019 Budget Initiatives

For the 2019 Planning and Development Department budget, there are 5 full-time employees and one part-time intern (3 month duration) for a total annual salary cost of \$534,971 including fringe benefits not including any 2019 merit increases. The total annual Department budget is proposed to be \$610,921 which is a \$15,601 (2.6%) increase from the 2018 total annual budget. The increase in the budget is due to inclusion of a Park Planning Intern and increases in salaries and fringe benefits from the 2018 merit adjustments.

The main goal for the Planning and Development Department will be to manage approximately \$58,000,000 of the overall 2019 capital projects for the District including a new \$50,000,000 recreation complex. Funding for these capital projects comes from the general fund, conservation trust fund, bonds, certificates of participation and grants. In order to better utilize these funds, the team will continue to plan and design projects one-year and construct them the next when feasible. This strategy allows for better cost estimating and project scoping to more accurately budget projects for construction. To track capital projects, a work plan is produced quarterly to outline timelines, budgets and project progress.

In 2019, the Department staff in conjunction with our partner cities will apply for various grants to leverage funding for capital projects. Below are grants that were awarded in 2018 and the grants that will be applied for in 2019.

2018 Grants Awarded:

- Progress Park Improvements - Arapahoe County Open Spaces Standard Grant- \$500,000 (Submitted by SSPR)
- Sheridan Community Park Tennis/Pickleball Courts - Arapahoe County Open Spaces Standard Grant-\$500,000 (Submitted by SSPR)
- Sheridan Square Park Development - Arapahoe County Open Spaces Standard Grant-\$322,500 (Submitted by City of Sheridan)

2019 Grant Applications:

- Cherry Knolls Park Ball Field Renovations-Arapahoe County Open Spaces Standard Grant-\$390,000 (SSPR Grant)
- Chase Park Improvements-Arapahoe County Open Spaces Standard Grant-\$386,500 (SSPR Grant)
- Harlow Park Improvements-Arapahoe County Open Spaces Standard Grant-\$500,000 (City of Littleton Grant)
- Palos Verdes Park Underpass Improvements-Arapahoe County Open Spaces Standard Grant-(Greenwood Village Grant)

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
1, 5.2	Upgrade playgrounds to meet current codes and standards.	Provide safe accessible playgrounds that meet ADA, CPSC and ASTM.	2	3	4
1, 5.2	Upgrade ball fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	NA	1	4
2, 5.5	Coordinate with SPWG on east-west trail connections.	Identify safe east-west trail connections to Mary Carter Greenway.	NA	Planning study underway with FHU.	Utilize recommendation from the planning study for future funding year.
2, 5.2	Coordinate 5-year CIP plans with partner agencies.	Establish project priorities and timelines for each municipality.	NA	4	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	1	NA
4, 5.6, 7.1	Offset electrical costs at recreation facilities.	Purchase capacity in CEC pay-as-you go solar farm.	1	1	1

Future Strategic Planning

- We will deliver new projects that support our guiding principles by:
 - 2019-2020 Continue design and construction of a new recreation complex with indoor turf fields, ice arena, gymnasium, and administrative space to meet the needs of the community.
 - 2020 Planning and design for Family Sports Dome and Littleton Tennis Bubble.
 - 2020 Construction of playground improvements at Hamlet Park.
- 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.
 - City of Littleton-River District Plan
 - South Platte Working Group-South Platte Connections
 - High Line Canal Conservancy-Framework Plan
 - Columbine Valley-Wild Plum Farm
 - Littleton Public Schools-Long Range Planning Committee

- To engage our future we will provide electronic access to District files to increase efficiency.

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 (this includes sidewalks at our major facilities), four skate parks, 50 tennis courts, 62 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.

2019 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. We will continue to build on the success of the reorganization by converting 9 seasonal positions to part-time medical eligible positions that will help perform maintenance during the spring and fall shoulder seasons.

In 2019 the Open Space and Trails Division will continue to cross train employees on all tasks, reducing the amount of individual specialized experience and increasing the development of a broader knowledge maintenance team. This type of development introduces staff to new challenges while creating an environment of progressive learning and adding new insight and ideas of how to increase efficiencies and productivity. Trails teams will also begin collecting trail counter data to help guide task frequency and predict future service levels. Both teams are progressing with technology by utilizing tablets to create work lists and to manage up to date inventory of current amenities. The Open Space Division also plans to continue its work with local volunteer organizations as well as applying for a multi-jurisdictional Open Space Weed Management grant funded by the State Department of Agriculture to manage noxious weeds.

Forestry and Horticulture will continue to provide district wide oversight and maintenance of planter beds, gardens and trees. They will continue to partner with municipal neighbors, agencies and volunteers in the removal of Russian Olives and other invasive woody species. The Service Center Manager continues to oversee the fleet maintenance operations as well as 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	2017 Actual	2018 YTD	2019 Goal
1	Irrigation System replacement at Foxridge West	Decrease maintenance costs. Improve system efficiency	\$1,976 per acre 60%	Irrigation system was under construction in 2018 no data collected.	\$1,106 per acre 80%

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
4	In 2017 GPS units were installed on 64 Park and Maintenance Vehicles. In 2019 and additional 12 units will be installed.	To reduce miles driven, fuel savings, reduce engine idle time, longer vehicle life	Data only collected for 4 months due to timing of installation. 5% decrease in emissions and 6% decrease in idle time	2018 YTD 5% reduction in fuel, 6% decrease in emissions and 5% decrease in idle time	10% decrease in miles driven, 8% 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.	209 programs 69% full 10% Cancellation	286 programs 61% full 2% Cancellation	264 programs 70% full
3, 5, 5.6	Provide quality nature experiences and maximize number of program participants and field trips with consistent program numbers or increase.	Number of program participants and field trip participants.	3391 participants 2893 field trip students	3759 participants 2921 field trip students	3300 participants 2900 field trip students
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.	97graffiti incidents at an annual cost of \$21,824	YTD 11-21-18 80 incidents at an estimated annual cost of \$11,334	48% reduction

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 and 2 restaurants (Avalanche Grill and Littleton Grill). 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.

2019 Budget Initiatives

2019 will be a year of development with the Recreation Complex as well as continued program and facility improvement. Staff will be challenged to evaluate program trend awareness, increase marketing efforts, improve sustainability efforts and embrace technology advances. Overall, moving into 2019, 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 2019 primarily due to increased staffing costs, as not only does minimum wage continue to increase, but wages are increasing to remain competitive in a very tight job market. In addition, increasing maintenance/upkeep demands of the facilities continues to be an issue and addressing problems in this area is a priority.

The Department is composed of 89 FTE, 6 PTE, 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. To offset this increase in expenses the Department has requested various program fee increases within many Divisions of Recreation.

Major 2019 Recreation Budget Initiatives include:

- Continued program development of tennis operations with the emphasis on Junior Team Tennis and Social events.
- Strategically schedule full time coordinators and part time staff to operate, supervise, teach and officiate various sports and activities that will increase customer satisfaction rates, gain valuable insight to program strengths/weaknesses and assist with part time expenses.
- Develop trending and competitive summer indoor sport leagues and minicamp offerings at the Dome to maximize the availability during low rental times.
- Continue to strengthen relationship with Pickleball community utilizing the committee members and turn the group's objectives into stronger tournaments and community events.
- Strategically program Adult Flag Football and Adult Lacrosse so that the outdoor and indoor programs do not overlap and support future growth in both programs.
- Increase youth lacrosse revenue with additional trending camps, restructure of existing camps to be level and technique specific plus take advantage of the opportunity to incorporate the CGLA, which is on brink of dismembering, toward an in-house program.
- Develop a new 5K community event partnered with Breckenridge Brewery.
- Continue to build our sponsorship pool by actively seeking potential clients and take advantage of area grants to help offset equipment expenses and provide the financial foundation toward new cutting edge programs.
- Evaluate and adjust the BMX volunteer program, sponsorship packages and marketing campaigns. Modern and comparative competitor strategies will be evaluated and utilized to increase volunteer base for race day help and maintenance of track, as well as increase track awareness for new and existing racers within the state.
- Continue to operate Colorado Journey with the new winter hours of Monday-Sunday from 12p-5p from November – February, weather depending.
- Incorporate a Mobile Concessions option at Colorado Journey and the Batting Cages to increase retail/food/beverage sales while taking advantage of when the multi-purpose and softball fields are utilized for large tournaments and leagues.
- 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.
- Strategically staff classes and events to verify the identified cost recovery has been met without sacrificing the integrity of the programs.
- Continue to market the rentable community meeting spaces for various activities and events at The Lone Tree Hub as well as increase the amount of in-house class programming vs contracted programming.
- Increase birthday party and private lesson attendance at each of the recreation centers through specific marketing campaigns on social media and cross marketing opportunities.
- Continue work on the comprehensive master plan for the Goodson Recreation Center to identify priorities in remodeling/renovating the center and address the adult locker rooms, as well as potentially front entry, concessions area, fitness spaces and multi-purpose rooms.

- Implementation of Phase I of the Aquatics Master Plan completed in 2018. This includes beginning construction at Franklin, Harlow and/or Holly pools at the end of the 2019 pool season.
- Research and implement a new pay structure for private swim lessons with the intention of offering a higher pay rate to increase staff willingness to provide service, thus increasing utilization and overall revenue of the private swim lesson program.
- Continue to work with IT department to improve systems to simplify purchasing processes for District customers and improve use of systems for staff. Some items improvements include; updated pool group reservation processes, improved monthly billing reporting/tracking and a new balance tracking and payment system for licensed camp programs.
- Major cosmetic renovation to the Buck Recreation Center restrooms and locker rooms, which will include updated flooring, counters/sinks and other various fixtures.
- Continue implementation, with possible expanded utilization, of contracted cleaning services in conjunction with continued use of District employees to complete custodial efforts. These changes will reduce overall costs, as well as free up custodial and maintenance staff to complete other priority tasks.
- Upgrade and create state of the art cardio area at the Goodson Recreation Center. The Buck Recreation Center received a full upgrade in 2018 of cardio/weight equipment and flooring, which was very well received. Cardio equipment would be replaced and area would be rearranged to improve ADA accessibility.
- An updated fee structure for gymnastics drop-in will be implemented in 2019. The new fee structure will be simplified to offer one District/Non-District price for all types of gymnastics drop-in, as well as one price regardless of age. Previously there had been three different price options dependent on age.
- Complete a partial roof replacement at the Buck Recreation Center which would replace exiting 11 year old EPDM roof that is beginning to fail and leak. The roof will be replaced with an upgraded 3-ply built up roof system.
- Install a cooling system in the Sheridan Recreation Center gymnasium. This is a highly requested amenity and staff anticipate this improvement will increase participation at the center during the summer months.
- Increase revenue from the Xergame room transitioned into the primary off-ice facility for figure skating and hockey players. The newly named Arapahoe Room will also serve as a rentable space.
- Capture Learn to Skate participants from our class lesson program and move them into our figure skating and hockey programming. This would include our membership bases in the figure skating clubs and hockey associations and into our recreation Ice Sport Industry (ISI) testing and competitions.
- Continue to grow the Adult Hockey League with consistent quality customer interaction, communication and scheduling.
- Achieve CAPRA Accreditation: submit self-assessment, successfully complete the auditors visit and present in front of the CAPRA Board at the National Conference to achieve accreditation.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 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.	245	246	250
2, 5.4	Offer numerous Therapeutic Recreation programs and events through SSPRD's STAR Program.	Total registrations in STAR sport, fitness and arts classes.	648	501	650
3. 5.4, 7.3	Increase participation in District's Learn to Swim program through enhanced training, staff certifications and overall increased staffing.	Total registrations in Learn to Swim programs at all indoor and outdoor pools.	5,816	4,593	6,000
2, 5.4	Maintain at least a 90% capacity rate in CDT preschool programs at Goodson and Lone Tree Recreation Centers.	Annual preschool enrollments.	1,111	979	1,200
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.	Overall average of 70% with a very good or higher rating.	Overall average of 75% with a very good or higher rating.	Overall average of 80% with a very good or higher rating.
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.	55	62	66

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
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.	\$67,000	\$74,000	\$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.	7	11	15
2, 2.1	Increase and evaluate the current offerings to remain competitive in the field for the youth tennis program.	Increase number of participants associated with JTT program throughout the 2019 calendar year at all 3 tennis locations.	59	31	70
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
2, 2.3	Connect to the Sheridan community through participation in various community events.	Number of Sheridan Community Events attended annually.	9	10	12
1	Continue to increase revenue through ice rentals	Increase in revenue in number of rental hours	1,482,544	1,261,023	1,501,961
2, 2.3	Continue to increase number of participants in Adult Hockey	Increase in number of participants	2166	2210	2260

Future Strategic Planning

- Bridge 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.
- Expand upon grant funding, sponsorship and donation opportunities to allow for additional special events and programming opportunities for the community.
- 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 locations.

- Identify and increase 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.
- Solicit additional funding through sponsorships and donations from the community for increased enhancements at Recreation Facilities.
- Improve marketing efforts with social media including, but not limited to Facebook and Instagram.
- Evaluate volunteers and contractors utilized throughout the department to ensure they are meeting the Districts standards of performance.
- Develop purposeful and strategic program decisions within the entire division as new facilities are acquired within the District.
- 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.
- Research and apply for additional grant and sponsorship opportunities for appropriate programs such as Active Adults, STAR and Fitness. Additional funding of this nature will help reduce costs to participants, increase offerings, and/or improve overall experience.
- Implement a formal facility inspection process to ensure developed 2018 maintenance standards are completed which will improve the overall customer experience, as well as ensure proper preventative maintenance.
- 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.
- Continue to connect with the community through a variety of low cost or free events such as: Group Fitness Try-Athlons, Recreation Center Free Day, Breakfast with Santa, Spooktacular, Sheridan Celebrates and Fitness Classes in the Parks.
- Continue to invest in recreation facilities through various CIPs in 2019, some of which include:
 - Various Buck Recreation Center Improvements: Locker room enhancements, roof replacement and birthday party room renovation.
 - Various Goodson Recreation Center Improvements: Child Discovery Time improvements, adult locker-room renovation, replacement of tables and chairs, PA system upgrades, additional fitness equipment replacement, and gymnastics equipment upgrades.
 - Various Lone Tree Recreation Center Improvements: Updated preschool playground equipment, locker-room re-grouting, water fountain upgrades and ceiling mounted volleyball net installation.
 - Various Sheridan Recreation Center Improvements: Installation of gym cooling system, renovation of iDream room, dumbbell replacement and replacement of some maintenance doors.

- Various Aquatic Improvements: Spray feature replacement at the Buck leisure pool, new kiddie slide at the Goodson tot pool, installation of updated back-up sanitation systems and chemical controllers, replacement of various lane lines and pace clocks and upgraded CPR/First Aide training equipment.
- Continuing to maintain the efficiency of our scheduling process for all programming at our Ice Facilities
- Continuing to add more rentals, skills clinics and camps where available at Family Sports Center and South Suburban Ice Arena.
- Form a South Suburban maintenance committee to negotiate more competitive pricing due to volume business from SSPRD with vendors
- Continue to participate in the rink managers meetings to discuss refrigeration prices along with ideas for cutting prices throughout Colorado.
- Creating online purchase options for figure skating patrons.
- Maintain an updated website with well communicated information related to registration, rules and scheduling for SSAHL

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 shop with current selection of equipment and clothing. Each course offers food and beverage operations 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 District partners with GolfTec and Jakes Academy to provide additional lesson opportunities at Family Sports and Lone Tree.

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 and guests 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.

2019 Budget Initiatives

- The 2019 operations budget was prepared to allow staff to maintain quality playing conditions on the 4 courses while providing exceptional customer service to guests at the facilities.
- Complete phase 1 and 2 of the South Suburban Golf Course Master Plan improvements. This phase will consist of adding a new putting green, converting the existing #18 green into a short game practice area, and adding a new tee complex to holes #9 and #18
- Remodel the Lone Tree Pro Shop, including adding a new service counter and display fixtures to enhance the aesthetics of the area and to improve merchandise display features, all leading to improved customer service and increased revenue from sale of merchandise.
- Improve landscaping of parking lot at Lone Tree Golf Club as part of facility upgrades.
- Replace, repair, paint exterior of deteriorating Lone Tree Clubhouse to preserve the life of the building and to improve the aesthetics of the facility.
- Begin a 2 year program of updating the Lone Tree Hotel guest rooms. Program consists of replacing furniture, new paint, and counter tops.
- Continue the concrete cart path replacement program at Littleton Golf, Family Sports, and Lone Tree, as part of the taking care of our assets program.
- 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, Lone Tree, and Family Sports to improve playing conditions at the courses.
- Replace tile floor in Lone Tree Grill Kitchen to improve sanitary conditions.
- Begin minor renovations to Lone Tree Hotel Lobby.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
1	Achieve a customer service satisfaction rate of 92% or better	Customer service survey results show 90% satisfaction	92.7%	91.3%	92%
5.4	Play 170,000 rounds of golf at our golf courses	Increase in number of rounds played at courses	169,702	161,398	170,000
7.3	Increase the number of junior golf programs participants	Offer additional playing/learning opportunities with additional participants in our programs	500	500	600

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2017 Actual	2018 YTD	2019 Goal
7.4	Expand our relationship with GolfTec at Family Sports	Renew existing contract and expand services offered	achieved	ongoing	Contract due for new renewal December 2019
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
7.4	Improve the communication with our users through improved newsletter	Restructure content and format of newsletter to be more user friendly	ongoing	ongoing	Deliver newsletter with improved content pertinent to the golf operation as least once per month
5.4	Increase the number of weddings hosted at Lone Tree	Host 12 wedding receptions during the year.	10	8	12
7.3	Increase the number of food/beverage special events hosted	Provide at a minimum 2 special events per month during the off season to increase revenue	6	4	10

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 10-15 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 \$350,000 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. (Budgeted in 2019)
- 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, Family Sports, 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.



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, considering information obtain from the three year financial plan, five year capital improvement plan, as well as the District's strategic and master plans. These priorities are discussed with staff and the Board of Directors. A proposed budget calendar is created which outlines target dates, as well as, dates for the public hearings, a date for formal adoption of the proposed budget, and a date for the certification of the mill levy.

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

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

The proposed budget is formally presented to the Board of Directors by October 15th each year, per state statute requirements. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees and charges increases are also presented to the Board and public during the October meeting. The public has three opportunities to comment or request budget items during the District's public board meetings, once per month in August, September, and November.

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

Budget Requirements per Colorado Revised State Statutes:

- The Board must designate a qualified person who shall prepare the budget and submit it to the Board on or before October 15 of each year. CRS 29-1-105
- Upon receipt of the proposed budget, the Board shall publish notice of the following, one time in a newspaper of general circulation: (i) the date, time, and place of a budget hearing(s); (ii) that the budget is open for public inspection and location where budget can be reviewed; and (iii) that interested parties may file objections any time prior to final adoption. CRS 29-1-106(1).

- Adoption of the budget must be considered at a public hearing CRS 29-1-108(1).
- A District must adopt an annual budget prior to certifying the District's mill levy CRS 29-1-103(1) and 29-1-108(2).
- A certified copy of the adopted budget, which includes the resolution to adopt the budget, set the mill levy rate(s) and appropriate funds, and the budget message must be filed with the Division of Local Government no later than 30 days following the beginning of the fiscal year of the budget (i.e. no later than January 30) CRS 29-1-113.

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 and any new unforeseen items. The total appropriation can only be modified by Board approval upon completion of notification and publication requirements (CRS 29-1-109). However, the District can modify the budget by line item within the total appropriation without notification.

2019 BUDGET CALENDAR

Wed., June 27	Meet with Board to discuss 2019 Budget Priorities
Fri., June 29	Five Year Capital Improvement Projects due to Finance
Fri., July 13	Budget work papers (with June numbers) and salary information due to Staff from the Finance Department.
TBD	Additional Budget Discussions with Board as needed
Wed., Aug 22	First Public Hearing on 2019 Budget. Present Major Priorities for 2019 Budget to Board
Fri., Aug 24	Preliminary Assessed Valuations due from Assessors.
Fri., Aug 31	All 2019 Budget work papers (including 2018 estimates), fees and charges information, requests for new programs, and summary transmittal letter due to Executive Director and the Finance Department.
Tues., Sept 11	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 12	Second Public Hearing on 2019 Budget. Present draft of Five Year CIP Plan to Board. (meeting Cancelled – Public Hearing moved to Oct 10)
Wed., Oct 10 2019	Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish “Notice of Budget” upon receipt of proposed budget). Public Hearing moved from Sept 12
Wed., Nov 14	Third and Final Public Hearing on 2019 Proposed Budget. Board formally adopts 2019 Budget, Financial Plan, and Five Year CIP Plan
Mon., Nov 26	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 10	Final Assessed Valuation due from Assessors.
Wed., Dec 12	Board certifies Mill Levy to Counties.
Fri., Dec 14	Mill Levies transmitted to Counties.
Fri., Dec 28	2019 Budget Cash Flows due to the Finance Department.



Summary of Significant Financial Policies

South Suburban Park and Recreation District Summary of Significant Financial Policies

Overview

South Suburban Park and Recreation District (District) was established under the powers and authority of Title 32 of the Colorado Revised Statutes (CRS). The Board of Directors have adopted Bylaws to define general organizational responsibilities and authority. The Board of Directors appoints the Executive Director who is responsible for all administrative and day to day operations of the District. The Board of Directors approved a resolution which clarifies the duties, responsibilities and authority of the Executive Director. These responsibilities include financial affairs and accounting for the District's operations and all administrative policies and procedures. The Executive Director may delegate select responsibilities and authority to staff, while retaining overall administrative authority of the District. The Finance Department, as delegated by the Executive Director, is responsible for implementing and maintaining the systems of accounting, controls, and auditing.

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 proceeds of the authorized (not yet issued) general obligation debt and Certificates of Participation (COPs). Voters authorized the issuance of \$46,860,000 of general obligation debt in November 2017 election. The District is also planning to issue around \$30,000,000 of COPS in 2019.

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.

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.

Financial Planning

During the annual budget process, a Three Year Financial Plan (forecast) will be prepared or updated. The purpose of the forecast 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, as well as anticipated changes to service levels and funding. If appropriate, the forecast shall identify additional resources necessary to continue the provision of the current service levels or projected changes in service levels. The three year financial forecast shall inform the District's capital improvement plan and the operating budget. The forecast will include a concise overview of long range fiscal solvency of the District's funds.

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.

Accounting and Auditing

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.

An audit is required to be prepared annually by an independent Certified Public Accountant within the State of Colorado. Per Colorado Revised Statutes, "the Board shall cause to be made an annual audit of the financial statements of the District as of the end of each fiscal year, or more frequently if determined by the Board" CRS 29-1-603. The audit report must be submitted to the Board by the auditor by June 30, and filed with the State Auditor within 30 days after the report is received by the District CRS 29-1-606. Internal Audits are also conducted by the Finance Department throughout the year to ensure compliance with policies, procedures, and internal controls. Findings from these internal audits are shared with the District's Directors on a quarterly basis.

Accounting System

Microsoft Dynamics GP is a mid-market business accounting software package (ERP). It uses Microsoft SQL Server to store data. It is one of four accounting packages acquired by Microsoft that now share the Microsoft Dynamics Business Solutions brand. Dynamics GP is written in a language called Dexterity.

The District has used this system for its financial records since 2001. These financial records are backed up daily by the IT Department. This ERP system meets all the financial and security requirements of the District and has been evaluated by our external auditors.

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

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 Districts 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 set by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year.

Per Colorado Revised Statutes, "The Board shall fix a rate of levy of taxes, and shall certify that rate to the Board of County Commissioners by no later than December 15 of each year" CRS 32-1-1201, CRS 39-5-128(1). The mill levy cannot be increased without voter approval (Article X, Section 20 of the Constitution of the State of Colorado).

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).

Acceptance of Gifts and Donations Policy

The District will consider any and all gifts that will contribute to the fulfillment of the District's Mission. Gifts can be in the form of cash, tangible personal property, real estate, and miscellaneous charitable items. Restrictions placed on gifts that are not consistent with the Mission of the District may be rendered unreasonable or unable to be fulfilled, thus resulting in a rejection of the gift. The District reserves the right to request the donor to remove or alter the restrictions in order to gain acceptance. The District reserves the right to reject any and all gifts for any reason. The District also reserves the right to seek the advice of legal counsel when considering potential gifts.

Fund Balance

Fund balance is defined as the excess of assets over liabilities in a governmental fund. 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.

Operating Reserve Policy

During the annual budget process, South Suburban Park and Recreation District (District) calculates 7% of operating expenditures to hold aside for emergencies. This reserve is calculated using the operating expenditures of the General and Enterprise Funds less any debt service payments and collection charges on property taxes.

The District considers 7% of operating expenditures to be a sufficient level for emergencies as the District revenue sources are stable (property tax revenue instead of sales tax revenue) and reductions in programs fee revenue can be associated to reductions in spending.

The District includes undesignated funds in the annual approved budget. These funds would be used first in the event of an emergency or unforeseen expenditure. If all undesignated funds are spent, the District can use the operating reserve for emergency spending by action of the Board of Directors and the appropriation of the funds into the budget. Any operating reserve used will be replenished during the next budget cycle.

Summary of Fund Balance Restrictions and Assignments

	Governmental Funds						Proprietary Funds
	General Fund	Conservation Trust	Grant Fund	2010 One Mill Fund	Capital Projects	Debt Service	Enterprise
Estimated Fund Balance 12/31/18	\$6,766,650	\$ 221,338	\$ -	\$610,415	\$ -	\$366,266	\$ 2,166,882
Restricted for:							
Emergencies	646,000	-	-	-	-	-	1,001,000
Environmental Liability Escrow	200,000	-	-	-	-	-	-
Total Restricted Fund Balance	846,000	-	-	-	-	-	1,001,000
Assigned to:							
Health Insurance Claims	1,700,000	-	-	-	-	-	-
Subsequent year's expenditures	2,793,890	221,338	-	610,415	-	366,266	233,977
Total Assigned Fund Balance	4,493,890	221,338	-	610,415	-	366,266	233,977
Unassigned:							
7% Reserve (net of emergency reserve)	380,705	-	-	-	-	-	931,905
COPS Reserve	1,046,055	-	-	-	-	-	-
Total Unassigned Fund Balance	1,426,760	-	-	-	-	-	931,905
Remaining Fund Balance 12/31/18	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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:

Operating Reserve - 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 remaining in the **Conservation Trust Fund** is restricted for future Parks and Recreation expenditures.

Any fund balance remaining 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.

Any fund balance remaining in the **Debt Service Fund** 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 the following **Assignments**:

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

The **Enterprise Fund** has **Unassigned** Fund Balance:

Operating Reserve - 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.

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.

Bidding Requirements of the District are as follows (policy approved by the Board of Directors on April 8, 2015):

\$5,000 - \$9,999	At least three verbal bids or catalog price quotations are required.
\$10,000 - \$59,999	Need three written bids and Department Director Approval required.
\$60,000 & above	Formal bid procedure as required by Colorado Revised Statute 32-1-1001(d)(I).

Note: Performance and Payment Bonds are required by Colorado Revised Statute for construction contracts over \$50,000 (CRS 38-26-105(I)).

Verbal Bid Record (VBR)

A VBR form is to be completed for purchases or services of \$5,000 or more. VBR's are required for multiple 'same' items or single purchases of \$5,000 or more. (Example: 5 batteries that are the same type need to be bid, but 5 different types of batteries totaling \$5,000 or more, do not have to be bid.) Phone bids, catalog, or brochure pricing is acceptable. If you find that only two vendors can supply the product or service, then two bids are acceptable. If only one vendor can supply the product or service, please explain on the bottom of the VBR or Purchase Order (PO). If bidding has been completed on an earlier PO with all the necessary documentation, that PO number is to be noted on the bottom of the PO where it asks for "Previous Bid #". For purchase card transactions, attach a copy of the VBR form to the receipt.

You may decline the low bid, but you must explain the reason on the bottom of the VBR. Some reasons for declining the low bid are availability problems, lack of product quality, or workmanship.

Sole Source or No Bid Exclusions

Explain 'sole source' or 'no bid' on the bottom of the Purchase Order or invoice. Examples of "no-bid" for services or products include State Contracts; Architectural or Professional Services; Merchandise for Resale; Matching Existing Equipment; Emergencies; Custom Items; Paint; Prime Lumber (except large quantities); New Technology Services or Equipment; On- Site Repairs (such as heating/air, plumbing, phone etc.); and Utilities. Examples of unacceptable explanations of 'no bid' include: "used by the District", "used by Mr. Jones" or "used in the past."

Bid Waiver

A letter on file with the Finance Department is required regarding vendors who are used on an on-going basis because of their expertise, quality performance, knowledge of the District/facility, or because they have the best possible prices. Retaining them is in the best interest of the District and the letter (to be provided by staff that is requesting the bid waiver with appropriate Department Directors signature) should summarize the reasons for this practice. If bidding has occurred, attach all documentation.

Finance staff will issue a "bid waiver" number to use on future PO's and invoices. This number is to be noted on the bottom of the PO where it asks for "Previous Bid #".

Contracts, whether yearly or monthly, that are in excess of \$5,000 (total for one year) should be bid on a regular basis and staff should prepare a letter with bid information to be kept on file with the Finance Department. Some examples of contracts that need

to be bid are for pest control, janitorial services, fire and safety maintenance, and other cleaning or maintenance services. Services that are 'sole source' should be noted on the PO.

Bid waiver information can be kept on file indefinitely for those vendors who are used exclusively or are 'sole source'. Bid waiver numbers may be used for one year or as long as the vendor, who was awarded the bid, maintains the lowest price.

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

Expenditures that benefits a department for more than five years or have an estimated useful life of five or more years and have a unit cost in excess of \$10,000 for equipment and \$50,000 for improvements are considered Capital Expenditures under the District's capitalization policy. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, major structural improvements and equipment. Other costs under this threshold or otherwise defined below are considered services and other charges or supplies and materials.

The District uses straight line depreciation method of computing depreciation in which the depreciable cost (historical or purchase price) of a tangible capital asset is reduced by an equal amount in each accounting period (usually a year) over the asset's estimated useful life. Straight line depreciation is computed as a fixed expense by dividing the asset's depreciable cost by the number of years the asset is estimated to remain in service. This method is used on all capitalized assets, except for those that are not subject to depreciation (land, water rights, and other intangible assets).

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

Capital Expenditures - A capital expenditure is any physical resource that benefits a department for more than five years and has a unit cost in excess of \$10,000 for equipment and \$50,000 for improvements. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, major structural improvements and equipment.

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

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.

Fixed Asset Control

Throughout the year as items are purchased, a property record is requirement for any assets or equipment purchased with a value of \$5,000 or more. This is verified by the Accounts Payable Accountant and routed to the Insurance Accountant for addition to our insurance schedules. At year end, capital expense, equipment, maintenance accounts are audited for fixed asset purchases. The insurance records are also reviewed. Fixed Assets, that meet the criteria in the capitalization policy, are recorded in the ERP accounting system annually (Microsoft Dynamics GP). This system maintains a detailed inventory listing, as well as calculates the depreciation amounts. Straight line depreciation is the used for all depreciable assets. Equipment purchases under the capitalization threshold are audited on a test basis annually. Each department head is responsible for the safekeeping of the District's assets.

Inventory

Inventory is valued at the lower of cost or market. Inventory consists primarily of golf pro shop merchandise held for resale, as well as food and beverages from the District's restaurants. The costs of governmental fund inventories are recorded as expenditures when purchases. Enterprise fund inventory is recorded as an asset until sold. Inventory is counted on a quarterly basis for the pro shops and monthly for the restaurants. Internal audits are also performed on inventory to ensure accuracy and proper control.

Pooled Cash

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.

Investment Policy

The purpose of this Investment Policy is to establish the investment scope, objectives, delegation of authority, standards of prudence, reporting requirements, internal controls, eligible investments and transactions, diversification requirements, risk tolerance, and safekeeping and custodial procedures for the investment of the funds of the South Suburban Park and Recreation District. The provisions of this Investment Policy shall apply to all cash and investments of the District. Included under the provisions of this Policy are financial assets of all the District's funds reported in the District's Comprehensive Annual Financial Report.

All excess cash shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proportion of the respective average balances relative to the total pooled balance, except for some specified earning which will be allocated to the District's General Fund. Interest earnings shall be distributed to the individual funds on a quarterly basis.

Objectives

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.

Delegation of Authority

The ultimate responsibility for the investment of the funds of the South Suburban Park and Recreation District covered by this Investment Policy resides with the District's Board of Directors. The Board of Directors has delegated to the District's Finance Director responsibility for developing District policy regarding the investment and custody of the District's funds.

The Finance Director shall establish procedures and internal controls, consistent with this Investment Policy, for the operation of the District's investment program. Such procedures shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the District.

The Finance Director may delegate the authority to conduct investment transactions and manage the operation of the investment portfolio to other specifically authorized staff members. The Finance Director shall maintain a list of persons authorized to

transact securities business for the District. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy.

The District may engage the support services of outside professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

Prudence

The standard of prudence, as defined by the Colorado Revised Statute (CRS 15-1.1-102 Uniform Prudent Investor Act), to be used for managing the District's assets is the "prudent investor" rule applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (CRS 15-1-304, Standard for Investments.)

The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally riskless and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional measured losses are inevitable in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Finance Director and authorized investment personnel acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that the deviations from expectations are reported in a timely fashion to the Board of Directors and appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Board of Directors any material financial interests they have in financial institutions that conduct business with the District and they shall subordinate their personal investment transactions to those of the District.

Authorized Securities and Transactions

All investments shall be made in accordance with Colorado Revised Statute 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; and CRS 24-75-701 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.

Only the following types of securities and transactions shall be eligible for use by the District

- U.S. Treasury Obligations final maturity not exceeding five years from the date of trade settlement.
- Federal Instrumentality Securities with a final maturity not exceeding five years from the date of trade settlement
- Repurchase Agreements with a termination date of 180 days
- Commercial Paper with an original maturity of 270 No more than 5% of the District's total portfolio may be invested in commercial paper of any one issuer, and the aggregate investment in commercial paper shall not exceed 20% of the District's total portfolio.
- Certificates of Deposit (CD) with a maturity not exceeding five years
- Local Government Investment Pools
- Money Market Mutual Funds

It is the intent of the District that the foregoing list of authorized investments be strictly interpreted. Any deviation from this list shall have advance approval by the Board of Directors in writing.

The District recognizes that bond proceeds may, from time to time, be subject to the provisions of the Tax Reform Act of 1986, Federal Arbitrage Regulations, as amended. Due to the legal complexities of arbitrage law and the necessary immunization of yield levels to correspond to anticipated cash flow schedules, the reinvestment of such debt issuance may, upon the advice of Bond Counsel or financial advisors, deviate from the maturity limitation provisions of this Investment Policy with written approval of the Board of Directors.

Portfolio Maturities and Liquidity

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 five years from the date of purchase.

Safekeeping and Custody

The Finance Director shall approve one or more financial Institutions to provide safekeeping and custodial services for the District. A District approved Safekeeping Agreement shall be executed with each custodian bank prior to utilizing that bank's safekeeping services. To be eligible for designation as the District's safekeeping and custodian bank, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. 24-75-603.

Portfolio Performance

The District's investment portfolio shall be designed to attain a market value rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the portfolio shall be compared to the average yield on the U.S.

Treasury security which most closely corresponds to the portfolio's weighted average effective maturity. When comparing the performance of the District's portfolio, all fees involved with managing the portfolio shall be included in the computation of the portfolio's rate of return net of fees.

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. Lone Tree Golf and Hotel as has a receivable ledger that accounts for hotel, event, and member billing. All transactions for this receivable are included in the District's general ledger and reconciled monthly. 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.

Debt Management

This Debt Management policy provides a general framework under which South Suburban Park and Recreation District (District) plans for and manages the use of debt financing. This policy should be considered within the broader scope of the District's Financial Management Policies and other District policies and procedures. In addition to adhering to this policy, all District financings will be conducted and maintained in compliance with applicable Federal law, Colorado Revised Statutes, District policies and other regulatory requirements. Colorado Special Districts are expressly authorized by state statute to borrow money and incur indebtedness (CRS 32-1- 1001(1)(d)(I), (1)(e), (1)(n)).

The objectives of this policy are:

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

Debt financing shall only be used to purchase capital assets that cannot be acquired from either available or not otherwise committed or assigned current revenues or fund balances. No debt shall be issued to fund capital projects unless such capital project has been included in the Capital Improvement Plan (CIP) or approved budget and authorized by the Board of Directors. The useful life of the asset or project shall meet or exceed the payout schedule of any debt the District assumes. All short-term or long-term debt financings shall be authorized by a resolution of the Board of Directors. The District will comply with all statutory debt limitations imposed by the Colorado Revised Statute (31-1-1101(6)(a)) and all bond covenants, arbitrage requirements, disclosure and other requirements specified by law.

To enhance creditworthiness and prudent financial management, the District is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the District's Financial Plan and Capital Improvement Plan which will identify the prioritization, costs, and method of funding each capital improvement planned for the succeeding five years.

Use of Debt Financing

Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The District will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:

- When the project is included in the District's Five Year Capital Improvement Plan or approved budget;
- When the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable burden on current resources;
- When the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the District;
- When the project's useful life or the projected service life of the equipment, will be equal to or exceed the term of the financing; and
- When there are identified, designated revenues sufficient to service a debt, whether from projected revenues or other specified and reserved resources.

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 a debt.

Factors which favor long-term debt financing include circumstances where:

- Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
- Market conditions present favorable interest rates and demand for District debt financing;
- A project is immediately required to meet or relieve capacity needs and existing unallocated cash reserves are insufficient to pay project costs; or
- The life of the project or asset financed is equal to or exceeds the terms of financing Short-term Debt and Interim Financing

Short-term Debt

The District may utilize short-term debt or interfund loans, as permitted, to cover temporary shortages due to timing of cash flows which may result from a delay in receipting grant proceeds or other revenues or a delay in issuance of long term debt. Where their use is determined by the Executive Director to be prudent and advantageous to the District, and upon prior authorization from the Board of Directors, the Executive Director may enter into the following short-term debt and/or interim financing agreements:

- Lines and Letters of Credit
- Bond Anticipation
- Tax and Revenue Anticipation Notes
- Other Short-Term Debt

Long-term Debt

Where their use is determined by the Executive Director to be prudent and advantageous to the District, in compliance with this policy, and upon prior authorization from the Board of Directors, the Executive Director may enter into the following long-term debt obligations:

- General Obligation Bonds
- Lease/Purchase
- Revenue Bonds
- Enterprise Obligations
- Capital Leases

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, 2018

Description	Balance as of December 31, 2018	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 3,440,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aa2
Total General Obligation Bonds Outstanding	<u>\$ 3,440,000</u>			
(2010) - \$9,620,000 Certificates of Participation	\$ 2,940,000	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>2,940,000</u>			
(2014) - \$5,760,987 Energy Performance Lease	4,728,673	Lease	Purchase energy savings equipment and improve facilities	not rated
(2014) - \$649,486 Golf Cart Lease	224,780	Lease	Purchase golf carts	not rated
(2015) - \$196,996 Equipment Lease (Lone Tree)	50,531	Lease	Purchase fitness equipment	not rated
(2018) - \$152,335 Equipment Lease (Buck)	152,335	Lease	Purchase fitness equipment	not rated
Total Lease Outstanding	<u>5,156,319</u>			
Total Outstanding Debt as of December 31, 2018	<u>\$ 11,536,319</u>			

Total Outstanding Debt to Maturity

	General Obligation Bonds		Certificates of Participation and Capital Lease		Total
	Interest	Principal	Interest	Principal	
2019	172,000	3,440,000	218,537	1,486,960	5,317,497
2020	-	-	176,329	1,482,202	1,658,531
2021	-	-	133,717	1,428,414	1,562,131
2022	-	-	91,561	444,159	535,720
2023	-	-	79,525	429,539	509,064
2024-2029	-	-	216,971	2,825,045	3,042,016
	<u>\$ 172,000</u>	<u>\$ 3,440,000</u>	<u>\$ 916,640</u>	<u>\$ 8,096,319</u>	<u>\$ 12,624,959</u>

Debt Service Schedule 2019

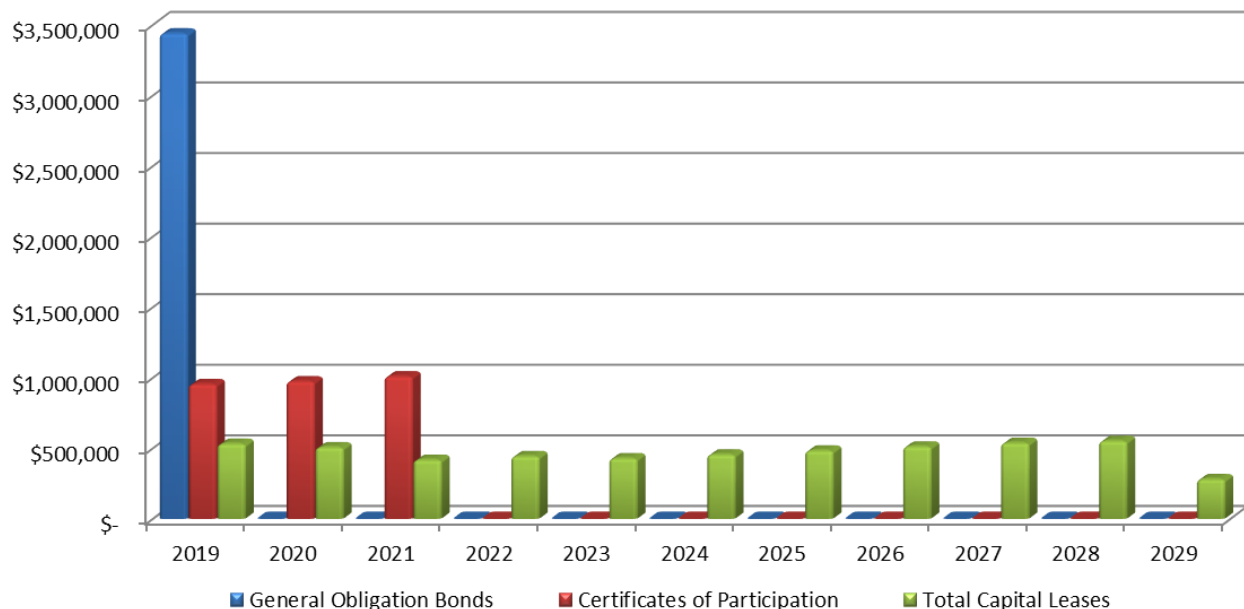
General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$3,440,000
Total General Obligation Principal Payments	<u>3,440,000</u>
2006 General Obligation Refunding Bonds - Interest	172,000
Total General Obligation Interest Payments	<u>172,000</u>
Total General Obligation Bond Payments	<u>\$3,612,000</u>

Grand Total Principal	\$4,926,960
Grand Total Interest	<u>390,537</u>
Grand Total	<u>\$5,317,497</u>

By Fund:	
General Fund	977,437
Debt Service Fund	3,612,000
Enterprise Fund	<u>728,060</u>
Grand Total	<u>\$5,317,497</u>

COP/Lease Payments	
Debt Issuance	Total
COP - Principal	\$ 955,000
Energy Performance Lease - Principal	\$ 333,972
Golf Course Lease - Principal	\$ 111,321
Equipment Lease - Principal	<u>\$ 86,667</u>
Total COP Principal Payments	<u>1,486,960</u>
COP - Interest	89,670
Energy Performance Lease - Interest	118,325
Golf Course Lease - Interest	4,316
Equipment Lease - Interest	<u>6,226</u>
Total COP Interest Payments	<u>\$ 218,537</u>
Total COP/Lease Payments	<u>\$1,705,497</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."

Outstanding Debt by Year (Principal Only)

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 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.

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.

The policies and procedures included in this document are evaluated annually by the Director of Finance and included in the adopted budget document. Board approved policies are reviewed every 5 years.



Capital Improvement Plan

South Suburban Park and Recreation District Draft 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

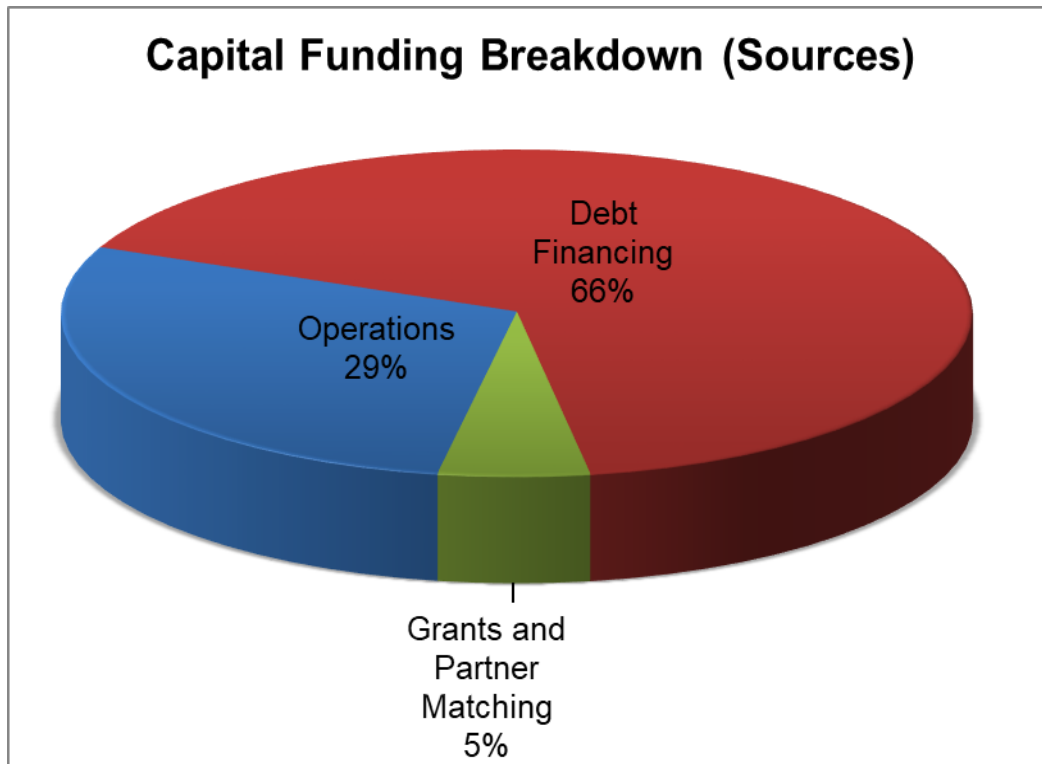
Specific Strategic Goals related to Capital Improvement Plan:

- 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 \$130,132,669 on capital outlay over the next five years. Of this amount \$37,352,684 is from undesignated operational funds, \$85,822,400 is from the issuance of debt, and \$6,957,585 is from grants and matching funds from our partners.



Major Capital Projects over the Next Five Years:

- Field House, Ice Arena, Administration Office Complex
- South Suburban Ice Arena Use Plan
- Family Sports Center Dome/Littleton Tennis Bubble replacements
- Harlow, Holly, and Franklin pool renovations
- New Multi-Purpose Athletic Fields
- Parks Replacement Mowers, Equipment and Vehicles
- Golf Replacement Mowers, Equipment and Vehicles
- Projects matched with our Municipal Partners and grant opportunities
- Other Debt Related Projects - The District also has approximately \$16 million in projects anticipated from debt proceeds. Major projects consist of renovation to Goodson Recreation Center, improvements to Cornerstone Park, 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 2019 Budget are discussed in more detail below.

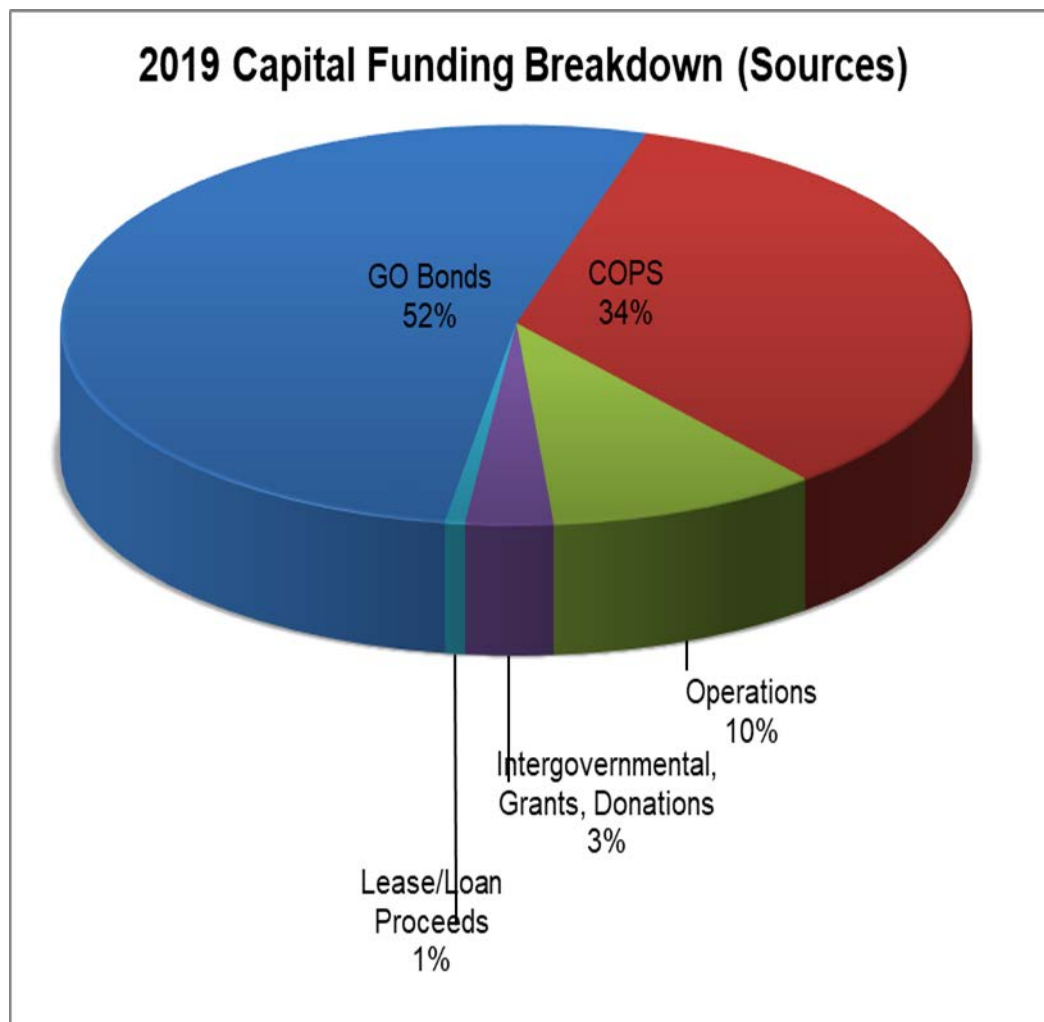
The draft Capital Improvement Plan was reviewed by the Board of Directors on August 8, 2018. Capital priorities were also discussed with staff and the Board during the 2019 Budget process. The final Capital Improvement Plan will be approved by the Board of Directors in January 2019.

Summary of the Sources and Uses of Funds for 2019 Budget

The total source of revenue for the capital expenditures for 2018 is \$87,072,039. These expenditures are funded by GO Bonds \$45,410,000, COPS \$30,000,000, Operations \$8,350,954, and Loan Proceeds \$620,000.

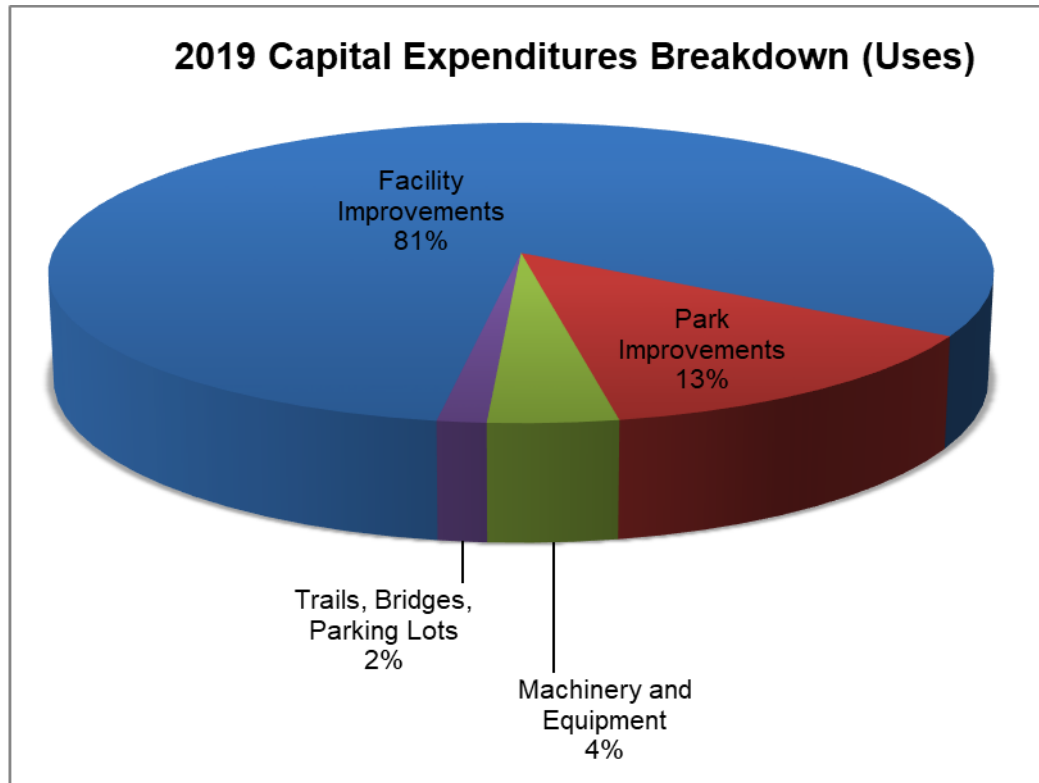
Estimated funds of \$2,691,085 will be contributed to the District by grants, donations, or other intergovernmental agencies. Of the grant funds included in the budget, \$500,000 is unidentified and will be used for grants received in 2019 that are unknown at the time of budget preparation.

Capital projects that are still in progress at the end of 2018 will have the available unspent balance re-appropriated in 2019, 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 2019 Budget for capital expenditures is higher than the projects listed on the Capital Improvement plan for 2019. The district plans to issue GO Debt and COPS during 2019 and appropriate all these funds, however all the projects will not be done in 2019. This difference is budgeted as undesignated capital and will be used for projects listed on the CIP plan in years 2020 to 2023.

The next chart shows the 2019 percentage breakdown of capital expenditures. Park Improvements account for 13%, Facility Improvements 81%, Trails (including trails, bridges, and parking lots) 2%, and the remaining 4% for Machinery and Equipment.



Project Highlights for 2019

Some of the major capital projects for 2019 include:

- **Field House, Ice Arena, Administration Office Complex**
 - **Project Description** - The District is in the design stage for the new recreation complex. This new facility is proposed to include a fieldhouse, ice arena, gymnasium with Pickleball courts and district administration offices. The new facility will be nearly 200,000 square-feet. It will be built just southwest of East County Line Road and South Holly Street. The project will replace the 50-year old South Suburban Ice Arena and the South Suburban Administration Office. The completion of this project is planned for late 2020 or early 2021.
 - **Funding Source** - The District anticipates funding this complex from multiple sources, including GO Bonds, COPs, and undesignated operational funds. The estimated project cost is \$50 million.
 - **Impact on Operating Costs** – The new complex will have an impact on the District's operating costs. Costs will include staffing, utilities, facility maintenance, etc. Costs will be offset by new program revenue and reduction of costs at the current South Suburban Ice Arena and Administration offices. These costs will not impact the operations of the District until year 2021.

Site for the New Recreation Complex



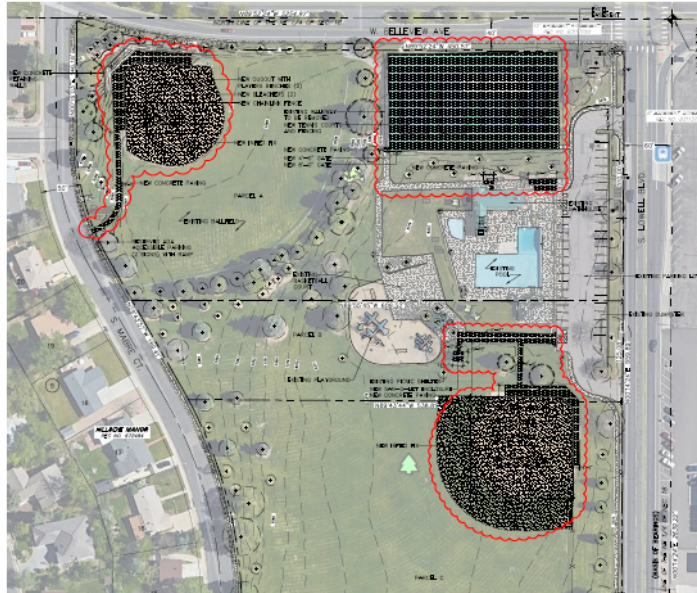
- **Goodson Adult Locker Room Renovation**
 - **Project Description** – Based upon preliminary citizen input received for the Goodson Master Plan, the highest priorities for the facility are to improve the adult locker rooms and fitness spaces. The master plan is scheduled to be complete in spring 2019. In anticipation of the master plan recommending the renovation of the adult locker rooms, funding has been set aside in 2019. Improvements will likely include reconfiguring the space to include a men's and women's locker room with private showers and steam rooms and two gender neutral restroom/shower spaces.
 - **Funding Source** – Estimated total cost for this project is \$1,395,000 which will be funded from GO Bond Proceeds.
 - **Impact on Operating Costs** – Once the renovation is complete, staff anticipates a small reduction in maintenance costs as fixtures and surfaces will be new.
- **Harlow Park**
 - **Project Description** – Improvements are planned to three parcels of park. The purpose of the project is to renovate the park, including:
 - Replace the two ballfield backstops with skinned infields, covered dugouts, new infield mix and turf as needed
 - Replace the tennis courts by replacing the asphalt surface courts with new post-tension concrete surfacing, new fencing, new stairway, and repair retaining wall located east of courts
 - Replace shade structure and port-o-let enclosure
 - Improve accessible routes to park amenities.
 - **Funding Source** - The cost estimate is \$1,000,000. Funding sources include \$500,000 ACOS Grant and \$250,000 match from the City of Littleton. The remaining cost will be funded from GO Debt proceeds (\$250,000).
 - **Impact on Operating Costs** – No increase in developed acres for this project. Annual maintenance cost for developed parks is \$10,743 per acre. Annual crack fill costs for tennis courts is approximately \$8,000.

HARLOW PARK SKETCH PLAN

5151 S. LOWELL BLVD. LITTLETON, CO 80120

12.37 ACRES

CASE# CPT 18-0161



Harlow Park Tennis Courts



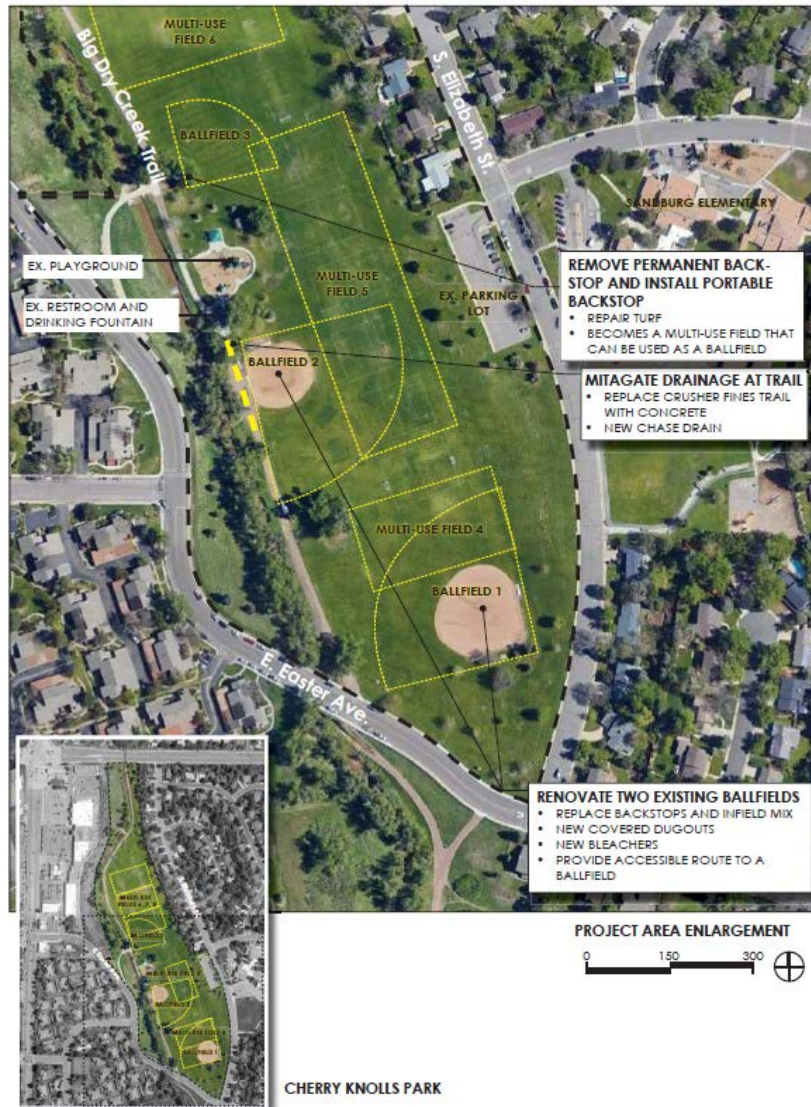
- **Cherry Knolls**

- **Project Description** – The District plans to renovate the ballfields and make drainage improvements. The disturbed area is anticipated to be two acres or less for park renovations. Specifically, the proposed renovations include the following:
 - Replace the two skinned infield ballfield with new backstops, covered dugouts, new infield mix and turf as needed.
 - Remove the grass infield backstop repair turf. A portable backstop will be used to better manage turf quality.
 - Replace a 100' section of the Big Dry Creek Trail crusher fines surfacing with a chase drain and concrete surface from the restroom to the south to ballfield (Field #2) to mitigate runoff and erosion.
 - Increase accessible access to ballfield(s).
- **Funding Source** - The District and City of Centennial are jointly funding the design of this project in 2018. Total construction costs are estimated to be \$570,000. Proposed funding includes \$390,000 ACOS Grant, \$90,000 City of Centennial, and \$90,000 from GO Debt proceeds.
- **Impact on Operating Costs** –. No increase in developed acres for this project. Annual maintenance cost for developed parks is \$10,743 per acre. Maintenance costs for hard surface trails is \$4.17 per linear foot.

Cherry Knolls Ballfield



Cherry Knolls Improvement Plan



- **Foxridge Park**
 - **Project Description** – The District plans to make improvements to the playground and shelter. Proposed renovations would include expanding the playground area to include separate play areas for 2-5 year old and 5-12 year old children. Also replacing existing shelter with a new shelter including picnic tables.
 - **Funding Source** - The District along with the City of Centennial are jointly funding the design of the project in 2018. Total construction costs are estimated to be \$410,000. Proposed funding includes \$276,750 ACOS Grant, \$66,625 City of Centennial, and \$66,625 from GO Debt proceeds.
 - **Impact on Operating Costs** – Increase to developed acres is minimal. Annual maintenance cost for developed parks is \$10,743 per acre.

Foxridge Park Improvement Plan



Foxridge Park Playground



- **Littleton Golf Course Well**

- **Project Description** – Installation of well at Littleton Golf Course. This project is in cooperation with Denver Water to supply irrigation water to golf course through alternate source other than the Nevada Ditch. Denver Water is going to close the Nevada Ditch and must supply us with an alternate source of water from the shares that we own. Denver Water owns well permits on the property and wants to convert our water shares to well water.
- **Funding Source** - a \$425,000 loan from Denver Water at a rate of 2%. After project is completed, payments begin with terms over five years.
- **Impact on Operating Costs** – The new well will insure we maintain an adequate water supply to irrigate Littleton Golf Course. One advantage over ditch water is year round access to water, not just during the irrigation season. The operating costs may increase slightly as we will be responsible for well maintenance and pumping costs.

Littleton Golf Course Irrigation Pond



- **Outdoor Pool Renovation Project**

- **Project Description** – Harlow, Holly, and Franklin Pools’ mechanical equipment and bath houses are in need of major renovation and upgrade. A master plan was completed in 2018 with recommendations and costs to rebuild. The plan recommends completely demolishing the current facilities and replacing them with new construction of aquatic amenities, bath houses, mechanical rooms, exterior lighting, and other necessities. Specific changes recommended by location are as follows:
 - Harlow: New 3-lane pool with waterslide and crossing activity, and a separate sprayground. Also includes new bathhouse, decking, overhead lights, fencing, and parking lot improvements.
 - Franklin: New “L-shaped” 6-lane lap pool with expanded shallow end with a diving board and rope swing, a run-out waterslide, and kiddie pool. Existing sprayground would remain. Also includes new bathhouse, decking, overhead lights, fencing, and parking lot improvements.
 - Holly: New 6-lane lap pool with a diving board and rope swing, a run-out waterslide, and a small leisure pool. Also includes new bathhouse, decking, overhead lights, fencing, and parking lot improvements.
- **Funding Source** – The District plans to issue COPs to fund these renovations. Estimated costs for three pools is \$10 million.
- **Impact on Operating Costs** –Older pools cost a lot to operate with outdated pumps, equipment, and cracked pool liners/decking. With new mechanical systems and the use of modern technologies, the new pools will operate more efficiently and will require less maintenance hours.

Harlow Pool Plan Recommendations



Franklin Pool Plan Recommendations



Holly Pool Plan Recommendations



- **Buck Recreation Center Roof Replacement**
 - **Project Description** – Replace the roof of the Buck Recreation Center that was constructed in 2005. The current roofing system is a rock ballasted EPDM system with a 10 year warranty expiring in 2015. The roofs membrane has shrunk around the perimeter and penetrations have occurred due to age, causing leaks over the past few years. We no longer are able to keep it from leaking during adverse weather throughout various locations in the facility. The existing insulation can be saved by replacing the EPDM with a 3-ply high performance modified built up system carrying a 30 year warranty.
 - **Funding Source** – Total estimated cost of this project is \$600,000. Project will be funded from Conservation Trust funds (Lottery) and undesignated operating funds.
 - **Impact on Operating Costs** – The replacement of the roof will increase customer satisfaction and decrease on staffing and supplies costs used to mitigate leaking, and subsequent repair of damage, caused during adverse weather.
- **Annual Parking Lot and Trail Repairs** - Repairs and replaces aging asphalt and damaged concrete at the following locations:
 - **Lone Tree Golf Course Parking Lot (\$460,000)** – The project plan replaces approximately 6,000 square yards of asphalt parking lot surface, including entry, drive lanes, and parking spaces. It also corrects 1,000 square yards of sub grade and drainage issues and incorporates an irrigated landscape island to mimic the entry islands within Sunningdale Boulevard.



Lone Tree Golf Course Parking Lot Entry Road



- **Other Parking Lot and Trail Repairs** – Other small projects include: Little Dry Creek Park Trail \$40,695 and various Regional Trail locations \$120,000.
- **Funding Sources** – The funding source for Annual Parking Lot Repairs comes from the District's undesignated operating funds.
- **Impact on Operating Costs** – These projects will not increase operating costs for the 2019 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 2019 include \$2,691,085 from anticipated grants or partner matches. The District will request funds from the City of Littleton, City of Centennial, and other intergovernmental partners. Staff will also apply for various grants in late 2018 and early 2019. If the partner or grant funds are not awarded to the District, the project will be reduced or cancelled with funds returning to undesignated for re-appropriation. Of the grant funds included in the budget, \$500,000 is unidentified and will be used for grants received in 2019 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 2019. The District's contribution to the matching projects is \$15,000.

Equipment

Expenditures for equipment, vehicles, and computers represent 4% of the total capital budget or \$3,399,040. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles (\$961,940)** **New Parks Equipment (\$245,000)** - 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. New equipment is recommended to improve efficiency and staff costs.
- **Trencher (\$125,000)** - Replace trencher with backhoe attachment unit #476, a 2002 Vermeer Model 4150A. The engine and hydrostatic transmission on unit #467 are worn out and can no longer perform in the field. Over the past 2 years we have spent \$10,000 in engine repairs with no significant change in performance. Crews have rented trenchers to complete large projects due to lack of production/operation of our trencher. Replacement parts are obsolete and no longer available.



- Grapple Log Truck (New) (\$135,000)** - With the increasing number of large tree removals in the South Suburban District a Grapple truck is a necessity. This type of truck can pick up and load large lengths of wood and brush weighing 2,000 to 6,000 lbs. Current removals require a pick up with a dump trailer, another pick up with a skid steer on a trailer, in addition to the aerial lift and chip trucks. Four pieces of equipment requiring 4 drivers for a 3 man crew. The grapple truck would negate the 2 pickups and trailers. Reducing fuel costs and vehicle/trailer maintenance costs while allowing Forestry to work more efficiently. The Grapple truck can do the work of a 10 man crew and do it safer, greatly reducing the need to use chainsaws to cut wood into small sections thus reducing equipment wear and only requires one person to drive/operate.



- Golf Equipment (\$468,000) - Same as Park Replacement Equipment**
 - Fairway Mowers (\$135,000)** - These mowers are now 8 years old and losing power to climb hills and rusting very badly throughout frame bodies.



- **Technology and System Upgrades (\$278,000)**
 - **Computer Equipment (\$156,000)** - 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.
 - **Fiber Connectivity Phase II & III (\$67,000)** – The infrastructure that we use to connect District facilities to each other are not adequate to meet current District needs. The current 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 II & II facilities are Lone Tree Golf (\$40,000), Buck Recreation (\$12,000), and Littleton Golf & Tennis (\$15,000).
 - **Document Management System (\$55,000)** - Expansion of existing DMS including funds for additional licensing, back scanning projects and consulting on developing automated workflows that will cut down on manual processes.
- **Funding Sources** - Expenditures for equipment, vehicles, and computers will be funded by undesignated operating funds.
- **Impact on Operating Costs** - Maintenance costs related to equipment repair should decrease as equipment is new and less likely to break.

For more information on all capital projects included in this CIP plan, see detailed list in the Appendix Section of this document.

Combined Financial Statements

Government Funds

Proprietary Fund

Enterprise Fund

General Fund

Conservation Trust Fund

Grant Funds

2010 1 Mill Fund

Debt Service Fund

Capital Project Fund

Departments:

Departments:



Administration (33%)
Finance (33%)
Information Technology (33%)
Planning and Development
Parks and Open Space



Administration (67%)
Finance (67%)
Information Technology (67%)



Golf:

- Lone Tree
- South Suburban
- Littleton
- Family Sports



Recreation:

Recreation Centers

Buck
Lone Tree
Goodson
Sheridan

Ice Arenas

Family Sports Center
South Suburban Ice Arena

Athletics

Sports Dome

Other Recreation Facilities

Mini Golf
Batting Cages
Outdoor Pools
BMX
The LT Hub
Littleton Tennis
Lone Tree Tennis
Holly Tennis

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

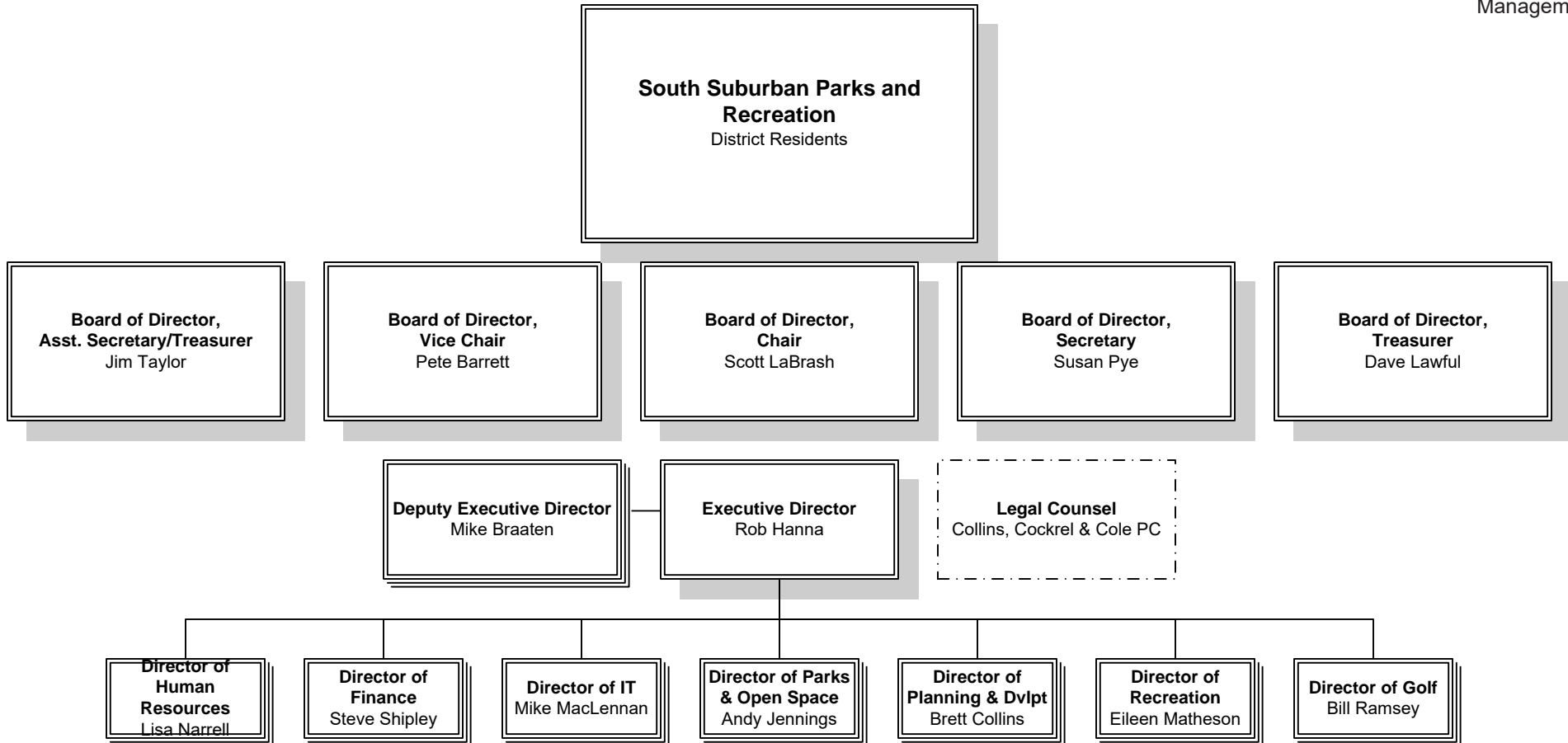
Board of Directors

Chairman and President..... Scott A. LaBrash
Vice Chair Peter J. Barrett
Secretary Susan K. Pye
Treasurer David B. Lawful
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 Lisa Narrell
Director of Golf Bill Ramsey
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

Management







2. BUDGET SUMMARIES

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 21,697,131	\$ 30,034,945	\$ 29,561,899	\$ 30,127,356
CONSERVATION TRUST FUND	756,733	707,000	761,486	765,000
GRANT FUND	43,092	124,842	124,842	100,000
CAPITAL PROJECTS FUND	-	1,350,000	1,350,000	78,865,900
2010 1 MILL FUND	4,444,626	3,037,930	3,006,930	-
ENTERPRISE FUND	25,988,603	29,016,670	28,004,531	28,611,181
DEBT SERVICE FUND	3,736,036	3,754,058	3,709,058	3,391,932
TOTAL	56,666,220	68,025,445	66,518,746	141,861,369
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	21,669,691	34,284,456	30,668,983	32,921,246
CONSERVATION TRUST FUND	470,838	1,330,047	1,163,195	986,338
GRANT FUND	43,092	124,842	124,842	100,000
CAPITAL PROJECTS FUND	-	1,350,000	1,350,000	78,865,900
2010 1 MILL FUND	5,428,012	4,527,690	3,886,275	610,415
ENTERPRISE FUND	26,361,997	28,468,591	27,383,459	28,845,158
DEBT SERVICE FUND	3,693,997	3,754,058	3,696,936	3,758,198
TOTAL	57,667,627	73,839,684	68,273,690	146,087,255
NET INCREASE IN FUND BALANCE	(1,001,407)	(5,814,239)	(1,754,944)	(4,225,886)
BEGINNING FUNDS AVAILABLE	12,887,901	11,533,350	11,886,494	10,131,551
ENDING FUNDS	11,886,494	5,719,111	10,131,551	5,905,665
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,561,211)	(3,019,143)	(2,778,848)	(2,959,610)
DEBT SERVICE RESERVE	(354,144)	-	(366,266)	-
CONSERVATION TRUST RESERVE	(623,047)	-	(221,338)	-
2010 1 MILL RESERVE	(1,489,760)	-	(610,415)	-
COPS RESERVE	(650,000)	(850,000)	(850,000)	(1,046,055)
INSURANCE RESERVE	(1,649,968)	(1,649,968)	(1,649,968)	(1,700,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 4,358,364	\$ -	\$ 3,454,716	\$ -



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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
PROPERTY TAXES	\$ 23,821,228	\$ 26,441,483	\$ 26,491,039	\$ 26,408,924
SPECIFIC OWNERSHIP	2,230,639	2,000,000	2,250,000	2,300,000
INTERGOVERNMENTAL/DONATIONS	3,004,020	4,439,858	4,422,500	1,416,088
NET INVESTMENT INCOME	198,403	297,000	250,486	525,000
PROGRAM REVENUE	19,176,081	20,176,182	19,766,331	20,225,975
RESTAURANT	2,426,793	2,853,545	2,270,229	2,833,438
RETAIL SALES REVENUE	1,110,738	1,173,578	1,170,896	1,191,988
FACILITY RENTAL REVENUE	837,481	899,538	870,238	876,642
CONTRACT SALES REVENUE	58,774	50,068	48,598	48,130
OTHER REVENUE	414,420	734,616	442,086	466,799
TOTAL OPERATING REVENUE	53,278,577	59,065,868	57,982,403	56,292,984
EXPENDITURES:				
SALARY	18,953,125	20,485,868	19,565,965	21,047,056
BENEFITS	4,264,409	5,181,237	5,090,942	5,464,987
PROGRAM EXPENSES	544,477	577,021	625,513	582,526
RESTAURANT SALES EXPENSE	244,160	257,351	234,052	262,392
SUPPLIES	3,196,188	3,443,107	3,251,962	3,522,623
SERVICE & MATERIALS	1,792,121	1,905,263	1,823,747	1,951,200
MAINTENANCE	238,893	334,911	330,063	422,925
EQUIPMENT	168,778	205,436	206,841	232,684
UTILITIES	4,090,873	4,770,520	4,547,682	4,726,118
CONTRACTUAL	1,170,606	1,371,536	1,377,814	1,396,262
OTHER EXPENSES	2,658,264	3,083,114	2,824,147	2,843,110
DEBT SERVICE	4,345,515	4,350,052	4,354,206	4,340,061
TREASURER & PAYING AGENT FEES	256,268	343,336	344,080	1,143,080
TOTAL OPERATING EXPENDITURES	41,923,676	46,308,752	44,577,014	47,935,024
EXCESS OPERATING REVENUE OVER EXPENDITURES	11,354,901	12,757,116	13,405,389	8,357,960
OTHER REVENUE:				
CHV PAYMENT	762,108	763,000	769,914	772,299
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	198,436	2,961,577	2,576,429	2,691,085
OPERATING TRANSFER IN	2,427,101	5,025,000	4,980,000	4,625,000
DEBT PROCEEDS	-	210,000	210,000	77,480,000
TOTAL OTHER REVENUE	\$ 3,387,644	\$ 8,959,577	\$ 8,536,343	\$ 85,568,384

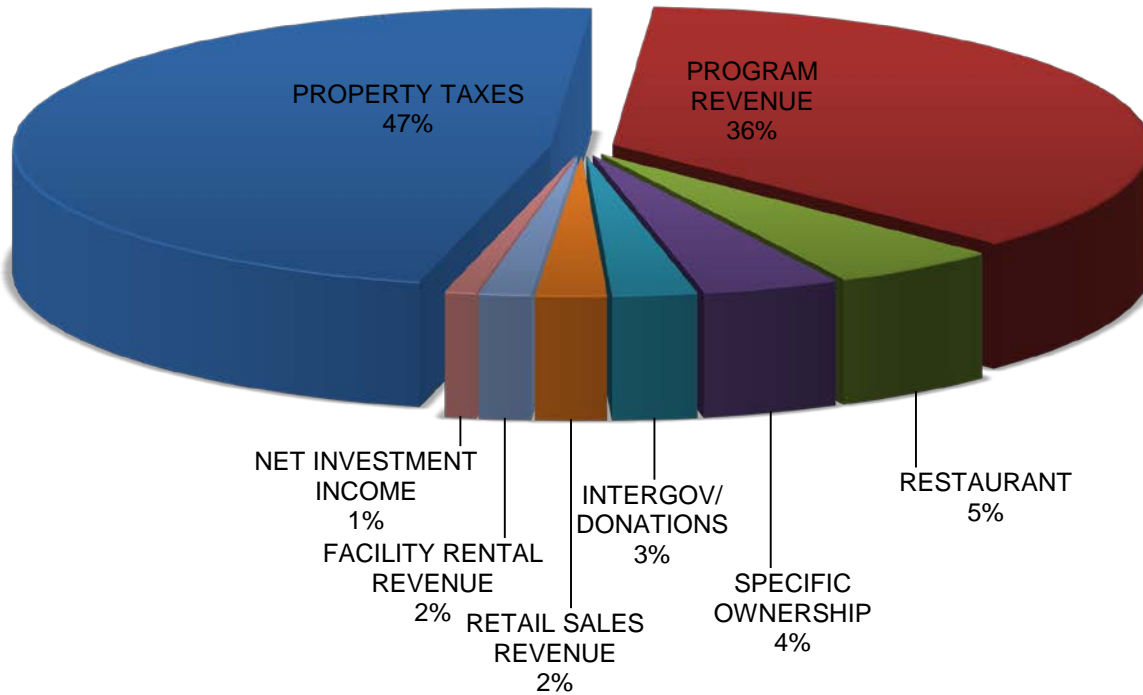
(continued)

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

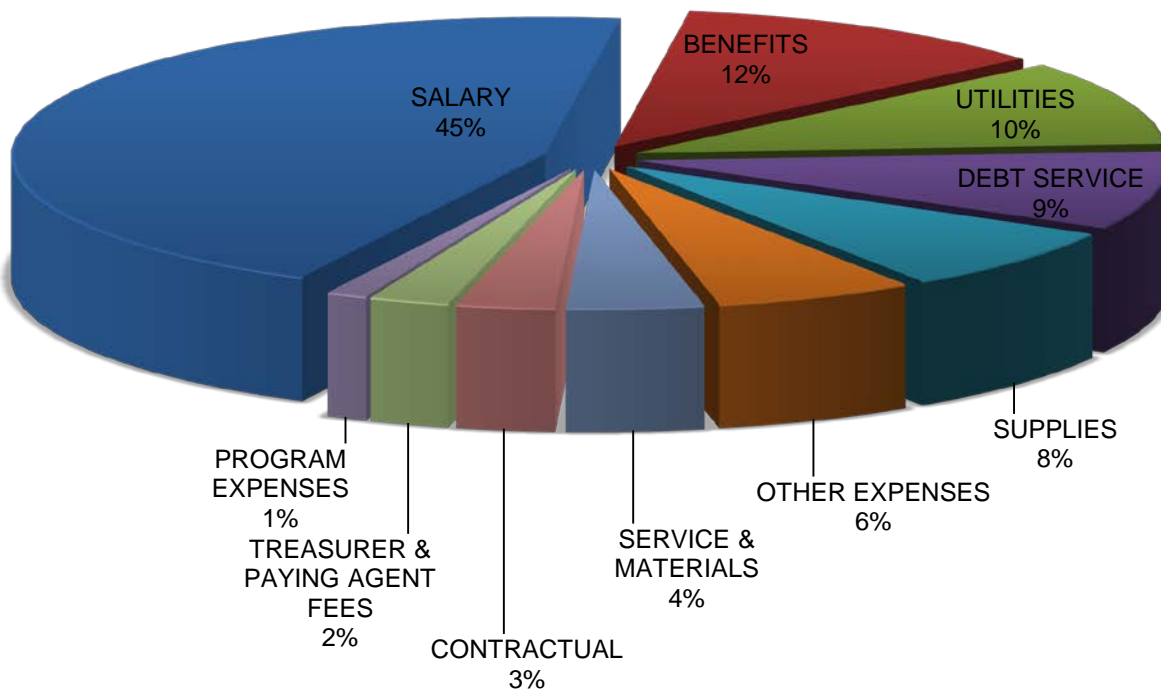
	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	-	2,300,611	-	3,612,756
DEBT SERVICE FOR 2010 COPS	523,048	524,323	524,323	525,140
DEBT SERVICE FOR 2019 COPS	-	-	-	620,000
ENERGY PERFORMANCE LEASE	404,335	439,123	439,123	452,297
LOAN PAYMENT (DENVER WATER)	-	-	-	85,000
HUDSON GARDENS MANAGEMENT FEE	400,000	521,500	521,500	620,000
PROPOSED MERIT INCREASE	-	-	-	540,000
OPERATING TRANSFER OUT	2,427,101	5,025,000	4,980,000	4,625,000
CAPITAL EXPENDITURES	11,989,466	18,720,375	17,231,729	87,072,039
TOTAL OTHER EXPENDITURES	15,743,950	27,530,932	23,696,675	98,152,232
NET REVENUE OVER EXPENDITURES	\$ (1,001,405)	\$ (5,814,239)	\$ (1,754,943)	\$ (4,225,887)
 TOTAL REVENUE	 \$ 56,666,220	 \$ 68,025,445	 \$ 66,518,746	 \$ 141,861,369
TOTAL EXPENDITURES	57,667,627	73,839,684	68,273,690	146,087,255
NET REVENUE OVER (UNDER) EXPENDITURES	(1,001,407)	(5,814,239)	(1,754,944)	(4,225,886)
 BEGINNING FUNDS AVAILABLE	 12,887,901	 11,533,350	 11,886,494	 10,131,551
ENDING FUNDS AVAILABLE	11,886,494	5,719,111	10,131,551	5,905,665
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,561,211)	(3,019,143)	(2,778,848)	(2,959,610)
DEBT SERVICE RESERVE	(354,144)	-	(366,266)	-
CONSERVATION TRUST RESERVE	(623,047)	-	(221,338)	-
2010 1 MILL RESERVE	(1,489,760)	-	(610,415)	-
COPS RESERVE	(650,000)	(850,000)	(850,000)	(1,046,055)
INSURANCE RESERVE	(1,649,968)	(1,649,968)	(1,649,968)	(1,700,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 4,358,364	\$ -	\$ 3,454,716	\$ -

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY

TOTAL DISTRICT OPERATING REVENUE BY CATEGORY



TOTAL DISTRICT OPERATING EXPENDITURES BY CATEGORY



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

	PROJECTED FUNDS AVAILABLE 1/1/2019	2019 BUDGETED REVENUE	2019 BUDGETED EXPENDITURES	2019 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2019
GENERAL FUND	\$ 6,766,650	\$ 30,127,356	\$ (32,921,246)	\$ (3,972,760)	\$ -
CONSERVATION TRUST FUND	221,338	765,000	(986,338)	-	-
GRANTS FUND	-	100,000	(100,000)	-	-
CAPITAL PROJECTS FUND	-	78,865,900	(78,865,900)	-	-
2010 1 MILL FUND	610,415	-	(610,415)	-	-
ENTERPRISE FUND	2,166,882	28,611,181	(28,845,158)	(1,932,905)	-
DEBT SERVICE FUND	366,266	3,391,932	(3,758,198)	-	-
TOTAL	<u>\$ 10,131,551</u>	<u>\$ 141,861,369</u>	<u>\$ (146,087,255)</u>	<u>\$ (5,905,665)</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 (\$3,401,975). 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 2019 capital projects.

The **2010 One Mill fund** balance change is due to anticipated spending of all remaining funds on carryover capital projects. Due to the November 2017 election results no new funds will be added to the 2010 One Mill Fund.

The **Debt Service fund** balance change is due to anticipated spending of fund balance on debt service payments, as the 2006 GO Bonds will be paid off in 2019.

The **Enterprise Fund** shows an 11% estimated decrease in fund balance from 2018 to 2019. This is partially due to a decrease of net revenue from operations of \$821,638. Also no capital projects were funded from funds available in 2019. The only capital included is funded by an operating lease.

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
PROPERTY TAXES	\$ 17,425,036	\$ 22,762,425	\$ 22,811,981	\$ 23,091,992
SPECIFIC OWNERSHIP TAX	2,230,639	2,000,000	2,250,000	2,300,000
INTERGOVERNMENTAL/DONATION	403,637	437,767	399,478	420,788
INTEREST INCOME	123,127	190,000	178,000	205,000
OTHER	527,047	845,176	546,097	602,092
TOTAL OPERATING REVENUE	20,709,487	26,235,368	26,185,556	26,619,872
EXPENDITURES:				
ADMINISTRATION	1,317,283	1,788,664	1,539,640	1,751,005
FINANCE	250,930	286,387	272,405	286,920
IT DEPARTMENT	292,612	326,625	314,940	372,279
PLANNING	514,435	595,320	595,320	614,981
CONSTRUCTION & MAINTENANCE	1,062,860	1,110,855	1,106,692	1,158,851
PARKS AND OPEN SPACE	7,293,422	10,212,151	9,814,722	10,826,259
TOTAL OPERATING EXPENDITURES	10,731,541	14,320,002	13,643,719	15,010,295
EXCESS OPERATING REVENUE OVER (UNDER) EXPEND	9,977,946	11,915,366	12,541,837	11,609,577
OTHER REVENUE:				
CHV PAYMENT	762,108	763,000	769,914	772,299
INTERGOVERNMENTAL/DONATION FOR CAPITAL	198,436	2,961,577	2,576,429	885,185
LOAN PROCEEDS	-	-	-	425,000
OPERATING TRANSFER IN	27,101	75,000	30,000	1,425,000
TOTAL OTHER REVENUE	987,644	3,799,577	3,376,343	3,507,484
OTHER EXPENDITURES:				
UNDESIGNATED	-	2,143,276	-	3,401,975
DEBT SERVICE FOR 2010 COPS	523,048	524,323	524,323	525,140
DEBT SERVICE FOR 2019 COPS	-	-	-	620,000
ENERGY PERFORMANCE LEASE	404,335	439,123	439,123	452,297
LOAN PAYMENT (DENVER WATER)	-	-	-	85,000
HUDSON GARDENS MGMT FEE	400,000	521,500	521,500	620,000
OPERATING TRANSFER OUT	2,400,000	4,950,000	4,950,000	3,200,000
PROPOSED MERIT INCREASE	-	-	-	275,400
CAPITAL EXPENDITURES	7,210,768	11,386,232	10,590,318	8,731,139
TOTAL OTHER EXPENDITURES	10,938,151	19,964,454	17,025,264	17,910,951
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 27,439	\$ (4,249,511)	\$ (1,107,084)	\$ (2,793,890)
TOTAL REVENUE				
TOTAL REVENUE	\$ 21,697,131	\$ 30,034,945	\$ 29,561,899	\$ 30,127,356
TOTAL EXPENDITURES				
TOTAL EXPENDITURES	21,669,692	34,284,456	30,668,983	32,921,246
NET REVENUE OVER (UNDER) EXPENDITURES	27,439	(4,249,511)	(1,107,084)	(2,793,890)
BEGINNING FUNDS AVAILABLE				
BEGINNING FUNDS AVAILABLE	7,846,295	7,874,734	7,873,734	6,766,650
ENDING FUNDS				
ENDING FUNDS	7,873,734	3,625,223	6,766,650	3,972,760
LESS RESERVES:				
7% OPERATING RESERVE	(732,644)	(925,255)	(931,045)	(1,026,705)
COPS RESERVE	(650,000)	(850,000)	(850,000)	(1,046,055)
INSURANCE RESERVE	(1,649,968)	(1,649,968)	(1,649,968)	(1,700,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 4,641,122	\$ -	\$ 3,135,637	\$ -



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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
PROPERTY TAXES	\$ 17,425,036	\$ 22,762,425	\$ 22,811,981	\$ 23,091,992
SPECIFIC OWNERSHIP	2,230,639	2,000,000	2,250,000	2,300,000
INTERGOVERNMENTAL/DONATIONS	403,637	437,922	399,478	420,788
NET INVESTMENT INCOME	123,127	190,000	178,000	205,000
PROGRAM REVENUE	205,265	208,715	206,290	227,292
OTHER REVENUE	321,783	636,306	339,807	374,800
TOTAL OPERATING REVENUE	20,709,487	26,235,368	26,185,556	26,619,872
EXPENDITURES:				
SALARY	7,443,443	8,453,354	7,977,384	8,840,814
BENEFITS	1,719,932	2,475,804	2,448,749	2,652,254
PROGRAM EXPENSES	87,081	94,445	83,395	99,513
SUPPLIES	406,081	471,150	517,544	599,986
SERVICE & MATERIALS	786,142	888,160	902,381	977,733
MAINTENANCE	189,127	271,863	270,515	356,325
EQUIPMENT	78,364	89,416	96,597	113,914
UTILITIES	495,847	2,323,493	2,234,880	2,352,580
CONTRACTUAL	136,048	248,082	241,077	263,615
OTHER EXPENSE	1,678,788	1,741,900	1,600,489	1,827,507
TREASURER AND PAYING AGENT FEES	256,268	343,336	344,080	343,080
OVERHEAD CHARGEBACK (1)	(2,545,580)	(3,081,001)	(3,073,372)	(3,417,026)
TOTAL OPERATING EXPENDITURES	10,731,541	14,320,002	13,643,719	15,010,295
EXCESS OPERATING REVENUE OVER EXPENDITURES	9,977,946	11,915,366	12,541,837	11,609,577
OTHER REVENUE:				
CHV PAYMENT	762,108	763,000	769,914	772,299
INTERGOVERNMENTAL/DONATION FOR CAPITAL	198,436	2,961,577	2,576,429	885,185
LOAN PROCEEDS	-	-	-	425,000
TRANSFER IN	27,101	75,000	30,000	1,425,000
TOTAL OTHER REVENUE	\$ 987,644	\$ 3,799,577	\$ 3,376,343	\$ 3,507,484

(continued)

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
(continued)				
OTHER EXPENDITURES:				
UNDESIGNATED	-	2,143,276	-	3,401,975
DEBT SERVICE FOR 2010 COPS	523,048	524,323	524,323	525,140
DEBT SERVICE FOR 2019 COPS	-	-	-	620,000
ENERGY PERFORMANCE LEASE	404,335	439,123	439,123	452,297
LOAN PAYMENT (DENVER WATER)	-	-	-	85,000
HUDSON GARDENS MGMT FEE	400,000	521,500	521,500	620,000
OPERATING TRANSFER OUT	2,400,000	4,950,000	4,950,000	3,200,000
PROPOSED MERIT INCREASE	-	-	-	275,400
CAPITAL EXPENDITURES	7,210,768	11,386,232	10,590,318	8,731,139
TOTAL OTHER EXPENDITURES	10,938,151	19,964,454	17,025,264	17,910,951
NET REVENUE OVER (UNDER)	\$ 27,439	\$ (4,249,511)	\$ (1,107,084)	\$ (2,793,890)
TOTAL REVENUE	\$ 21,697,131	\$ 30,034,945	\$ 29,561,899	\$ 30,127,356
TOTAL EXPENDITURES	21,669,692	34,284,456	30,668,983	32,921,246
NET REVENUE OVER (UNDER)				
EXPENDITURES	27,439	(4,249,511)	(1,107,084)	(2,793,890)
BEGINNING FUNDS AVAILABLE	7,846,295	7,874,734	7,873,734	6,766,650
ENDING FUNDS	7,873,734	3,625,223	6,766,650	3,972,760
LESS RESERVES:				
7% OPERATING RESERVE	(732,644)	(925,255)	(931,045)	(1,026,705)
COPS RESERVE	(650,000)	(850,000)	(850,000)	(1,046,055)
INSURANCE RESERVE	(1,649,968)	(1,649,968)	(1,649,968)	(1,700,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 4,641,122	\$ -	\$ 3,135,637	\$ -

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

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
INTERGOVERNMENTAL	\$ 752,990	\$ 700,000	\$ 750,000	\$ 750,000
INTEREST INCOME	3,743	7,000	11,486	15,000
TOTAL REVENUE	756,733	707,000	761,486	765,000
EXPENDITURES:				
CAPITAL OUTLAY	470,838	1,220,850	1,163,195	930,000
UNDESIGNATED	-	109,197	-	56,338
TOTAL EXPENDITURES	470,838	1,330,047	1,163,195	986,338
NET REVENUES OVER (UNDER) EXP	285,895	(623,047)	(401,709)	(221,338)
BEGINNING FUND BALANCE	337,152	623,047	623,047	221,338
ENDING FUND BALANCE	623,047	-	221,338	-
LESS RESERVES:				
CTF RESERVE	(623,047)	-	(221,338)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
GRANT REVENUE	\$ 43,092	\$ 124,842	\$ 124,842	\$ 100,000
TOTAL REVENUE	43,092	124,842	124,842	100,000
EXPENDITURES:				
GRANT EXPENDITURES	43,092	124,842	124,842	100,000
TOTAL EXPENDITURES	43,092	124,842	124,842	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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
PROPERTY TAX	\$ 2,687,257	\$ -	\$ -	\$ -
INTERGOVERNMENTAL REVENUE	1,731,980	3,037,930	2,996,930	-
INTEREST INCOME	25,389	-	10,000	-
TOTAL REVENUE	4,444,626	3,037,930	3,006,930	-
EXPENDITURES:				
CAPITAL OUTLAY	4,068,251	4,521,429	3,886,275	500,000
COLLECTION CHARGES	40,013	-	-	-
PARK MAINTENANCE WATER	1,319,748	-	-	-
UNDESIGNATED	-	6,261	-	110,415
TOTAL EXPENDITURES	5,428,012	4,527,690	3,886,275	610,415
NET REVENUES OVER (UNDER) EXP	(983,386)	(1,489,760)	(879,345)	(610,415)
BEGINNING FUND BALANCE	2,473,146	1,489,760	1,489,760	610,415
ENDING FUND BALANCE	1,489,760	-	610,415	-
LESS 2010 1 MILL RESERVE	(1,489,760)	-	(610,415)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
BOND PROCEEDS	\$ -	\$ -	\$ -	\$46,860,000
COPS PROCEEDS	-	-	-	30,000,000
INTEREST INCOME	-	-	-	200,000
INTERGOVERNMENTAL FUNDS	-	-	-	1,805,900
OPERATING TRANSFER IN	-	1,350,000	1,350,000	-
TOTAL REVENUE	-	1,350,000	1,350,000	78,865,900
EXPENDITURES:				
ISSUANCE COST	-	-	-	800,000
OPERATING TRANSFER OUT	-	-	-	1,350,000
CAPITAL OUTLAY	-	1,350,000	1,350,000	76,715,900
TOTAL EXPENDITURES	-	1,350,000	1,350,000	78,865,900
NET REVENUES OVER (UNDER) EXP	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
ICE ARENA	\$ 4,397,421	\$ 4,490,596	\$ 4,507,773	\$ 4,599,781
RECREATION CENTERS	4,622,200	5,030,403	4,660,798	4,888,977
ATHLETICS	2,081,951	2,181,059	2,061,711	2,175,429
OTHER RECREATION FACILITIES	1,946,450	2,088,817	2,188,419	2,138,858
GOLF COURSES	7,614,161	7,960,025	7,843,629	8,023,425
HOSPITALITY	2,885,402	3,404,370	2,886,452	3,333,211
INTEREST INCOME	19,549	25,000	21,000	30,000
OTHER REVENUE	21,469	26,400	24,750	26,500
TOTAL OPERATING REVENUE	23,588,603	25,206,670	24,194,532	25,216,181
EXPENDITURES:				
ADMINISTRATION	1,953,442	2,506,154	2,417,295	2,780,204
FINANCE DEPARTMENT	509,463	552,479	553,065	582,536
IT DEPARTMENT	594,091	637,963	639,422	648,329
ICE ARENA	3,417,596	3,665,535	3,667,258	3,763,681
RECREATION CENTERS	6,341,193	6,892,146	6,569,590	6,825,325
ATHLETICS	1,361,259	1,527,154	1,435,845	1,556,737
OTHER RECREATION FACILITIES	1,578,104	1,644,923	1,663,941	1,681,642
GOLF COURSES	6,737,743	6,974,192	6,887,772	7,114,562
HOSPITALITY	3,629,497	3,784,304	3,307,330	3,388,514
TOTAL OPERATING EXPENDITURES	26,122,388	28,184,850	27,141,518	28,341,530
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,533,785)	(2,978,180)	(2,946,986)	(3,125,349)
OTHER REVENUE:				
OPERATING TRANSFER IN	2,400,000	3,600,000	3,600,000	3,200,000
CAPITAL LEASE PROCEEDS	-	210,000	210,000	195,000
TOTAL OTHER REVENUE	2,400,000	3,810,000	3,810,000	3,395,000
OTHER EXPENDITURES:				
UNDESIGNATED	-	41,877	-	44,028
PROPOSED MERIT INCREASE	-	-	-	264,600
CAPITAL OUTLAY	239,609	241,864	241,941	195,000
TOTAL OTHER EXPENDITURES	239,609	283,741	241,941	503,628
NET REVENUE OVER (UNDER) EXP	(373,394)	548,079	621,073	(233,977)
TOTAL REVENUE	25,988,603	29,016,670	28,004,531	28,611,181
TOTAL EXPENDITURES	26,361,997	28,468,591	27,383,459	28,845,158
NET REVENUE OVER (UNDER) EXPENDITURES	(373,394)	548,079	621,072	(233,977)
BEGINNING FUNDS AVAILABLE	1,919,203	1,545,809	1,545,809	2,166,882
ENDING FUNDS	1,545,809	2,093,888	2,166,882	1,932,905
LESS RESERVES:				
7% OPERATING RESERVE	(1,828,567)	(2,093,888)	(1,847,803)	(1,932,905)
UNRESERVED FUNDS AVAILABLE	\$ (282,758)	\$ -	\$ 319,079	\$ -



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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
INTERGOVERNMENTAL/ DONATIONS	\$ 72,321	\$ 139,164	\$ 151,250	\$ 145,300
NET INVESTMENT INCOME	19,043	25,000	21,000	30,000
PROGRAM REVENUE	18,970,816	19,967,467	19,560,041	19,998,683
RESTAURANT	2,426,793	2,853,545	2,270,229	2,833,438
RETAIL SALES REVENUE	1,110,738	1,173,578	1,170,896	1,191,988
FACILITY RENTAL REVENUE	837,481	899,538	870,238	876,642
CONTRACT SALES REVENUE	58,774	50,068	48,598	48,130
OTHER REVENUE	92,637	98,310	102,280	92,000
TOTAL OPERATING REVENUE	23,588,603	25,206,670	24,194,532	25,216,181
EXPENDITURES:				
SALARY	11,509,682	12,032,514	11,588,581	12,206,242
BENEFITS	2,544,477	2,705,433	2,642,193	2,812,733
PROGRAM EXPENSES	414,304	357,734	417,276	383,013
RESTAURANT SALES EXPENSE	244,160	257,351	234,052	262,392
SUPPLIES	2,790,107	2,971,957	2,734,418	2,922,637
SERVICE & MATERIALS	1,005,979	1,017,103	921,366	973,467
MAINTENANCE	49,766	63,048	59,548	66,600
EQUIPMENT	90,414	116,020	110,244	118,770
UTILITIES	2,275,278	2,447,027	2,312,802	2,373,538
CONTRACTUAL	1,034,558	1,123,454	1,136,737	1,132,647
OTHER EXPENSES	884,318	1,272,906	1,167,473	944,404
DEBT SERVICE	733,765	739,302	743,456	728,061
OVERHEAD CHARGEBACK (1)	2,545,580	3,081,001	3,073,372	3,417,026
TOTAL OPERATING EXPENDITURES	26,122,388	28,184,850	27,141,518	28,341,530
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,533,785)	(2,978,180)	(2,946,986)	(3,125,349)
OTHER REVENUE:				
TRANSFER IN	2,400,000	3,600,000	3,600,000	3,200,000
CAPITAL LEASE PROCEEDS	-	210,000	210,000	195,000
TOTAL OTHER REVENUE	\$ 2,400,000	\$ 3,810,000	\$ 3,810,000	\$ 3,395,000

(continued)

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 41,877	\$ -	\$ 44,028
PROPOSED MERIT INCREASE	-	-	-	264,600
CAPITAL OUTLAY	239,609	241,864	241,941	195,000
TOTAL OTHER EXPENDITURES	239,609	283,741	241,941	503,628
NET REVENUE OVER (UNDER) EXP	\$ (373,394)	\$ 548,079	\$ 621,073	\$ (233,977)
TOTAL REVENUE	\$ 25,988,603	\$29,016,670	\$ 28,004,531	\$ 28,611,181
TOTAL EXPENDITURES	26,361,996	28,468,591	27,383,459	28,845,158
NET REVENUE OVER (UNDER) EXPENDITURES	(373,394)	548,079	621,072	(233,977)
BEGINNING FUNDS AVAILABLE	1,919,203	1,545,809	1,545,809	2,166,882
ENDING FUNDS	1,545,809	2,093,888	2,166,882	1,932,905
LESS RESERVES:				
7% OPERATING RESERVE	(1,828,567)	(2,093,888)	(1,847,803)	(1,932,905)
UNRESERVED FUNDS AVAILABLE	\$ (282,758)	\$ -	\$ 319,079	\$ -

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

	Actual 2017	Budget 2018	Estimated 2018	Budget 2019
REVENUE:				
PROPERTY TAXES	\$ 3,708,935	\$ 3,679,058	\$ 3,679,058	\$ 3,316,932
INTEREST EARNINGS	27,101	75,000	30,000	75,000
TOTAL REVENUE	3,736,036	3,754,058	3,709,058	3,391,932
EXPENDITURES:				
ADMINISTRATION	55,146	68,308	56,186	71,198
BOND PRINCIPAL	3,120,000	3,275,000	3,275,000	3,440,000
BOND INTEREST	491,750	335,750	335,750	172,000
OPERATING TRANSFER OUT	27,101	75,000	30,000	75,000
TOTAL EXPENDITURES	3,693,997	3,754,058	3,696,936	3,758,198
NET REVENUE OVER EXPENDITURES	42,039	-	12,122	(366,266)
BEGINNING FUND BALANCE	312,105	-	354,144	366,266
ENDING FUND BALANCE	354,144	-	366,266	-
LESS RESERVES:				
DEBT SERVICE RESERVE	(354,144)	-	(366,266)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2017	2018	2019
FULL TIME POSITIONS:			
Administration	6	6	6
Communications	5	5	5
Human Resources	4	5	5
Total Administration	15	16	16
Finance	6	6	6
Golf	30	32	34
Hospitality	17	17	17
Information Technology	9	9	9
Parks & Open Space	76	76	76
Planning & Development	5	5	5
Recreation	85	86	87
Total Full Time Positions	243	247	250
Total Full Time Equivalents (estimated)	468	475	480
Total W-2s Issued (estimated)	1,856	1,918	1,950

2018 Changes:

Human Resources - one position transferred from Hospitality

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

Hospitality - one part time position reclassified to full time, reclassified

Hospitality Director position to Hospitality Manager, transferred one position to

Recreation - one regular part time position (RPT) reclassified as full time position

2019 Changes:

Golf - two part-time positions moved to full-time

Hospitality - three positions are held vacant in 2019. Positions are approved but not budgeted in 2019.

Recreation - one part-time position moved to full-time

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	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	
ADMINISTRATION Total			6	6	6	
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	
COMMUNICATIONS Total			5	5	5	
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	
FINANCE Total			6	6	6	
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	1	1	Reclassified from RPT in 2018
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	1	1	Reclassified from RPT in 2018
GOLF	HEAD GOLF PRO FSCR	S2584	1	1	1	
GOLF	HEAD GOLF PRO LITT	S2589	1	1	1	
GOLF	HEAD GOLF PRO SSGC	S2612	1	1	1	
GOLF	LEAD MAINT SPEC PARK DIST	S3583	1	1	1	
GOLF	SUPERINTENDENT GOLF COURSE MAINT LITT	S3590	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	Comments
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	1	1	1	
GOLF	LEAD HOUSEKEEPER	XD248	0	0	1	Reclassified from Part time in 2019
GOLF	DRIVING RANGE SUPERVISOR	XF247	0	0	1	Reclassified from Part time in 2019
GOLF Total			30	32	34	
HOSPITALITY SVS	LEAD COOK II (LTGC Grill)	H1180	1	1	1	
HOSPITALITY SVS	LEAD COOK II (SSGC)	H1180	1	1	1	
HOSPITALITY SVS	LEAD COOK II (LTGC Banquet)	H1180	1	1	1	
HOSPITALITY SVS	LEAD COOK I	H2176	1	1	1	
HOSPITALITY SVS	ASST GRILL SUPV	H2187	0	1	1	Reclassified from Part time in 2018
HOSPITALITY SVS	COOK	H3178	1	1	1	Held Vacant in 2019
HOSPITALITY SVS	DIRECTOR OF HOSPITALITY SERVICES	LM800	1	0	0	Reclassified to Hospitality Manager in 2018
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	0	0	Position transferred to HR in 2018
HOSPITALITY SVS	HOSPITALITY MANAGER	S2139	0	1	1	Reclassified from Hospitality Director in 2018
HOSPITALITY SVS	SALES & MARKETING MANAGER	S3568	1	1	1	Held Vacant in 2019
HOSPITALITY SVS	SUPV GRILL	S5570	1	1	1	
HOSPITALITY SVS	SUPV GRILL	S5570	1	1	1	
HOSPITALITY SVS	SUPV GRILL	S5570	1	1	1	
HOSPITALITY SVS	SUPV GRILL	S5570	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	Held Vacant in 2019
HOSPITALITY SVS Total			17	17	17	
HUMAN RESOURCES	DIR OF HUMAN RESOURCES	LM565	1	1	1	
HUMAN RESOURCES	HR BUSINESS PARTNER	P1529	0	1	1	Position transferred from Hospitality in 2018
HUMAN RESOURCES	SR HR GENERALIST	P1530	1	1	1	
HUMAN RESOURCES	SENIOR BENEFITS SPECIALIST	P2541	1	1	1	
HUMAN RESOURCES	SPECIALIST HUMAN RESOURCES	P6371	1	1	1	
HUMAN RESOURCES Total			4	5	5	
INFORMATION TECH	DIR OF INFO TECHNOLOGY	LM533	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	Comments
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	
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	
INFORMATION TECH Total			9	9	9	
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	
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	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	Comments
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 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	
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	
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	
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	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	Comments
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	
PARKS & OPEN SPACE Total			76	76	76	
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	
PLANNING & DEVELOP Total			5	5	5	
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	
RECREATION	LEAD MAINT SPEC CONSTR	M3553	1	1	1	
RECREATION	LEAD MAINT SPEC CONSTR	M3553	0	0	1	Reclassified from Part time in 2019
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	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	Comments
RECREATION	ICE OFFICE ADMINISTRATOR	O2763	1	1	1	
RECREATION	RECEPTIONIST ICE ARENA	O2930	0	1	1	Reclassified to FT from RPT in 2018
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	
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	
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 ARTS AND ENRICH BUCK	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	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	Comments
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	
RECREATION Total			85	86	87	
Grand Total			243	247	250	



3. GENERAL FUND BUDGET



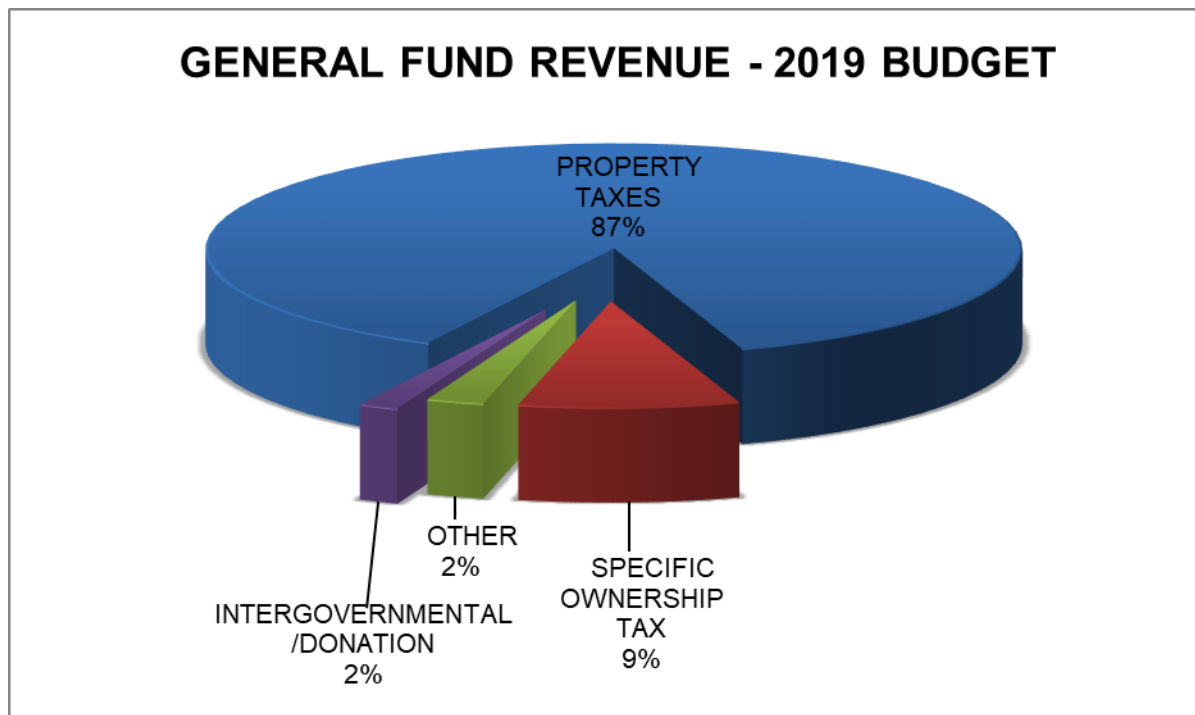
South Suburban Park and Recreation District General Fund Budget Overview

General Fund Description

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

Major Revenue Sources

The major revenue sources for the General Fund are property taxes (87%), specific ownership taxes (9%), other income (2%), 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 Year	Operating Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
	2010	13,046,795	12,763,764	283,031	97.83%
(1)	2011	10,886,041	10,534,638	351,403	96.77%
	2012	10,320,861	10,147,580	173,281	98.32%
	2013	9,907,516	9,731,000	176,516	98.22%
	2014	10,319,442	10,201,982	117,460	98.86%
(2)	2015	14,800,854	14,730,169	70,685	99.52%
	2016	17,506,794	17,351,110	155,684	99.11%
	2017	17,451,989	17,425,036	26,953	99.85%
(3)	2018 Estimate	23,103,011	22,811,981	291,030	98.74%
	2019 Budget	23,318,991	23,085,801	233,190	99.00%

(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	2,693,208	2,687,257	5,951	99.78%
(1)	2018 Estimate	-	-	-	0.00%
	2019 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

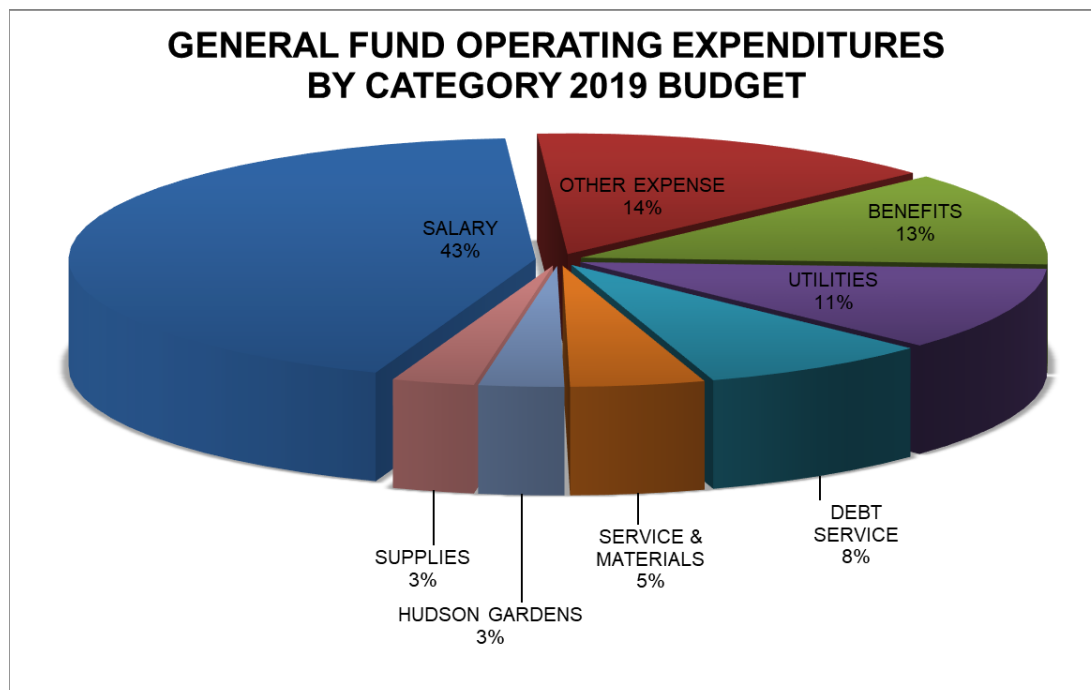
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

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.

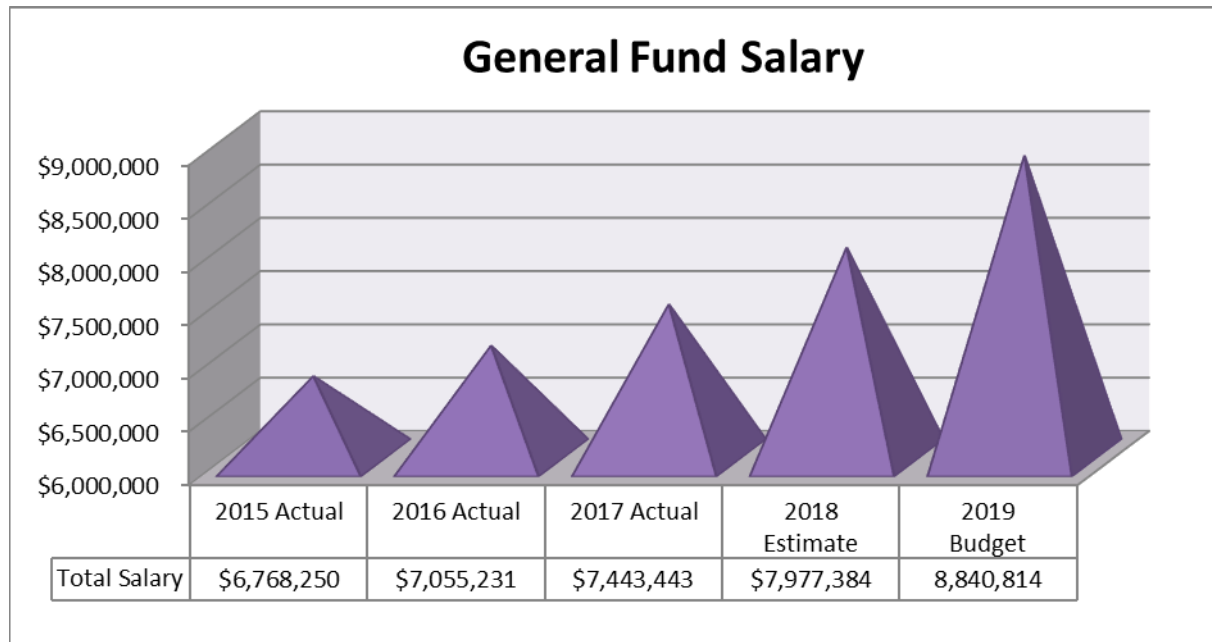
Major Expenditures

Expenditures include salaries (43%), other expenses (14%), benefits (13%), utilities (11%), debt service (8%), service and materials (5%), Hudson Gardens (3%), and supplies (3%).



Salary

Salary represents about 43% 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

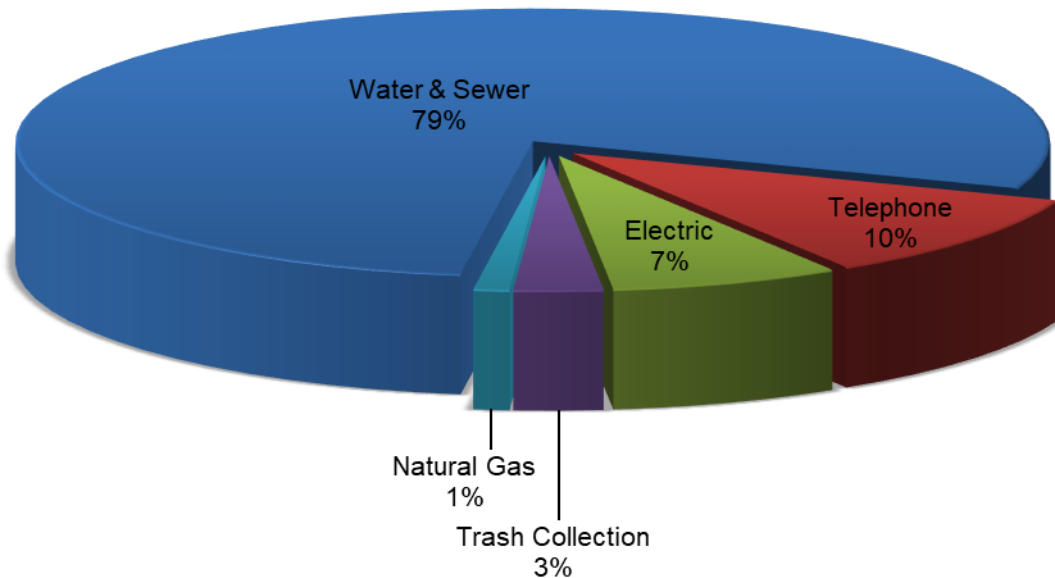
Benefits represent about 13% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated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

Utilities

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

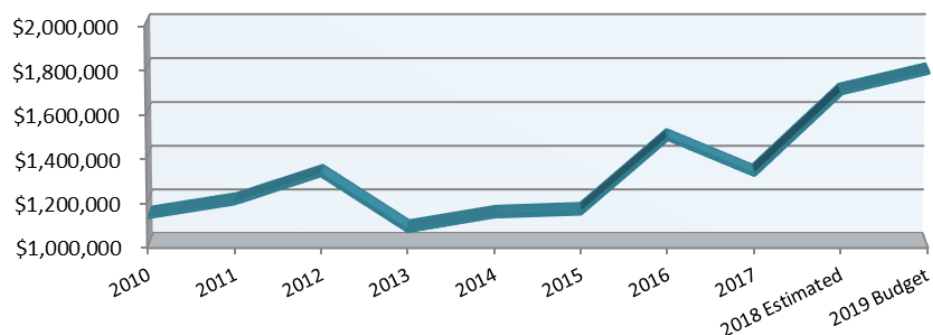
In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The energy lease payment is included with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

Utility Breakdown for the General Fund



For the 2019 Budget, water expenses for parks' irrigation were funded out of the General Fund (\$1,782,000). 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 ten 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 includes the payments for the 2010 Certificates of Participation (purchase/improvements for Service Center), Energy Performance Lease, Denver Water loan (for new well at SSGC), and the anticipated payments on the new COPS for 2019. We plan to issue COPS in 2019 to help fund the Recreation Complex and renovate the District's outdoor pools. 2019 Budget includes an interest only payment in 2019 of approximately \$620,000 for these new COPS.

Supplies

Supplies include expenditures for office, custodial, agriculture, postage, educational materials, fuel, and program 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 2019 Budget includes a \$620,000 management fee for Hudson Gardens.

GENERAL FUND SUMMARY

Table of Contents

	2019 Budget	Page
Revenue:		
Property Taxes	\$ 23,091,992	140
Specific Ownership Tax	2,300,000	140
Intergovernmental/Donation Revenue	420,788	140
Interest Income	205,000	140
Other Revenue	602,092	141
Total Operating Revenue	26,619,872	
Expenditures:		
Administration	465,779	142
General Office	120,438	143
Communication Department	673,240	143
Human Resources	285,298	144
Insurance	206,250	144
Subtotal Administration	1,751,005	
Finance Department	286,920	145
IT Department	372,279	145
Planning	614,981	146
Parks and Open Space	10,826,259	146
Construction and Mechanical Maintenance	1,158,851	155
Total Operating Expenditures	15,010,295	
Excess Operating Revenue over Expenditures	11,609,577	
Other Revenue		
CHV Payment	772,299	155
Intergovernmental/Donation for Capital	885,185	155
Loan Proceeds (Denver Water)	425,000	156
Transfer In	1,425,000	156
Total Other Revenue	3,507,484	
Other Expenditures		
Hudson Gardens Management Fee	620,000	156
Undesignated	3,401,975	156
Merit/Position Upgrades	275,400	156
COP Payment	525,140	156
2019 COPs Payment	620,000	156
Energy Performance Lease	452,297	156
Loan Payment (Denver Water)	85,000	156
Transfer Out	3,200,000	158
Capital Projects	8,731,139	157
Total Other Expenditures	17,910,951	
Net Revenue Over Expenditures	(2,793,890)	
Carryover	2,793,890	156
Funds Available	\$ -	

GENERAL FUND DETAIL

**2019
Budget**

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 23,151,992
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(60,000)
TOTAL PROPERTY TAX REVENUE		<u>23,091,992</u>

SPECIFIC OWNERSHIP TAX

Revenue:

10-10-01-100-4010	Specific Ownership Tax	2,300,000
TOTAL SPECIFIC OWNERSHIP TAX		<u>2,300,000</u>

INTERGOVERNMENTAL/DONATION REVENUE

Revenue:

10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-11-01-522-4032	Public Arts Committee Donation	200
10-40-51-540-4020	City of Littleton Reimbursement	258,323
10-40-51-542-4020	City of Littleton Reimbursement	117,075
10-40-51-121-4035	Platte Park Fund Grant/Donation Carryover	13,165
10-40-51-122-4033	Scholarship Revenue	12,025
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		<u>420,788</u>

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	30,000
10-10-01-100-4050	Interest Earnings	175,000
TOTAL INTEREST INCOME		<u>\$ 205,000</u>

GENERAL FUND DETAIL

		2019 Budget
OTHER REVENUE		
Revenue:		
10-10-01-100-4088	Solar Credits - 2017 Agreement	\$ 10,000
10-10-01-100-4089	Solar Credits	80,000
10-10-01-100-4090	Energy Rebate/Credits	20,000
10-10-01-100-4094	Purchase Card Rebate	100,000
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	50,000
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	4,500
10-40-51-540-4157	Facility Rental	2,300
10-40-51-540-4174	SPP Park Permits	800
10-40-51-541-4130	Carson Center Retail Sales	1,500
10-40-51-541-4173	Program Fund	108,692
TOTAL OTHER REVENUE		602,092
TOTAL OPERATING REVENUE		\$ 26,619,872

GENERAL FUND DETAIL

		2019 Budget
ADMINISTRATION		
Expenditures:		
10-10-01-100-5001	Full-Time Salaries	\$ 339,208
10-10-01-100-5002	Part-Time Salaries	12,500
10-10-01-100-5004	Board Salary Expense	12,500
10-10-01-100-5009	Fringe Benefits	111,534
10-10-01-100-5102	Legal Services	140,000
10-10-01-100-5103	Election Expense	150,000
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	343,080
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	500
10-10-01-100-5406	Englewood Pay Off	8,000
10-10-01-100-5407	Centennial Storm Water Fee	37,000
10-10-01-100-5611	Healthcare Reform Fees	4,100
10-10-01-100-5612	Benefit Consulting Fees & Charges	52,500
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	13,000
12-10-01-970-5117	Paying Agent Fees	1,000
	Subtotal	1,409,422
10-10-01-100-5857	Overhead Chargeback	(943,643)
	Total Expenditures	\$ 465,779

GENERAL FUND DETAIL

**2019
Budget**

GENERAL OFFICE

Expenditures:

10-10-01-115-5001	Full-Time Salaries	\$ 173,529
10-10-01-115-5009	Fringe Benefits	80,857
10-10-01-115-5012	Tax Rebate	6,000
10-10-01-115-5116	BMI License (new 2018)	1,392
10-10-01-115-5203	Custodial Supplies	1,896
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
10-10-01-115-5403	Telephone	408
10-10-01-115-5404	Trash Collection	1,141
10-10-01-115-5495	Lease for Postage/Folder Equipment	5,200
10-10-01-115-5499	R1107 Copy Machine Maint/Lease	12,000
10-10-01-115-5501	Contractual Services	13,500
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	700
10-10-01-115-5863	Employee Recognition Expense	30,000
	Subtotal	364,964
10-10-01-115-5857	Overhead Chargeback	(244,526)
	Total Expenditures	120,438

COMMUNICATIONS

Expenditures:

10-11-01-100-5001	Full-Time Salaries	299,494
10-11-01-100-5009	Fringe Benefits	105,278
10-11-01-100-5134	Special Event Expense	7,500
10-11-01-100-5201	Office Supplies	4,150
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	125,000
10-11-01-100-5403	Telephone	468
10-11-01-100-5501	Contractual Services	40,000
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	7,500
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	1,500
	Total Expenditures	\$ 666,990

GENERAL FUND DETAIL

**2019
Budget**

PUBLIC ART

Expenditures:

10-11-01-522-5111	Public Arts Committee Expense	\$ 200
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	2,500
10-11-01-522-5802	Printing	350
Total Expenditures		6,250

HUMAN RESOURCES

Expenditures:

10-12-01-100-5001	Full-Time Salaries	396,000
10-12-01-100-5002	Part-Time Salaries	45,315
10-12-01-100-5009	Fringe Benefits	128,000
10-12-01-100-5107	Consultants & Special Projects	35,000
10-12-01-100-5201	Office Supplies	4,500
10-12-01-100-5502	Background Checks	36,000
10-12-01-100-5507	Computer Software Maintenance	44,000
10-12-01-100-5515	Mountain States Employers Services	6,750
10-12-01-100-5610	Unemployment Insurance	51,000
10-12-01-100-5803	Dues & Subscriptions	3,000
10-12-01-100-5805	Staff Development	10,620
10-12-01-100-5806	Miscellaneous	2,500
10-12-01-100-5851	Recruiting Costs	32,000
10-12-01-100-5854	Mileage Reimbursement	2,200
10-12-01-100-5855	Tuition Reimbursement	9,450
10-12-01-100-5865	Leadership Training	42,000
10-12-01-100-5866	Employee Wellness Program	16,205
Subtotal		864,540
10-12-01-100-5857	Overhead Chargeback	(579,242)
Total Expenditures		285,298

INSURANCE

Expenditures:

10-10-01-110-5600	Insurance Claims	100,000
10-10-01-110-5601	Insurance Premiums	525,000
Subtotal		625,000
10-10-01-110-5857	Overhead Chargeback	(418,750)
Total Expenditures		206,250

TOTAL ADMINISTRATION EXPENDITURES

\$ 1,744,755

GENERAL FUND DETAIL

**2019
Budget**

FINANCE

Expenditures:

10-20-01-100-5001	Full-Time Salaries	\$ 499,356
10-20-01-100-5002	Part-Time Salaries	60,000
10-20-01-100-5009	Fringe Benefits	138,000
10-20-01-100-5100	Armored Car Service Fees	20,000
10-20-01-100-5105	Bank Service Charges	40,000
10-20-01-100-5109	Bank Corrections	200
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	64,000
10-20-01-100-5803	Dues & Subscriptions	2,400
10-20-01-100-5805	Staff Development	6,500
10-20-01-100-5806	Miscellaneous	2,000
10-20-01-100-5854	Mileage Reimbursement	1,000
	Subtotal	869,456
10-20-01-100-5857	Overhead Chargeback	(582,536)
TOTAL FINANCE EXPENDITURES		286,920

IT DEPARTMENT

Expenditures:

10-25-01-100-5001	Full Time Salaries	499,739
10-25-01-100-5009	Fringe Benefits	144,369
10-25-01-100-5403	Telephone	167,000
10-25-01-100-5506	Computer Maintenance	192,600
10-25-01-100-5805	Staff Development	15,000
10-25-01-100-5854	Mileage Reimbursement	1,900
	Subtotal	1,020,608
10-25-01-100-5857	Overhead Chargeback	(648,329)
TOTAL IT EXPENDITURES		\$ 372,279

GENERAL FUND DETAIL

**2019
Budget**

PLANNING

ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 405,224
10-30-01-100-5002	Part-Time Salaries	8,500
10-30-01-100-5009	Fringe Benefits	121,247
10-30-01-100-5107	Consultants & Special Projects	50,000
10-30-01-100-5403	Telephone	3,000
10-30-01-100-5495	Annual Railroad Lease Payment	1,800
10-30-01-100-5507	Computer Software Maintenance	4,700
10-30-01-100-5702	Services/Materials to Maintain Equipment	4,200
10-30-01-100-5803	Dues & Subscriptions	1,250
10-30-01-100-5805	Staff Development	7,560
10-30-01-100-5806	Miscellaneous	5,000
10-30-01-100-5854	Mileage Reimbursement	2,500
Total Expenditures		614,981

TOTAL PLANNING/BIC EXPENDITURES

614,981

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:

10-40-41-100-5001	Full-Time Salaries	228,657
10-40-41-100-5009	Fringe Benefits	58,344
10-40-41-100-5204	Postage	50
10-40-41-100-5230	Printing/Copies	3,800
10-40-41-100-5401	Utilities Electric	58,500
10-40-41-100-5403	Telephone	515
10-40-41-100-5501	Contractual Services	26,500
10-40-41-100-5510	STARPR	2,000
10-40-41-100-5803	Dues & Subscriptions	4,965
10-40-41-100-5805	Staff Development	36,716
10-40-41-100-5806	Miscellaneous	2,000
10-40-41-100-5812	Uniforms	21,188
Total Expenditures		\$ 443,235

GENERAL FUND DETAIL

		2019 Budget
GARAGE & SHOP		
Expenditures:		
10-40-42-264-5001	Full-Time Salaries	\$ 404,030
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	117,506
10-40-42-264-5116	Licensing	375
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	11,200
10-40-42-264-5304	Equipment Rental	2,300
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	33,450
10-40-42-264-5402	Water & Sewer	5,290
10-40-42-264-5403	Telephone	31,000
10-40-42-264-5701	Materials To Maintain Building	15,500
10-40-42-264-5702	Srv/Mat to Maintain Equipment	114,500
10-40-42-264-5703	Srv/Mat to Maintain Autos	145,000
10-40-42-264-5806	Miscellaneous	4,965
Total Expenditures		1,113,776
SIGN SHOP		
Expenditures:		
10-40-42-265-5001	Full Time Salaries	90,571
10-40-42-265-5009	Fringe Benefits	30,357
10-40-42-265-5700	Service & Materials	27,000
10-40-42-265-5826	Vandalism	1,000
Total Expenditures		\$ 148,928

GENERAL FUND DETAIL

**2019
Budget**

MAINTENANCE DISTRICT ADMIN

Expenditures:

10-40-41-411-5001	Full-Time Salaries	\$ 95,105
10-40-41-411-5009	Fringe Benefits	23,997
10-40-41-411-5209	Agricultural Supplies	169,000
10-40-41-411-5304	Equipment Rental	12,000
10-40-41-411-5400	Utilities Natural Gas	92
10-40-41-411-5401	Utilities Electric	53,479
10-40-41-411-5402	Water & Sewer	1,782,000
10-40-41-411-5403	Telephone	13,500
10-40-41-411-5404	Trash Collection	36,500
10-40-41-411-5450	Site Services	11,599
10-40-41-411-5516	Privatization Contracts	137,663
10-40-41-411-5700	Service & Materials	41,200
10-40-41-411-5708	Services to Maintain Playgrounds	53,500
10-40-41-411-5806	Miscellaneous	1,000
Total Expenditures		2,430,635

MAINTENANCE DISTRICT #1

Expenditures:

10-40-41-412-5001	Full-Time Salaries	231,067
10-40-41-412-5002	Part-Time Salaries	73,540
10-40-41-412-5003	Overtime	2,100
10-40-41-412-5009	Fringe Benefits	101,160
10-40-41-412-5302	Minor Tools & Equipment	1,500
10-40-41-412-5700	Service & Materials	21,125
10-40-41-412-5806	Miscellaneous	600
10-40-41-412-5826	Vandalism	1,000
Total Expenditures		432,092

MAINTENANCE DISTRICT #2

Expenditures:

10-40-41-413-5001	Full-Time Salaries	235,153
10-40-41-413-5002	Part-Time Salaries	73,540
10-40-41-413-5003	Overtime	2,100
10-40-41-413-5009	Fringe Benefits	117,498
10-40-41-413-5302	Minor Tools & Equipment	1,500
10-40-41-413-5700	Service & Materials	21,125
10-40-41-413-5806	Miscellaneous	600
10-40-41-413-5826	Vandalism	1,000
Total Expenditures		\$ 452,516

GENERAL FUND DETAIL

**2019
Budget**

MAINTENANCE DISTRICT #3

Expenditures:

10-40-41-414-5001	Full-Time Salaries	\$ 245,963
10-40-41-414-5002	Part-Time Salaries	73,540
10-40-41-414-5003	Overtime	2,100
10-40-41-414-5009	Fringe Benefits	93,556
10-40-41-414-5302	Minor Tools & Equipment	1,500
10-40-41-414-5700	Service & Materials	21,125
10-40-41-414-5806	Miscellaneous	600
10-40-41-414-5826	Vandalism	1,000
Total Expenditures		439,384

MAINTENANCE DISTRICT #4

Expenditures:

10-40-41-415-5001	Full-Time Salaries	258,924
10-40-41-415-5002	Part-Time Salaries	73,540
10-40-41-415-5003	Overtime	2,100
10-40-41-415-5009	Fringe Benefits	117,914
10-40-41-415-5302	Minor Tools & Equipment	1,500
10-40-41-415-5700	Service & Materials	21,125
10-40-41-415-5806	Miscellaneous	600
10-40-41-415-5826	Vandalism	1,000
Total Expenditures		476,703

MAINTENANCE DISTRICT #5

Expenditures:

10-40-41-416-5001	Full-Time Salaries	175,158
10-40-41-416-5002	Part-Time Salaries	52,390
10-40-41-416-5003	Overtime	2,100
10-40-41-416-5009	Fringe Benefits	81,150
10-40-41-416-5302	Minor Tools & Equipment	1,500
10-40-41-416-5700	Service & Materials	21,125
10-40-41-416-5806	Miscellaneous	600
10-40-41-416-5826	Vandalism	1,000
Total Expenditures		\$ 335,023

GENERAL FUND DETAIL

**2019
Budget**

ATHLETIC FIELDS

Expenditures:

10-40-41-417-5001	Full-Time Salaries	\$ 175,820
10-40-41-417-5002	Part-Time Salaries	62,415
10-40-41-417-5003	Overtime	3,000
10-40-41-417-5009	Fringe Benefits	66,853
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	27,850
10-40-41-417-5803	Dues & Subscriptions	302
10-40-41-417-5806	Miscellaneous	850
10-40-41-417-5826	Vandalism	1,000
Total Expenditures		393,230

FORESTRY & HORTICULTURE GENERAL OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	81,061
10-40-41-435-5002	Part-Time Salaries	24,100
10-40-41-435-5003	Overtime	150
10-40-41-435-5009	Fringe Benefits	41,000
10-40-41-435-5134	Special Event Expense	2,500
10-40-41-435-5230	Printing/Copies	500
10-40-41-435-5400	Utilities Natural Gas	2,780
10-40-41-435-5401	Utilities Electric	3,600
10-40-41-435-5402	Water & Sewer	1,391
10-40-41-435-5403	Telephone	2,900
10-40-41-435-5404	Trash Collection	6,000
10-40-41-435-5409	Data Plan	12,433
10-40-41-435-5700	Service & Materials	5,150
10-40-41-435-5701	Services/Materials to Maintain Facilities/Building	8,935
10-40-41-435-5806	Miscellaneous	639
Total Expenditures		\$ 193,139

GENERAL FUND DETAIL

**2019
Budget**

LARGE TREE CARE

Expenditures:

10-40-41-436-5001	Full-Time Salaries	\$ 161,265
10-40-41-436-5002	Part-Time Salaries	51,500
10-40-41-436-5003	Overtime	1,103
10-40-41-436-5009	Fringe Benefits	65,138
10-40-41-436-5302	Minor Tools & Equipment	9,900
10-40-41-436-5304	Equipment Rental	4,000
10-40-41-436-5501	Contractual Services	7,210
10-40-41-436-5516	Privatization Contracts	75,000
10-40-41-436-5700	Service & Materials	20,085
10-40-41-436-5831	Dump Fees	7,000
Total Expenditures		402,201

TREE ESTABLISHMENT AND HEALTH CARE

Expenditures:

10-40-41-437-5001	Full-Time Salaries	130,861
10-40-41-437-5002	Part-Time Salaries	107,375
10-40-41-437-5003	Overtime	1,429
10-40-41-437-5009	Fringe Benefits	81,774
10-40-41-437-5108	Forestry Grant Expense	6,257
10-40-41-437-5302	Minor Tools & Equipment	3,965
10-40-41-437-5304	Equipment Rental	5,000
10-40-41-437-5700	Service & Materials	15,538
10-40-41-437-5826	Vandalism	3,400
10-40-41-437-5827	Tree Donation Expense	10,546
10-40-41-437-5829	Tree Replacement Program	24,859
10-40-41-437-5830	New Tree Planting	15,420
10-40-41-437-5831	Dump Fees	2,500
Total Expenditures		408,924

GIS

Expenditures:

10-40-41-439-5001	Full-Time Salaries	55,883
10-40-41-439-5002	Part-Time Salaries	36,380
10-40-41-439-5003	Overtime	750
10-40-41-439-5009	Fringe Benefits	19,753
10-40-41-439-5506	Tree Inventory Software Maintenance	4,635
10-40-41-439-5507	Computer Software Maintenance	6,180
10-40-41-439-5702	Service/Materials GIS Program	17,510
10-40-41-439-5806	Miscellaneous	515
Total Expenditures		\$ 141,606

GENERAL FUND DETAIL

**2019
Budget**

HORTICULTURE

Expenditures:

10-40-41-440-5001	Full-Time Salaries	\$ 213,202
10-40-41-440-5002	Part-Time Salaries	91,175
10-40-41-440-5003	Overtime	1,950
10-40-41-440-5009	Fringe Benefits	100,000
10-40-41-440-5302	Minor Tools & Equipment	1,250
10-40-41-440-5516	Privatization Contracts	7,500
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	500
10-40-41-440-5826	Vandalism	1,000
10-40-41-440-5831	Dump Fees	1,800
Total Expenditures		435,127

TRAILS AND OPEN SPACE ADMINISTRATION

Expenditures:

10-40-41-444-5001	Full-Time Salaries	79,680
10-40-41-444-5009	Fringe Benefits	30,705
10-40-41-444-5302	Minor Tools & Equipment	1,500
10-40-41-444-5304	Equipment Rental	11,000
10-40-41-444-5403	Telephone	6,200
10-40-41-444-5404	Trash Collection	20,556
10-40-41-444-5450	Site Services	6,800
10-40-41-444-5826	Vandalism	3,800
Total Expenditures		160,241

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries	298,092
10-40-41-446-5002	Part-Time Salaries	123,480
10-40-41-446-5003	Overtime	5,500
10-40-41-446-5009	Fringe Benefits	112,558
10-40-41-446-5302	Minor Tools & Equipment	1,200
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots	269,050
Total Expenditures		\$ 809,880

GENERAL FUND DETAIL

**2019
Budget**

OPEN SPACE

Expenditures:

10-40-41-447-5001	Full-Time Salaries	\$ 294,710
10-40-41-447-5002	Part-Time Salaries	92,748
10-40-41-447-5003	Overtime	3,500
10-40-41-447-5009	Fringe Benefits	104,232
10-40-41-447-5209	Agricultural Supplies	111,299
10-40-41-447-5302	Minor Tools & Equipment	1,000
Total Expenditures		607,489

SOUTH PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries	244,313
10-40-51-540-5002	Part-Time Salaries	90,747
10-40-51-540-5003	Overtime	500
10-40-51-540-5009	Benefits	94,289
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	3,300
10-40-51-540-5210	Interpretive/Educational Supplies	6,835
10-40-51-540-5217	Miscellaneous Supplies	13,500
10-40-51-540-5230	Printing/Copies	3,400
10-40-51-540-5400	Utilities Natural Gas	4,800
10-40-51-540-5401	Utilities Electric	4,626
10-40-51-540-5402	Water & Sewer	2,000
10-40-51-540-5403	Telephone	5,000
10-40-51-540-5404	Trash Collection	1,164
10-40-51-540-5501	Contractual Services	31,880
10-40-51-540-5701	Service/Materials to Maintain Facility	6,000
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	3,500
10-40-51-540-5812	Uniforms	700
10-40-51-540-5854	Mileage Reimbursement	250
Total Expenditures		\$ 524,247

GENERAL FUND DETAIL

**2019
Budget**

CARSON NATURE CENTER PROGRAM FUND

Expenditures:

10-40-51-541-5001	Full Time Salaries	\$ 50,482
10-40-51-541-5002	Part-Time Salaries	10,404
10-40-51-541-5009	Fringe Benefits	18,125
10-40-51-541-5205	Program Supplies	11,147
10-40-51-541-5208	Carson Center Retail Supplies	509
10-40-51-541-5501	Contractual Services	15,000
10-40-51-541-5503	Contractual Persons	4,525
Total Expenditures		110,192

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	253,370
10-40-51-542-5009	Benefits	75,135
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	5,400
10-40-51-542-5812	Uniforms	4,000
Total Expenditures		342,501

SPP DONATIONS

Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	13,165
10-40-51-122-5120	Scholarship Expense	12,025
Total Expenditures		25,190

TOTAL PARKS AND OPEN SPACE EXPENDITURES

\$ 10,826,259

GENERAL FUND DETAIL

**2019
Budget**

GENERAL CONSTRUCTION

Expenditures:

10-85-42-212-5001	Full-Time Salaries	\$ 400,444
10-85-42-212-5009	Fringe Benefits	144,294
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
Total Expenditures		599,538

MECHANICAL MAINTENANCE

Expenditures:

10-85-42-250-5001	Full-Time Salaries	344,482
10-85-42-250-5009	Fringe Benefits	127,631
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	4,000
10-85-42-250-5805	Staff Development	7,500
10-85-42-250-5812	Uniforms	1,000
10-85-42-250-5854	Mileage Reimbursement	2,000
Total Expenditures		559,313

OTHER REVENUE

CHERRY HILLS VILLAGE PAYMENT

Revenue:

12-10-01-970-9003	CHV Principal Payment	757,156
12-10-01-970-9004	CHV Interest Payment	15,143
TOTAL CHV PAYMENT		772,299

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:

10-30-01-950-4030	Projects Funded by Future Grants	500,000
10-30-01-952-4041	City of Centennial - Cherry Park Trail Connection	140,000
10-40-51-950-4035	Donation for SPP Outdoor Classroom	100,000
10-30-41-950-4039	Highlands Ranch - Disk Golf Contribution	100,000
10-30-01-950-4024	City of Littleton - SPP Projects	30,185
10-30-01-950-4025	Matching Gifts Revenue	15,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		\$ 885,185

GENERAL FUND DETAIL

**2019
Budget**

Miscellaneous

Revenue:

10-10-01-990-9101	Operating Transfer In - Debt Service	\$ 75,000
10-10-01-990-9101	Operating Transfer In - Capital Projects	1,350,000
10-10-01-970-9015	Loan Proceeds (Denver Water)	425,000
TOTAL MISCELLANEOUS		1,850,000

TOTAL OTHER REVENUE

3,507,484

OTHER EXPENDITURES

HUDSON GARDEN'S MANAGEMENT FEE

Expenditures:

10-10-05-991-9102	Hudson Gardens Management Fee	620,000
TOTAL HUDSON GARDEN'S MANAGEMENT FEE		620,000

OTHER

Expenditures:

10-10-01-970-9001	Principal Energy Performance Lease	333,972
10-10-01-970-9002	Interest Energy Performance Lease	118,325
10-10-01-970-9001	2019 COPS Payment	620,000
10-10-01-970-9001	Denver Water Loan Payment	85,000
10-10-01-995-9200	Undesignated	3,401,975
10-10-01-100-5807	Merit Pay	275,400
12-10-01-970-9001	Principal 2010 COPS	480,000
12-10-01-970-9002	Interest 2010 COPS	45,140
TOTAL OTHER		5,655,812

TRANSFER OUT

Expenditures:

10-10-01-990-9100	Operating Transfer Out	3,200,000
TOTAL TRANSFER OUT		3,200,000

TOTAL OTHER EXPENDITURES

9,475,812

GENERAL FUND CARRYOVER

Revenue:

10-10-01-996-4998	Carryover Revenue - GF	2,793,890
TOTAL CARRYOVER		\$ 2,793,890

GENERAL FUND DETAIL

2019

Budget

CAPITAL PROJECTS

Expenditures:

10-40-41-950-6101	Acres Green Storm Drainage Mitigation	\$	40,000
10-10-01-950-7008	ADA Transition Plan		75,000
10-25-01-950-5508	Annual Computer Replacement		156,000
10-84-00-950-6660	Aquatics Back-up circulation pumps		20,000
10-84-00-950-6761	Aquatics Backup sanitation systems		55,000
10-84-00-950-7014	Aquatics Change Sand in Filters		10,000
10-84-00-950-6036	Aquatics Chemical Controller & Probe		28,500
10-84-00-950-6062	Aquatics GPM Meters		9,600
10-84-00-950-6682	Aquatics Kiddie Slides replacement		27,000
10-84-00-950-6083	Aquatics New Lane Lines & Pace Clocks		9,500
10-84-00-950-6812	Aquatics Rescue Tube/Backboard Replacement		5,000
10-84-00-950-6037	Aquatics Signage Package		7,500
10-84-00-950-6926	Aquatics UV Bulb Replacement		6,000
10-40-41-950-6074	Asphalt Trails		120,000
10-83-61-950-7036	Athletics Bounce House for Outdoor Events		4,000
10-83-00-950-6763	Athletics Storage Shed for Tball/Baseball/Softball		10,000
10-83-00-950-7036	Athletics Tent for Outdoor events		4,000
10-85-00-950-7124	ATS Support Service Agreement		17,000
10-84-63-950-6930	Batting Cages Access tunnels		5,000
10-84-63-950-6673	Batting Cages Shade Structures		25,000
10-30-41-950-6083	Benches		8,034
10-30-41-950-6509	Big Dry Creek Trail at Easter Avenue		5,000
10-83-00-950-6609	BMX/Athletics PA System		2,000
10-83-00-950-6023	BMX/Athletics Utility Vehicle		16,000
10-82-52-950-6034	Buck Pillar Demo/Sidewalk repair		20,000
10-82-52-950-6689	Buck Birthday Party Room Upgrade		12,000
10-25-52-950-7111	Buck Recreation Center Fiber Connectivity		12,000
10-82-52-950-6577	Buck/Aquatics Spray Feature Upgrades		50,000
10-82-80-950-6851	Built-in Stage Lighting		18,000
10-82-00-950-6990	CAPRA Accreditation Expenditures		20,000
10-40-51-956-6626	Carson Nature Center fire monitoring system		47,870
10-40-51-956-6666	Carson Nature Center Restrooms Remodel		12,500
10-40-41-950-6036	Central Irrigation Controls		45,000
10-30-41-952-6834	Cherry Park New Trail Connection		280,000
10-40-41-950-6740	Coal Mine Trail Bollards		12,500
10-84-62-950-6606	Colorado Journey Mining Cars Feature		8,000
10-84-62-950-6762	Colorado Journey Patio Furniture		5,000
10-85-42-950-6026	Construction Truck		34,000
10-40-41-950-6582	Cook Creek Tennis Courts		33,500
10-30-41-950-6022	DALRP New Multi-Purpose Athletic Fields Install		150,000
10-40-41-950-6656	deKoevend Park Basketball Courts		64,000
10-30-41-955-6634	Disc Golf Course Relocation		200,000
10-30-00-950-6102	District Maps	\$	9,000

GENERAL FUND DETAIL

		2019 Budget
CAPITAL PROJECTS		
10-25-01-950-6692	Document Management System Expansion	\$ 55,000
10-30-41-950-6856	Drinking Fountains	15,000
10-85-42-950-7123	Dry Zone Contract	20,000
10-82-00-950-6626	Facilities Security Camera Additions	22,000
10-81-84-950-6053	Family Sports Center Bathroom Remodel	30,000
10-70-84-950-6055	Family Sports Center Cart Path Repair/Addition	50,000
10-70-84-950-6831	Family Sports Center Driving Range Ball Machine	30,000
10-81-84-950-6034	Family Sports Center Exterior Signage	100,000
10-81-84-950-6566	Family Sports Center Ice Compressors	28,000
10-70-84-950-6036	Family Sports Center Irrigation Upgrades	6,000
10-70-84-950-6570	Family Sports Center Landscape Improvement	11,000
10-81-84-950-6567	Family Sports Center Laser Tag Remodel	10,000
10-70-84-950-6111	Family Sports Center Mini Golf Pump	6,000
10-81-84-950-6049	Family Sports Center Rental Skate Remodel	35,000
10-70-84-950-6624	Family Sports Center Replace Heaters	18,000
10-81-84-950-6668	Family Sports Center Rock Wall Hand Holds	8,000
10-81-84-950-6697	Family Sports Center RTU units	100,000
10-81-84-950-7023	Family Sports Center Security System	18,500
10-81-84-950-6824	Family Sports Center Skate Replacement	5,000
10-83-84-950-6858	FSC Dome Manager Office & Closet remodel	7,500
10-82-00-950-6021	Fitness/Kids Living Well Van Rewrap	15,000
10-40-41-950-6040	Forestry Wood Chipper	70,000
10-70-84-950-6042	FSC Golf Skid Steer Loader	45,000
10-75-84-950-6626	FSC/Concessions Equipment Replacement	2,000
10-82-81-950-6529	Goodson Gymnastics Equipment	15,000
10-82-81-950-6821	Goodson Kiln Replacement	4,000
10-82-81-950-6758	Goodson Multipurpose chairs/tables	60,000
10-82-81-950-6609	Goodson PA System Upgrade	60,000
10-82-81-950-6731	Goodson/Aquatics Hot tub jet repair	15,000
10-82-81-950-6129	Goodson/CDT Improvements	45,000
10-40-41-950-6990	High Line Canal Conservancy Contribution	20,000
10-84-88-950-6851	Holly Tennis Lights and electrical bathroom locks	45,000
10-40-41-950-6072	Irrigation Upgrades	265,000
10-75-00-950-6130	Kitchen Equipment Replacement	15,000
10-40-41-950-6801	Kline Homestead Turf	23,500
10-40-41-950-7059	Little Dry Creek Park Trail Asphalt Trails	40,695
10-25-72-950-7111	Littleton Golf & Tennis Fiber Connectivity	15,000
10-70-72-950-6055	Littleton Golf & Tennis Cart path repair	50,000
10-70-72-950-6888	Littleton Golf & Tennis Fencing Replacement	15,000
10-70-72-950-6678	Littleton Golf & Tennis Greens Sprayer	47,000
10-70-72-950-7063	Littleton Golf & Tennis Irrigation Upgrades	12,000
10-70-72-950-6851	Littleton Golf & Tennis Parking lot lights	\$ 12,000

GENERAL FUND DETAIL

		2019 Budget
CAPITAL PROJECTS		
10-70-72-950-6007	Littleton Golf & Tennis Triplex Greens Mower	\$ 39,000
10-70-72-950-6023	Littleton Golf & Tennis Utility Carts	15,000
10-75-72-950-6043	Littleton Golf and Tennis Beverage cart	20,000
10-70-72-950-6111	Littleton Golf Course Well Replacement	425,000
10-75-84-950-6934	Lone Tree Golf Banquet serving equipment	6,000
10-75-70-950-6043	Lone Tree Golf Beverage cart	20,000
10-75-70-950-6034	Lone Tree Golf Exterior paint / siding repair	190,000
10-25-70-950-7111	Lone Tree Golf Fiber Connectivity	40,000
10-70-70-950-6006	Lone Tree Golf Mowers	102,000
10-75-70-950-6625	Lone Tree Golf New tile floor in grill kitchen	14,000
10-40-41-950-6594	Lone Tree Golf Parking Lots	460,000
10-75-70-950-6762	Lone Tree Golf Patio cushion/umbrella	12,000
10-75-70-950-6877	Lone Tree Golf POS station	8,000
10-70-70-950-6832	Lone Tree Golf Pro Shop Upgrade	140,000
10-75-70-950-6567	Lone Tree Golf refurbish hotel rooms	75,000
10-75-70-950-6680	Lone Tree Golf Refurbish Lobby	15,000
10-75-70-950-6892	LTGC Hotel Replace windows and patio door	15,000
10-70-70-950-6055	Lone Tree Golf Cart Path Repair	60,000
10-70-70-950-6003	Lone Tree Golf Fairway Mowers	135,000
10-70-70-950-7063	Lone Tree Golf irrigation Upgrade	20,000
10-70-70-950-6594	Lone Tree Golf Parking Lot Improvements	75,000
10-82-80-950-6115	Lone Tree Recreation Center RTV#3	20,000
10-82-80-950-7025	LTRC Awning Replacement	5,000
10-82-80-950-6585	LTRC Ceiling mounted Volleyball Nets	35,000
10-82-80-950-6566	LTRC Extractor	12,000
10-82-80-950-6130	LTRC Kitchen Appliance Update	5,000
10-82-80-950-6777	LTRC Locker room Regrouting	45,000
10-82-80-950-6113	LTRC Nursery Playground	35,000
10-82-80-950-6856	LTRC Water Fountain Replacements	7,500
10-40-41-950-7063	Mary Carter Greenway Irrigation Upgrades	35,000
10-10-01-950-6080	Matching Gifts	30,000
10-40-41-950-7015	Medema Park Booster Pump	17,000
10-40-41-950-7114	New Electronic Equipment	40,000
10-82-00-950-6104	Nursery Pagers	3,000
10-30-41-950-6037	Park Signs	103,000
10-30-41-955-6001	Project Funded by Future Grants	500,000
10-11-01-950-6127	Public Art	30,000
10-82-00-950-6931	Refinish wood floor surfaces at Rec Centers	38,000
10-40-41-950-6026	Chevrolet 1 ton 4x4 truck	38,550
10-40-41-950-6026	Chevrolet 1 ton 4x4 truck	36,550
10-40-41-950-6026	Chevrolet 1 ton 4x4 truck	38,550
10-40-41-950-6026	Chevrolet 1 ton truck	\$ 36,550

GENERAL FUND DETAIL

		2019 Budget
CAPITAL PROJECTS		
10-40-41-950-6026	Chevrolet 1 ton truck	\$ 46,250
10-40-41-950-6026	Chevrolet 1 ton truck	38,550
10-40-41-950-6026	Chevrolet 1 ton utility	41,250
10-40-41-950-6026	Chevrolet 1 ton water truck	49,995
10-40-41-950-6026	Chevrolet 1/2 ton truck	32,700
10-40-41-950-6026	Chevrolet 15 passenger van	49,250
10-40-41-950-6026	Chevrolet S 10 4x4 w/plow	34,895
10-40-41-950-6026	Dodge 1 ton van	43,250
10-40-41-950-6042	John Deere Skip loader	68,250
10-40-41-950-6007	Gravley mower	10,250
10-40-41-950-6007	Kubota 60" turf mower	24,950
10-40-41-950-6007	Kubota 60" turf mower	24,950
10-40-41-950-6007	Toro 16' rotary turf mower	98,500
10-40-41-950-6007	Walker mower	19,500
10-40-41-950-6023	Melex utility cart	9,400
10-40-41-950-6041	Superior dual axle trailer	5,900
10-40-41-950-6041	Superior dual axle trailer	5,900
10-40-41-950-6030	Vermeer stump grinder	70,000
10-40-41-950-6946	Vermeer trencher w/backhoe	125,000
10-40-41-950-6946	Woods 750 3-pt backhoe	13,000
10-10-01-950-6756	Rueter-Hess Reservoir Master Plan	50,000
10-82-00-950-6812	Safety Training Equipment	5,000
10-40-41-950-7126	Service Center Tower Maint.	25,000
10-82-82-950-6668	Sheridan Replace Air Hockey Table	4,000
10-82-82-950-6765	Sheridan Replace the Dumbbells	7,500
10-40-41-955-6894	South Platte Park Outdoor Classroom	100,000
10-30-41-950-7020	South Platte River Implementation Plan	30,000
10-70-71-950-6707	South Suburban Golf Limo Cart	10,000
10-70-71-950-7020	South Suburban Golf Master Plan Improvements	400,000
10-70-71-950-6673	South Suburban Golf Shelter #1 tee	4,000
10-81-83-950-6912	South Suburban Ice Arena Facility Repurpose	70,000
10-40-42-950-6697	South Suburban Service Center RTU units	40,000
10-40-41-950-7048	Spring Creek Walls	250,000
10-70-71-950-6023	SSGC Carry All Work Vehicles	55,000
10-70-71-950-6024	SSGC Rotary Topdresser	30,000
10-81-83-950-6844	SSIA Brine Motor and Pump	24,000
10-81-83-950-6566	SSIA Compressor Maintenance	15,000
10-84-55-950-6697	The Hub HVAC and roof replacement	150,000
10-82-00-950-6037	Update Facility Signage	35,000
10-40-41-950-6760	Wildcat Ridge Turf	\$ 22,500

GENERAL FUND DETAIL

		2019 Budget
CAPITAL PROJECTS		
10-40-43-950-6117	Willow Springs Service Grapple Log Truck	\$ 135,000
10-10-01-950-6001	Undesignated Capital Projects	<u>296,000</u>
TOTAL CAPITAL PROJECTS		<u>\$ 8,731,139</u>





4. CONSERVATION TRUST FUND BUDGET

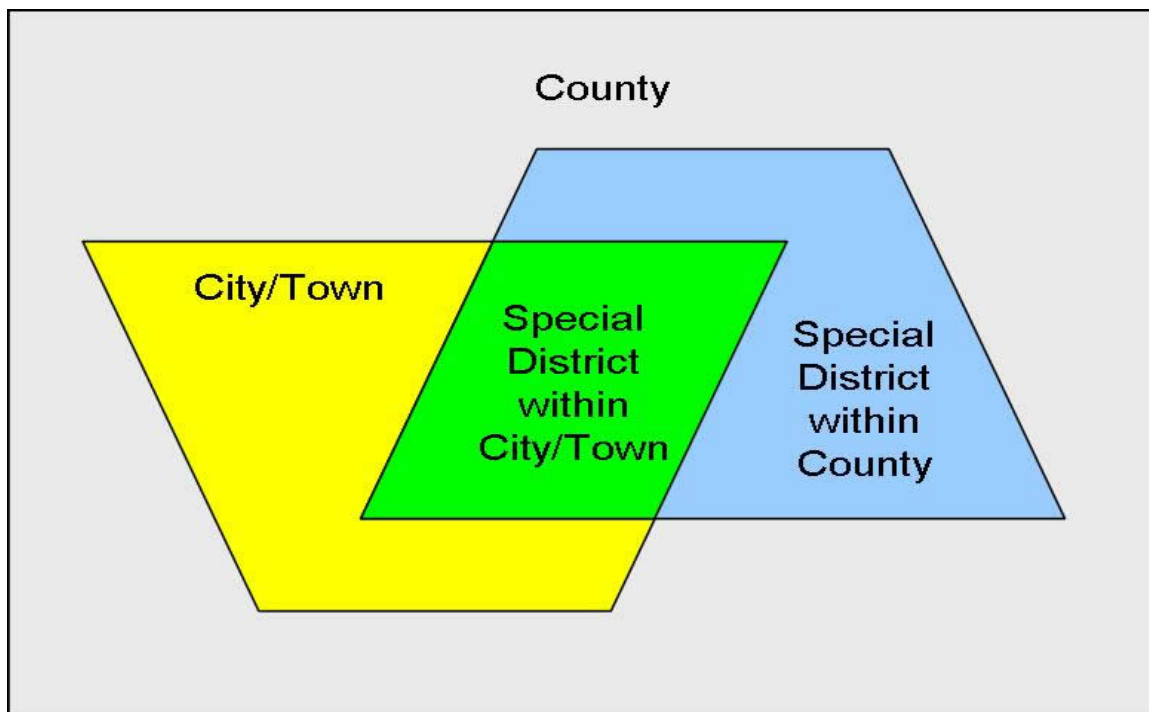


South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

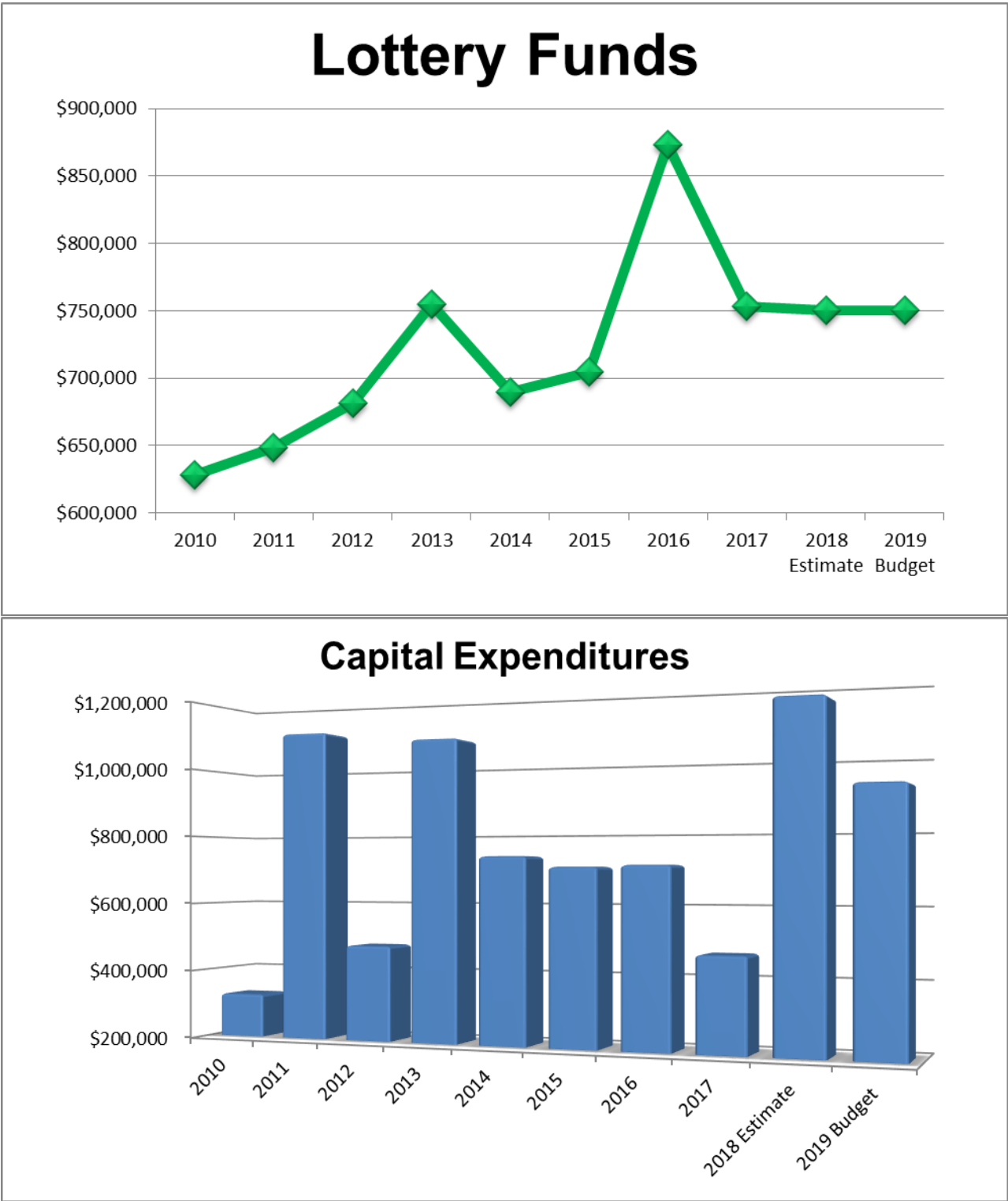
Conservation Trust Fund Description

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

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



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



CONSERVATION TRUST FUND

Table of Contents

	2019 Budget	Page
Operating Revenue:		
Interest Income	\$ 15,000	168
Total Operating Revenue	15,000	
Excess Operating Revenues of Expenditures	15,000	
Other Revenue:		
Lottery Proceeds	750,000	168
Total Other Revenue	750,000	
Other Expenditures:		
Undesignated	56,338	168
Capital Projects	930,000	168
Total Other Expenditures	986,338	
Net Revenue of Expenditures	(221,338)	
Carryover	221,338	168
Funds Available	\$ -	

CONSERVATION TRUST FUND

**2019
Budget**

CONSERVATION TRUST FUND

INTEREST INCOME

Revenue:

21-10-01-100-4050	Interest Earnings	\$ 15,000
TOTAL INTEREST INCOME		15,000

LOTTERY PROCEEDS

21-10-01-100-4027	Lottery	750,000
TOTAL LOTTERY PROCEEDS		750,000

UNDESIGNATED

Expenditures:

21-10-00-950-9200	Undesignated	56,338
TOTAL UNDESIGNATED		56,338

CARRYOVER

Revenue:

21-10-01-996-4998	Carryover Revenue	221,338
TOTAL CARRYOVER		221,338

CAPITAL PROJECTS

Expenditures:

21-82-52-950-6050	Buck Roof Replacement	600,000
21-82-52-950-6777	Buck Locker Room Renovation	300,000
21-30-41-950-6973	deKoevend Park Parcourse	30,000
TOTAL CAPITAL PROJECTS		\$ 930,000



5. GRANT FUND



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 2018 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

	2019 Budget	Page
Operating Revenue:		
Grant Revenue	\$ 100,000	173
Total Operating Revenue	100,000	
 Operating Expenditures:		
Grant Expenditures	100,000	173
Total Other Expenditures	100,000	
 Net Revenue of Expenditures	\$ -	

GRANT FUND

**2019
Budget**

GRANT SPECIAL REVENUE FUND

ARTS AND ENRICHMENT GRANTS DIVISION

Revenue:

23-82-81-120-4030	SCFD Grant Rev	\$ 75,000
TOTAL GRANT REVENUE		75,000

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 Don Exp	61,700
23-82-81-120-5205	Program Supplies	10,000
TOTAL GRANT EXPENDITURES		75,000

NATURE DIVISION

Revenue:

23-40-51-120-4035	Platte Park Program Carryover Grant/Donations	25,000
TOTAL GRANT REVENUE		25,000

Expenditures:

23-40-51-120-5002	Part-Time Salaries	18,329
23-40-51-120-5009	Fringe Benefits	1,833
23-40-51-120-5108	Platte Park Program Donation Expenses	4,838
TOTAL GRANT EXPENDITURES		\$ 25,000





6. 2010 ONE MILL FUND BUDGET



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 2019 Budget:

2010 One Mill Property Taxes				
Collection Year	2010 1 Mill Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
2011	2,393,063	2,358,716	34,347	98.56%
2012	2,242,690	2,164,149	78,541	96.50%
2013	2,183,234	2,164,149	19,085	99.13%
2014	2,269,505	2,251,525	17,980	99.21%
2015	2,296,130	2,290,816	5,314	99.77%
2016	2,699,583	2,680,177	19,406	99.28%
2017	2,693,208	2,687,257	5,951	99.78%
(1) 2018 Estimate	-	-	-	0.00%
2019 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 2019 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

	2019 Budget	Page
Capital Projects	\$ 610,415	179
Total Other Expenditures	610,415	
Net Revenue of Expenditures	(610,415)	
Carryover	610,415	179
Funds Available	\$ -	

2010 1 Mill Fund

		2019 Budget
CARRYOVER		
Revenue:		
22-10-01-996-4998	Carryover Revenue	\$ 610,415
TOTAL CARRYOVER		610,415
CAPITAL PROJECTS		
Expenditures:		
22-30-41-950-6001	Undesignated Capital Outlay	110,415
22-30-41-950-6001	Project Carryovers	500,000
Total Capital Projects		\$ 610,415





7. CAPITAL PROJECTS FUND



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. These General Obligation bonds will be issued in 2019. The District also plans to issue Certificates of Participation in the amount of \$30,000,000 during 2019.

The GO Bonds and COPs proceeds will be used for design and construction of a new recreation complex, which includes an ice arena, field house, basketball/pickleball courts, and administration offices. This complex is estimated to cost approximately \$50,000,000. Also used for the renovation of Harlow, Franklin, and Holly Pools for approximately \$10,000,000. The remaining proceeds will be used to renovate and improve other facilities; improve energy and water efficiency at parks, fields and facilities; improve connectivity of existing trails; and repair and improve aging recreation facilities.

The Capital Projects fund will be used to account for these debt proceeds and the related expenditures.

Capital Projects Fund

Table of Contents

	2019 Budget	Page
Revenue:		
Interest Earnings	\$ 200,000	185
Intergovernmental Revenue	1,805,900	185
Debt Proceeds	76,860,000	185
Total Revenue	78,865,900	
Expenditures:		
Issuance Cost	800,000	185
Operating Transfer Out	1,350,000	185
Capital Projects	76,715,900	185
Total Expenditures	78,865,900	
Net Revenue of Expenditures	\$ -	

Capital Projects Fund

		2019 Budget
REVENUE		
41-10-01-100-4050	Interest Earnings	\$ 200,000
41-10-01-970-9009	Bond Proceeds	46,860,000
41-10-01-970-9009	COPs Proceeds	30,000,000
Total Revenue		77,060,000
INTERGOVERNMENTAL REVENUE		
Revenue:		
41-30-41-956-4029	City of Littleton - Harlow Park	750,000
41-30-41-952-4022	City of Centennial - Cherry Knolls Backstops	480,000
41-30-41-952-4040	City of Centennial - Palos Verdes Tot Lot	182,500
41-30-41-952-4041	City of Centennial - Foxridge Park	66,625
41-30-41-954-4046	ACOS Grant - Foxridge Park	276,775
41-30-41-952-4042	City of Centennial - Palos Verdes Trail Connection	50,000
Total Intergovernmental Revenue		1,805,900
OTHER EXPENDITURES		
Expenditures:		
41-10-01-970-5118	Issuance Cost	800,000
41-10-01-990-9100	Operating Transfer Out	1,350,000
Total Other Expenditures		2,150,000
CAPITAL PROJECTS		
Expenditures:		
41-30-41-952-6059	Cherry Knolls Backstop Replacements	570,000
41-30-41-950-6022	Cornerstone Park Synthetic Fields	250,000
41-30-41-952-6599	Foxridge Park Playground	410,000
41-82-81-950-6052	Goodson Adult Locker Room Renovation	1,395,000
41-82-81-950-7020	Goodson Master Plan Improvements	500,000
41-30-41-956-6986	Harlow Park Improvements	1,000,000
41-84-00-950-6990	Outdoor Pool Design/Construction Drawings	10,000,000
41-30-41-950-7052	Palos Verdes Park New Trail Connection	100,000
41-30-41-952-6616	Palos Verdes Park Underpass at Orchard Rd	37,500
41-30-41-952-6684	Palos Verdes Tot Lot Playground Renovation	365,000
41-10-01-950-6990	Recreation Complex	48,650,000
41-10-00-950-6990	Undesignated Capital Outlay	13,438,400
Total Capital Projects		\$ 76,715,900





8. ENTERPRISE FUND BUDGET



South Suburban Park and Recreation District Enterprise Fund Budget Overview

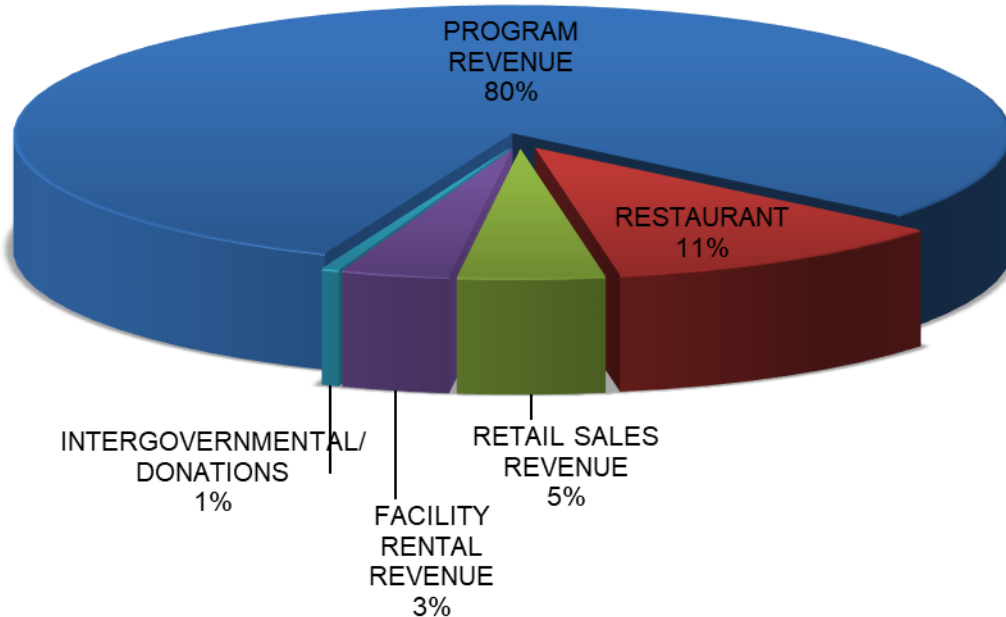
Enterprise Fund Description

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

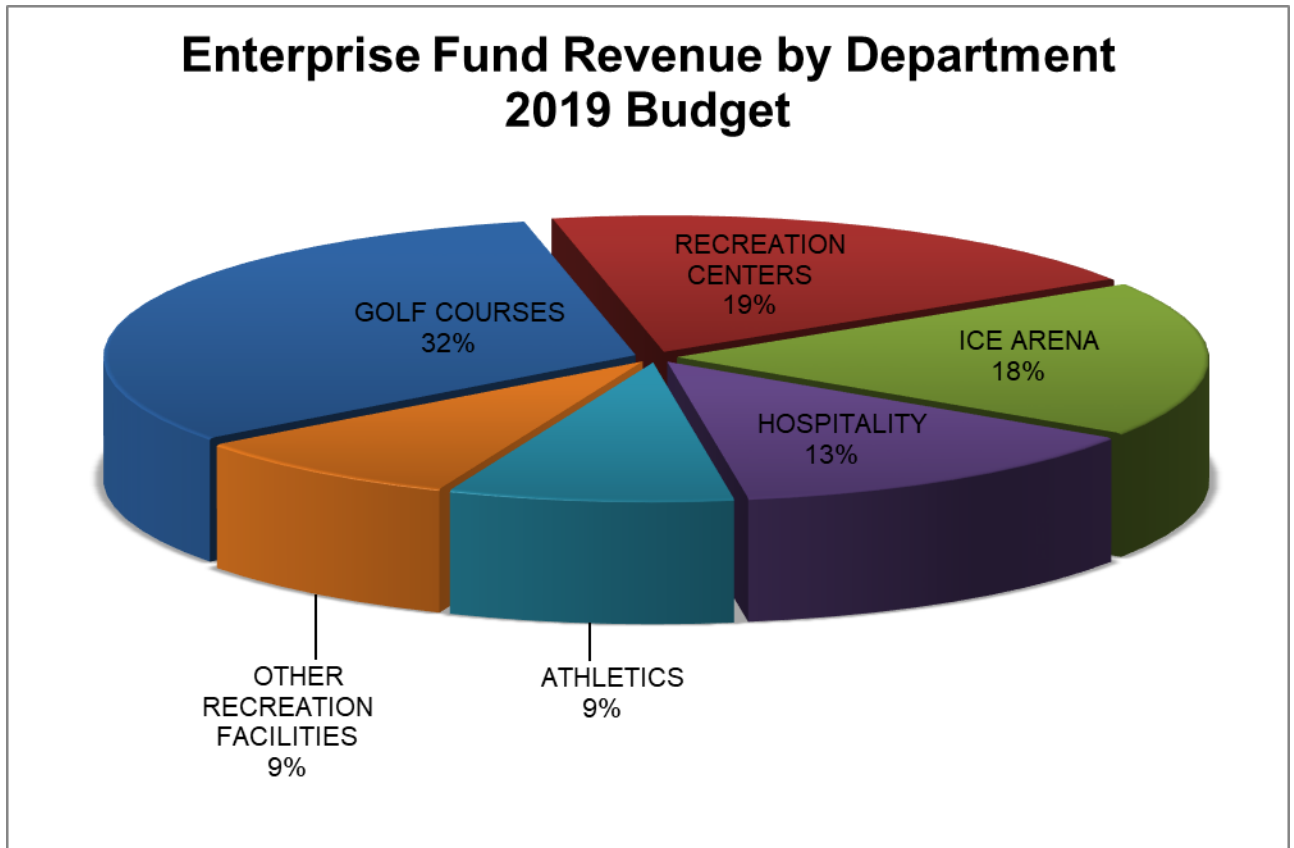
Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (80% - also called "Fees and Charges"), restaurant revenue (11%), retail sales revenue (5%), facility rental (3%) and other revenue (1%).

**Enterprise Fund Revenue by Category
2019 Budget**

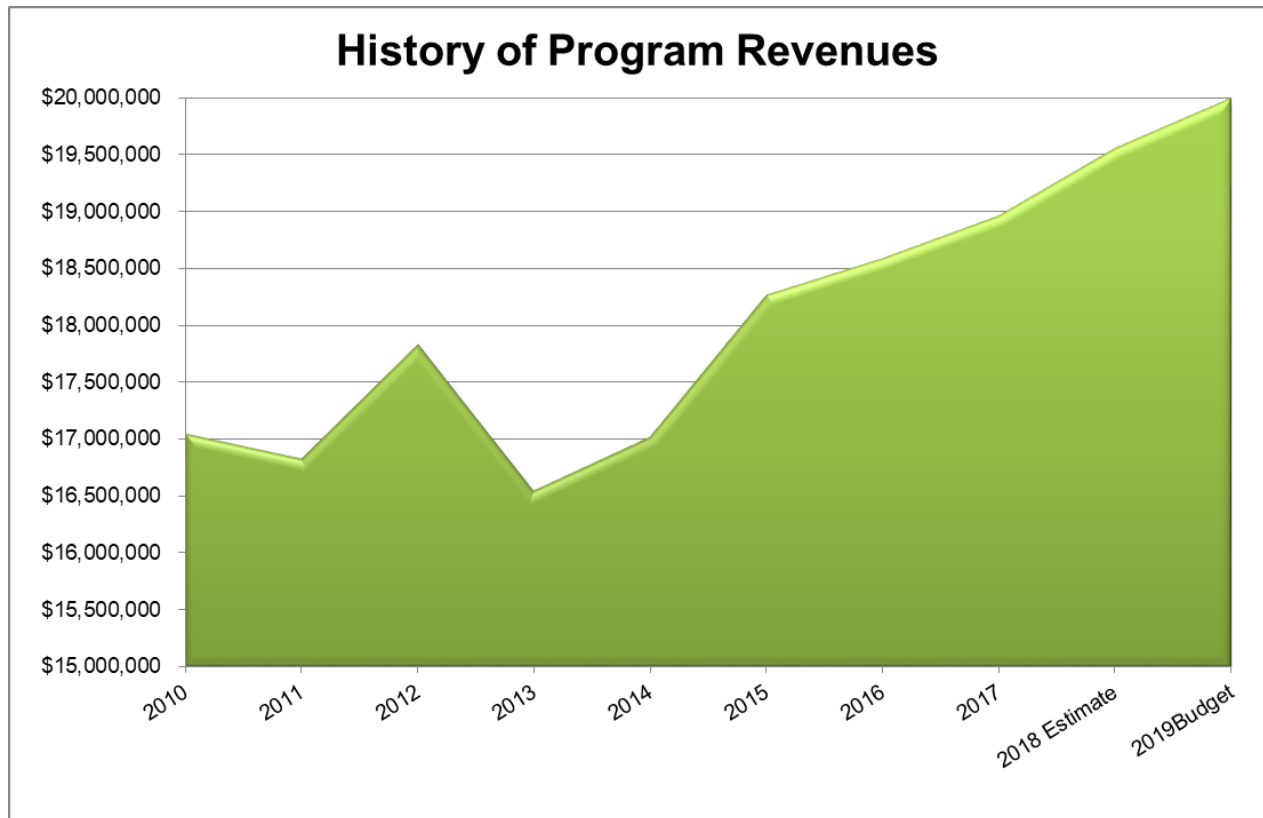


The revenue is also broken down by department with golf courses (32%), recreation centers (19%), ice arenas (18%), hospitality (13%), athletics (9%), and other recreation facilities (9%).



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.

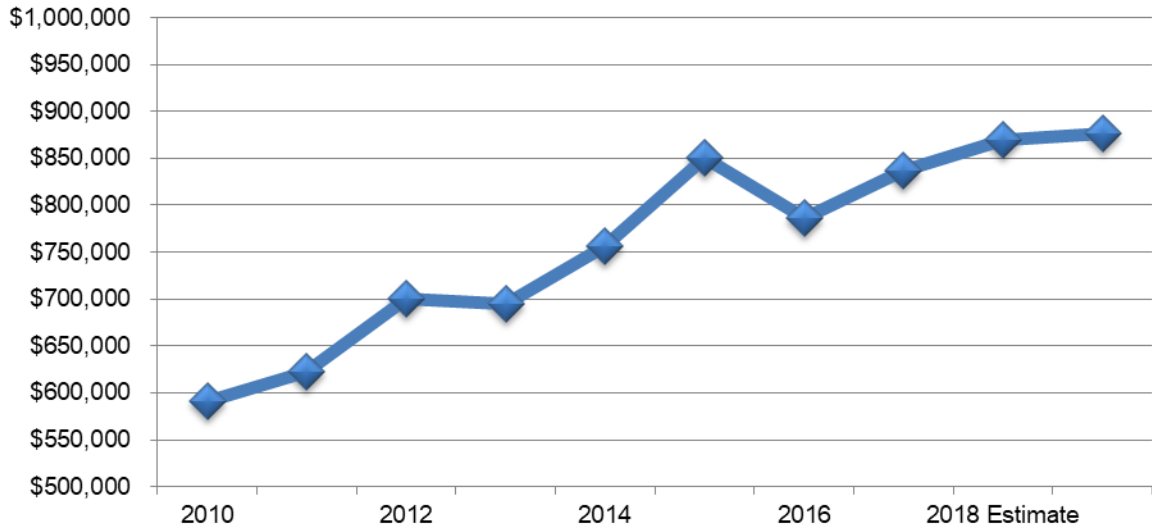
Retail Sales Revenue

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.

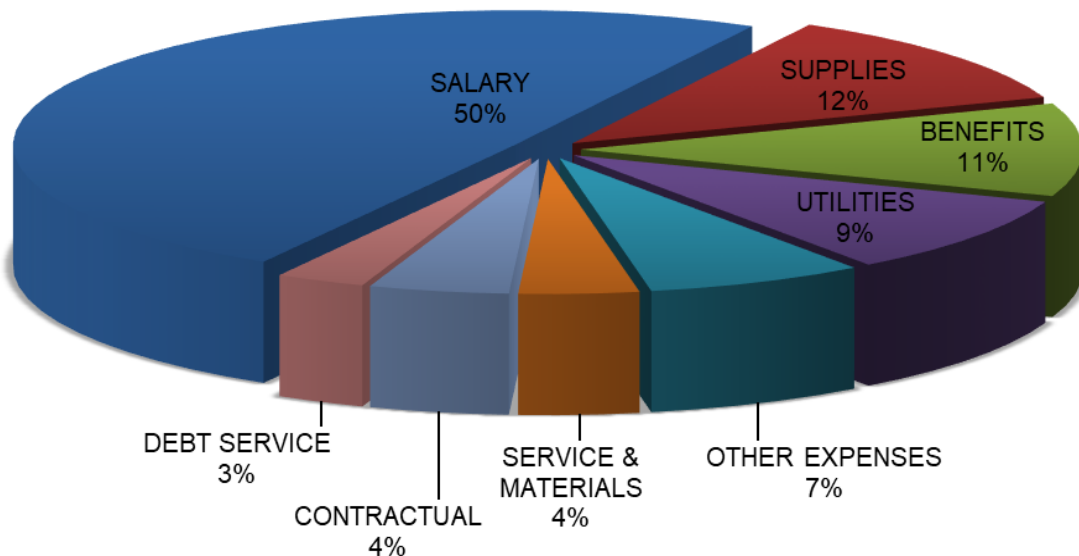
History of Facility Rental Revenue



Major Operational Expenditures

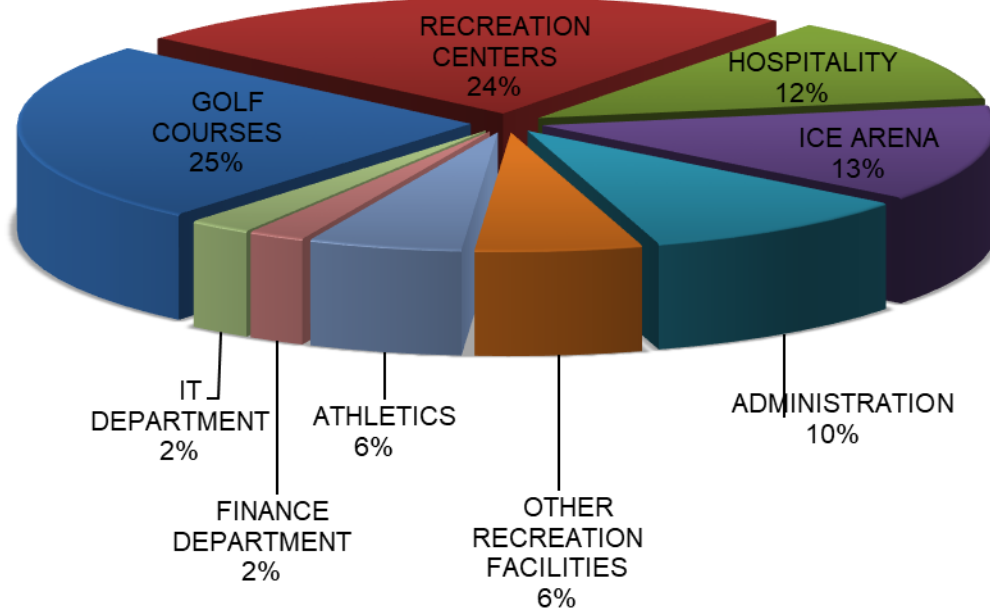
Significant operational expenditures include salary (50%), supplies (12%), benefits (11%), utilities (9%), and other expenditures (7%).

Enterprise Fund Operating Expenditures by Category 2019 Budget



These expenditures are also grouped by department with golf courses (25%), recreation centers (24%), hospitality (12%), ice arenas (13%) and administration (10%) as the larger areas.

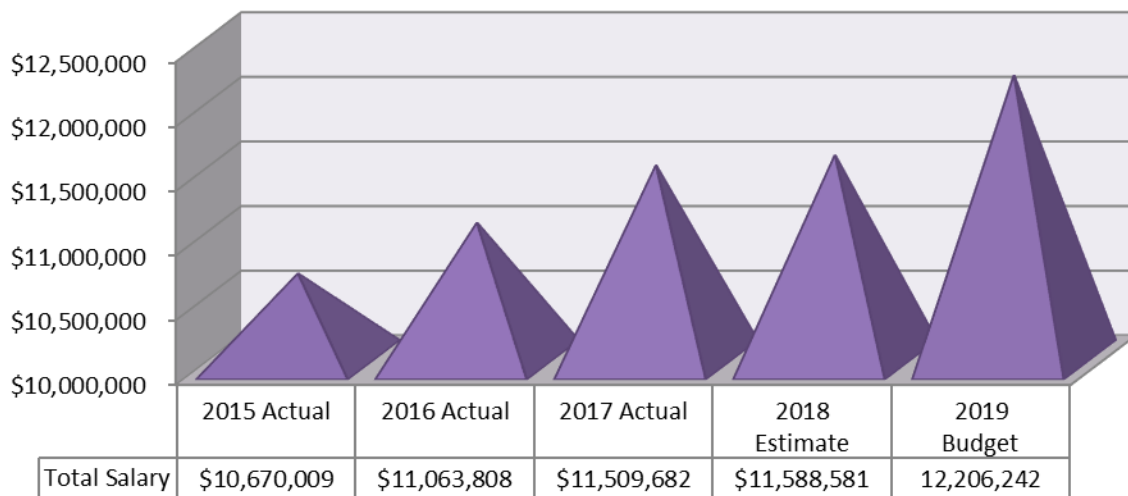
Enterprise Fund Expenditures by Department 2019 Budget



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.

Enterprise Fund Salary



Supplies

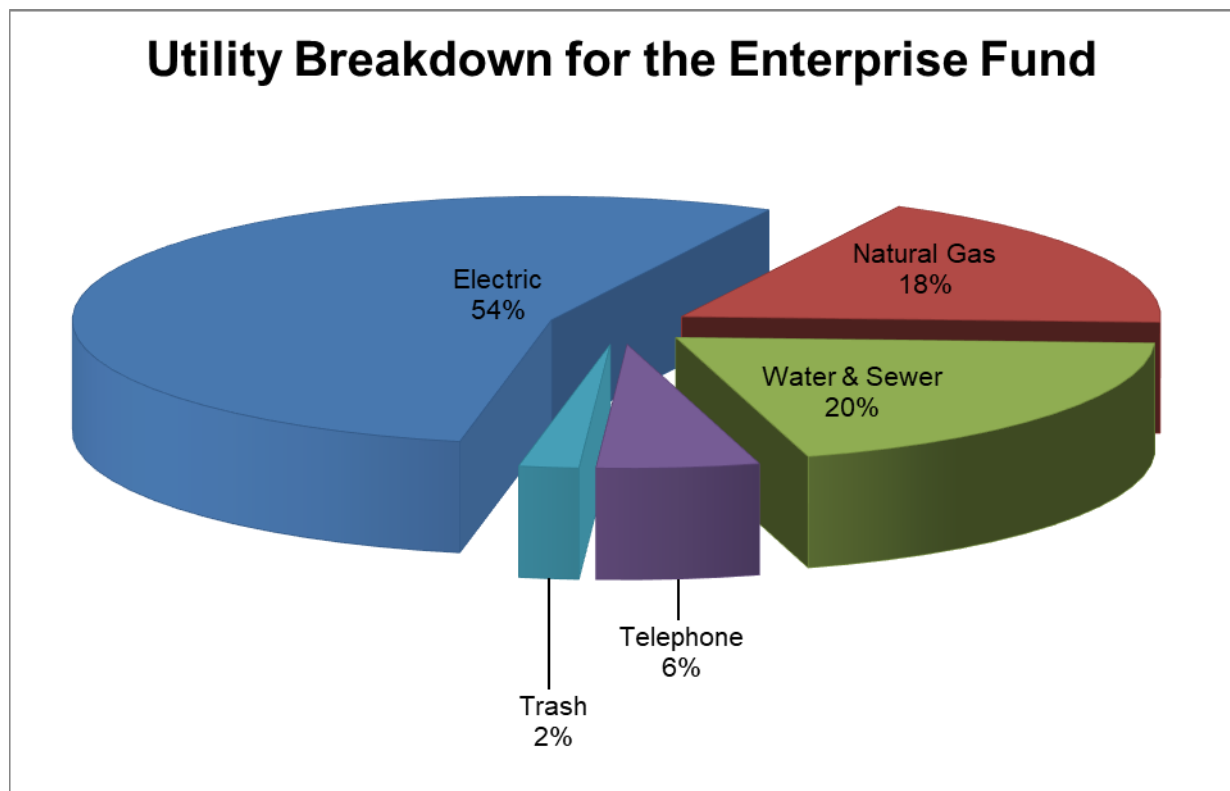
This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

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 2019 Budget.



Other Expenditures

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

ENTERPRISE FUND SUMMARY

Table of Contents

	2019 Budget	Page
Revenue:		
Ice Arena	\$ 4,599,781	200
Recreation Centers	4,888,977	199, 211
Athletics	2,175,429	231
Other Recreation Facilities	2,138,858	242
Recreation Department	13,803,045	
Golf	8,023,425	256
Hospitality	3,333,211	271
Interest Income	30,000	283
Registration	26,500	283
Total Operating Revenue	25,216,181	
Expenditures:		
Ice Arena	3,763,681	200
Recreation Centers	6,825,325	199, 211
Athletics	1,556,737	231
Other Recreation Facilities	1,681,642	242
Recreation Department	13,827,385	
Golf	7,114,562	256
Hospitality	3,388,514	271
Administration	2,780,204	283
Finance Department	582,536	284
IT Department	648,329	284
Total Operating Expenditures	28,341,530	
Excess Operating Revenue over Expenditures	(3,125,349)	
Other Revenue:		
Transfer In	3,200,000	284
Lease Proceeds	195,000	284
Total Other Revenue	3,395,000	
Other Expenditures:		
Undesignated	44,028	284
Capital Outlay	195,000	284
Merit	264,600	284
Total Other Expenditures	503,628	
Net Revenue Over Expenditures	(233,977)	
Carryover	233,977	284
Funds Available	\$ -	

RECREATION DEPARTMENT

2019 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ 71,000	\$ 616,663	\$ (545,663)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	139,900	726,432	(586,532)
FACILITY MAINTENANCE	-	291,774	(291,774)
RECREATION PROGRAMS	10,790	5,462	5,328
IN HOUSE HOCKEY	552,010	207,852	344,158
YOUTH TRAVEL HOCKEY	438,340	146,504	291,836
FIGURE SKATING	281,005	91,580	189,425
ICE ARENA MAINTENANCE	-	204,536	(204,536)
ADULT HOCKEY LEAGUES	537,423	251,067	286,356
ICE ARENA OPERATIONS	512,676	341,258	171,418
BIRTHDAY PARTIES	120,039	83,672	36,367
LICENSED DAY CAMPS	139,487	98,300	41,187
FAMILY ENTERTAINMENT CENTER	366,150	349,340	16,810
TOTAL FAMILY SPORTS CENTER	3,097,820	2,797,777	300,043
SOUTH SUBURBAN ICE ARENA	1,501,961	965,904	536,057
TOTAL ICE ARENAS	4,599,781	3,763,681	836,100
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	365,850	486,087	(120,237)
MAINTENANCE	-	279,237	(279,237)
STAR (THERAPEUTIC ACTIVE REC)	86,000	149,141	(63,141)
ACTIVE OLDER ADULTS	111,000	158,285	(47,285)
ARTS AND ENRICHMENT	54,700	87,171	(32,471)
FITNESS	400,171	262,217	137,955
AQUATICS	170,000	397,606	(227,606)
TOTAL BUCK RECREATION CENTER	1,187,721	1,819,744	(632,023)
LONE TREE RECREATION CENTER:			
OPERATIONS	370,000	447,617	(77,617)
MAINTENANCE	-	304,059	(304,059)
ACTIVE OLDER ADULTS	2,500	1,650	850
ARTS AND ENRICHMENT	94,690	116,103	(21,413)
SCHOOL AGE CHILD CARE	93,000	86,721	6,279
CHILD DISCOVERY TIME AT LTRC	38,050	27,900	10,150
FITNESS	306,804	250,914	55,890
AQUATICS	193,550	386,516	(192,966)
TOTAL LONE TREE RECREATION CENTER	1,098,594	1,621,480	(522,886)
GOODSON RECREATION CENTER:			
OPERATIONS	394,700	474,237	(79,537)
MAINTENANCE	-	379,814	(379,814)
ACTIVE OLDER ADULTS	6,500	1,773	4,727
ARTS AND ENRICHMENT	276,320	236,544	39,776
SCHOOL AGE CHILD CARE	106,000	105,847	153
CHILD DISCOVERY TIME	223,000	162,273	60,727
GYMNASTICS	503,501	298,323	205,178
FITNESS	647,182	461,582	185,600
AQUATICS	269,500	345,569	(76,069)
TOTAL GOODSON RECREATION CENTER	\$ 2,426,703	\$ 2,465,962	\$ (39,259)

RECREATION DEPARTMENT

2019 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
SHERIDAN RECREATION CENTER:			
OPERATIONS	\$ 61,887	\$ 157,815	\$ (95,928)
MAINTENANCE	-	108,538	(108,538)
ARTS AND ENRICHMENT	19,072	27,819	(8,747)
FITNESS	24,000	7,305	16,695
TOTAL SHERIDAN RECREATION CENTER	104,959	301,477	(196,518)
TOTAL RECREATION CENTERS	4,817,977	6,208,662	(1,390,685)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	390,230	183,609	206,621
YOUTH COMMISSION	1,000	750	250
YOUTH BASEBALL	121,434	101,847	19,587
ADULT SOFTBALL	186,715	182,293	4,422
YOUTH VOLLEYBALL	16,500	16,412	88
ADULT VOLLEYBALL	8,500	4,437	4,063
TRACK	82,825	71,915	10,910
ADULT BASKETBALL	64,000	55,154	8,846
YOUTH BASKETBALL	179,250	141,936	37,314
PICKLEBALL	22,250	18,268	3,982
ADULT LACROSSE	22,610	12,457	10,153
YOUTH LACROSSE	328,005	182,731	145,274
ADULT FLAG FOOTBALL	3,390	2,734	656
YOUTH FLAG FOOTBALL	109,340	62,324	47,016
CLINICS & CAMPS	81,840	64,003	17,837
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	201,200	331,715	(130,515)
ADULT SOCCER	82,950	27,419	55,531
YOUTH SOCCER	135,000	22,475	112,525
ADULT LACROSSE	21,250	9,510	11,740
YOUTH LACROSSE	65,850	36,371	29,479
ADULT FLAG FOOTBALL	15,850	8,235	7,615
CAMPS & CLINICS	35,440	20,142	15,298
TOTAL ATHLETIC PROGRAMS	2,175,429	1,556,737	618,692
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	65,014	65,011	3
COLORADO JOURNEY MINI GOLF	336,921	203,907	133,014
CORNERSTONE BATTING CAGES	101,020	71,920	29,100
LONE TREE TENNIS	62,850	64,129	(1,279)
LITTLETON TENNIS	823,374	414,172	409,202
HOLLY TENNIS	78,325	100,440	(22,115)
BMX	20,775	30,870	(10,095)
LONE TREE HUB ARTS & ENRICH	153,935	153,047	888
LONE TREE HUB ACTIVE ADULTS	8,913	750	8,163
LONE TREE HUB FITNESS	15,231	10,274	4,957
LONE TREE HUB MAINTENANCE	\$ -	\$ 16,760	\$ (16,760)

RECREATION DEPARTMENT

2019 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
OUTDOOR POOLS:			
COOK CREEK POOL	\$ 171,500	\$ 204,800	\$ (33,300)
COOK CREEK SWIM TEAM	37,000	23,300	13,700
HOLLY POOL	81,500	106,704	(25,204)
HOLLY SWIM TEAM	25,000	14,169	10,831
FRANKLIN POOL	80,000	107,254	(27,254)
FRANKLIN SWIM TEAM	23,500	13,775	9,725
HARLOW POOL	54,000	80,360	(26,360)
TOTAL OTHER RECREATION FACILITIES	2,138,858	1,681,642	457,216
TOTAL RECREATION DEPARTMENT	\$ 13,803,045	\$ 13,827,385	\$ (24,340)

RECREATION FACILITIES

**2019
Budget**

ADMINISTRATION

Revenue:

31-80-01-100-4035	Rotary Donation Carryover	\$ 71,000
	Total Administration Revenue	<u>71,000</u>

ADMINISTRATION

Expenditures:

31-80-01-100-5001	Full-Time Salaries	366,840
31-80-01-100-5009	Fringe Benefits	95,243
31-80-01-100-5120	Scholarship Expense	10,000
31-80-01-100-5125	Rec Money Expense	100,000
31-80-01-100-5201	Office Supplies	500
31-80-01-100-5205	Program Supplies	5,000
31-80-01-100-5403	Telephone	1,080
31-80-01-100-5501	Contract Services - Siemens	1,000
31-80-01-100-5803	Dues & Memberships	5,000
31-80-01-100-5805	Staff Development	28,000
31-80-01-100-5812	Uniforms	1,000
31-80-01-100-5854	Mileage	3,000
	Total Administration Expenditures	<u>\$ 616,663</u>

RECREATION FACILITIES

**2019
Budget**

**FAMILY SPORTS CENTER:
GENERAL OPERATIONS**

Revenue:

31-81-84-140-4075	Rental Income	\$ 129,000
31-81-84-140-4099	Miscellaneous	5,000
31-81-84-140-4125	Contractual Sales	1,400
31-81-84-140-4150	Locker/Towel Rental	2,500
31-81-84-140-4360	Advertising	2,000
Total Revenue		139,900

Expenditures:

31-81-84-140-5001	Full-Time Salaries	152,070
31-81-84-140-5009	Fringe Benefits	35,059
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	11,500
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 Equipmen	8,220
31-81-84-140-5803	Dues & Subscriptions	80
31-81-84-140-5804	Rent/Lease Expense	188,314
31-81-84-140-5812	Uniforms	300
31-81-84-970-5117	Paying Agent Fees	450
31-81-84-970-9001	Principal 2010 COPS	213,750
31-81-84-970-9002	Interest 2010 COPS	20,039
Total Expenditures		\$ 726,432

RECREATION FACILITIES

**2019
Budget**

FAMILY SPORTS CENTER: FACILITY MAINTENANCE

Expenditures:

31-81-84-260-5001	Full-Time Salaries	\$ 126,076
31-81-84-260-5002	Part-Time Salaries	10,000
31-81-84-260-5009	Fringe Benefits	50,000
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	57,008
31-81-84-260-5701	Services/Materials to Maintain Facilities/I	15,000
31-81-84-260-5702	Services/Materials to Maintain Equipmen	11,550
31-81-84-260-5812	Uniforms	240
31-81-84-260-5826	Vandalism	500
Total Expenditures		291,774

FAMILY SPORTS CENTER: Recreation Programs

Revenue:

31-81-84-530-4106	Recreation Program Revenue	10,250
31-81-84-530-4208	Special Event Revenue	540
Total Revenue		10,790

Expenditures:

31-81-84-530-5002	Part-Time Salaries	2,220
31-81-84-530-5009	Fringe Benefits	222
31-81-84-530-5204	Postage	50
31-81-84-530-5205	Program Supplies	750
31-81-84-530-5206	Food & Concession Supplies	1,700
31-81-84-530-5230	Printing/Copies	100
31-81-84-530-5802	Advertising	300
31-81-84-530-5812	Uniforms	120
Total Expenditures		\$ 5,462

RECREATION FACILITIES

**2019
Budget**

IN HOUSE HOCKEY

Revenue:

31-81-84-811-4105	League Fees	\$ 486,730
31-81-84-811-4157	Facility Rental	52,800
31-81-84-811-4216	Player Fees	10,980
31-81-84-811-4266	Sponsorship Revenue	1,500
Total Revenue		552,010

Expenditures:

31-81-84-811-5001	Full-Time Salaries	67,313
31-81-84-811-5002	Part-Time Salaries	2,196
31-81-84-811-5009	Fringe Benefits	30,463
31-81-84-811-5134	Special Event Expense	6,025
31-81-84-811-5205	Program Supplies	9,930
31-81-84-811-5501	Contractual Services	61,075
31-81-84-811-5802	Promo, Publicity & Printing	1,100
31-81-84-811-5812	Uniforms	29,750
Total Expenditures		207,852

FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

Revenue:

31-81-84-812-4105	League Fees	398,140
31-81-84-812-4216	Player Fees	8,100
31-81-84-812-4217	Tryout Fees	30,000
31-81-84-812-4266	Sponsorship Revenue	2,100
Total Revenue		438,340

Expenditures:

31-81-84-812-5001	Full-Time Salaries	24,270
31-81-84-812-5002	Part-Time Salaries	17,787
31-81-84-812-5009	Fringe Benefits	12,011
31-81-84-812-5204	Postage	50
31-81-84-812-5205	Program Supplies	4,028
31-81-84-812-5501	Contractual Services	27,303
31-81-84-812-5503	Contractual Persons	29,080
31-81-84-812-5802	Promo, Publicity & Printing	1,575
31-81-84-812-5803	Dues & Subscriptions	6,000
31-81-84-812-5805	Staff Development	600
31-81-84-812-5812	Uniforms	23,800
Total Expenditures		\$ 146,504

RECREATION FACILITIES

**2019
Budget**

FAMILY SPORTS CENTER: FIGURE SKATING

Revenue:

31-81-84-813-4100	Pro Lesson Tickets	\$ 21,000
31-81-84-813-4106	Class Revenue	180,005
31-81-84-813-4197	Freestyle Skating	74,000
31-81-84-813-4254	ISIA Revenue	6,000
Total Revenue		281,005

Expenditures:

31-81-84-813-5001	Full-Time Salaries	29,122
31-81-84-813-5002	Part-Time Salaries	40,100
31-81-84-813-5009	Fringe Benefits	16,198
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	1,800
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
Total Expenditures		91,580

ICE ARENA MAINTENANCE

Expenditures:

31-81-84-814-5001	Full-Time Salaries	46,807
31-81-84-814-5002	Part-Time Salaries	62,173
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	7,500
31-81-84-814-5701	Services/Materials to Maintain Facilities/I	7,350
31-81-84-814-5702	Services/Materials to Maintain Equipmen	47,200
31-81-84-814-5812	Uniforms	600
Total Expenditures		\$ 204,536

RECREATION FACILITIES

**2019
Budget**

**FAMILY SPORTS CENTER:
ADULT HOCKEY LEAGUES**

Revenue:

31-81-84-815-4101	Fines	\$ 600
31-81-84-815-4105	League Fees	491,988
31-81-84-815-4106	Class Revenue	6,075
31-81-84-815-4216	Player Fees	38,760
Total Revenue		537,423

Expenditures:

31-81-84-815-5001	Full-Time Salaries	58,229
31-81-84-815-5002	Part-Time Salaries	28,539
31-81-84-815-5009	Fringe Benefits	28,539
31-81-84-815-5205	Program Supplies	16,800
31-81-84-815-5501	Contractual Services	111,344
31-81-84-815-5503	Contractual Persons	1,100
31-81-84-815-5803	Dues & Subscriptions	6,516
Total Expenditures		\$ 251,067

RECREATION FACILITIES

**2019
Budget**

**FAMILY SPORTS CENTER:
ICE ARENA OPERATIONS**

Revenue:

31-81-84-818-4102	General Admissions	\$ 180,781
31-81-84-818-4145	Tournaments	28,900
31-81-84-818-4157	Facility Rental	142,717
31-81-84-818-4201	Skate Rental	30,238
31-81-84-818-4271	Camp Revenue	27,000
31-81-84-818-4397	High School Hockey	103,040
Total Revenue		512,676

Expenditures:

31-81-84-818-5001	Full-Time Salaries	77,400
31-81-84-818-5002	Part-Time Salaries	60,255
31-81-84-818-5009	Fringe Benefits	31,513
31-81-84-818-5201	Office Supplies	700
31-81-84-818-5204	Postage	150
31-81-84-818-5205	Program Supplies	5,350
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
Total Expenditures		\$ 341,258

RECREATION FACILITIES

**2019
Budget**

**FAMILY SPORTS CENTER:
BIRTHDAY PARTIES**

Revenue:

31-81-84-850-4123	Balloon Sales Revenue	\$ 600
31-81-84-850-4190	Service Charges	8,475
31-81-84-850-4268	Parties/Groups (non tax)	110,964
Total Revenue		120,039

Expenditures:

31-81-84-850-5001	Full-Time Salaries	29,599
31-81-84-850-5002	Part-Time Salaries	21,116
31-81-84-850-5007	Service Charge Compensation	9,195
31-81-84-850-5009	Fringe Benefits	9,787
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	5,350
31-81-84-850-5206	Food & Concession Supplies	5,250
31-81-84-850-5230	Printing/Copies	250
31-81-84-850-5403	Telephone	1,800
31-81-84-850-5812	Uniforms	675
Total Expenditures		\$ 83,672

RECREATION FACILITIES

**2019
Budget**

CAMPS & CLINICS

Revenue:

31-81-84-851-4102	General Admissions	\$ 139,487
	Total Revenue	139,487

Expenditures:

31-81-84-851-5001	Full-Time Salaries	29,600
31-81-84-851-5002	Part-Time Salaries	33,222
31-81-84-851-5009	Fringe Benefits	11,550
31-81-84-851-5116	Licensing	330
31-81-84-851-5204	Postage	25
31-81-84-851-5205	Program Supplies	5,010
31-81-84-851-5206	Food & Concession Supplies	11,625
31-81-84-851-5230	Printing/Copies	50
31-81-84-851-5403	Telephone	100
31-81-84-851-5501	Contract Services	4,560
31-81-84-851-5802	Promo, Publicity, & Printing	1,000
31-81-84-851-5805	Staff Development	1,228
	Total Expenditures	\$ 98,300

RECREATION FACILITIES

**2019
Budget**

**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	80,000
31-81-84-870-4240	Token Sales	37,000
31-81-84-870-4241	Attractions	206,400
Total Revenue		366,150

Expenditures:

31-81-84-870-5001	Full-Time Salaries	72,427
31-81-84-870-5002	Part-Time Salaries	134,730
31-81-84-870-5009	Fringe Benefits	44,158
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	5,200
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	6,400
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 Equipmen	2,500
31-81-84-870-5802	Promo, Publicity & Printing	100
31-81-84-870-5812	Uniforms	975
31-81-84-870-5854	Mileage Reimbursement	150
Total Expenditures		\$ 349,340

RECREATION FACILITIES

**2019
Budget**

SOUTH SUBURBAN ICE ARENA OPERATIONS

Revenue:

31-81-83-818-4075	Rental Income	\$ 15,600
31-81-83-818-4100	Pro Lesson Tickets	49,110
31-81-83-818-4102	General Admissions	62,965
31-81-83-818-4103	Season Tickets	11,335
31-81-83-818-4106	Class Revenue	107,813
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	130,075
31-81-83-818-4158	Adult Ice	140,140
31-81-83-818-4159	Adult Hockey	62,910
31-81-83-818-4197	Freestyle Skating	198,034
31-81-83-818-4200	Littleton Hockey Rental	464,800
31-81-83-818-4201	Skate Rental	20,554
31-81-83-818-4203	Skate Sharpening-Contract	10,200
31-81-83-818-4216	Player Fees	21,750
31-81-83-818-4254	ISI Revenue	7,765
31-81-83-818-4268	Parties/Groups	6,410
31-81-83-818-4271	Summer Programs	42,120
31-81-83-818-4360	Advertising	2,000
31-81-83-818-4396	Denver Figure Skating	39,690
31-81-83-818-4398	Colorado Skating Club	27,540
Total Revenue		<u>\$ 1,501,961</u>

RECREATION FACILITIES

**2019
Budget**

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:

31-81-83-818-5001	Full-Time Salaries	\$ 283,682
31-81-83-818-5002	Part-Time Salaries	152,499
31-81-83-818-5006	Concession Salary	24,200
31-81-83-818-5009	Fringe Benefits	116,943
31-81-83-818-5010	Regular Part Time Salary	28,265
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	40,000
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	8,050
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 Main 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
Total Expenditures		965,904

TOTAL ICE ARENAS REVENUE	4,599,781
TOTAL ICE ARENAS EXPENDITURES	3,763,681
NET REVENUE OVER EXPENDITURES	\$ 836,100

RECREATION FACILITIES

**2019
Budget**

**BUCK RECREATION CENTER:
OPERATIONS**

Revenue:

31-82-52-140-4102	General Admission	\$ 122,000
31-82-52-140-4122	Concessions Self Operated	5,000
31-82-52-140-4125	Contractual Sales	8,500
31-82-52-140-4130	Pro Shop	4,000
31-82-52-140-4155	Pass Sales	173,000
31-82-52-140-4157	Facility Rental	30,000
31-82-52-140-4165	Photo ID Revenue	15,350
31-82-52-140-4265	Babysitting	8,000
Total Revenue		365,850

Expenditures:

31-82-52-140-5001	Full-Time Salaries	110,045
31-82-52-140-5002	Part-Time Salaries	130,000
31-82-52-140-5009	Fringe Benefits	63,714
31-82-52-140-5201	Office Supplies	2,000
31-82-52-140-5204	Postage	100
31-82-52-140-5205	Program Supplies	2,500
31-82-52-140-5206	Food & Concession Supplies	2,000
31-82-52-140-5208	Pro Shop Supplies	2,500
31-82-52-140-5230	Printing/Copies	9,000
31-82-52-140-5400	Utilities Natural Gas	32,000
31-82-52-140-5401	Utilities Electric	65,000
31-82-52-140-5402	Water & Sewer	9,000
31-82-52-140-5403	Telephone	10,520
31-82-52-140-5501	Contractual Services	4,500
31-82-52-140-5805	Staff Development	675
31-82-52-140-5812	Uniforms	750
31-82-52-140-5854	Mileage Reimbursement	300
31-82-52-970-9001	Principal Buck Rec Ctr Equip Lease	36,136
31-82-52-970-9002	Interest Buck Rec Ctr Equip Lease	5,347
Total Expenditures		\$ 486,087

RECREATION FACILITIES

**2019
Budget**

**BUCK RECREATION CENTER:
MAINTENANCE**

Expenditures:

31-82-52-260-5001	Full-Time Salaries	\$ 114,333
31-82-52-260-5002	Part-Time Salaries	35,347
31-82-52-260-5009	Fringe Benefits	46,442
31-82-52-260-5203	Custodial Supplies	16,000
31-82-52-260-5403	Telephone	120
31-82-52-260-5404	Trash Collection	3,000
31-82-52-260-5501	Contractual Services	25,495
31-82-52-260-5701	Serv/Mat to Maintain Facilities	20,000
31-82-52-260-5702	Ser/Mat to Maintain Equipment	18,000
31-82-52-260-5812	Uniforms	400
31-82-52-260-5854	Mileage Reimbursement	100
Total Expenditures		279,237

**BUCK RECREATION CENTER:
SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION**

Revenue:

31-82-52-510-4030	STAR Donations	3,500
31-82-52-510-4031	Douglas County Grant for STAR	7,500
31-82-52-510-4106	Class Revenue	75,000
Total Revenue		86,000

Expenditures:

31-82-52-510-5001	Full-Time Salaries	92,762
31-82-52-510-5002	Part-Time Salaries	13,000
31-82-52-510-5009	Fringe Benefits	24,909
31-82-52-510-5108	STAR Donation Expenditures	1,500
31-82-52-510-5201	Office Supplies	150
31-82-52-510-5204	Postage	20
31-82-52-510-5205	Program Supplies	5,000
31-82-52-510-5501	Contractual Services	11,300
31-82-52-510-5854	Mileage Reimbursement	500
Total Expenditures		\$ 149,141

RECREATION FACILITIES

**2019
Budget**

BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-82-52-511-4106	Class Revenue	\$ 53,000
31-82-52-511-4266	Sponsorship Revenue	13,000
31-82-52-511-4269	Trips and Tours Revenue	45,000
Total Revenue		111,000

Expenditures:

31-82-52-511-5001	Full-Time Salaries	49,084
31-82-52-511-5002	Part-Time Salaries	44,000
31-82-52-511-5009	Fringe Benefits	20,801
31-82-52-511-5201	Office Supplies	100
31-82-52-511-5205	Program Supplies	2,000
31-82-52-511-5230	Printing/Copies	6,300
31-82-52-511-5231	Trips and Tour Expense	17,000
31-82-52-511-5503	Contractual Persons	18,000
31-82-52-511-5854	Mileage Reimbursement	1,000
Total Expenditures		158,285

BUCK RECREATION ARTS AND ENRICHMENT

Revenue:

31-82-52-520-4106	Class Revenue	47,500
31-82-52-520-4205	Theatre Revenue	3,200
31-82-52-520-4208	Special Events Revenue	4,000
Total Revenue		54,700

Expenditures:

31-82-52-520-5001	Full-Time Salaries	41,878
31-82-52-520-5002	Part-Time Salaries	20,000
31-82-52-520-5009	Fringe Benefits	17,733
31-82-52-520-5201	Office Supplies	135
31-82-52-520-5204	Postage	100
31-82-52-520-5205	Program Supplies	25
31-82-52-520-5230	Printing/Copies	800
31-82-52-520-5403	Telephone	100
31-82-52-520-5503	Contractual Persons (A/P Only)	6,300
31-82-52-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 87,171

RECREATION FACILITIES

**2019
Budget**

BUCK RECREATION FITNESS

Revenue:

31-82-52-830-4100	Pro Lesson Tickets	\$ 59,000
31-82-52-830-4106	Class Revenue	70,200
31-82-52-830-4252	Silver & Fit Program	1,200
31-82-52-830-4255	Silver Sneakers Program	204,000
31-82-52-830-4257	Contracted Fitness	3,230
31-82-52-830-4261	Registered Fitness	59,000
31-82-52-830-4264	Massage	3,541
Total Revenue		400,171

Expenditures:

31-82-52-830-5001	Full-Time Salaries	59,425
31-82-52-830-5002	Part-Time Salaries	162,309
31-82-52-830-5009	Fringe Benefits	33,421
31-82-52-830-5205	Program Supplies	3,000
31-82-52-830-5230	Printing/Copies	500
31-82-52-830-5503	Contractual Persons (Accounts Payable	1,938
31-82-52-830-5805	Staff Development	824
31-82-52-830-5812	Uniforms	300
31-82-52-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 262,217

RECREATION FACILITIES

**2019
Budget**

BUCK RECREATION CENTER: AQUATICS

Revenue:

31-82-52-840-4100	Pro Lessons	\$ 3,000
31-82-52-840-4102	General Admission	86,000
31-82-52-840-4106	Class Revenue	72,000
31-82-52-840-4268	Parties	9,000
Total Revenue		170,000

Expenditures:

31-82-52-840-5001	Full-Time Salaries	59,281
31-82-52-840-5002	Part-Time Salaries	172,000
31-82-52-840-5009	Fringe Benefits	51,015
31-82-52-840-5204	Postage	10
31-82-52-840-5205	Program Supplies	2,500
31-82-52-840-5207	Chemical Supplies	17,500
31-82-52-840-5216	First Aid Supplies	250
31-82-52-840-5230	Printing/Copies	300
31-82-52-840-5400	Utilities Natural Gas	25,000
31-82-52-840-5401	Utilities Electric	48,000
31-82-52-840-5402	Water & Sewer	7,000
31-82-52-840-5453	Red Cross Fees	2,500
31-82-52-840-5507	Computer Software Maintenance	950
31-82-52-840-5701	Services/Materials to Maintain Facilities	4,500
31-82-52-840-5702	Srv/Mat to Maintain Equipment	4,500
31-82-52-840-5812	Uniforms	2,000
31-82-52-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 397,606

RECREATION FACILITIES

**2019
Budget**

LONE TREE RECREATION CENTER: GENERAL OPERATIONS

Revenue:

31-82-80-140-4102	General Admission	\$ 117,000
31-82-80-140-4122	Concession Self Operated	2,500
31-82-80-140-4125	Contractual Sales	6,000
31-82-80-140-4130	Pro Shop Sales	1,500
31-82-80-140-4155	Pass Sales	195,000
31-82-80-140-4157	Facility Rental	28,000
31-82-80-140-4165	ID Card Revenue	13,500
31-82-80-140-4265	Babysitting Revenue	6,500
Total Revenue		370,000

Expenditures:

31-82-80-140-5001	Full-Time Salaries	115,357
31-82-80-140-5002	Part-Time Salaries	125,000
31-82-80-140-5009	Fringe Benefits	42,000
31-82-80-140-5201	Office Supplies	1,000
31-82-80-140-5204	Postage	100
31-82-80-140-5205	Program Supplies	2,500
31-82-80-140-5206	Food & Concession Supplies	1,500
31-82-80-140-5208	Pro Shop Supplies	1,000
31-82-80-140-5230	Printing/Copies	7,500
31-82-80-140-5400	Utilities Natural Gas	22,000
31-82-80-140-5401	Utilities Electric	46,000
31-82-80-140-5402	Water & Sewer	14,000
31-82-80-140-5403	Telephone	12,000
31-82-80-140-5501	Contractual Services	3,500
31-82-80-140-5805	Staff Development	500
31-82-80-140-5812	Uniforms	750
31-82-80-140-5854	Mileage Reimbursement	1,500
31-82-80-970-9001	Principal LT Rec Ctr Equip Lease	50,531
31-82-80-970-9002	Interest LT Rec Ctr Equip Lease	879
Total Expenditures		\$ 447,617

RECREATION FACILITIES

**2019
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-80-260-5001	Full-Time Salaries	\$ 119,001
31-82-80-260-5002	Part-Time Salaries	38,000
31-82-80-260-5009	Fringe Benefits	55,508
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	2,200
31-82-80-260-5501	Contractual Services	27,000
31-82-80-260-5701	Serv/Mat. to Maintain Facilities	23,000
31-82-80-260-5702	Ser/Mat to Maintain Equipment	20,000
31-82-80-260-5812	Uniforms	400
31-82-80-260-5854	Mileage Reimbursement	500
Total Expenditures		<u>304,059</u>

LONE TREE RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-82-80-511-4106	Class Revenue	<u>2,500</u>
Total Revenue		<u>2,500</u>

Expenditures:

31-82-80-511-5002	Part-Time Salaries	500
31-82-80-511-5009	Fringe Benefits	50
31-82-80-511-5205	Program Supplies	200
31-82-80-511-5503	Contractual Persons (Accounts Payable	900
Total Expenditures		<u>\$ 1,650</u>

RECREATION FACILITIES

		2019 Budget
LONE TREE RECREATION ARTS AND ENRICHMENT		
Revenue:		
31-82-80-520-4030	City of Lone Tree Contracted Art	\$ 3,000
31-82-80-520-4031	Donation	4,000
31-82-80-520-4106	Class Revenue	78,000
31-82-80-520-4205	Theatre Revenue	4,690
31-82-80-520-4208	Special Events Revenue	5,000
Total Revenue		94,690
Expenditures:		
31-82-80-520-5001	Full-Time Salaries	51,864
31-82-80-520-5002	Part-Time Salaries	25,200
31-82-80-520-5009	Fringe Benefits	20,154
31-82-80-520-5201	Office Supplies	100
31-82-80-520-5204	Postage	50
31-82-80-520-5205	Program Supplies	4,000
31-82-80-520-5230	Printing/Copies	300
31-82-80-520-5503	Contractual Persons	14,000
31-82-80-520-5805	Staff Development	135
31-82-80-520-5854	Mileage Reimbursement	300
Total Expenditures		\$ 116,103

RECREATION FACILITIES

**2019
Budget**

SCHOOL AGE CHILD CARE

Revenue:

31-82-80-531-4106	Class Revenue	\$ 93,000
	Total Revenue	93,000

Expenditures:

31-82-80-531-5001	Full-Time Salaries	20,384
31-82-80-531-5002	Part-Time Salaries	42,000
31-82-80-531-5009	Fringe Benefits	12,612
31-82-80-531-5201	Office Supplies	50
31-82-80-531-5204	Postage	25
31-82-80-531-5205	Program Supplies	3,500
31-82-80-531-5206	Food & Concession Supplies	1,500
31-82-80-531-5230	Printing/Copies	100
31-82-80-531-5403	Telephone	500
31-82-80-531-5501	Contractual Services	3,900
31-82-80-531-5803	Dues and Subscription	450
31-82-80-531-5805	Staff Development	700
31-82-80-531-5812	Uniforms	500
31-82-80-531-5854	Mileage Reimbursement	500
	Total Expenditures	86,721

CHILD DISCOVERY TIME

Revenue:

31-82-80-532-4030	Donations	50
31-82-80-532-4106	Class Revenue	38,000
	Total Revenue	38,050

Expenditures:

31-82-80-532-5002	Part-Time Salaries	23,000
31-82-80-532-5009	Fringe Benefits	2,300
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	500
	Total Expenditures	\$ 27,900

RECREATION FACILITIES

**2019
Budget**

LONE TREE RECREATION FITNESS

Revenue:

31-82-80-830-4100	Pro Lessons Tickets	\$ 36,996
31-82-80-830-4106	Class Revenue	70,000
31-82-80-830-4252	Silver & Fit Program	864
31-82-80-830-4255	Silver Sneakers Program	138,000
31-82-80-830-4257	Contracted Fitness	3,800
31-82-80-830-4261	Registered Fitness	13,000
31-82-80-830-4262	Martial Arts	44,144
Total Revenue		306,804

Expenditures:

31-82-80-830-5001	Full-Time Salaries	58,657
31-82-80-830-5002	Part-Time Salaries	123,000
31-82-80-830-5009	Fringe Benefits	33,016
31-82-80-830-5116	Licensing (Les Mills)	2,520
31-82-80-830-5205	Program Supplies	3,000
31-82-80-830-5230	Printing/Copies	250
31-82-80-830-5503	Contractual Persons	28,766
31-82-80-830-5805	Staff Development	905
31-82-80-830-5812	Uniforms	300
31-82-80-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 250,914

RECREATION FACILITIES

**2019
Budget**

LONE TREE RECREATION CENTER: AQUATICS

Revenue:

31-82-80-840-4100	Pro Lesson Tickets	\$ 5,000
31-82-80-840-4102	General Admissions	83,000
31-82-80-840-4106	Class Revenue	73,000
31-82-80-840-4268	Parties/Groups	32,550
Total Revenue		<u>193,550</u>

Expenditures:

31-82-80-840-5001	Full-Time Salaries	45,906
31-82-80-840-5002	Part-Time Salaries	172,000
31-82-80-840-5009	Fringe Benefits	37,000
31-82-80-840-5204	Postage	10
31-82-80-840-5205	Program Supplies	3,000
31-82-80-840-5207	Chemical Supplies	15,000
31-82-80-840-5216	First Aid Supplies	300
31-82-80-840-5230	Printing/Copies	500
31-82-80-840-5400	Utilities Natural Gas	32,000
31-82-80-840-5401	Utilities Electric	67,000
31-82-80-840-5403	Telephone	400
31-82-80-840-5453	Red Cross Fees	1,200
31-82-80-840-5507	Computer Software Maintenance	950
31-82-80-840-5701	Service/Material To Maintain Facilities/E	4,500
31-82-80-840-5702	Service/Materials to Maintain Equipmen	4,500
31-82-80-840-5812	Uniforms	2,000
31-82-80-840-5854	Mileage Reimbursement	250
Total Expenditures		<u>\$ 386,516</u>

RECREATION FACILITIES

**2019
Budget**

GOODSON RECREATION CENTER: OPERATIONS

Revenue:

31-82-81-140-4102	General Admission	\$ 63,000
31-82-81-140-4122	Concession Self-Operated	7,500
31-82-81-140-4125	Contractual Sales	6,000
31-82-81-140-4130	Pro Shop Sales	3,000
31-82-81-140-4140	Leagues, Tournaments, & Lessons	25,000
31-82-81-140-4155	Pass Sales	260,000
31-82-81-140-4157	Facility Rental	13,000
31-82-81-140-4208	Special Event Revenue	3,200
31-82-81-140-4265	Babysitting Revenue	12,500
31-82-81-140-4266	Sponsorship Revenue	1,500
Total Revenue		<u>394,700</u>

Expenditures:

31-82-81-140-5001	Full-Time Salaries	104,963
31-82-81-140-5002	Part-Time Salaries	154,000
31-82-81-140-5009	Fringe Benefits	52,262
31-82-81-140-5201	Office Supplies	2,000
31-82-81-140-5204	Postage	50
31-82-81-140-5205	Program Supplies	7,000
31-82-81-140-5206	Food & Concession Supplies	4,800
31-82-81-140-5208	Pro Shop Supplies	2,500
31-82-81-140-5230	Printing/Copies	6,000
31-82-81-140-5400	Utilities Natural Gas	33,000
31-82-81-140-5401	Utilities Electric	67,000
31-82-81-140-5402	Water & Sewer	23,000
31-82-81-140-5403	Telephone	12,707
31-82-81-140-5501	Contractual Services	3,805
31-82-81-140-5812	Uniforms	750
31-82-81-140-5854	Mileage Reimbursement	400
Total Expenditures		<u>\$ 474,237</u>

RECREATION FACILITIES

**2019
Budget**

GOODSON RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-81-260-5001	Full-Time Salaries	\$ 178,616
31-82-81-260-5002	Part-Time Salaries	21,840
31-82-81-260-5009	Fringe Benefits	66,037
31-82-81-260-5201	Office Supplies	300
31-82-81-260-5203	Custodial Supplies	25,000
31-82-81-260-5404	Trash Collection	4,521
31-82-81-260-5501	Contractual Services	25,000
31-82-81-260-5701	Serv/Mat. to Maintain Building	29,000
31-82-81-260-5702	Ser/Mat to Maintain Equipment	29,000
31-82-81-260-5812	Uniforms	500
Total Expenditures		379,814

GOODSON RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-82-81-511-4106	Class Revenue	6,500
Total Revenue		6,500

Expenditures:

31-82-81-511-5002	Part-Time Salaries	1,248
31-82-81-511-5009	Fringe Benefits	125
31-82-81-511-5205	Program Supplies	400
Total Expenditures		\$ 1,773

RECREATION FACILITIES

**2019
Budget**

GOODSON ARTS AND ENRICHMENT

Revenue:

31-82-81-520-4099	Clay	\$ 23,000
31-82-81-520-4106	Class Revenue	230,000
31-82-81-520-4208	Special Event Revenue	23,320
Total Revenue		276,320

Expenditures:

31-82-81-520-5001	Full-Time Salaries	76,122
31-82-81-520-5002	Part-Time Salaries	75,450
31-82-81-520-5009	Fringe Benefits	34,287
31-82-81-520-5201	Office Supplies	400
31-82-81-520-5204	Postage	50
31-82-81-520-5205	Program Supplies	25,500
31-82-81-520-5230	Printing/Copies	100
31-82-81-520-5503	Contractual Persons	24,000
31-82-81-520-5805	Staff Development	135
31-82-81-520-5854	Mileage Reimbursement	500
Total Expenditures		236,544

GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

Revenue:

31-82-81-531-4106	Class Revenue	106,000
Total Revenue		106,000

Expenditures:

31-82-81-531-5001	Full-Time Salaries	30,214
31-82-81-531-5002	Part-Time Salaries	47,000
31-82-81-531-5009	Fringe Benefits	12,658
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 & Concession Supplies	1,500
31-82-81-531-5230	Printing/Copies	100
31-82-81-531-5403	Telephone	1,000
31-82-81-531-5501	Contractual Services	6,500
31-82-81-531-5803	Dues & Subscriptions	300
31-82-81-531-5805	Staff Development	500
31-82-81-531-5812	Uniforms	500
31-82-81-531-5854	Mileage Reimbursements	500
Total Expenditures		\$ 105,847

RECREATION FACILITIES

**2019
Budget**

CHILD DISCOVERY TIME

Revenue:

31-82-81-532-4106	Class Revenue	\$ 223,000
	Total Revenue	223,000

Expenditures:

31-82-81-532-5001	Full-Time Salaries	60,873
31-82-81-532-5002	Part-Time Salaries	66,000
31-82-81-532-5009	Fringe Benefits	26,000
31-82-81-532-5108	Donation Expense	500
31-82-81-532-5201	Office Supplies	200
31-82-81-532-5204	Postage	200
31-82-81-532-5205	Program Supplies	8,000
31-82-81-532-5230	Printing/Copies	250
31-82-81-532-5805	Staff Development	250
	Total Expenditures	\$ 162,273

RECREATION FACILITIES

**2019
Budget**

GOODSON GYMNASTICS

Revenue:

31-82-81-820-4030	Gymnastics Donations	\$ 3,000
31-82-81-820-4100	Pro Lesson Tickets	15,233
31-82-81-820-4105	League Fees	152,000
31-82-81-820-4106	Class Revenue	203,000
31-82-81-820-4130	Pro Shop Revenue	14,855
31-82-81-820-4251	Drop In Revenue	44,361
31-82-81-820-4268	Parties/Groups	48,860
31-82-81-820-4271	Camp Revenue	22,192
Total Revenue		503,501

Expenditures:

31-82-81-820-5001	Full-Time Salaries	54,092
31-82-81-820-5002	Part-Time Salaries	165,000
31-82-81-820-5009	Fringe Benefits	33,036
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	3,500
31-82-81-820-5208	Pro Shop Supplies	13,065
31-82-81-820-5217	League Expense	3,000
31-82-81-820-5230	Printing/Copies	50
31-82-81-820-5400	Utilities Natural Gas	2,500
31-82-81-820-5401	Utilities Electric	10,000
31-82-81-820-5403	Telephone	10
31-82-81-820-5503	Contractual Persons	2,400
31-82-81-820-5701	Ser/Mat at Maintain Facilities	2,000
31-82-81-820-5702	Services/Materials to Maintain Equipmen	5,500
31-82-81-820-5812	Uniforms	560
31-82-81-820-5854	Mileage Reimbursement	300
Total Expenditures		\$ 298,323

RECREATION FACILITIES

**2019
Budget**

GOODSON FITNESS

Revenue:

31-82-81-830-4100	Pro Lesson Tickets	\$ 128,000
31-82-81-830-4106	Class Revenue	115,000
31-82-81-830-4252	Silver & Fit Program	3,200
31-82-81-830-4255	Silver Sneakers Program	240,000
31-82-81-830-4257	Contracted Fitness	52,000
31-82-81-830-4261	Registered Fitness	45,000
31-82-81-830-4262	Martial Arts	27,727
31-82-81-830-4264	Massage	35,560
31-82-81-830-4266	Sponsorship Revenue	500
31-82-81-830-4272	Physical Therapy	195
Total Revenue		647,182

Expenditures:

31-82-81-830-5001	Full-Time Salaries	31,262
31-82-81-830-5002	Part-Time Salaries	294,736
31-82-81-830-5009	Fringe Benefits	44,331
31-82-81-830-5116	Licensing (Les Mills)	3,708
31-82-81-830-5201	Office Supplies	750
31-82-81-830-5204	Postage	20
31-82-81-830-5205	Program Supplies	5,500
31-82-81-830-5230	Printing/Copies	500
31-82-81-830-5503	Contractual Persons	78,000
31-82-81-830-5805	Staff Development	1,675
31-82-81-830-5812	Uniforms	300
31-82-81-830-5854	Mileage Reimbursement	800
Total Expenditures		\$ 461,582

RECREATION FACILITIES

		2019 Budget
AQUATICS		
Revenue:		
31-82-81-840-4100	Pro Lesson Tickets	\$ 22,000
31-82-81-840-4102	General Admissions	95,000
31-82-81-840-4106	Class Revenue	130,000
31-82-81-840-4119	Competitive Teams	13,000
31-82-81-840-4268	Parties/Groups	2,000
31-82-81-840-4277	Red Cross Training Revenue	7,500
Total Revenue		269,500
Expenditures:		
31-82-81-840-5001	Full-Time Salaries	57,809
31-82-81-840-5002	Part-Time Salaries	175,000
31-82-81-840-5009	Fringe Benefits	37,600
31-82-81-840-5204	Postage	10
31-82-81-840-5205	Program Supplies	3,000
31-82-81-840-5207	Chemical Supplies	10,000
31-82-81-840-5216	First Aid Supplies	1,000
31-82-81-840-5230	Printing/Copies	1,000
31-82-81-840-5302	Minor Tools & Equipment	200
31-82-81-840-5400	Utilities Natural Gas	20,000
31-82-81-840-5401	Utilities Electric	24,000
31-82-81-840-5453	Red Cross Fees	6,500
31-82-81-840-5507	Computer Software Maintenance	950
31-82-81-840-5701	Services/Materials to Maintain Facilities/	3,000
31-82-81-840-5702	Ser/Mat to Maintain Equipment	3,000
31-82-81-840-5812	Uniforms	2,000
31-82-81-840-5854	Mileage Reimbursement	500
Total Expenditures		\$ 345,569

RECREATION FACILITIES

**2019
Budget**

SHERIDAN RECREATION CENTER: OPERATIONS

Revenue:

31-82-82-140-4102	General Admission	\$ 7,000
31-82-82-140-4122	Concession Self Operated	520
31-82-82-140-4125	Contractual Sales	2,630
31-82-82-140-4155	Pass Sales	20,000
31-82-82-140-4157	Facility Rental	30,000
31-82-82-140-4162	Games Self Operated	145
31-82-82-140-4165	ID Card Revenue	1,592
Total Revenue		61,887

Expenditures:

31-82-82-140-5001	Full-Time Salaries	63,252
31-82-82-140-5002	Part-Time Salaries	43,000
31-82-82-140-5009	Fringe Benefits	23,814
31-82-82-140-5054	Sheridan Occupation Tax	191
31-82-82-140-5205	Program Supplies	2,500
31-82-82-140-5206	Food & Concession Supplies	267
31-82-82-140-5230	Printing/Copies	110
31-82-82-140-5400	Utilities Natural Gas	5,152
31-82-82-140-5401	Utilities Electric	13,000
31-82-82-140-5402	Water & Sewer	1,000
31-82-82-140-5403	Telephone	3,348
31-82-82-140-5805	Staff Development	189
31-82-82-140-5501	Contractual Services	1,992
Total Expenditures		157,815

MAINTENANCE

Expenditures:

31-82-82-260-5001	Full-Time Salaries	39,810
31-82-82-260-5002	Part-Time Salaries	17,449
31-82-82-260-5009	Fringe Benefits	29,053
31-82-82-260-5054	Sheridan Occupation Tax	89
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	10,000
31-82-82-260-5702	Ser/Mat to Maintain Equipment	4,000
Total Expenditures		\$ 108,538

RECREATION FACILITIES

**2019
Budget**

SHERIDAN ARTS AND ENRICHMENT

Revenue:

31-82-82-520-4030	Donation	\$ 3,000
31-82-82-520-4106	Class Revenue	11,174
31-82-82-520-4208	Special Event Revenue	4,898
Total Revenue		19,072

Expenditures:

31-82-82-520-5001	Full-Time Salaries	8,900
31-82-82-520-5002	Part-Time Salaries	12,000
31-82-82-520-5009	Fringe Benefits	4,604
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
31-82-82-520-5854	Mileage Reimbursement	100
Total Expenditures		27,819

FITNESS:

SHERIDAN FITNESS

Revenue:

31-82-82-830-4252	Silver & Fit Program	500
31-82-82-830-4255	Silver Sneakers Program	21,000
31-82-82-830-4262	Martial Arts	2,500
Total Revenue		24,000

Expenditures:

31-82-82-830-5002	Part-Time Salaries	4,170
31-82-82-830-5009	Fringe Benefits	417
31-82-82-830-5205	Programs Supplies	500
31-82-82-830-5503	Contractual Persons	2,219
Total Expenditures		7,305

TOTAL RECREATION CENTERS REVENUE

4,817,977

TOTAL RECREATION CENTERS EXPENDITURES

6,208,662

NET REVENUE OVER (UNDER) EXPENDITURES

\$ (1,390,685)

RECREATION FACILITIES

**2019
Budget**

ATHLETICS

GENERAL OPERATIONS

Revenue:

31-83-01-140-4104	Athletic Grass Field Rental	\$ 355,530
31-83-01-140-4105	Synthetic Fields	16,600
31-83-01-140-4125	Contractual Sales	2,100
31-83-01-140-4135	Reimbursement - Portalet	16,000
Total Revenue		390,230

Expenditures:

31-83-01-140-5001	Full-Time Salaries	86,058
31-83-01-140-5002	Part-Time Salaries	2,000
31-83-01-140-5009	Fringe Benefits	28,551
31-83-01-140-5201	Office Supplies	350
31-83-01-140-5205	Program Supplies	6,700
31-83-01-140-5230	Printing/Copies	50
31-83-01-140-5403	Telephone	1,800
31-83-01-140-5450	Portalets	36,000
31-83-01-140-5451	School Charges	15,500
31-83-01-140-5702	Services/Materials to Maintain Equipmen	4,000
31-83-01-140-5812	Uniforms	2,000
31-83-01-140-5854	Mileage Reimbursement	600
Total Expenditures		183,609

YOUTH COMMISSION

Revenue:

31-83-01-602-4105	Youth Commission Revenue	700
31-83-01-602-4266	Sponsorship Revenue	300
Total Revenue		1,000

Expenditures:

31-83-01-602-5205	Program Supplies	750
Total Expenditures		\$ 750

RECREATION FACILITIES

		2019 Budget
YOUTH BASEBALL		
Revenue:		
31-83-61-610-4105	League Fees	\$ 114,934
31-83-61-610-4266	Sponsorship Revenue	6,500
	Total Revenue	121,434
Expenditures:		
31-83-61-610-5001	Full-Time Salaries	44,171
31-83-61-610-5002	Part-Time Salaries	22,021
31-83-61-610-5009	Fringe Benefits	12,668
31-83-61-610-5106	Merchant Vendor Fees	3,448
31-83-61-610-5205	Program Supplies	17,600
31-83-61-610-5450	Portalets	750
31-83-61-610-5503	Contractual Persons	500
31-83-61-610-5805	Staff Development	189
31-83-61-610-5854	Mileage Reimbursement	500
	Total Expenditures	101,847
ADULT SOFTBALL		
Revenue:		
31-83-61-611-4105	League Fees	186,715
	Total Revenue	186,715
Expenditures:		
31-83-61-611-5001	Full-Time Salaries	34,958
31-83-61-611-5002	Part-Time Salaries	38,750
31-83-61-611-5009	Fringe Benefits	14,784
31-83-61-611-5106	Merchant Vendor Fees	4,915
31-83-61-611-5201	Office Supplies	150
31-83-61-611-5204	Postage	15
31-83-61-611-5205	Program Supplies	9,925
31-83-61-611-5230	Printing/Copies	15
31-83-61-611-5401	Utilities Electric	70,000
31-83-61-611-5402	Water & Sewer	200
31-83-61-611-5450	Portalets	1,600
31-83-61-611-5702	Services/Materials to Maintain Equipmen	6,750
31-83-61-611-5805	Staff Development	81
31-83-61-611-5854	Mileage Reimbursement	150
	Total Expenditures	\$ 182,293

RECREATION FACILITIES

**2019
Budget**

VOLLEYBALL

Revenue:

31-83-61-620-4105	League Fees	\$ 16,500
	Total Revenue	16,500

Expenditures:

31-83-61-620-5001	Full-Time Salaries	8,800
31-83-61-620-5002	Part-Time Salaries	946
31-83-61-620-5009	Fringe Benefits	3,087
31-83-61-620-5106	Merchant Vendor Fees	500
31-83-61-620-5205	Program Supplies	3,000
31-83-61-620-5230	Printing/Copies	25
31-83-61-620-5805	Staff Development	54
	Total Expenditures	16,412

ADULT VOLLEYBALL

Revenue:

31-83-61-621-4105	League Fees	8,500
	Total Revenue	8,500

Expenditures:

31-83-61-621-5001	Full-Time Salaries	999
31-83-61-621-5002	Part-Time Salaries	2,074
31-83-61-621-5009	Fringe Benefits	459
31-83-61-621-5106	Merchant Vendor Fees	228
31-83-61-621-5205	Program Supplies	615
31-83-61-621-5230	Printing/Copies	10
31-83-61-621-5805	Staff Development	52
	Total Expenditures	\$ 4,437

RECREATION FACILITIES

		2019 Budget
TRACK		
Revenue:		
31-83-61-625-4106	Class Revenue	\$ 77,750
31-83-61-625-4130	Merchandise Sales	75
31-83-61-625-4266	Sponsorship Revenue	5,000
Total Revenue		82,825
Expenditures:		
31-83-61-625-5001	Full-Time Salaries	15,935
31-83-61-625-5002	Part-Time Salaries	12,500
31-83-61-625-5009	Fringe Benefits	6,085
31-83-61-625-5204	Postage	15
31-83-61-625-5205	Program Supplies	26,117
31-83-61-625-5230	Printing/Copies	250
31-83-61-625-5450	Portalets	1,370
31-83-61-625-5503	Contractual Persons	9,510
31-83-61-625-5805	Staff Development	108
31-83-61-625-5854	Mileage Reimbursement	25
Total Expenditures		71,915
ADULT BASKETBALL		
Revenue:		
31-83-61-630-4105	League Fees	64,000
Total Revenue		64,000
Expenditures:		
31-83-61-630-5001	Full-Time Salaries	13,983
31-83-61-630-5002	Part-Time Salaries	30,250
31-83-61-630-5009	Fringe Benefits	7,389
31-83-61-630-5106	Merchant Vendor Fees	1,721
31-83-61-630-5204	Postage	10
31-83-61-630-5205	Program Supplies	1,710
31-83-61-630-5230	Printing/Copies	10
31-83-61-630-5805	Staff Development	81
Total Expenditures		\$ 55,154

RECREATION FACILITIES

**2019
Budget**

YOUTH BASKETBALL

Revenue:

31-83-61-631-4105	League Fees	\$ 145,250
31-83-61-631-4106	Class Revenue	33,500
31-83-61-631-4266	Sponsorship Revenue	500
Total Revenue		179,250

Expenditures:

31-83-61-631-5001	Full-Time Salaries	58,581
31-83-61-631-5002	Part-Time Salaries	22,356
31-83-61-631-5009	Fringe Benefits	16,986
31-83-61-631-5106	Merchant Vendor Fees	3,800
31-83-61-631-5201	Office Supplies	75
31-83-61-631-5204	Postage	50
31-83-61-631-5205	Program Supplies	14,975
31-83-61-631-5230	Printing/Copies	50
31-83-61-631-5403	Telephone	575
31-83-61-631-5503	Contractual Persons	24,384
31-83-61-631-5805	Staff Development	54
31-83-61-631-5854	Mileage Reimbursement	50
Total Expenditures		141,936

PICKLEBALL

Revenue:

31-83-61-655-4105	Leagues/tournaments	5,400
31-83-61-655-4106	Clinics/Bootcamps	16,000
31-83-61-655-4140	Court Reservations	850
Total Revenue		22,250

Expenditures:

31-83-61-655-5001	Full-Time Salaries	4,479
31-83-61-655-5002	Part-Time Salaries	8,500
31-83-61-655-5009	Fringe Benefits	2,362
31-83-61-655-5106	Merchant Vending Fees	200
31-83-61-655-5201	Office Supplies	50
31-83-61-655-5205	Program Supplies	2,667
31-83-61-655-5230	Printing/Copies	10
Total Expenditures		\$ 18,268

RECREATION FACILITIES

**2019
Budget**

ADULT LACROSSE

Revenue:

31-83-61-670-4105	League Fees	\$ 22,610
	Total Revenue	22,610

Expenditures:

31-83-61-670-5002	Part-Time Salaries	9,504
31-83-61-670-5009	Fringe Benefits	950
31-83-61-670-5106	Merchant Vendor Fees	667
31-83-61-670-5205	Program Supplies	1,336
	Total Expenditures	12,457

YOUTH LACROSSE

Revenue:

31-83-61-671-4105	League Fees	308,000
31-83-61-671-4106	Class Revenue	20,005
	Total Revenue	328,005

Expenditures:

31-83-61-671-5001	Full-Time Salaries	36,975
31-83-61-671-5002	Part-Time Salaries	42,467
31-83-61-671-5009	Fringe Benefits	16,079
31-83-61-671-5106	Merchant Vendor Fees	6,850
31-83-61-671-5204	Postage	10
31-83-61-671-5205	Program Supplies	55,325
31-83-61-671-5450	Portalets	2,500
31-83-61-671-5503	Contractual Persons	22,000
31-83-61-671-5702	Services/Materials to Maintain Equipmen	500
31-83-61-671-5854	Mileage Reimbursement	25
	Total Expenditures	\$ 182,731

RECREATION FACILITIES

**2019
Budget**

ADULT FLAG FOOTBALL

Revenue:

31-83-61-690-4106	Class Revenue	\$ 3,390
	Total Revenue	3,390

Expenditures:

31-83-61-690-5002	Part-Time Salaries	2,288
31-83-61-690-5009	Fringe Benefits	229
31-83-61-690-5106	Merchant Vendor Fees	95
31-83-61-690-5204	Postage	10
31-83-61-690-5205	Program Supplies	112
	Total Expenditures	2,734

YOUTH FLAG FOOTBALL

Revenue:

31-83-61-691-4105	League Fees	109,340
	Total Revenue	109,340

Expenditures:

31-83-61-691-5001	Full-Time Salaries	17,916
31-83-61-691-5002	Part-Time Salaries	19,123
31-83-61-691-5009	Fringe Benefits	7,787
31-83-61-691-5106	Merchant Vendor Fees	3,220
31-83-61-691-5201	Office Supplies	40
31-83-61-691-5204	Postage	10
31-83-61-691-5205	Program Supplies	12,037
31-83-61-691-5230	Printing/Copies	10
31-83-61-691-5450	Portalets	2,100
31-83-61-691-5805	Staff Development	81
	Total Expenditures	\$ 62,324

RECREATION FACILITIES

**2019
Budget**

CAMPS & CLINICS

Revenue:

31-83-61-851-4106	Class Revenue	\$ 75,000
31-83-61-851-4257	Contracted Programs	6,840
Total Revenue		81,840

Expenditures:

31-83-61-851-5001	Full-Time Salaries	28,679
31-83-61-851-5002	Part-Time Salaries	19,024
31-83-61-851-5009	Fringe Benefits	11,167
31-83-61-851-5205	Program Supplies	4,685
31-83-61-851-5230	Printing/Copies	180
31-83-61-851-5805	Staff Development	243
31-83-61-851-5854	Mileage Reimbursement	25
Total Expenditures		64,003

ATHLETICS REVENUE

1,617,889

ATHLETICS EXPENDITURES

1,100,870

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 517,019

RECREATION FACILITIES

**2019
Budget**

**FAMILY SPORTS CENTER DOME:
GENERAL OPERATIONS**

Revenue:

31-83-84-140-4104	Athletic Field Rental	\$ 198,000
31-83-84-140-4125	Contractual Sales	1,200
31-83-84-140-4360	Advertising	2,000
Total Revenue		201,200

Expenditures:

31-83-84-140-5001	Full-Time Salaries	105,053
31-83-84-140-5002	Part-Time Salaries	16,750
31-83-84-140-5009	Fringe Benefits	43,379
31-83-84-140-5201	Office Supplies	500
31-83-84-140-5203	Custodial Supplies	6,500
31-83-84-140-5205	Program Supplies	1,000
31-83-84-140-5206	Cooler Concession Expense	300
31-83-84-140-5230	Printing/Copies	300
31-83-84-140-5400	Utilities Natural Gas	40,000
31-83-84-140-5401	Utilities Electric	23,000
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	3,500
31-83-84-140-5702	Services/Materials to Maintain Equipmen	2,500
31-83-84-140-5804	Rent/Lease Expense	37,663
31-83-84-140-5805	Staff Development	162
31-83-84-140-5812	Uniforms	500
31-83-84-140-5854	Mileage Reimbursement	250
31-83-84-970-5117	Paying Agent Fees	100
31-83-84-970-9001	Principal 2010 COPS	42,750
31-83-84-970-9002	Interest 2010 COPS	4,008
Total Expenditures		\$ 331,715

RECREATION FACILITIES

**2019
Budget**

ADULT SOCCER

Revenue:

31-83-84-660-4105	League Fees	\$ 82,950
	Total Revenue	82,950

Expenditures:

31-83-84-660-5002	Part-Time Salaries	17,000
31-83-84-660-5009	Fringe Benefits	1,699
31-83-84-660-5106	Merchant Vendor Fees	2,323
31-83-84-660-5205	Program Supplies	1,405
31-83-84-660-5503	Contractual Persons	4,992
	Total Expenditures	27,419

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:

31-83-84-661-4105	League Fees	135,000
	Total Revenue	135,000

Expenditures:

31-83-84-661-5002	Part-Time Salaries	16,932
31-83-84-661-5009	Fringe Benefits	1,693
31-83-84-661-5106	Merchant Vending Fees	3,600
31-83-84-661-5205	Program Supplies	250
	Total Expenditures	22,475

ADULT LACROSSE

Revenue:

31-83-84-670-4105	League Fees	21,250
	Total Revenue	21,250

Expenditures:

31-83-84-670-5002	Part-Time Salaries	7,650
31-83-84-670-5009	Fringe Benefits	765
31-83-84-670-5106	Merchant Fees	595
31-83-84-670-5205	Program Supplies	500
	Total Expenditures	\$ 9,510

RECREATION FACILITIES

**2019
Budget**

YOUTH LACROSSE

Revenue:

31-83-84-671-4105	League Fees	\$ 65,850
	Total Revenue	65,850

Expenditures:

31-83-84-671-5001	Full-Time Salaries	6,525
31-83-84-671-5002	Part-Time Salaries	23,190
31-83-84-671-5009	Fringe Benefits	4,407
31-83-84-671-5106	Merchant Fees	1,949
31-83-84-671-5205	Program Supplies	300
	Total Expenditures	36,371

ADULT FLAG FOOTBALL

Revenue:

31-83-84-690-4105	League Fees	15,850
	Total Revenue	15,850

Expenditures:

31-83-84-690-5002	Part-Time Salaries	6,507
31-83-84-690-5009	Fringe Benefits	650
31-83-84-690-5106	Merchant Vendor Fees	640
31-83-84-690-5205	Program Supplies	438
	Total Expenditures	8,235

CAMPS & CLINICS

Revenue:

31-83-84-851-4106	Class Revenue	35,440
	Total Revenue	35,440

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	350
31-83-84-851-5503	Contractual Persons	19,000
	Total Expenditures	20,142

FSC ATHLETIC REVENUE

557,540

FSC ATHLETIC EXPENDITURES

455,867

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 101,673

RECREATION FACILITIES

**2019
Budget**

OTHER RECREATION FACILITIES

OUTDOOR RECREATION PROGRAMS

Revenue:

31-40-51-543-4173	Outdoor Recreation	\$ 57,282
31-40-51-543-4182	Eco Travel Revenue	7,732
Total Revenue		65,014

Expenditures:

31-40-51-543-5001	Full-Time Salaries	15,540
31-40-51-543-5009	Fringe Benefits	4,776
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	39,415
Total Expenditures		\$ 65,011

RECREATION FACILITIES

		2019 Budget
COLORADO JOURNEY MINI GOLF		
Revenue:		
31-84-62-140-4102	General Admissions	\$ 295,000
31-84-62-140-4122	Concession Self Operated	20,500
31-84-62-140-4268	Parties/Groups	20,221
31-84-62-140-4360	Advertising Revenue	1,200
Total Revenue		336,921
Expenditures:		
31-84-62-140-5001	Full-Time Salaries	40,721
31-84-62-140-5002	Part-Time Salaries	58,500
31-84-62-140-5009	Fringe Benefits	25,606
31-84-62-140-5106	Merchant Vendor Fee	20
31-84-62-140-5201	Office Supplies	500
31-84-62-140-5203	Custodial Supplies	600
31-84-62-140-5204	Postage	50
31-84-62-140-5205	Program Supplies	7,500
31-84-62-140-5206	Food & Concession Supplies	12,000
31-84-62-140-5230	Printing/Copies	1,400
31-84-62-140-5401	Utilities Electric	17,500
31-84-62-140-5402	Water & Sewer	6,800
31-84-62-140-5403	Telephone	4,000
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/	16,000
31-84-62-140-5702	Services/Materials to Maintain Equipme	3,500
31-84-62-140-5802	Promo, Publicity & Printing	5,500
31-84-62-140-5805	Staff Development	500
31-84-62-140-5812	Uniforms	350
31-84-62-140-5854	Mileage Reimbursement	500
Total Expenditures		\$ 203,907

RECREATION FACILITIES

		2019 Budget
CORNERSTONE BATTING CAGES		
Revenue:		
31-84-63-140-4102	General Admissions	\$ 92,520
31-84-63-140-4122	Concession Self Operated	8,500
Total Revenue		101,020
Expenditures:		
31-84-63-140-5001	Full-Time Salaries	13,574
31-84-63-140-5002	Part-Time Salaries	29,810
31-84-63-140-5009	Fringe Benefits	9,566
31-84-63-140-5106	Merchant Vendor Fee	20
31-84-63-140-5204	Postage	50
31-84-63-140-5205	Program Supplies	1,000
31-84-63-140-5206	Food & Concession Supplies	4,500
31-84-63-140-5230	Printing/Copies	50
31-84-63-140-5401	Utilities Electric	2,350
31-84-63-140-5403	Telephone	1,000
31-84-63-140-5701	Services/Materials to Maintain Facilities/	5,000
31-84-63-140-5702	Services/Materials to Maintain Equipme	4,500
31-84-63-140-5802	Promo, Publicity & Printing	500
Total Expenditures		\$ 71,920

RECREATION FACILITIES

		2019 Budget
<hr/>		
LONE TREE TENNIS		
Revenue:		
31-84-70-650-4106	Adult Class Revenue	\$ 2,500
31-84-70-650-4113	Youth Class Revenue	21,750
31-84-70-650-4119	USTA/CTA Teams	22,000
31-84-70-650-4130	Pro Shop	100
31-84-70-650-4136	Pro Lesson Court Fees	15,000
31-84-70-650-4140	Court Reservations	1,500
Total Revenue		<hr/> 62,850 <hr/>
 Expenditures:		
31-84-70-650-5001	Full-Time Salaries	11,811
31-84-70-650-5002	Part-Time Salaries	8,000
31-84-70-650-5009	Fringe Benefits	4,568
31-84-70-650-5201	Office Supplies	200
31-84-70-650-5205	Program Supplies	4,500
31-84-70-650-5208	Pro Shop Supplies	100
31-84-70-650-5401	Utilities - Electric	6,800
31-84-70-650-5402	Water & Sewer	900
31-84-70-650-5403	Telephone	1,300
31-84-70-650-5450	Portalets	400
31-84-70-650-5503	Contractual Persons (District Classes)	9,100
31-84-70-650-5504	Contractual Persons (Private Lessons)	9,800
31-84-70-650-5701	Service/Materials to Maintain Facilities	6,000
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
Total Expenditures		<hr/> \$ 64,129 <hr/>

RECREATION FACILITIES

		2019 Budget
LITTLETON TENNIS		
Revenue:		
31-84-72-650-4106	Adult Class Revenue	\$ 75,824
31-84-72-650-4113	Youth Class Revenue	114,897
31-84-72-650-4118	In-House Teams	30,940
31-84-72-650-4119	USTA/CTA Teams	22,000
31-84-72-650-4130	Pro Shop Sales	19,308
31-84-72-650-4136	Pro Lesson Court Fees	89,750
31-84-72-650-4139	Block Time Court Reservations	381,005
31-84-72-650-4140	Court Reservations	29,250
31-84-72-650-4141	Racquet Stringing	3,650
31-84-72-650-4145	Tournaments	49,250
31-84-72-650-4180	Expansion Fund	7,500
Total Revenue		823,374
Expenditures:		
31-84-72-650-5001	Full-Time Salaries	70,470
31-84-72-650-5002	Part-Time Salaries	58,000
31-84-72-650-5009	Fringe Benefits	29,039
31-84-72-650-5106	Merchant Vendor Fees	3,000
31-84-72-650-5203	Custodial Supplies	3,000
31-84-72-650-5205	Program Supplies	12,800
31-84-72-650-5230	Printing/Copies	100
31-84-72-650-5400	Utilities Natural Gas	32,000
31-84-72-650-5401	Utilities Electric	42,000
31-84-72-650-5402	Water & Sewer	750
31-84-72-650-5403	Telephone	2,150
31-84-72-650-5404	Trash Collection	900
31-84-72-650-5501	Contractual Services	5,250
31-84-72-650-5503	Contractual Persons (District Classes)	76,288
31-84-72-650-5504	Contractual Persons (Private Lessons)	62,825
31-84-72-650-5701	Services/Materials to Maintain Facilities/I	6,000
31-84-72-650-5805	Staff Development	200
31-84-72-650-5812	Uniforms	1,000
31-84-72-650-5839	Tennis Tournament Expense	8,250
31-84-72-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 414,172

RECREATION FACILITIES

		2019 Budget
HOLLY TENNIS		
Revenue:		
31-84-88-650-4106	Adult Class Revenue	\$ 10,000
31-84-88-650-4113	Youth Class Revenue	27,500
31-84-88-650-4119	USTA/CTA Teams	22,500
31-84-88-650-4125	Contractual Sales	325
31-84-88-650-4130	Pro Shop Sales	500
31-84-88-650-4136	Pro Lesson Court Fees	6,800
31-84-88-650-4140	Court Reservations	10,700
Total Revenue		78,325
Expenditures:		
31-84-88-650-5001	Full-Time Salaries	33,851
31-84-88-650-5002	Part-Time Salaries	9,000
31-84-88-650-5009	Fringe Benefits	12,154
31-84-88-650-5201	Office Supplies	225
31-84-88-650-5205	Program Supplies	5,500
31-84-88-650-5208	Pro Shop Supplies	250
31-84-88-650-5401	Utilities Electric	13,000
31-84-88-650-5402	Water & Sewer	1,200
31-84-88-650-5403	Telephone	2,200
31-84-88-650-5404	Trash Collection	700
31-84-88-650-5503	Contractual Persons (District Classes)	14,000
31-84-88-650-5504	Contractual Persons (Private Lessons)	4,760
31-84-88-650-5701	Services/Materials to Maintain Facilities/I	3,000
31-84-88-650-5702	Services/Materials to Maintain Equipmen	250
31-84-88-650-5812	Uniforms	250
31-84-88-650-5854	Mileage Reimbursement	100
Total Expenditures		\$ 100,440

RECREATION FACILITIES

		2019 Budget
BMX		
Revenue:		
31-84-89-682-4099	Miscellaneous	\$ 400
31-84-89-682-4106	Class Revenue	19,500
31-84-89-682-4125	Contractual Sales Revenue	75
31-84-89-682-4130	Merchandise Sales	550
31-84-89-682-4266	Sponsorship	250
Total Revenue		20,775
Expenditures:		
31-84-89-682-5001	Full-Time Salaries	13,200
31-84-89-682-5002	Part-Time Salaries	270
31-84-89-682-5009	Fringe Benefits	4,515
31-84-89-682-5201	Office Supplies	100
31-84-89-682-5205	Program Supplies	12,500
31-84-89-682-5230	Printing/Copies	15
31-84-89-682-5450	Portalets	270
Total Expenditures		\$ 30,870

RECREATION FACILITIES

**2019
Budget**

LONE TREE HUB ARTS AND ENRICHMENT

Revenue:

31-84-55-520-4020	City of Lone Tree Reimbursement	\$ 50,000
31-84-55-520-4030	Donations	250
31-84-55-520-4106	Class Revenue	42,485
31-84-55-520-4157	Facility Rental	60,000
31-84-55-520-4208	Special Events Revenue	1,200
Total Revenue		153,935

Expenditures:

31-84-55-520-5001	Full-Time Salaries	18,726
31-84-55-520-5002	Part-Time Salaries	62,000
31-84-55-520-5009	Fringe Benefits	12,567
31-84-55-520-5201	Office Supplies	1,000
31-84-55-520-5204	Postage	100
31-84-55-520-5205	Program Supplies	3,619
31-84-55-520-5230	Printing/Copies	1,000
31-84-55-520-5400	Utilities Natural Gas	6,000
31-84-55-520-5401	Utilities Electric	13,000
31-84-55-520-5402	Water & Sewer	2,000
31-84-55-520-5403	Telephone	15,500
31-84-55-520-5503	Contractual Persons	17,000
31-84-55-520-5854	Mileage Reimbursement	400
31-84-55-520-5805	Staff Development	135
Total Expenditures		153,047

LONE TREE HUB ACTIVE ADULTS

Revenue:

31-84-55-511-4106	Active Adult Class Revenue	8,913
Total Revenue		8,913

Expenditures:

31-84-55-511-5205	Program Supplies	750
Total Expenditures		\$ 750

RECREATION FACILITIES

**2019
Budget**

LONE TREE HUB FITNESS

Revenue:

31-84-55-830-4106	Fitness Class Revenue	\$ 2,280
31-84-55-830-4257	Contracted Fitness	12,951
Total Revenue		15,231

Expenditures:

31-84-55-830-5002	Part-Time Salaries	2,048
31-84-55-830-5009	Fringe Benefits	205
31-84-55-830-5205	Program Supplies	250
31-84-55-830-5503	Contractual Persons	7,771
Total Expenditures		10,274

LONE TREE HUB MAINTENANCE

Expenditures:

31-84-55-260-5203	Custodial Supplies	3,000
31-84-55-260-5404	Trash Collection	1,440
31-84-55-260-5501	Contractual Services	4,320
31-84-55-260-5701	Services/Materials to Maintain Facilities/l	6,000
31-84-55-260-5702	Service/Materials to Maintain Equipment	2,000
Total Expenditures		\$ 16,760

RECREATION FACILITIES

		2019 Budget
COOK CREEK POOL		
Revenue:		
31-84-86-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-86-840-4102	General Admissions	72,000
31-84-86-840-4106	Class Revenue	10,000
31-84-86-840-4122	Concession Self Operated	40,500
31-84-86-840-4155	Pass Sales	22,000
31-84-86-840-4268	Parties/Groups	26,000
Total Revenue		171,500
Expenditures:		
31-84-86-840-5001	Full-Time Salaries	15,350
31-84-86-840-5002	Part-Time Salaries	102,000
31-84-86-840-5009	Fringe Benefits	15,000
31-84-86-840-5205	Program Supplies	2,500
31-84-86-840-5206	Food & Concession Supplies	12,000
31-84-86-840-5207	Chemical Supplies	11,000
31-84-86-840-5216	First Aid Supplies	200
31-84-86-840-5302	Minor Tools & Equipment	300
31-84-86-840-5400	Utilities Natural Gas	11,000
31-84-86-840-5401	Utilities Electric	15,000
31-84-86-840-5402	Water & Sewer	8,500
31-84-86-840-5403	Telephone	750
31-84-86-840-5404	Trash Collection	1,500
31-84-86-840-5501	Contractual Services	1,200
31-84-86-840-5507	Computer Software Maintenance	250
31-84-86-840-5701	Services/Materials to Maintain Facilities/	4,000
31-84-86-840-5702	Ser/Mat to Maintain Equipment	3,500
31-84-86-840-5812	Uniforms	750
Total Expenditures		\$ 204,800

RECREATION FACILITIES

**2019
Budget**

COOK CREEK SWIM TEAM

Revenue:

31-84-86-841-4121	Swim Team Revenues	\$ 37,000
	Total Revenue	37,000

Expenditures:

31-84-86-841-5001	Full-Time Salaries	8,000
31-84-86-841-5002	Part-Time Salaries	8,500
31-84-86-841-5009	Fringe Benefits	3,300
31-84-86-841-5205	Program Supplies	1,500
31-84-86-841-5501	Contractual Services	2,000
	Total Expenditures	23,300

HOLLY POOL

Revenue:

31-84-87-840-4100	Pro Lesson Tickets	1,000
31-84-87-840-4102	General Admissions	26,000
31-84-87-840-4106	Class Revenue	16,000
31-84-87-840-4122	Concession Self-Operated	15,000
31-84-87-840-4155	Pass Sales	12,000
31-84-87-840-4268	Group Admission	11,500
	Total Revenue	81,500

Expenditures:

31-84-87-840-5001	Full-Time Salaries	6,854
31-84-87-840-5002	Part-Time Salaries	57,000
31-84-87-840-5009	Fringe Benefits	7,500
31-84-87-840-5205	Program Supplies	2,000
31-84-87-840-5206	Food & Concession Supplies	6,000
31-84-87-840-5207	Chemical Supplies	6,000
31-84-87-840-5216	First Aid Supplies	200
31-84-87-840-5400	Utilities Natural Gas	5,000
31-84-87-840-5401	Utilities Electric	3,000
31-84-87-840-5402	Water & Sewer	6,000
31-84-87-840-5404	Trash Collection	500
31-84-87-840-5501	Contractual Services	650
31-84-87-840-5507	Computer Software Maintenance	250
31-84-87-840-5701	Services/Materials to Maintain Facilities	2,500
31-84-87-840-5702	Services/Materials to Maintain Equipme	2,500
31-84-87-840-5812	Uniforms	750
	Total Expenditures	\$ 106,704

RECREATION FACILITIES

**2019
Budget**

HOLLY SWIM TEAM

Revenue:

31-84-87-841-4121	Swim Team Revenues	\$ 25,000
	Total Revenue	25,000

Expenditures:

31-84-87-841-5001	Full-Time Salaries	2,742
31-84-87-841-5002	Part-Time Salaries	7,000
31-84-87-841-5009	Fringe Benefits	1,677
31-84-87-841-5205	Program Supplies	750
31-84-87-841-5501	Contractual	2,000
	Total Expenditures	14,169

FRANKLIN POOL

Revenue:

31-84-85-840-4100	Pro Lesson Tickets	2,000
31-84-85-840-4102	General Admissions	28,000
31-84-85-840-4106	Class Revenue	12,000
31-84-85-840-4122	Concession Self-Operated	15,000
31-84-85-840-4155	Pass Sales	12,000
31-84-85-840-4268	Group Admission	11,000
	Total Revenue	80,000

Expenditures:

31-84-85-840-5001	Full-Time Salaries	6,854
31-84-85-840-5002	Part-Time Salaries	54,000
31-84-85-840-5009	Fringe Benefits	8,000
31-84-85-840-5205	Program Supplies	1,500
31-84-85-840-5206	Food & Concession Supplies	6,000
31-84-85-840-5207	Chemical Supplies	6,000
31-84-85-840-5216	First Aid Supplies	200
31-84-85-840-5302	Minor Tools & Equipment	100
31-84-85-840-5400	Utilities Natural Gas	4,500
31-84-85-840-5401	Utilities Electric	5,000
31-84-85-840-5402	Water & Sewer	7,500
31-84-85-840-5403	Telephone	800
31-84-85-840-5404	Trash Collection	700
31-84-85-840-5501	Contractual Services	600
31-84-85-840-5507	Computer Software Maintenance	250
31-84-85-840-5701	Services/Materials to Maintain Facilities/	3,000
31-84-85-840-5702	Services/Materials to Maintain Equipme	1,500
31-84-85-840-5812	Uniforms	750
	Total Expenditures	\$ 107,254

RECREATION FACILITIES

**2019
Budget**

FRANKLIN SWIM TEAM

Revenue:

31-84-85-841-4121	Swim Team Revenue	\$ 23,500
	Total Revenue	23,500

Expenditures:

31-84-85-841-5001	Full-Time Salaries	2,742
31-84-85-841-5002	Part-Time Salaries	7,000
31-84-85-841-5009	Fringe Benefits	1,833
31-84-85-841-5205	Program Supplies	1,000
31-84-85-841-5501	Contractual Services	1,200
	Total Expenditures	13,775

HARLOW POOL

Revenue:

31-84-90-840-4100	Pro Lesson Tickets	1,000
31-84-90-840-4102	General Admissions	30,000
31-84-90-840-4106	Class Revenue	5,000
31-84-90-840-4125	Contractual Sales	2,000
31-84-90-840-4155	Pass Sales	7,000
31-84-90-840-4268	Parties/Groups	9,000
	Total Revenue	54,000

Expenditures:

31-84-90-840-5001	Full-Time Salaries	7,500
31-84-90-840-5002	Part-Time Salaries	32,000
31-84-90-840-5009	Fringe Benefits	6,610
31-84-90-840-5205	Program Supplies	1,000
31-84-90-840-5207	Chemical Supplies	6,000
31-84-90-840-5216	First Aid Supplies	150
31-84-90-840-5400	Utilities Natural Gas	4,500
31-84-90-840-5401	Utilities Electric	5,000
31-84-90-840-5402	Water & Sewer	9,500
31-84-90-840-5403	Telephone	800
31-84-90-840-5404	Trash Collection	700
31-84-90-840-5501	Contractual Services	600
31-84-90-840-5507	Computer Software Maintenance	250
31-84-90-840-5701	Services/Materials to Maintain Facilities	2,500
31-84-90-840-5702	Ser/Mat to Main Equipment	2,500
31-84-90-840-5812	Uniforms	750
	Total Expenditures	80,360

TOTAL OTHER RECREATION FACILITIES REVENUE	2,138,858
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	1,681,642
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 457,216

RECREATION FACILITIES

	<u>2019 Budget</u>
TOTAL RECREATION DEPARTMENT REVENUE	\$ 13,803,045
TOTAL RECREATION DEPARTMENT EXPENDITURES	<u>13,827,385</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u><u>\$ (24,340)</u></u>

GOLF DEPARTMENT

2019 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	\$ -	\$ 19,000	\$ (19,000)
MAINTENANCE ADMIN	-	91,434	(91,434)
LANDSCAPE MAINTENANCE	-	774,485	(774,485)
GARAGE & SHOP	-	233,279	(233,279)
PRO SHOP	277,550	244,535	33,015
GENERAL OPERATIONS	2,083,125	606,173	1,476,952
TOTAL LONE TREE GOLF COURSE	2,360,675	1,968,906	391,769
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	17,000	(17,000)
MAINTENANCE ADMIN	-	101,310	(101,310)
LANDSCAPE MAINTENANCE	-	771,621	(771,621)
GARAGE & SHOP	-	200,083	(200,083)
PRO SHOP	203,500	168,869	34,631
GENERAL OPERATIONS	2,184,700	638,810	1,545,890
TOTAL SOUTH SUBURBAN GOLF COURSE	2,388,200	1,897,693	490,507
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	6,800	(6,800)
MAINTENANCE ADMIN	-	76,885	(76,885)
LANDSCAPE MAINTENANCE	-	494,506	(494,506)
GARAGE & SHOP	-	167,319	(167,319)
PRO SHOP	139,000	121,600	17,400
GENERAL OPERATIONS	1,164,550	418,781	745,769
TOTAL LITTLETON GOLF COURSE	1,303,550	1,285,891	17,659
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	5,400	(5,400)
MAINTENANCE ADMIN	-	58,800	(58,800)
LANDSCAPE MAINTENANCE	-	486,366	(486,366)
GARAGE & SHOP	-	96,301	(96,301)
PRO SHOP	175,000	185,175	(10,175)
GENERAL OPERATIONS	1,796,000	1,130,030	665,970
TOTAL FAMILY SPORTS CENTER GOLF COURSE	1,971,000	1,962,072	8,928
TOTAL GOLF DEPARTMENT	\$ 8,023,425	\$ 7,114,562	\$ 908,863

GOLF DEPARTMENT

**2019
Budget**

LONE TREE GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

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

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-70-261-5001	Full-Time Salaries	35,920
31-70-70-261-5009	Fringe Benefits	11,714
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	3,500
31-70-70-261-5501	Contractual Services	12,000
31-70-70-261-5803	Dues & Subscriptions	1,300
31-70-70-261-5805	Staff Development	2,100
31-70-70-261-5812	Uniforms	2,400
Total Expenditures		91,434

LANDSCAPE MAINTENANCE

Expenditures:

31-70-70-263-5001	Full-Time Salaries	186,389
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	71,096
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	2,500
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.	20,000
31-70-70-263-5826	Vandalism	500
Total Expenditures		\$ 774,485

GOLF DEPARTMENT

**2019
Budget**

LONE TREE GOLF COURSE: GARAGE & SHOP

Expenditures:

31-70-70-264-5001	Full-Time Salaries	\$ 84,773
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	42,571
31-70-70-264-5202	Motor Fuels & Lubricants	44,235
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
Total Expenditures		233,279

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	270,000
Total Revenue		277,550

Expenditures:

31-70-70-750-5001	Full-Time Salaries	18,800
31-70-70-750-5002	Part-Time Salaries	22,700
31-70-70-750-5003	Overtime	150
31-70-70-750-5009	Fringe Benefits	7,885
31-70-70-750-5205	Program Supplies	7,000
31-70-70-750-5208	Pro Shop Supplies	186,000
31-70-70-750-5321	Lost Discount/Lost Merchandise	2,000
Total Expenditures		\$ 244,535

GOLF DEPARTMENT

2019 Budget

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-70-751-4106	Golf Classes	\$ 6,500
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	14,600
31-70-70-751-4177	Driving Range	165,000
31-70-70-751-4178	Golf Cart Rental	420,000
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	203,400
Total Revenue		<u>\$ 2,083,125</u>

GOLF DEPARTMENT

**2019
Budget**

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-70-751-5001	Full-Time Salaries	\$ 178,700
31-70-70-751-5002	Part-Time Salaries	146,000
31-70-70-751-5003	Overtime	1,000
31-70-70-751-5009	Fringe Benefits	68,100
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	7,000
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	17,000
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	2,200
31-70-70-751-5501	Contractual Services	3,600
31-70-70-751-5701	Services/Materials to Maintain Facilities/Building	18,000
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	7,000
31-70-70-751-5803	Dues & Subscriptions	3,000
31-70-70-751-5805	Staff Development	1,000
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	38,962
31-70-70-970-9002	Interest Golf Cart Lease	1,511
Total Expenditures		606,173

SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

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

GOLF DEPARTMENT

**2019
Budget**

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-71-261-5001	Full-Time Salaries	\$ 34,727
31-70-71-261-5009	Fringe Benefits	12,559
31-70-71-261-5201	Office Supplies	500
31-70-71-261-5203	Custodial Supplies	1,500
31-70-71-261-5302	Minor Tools & Equipment	13,000
31-70-71-261-5401	Utilities Electric	20,374
31-70-71-261-5402	Water & Sewer	1,600
31-70-71-261-5403	Telephone	3,500
31-70-71-261-5404	Trash Collection	4,500
31-70-71-261-5501	Contractual Services	2,500
31-70-71-261-5803	Dues & Subscriptions	550
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	4,000
Total Expenditures		101,310

SOUTH SUBURBAN GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-71-263-5001	Full-Time Salaries	184,504
31-70-71-263-5002	Part-Time Salaries	150,000
31-70-71-263-5003	Overtime	4,000
31-70-71-263-5009	Fringe Benefits	81,077
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	3,500
31-70-71-263-5401	Utilities Electric	106,040
31-70-71-263-5709	Service/Materials to Maintain Landscape	77,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course	19,000
31-70-71-263-5712	Irrigation Trans. & Dist.	5,500
Total Expenditures		\$ 771,621

GOLF DEPARTMENT

2019 Budget

GARAGE & SHOP

Expenditures:		
31-70-71-264-5001	Full-Time Salaries	\$ 64,681
31-70-71-264-5009	Fringe Benefits	27,602
31-70-71-264-5202	Motor Fuels & Lubricants	44,000
31-70-71-264-5302	Minor Tools & Equipment	4,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	54,000
31-70-71-264-5812	Uniforms	5,800
Total Expenditures		<u>200,083</u>

SOUTH SUBURBAN GOLF COURSE: PRO SHOP

Revenue:		
31-70-71-750-4129	Sales Tax Revenue	3,500
31-70-71-750-4130	Pro Shop Sales	200,000
Total Revenue		<u>203,500</u>

Expenditures:		
31-70-71-750-5001	Full-Time Salaries	13,225
31-70-71-750-5002	Part-Time Salaries	6,520
31-70-71-750-5009	Fringe Benefits	3,124
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	2,000
Total Expenditures		<u>\$ 168,869</u>

GOLF DEPARTMENT

**2019
Budget**

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-71-751-4103	Season Tickets	\$ 69,000
31-70-71-751-4136	Pro Rental Fees	3,200
31-70-71-751-4175	Green Fees	1,345,000
31-70-71-751-4176	Junior Golf	42,000
31-70-71-751-4177	Driving Range	250,000
31-70-71-751-4178	Golf Cart Rental	390,000
31-70-71-751-4179	Club & Hand Cart Rental	13,500
31-70-71-751-4180	Expansion Fund	72,000
Total Revenue		<u>2,184,700</u>

Expenditures:

31-70-71-751-5001	Full-Time Salaries	230,993
31-70-71-751-5002	Part-Time Salaries	178,000
31-70-71-751-5009	Fringe Benefits	82,569
31-70-71-751-5201	Office Supplies	2,000
31-70-71-751-5202	Motor Fuels & Lubricants	8,500
31-70-71-751-5203	Custodial Supplies	4,000
31-70-71-751-5204	Postage	75
31-70-71-751-5205	Program Supplies	5,200
31-70-71-751-5230	Printing/Copies	300
31-70-71-751-5305	Cart Maintenance	8,500
31-70-71-751-5400	Utilities Natural Gas	3,800
31-70-71-751-5401	Utilities Electric	7,700
31-70-71-751-5402	Water & Sewer	2,100
31-70-71-751-5403	Telephone	4,800
31-70-71-751-5404	Trash Collection	2,100
31-70-71-751-5501	Contractual Services	7,500
31-70-71-751-5701	Services/Materials to Maintain Facilities/Building	3,200
31-70-71-751-5704	Service/Materials to Rental Equipment	1,500
31-70-71-751-5802	Promo, Publicity & Printing	3,500
31-70-71-751-5803	Dues & Subscriptions	1,800
31-70-71-751-5805	Staff Development	1,400
31-70-71-751-5812	Uniforms	5,000
31-70-71-751-5833	Tournaments	1,800
31-70-71-751-5834	Driving Range	25,000
31-70-71-751-5835	Junior Golf	7,000
31-70-71-970-9001	Principal Golf Cart Lease	38,962
31-70-71-970-9002	Interest Golf Cart Lease	1,511
Total Expenditures		<u>\$ 638,810</u>

GOLF DEPARTMENT

**2019
Budget**

LITTLETON GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

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

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-72-261-5001	Full-Time Salaries		37,830
31-70-72-261-5009	Fringe Benefits		10,555
31-70-72-261-5201	Office Supplies		520
31-70-72-261-5203	Custodial Supplies		275
31-70-72-261-5302	Minor Tools & Equipment		2,850
31-70-72-261-5400	Utilities Natural Gas		1,200
31-70-72-261-5401	Utilities Electric		3,500
31-70-72-261-5402	Water & Sewer		600
31-70-72-261-5403	Telephone		2,000
31-70-72-261-5501	Contractual Services		13,100
31-70-72-261-5803	Dues & Subscriptions		1,210
31-70-72-261-5805	Staff Development		2,045
31-70-72-261-5812	Uniforms		1,200
Total Expenditures			\$ 76,885

GOLF DEPARTMENT

**2019
Budget**

LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:

31-70-72-263-5001	Full-Time Salaries	\$ 170,384
31-70-72-263-5002	Part-Time Salaries	80,830
31-70-72-263-5003	Overtime	700
31-70-72-263-5009	Fringe Benefits	65,145
31-70-72-263-5209	Agricultural Supplies	66,625
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	150
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.	25,222
31-70-72-263-5826	Vandalism	500
Total Expenditures		494,506

GARAGE & SHOP

Expenditures:

31-70-72-264-5001	Full-Time Salaries	93,000
31-70-72-264-5009	Fringe Benefits	31,019
31-70-72-264-5202	Motor Fuels & Lubricants	16,000
31-70-72-264-5702	Services/Materials to Maintain Equipment	25,000
31-70-72-264-5806	Miscellaneous	500
31-70-72-264-5812	Uniforms	1,800
Total Expenditures		\$ 167,319

GOLF DEPARTMENT

2019 Budget

LITTLETON GOLF COURSE: PRO SHOP

Revenue:

31-70-72-750-4129	Sales Tax Revenue	\$ 4,000
31-70-72-750-4130	Pro Shop Sales	135,000
	Total Revenue	139,000

Expenditures:

31-70-72-750-5001	Full-Time Salaries	14,000
31-70-72-750-5002	Part-Time Salaries	2,500
31-70-72-750-5009	Fringe Benefits	1,600
31-70-72-750-5205	Program Supplies	4,000
31-70-72-750-5208	Pro Shop Supplies	97,000
31-70-72-750-5321	Lost Discount/Lost Merchandise	2,500
	Total Expenditures	121,600

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-72-751-4099	Miscellaneous	200
31-70-72-751-4103	Season Tickets	20,000
31-70-72-751-4106	Class Revenue	5,000
31-70-72-751-4110	Cash Over/Under	250
31-70-72-751-4136	Pro Rental Fees	1,400
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	14,000
31-70-72-751-4177	Driving Range	96,000
31-70-72-751-4178	Golf Cart Rental	260,000
31-70-72-751-4179	Club & Hand Cart Rental	7,200
31-70-72-751-4180	Expansion Fund	22,000
	Total Revenue	\$ 1,164,550

GOLF DEPARTMENT

**2019
Budget**

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-72-751-5001	Full-Time Salaries	\$ 107,600
31-70-72-751-5002	Part-Time Salaries	140,000
31-70-72-751-5003	Overtime	300
31-70-72-751-5009	Fringe Benefits	64,000
31-70-72-751-5201	Office Supplies	400
31-70-72-751-5202	Motor Fuels & Lubricants	7,000
31-70-72-751-5203	Custodial Supplies	3,500
31-70-72-751-5204	Postage	200
31-70-72-751-5205	Program Supplies	6,000
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	3,000
31-70-72-751-5401	Utilities Electric	3,000
31-70-72-751-5402	Water & Sewer	450
31-70-72-751-5403	Telephone	2,500
31-70-72-751-5404	Trash Collection	900
31-70-72-751-5501	Contractual Services	9,500
31-70-72-751-5701	Services/Materials to Maintain Facilities/Building	7,000
31-70-72-751-5802	Promo, Publicity & Printing	2,000
31-70-72-751-5803	Dues & Subscriptions	1,300
31-70-72-751-5805	Staff Development	1,200
31-70-72-751-5812	Uniforms	3,600
31-70-72-751-5834	Driving Range	13,000
31-70-72-751-5835	Junior Golf	2,500
31-70-72-970-9001	Principal Golf Cart Lease	33,396
31-70-72-970-9002	Interest Golf Cart Lease	1,295
Total Expenditures		418,781

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	1,900
Total Expenditures		\$ 5,400

GOLF DEPARTMENT

**2019
Budget**

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-84-261-5001	Full-Time Salaries	\$ 29,650
31-70-84-261-5009	Fringe Benefits	15,590
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	5,200
31-70-84-261-5501	Contractual Services	4,000
31-70-84-261-5803	Dues & Subscriptions	660
31-70-84-261-5805	Staff Development	700
31-70-84-261-5812	Uniforms	1,000
Total Expenditures		58,800

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-84-263-5001	Full-Time Salaries	117,630
31-70-84-263-5002	Part-Time Salaries	38,000
31-70-84-263-5003	Overtime	250
31-70-84-263-5009	Fringe Benefits	48,486
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	216,000
31-70-84-263-5709	Service/Materials to Maintain Landscape	3,200
31-70-84-263-5711	Service/Materials to Maintain Golf Course	5,200
31-70-84-263-5712	Irrigation Trans. & Dist	1,000
31-70-84-263-5826	Vandalism	200
Total Expenditures		486,366

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-84-264-5001	Full-Time Salaries	49,920
31-70-84-264-5009	Fringe Benefits	15,581
31-70-84-264-5202	Motor Fuels & Lubricants	9,600
31-70-84-264-5702	Services/Materials to Maintain Equipment	18,000
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	1,700
Total Expenditures		\$ 96,301

GOLF DEPARTMENT

2019 Budget

PRO SHOP

Revenue:

31-70-84-750-4130	Golf Pro Shop Sales	\$ 150,000
31-70-84-750-4202	Skate Sharpening	25,000
Total Revenue		<u>175,000</u>

Expenditures:

31-70-84-750-5001	Full-Time Salaries	38,675
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	3,500
31-70-84-750-5208	Golf Pro Shop Supplies	108,000
Total Expenditures		<u>185,175</u>

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-84-751-4102	General Admissions	80,000
31-70-84-751-4105	League Fees	30,500
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	100,000
31-70-84-751-4179	Club & Hand Cart Rental	8,000
31-70-84-751-4180	Expansion Fund	12,000
31-70-84-752-4130	Hockey Pro Shop Sales	350,000
Total Revenue		<u>\$ 1,796,000</u>

GOLF DEPARTMENT

**2019
Budget**

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

Expenditures:		
31-70-84-751-5001	Full-Time Salaries	\$ 106,920
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	69,740
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	22,000
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	142,000
31-70-84-751-5812	Uniforms	2,000
31-70-84-751-5834	Driving Range	68,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-752-5208	Hockey Pro Shop Supplies	252,000
31-70-84-970-9001	Principal 2010 COPS	161,500
31-70-84-970-9002	Interest 2010 COPS	15,140
Total Expenditures		<u>1,130,030</u>
TOTAL GOLF REVENUE		8,023,425
TOTAL GOLF EXPENDITURES		7,114,562
NET REVENUE OVER (UNDER) EXPENDITURES		<u>\$ 908,863</u>

HOSPITALITY DEPARTMENT

2019 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 507,000	\$ 496,350	\$ 10,650
BANQUET	695,500	627,944	67,556
ROOMS DIVISION	401,913	361,312	40,601
PAVILION	400	-	400
TOTAL LONE TREE GOLF COURSE	1,604,813	1,485,606	119,207
RESTAURANT OPERATIONS	481,250	445,400	35,850
CENTENNIAL RESTAURANT	267,715	266,538	1,177
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	678,933	708,124	(29,191)
CONCESSION	296,500	261,404	35,096
TOTAL FAMILY SPORTS CENTER			
GOLF COURSE	975,433	969,528	5,905
ADMINISTRATION	4,000	221,442	(217,442)
TOTAL GOLF DEPARTMENT	\$ 3,333,211	\$ 3,388,514	\$ (55,303)

HOSPITALITY DEPARTMENT

2019 Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:

31-75-70-760-4125	Contractual Sales	\$ 1,000
31-75-70-760-4185	Food Sales	235,000
31-75-70-760-4190	Service Charges	2,000
31-75-70-760-4220	Restaurant Liquor Sales	75,000
31-75-70-760-4221	Restaurant Beer Sales	180,000
31-75-70-760-4222	Restaurant Wine Sales	14,000
Total Revenue		<hr/> \$ 507,000 <hr/>

HOSPITALITY DEPARTMENT

**2019
Budget**

LONE TREE GOLF COURSE: CAFÉ

Expenditures:

31-75-70-760-5001	Full-Time Salaries	\$ 86,250
31-75-70-760-5002	Kitchen Salaries	50,000
31-75-70-760-5003	Overtime	8,000
31-75-70-760-5006	Concession Salary	50,000
31-75-70-760-5007	Service Charge Compensation	1,800
31-75-70-760-5009	Fringe Benefits	44,000
31-75-70-760-5011	Minimum Wage Adjustment	1,000
31-75-70-760-5106	Merchant Vendor Fees	1,000
31-75-70-760-5116	Licensing	500
31-75-70-760-5201	Office Supplies	500
31-75-70-760-5202	Motor Fuels & Lubricants	300
31-75-70-760-5203	Custodial Supplies	12,000
31-75-70-760-5206	Food & Concession Supplies	80,000
31-75-70-760-5212	Bar Supplies	3,000
31-75-70-760-5221	Paper Supplies	17,000
31-75-70-760-5224	Decorations	1,500
31-75-70-760-5225	China, Silver, and Glass	3,000
31-75-70-760-5226	Kitchen Equipment	3,000
31-75-70-760-5233	Alcohol Supplies-Liquor	20,000
31-75-70-760-5234	Alcohol Supplies-Beer	45,000
31-75-70-760-5235	Alcohol Supplies-Wine	3,500
31-75-70-760-5400	Utilities Natural Gas	4,000
31-75-70-760-5401	Utilities Electric	15,000
31-75-70-760-5402	Water & Sewer	1,500
31-75-70-760-5403	Telephone	4,000
31-75-70-760-5404	Trash Collection	1,500
31-75-70-760-5501	Contractual Services	25,000
31-75-70-760-5503	Contractual Persons	3,500
31-75-70-760-5701	Services/Materials to Maintain Facilities/Building	7,000
31-75-70-760-5790	Linen	1,000
31-75-70-760-5812	Uniforms	2,500
Total Expenditures		\$ 496,350

HOSPITALITY DEPARTMENT

**2019
Budget**

BANQUET

Revenue:

31-75-70-761-4184	Miscellaneous Banquet Fees	\$ 71,500
31-75-70-761-4186	Equipment Rental	7,000
31-75-70-761-4188	Banquet Food Sales	410,000
31-75-70-761-4190	Service Charges	103,000
31-75-70-761-4223	Banquet Liquor Sales	48,000
31-75-70-761-4224	Banquet Beer Sales	28,000
31-75-70-761-4225	Banquet Wine Sales	28,000
Total Revenue		695,500

Expenditures:

31-75-70-761-5001	Full-Time Salaries	150,444
31-75-70-761-5002	Kitchen Salaries	20,000
31-75-70-761-5006	Concession Salary	76,500
31-75-70-761-5007	Service Charge Compensation	75,000
31-75-70-761-5009	Fringe Benefits	79,000
31-75-70-761-5201	Office Supplies	700
31-75-70-761-5203	Custodial Supplies	3,500
31-75-70-761-5206	Food & Concession Supplies	130,000
31-75-70-761-5212	Bar Supplies	4,000
31-75-70-761-5221	Paper Supplies	2,000
31-75-70-761-5224	Decorations	5,000
31-75-70-761-5225	China, Silver, and Glass	4,000
31-75-70-761-5226	Kitchen Equipment	2,500
31-75-70-761-5233	Alcohol Supplies-Liquor	12,500
31-75-70-761-5234	Alcohol Supplies-Beer	7,100
31-75-70-761-5235	Alcohol Supplies-Wine	7,400
31-75-70-761-5400	Utilities Natural Gas	2,100
31-75-70-761-5401	Utilities Electric	7,500
31-75-70-761-5402	Water & Sewer	1,800
31-75-70-761-5403	Telephone	800
31-75-70-761-5404	Trash Collection	1,100
31-75-70-761-5501	Contractual Services	9,000
31-75-70-761-5701	Services/Materials to Maintain Facilities/Building	10,000
31-75-70-761-5790	Linen	6,000
31-75-70-761-5802	Promo, Publicity & Printing	7,000
31-75-70-761-5812	Uniforms	3,000
Total Expenditures		\$ 627,944

HOSPITALITY DEPARTMENT

**2019
Budget**

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	4,000
31-75-70-770-4193	Guest Accommodations	396,913
Total Revenue		401,913

Expenditures:

31-75-70-770-5001	Full-Time Salaries	65,119
31-75-70-770-5002	Part-Time Salaries	107,000
31-75-70-770-5003	Overtime	2,200
31-75-70-770-5009	Fringe Benefits	42,400
31-75-70-770-5201	Office Supplies	235
31-75-70-770-5203	Custodial Supplies	3,700
31-75-70-770-5208	Gift Shop Supplies	2,880
31-75-70-770-5223	Amenities Expense	29,600
31-75-70-770-5400	Utilities Natural Gas	2,300
31-75-70-770-5401	Utilities Electric	8,500
31-75-70-770-5402	Water & Sewer	1,800
31-75-70-770-5403	Telephone	2,800
31-75-70-770-5404	Trash Collection	1,700
31-75-70-770-5501	Contractual Services	29,000
31-75-70-770-5701	Services/Materials to Maintain Facilities/Building	18,000
31-75-70-770-5716	Television Expense	6,000
31-75-70-770-5790	Linen	5,500
31-75-70-770-5812	Uniforms	1,400
31-75-70-770-5836	Commissions	31,178
Total Expenditures		361,312

LONE TREE GOLF COURSE: PAVILION

Revenue:

31-75-70-775-4157	Facility Rental	400
Total Revenue		\$ 400

HOSPITALITY DEPARTMENT

**2019
Budget**

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Revenue:

31-75-71-760-4122	Concession Self-Operated	\$ 260,000
31-75-71-760-4125	Contract Sales	1,750
31-75-71-760-4184	Miscellaneous Banquet Fees	1,000
31-75-71-760-4190	Service Charges	4,500
31-75-71-760-4220	Restaurant Liquor Sales	40,000
31-75-71-760-4221	Restaurant Beer Sales	160,000
31-75-71-760-4222	Restaurant Wine Sales	14,000
	Total Revenue	<hr/> \$ 481,250 <hr/>

HOSPITALITY DEPARTMENT

2019
Budget

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Expenditures:

31-75-71-760-5001	Full-Time Salaries	\$ 100,000
31-75-71-760-5002	Kitchen Salaries	40,000
31-75-71-760-5003	Overtime	2,000
31-75-71-760-5006	Concession Salary	45,000
31-75-71-760-5007	Service Charge Compensation	2,500
31-75-71-760-5009	Fringe Benefits	43,500
31-75-71-760-5011	Minimum Wage Adjustment	6,000
31-75-71-760-5106	Merchant Vendor Fees	500
31-75-71-760-5116	Licensing	1,450
31-75-71-760-5201	Office Supplies	300
31-75-71-760-5202	Motor Fuels & Lubricants	100
31-75-71-760-5203	Custodial Supplies	3,750
31-75-71-760-5206	Food & Concession Supplies	85,000
31-75-71-760-5212	Bar Supplies	3,000
31-75-71-760-5221	Paper Supplies	6,500
31-75-71-760-5224	Decorations	500
31-75-71-760-5225	China, Silver, and Glass	500
31-75-71-760-5226	Kitchen Equipment	2,000
31-75-71-760-5233	Alcohol Supplies-Liquor	9,000
31-75-71-760-5234	Alcohol Supplies-Beer	38,500
31-75-71-760-5235	Alcohol Supplies-Wine	3,200
31-75-71-760-5400	Utilities Natural Gas	4,100
31-75-71-760-5401	Utilities Electric	9,000
31-75-71-760-5402	Water & Sewer	2,700
31-75-71-760-5403	Telephone	4,200
31-75-71-760-5404	Trash Collection	2,000
31-75-71-760-5501	Contractual Services	17,000
31-75-71-760-5701	Services/Materials to Maintain Facilities/Building	8,000
31-75-71-760-5790	Linen	2,500
31-75-71-760-5812	Uniforms	2,000
31-75-71-760-5854	Mileage Reimbursement	600
Total Expenditures		\$ 445,400

HOSPITALITY DEPARTMENT

**2019
Budget**

LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 111,042
31-75-72-760-4190	Service Charges	730
31-75-72-760-4220	Restaurant Liquor Sales	35,000
31-75-72-760-4221	Restaurant Beer Sales	110,000
31-75-72-760-4222	Restaurant Wine Sales	10,943
Total Revenue		267,715

Expenditures:

31-75-72-760-5001	Full-Time Salaries	44,400
31-75-72-760-5003	Overtime	6,500
31-75-72-760-5006	Concession Salary	52,800
31-75-72-760-5007	Service Charge Compensation	700
31-75-72-760-5009	Fringe Benefits	37,000
31-75-72-760-5011	Minimum Wage Adjustment	200
31-75-72-760-5106	Merchant Vendor Fees	300
31-75-72-760-5116	Licensing	2,053
31-75-72-760-5201	Office Supplies	125
31-75-72-760-5203	Custodial Supplies	3,086
31-75-72-760-5206	Food & Concession Supplies	42,196
31-75-72-760-5212	Bar Supplies	1,200
31-75-72-760-5221	Paper Supplies	4,900
31-75-72-760-5225	China, Silver, and Glass	200
31-75-72-760-5226	Kitchen Equipment	1,000
31-75-72-760-5233	Alcohol Supplies-Liquor	6,650
31-75-72-760-5234	Alcohol Supplies-Beer	28,600
31-75-72-760-5235	Alcohol Supplies-Wine	2,517
31-75-72-760-5400	Utilities Natural Gas	6,100
31-75-72-760-5401	Utilities Electric	10,266
31-75-72-760-5402	Water & Sewer	1,700
31-75-72-760-5403	Telephone	1,785
31-75-72-760-5404	Trash Collection	850
31-75-72-760-5501	Contractual Services	6,760
31-75-72-760-5701	Services/Materials to Maintain Facilities/Building	4,000
31-75-72-760-5812	Uniforms	350
31-75-72-760-5854	Mileage Reimbursement	300
Total Expenditures		\$ 266,538

HOSPITALITY DEPARTMENT

**2019
Budget**

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

Revenue:

31-75-84-760-4122	Concession Self-Operated	\$ 350,933
31-75-84-760-4190	Service Charges	6,000
31-75-84-760-4220	Restaurant Liquor Sales	58,000
31-75-84-760-4221	Restaurant Beer Sales	170,000
31-75-84-760-4222	Restaurant Wine Sales	17,000
31-75-84-760-4268	Parties/Groups	32,000
31-75-84-760-4273	Parties/Groups (taxable)	45,000
Total Revenue		\$ 678,933

HOSPITALITY DEPARTMENT

**2019
Budget**

FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

Expenditures:

31-75-84-760-5001	Full-Time Salaries	\$ 79,000
31-75-84-760-5002	Kitchen Salaries	87,674
31-75-84-760-5003	Overtime	3,200
31-75-84-760-5006	Concession Salary	60,050
31-75-84-760-5007	Service Charge Compensation	6,000
31-75-84-760-5009	Fringe Benefits	64,575
31-75-84-760-5011	Minimum Wage Adjustment	2,494
31-75-84-760-5116	Licensing	875
31-75-84-760-5201	Office Supplies	150
31-75-84-760-5202	Motor Fuels & Lubricants	200
31-75-84-760-5203	Custodial Supplies	5,500
31-75-84-760-5206	Food & Concession Supplies	130,000
31-75-84-760-5212	Bar Supplies	2,400
31-75-84-760-5221	Paper Supplies	8,000
31-75-84-760-5224	Decorations	300
31-75-84-760-5225	China, Silver, and Glass	1,000
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	55,000
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	8,000
31-75-84-760-5702	Service/materials to Maintain Equipment	2,000
31-75-84-760-5716	Television Expense	3,600
31-75-84-760-5790	Linen	1,500
31-75-84-760-5804	Rent/Lease Expense	50,217
31-75-84-760-5812	Uniforms	800
31-75-84-760-5854	Mileage Reimbursement	450
31-75-84-970-9001	Principal 2010 COPS	57,000
31-75-84-970-9002	Interest 2010 COPS	5,344
Total Expenditures		\$ 708,124

HOSPITALITY DEPARTMENT

**2019
Budget**

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 275,000
31-75-84-860-4124	Vending Self Operated	20,000
31-75-84-860-4190	Service Charges	500
31-75-84-860-4268	Parties/Groups	1,000
Total Revenue		<u>296,500</u>

Expenditures:

31-75-84-860-5001	Full-Time Salaries	30,000
31-75-84-860-5003	Overtime	500
31-75-84-860-5006	Concession Salary	75,000
31-75-84-860-5007	Service Charge Compensation	500
31-75-84-860-5009	Fringe Benefits	32,000
31-75-84-860-5116	Licensing	500
31-75-84-860-5201	Office Supplies	150
31-75-84-860-5203	Custodial Supplies	400
31-75-84-860-5205	Program Supplies	100
31-75-84-860-5206	Food & Concession Supplies	91,754
31-75-84-860-5221	Paper Supplies	5,000
31-75-84-860-5226	Kitchen Equipment	1,000
31-75-84-860-5229	Vending Concession Supplies	7,300
31-75-84-860-5230	Printing/Copies	100
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
Total Expenditures		<u>\$ 261,404</u>

HOSPITALITY DEPARTMENT

**2019
Budget**

ADMINISTRATION

Revenue:

31-75-70-100-4165	ID Cards	\$ 4,000
	Total Revenue	4,000

Expenditures:

31-75-70-100-5001	Full-Time Salaries	76,142
31-75-70-100-5002	Part-Time Salaries	16,300
31-75-70-100-5003	Overtime	5,000
31-75-70-100-5009	Fringe Benefits	34,400
31-75-70-100-5201	Office Supplies	5,000
31-75-70-100-5203	Custodial Supplies	1,500
31-75-70-100-5204	Postage	800
31-75-70-100-5222	Operations Supplies	2,500
31-75-70-100-5224	Decorations	2,500
31-75-70-100-5230	Printing/Copies	500
31-75-70-100-5400	Utilities Natural Gas	2,000
31-75-70-100-5401	Utilities Electric	6,000
31-75-70-100-5402	Water & Sewer	800
31-75-70-100-5403	Telephone	2,000
31-75-70-100-5501	Contractual Services	20,000
31-75-70-100-5701	Services/Materials to Maintain Facilities/Building	15,000
31-75-70-100-5802	Promo, Publicity & Printing	25,000
31-75-70-100-5803	Dues & Subscriptions	500
31-75-70-100-5805	Staff Development	2,500
31-75-70-100-5812	Uniforms	1,500
31-75-70-100-5854	Mileage Reimbursement	1,500
	Total Expenditures	221,442

TOTAL HOSPITALITY REVENUE

3,333,211

TOTAL HOSPITALITY EXPENDITURES

3,388,514

NET REVENUE OVER (UNDER) EXPENDITURES

\$ (55,303)

ENTERPRISE FUND OTHER**2019
Budget****INTEREST INCOME****Revenues:**

31-10-01-100-4050	Interest Earnings	\$ 30,000
TOTAL INTEREST INCOME		<u>30,000</u>

REGISTRATION REVENUE**Revenues:**

31-11-81-150-4110	Cash Over/Under	500
31-11-81-150-4165	ID Card Revenue	26,000
TOTAL REGISTRATION REVENUE		<u>26,500</u>

TOTAL ADMINISTRATION REVENUE 56,500

ADMINISTRATION**Expenditures:**

31-10-01-100-5106	Merchant Vendor Fees	375,000
31-10-01-100-5857	Overhead Chargeback	932,186
31-10-01-115-5857	Overhead Chargeback	244,526
Total Expenditures		<u>1,551,712</u>

REGISTRATION EXPENDITURES**Expenditures:**

31-11-81-150-5001	Full-Time Salaries	96,200
31-11-81-150-5002	Part-Time Salaries	88,000
31-11-81-150-5009	Fringe Benefits	34,000
31-11-81-150-5204	Postage	300
31-11-81-150-5205	Program Supplies	11,000
31-11-81-150-5230	Printing/Copies	150
31-11-81-150-5403	Telephone	150
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	300
Total Expenditures		<u>230,500</u>

HUMAN RESOURCES**Expenditures:**

31-12-01-100-5857	Overhead Chargeback	579,242
Total Human Resources Expenditures		<u>579,242</u>

INSURANCE**Expenditures:**

31-10-01-110-5857	Overhead Chargeback	418,750
Total Insurance Expenditures		<u>\$ 418,750</u>

ENTERPRISE FUND OTHER

	2019 Budget
TOTAL ADMINISTRATION EXPENDITURES	<u>\$ 2,780,204</u>
FINANCE	
Expenditures:	
31-20-01-100-5857 Overhead Chargeback	<u>582,536</u>
TOTAL FINANCE EXPENDITURES	<u>582,536</u>
IT Department	
Expenditures:	
31-25-01-100-5857 Overhead Chargeback	<u>648,329</u>
TOTAL IT EXPENSES	<u>648,329</u>
OTHER REVENUE	
Revenues:	
31-10-01-970-9015 Capital Lease Proceeds	195,000
31-10-01-990-9101 Operating Transfer In	<u>3,200,000</u>
TOTAL OTHER REVENUE	<u>3,395,000</u>
OTHER EXPENDITURES	
Expenditures:	
31-10-01-100-5807 Merit Pay	264,600
31-10-01-995-9200 Undesignated	<u>44,028</u>
TOTAL OTHER EXPENDITURES	<u>308,628</u>
CARRYOVER	
Revenues:	
31-10-01-996-4998 Carryover Revenue	<u>233,977</u>
Total Carryover Revenues	<u>233,977</u>
CAPITAL OUTLAY	
Expenditures:	
31-82-81-950-6721 Goodson Cardio Equipment Replac	<u>195,000</u>
TOTAL OTHER EXPENDITURES	<u>\$ 195,000</u>



9. DEBT SERVICE FUND BUDGET



South Suburban Park and Recreation District Debt Service Fund Budget Overview

Debt Service Fund

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

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

GO Bond Property Taxes				
Collection Year	GO Debt Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
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	3,714,715	3,708,935	5,780	99.84%
2018 Estimate	3,715,470	3,679,058	36,412	99.02%
2019 Budget	3,346,821	3,313,353	33,468	99.00%

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 2019. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2018

Description	Balance as of December 31, 2018	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 3,440,000	General Obligation Debt	Refunding Series 2000 GO Bonds	Aa2
Total General Obligation Bonds Outstanding	\$ 3,440,000			

Debt Service Schedule 2019

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$3,440,000
Total General Obligation Principal Payments	3,440,000
2006 General Obligation Refunding Bonds - Interest	172,000
Total General Obligation Interest Payments	172,000
Total General Obligation Bond Payments	\$3,612,000

Debt to Maturity for General Obligation Debt:

Total Outstanding Debt to Maturity			
General Obligation Bonds		Total	
	Interest	Principal	
2019	172,000	3,440,000	3,612,000
	\$ 172,000	\$ 3,440,000	\$ 3,612,000

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	2019
Assessed Valuation	\$ 2,269,505,453	\$ 2,296,129,939	\$ 2,699,582,676	\$ 2,693,208,226	\$ 3,090,703,735	\$ 3,127,966,506
Legal Debt Margin:						
Debt Limitation - 50% of the Total 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	\$ 1,563,983,253
Total General Obligation Debt	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000	\$ 46,860,000
Legal Debt Margin	\$ 1,119,037,727	\$ 1,135,229,970	\$ 1,339,956,338	\$ 1,339,889,113	\$ 1,541,911,868	\$ 1,517,123,253
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%	3.00%

DEBT SERVICE FUND

Table of Contents

	2019 Budget	Page
Revenue:		
Property Taxes	\$ 3,316,932	290
Interest Income	75,000	290
Total Operating Revenue	3,391,932	
Expenditures:		
Administration	71,198	290
Bond Principal	3,440,000	290
Bond Interest	172,000	290
Total Operating Expenditures	3,683,198	
Excess Operating Revenue of Expenditures	(291,266)	
Other Expenditures:		
Transfer Out	75,000	290
Total Other Expenditures	75,000	
Net Revenue Over Expenditures	(366,266)	
Carryover	366,266	290
Funds Available	\$ -	

DEBT SERVICE FUND

**2019
Budget**

DEBT SERVICE FUND

PROPERTY TAXES

Revenue:

51-10-01-970-4001	Property Tax	\$ 3,316,932
TOTAL PROPERTY TAXES		3,316,932

INTEREST INCOME

Revenue:

51-10-01-970-4050	Interest Earnings	75,000
TOTAL INTEREST INCOME		75,000

CARRYOVER REVENUE

Revenue:

51-10-01-100-4998	Carryover Revenue	366,266
TOTAL INTEREST INCOME		366,266

TOTAL REVENUE

3,758,198

ADMINISTRATION

Expenditures:

51-10-01-970-5117	Paying Agent Fees	1,000
51-10-01-970-5119	Collection Charges	70,198
TOTAL ADMINISTRATION EXPENDITURES		71,198

BOND PRINCIPAL

Expenditures:

51-10-01-970-9001	Principal GO Bonds	3,440,000
TOTAL BOND PRINCIPAL EXPENDITURES		3,440,000

BOND INTEREST

Expenditures:

51-10-01-970-9002	Interest GO Bonds	172,000
TOTAL BOND INTEREST EXPENDITURES		172,000

TRANSFER OUT

Expenditures:

51-10-01-970-9100	Operating Transfer Out	75,000
TOTAL TRANSFER OUT		\$ 75,000



10. APPENDIX



**South Suburban Park and Recreation District
Resolution # 2019-059**

A RESOLUTION TO ADOPT THE 2019 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, 2019 AND ENDING THE LAST DAY OF DECEMBER, 2019.

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 2019 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 22, 2018, October 10, 2018, and November 14, 2018; 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	\$32,921,246
Debt Service Fund	3,758,198
Conservation Trust Fund	986,338
Grant Fund	100,000
2010 1 Mill Fund	610,415
Capital Projects Fund	78,865,900
Enterprise Fund	<u>28,845,158</u>
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$146,087,255</u>

General Fund

From the 2018 fund balance carryover	\$ 2,793,890	
From sources other than general property tax	7,035,364	
From the general property tax levy	<u>23,091,992</u>	
TOTAL GENERAL FUND		32,921,246

Debt Service Fund

From the 2018 fund balance carryover	366,266	
From sources other than general property tax	75,000	
From the general property tax levy	<u>3,316,932</u>	
TOTAL DEBT SERVICE FUND		3,758,198

Conservation Trust Fund

From the 2018 fund balance carryover	221,338	
From sources other than general property tax	<u>765,000</u>	
TOTAL CONSERVATION TRUST FUND		986,338

Grant Fund

From the 2018 fund balance carryover	-	
From sources other than general property tax	<u>100,000</u>	
TOTAL GRANT FUND		100,000

2010 1 Mill Fund

From the 2018 fund balance carryover	610,415	
From sources other than general property tax	<u>-</u>	
TOTAL 2010 1 MILL FUND		610,415

Capital Projects Fund

From the 2018 fund balance carryover	-	
From sources other than general property tax	<u>78,865,900</u>	
TOTAL CAPITAL PROJECTS FUND		78,865,900

Enterprise Fund

From the 2018 fund balance carryover	233,977	
From sources other than general property tax	<u>28,611,181</u>	
TOTAL ENTERPRISE FUND		28,845,158

TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$ 146,087,255</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

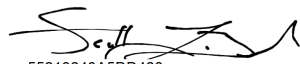
Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

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 2019.

SECTION 5. That the budget hereby approved and adopted shall be signed by Scott A. Labrash, Chairman of the Board, attested to by Susan K. Pye, Secretary, and made part of the public records of South Suburban Park and Recreation District.

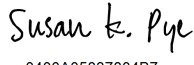
PASSED, APPROVED, AND ADOPTED this 28 day of November 28, 2018
by the Board of Directors of the South Suburban Park and Recreation District,
by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:

55243243A5DD428...


Scott A. Labrash, Chairman

ATTEST:

DocuSigned by:

0400A05837804B7...

Susan K. Pye, Secretary

ATTEST:

DocuSigned by:

6A16D8E3C75A40C...

Steve Shipley, Finance Director

Resolution # 2018-063
A RESOLUTION TO SET MILL LEVIES ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2019 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 28, 2018; 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 0.038 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 0.909 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 2019 budget year for District Code 4650, there is hereby levied a tax of 7.417 mills, plus 0.038 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2019 budget year for District Codes 4650, 4648 (CHV), and 4647 (GWV), there is hereby levied a tax of 0.909 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.

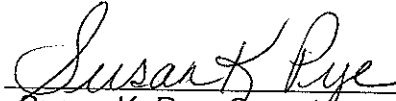
Section 3. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

PASSED, APPROVED, AND ADOPTED this 12 day of December, 2018 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

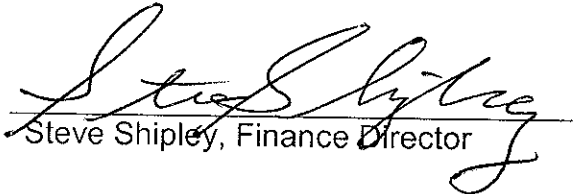
South Suburban Park and Recreation District, by


Scott A. Labrash, Chairman

ATTEST:


Susan K. Pye, Secretary

ATTEST:


Steve Shipley, Finance Director

Resolution # 2018-064
A RESOLUTION TO SET MILL LEVIES DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2019 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 28, 2018; 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 0.038 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.909 mills; and

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

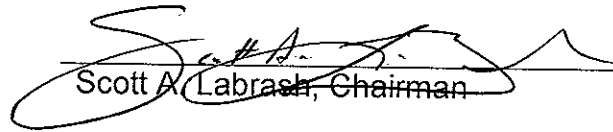
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2019 budget year there is hereby levied a tax of 7.417 mills, plus 0.038 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2019 budget year, there is hereby levied a tax of 0.909 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.

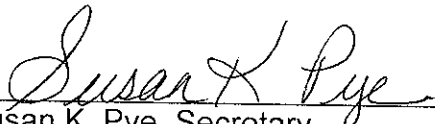
Section 3. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

PASSED, APPROVED, AND ADOPTED 12 day of December, 2018 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

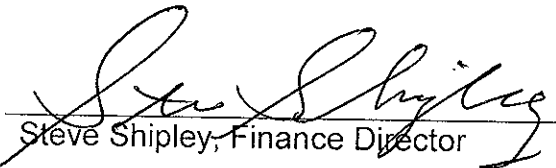
South Suburban Park and Recreation District, by


Scott A. Labrash, Chairman

ATTEST:


Susan K. Pye, Secretary

ATTEST:


Steve Shipley, Finance Director

Resolution # 2018-065
A RESOLUTION TO SET MILL LEVIES JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2019 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 28, 2018; 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 0.038 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.909 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 2019 budget year there is hereby levied a tax of 7.417 mills, plus 0.038 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2019 budget year, there is hereby levied a tax of 0.909 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2018.

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 12 day of December, 2018 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



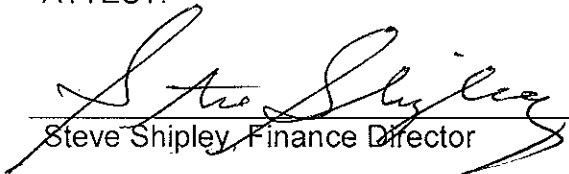
Scott A. Labrash, Chairman

ATTEST:

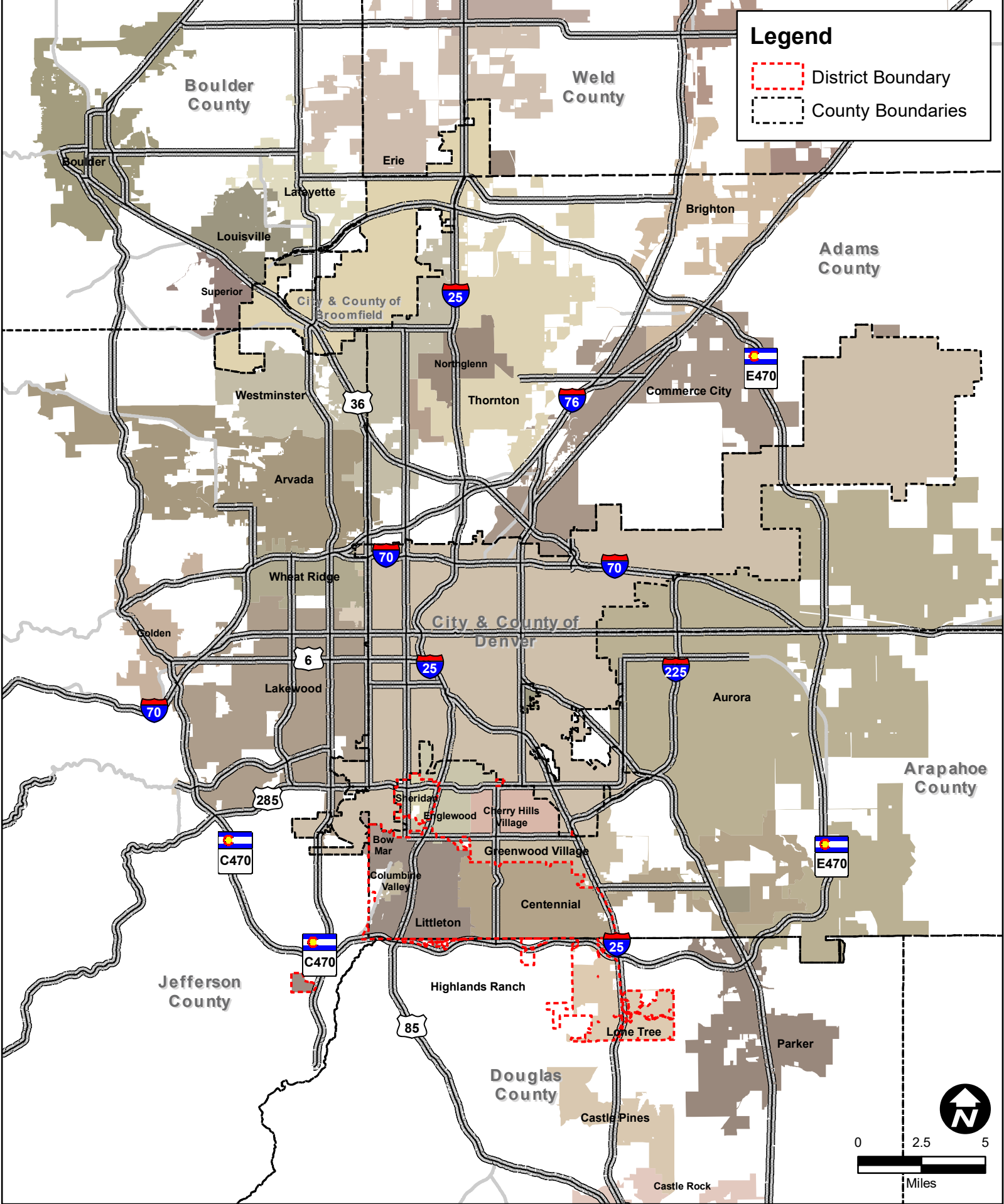


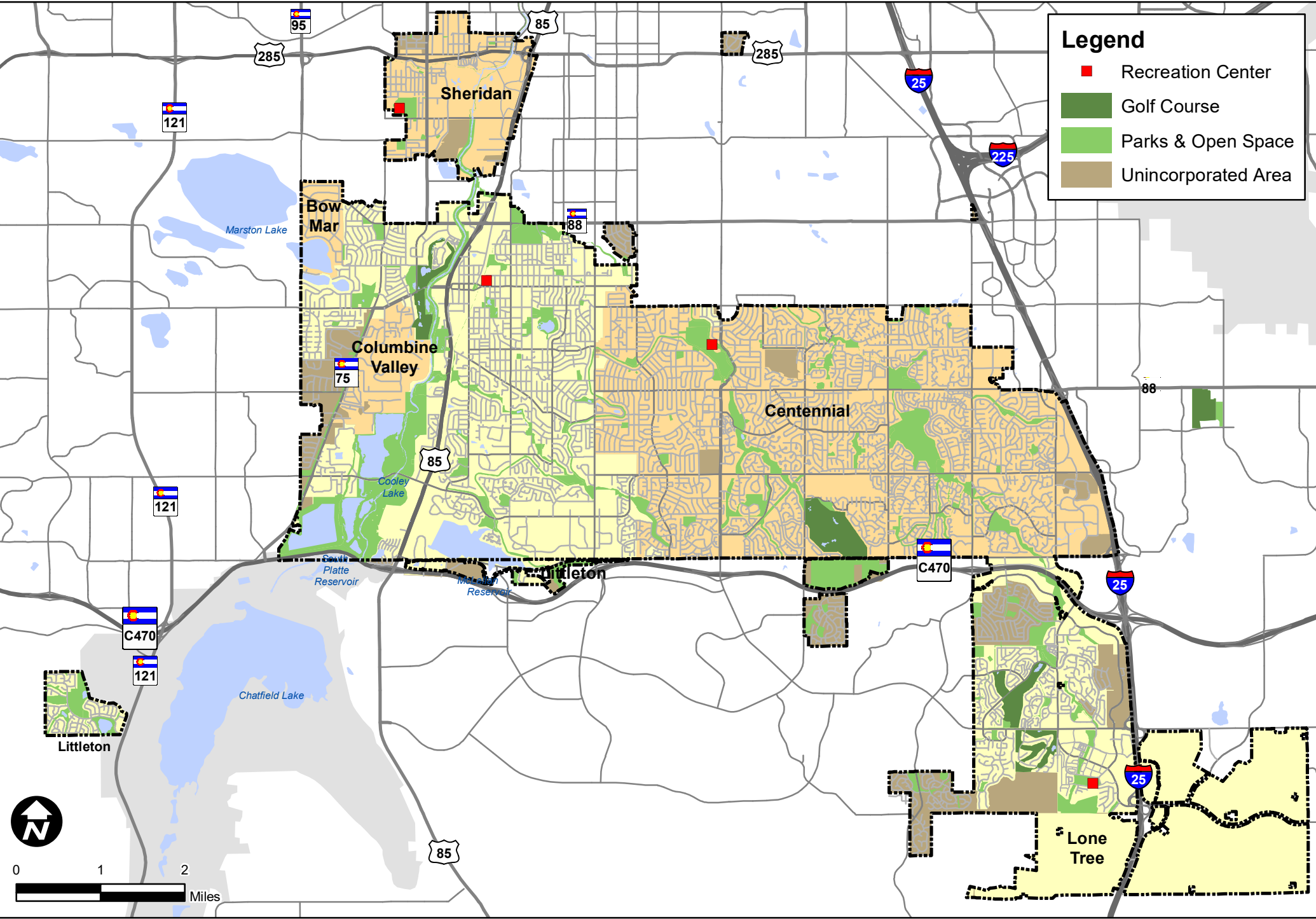
Susan K. Pye, Secretary

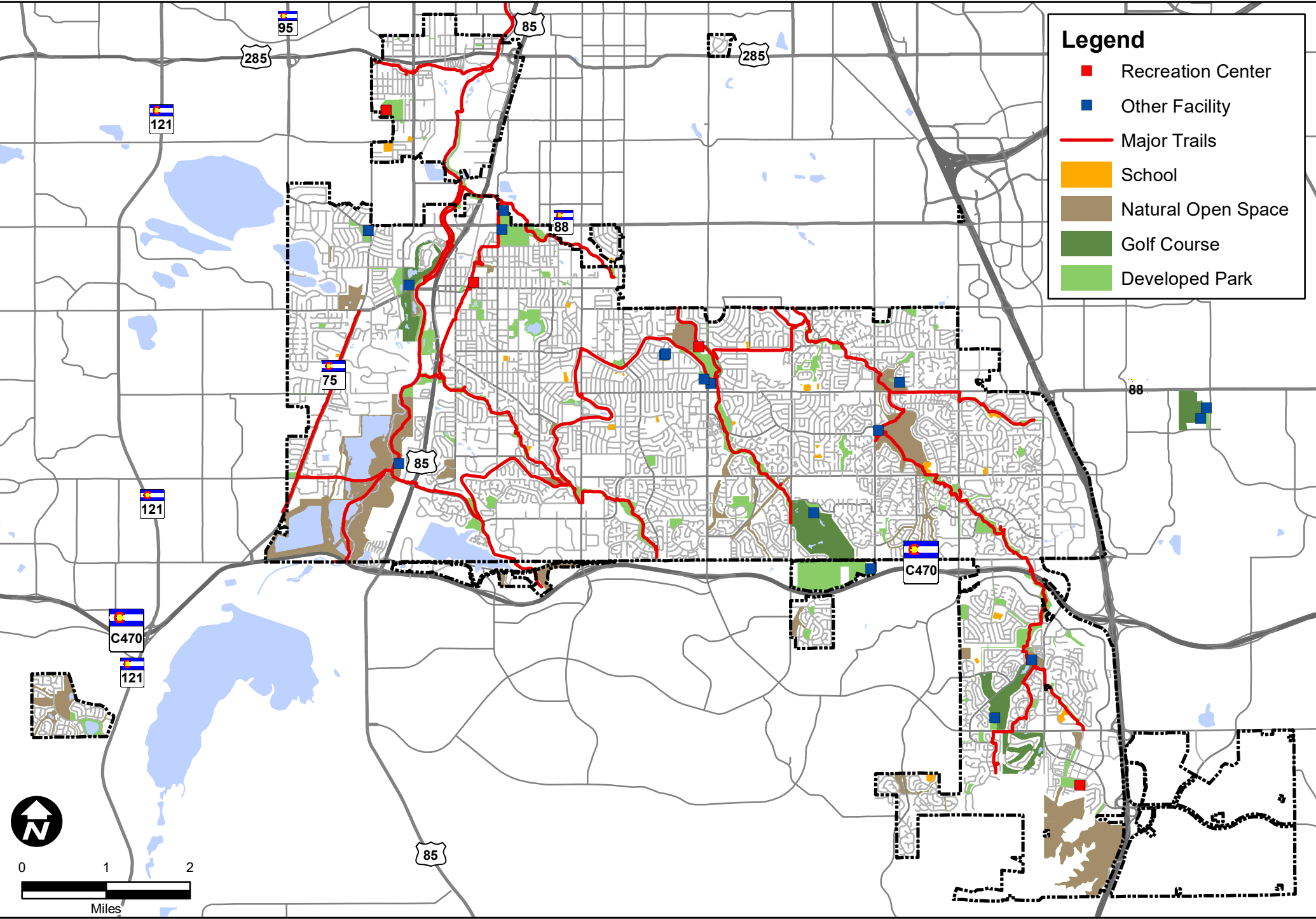
ATTEST:



Steve Shipley, Finance Director







Facilities, Properties, and Trails



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

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Abbott Park • 8000 S. High St., Centennial, 80122	8.65	29	3	134	1	1		1	1	2		1	1	1			1	0.48		0.48	
Acres Green Drive Medians • 8400 Acres Green Drive, Highlands Ranch, 80124	2.39			80																	
Acres Green Elementary School/Park • 13524 Acres Green Drive, Littleton, 80124	4.42				2	2		2		1								0.40		0.03	0.38
Acres Green Trail • Sweet Water Rd & Chaparral Rd., Lone Tree, 80124	4.64			40														0.86		0.02	0.84
Airlife Memorial • NA, Littleton, 80121	0.17			32																	
Alice Terry Elementary School/Park • 4485 S. Irving St., Sheridan, 80110	7.27	35	0	44	2	2		1		3								0.42	0.21	0.21	
Altair Park • 13441 S. Peacock Dr., Highlands Ranch, 80124	11.96	33	0	60	2	2		2		2			1	2				0.51		0.43	0.09
Arapaho Park • 7800 S. Adams St., Centennial, 80122	25.22	40	2	173	2	2		1	1	7	2		1	1	1	1		1.06		1.06	
Ashbaugh Park/Pond • 6954 S. Windermere St., Littleton, 80120	4.86			49																	
Barnes Park • 1900 W. Girard Ave., Sheridan, 80110	1.25			52	1	1				1			1					0.05		0.05	
Bear Creek Trail • NA, Sheridan,	2.95			67														1.60	0.32	1.24	
Bega Park • 2250 W. Main St., Littleton, 80120	1.93			83														0.12		0.12	
Belvedere Park • 10200 Belvedere Ln., Lone Tree, 80124	4.96			140																	
Bemis House • 5800 S. Spotswood St., Littleton, 80120	0.54			16																	
Ben Franklin Elementary School/Park • 1603 E. Euclid Ave., Centennial, 80121	2.97			13	1	1		1		1											
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	56	2	28														0.15		0.15	
Berry Park • 3400 W. Berry Ave., Littleton, 80121	2.06	8	1	53						1			1	1				0.24	0.16	0.08	
Big Dry Creek East Trailhead • 580 E. Powers Ave., Littleton, 80121	3.61			56																	

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		
Big Dry Creek Trail • 7901 S. Colorado Blvd., Centennial,	65.35			2276														5.25		2.89	2.35		
Bobcat Park • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			11										1	1			0.12	0.02	0.10			
Bowles Grove Park • 5501 S. Federal Blvd., Littleton, 80123	19.30	77	4	331	3	2	1	1		2								0.53	0.51	0.02			
Carbone Park • 7455 S. Elati St., Littleton, 80120	5.31			75														0.08		0.03	0.05		
Carl Sandburg Elementary School/Park • 6900 S. Elizabeth St., Centennial, 80122	1.08			10	1	1		1		1													
Carriage Club Estates Park • 10461 Carriage Club Dr., Lone Tree, 80124	3.74			99					1	1				1	1			0.46		0.46			
Carriage Club Estates Trail • 10400 Block, Dunsford Dr., Lone Tree, 80124	0.06			1																			
Carson Nature Center • 7301 S. Platte River Pkwy., Littleton, 80120	1.20	33	2	36																			
Centennial Link Trail • NA, Centennial, 80121	17.58			502														2.98	0.17	1.36	1.45		
Centennial Ridge Park • 9998 Lone Tree Pkwy., Lone Tree, 80124	4.80			89					1	1				1	1			0.35		0.35			
Charley Emley Park • 6700 S. Prince St., Littleton, 80120	1.67			26					1		2			1	1			0.35	0.15	0.20			
Chase Park • 2750 W. Princeton Pl., Sheridan, 80110	0.88			19										1				0.08		0.08			
Cherry Knolls Park • 7077 S. Elizabeth St., Centennial, 80122	27.08	52	0	333	3	3		2		5			1	1	1	1	1	0.80		0.80			
Cherry Park • 6300 E. Weaver Dr., Centennial, 80111	5.36			83					1	1			1	1	1			0.32		0.32			
Cherry Park Trail • 6299 E. Caley Dr., Centennial, 80111	0.09			10														0.06			0.06		
Cimarron Trail Park • 5350 Bow Mar Dr., Littleton, 80123	2.59			77														0.22			0.22		
Clarkson Park • 7346 S. Clarkson St., Centennial, 80122	7.82			67						2			1	1	1		1	0.71		0.32	0.39		
Coal Mine Trail • Columbine Heights Subdivision, Littleton, 80123	0.91			65														0.45	0.45				
Colorado Journey Miniature Golf • 5150 S. Windermere St., Englewood, 80120	2.68			195																			

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		
Columbine Manor Park • 5075 W. Ken Caryl Rd., Littleton, 80128	4.90	17	0	92	1	1				1		1	1					0.16		0.16			
Columbine Trail • NA, ,	26.72	14	2	248										3				2.56	2.36	0.21			
Cook Creek Park/Pool • 8711 Lone Tree Pkwy., Lone Tree, 80124	3.10	105	3	176														0.54	0.23	0.30			
Cook Creek Regional Trail • NA, Lone Tree, 80124	3.25			8														0.95	0.04	0.91			
Cook Creek Tennis Courts • 8641 Kachina Way, Lone Tree, 80124	1.19	8	1	40							2			1			1	0.23		0.10	0.13		
Cornerstone Park • 5150 S. Windermere St., Englewood, 80120	63.10	902	28	602	3	3	3	3	1	14		1	1	6	3	4		2.29		1.93	0.35		
Creekside Experience • 4829 S. Santa Fe Dr., Littleton, 80120	5.44	8	1	92														0.26		0.11	0.15		
Cypress Greens Open Space (Parcel 6B) • Cypress Greens Subdivision, Lone Tree, 80124	0.24																						
Damon Runyon Elementary School/Park • 7455 S. Elati St., Littleton, 80120	0.90				1	1		1		1													
Danny Phillip Dietz Jr. Memorial • 3500 W. Berry Ave., Littleton, 80121	0.20			11																			
David A. Lorenz Regional Park • 8422 S. Colorado Blvd., Highlands Ranch, 80126	148.91	475	14	281	1	1		1		8				2			3	0.81		0.81			
deKoevend Open Space (Holm/Carlson Property) • 6190 S. Franklin St., Centennial, 80121-2460	39.99			306																			
deKoevend Park • 6301 S. University Blvd., Centennial, 80121	33.36	67	4	895	7	6	1	1	1	2	6	1	1	5	4	2	1	1.41	0.04	1.36	0.01		
deKoevend Tot Lot • 1901 E. Panama Dr., Centennial, 80121	2.08			65								1						0.15		0.15			
Douglas H. Buck Recreation Center • 2004 W. Powers Ave., Littleton, 80120	2.94	108	11	115														0.32		0.32			
Dry Creek Elementary School/Park • 7686 E. Hinsdale Ave., Centennial, 80112	2.59			4	1	1		1		2								0.31		0.31			
Eagle Ridge Elementary School/Park • 7716 Timberline Rd., Lone Tree, 80124	1.54			3	1	1		1	2	4													
East Elementary School/Park • 5933 S. Fairfield St., Littleton, 80120	1.74			27	1	1		1		1													
East/West Trail	3.03																						

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		
Elati Park • 5340 S. Elati St., Littleton, 80120	0.21			8								1						0.04		0.04			
Entertainment District Park • 9358 Kimmer Dr., Lone Tree, 80124	7.03																	0.40		0.13	0.28		
Eugene Field Elementary School/Park • 5402 S. Sherman Wy., Littleton, 80121	1.67			31	1	1		1	1	1													
Fairways at Lone Tree • 9607 Troon Village Dr., Lone Tree, 80124	4.14	9	2	166					1	1		2	2	2			1	0.49		0.49			
Family Sports Center • 6901 S. Peoria St., Centennial, 80112	13.13	738	12							4													
Family Sports Center Golf Course • 6901 S. Peoria St., Centennial, 80112	67.88			472																			
Filmore Tributary • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48			210																			
Footbridge Park • 1312 W. Geddes Ave., Littleton, 80120	0.31			10										1				0.10	0.06	0.04			
Forest Park Natural Area • Forest Park Subdivision, Centennial, 80122	22.04			314																			
Foxhill Park • 8100 S. Holly St., Centennial, 80112	7.17			234					1	1		1	1	1				0.56		0.32	0.24		
Foxridge Open Space • 6120 E. Phillips Ave., Centennial, 80112	22.33			750														0.99	0.62	0.16	0.21		
Foxridge Orchard • 7700 Block, S. Poplar St., Centennial, 80112	0.57			20																			
Foxridge Park/Greenbelt • 7900 S. Onieda Wy., Centennial, 80112	4.00			125	1	1				1		1	1					0.28	0.28				
Foxridge Spring Creek Trail • Foxridge Subdivision, Centennial, 80112	2.19			39														0.59	0.53	0.06			
Foxridge West Open Space/Trails • 6120 E. Otero Dr., Centennial, 80112	11.94			228					1	1	2							2.44	1.10	1.34			
Franklin Street Right-of-Way • NA, Centennial, 80121	0.09																						
Gallup Gardens • 6015 S. Gallup St., Littleton, 80120	2.68	41	0	139														0.35		0.35			
Gallup Park • 6147 S. Gallup St., Littleton, 80120	8.15	27	2	64	1	1		1		1	4	1	1	1			1	0.31		0.31			
Goodson Recreation Center • 6315 S. University Blvd., Centennial, 80121	6.54	266	9	78														0.38		0.33	0.05		

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		
Grandpa's Acres • 500 W. Ridge Rd., Littleton, 80120	5.01			46														0.07		0.07			
Hamlet Park • 4466 W. Lake Cr., Littleton, 80123	2.72			54	1	1			1	1				1				0.06		0.06			
Harlow Park/Pool • 5151 S. Lowell Blvd., Littleton, 80123	12.37	45	3	130	3	3		2	1	2	4	1	1	1			1	0.59	0.03	0.56			
Harmony Park • 3380 S. Irving St., Sheridan, 80110	0.91	3	1	10	1	1			1	1		1	1					0.07		0.07			
Heritage Hills Trail • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			14														0.07		0.07			
Heritage Village Park • 5000 E. Fair Dr., Centennial, 80121	8.14	13	2	97	1	1				1			1	1									
High Line Canal Trail • NA, ,	116.92	38	1	5259														9.70		0.36	9.29		
High Ridge Trailhead • 8560 S. Colorado Blvd., Highlands Ranch, 80126	0.79	20		2																			
Highland Elementary School/Park • 711 E. Euclid Ave., Centennial, 80121	0.86				3	3		1		1													
Highlands Greenbelt • 7750 S. Monroe Way, Centennial, 80122	23.05			336														0.43		0.10	0.32		
Hogback Hill Park • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	13	1	23	1	1			1	1				1			1						
Holly Dam/Open Space • 6651 S. Krameria Wy., Centennial, 80111	42.08			343														1.65		0.54	1.11		
Holly Park, Pool, Tennis • 6651 S. Krameria Wy., Centennial, 80111	3.72	78	4	42							6			1		1							
Homestead Elementary School/Park • 7451 S. Homestead Pkwy., Centennial, 80112	8.93			54	2	2		2		1								0.58	0.11	0.27	0.20		
Horseshoe Park • 7600 Block, S. Elati St., Littleton, 80120	15.72			516						1													
Hudson Gardens • 6115 S. Santa Fe Dr., Littleton, 80120	28.85	198	8	990																			
Hunters Hill Park • 7275 S. Xanthia St., Centennial, 80112	5.89			85	1	1				2			1	1				0.23	0.06	0.17			
Ida Park • 152 W. Ida Ave., Littleton, 80120	0.19			4								1						0.04		0.04			
Isaac Newton Middle School/Park • 4001 E. Arapahoe Rd., Centennial, 80121	5.37			60	3	3		2	3	3								0.48		0.48			

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		
Jackass Hill Park • Sunset Dr. & S. Prince St., Littleton, 80120	18.18			91														0.47		0.47			
James A. Taylor Park • 5120 S. Meade St., Littleton, 80123	2.68			60										1				0.10		0.10			
Ketring Park • 6000 S. Gallup St., Littleton, 80120	43.83	37	2	589														1.79	1.04	0.54	0.20		
Kline Homestead Park • 8902 S. Redwing Ave., Highlands Ranch, 80126	5.77	24	2	45					1	1			1	1				0.43		0.43			
LaQuinta Park • 9575 La Quinta Dr., Lone Tree, 80124	1.59			55									1	1				0.26		0.26			
Laura Ingalls Wilder Elem. School/Park • 4300 W. Ponds Cir., Littleton, 80123	1.34				1	1		1															
Lee Gulch Overlook • 6581 S. Santa Fe Dr., Littleton, 80120	6.32	11	1	155																			
Lee Gulch Trail / Ivan Thomas Greenway • NA, Littleton,	54.75													1				3.77	0.07	0.57	3.07		
Lewis Ames Elementary School/Park • 7300 S. Clermont Dr., Centennial, 80122	2.91			14	3	3		2		1													
Lincoln Avenue Trail • NA, Lone Tree, 80124	0.57			16														0.49		0.49			
Lincoln Commons • 9624 E. Lincoln Ave., Lone Tree, 80124	9.49																						
Linksview Park • 4200 E. Links Pkwy., Centennial, 80122	7.35			108	1	1				1		1	1					0.20		0.20			
Little Dry Creek Greenbelt • NA, Centennial,	10.95			289					1									1.09	0.71	0.08	0.29		
Little Dry Creek Park • 6389 S. Clermont Ct., Centennial, 80121	18.70			171	2	2			1	4		1	1	1				0.91	0.67	0.24			
Little's Creek Park • 6701 S. Broadway, Littleton, 80120	6.21			114						1			1	1				0.27	0.19	0.08			
Littleton Army Corp Lease • 8250 S. Platte Canyon Rd., Littleton, 80128	22.76			139																			
Littleton Community Trail	2.49																	2.45		0.85	1.60		
Littleton Golf & Tennis Club • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1135							6												
Lone Tree Golf Course & Hotel • 9808 S. Sunningdale Blvd., Lone Tree, 80124	181.85	335	13	1078														0.20		0.20			

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		
Lone Tree Recreation Center • 10249 Ridgegate Circle, Lone Tree, 80124	7.17	196	8	131														0.31		0.31			
Lonesome Pine Park • 501 Maximus Dr., Highlands Ranch, 80124	6.01			44					1	1	2		1	1				0.22		0.22			
Mark Hopkins Elementary School/Park • 7171 S. Pennsylvania St., Centennial, 80122	3.35			14	3	3		1		2													
Mark Twain Elementary School/Park • 6901 S. Franklin St., Centennial, 80122	1.33				1	1		1															
Mary Carter Greenway • NA, ,	145.80	9	1	3527										2		1		15.95		10.86	4.92		
Maximus Trail Park • Maximus Dr. & Mercury Dr., Highlands Ranch, 8012	3.61			84														0.67		0.30	0.37		
Medema Park • 4950 E. Easter Ave., Centennial, 80122	16.68	18	1	3	1	1			1	3		1	1	1				0.62	0.08	0.09	0.45		
Milliken Park • 6445 S. Clarkson St., Centennial, 80121	6.77	26	2	229	1	1		1		2		1	1	1			1	0.14		0.14	0.00		
Mission Viejo Open Space • County Line Rd. & Southpark Ln., Highlands Ranch, 8	37.01			211														0.51		0.43	0.08		
Monterey Open Space • E. Dry Creek Rd. & S. Adams St., Centennial, 80122	5.17			108														0.04		0.04			
Nesbitt Park • 3025 W. Mansfield Ave., Sheridan, 80110	0.33			12								1	1	1				0.07		0.07			
Nevada Ditch Conservation Easement • 4300 Block, W. Mineral Ave., Littleton,	7.89			272																			
Ohlson Acres • 1756 Plum Valley Ln., Littleton, 80129	6.73			47																			
Orchard Road Trail • E. Orchard Rd. & S. Vine St., Greenwood Village, 801	0.24																	0.29		0.29			
Otero Tennis Courts • 6300 E. Otero Dr., Centennial, 80112	0.59			16														0.14		0.14			
Oxbow Point • 4850 S. Zuni St., Englewood, 80110	2.54			147														0.03			0.03		
Oxford Trailhead • 2151 W. Oxford Ave., Sheridan, 80110	0.35	11	2	18																			
Palos Verdes Park • 6400 E. Orchard Rd., Centennial, 80111	7.18			132	1	1				1		1	1	1				0.28		0.22	0.05		
Palos Verdes Tot Lot • 5601 E. Maplewood Ave., Centennial, 80111	2.78	10	0	76						2			1	1				0.07		0.03	0.04		

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		
Park at Lone Tree Elementary School • 9375 Heritage Hills Parkway, Lone Tree, 80124	8.12	120	6	229	1	1		1		1		1	1	1				0.56		0.56			
Peabody Elementary School/Park • 3128 E. Maplewood Ave., Centennial, 80121	1.63			31	2	2		1		1													
Persinger Park • 3340 S. Dale Ct., Sheridan, 80110	0.41			22								1	1	1				0.08		0.08			
Powers Park • 601 W. Powers Ave., Littleton, 80120	4.54			54	1	1				1		1	1	1				0.29	0.15	0.15			
Prairie Sky Park • 9381 Crossington Way, Lone Tree, 80124	13.07	57	3	121	1	1		1	1	2		1	1	1	1			1.20		1.20			
Progress Park • 5100 S. Hickory St., Littleton, 80120	23.36	64	4	728	4	3		2		3			1	1	1	1	1	0.10		0.10			
Promenade Park • 10120 Belvedere Ln., Lone Tree, 80124	3.43			2																			
Prominence Point Open Space • Ptarmigan Trl. & Wolfdale Dr., Lone Tree, 80124	10.72			9														0.89		0.00	0.88		
Promise Park • 233 W. Powers Pl., Littleton, 80120	1.02								1	1			1	1				0.13		0.13			
Province Center Open Space • 8789 S. Redwing Ave., Highlands Ranch, 80126	15.91			199						1								0.25		0.18	0.06		
Province Center Park • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32			29								1	1	1				0.31		0.31			
Puma Park • 7900 S. Ogden Way, Centennial, 80122	33.16			322	2	2		1		5		1	1	1			1	1.77		1.76			
Quebec Street Greenbelt • 7967 S. Quincy Way, Centennial, 80112	2.22			66														0.63	0.46	0.17			
Railroad Spur (Mineral) Trail • NA, Littleton,	15.73			225														0.93		0.24	0.69		
Ralph Moody Elementary School/Park • 6390 S. Windermere St., Littleton, 80120	2.16			18	1	1		1		1													
Rattlesnake Trail • 9900 Block, Lone Tree Pkwy, Lone Tree, 80124	0.58			28														0.20		0.20			
Reynolds Landing • 6745 S. Santa Fe Drive, Littleton, 80120	9.68	78	2	95										3	1	1		0.67		0.63	0.05		
Ridgegate Open Space	73.16																						
Ridgegate Open Space (South)	286.30																						

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		
Ridgeview Park • 2500 W. Roland Ave., Littleton, 80120	5.04			94														0.18		0.18			
Ridgewood Park (Lower) • 6700 S. Prince St., Littleton, 80120	10.28	0	0		2	2		2		1													
Rusty Sun Tennis Courts • 8147 S. Niagara St., Centennial, 80112	0.81	5	0	6					1		2												
Sheridan Community Park • 3325 W. Oxford Ave., Sheridan, 80236	34.95	209	5	350	3	3	1	1		4	4	1	1			1		1.21		1.18	0.03		
Sheridan Community Trail • Quincy ROW, Lowell to Federal, Sheridan, 80236	0.29			1														0.24		0.24			
Sheridan Middle School Ballfield • 4107 S. Federal Blvd., Sheridan, 80110	1.89			23	1	1	1	1		2													
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75			34										1	1								
Slaughterhouse Gulch Park • 5562 S. Crocker St., Littleton, 80120	13.51			529														0.32		0.03	0.29		
South Platte Park • 7301 S. Platte River Pkwy, Littleton, 80120	663.69	64	5	688										1		1		0.56		0.25	0.31		
South Platte Park Reservoir • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60																						
South Suburban Administration Building • 6631 S. University Blvd., Centennial, 80121	1.79	70	4	39													1	0.10		0.10			
South Suburban Golf Course • 7900 S. Colorado Blvd., Centennial, 80122	200.09	196	4	1955																			
South Suburban Ice Arena • 6580 S. Vine St., Centennial, 80121	6.20	222	8	82						1								0.13		0.13			
South Suburban Service Center • 5500 Boatworks Dr., Highlands Ranch, 80126	4.88	139	1	32																			
Southbridge Park • 7791 S. Windermere St., Littleton, 80120	10.09	26	1	93	1	1		1	1	4		1	1	1				0.63		0.63			
Sterne Park • 5800 S. Spotswood St., Littleton, 80120	13.92	46	2	249						1			1	2	2	1		0.65	0.33	0.15	0.17		
Sumac Hill Farm Conservation Easement • NA, Centennial, 80121	10.80																						
Sunset Park • 6100 S. Newport St., Centennial, 80111	1.81			37	1	1			1	1		1	1	1				0.15		0.15			
Sweetwater Park • 13170 Mercury Dr., Highlands Ranch, 80124	31.97			393	1	1			1	1		1	1	1			1	0.75	0.44	0.29			

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
Taos Open Space <ul style="list-style-type: none">8641 Kachina Way, Lone Tree, 80124	15.77			238														0.21		0.01	0.19
Tennis Center and Park at Lone Tree Golf Course <ul style="list-style-type: none">9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			109							6	1	1	1		1		0.27		0.27	
Terra Ridge Trails <ul style="list-style-type: none">Terra Ridge Subdivision, Lone Tree, 80124	1.16			51														1.00	0.68	0.32	
The Lone Tree Hub <ul style="list-style-type: none">8827 Lone Treek Pkwy., Lone Tree, 80124	1.53			102														0.15		0.15	
TrailMark Open Space <ul style="list-style-type: none">8853 W. Trailmark Pkwy., Littleton, 80127	91.75			1239										2				4.38		0.74	3.64
TrailMark Park <ul style="list-style-type: none">8853 W. Trailmark Pkwy., Littleton, 80127	28.40	9	0	339								1	1	1			1	1.11		0.33	0.76
University Trail <ul style="list-style-type: none">Dream House Acres Subdivision, Centennial, 80121	2.64																	0.23		0.23	
Veteran's Park <ul style="list-style-type: none">4101 S. Hazel Ct., Sheridan, 80110	0.52			22																	
Walnut Hills Elementary School/Park <ul style="list-style-type: none">8195 E. Costilla Blvd., Centennial, 80112	4.03			17	2	2		1		2	2										
Walnut Hills Park <ul style="list-style-type: none">8443 E. Davies Ave., Centennial, 80112	9.99			227					1			1	1	1				0.08		0.07	
Walt Whitman Elementary School/Park <ul style="list-style-type: none">6557 S. Acoma St., Littleton, 80120	3.44			15	2	2		1		2											
War Memorial Rose Garden <ul style="list-style-type: none">5804 S. Bemis St., Littleton, 80120	1.25	0	0	22										1	1			0.02		0.02	
Watson Lake <ul style="list-style-type: none">5800 S. Federal Blvd., Littleton, 80123	12.80			221																	
West Belleview Trailhead <ul style="list-style-type: none">2400 W Belleview Ave, Littleton, 80120	0.32	9	1	12										1				0.08		0.08	
Wildcat Mountain Elementary School/Park <ul style="list-style-type: none">6585 Lionshead Pkwy., Littleton, 80124	4.98			9	1	1				2											
Wildcat Park <ul style="list-style-type: none">3040 W. Jefferson Dr., Sheridan, 80110	0.42			23														0.08		0.08	
Wildcat Ridge Park <ul style="list-style-type: none">6400 Wildcat Ridge Dr., Highlands Ranch, 80124	19.43			531						1				1				2.20		1.75	0.45
Wildcat Trail <ul style="list-style-type: none">7400 Block, Timberline Rd., Highlands Ranch, 80130	0.48			1																	
Willow Creek Greenbelt/Trail <ul style="list-style-type: none">NA, Centennial,	92.63			2160														5.57	1.83	2.18	1.56

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		
Willow Creek Park • 8000 E. Phillips Pl., Centennial, 80112	29.58	75	3	408	4	4		2		4			1	1				0.76	0.16	0.60			
Willow Spring Open Space • 7100 S. Holly St., Centennial, 80112	157.94			1243														2.42		0.37	2.06		
Willow Spring Service Center • 7100 S. Holly St., Centennial, 80112	2.32	67	1	4																			
World War II Memorial • 6000 S. Gallup St., Littleton, 80120	1.38																						
Writers Vista Park • 1900 W. Mineral Ave., Littleton, 80120	13.82	48	2	309	2	2		1	1	3			1	1	1	2		0.50		0.49	0.01		
Wynetka Ponds • 5875 S. Lowell Blvd, Littleton, 80123	37.94	43	2	250										1			1	1.34		0.15	1.19		
	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)					
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines		
Totals:	4129.79	5955	215	42808	99	96	7	53	34	152	50	36	55	83	17	18	18	114.61	14.27	58.35	41.59		

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

Fiscal Year	Estimated Population	Personal Income	Median Income	Arapahoe County Unemployment Rate	Douglas County Unemployment Rate
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%
2018	154,703	9,084,005,457	58,719	3.4%	3.1%
	<u>Median Age Group</u>				
1960	25 to 34				
1970	25 to 34				
1980	25 to 34				
1990	35 to 44				
2000	35 to 44				
2010	35 to 44				
2020	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>2017</u>		<u>2008</u>	
Employer	Employees	Rank	Employees	Rank
Cherry Creek School District	8,100	1	8,600	1
Comcast	8,000	2	-	-
Douglas County Schools	6,165	3	6,557	2
Century Link (Qwest Corp.)	5,400	4	-	-
Charles Schawb	3,200	5	-	-
Raytheon Company	2,500	6	2,100	6
Littleton Public Schools	2,100	7	2,500	4
EchoStar Communications	2,010	8	1,900	7
Columbia HCA Swedish	2,000	9	1,700	9
Arapahoe County Government	1,900	10	1,800	8
Great West Life	-	-	2,600	3
Healthone: Sky Ridge Medical	-	-	930	10
Oracle Corporation	-	-	2,400	5

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**

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
MILL LEVY:										
Operations	5.417	5.417	5.417	5.417	5.417	7.393	7.417	7.417	7.417	7.417
Debt Service	1.320	1.320	1.432	1.422	1.368	1.362	1.166	1.163	1.021	0.909
Refund/Abatements	0.040	0.132	0.185	0.121	0.130	0.053	0.068	0.063	0.058	0.038
Total	6.777	6.869	7.034	6.960	6.915	8.808	8.651	8.643	8.496	8.364
ASSESSED VALUATION:										
Arapahoe County	\$ 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	\$ 2,317,937,576	\$ 2,348,408,186
Douglas County	490,705,630	494,611,850	463,502,450	471,127,900	505,125,718	539,472,950	654,512,800	659,381,460	743,049,810	749,805,880
Jefferson County	25,607,260	25,839,750	24,728,899	24,808,440	24,083,766	24,111,067	27,453,889	27,448,877	29,716,349	29,752,440
Total District	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	3,090,703,735	3,127,966,506
Cherry Hills Village	353,134,590	354,991,470	300,721,040	302,069,870	290,330,250	292,319,440	337,211,814	335,470,819	340,298,508	341,130,275
Greenwood Village	53,380,710	50,435,880	41,927,260	111,950,240	130,415,670	128,547,654	150,018,432	165,401,453	208,047,477	212,773,789
Outstanding GO Debt	\$ 25,910,000	\$ 23,505,000	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000	\$ -

South Suburban Park and Recreation District

Three Year Financial Plan

2019-2021

Executive Summary

Purpose

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2019 to 2021. 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 adopted Master and Strategic Plans.

The Strategic Plan also evaluated the District's current status using a SWOT Analysis. The analysis identifies Strengths, Weaknesses, Opportunities, and Threats. The Financial Plan is another form of SWOT 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 10.2% thru the second quarter of 2018.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 154,000 in 2018. 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 2018 was 3.2% compared to 2.2% in August of 2017.
- 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.

Denver -Boulder - Greeley CPI	
Year	% Change
2014	2.777%
2015	1.176%
2016	2.772%
2017	3.386%
2018 June Projection	3.000%
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. No increase is estimated for 2019 (not a reassessment year) and 2020 is estimated at a 2% increase, assuming a 10% increase in actual values and a decrease in assessment rate related to Gallagher. No increase is assumed for 2021.
- The District is considering a de-Gallagherization election in November 2019. If this measure is passed by the voters, it would allow the District to increase its mill levy incrementally to offset the loss of revenue as a result of Gallagher Amendment (an estimated \$1.6 million per year).
- 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 \$2,250,000 for 2019 and \$2,300,000 for years 2020 and 2021 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% for Program revenues. This increase represents a combination of increased participation and fee/rate increases. 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 \$10.20 in 2018. 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. 2019 and 2021 merit increases were assumed at 4%. We used a 4% in the General Fund and a 5% in the Enterprise Fund for 2020. The larger percentage was used in the Enterprise Fund it has more part time employees that are impacted by the minimum wage adjustment.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. A 4% 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 costs 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 \$30,000,000 in COPs financing in the 2019. COPS principal and interest payments are funded by operating revenue. The 2019 interest only payment for the COPs is included at \$620,000, 2020 and 2021 principal and interest payments are included in the amount of \$2,100,000.

Key Findings

Total unrestricted funds available is projected to be \$5,099,002 at the end of 2021. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these findings 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 0.78% and total operating expenditures are projected to increase 5.67%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to increase 34%, from (\$3,515,423) in 2019 to (\$4,711,760) in 2021. Net operating revenue in the General Fund decreases 29% from \$10,227,638 in 2018 to \$7,256,606 in 2021. 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 \$108,162,969 for capital and maintenance projects for years 2019 to 2021. The portion funded by unobligated operational funds is \$18,505,984. 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 \$130 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 \$40 million, and has approximately \$37 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$6.96 million and \$1.8 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 design stage of constructing a Field House, Ice Arena, and Administration Building. The District anticipates funding this from multiple sources, including the newly authorized GO Bonds, issuance of COPs, and unobligated operational funds. The preliminary costs for these facilities/facility is \$50 million. The completion of this project is planned for late 2020 or early 2021. The District would sell the existing Administration Building and those proceeds would be used to offset the cost of the new Administration Building. Proceeds from the sale of the Administration Building in the amount of \$2,500,000 are assumed to be received in 2020.

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 estimated costs for both options were very close. 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 2022.

Outdoor Pools

Harlow, Holly, and Franklin Pools' mechanical equipment and bath houses are in need of major renovation and upgrade. A master plan was completed in 2018 with recommendations and costs to rebuild. Possible funding sources would be bonds, COPs or operating funds. Estimated costs for three pools is \$10 million. Rebuilding these facilities could begin as early as the fall of 2019.

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 \$9.4 million. Debt proceeds and construction costs are reflected in 2021.

Other Projects

The District also has approximately \$14 million in projects anticipated from debt proceeds. Major projects consist of renovation to Goodson Recreation Center, improvements to Cornerstone Park, sprinkler replacements, upgrades to parks, 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 (DALRP)

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, which the District receives approximately \$40,000 annually. This lease expires May 31, 2021.

Ridgegate East Inclusion

The District has annexed 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.

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.

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 6.2%. A reduction to 6.2% would have a negative impact to the District's property tax revenue in 2020 and all future years of approximately \$1.6 million. The District is considering a de-Gallagherization

election in November 2019 which, if passed by the voters, would allow the District to increase its mill levy in an amount to offset the loss of revenue as a result of Gallagher.

Conclusion

Overall the District's financial future looks positive. The Gallagher Amendment issue, if not resolved, however could reduce the District's property tax revenue for future years. 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.

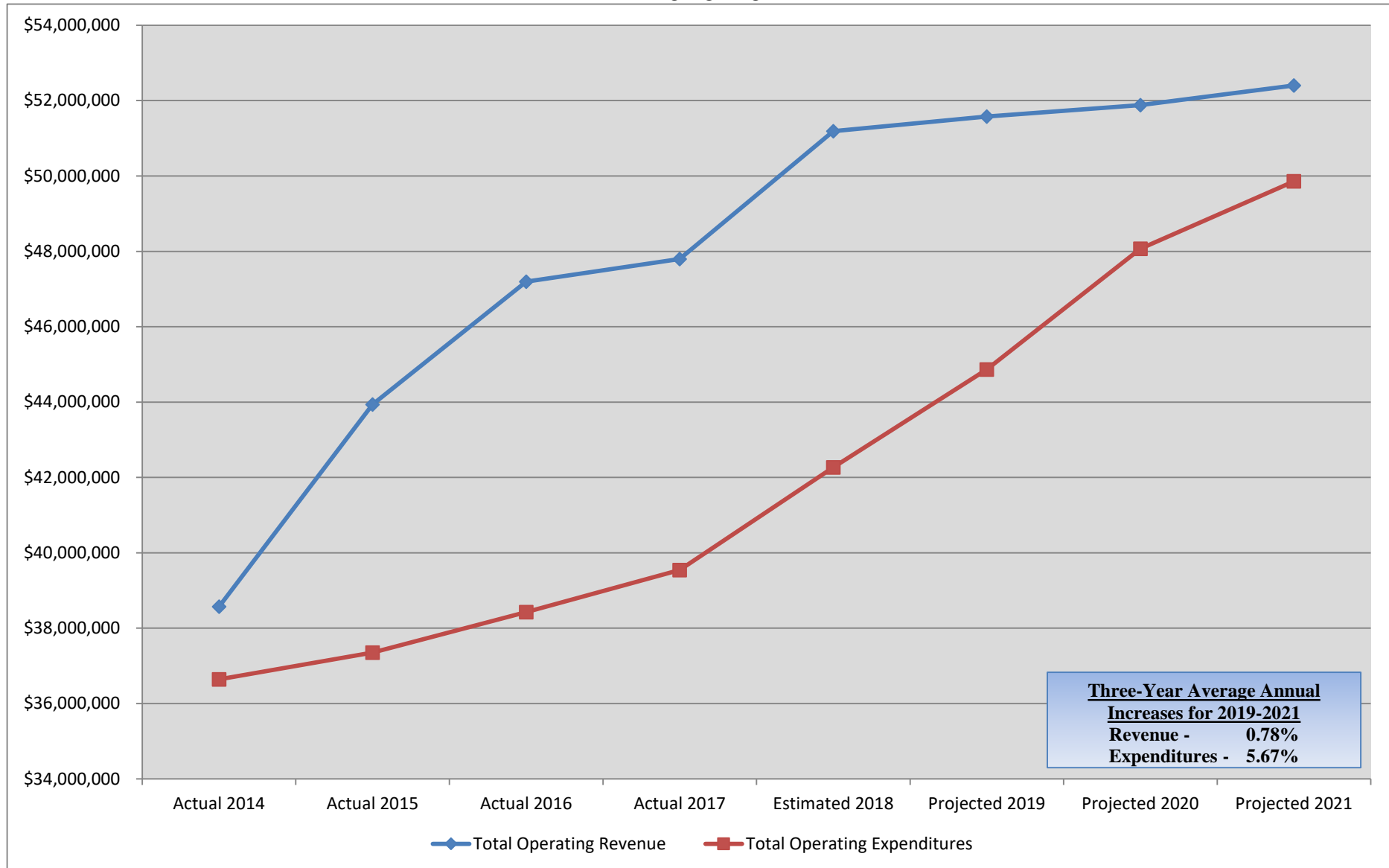
South Suburban Park and Recreation District

Enterprise and General Fund

Operating Revenue and Expenditures

2019-2021

Three Year Financial Plan



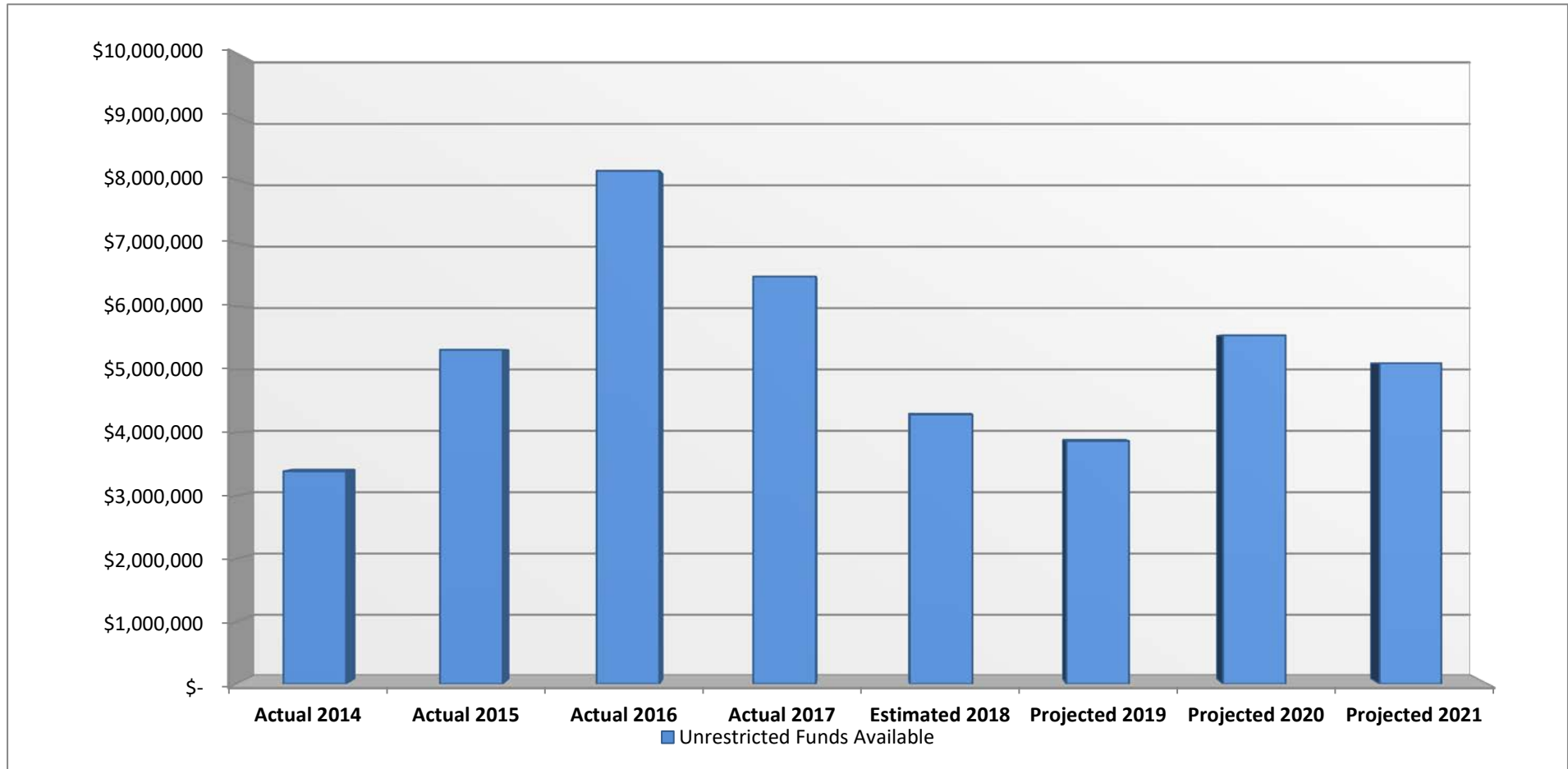
Note: 2010 One Mill has been included in all years for comparability. Beginning in 2015, Operating Revenue includes property taxes from the 2014 Two Mills. Most of these funds to date have been spent on capital outlay. Capital expenditures are not included in this graph.

South Suburban Park and Recreation District

Unrestricted Funds Available

2019-2021

Three Year Financial Plan

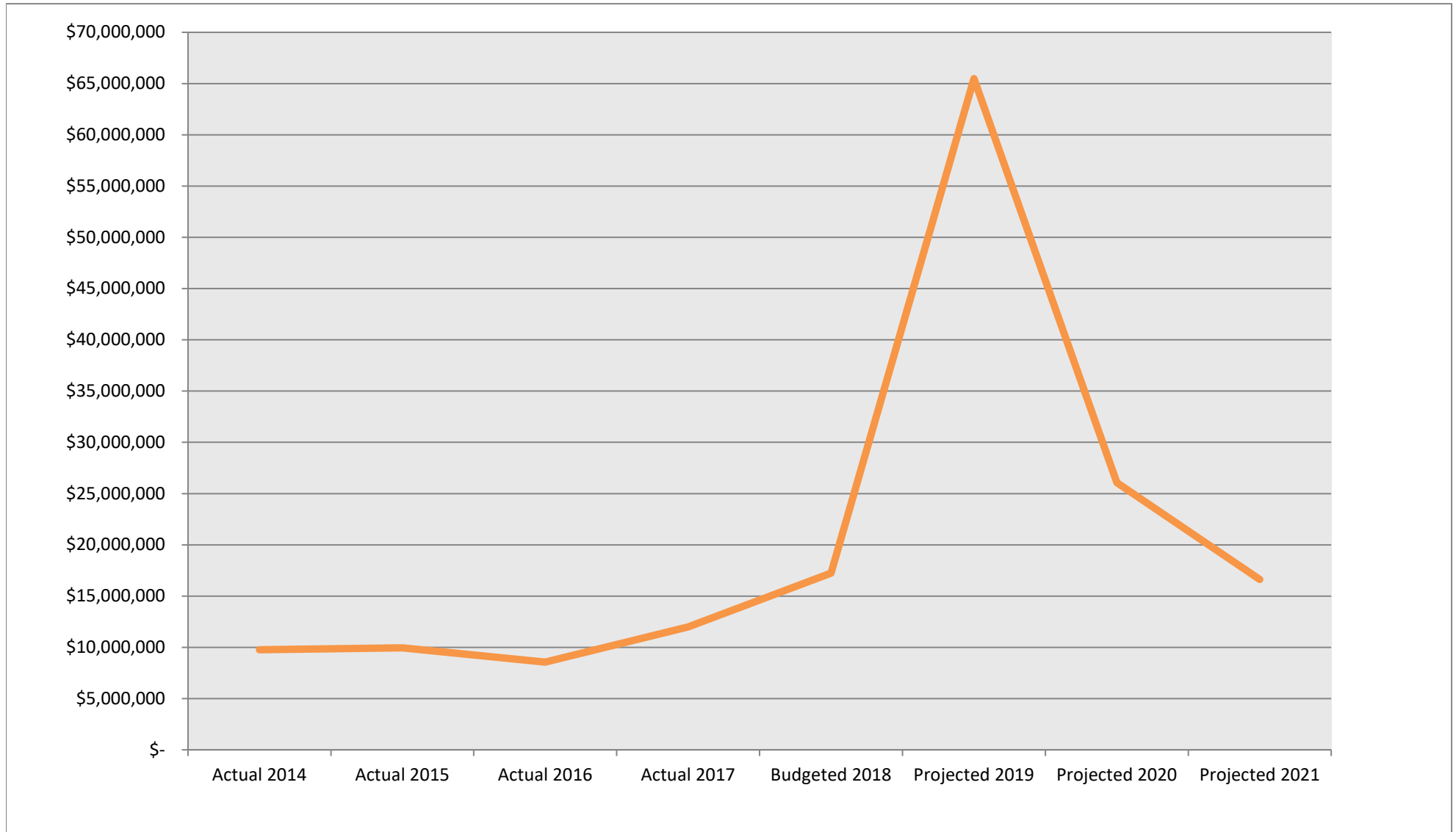


	Actual 2014	Actual 2015	Actual 2016	Estimated 2017	Projected 2018	Projected 2019	Projected 2020	Projected 2021
Funds Available Beginning	\$ 8,046,198	\$ 9,790,477	\$ 9,128,253	\$ 12,575,796	\$ 11,532,350	\$ 9,765,285	\$ 30,829,946	\$ 14,131,963
Net Operating Revenue	1,745,796	6,586,184	8,770,019	8,262,614	8,931,304	6,927,215	3,924,574	2,629,846
Intergovernmental for capital	3,335,119	2,464,128	2,165,947	2,683,406	6,323,359	3,441,085	1,951,500	2,585,000
Capital outlay	(9,765,093)	(9,945,738)	(8,557,883)	(11,989,466)	(17,231,728)	(65,983,639)	(26,064,057)	(16,615,273)
Debt Proceeds/Sale of Asset	6,428,457	233,202	1,069,460	-	210,000	76,680,000	3,490,000	9,353,500
Funds Available Ending	9,790,477	9,128,253	12,575,796	11,532,350	9,765,285	30,829,946	14,131,963	12,085,036
Less Reserves	(6,403,227)	(3,815,907)	(4,430,830)	(5,061,179)	(5,478,816)	(26,963,027)	(8,590,893)	(6,986,034)
Unrestricted Funds Available	\$ 3,387,250	\$ 5,312,346	\$ 8,144,966	\$ 6,471,171	\$ 4,286,469	\$ 3,866,919	\$ 5,541,070	\$ 5,099,002

Note: Beginning in 2015, Operating Revenue includes property taxes from the 2014 Two Mills. All years include capital outlay.

South Suburban Park and Recreation District Capital Expenditures 2019-2021

Three Year Financial Plan



Note: 2014 includes the Energy Lease. Tax Revenue from 2014 Two Mills begins in 2015. For 2019 thru 2021, amounts are projected based on the Five Year Capital Improvement Plan and include projects funded by debt in the amount of \$83,494,100.

**South Suburban Park and Recreation District
Combined Enterprise and General Fund
2014-2021**

Three Year Financial Plan

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Projected	2020 Projected	2021 Projected
OPERATING REVENUE:								
Property Taxes	12,453,607	\$17,020,985	\$20,031,286	\$20,112,293	\$22,811,981	\$22,811,981	\$23,268,221	\$23,268,221
Specific Ownership	1,263,785	1,704,982	1,962,079	2,230,639	2,250,000	2,250,000	2,300,000	2,300,000
Intergovernmental/Donation/Grants	506,592	519,530	532,255	475,958	584,320	505,000	505,000	505,000
Net Investment Income	15,012	38,791	123,115	194,660	209,000	242,000	295,000	295,000
Program Revenue	18,316,372	18,498,583	18,704,390	19,176,080	19,409,738	19,787,517	20,179,267	20,578,852
Retail Sales Revenue	1,069,194	1,124,131	1,101,673	1,110,738	1,170,896	1,200,168	1,230,172	1,260,926
Restaurant	2,468,991	2,542,481	2,503,401	2,426,793	2,493,229	2,580,492	2,670,809	2,764,287
Contract Sales Revenue	54,068	53,927	47,875	58,774	48,598	50,000	50,000	50,000
Rental Revenue	756,013	850,915	785,828	837,481	870,238	785,000	785,000	785,000
Other Revenue	918,554	828,654	644,941	414,421	572,087	595,000	595,000	595,000
CHV Reserve	748,625	753,550	759,973	762,108	769,914	772,299	-	-
Total Operating Revenue	38,570,813	43,936,529	47,196,816	47,799,945	51,190,001	51,579,457	51,878,469	52,402,286
OPERATING EXPENDITURES:								
Salary	16,809,729	17,413,014	18,142,927	18,953,125	19,603,965	20,388,123	21,324,564	22,177,547
Benefits	3,687,015	4,297,573	4,386,606	4,264,409	5,145,242	5,351,052	5,565,094	5,787,698
Program Expenses	514,937	431,011	470,596	501,384	500,671	537,529	569,975	604,773
Restaurant Sales Expense	218,947	232,686	232,320	244,160	234,052	242,712	251,692	261,005
Supplies	3,347,443	3,220,525	3,199,373	3,196,188	3,252,962	3,332,992	3,414,994	3,499,016
Service & Materials	1,572,392	1,609,789	1,831,078	1,792,121	1,823,747	1,878,269	1,934,604	1,992,817
Maintenance & Equipment	349,886	400,522	370,340	407,671	536,904	554,353	572,370	590,972
Utilities	2,968,777	2,739,629	2,676,244	2,757,407	2,858,141	2,972,467	3,091,366	3,215,021
Utilities-Parks Water	1,131,409	1,144,898	1,482,377	1,333,466	1,689,541	1,774,018	1,862,719	1,955,855
Contractual	305,100	760,915	961,006	1,170,606	1,377,814	1,518,006	1,672,482	1,842,700
Other Expenses	2,294,486	2,172,749	2,084,578	2,178,100	2,366,277	2,474,044	2,587,165	2,705,926
Board Expense	32,563	21,818	39,263	145,642	28,000	170,000	50,000	30,000
Professional Services	198,851	181,168	214,563	234,183	279,505	300,000	300,000	300,000
Treasurer and Paying Agent Fees	187,837	257,233	301,604	300,282	344,960	343,180	350,023	350,023
Debt Service	2,672,719	2,117,217	1,686,018	1,662,330	1,706,902	2,410,497	3,901,847	3,924,087
Hudson Gardens Management Fee	350,000	350,000	350,000	400,000	521,500	620,000	620,000	620,000
Total Operating Expenditures	36,642,092	37,350,747	38,428,893	39,541,074	42,270,183	44,867,242	48,068,895	49,857,440
Total Net Operating Revenue	1,928,721	\$ 6,585,782	\$ 8,767,923	\$ 8,258,871	\$ 8,919,818	\$ 6,712,215	\$ 3,809,574	\$ 2,544,846

**South Suburban Park and Recreation District
Draft Capital Improvement Plan 2019-2023**

SUMMARY OF PROJECTS						
	2019	2020	2021	2022	2023	Total
Total District Share of Capital	\$ 8,043,454	\$ 5,674,257	\$ 3,691,273	\$ 9,166,378	\$ 9,071,322	\$ 35,646,684
Total Partner Contributions to Capital	2,691,085	1,201,500	1,835,000	215,000	1,015,000	6,957,585
District Share of Hudson Gardens Projects	-	-	-	-	350,000	350,000
GO Bond Projects	32,821,600	8,725,300	1,369,000	335,000	1,343,000	44,593,900
New Recreation Complex (COPS)	20,000,000	-	-	-	-	20,000,000
Dome and Bubble Replacements (COPS)	-	150,000	9,253,500	-	-	9,403,500
Outdoor Pool Renovations (COPS)	10,000,000	-	-	-	-	10,000,000
Projects Funded by Lease/Loans Proceeds	620,000	990,000	-	215,000	-	1,825,000
Sheridan Projects	11,500	26,000	32,500	20,000	-	90,000
Sheridan Projects Removed from Plan	296,000	297,000	434,000	40,000	199,000	1,266,000
Total Capital Improvement Plan	<u>\$ 74,483,639</u>	<u>\$ 17,064,057</u>	<u>\$ 16,615,273</u>	<u>\$ 9,991,378</u>	<u>\$ 11,978,322</u>	<u>\$ 130,132,669</u>
Hudson Gardens Projects	<u>\$ 1,142,025</u>	<u>\$ 135,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 940,000</u>	<u>\$ 2,217,025</u>

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Admin	Rueter- Hess Reservoir	Rueter-Hess Reservoir Master Plan	Master Plan for Rueter-Hess Reservoir, part of the land newly annexed from City of Lone Tree, with Douglas County and Lone Tree for future usage and maintenance	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Admin	Various	Matching Gifts	Projects matched by Community Members/Associations	30,000	30,000	30,000	30,000	30,000	150,000
Admin	Various	Matching Gifts	Partner Share is \$15,000	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(75,000)
Admin	Various	Public Art	Annual allocation for the SSAC	30,000	30,000	30,000	30,000	30,000	150,000
Golf	Family Sports Center	Cart Path Repair/Addition	Repair and add new cart paths to golf course	50,000	30,000	-	-	40,000	120,000
Golf	Family Sports Center	Driving Range Ball Machine	Replace existing range ball machine and blower	30,000	-	-	-	-	30,000
Golf	Family Sports Center	Irrigation Upgrades	Replace irrigation pumps	6,000	-	-	-	-	6,000
Golf	Family Sports Center	Landscape Improvement	Add concrete edging to landscape beds	11,000	-	-	-	-	11,000
Golf	Family Sports Center	Mini Golf Pump	Replace water feature pump	6,000	-	-	-	-	6,000
Golf	Family Sports Center	Replace Heaters	Replace 20 year old infrared heaters on driving range	18,000	-	-	-	-	18,000
Golf	Littleton Golf & Tennis	Cart path repair	Replace and add concrete cart paths	50,000	-	-	50,000	50,000	150,000
Golf	Littleton Golf & Tennis	Fencing Replacement	Replace worn fencing that protects bubble	15,000	-	-	-	-	15,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades	12,000	-	-	20,000	15,000	47,000
Golf	Lone Tree Golf	Cart Path Repair	Add and Replace concrete cart paths	60,000	60,000	50,000	-	-	170,000
Golf	Lone Tree Golf	irrigation Upgrade	Replace irrigation clocks	20,000	20,000	15,000	20,000	20,000	95,000
Golf	Lone Tree Golf	Parking Lot Improvements	Landscape improvements to parking lot	75,000	-	-	-	-	75,000
Golf	Lone Tree Golf	Pro Shop Upgrade	Replace sales counter and fixtures in shop	140,000	-	-	-	-	140,000
Golf	South Suburban Golf	Limo Cart	9 passenger cart for moving students and public	10,000	-	-	-	-	10,000
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	400,000	-	-	-	-	400,000
Golf	South Suburban Golf	Shelter #1 tee	Install shade shelter on #1 tee	4,000	-	-	-	-	4,000
Golf Equipment Replacement	All Courses	Equipment Replacement	Replace equipment that is at end of life cycle	Listed separately below	375,000	265,000	350,000	300,000	1,290,000
Golf Equipment Replacement	FSC	Equipment Replacement	Skid steer loader	45,000	-	-	-	-	45,000
Golf Equipment Replacement	Littleton Golf & Tennis	Equipment Replacement	Greens Sprayer	47,000	-	-	-	-	47,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Golf Equipment Replacement	Littleton Golf & Tennis	Equipment Replacement	Triplex greens mowers (2)	39,000	-	-	-	-	39,000
Golf Equipment Replacement	Littleton Golf & Tennis	Equipment Replacement	Utility Carts (2)	15,000	-	-	-	-	15,000
Golf Equipment Replacement	Lone Tree Golf	Equipment Replacement	Fairway mowers (3)	135,000	-	-	-	-	135,000
Golf Equipment Replacement	Lone Tree Golf	Equipment Replacement	Toro walk greens mowers (5)	42,000	-	-	-	-	42,000
Golf Equipment Replacement	Lone Tree Golf	Equipment Replacement	Toro Sidewinder mower	35,000	-	-	-	-	35,000
Golf Equipment Replacement	Lone Tree Golf	Equipment Replacement	Toro Triplex	25,000	-	-	-	-	25,000
Golf Equipment Replacement	SSGC	Equipment Replacement	Carry All work vehicles (5)	55,000	-	-	-	-	55,000
Golf Equipment Replacement	SSGC	Equipment Replacement	Rotary Topdresser	30,000	-	-	-	-	30,000
Hospitality	All Locations	Equipment replacement	contingency for equipment replacement	15,000	25,000	25,000	25,000	25,000	115,000
Hospitality	Littleton Golf and Tennis	Beverage cart, replace	Replace beverage cart, end of life expectancy	20,000	-	-	-	-	20,000
Hospitality	Lone Tree Golf	Banquet serving equipment	Replace banquet serving equipment that has become worn. Also increase quantities to server larger events	6,000	-	-	-	-	6,000
Hospitality	Lone Tree Golf	Beverage cart	replace old and worn beverage carts	20,000	20,000	-	-	-	40,000
Hospitality	Lone Tree Golf	Exterior paint / siding repair	Minor structural repair and exterior	190,000	-	-	-	-	190,000
Hospitality	Lone Tree Golf	New tile floor in grill kitchen	Replace 33 year old worn and cracked tile floor in kitchen.	14,000	-	-	-	-	14,000
Hospitality	Lone Tree Golf	Patio cushion and umbrella replacement	Replace cushions and umbrellas on Lone Tree patio	12,000	-	-	-	-	12,000
Hospitality	Lone Tree Golf	POS station	Add an Aloha POS station on grill patio	8,000	-	-	-	-	8,000
Hospitality	Lone Tree Golf	refurbish hotel rooms	replace all furniture including beds and box springs, re-wallpaper, refinish cabinets, and replace vanity counters in 8 of the hotel rooms as part of 2 year renovation	75,000	75,000	-	-	-	150,000
Hospitality	Lone Tree Golf	Refurbish Lobby	replace furniture, paint, and add decorative items to hotel lobby	15,000	-	-	-	-	15,000
Hospitality	Lone Tree Golf	Replace windows and patio door in hotel rooms	replace 7 windows on north side of building and 6 patio doors	15,000	-	-	-	-	15,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
IT	Admin	Document Management System	Expansion of existing DMS including funds for additional licensing, back scanning projects and consulting on developing automated workflows that will cut down on manual processes	55,000	30,000	15,000	-	-	100,000
IT	Buck Recreation Center	Fiber Connectivity	Phase 2 of Updating District Facilities for Fiber	12,000	-	-	-	-	12,000
IT	Littleton Golf & Tennis	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber	15,000	-	-	-	-	15,000
IT	Lone Tree Golf	Fiber Connectivity	Phase 2 of Updating District Facilities for Fiber	40,000	-	-	-	-	40,000
IT	Various	Annual Computer Replacement	Annual Replacement of Desktop/Laptop and Mobile Devices District Wide	156,000	125,000	165,000	165,000	165,000	776,000
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	-	-	-	-	600,000
Mechanical Maintenance	Family Sports Center	RTU units	Replacement of 16 RTU for the facility-various ones each year depending on life expectancy and function	100,000	100,000	100,000	100,000	-	400,000
Mechanical Maintenance	Littleton Golf & Tennis	Parking lot lights	Replacement of light fixtures and lights to LED	12,000	-	-	-	-	12,000
Mechanical Maintenance	Lone Tree Recreation Center	RTV#3	Gym Units - Replace compressors	20,000	-	-	-	-	20,000
Mechanical Maintenance	Multi-Site/Facilities	ATS Support Service Agreement	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.	17,000	17,300	17,600	17,900	18,200	88,000
Mechanical Maintenance	South Suburban Service Center	RTU units	Replacement of RTU-1,2 & 3 that impacts the main building	40,000	-	-	-	-	40,000
Mechanical Maintenance	The Hub	HVAC and roof replacement	Replacement of HVAC and roof -cost sharing with Lone Tee-\$150,000 each	150,000	-	-	-	-	150,000
Mechanical Maintenance	Various	Dry Zone Contract	Services would include Exterior Envelope Assessment and comprehensive analysis and establishment of preventative maintenance plan and inspections.	20,000	-	-	-	-	20,000
Parks & Open Space	Acres Green	Community Requests	Acres Green Storm Drainage Mitigation	40,000	-	-	-	-	40,000
Parks & Open Space	Carson Nature Center	fire monitoring system	Also need to add two phone lines	47,870	-	-	-	-	47,870
Parks & Open Space	Carson Nature Center	fire monitoring system	Littleton will pay half if approved by Council	(23,935)	-	-	-	-	(23,935)
Parks & Open Space	Carson Nature Center	Restrooms	Design and Construct upgrade and remodel restroom	12,500	68,000	-	-	-	80,500

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Parks & Open Space	Carson Nature Center	Restrooms	Littleton will pay for half	(6,250)	(34,000)	-	-	-	(40,250)
Parks & Open Space	Coal Mine Trail	Bollards	Replace missing bollards	12,500	-	-	-	-	12,500
Parks & Open Space	Cook Creek	Tennis Courts	Resurface courts	33,500	-	-	-	-	33,500
Parks & Open Space	deKoevend Park	Basketball Courts	Replace court with concrete surface	64,000	-	-	-	-	64,000
Parks & Open Space	deKoevend Park	Community Requests	Parcourse Exercise equipment	30,000	-	-	-	-	30,000
Parks & Open Space	Kline Homestead	Turf	Install 14,425 square feet of sod	23,500	-	-	-	-	23,500
Parks & Open Space	Little Dry Creek Park Trail	Asphalt Trails	Resurface Trail	40,695	-	-	-	-	40,695
Parks & Open Space	Lone Tree Golf	Parking Lots	Resurface Parking Lot	460,000	-	-	-	-	460,000
Parks & Open Space	Mary Carter Greenway	Irrigation Upgrades	Design & cost estimate for replacement of irrigation system 10,000 trees multi-phase project. C-470 to Hampton	35,000	170,000	138,000	286,500	295,000	924,500
Parks & Open Space	Medema Park	Medema Booster Pump	Replace motor, pump and drive. Booster Pump	17,000	-	-	-	-	17,000
Parks & Open Space	NEW Equipment Forestry	20 in Brush Chipper NEW	Purchase a new wood chipper for the forestry crew to handle larger branches and capacity.	70,000	-	-	-	-	70,000
Parks & Open Space	South Suburban Service Center	Service Center Tower Maint.	Repair Lighthouse Tower Thom in 2018. Repaint trim, railings, doors contract 2019	25,000	-	-	-	-	25,000
Parks & Open Space	Various	Benches - Citizen Request	Install new benches throughout district	8,034	8,275	8,523	8,779	9,042	42,653
Parks & Open Space	Various	Central Irrigation Controls	Upgrade irrigation controls at various locations	45,000	46,350	47,740	49,172	50,647	238,909
Parks & Open Space	Various	Drinking Fountains	Upgrade drinking fountains with dog bowl and jug filler at various locations	15,000	15,450	15,914	16,391	16,883	79,638
Parks & Open Space	Various	New Equipment Request	In an effort to move towards non-fossil fueled powered small turf equipment to electric powered equipment we are looking at one large battery powered mower.	40,000	-	-	-	-	40,000
Parks & Open Space	Various	Park Signs	Four Year Replacement Plan of all Monument and Rule Signs	103,000	106,142	109,326	112,606	-	431,074
Parks & Open Space	Various	Replacement Vehicles and Equipment	Replacement of District fleet vehicles and equipment. See attachment with equipment details	961,940	711,840	530,190	655,265	-	2,859,235
Parks & Open Space	Various Locations	Irrigation Upgrades	Cherry Park; Sweetwater; Trail Mark & Hog Back; Linksvlew; Willow Creek & Columbine Manor	265,000	269,000	354,000	318,375	475,500	1,681,875
Parks & Open Space	Various Regional Trail locations	Concrete and Asphalt	Remove and replace damaged trail segments along regional trails across the district.	120,000	125,000	130,000	135,000	140,000	650,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Parks & Open Space	Wildcat Ridge ROW	Turf	Install 13,650 square feet of sod	22,500	-	-	-	-	22,500
Parks & Open Space	Willow Springs Service Center	Equipment Request	Grapple Log Truck	135,000	-	-	-	-	135,000
Planning	South Platte Park	Outdoor Classroom	Build Outdoor Classroom from legacy donation	100,000	-	-	-	-	100,000
Planning	South Platte Park	Outdoor Classroom	Donation for Outdoor Classroom	(100,000)	-	-	-	-	(100,000)
Planning	Unknown	Project Funded by Unknown Grant	This is a plug to include in the budget for any grants received to fund capital projects that is unknown at the time of the budget preparation	500,000	-	-	-	-	500,000
Planning	Unknown	Project Funded by Unknown Grant	This is a plug to include in the budget for any grants received to fund capital projects that is unknown at the time of the budget preparation	(500,000)	-	-	-	-	(500,000)
Planning	Various	ADA Transition Plan	Add facilities to current ADA transition plan	75,000					75,000
Planning	Various	District Maps	Update and print District packet maps and wall maps	9,000					9,000
Planning (Arapahoe County Projects)	High Line Canal	HLC Conservancy Contribution	Partner match for the High Line Canal Framework Planning	20,000	-	-	-	-	20,000
Planning (Arapahoe County Projects)	South Platte River	South Platte River Implementation Plan	The purpose of the proposed South Platte River Implementation Plan is to further develop the recommendations from the Vision Plan with a focus on design solutions and implementation strategies for the river channel. The primary benefit of the proposed Implementation Plan is that it will provide the SPWG and partners with a well defined "road map" for accomplishing the vision of the South Platte River corridor by developing design details, budgets, regulatory approval, and timelines.	30,000	-	-	-	-	30,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Planning (Centennial Projects)	Big Dry Creek Trail	Big Dry Creek Trail at Easter Avenue	It was discovered that the current trail underpass does not meet current Urban Drainage criteria for trail underpasses and in wet years, the trail underpass collects sediment that closes the trail periodically and is difficult to remove. In addition to these deficiencies, there is failing concrete trail, failing timber crib retaining walls and failing trees that need to be removed or replaced. Staff is recommending removing the trail underpass with the SEMSWA drainage way project and improving the existing on-street crossing for trail users to get access across East Easter Avenue. Additional \$5,000 funding requested to meet City of Centennial match for the project. Utilizing \$60,000 of funds in 2018 for the project through a funding agreement for a total of \$65,000.	5,000	-	-	-	-	5,000
Planning (Centennial Projects)	Cherry Park	New Trail Connection (Requested by City of Centennial)	Install a new trail through Cherry Park to complete the trail connection to the Centennial Link Trail	280,000		-	-	-	280,000
Planning (Centennial Projects)	Cherry Park	New Trail Connection (Requested by City of Centennial)	\$140,000 match from Centennial	(140,000)		-	-	-	(140,000)
Planning (Centennial Projects)	South Suburban Ice Arena	Planning for Repurposing the Facility	Feasibility study to determine best use of the building after moving the ice arena	70,000	-	-	-	-	70,000
Planning (Centennial Projects)	Spring Creek	Spring Creek Walls	Replace failing timber crib retaining walls along the Spring Creek Drainage in Foxridge. This supplemental funding needed after an engineering study was performed. 2019 supplemental funding to fix the highest priority area. 2020 funding will repair the remaining areas. (Carry over 2018 budget of \$400,000)	250,000	-	-	-	500,000	750,000
Planning (Douglas County Projects)	DALRP	New Multi-Purpose Athletic Fields Install	Construct three new synthetic turf multipurpose athletic fields with lighting, parking, dog park, pavilions, retaining walls, drainage, landscape, etc. to replace fields on the landfill portion of DALRP. 2019 funding for design and planning.	150,000	-	-	2,250,000	2,250,000	4,650,000
Planning (Douglas County Projects)	To be determined	Disc Golf Course Relocation	Relocate disc golf course due to the construction of the Recreation Complex.	200,000	-	-	-	-	200,000
Planning (Douglas County Projects)	To be determined	Disc Golf Course Relocation	Potential \$100,000 cost share with Highlands Ranch Metro District	(100,000)	-	-	-	-	(100,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
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	-	-	-	-	4,000
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	10,000	-	-	-	-	10,000
Recreation	Batting Cages	Exit tunnels	Install net tunnel from pitching machines to north net to provide safe passage for staff to access and fix machines	5,000	-	-	-	-	5,000
Recreation	Batting Cages	Shade Structures	Install 3 Small Shade Structures in front of Cages	25,000	-	-	-	-	25,000
Recreation	BMX/Athletics	PA System	BMX needs to replace the PA system currently at the track as it is over 10+ years old and it is difficult to hear on the system due to all the static it feeds.	2,000	-	-	-	-	2,000
Recreation	BMX/Athletics	Utility Vehicle	Vehicle used for BMX track and lacrosse during the season for prepping the track and moving equipment.	16,000	-	-	-	-	16,000
Recreation	Buck Recreation Center/Facility	Buck locker room enhancements	New tile, lockers, partitions, counter tops and sinks.	300,000	-	-	-	-	300,000
Recreation	Buck Recreation Center/Facility	Pillar Demo and sidewalk repair on west side	Demo of two pillars on west side of building	20,000	-	-	-	-	20,000
Recreation	Buck/Aquatics	Birthday Party Room Cosmetic Upgrade	Fresh paint, new cabinets, sink and counter	12,000	-	-	-	-	12,000
Recreation	Buck/Aquatics	Spray Feature Upgrades	Not enough funds to properly make repairs in 2018 as originally scheduled.	50,000	-	-	-	-	50,000
Recreation	Colorado Journey	Mining Cars Feature	Install mining cars & rustic mining equipment to PM #6/7. Paint & update shed to match rustic	8,000	-	-	-	-	8,000
Recreation	Colorado Journey	Patio Furniture	Replace patio furniture with updated versions or new set of patio furniture	5,000	-	-	-	-	5,000
Recreation	Construction		New Truck	34,000	-	-	-	-	34,000
Recreation	Family Sports Center	Bathroom Remodel	28 bathroom sinks & mirrors replaced	30,000	-	-	-	-	30,000
Recreation	Family Sports Center	Exterior Signage	Fix or Purchase New Signage for FSC	100,000	-	-	-	-	100,000
Recreation	Family Sports Center	Ice Compressors	Annual Maintenance on ice rink compressors	28,000	20,500	36,000	20,500	36,000	141,000
Recreation	Family Sports Center	Laser Tag Remodel	Purchase New Equipment and obstacles and new carpet and walls	10,000	45,000	45,000	-	-	100,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Family Sports Center	Rental Skate Remodel	Replace the Rental Skate racks	35,000	-	-	-	-	35,000
Recreation	Family Sports Center	Rock Wall Hand Holds	Replace hand holds on Rock Wall	8,000	-	-	-	-	8,000
Recreation	Family Sports Center	Security System	Update cameras and recorder	18,500	-	-	-	-	18,500
Recreation	Family Sports Center	Skate Replacement	Replace Skate Rental Skates-20% each year	5,000	5,000	5,000	5,000	5,000	25,000
Recreation	Family Sports Dome	Manager Office & Closet remodel	remove old counter and purchase office equipment, plus make the closet functional	7,500	-	-	-	-	7,500
Recreation	Fitness/Kids Living Well Van	Rewrap the Fitness Van	Repair/Rewrap the Kids Living Well Fitness Van	15,000	-	-	-	-	15,000
Recreation	FSC/Concessions	Equipment Replacement	Replace snack bar equipment	2,000	2,000	2,000	2,000	2,000	10,000
Recreation	Goodson Recreation Center/Arts Rec	Kiln Replacement	Replace kilns in Goodson 1 in 2019, 1 in 2022	4,000	-	-	4,000	-	8,000
Recreation	Goodson Recreation Center/Child Discovery Time	CDT Improvements Multi-Year Project	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	45,000	20,000	-	-	-	65,000
Recreation	Goodson Recreation Center/Facility	Multipurpose chairs	Chairs that we currently have are mismatched and are showing their use.	30,000	-	-	-	-	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.	30,000	-	-	-	-	30,000
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	-	-	-	-	60,000
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Equipment	Replace/Upgrade Various Gymnastics Equipment (every 5-10 years-last done in 2013) 2019: Replace 2 Beams and Some Mats, 2021: Replace Bars	15,000	-	10,000	-	-	25,000
Recreation	Goodson/Aquatics	Hot tub jet repair	Hot Tub jets not properly working due to air bubble/leaking in piping under deck	15,000	-	-	-	-	15,000
Recreation	Holly Tennis	Lights and electrical bathroom locks	Add court lights onto the Musco system plus remote bathroom locks	45,000	-	-	-	-	45,000
Recreation	Lone Tree Recreation Center/Buck-Arts Rec	Built-in Stage Lighting	The built in stage lighting needs to be updated.	18,000	-	-	-	-	18,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Lone Tree Recreation Center/Child Discovery Time	Preschool/Nursery Playground	Expanding area of outdoor play	35,000	-	-	-	-	35,000
Recreation	Lone Tree Recreation Center/Facility	Awning Replacement	Replace torn fabric	5,000	-	-	-	-	5,000
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	35,000	-	-	-	-	35,000
Recreation	Lone Tree Recreation Center/Facility	Extractor	Replace old unit that is not reliable	12,000	-	-	-	-	12,000
Recreation	Lone Tree Recreation Center/Facility	Locker room Regrouting	Deep crevasses, increasingly more difficult to clean	45,000	-	-	-	-	45,000
Recreation	Lone Tree Recreation Center/Facility	Water Fountain Replacements	Some are leaking and need replacement as well as addition of 1 bottle filler	7,500	-	-	-	-	7,500
Recreation	Lone Tree Recreation Center-Arts	Kitchen Appliance Update	Replace the oven and microwave appliances at Lone Tree that are utilized for the cooking classes. The youth cooking and baking classes are very popular at LT. The appliances are dated and do not function properly.	5,000	-	-	-	-	5,000
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	55,000	45,000	30,000	-	-	130,000
Recreation	Multi-Site/Aquatics	Back-up circulation pumps, pump hosing and impellers (range from \$1,500-\$8,000)	Annually have the need to regularly replace these items. Unfortunately can't be anticipated for specific pumps, etc.. This allows for necessary replacement as needed	20,000	10,000	10,000	10,000	10,000	60,000
Recreation	Multi-Site/Aquatics	Change Sand in Filters	Typically replacement every 5-10 years, believe to be original to facilities at Buck & LTRC. 2019: Buck, 2020: LTRC	10,000	10,000	-	-	-	20,000
Recreation	Multi-Site/Aquatics	Chemical Controller & Probe Replacement	Buck (3), LTRC (2), GdSn (3), Holly (1), CC (2), Franklin (2), Harlow (1) (6K ea) 4 Year project: Year 1 (2018): 2 Goodson, 1 Buck, Replace all Probes Year 2 (2019): 2 Cook Creek, 1 Goodson	28,500	-	-	-	-	28,500
Recreation	Multi-Site/Aquatics	GPM Meters	-Signet Red Hat Sensors/Saddles-\$1,200 each; 2019 all indoor pools \$9600	9,600	-	-	-	-	9,600
Recreation	Multi-Site/Aquatics	Kiddie Slides replacement	Goodson; LTRC: kiddie slide replacements, 27K each 2019-Goodson, 2020-LTRC	27,000	27,000	-	-	-	54,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

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Recreation	Multi-Site/Aquatics	New Lane Lines & Pace Clocks	New Lane Lines-13/ \$500 Each; Goodson -6; CC-3; Buck -2; LTRC-2, Pace Clock at Buck & LTRC: \$1,000/each	9,500	-	-	-	-	9,500
Recreation	Multi-Site/Aquatics	Rescue Tube/Backboard Replacement	Rescue Tube/Backboard Replacement throughout entire district-Rescue Tubes -40/ 7 Backboards	5,000	-	-	-	-	5,000
Recreation	Multi-Site/Aquatics	Signage Package	Replace signage at each indoor aquatics facility to have consistency with updated verbiage and rules	7,500	-	-	-	-	7,500
Recreation	Multi-Site/Aquatics	UV Bulb Replacement	UV Bulb Replacement-Until 2020 clear comfort replacement	6,000	3,000	-	-	-	9,000
Recreation	Multi-Site/Athletics	Bounce House for Outdoor Events	This would be a great feature to incorporate in all of our events across the District.	4,000	-	-	-	-	4,000
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	5,000	-	-	-	-	5,000
Recreation	Multi-Site/Nursery at Goodson, Buck & LTRC	Nursery Pagers	Similar to those used at restaurants	3,000	-	-	-	-	3,000
Recreation	South Suburban Ice Arena	Brine Motor and Pump	Replacement of Brine Motor and pump	24,000	-	-	-	-	24,000
Recreation	South Suburban Ice Arena	Compressor Maintenance	rebuild 1 compressor	15,000	-	-	-	-	15,000
Recreation	Multi-Site/Facilities	Light sand/floor refinishing of wood floor surfaces at Rec Centers	Light sand/floor refinishing of wood floor surfaces at Rec Centers (recommended every other year) (2018): Goodson Aerobic, LTRC MP Rooms, Aerobic and RB Courts, (2019): Buck MP Rooms, Aerobic and Gym Floors, Goodson RB & Dance (2020): LTRC MP Rooms, Aerobic, Gym and RB Courts, Goodson Aerobic, (2021): Buck MP Rooms, Aerobic and Gym Floors, Goodson RB & Dance (2022): LTRC MP Rooms, Aerobic, Gym and RB Courts, Goodson Aerobic, Sheridan RB, (2023): Buck MP Rooms, Aerobic and Gym Floors, Goodson RB & Dance	38,000	16,000	22,000	17,000	22,000	115,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Multi-Site/Facilities	Security Camera Additions	Add additional security cameras at Buck, Goodson & LTRC, including a live feed at the front desk to increase safety and facility monitoring.	22,000	-	-	-	-	22,000
Recreation	Multi-Site/Facilities	Update Facility Signage	Update Facility Signage for new logo	35,000	-	-	-	-	35,000
Recreation/Admin	Multi-Site Faculty	CAPRA Accreditation	Self assessment fee and visitor travel expenses etc.	20,000	-	-	-	-	20,000
Golf	Family Sports Center	Irrigation Upgrades	Irrigation Upgrades	-	20,000	-	-	-	20,000
Golf	Family Sports Center	Irrigation Upgrades	Replace irrigation computer and software	-	12,000	-	-	-	12,000
Golf	Family Sports Center	Skate Sharpening Machine	Replace 8 year old skate sharpening machine	-	23,000	-	-	-	23,000
Golf	Littleton Golf & Tennis	Irrigation Upgrade	Replace satellite controller, new pipes, wires, and heads	-	18,000	-	-	-	18,000
Golf	Littleton Golf & Tennis	Lake Renovation	Renovate lake on corner of Bowles. Line and landscape	-	100,000	-	-	-	100,000
Golf	Littleton Golf & Tennis	Stabilize Lake Banks	Stabilize driving range lake banks	-	125,000	-	-	-	125,000
Golf	Lone Tree Golf	Asphalt Shop Yard	Replace aging asphalt in shop area	-	65,000	-	-	-	65,000
Golf	LTGC	LTGC Tree Replacement Program		-	35,000	-	-	35,000	70,000
Golf	South Suburban Golf	Irrigation Upgrades	Replace aging irrigation heads and values	-	18,000	-	-	-	18,000
Hospitality	All Locations	Upgrades to F & B POS	Biennial hardware / software upgrades to Hospitality food & beverage point of sale systems	-	12,000	-	12,000	-	24,000
Hospitality	Lone Tree Golf	Carpet Replacement	replace carpet in grill, pro shop, and locker rooms all of lower level	-	60,000	-	-	-	60,000
Hospitality	Lone Tree Golf	Furniture for grill	Replace grill and patio furniture at Lone Tree	-	35,000	50,000	-	-	85,000
Hospitality	Lone Tree Golf	Replace Carpet on main level of clubhouse	replace carpet in lobby, dining room, lounge, and office area	-	60,000	-	-	-	60,000
Hospitality	Lone Tree Golf	Replace grill dishwasher	replace dishwasher in grill	-	17,000	-	-	-	17,000
Hospitality	South Suburban Golf	Beverage cart, replace	Replace beverage cart, end of life expectancy	-	18,000	-	-	-	18,000
Hospitality	South Suburban Golf	Furniture Replacement	Replace indoor and outdoor furniture	-	50,000	20,000	-	-	70,000
Human Resources	Admin	HRIS	More accurately stores and reports on employment data and employees. Assists with forecasting and delivers Employee Self Service Features	-	125,000	-	-	-	125,000
IT	Admin	Disaster Recovery	Create clone of our servers offsite allowing for disaster recovery and redundancy in the event of power outages	-	95,000	-	-	-	95,000
IT	Admin	Virtual Server Refresh	Refresh Tegile Array that handles 90% of District systems	-	95,000	-	-	-	95,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
IT	South Platte Park	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber	-	65,000	-	-	-	65,000
IT	Various	Expand Access Controls	Expand Access control to additional facilities over time	-	30,000	30,000	-	-	60,000
Mechanical Maintenance	Lone Tree Tennis	Fixture and light replacement	Replacement of light fixtures and lights to LED	-	12,000	-	-	-	12,000
Parks & Open Space	Columbine Manor Park	Concrete Trails	Columbine Manor Park connection	-	40,000	-	-	-	40,000
Parks & Open Space	Highline Canal	Soft Surface Trails	High Line Canal annual resurface (Centennial)	-	21,200	-	22,472	-	43,672
Parks & Open Space	Highline Canal	Soft Surface Trails	High Line Canal annual resurface (Littleton)	-	21,200	-	22,472	-	43,672
Parks & Open Space	Mary Carter Greenway	Concrete Trails	Mary Carter Greenway Trail (1000 lf sections)	-	76,000	78,280	80,628	-	234,908
Parks & Open Space	Spring Creek Trail	Asphalt Trails	Spring Creek Trail (Fox Ridge)	-	202,000	-	-	-	202,000
Parks & Open Space	Walnut Hills	Backstop Renovations	Rebuild backstop, dugouts, upgrade ADA	-	335,000	-	-	-	335,000
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.	-	250,000	-	-	-	250,000
Recreation	Batting Cages	Concrete Retaining Wall	Install Concrete Retaining Wall along East Side (due to erosion of hill)	-	5,000	-	-	-	5,000
Recreation	Batting Cages	Net Replacement/Install	Replace & Install Batting Cage Net System	-	22,000	-	-	-	22,000
Recreation	Batting Cages	Roof Repair and Turf replacement	Replace turf roof and repair wood panels/boards above pitching machines (roughly 3-5 years turf roofed is replaced but warped boards need replaced during next roof replacement)	-	3,000	-	-	-	3,000
Recreation	BMX/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.	-	10,000	-	-	-	10,000
Recreation	Buck Recreation Center/Aquatics	Hot tubs steps	Installation of steps for entry and exit of hot tub; currently none exists.	-	20,000	-	-	-	20,000
Recreation	Buck Recreation Center/Facility	Exterior Lights	Installation of permanent lights on west side at entry.	-	25,000	-	-	-	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	-	-	-	17,000
Recreation	Buck Recreation Center/Facility	Paint facility	Interior paint of facility and update of color schemes	-	30,000	-	-	-	30,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Buck Recreation Center/Facility	Sidewalk repairs on northwest side of facility	Many cracks and significant shifting on North and Northwest side of facility.	-	50,000	-	-	-	50,000
Recreation	Colorado Journey	Sales Building	Exterior and Interior painted, interior carpet replacement, update cabinets/countertops (10+ years ago)	-	20,000	-	-	-	20,000
Recreation	Cornerstone Park/Athletics	Cornerstone Pickleball Courts Acoustiblok	Add more acoustiblok material around the courts to assist in minimizing the sound in the neighborhoods	-	20,000	-	-	-	20,000
Recreation	Family Sports Center	Bumper Car transmissions	Replace 4 sets of Bumper Car transmissions	-	10,000	-	10,000	-	20,000
Recreation	Family Sports Center	Rubber Replacement	Replace all Rubber Throughout the Facility	-	600,000	-	-	-	600,000
Recreation	Goodson Dance Studio	Ballet Bars Update	Replacing ballet bars to correct height	-	5,000	-	-	-	5,000
Recreation	Goodson Recreation Center/Fitness	Aerobic Room Sound System	Replace/Upgrade Sound System (10 yr replacement plan-last done unknown)	-	10,000	-	-	-	10,000
Recreation	Goodson Recreation Center/Fitness	Cycle Room Sound System	Replace/Upgrade Sound System (10 yr replacement plan-last done unknown)	-	10,000	-	-	-	10,000
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Sound System	Replace/Upgrade Sound System (10 yr replacement plan-last done unknown)	-	20,000	-	-	-	20,000
Recreation	Lone Tree Recreation Center	Maple Room Update	Level and update flooring to laminate or LVT material to accommodate more programming (multi-functional space) as well as change layout of closet/kitchen area. Possible removal of benches.	-	25,000	-	-	-	25,000
Recreation	Lone Tree Recreation Center/Facility	Locker Room Mirrors	Replace locker room mirrors	-	7,000	-	-	-	7,000
Recreation	Lone Tree Recreation Center/Facility	Locker Room Partitions	Replace locker room partitions	-	30,000	-	-	-	30,000
Recreation	Lone Tree Recreation Center/Facility	Replace Multipurpose Round Tables	Heavy, old, and some are cracking	-	15,000	-	-	-	15,000
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	-	-	-	2,500
Recreation	Multi-Site/Aquatics	Alkalinity Meters	New tech to automatically control from Chem Controllers. Repair/Replace Meters (\$2,500 each)	-	22,500	-	-	-	22,500
Recreation	Multi-Site/Aquatics	Automatic Pool Vacuums	2020: Buck, 2021: Goodson and LTRC	-	6,000	12,000	-	-	18,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Multi-Site/Aquatics	Tile/Deck Repairs	Repair tiles, recaulking od concrete deck	-	20,000	-	-	-	20,000
Recreation	Various	Tennis Courts - Update ball and stringing machines	Add/replace ball machines and stringing machines at Lone Tree, Littleton and Holly	-	5,000	-	-	5,000	10,000
Recreation/Hospitality	Avalanche Grill	Dishwasher Replacement	Replace dishwasher	-	9,000	-	-	-	9,000
Recreation/Hospitality	Centennial Grill	Prep table refrigeration replacement	Replace and increase current size prep table	-	5,000	-	-	-	5,000
Recreation/Hospitality	Centennial Grill	Refrigerator Replacement	Replace 2 door reach in refrigerator	-	3,000	-	-	-	3,000
Golf	Family Sports Center	Driving Range Blower	Replace golf ball blower at driving range	-	-	13,000	-	-	13,000
Golf	Family Sports Center	Irrigation Upgrades	Replace irrigation clocks	-	-	20,000	-	-	20,000
Golf	Family Sports Center	Irrigation Upgrades	Replace/add irrigation satellites	-	-	15,000	-	-	15,000
Golf	Family Sports Center	Mini Golf Carpet	Replace carpet on mini golf course	-	-	15,000	-	-	15,000
Golf	Family Sports Center	Water Feature	Replace pump on mini golf water feature	-	-	12,000	-	-	12,000
Golf	South Suburban Golf	Bedknife and Reel Grinder	Purchase new bedknife and feel grinder for maintenance	-	-	85,000	-	-	85,000
Hospitality	Lone Tree Golf	Shade structure on patio	Add a permanent shade structure on Lone Tree Patio attached to building above grill windows	-	-	30,000	-	-	30,000
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	-	17,500
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	-	200,000
Mechanical Maintenance	Cornerstone Pickleball Courts	Fixture and light replacement	Replacement of light fixtures and lights to LED	-	-	15,000	-	-	15,000
Parks & Open Space	deKoevend Park	Tennis Courts	Resurface courts	-	-	76,000	-	-	76,000
Parks & Open Space	Fox Ridge Trail	Asphalt Trails	Resurface Trail	-	-	140,000	-	-	140,000
Parks & Open Space	Heritage Hills	Retaining Walls	Rebuild boulder retaining wall	-	-	30,000	101,850	-	131,850
Parks & Open Space	Heritage Village	Backstop Renovations	Rebuild backstop, dugouts, upgrade ADA	-	-	25,000	-	-	25,000
Planning (Centennial Projects)	Centennial Link Trail	Trail Resurfacing	Resurface existing crusher fine trail with concrete	-	-	260,000	-	-	260,000
Planning (Centennial Projects)	Centennial Link Trail	Trail Resurfacing	\$130,000 match from Centennial	-	-	(130,000)	-	-	(130,000)
Recreation	Batting Cages	Shade Structure	Install Shade Structure in front of sales building	-	-	6,500	-	-	6,500

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Buck Recreation Center/Facility	Lobby Flooring	Tile and carpet replacement for lobby	-	-	60,000	-	-	60,000
Recreation	Buck Recreation Center/Facility	Lobby Furniture	Replacement of lobby furniture	-	-	20,000	-	-	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	-	-	32,000
Recreation	Buck Recreation Center/Fitness	Pilates Reformers	Replace/Upgrade 7 Pilates Reformer Equipment (5 yr replacement plan-last done 2016)	-	-	18,000	-	-	18,000
Recreation	Colorado Journey	Hot Sulfur Springs	Install Fog System to Complete Feature	-	-	25,000	-	-	25,000
Recreation	Colorado Journey	Replace TiPi	Replace Tipi on Pack Mule #18	-	-	3,000	-	-	3,000
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.	-	-	10,000	-	-	10,000
Recreation	Goodson Recreation Center/Facility	Carpet replacement	Carpet will need to be replaced, last replacement estimated in 2008. Hallways, Room 4, 5 & 7. Potentially replace with LVT, Laminate or Carpet.	-	-	65,000	-	-	65,000
Recreation	Goodson Recreation Center/Facility	Duct Cleaning	The air ducts will need to be cleaned. Last cleaned in 2016.	-	-	40,000	-	-	40,000
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	-	-	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	-	-	30,000
Recreation	Goodson Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 20 Indoor Cycle Bikes (5 yr replacement plan-last done 2016)	-	-	40,000	-	-	40,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade LifeFitness Selectorized Equipment (10 yr replacement plan-last done unknown)	-	-	55,000	-	-	55,000
Recreation	Holly Tennis	Bathroom remodel	Bathrooms are old and there is chipped paint, stained toilets and sinks, rusted pieced and visually unappealing.	-	-	20,000	-	-	20,000
Recreation	Lone Tree Recreation Center/Facility	Blind Replacement	Several shades need replacement/repairs	-	-	20,000	-	-	20,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

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Recreation	Lone Tree Recreation Center/Facility	Lobby Furniture	Update/new furniture	-	-	20,000	-	-	20,000
Recreation	Lone Tree Recreation Center/Facility	Racquetball glass realigning	Every four years (last done 2017)	-	-	5,000	-	-	5,000
Recreation	Lone Tree Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr replacement plan-last done 2014)	-	-	32,000	-	-	32,000
Recreation	Lone Tree Tennis	Paint Exterior Building	Keep exterior facility maintained and appealing to all customers.	-	-	3,000	-	-	3,000
Recreation/Hospitality	Avalanche Grill	Fryer Replacement	Replace double fryer	-	-	5,000	-	-	5,000
Recreation/Hospitality	Centennial Grill	Chef base replacement	Replace base refrigerator	-	-	3,200	-	-	3,200
Recreation/Hospitality	Centennial Grill	Tables and Chair Replacement	Replace dining room tables and chairs	-	-	16,000	-	-	16,000
Golf	Littleton Golf & Tennis	Above Grnd Fuel Storage	Install above ground fuel storage tanks	-	-	-	130,000	-	130,000
Golf	Littleton Golf & Tennis	Lake Relining	Reline pond #3	-	-	-	90,000	-	90,000
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	550,000
Hospitality	Lone Tree Golf	Banquet table and chair replacement	Replace banquet chairs and worn tables	-	-	-	21,000	-	21,000
Hospitality	Lone Tree Golf	Elevator Control Replacement	Replace elevator controls to meet code	-	-	-	40,000	-	40,000
IT	Admin	Mesh Wi-Fi Network	Centralize Wi-Fi Management and Increase Capacity (requires fiber prior to implementation)	-	-	-	40,000	-	40,000
IT	Various	Integrated Security Camera System	Consolidate, simplify and standardize security camera deployments District wide (requires fiber prior to implementation)	-	-	-	450,000	-	450,000
Mechanical Maintenance	Family Sports Center	Heat Recovery Units	Replace the two heat recovery units for ice area	-	-	-	200,000	-	200,000
Mechanical Maintenance	Goodson	2 RTV	Upstairs running track & workout area	-	-	-	70,000	-	70,000
Mechanical Maintenance	Littleton Golf & Tennis	RTU units	Replace Roof top unit for pro shop area	-	-	-	30,000	-	30,000
Mechanical Maintenance	Lone Tree Recreation Center	Dehumidification Units	Replace the HRU sensory dehumidification units with double symplex monitoring system.	-	-	-	400,000	-	400,000
Mechanical Maintenance	Lone Tree Recreation Center	Domestic Boilers	Replacement of two boilers that impact hot water for the entire building	-	-	-	60,000	-	60,000
Parks & Open Space	Carson Nature Center	Classroom and Maint Shop stain		-	-	-	30,000	-	30,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

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Parks & Open Space	Carson Nature Center	SPP Classroom Solar	Photovoltaic solar added to roof of classroom design-const.	-	-	-	8,000	80,000	88,000
Parks & Open Space	Centennial Ridge Park	Basketball Courts	Replace court with concrete surface	-	-	-	73,000	-	73,000
Parks & Open Space	Cornerstone Park	Restrooms	Replace or upgrade restroom at Playground	-	-	-	181,500	-	181,500
Parks & Open Space	Homestead Park	Basketball Courts	Replace court with concrete surface	-	-	-	76,000	-	76,000
Parks & Open Space	Klein Homestead Park	Shelters	Replace or upgrade shelter	-	-	-	65,000	-	65,000
Parks & Open Space	Lone Tree Tennis	Tennis Courts	Resurface courts	-	-	-	124,000	-	124,000
Parks & Open Space	Lonesome Pine Park	Basketball Courts	Replace court with concrete surface	-	-	-	71,000	-	71,000
Parks & Open Space	Medema Park Trail	Concrete Trails	Medema Park Trail segments	-	-	-	46,968	-	46,968
Parks & Open Space	Southbridge Park	Shelters	Replace or upgrade shelter	-	-	-	65,000	-	65,000
Parks & Open Space	Various	New Equipment Request	Chemical spray truck	-	-	-	82,000	-	82,000
Parks & Open Space	Willow Creek Trail	Asphalt Trails	Willow Creek Trail (Sweetwater)	-	-	-	114,000	-	114,000
Planning (Centennial Projects)	Various	City of Centennial Grant Matches for Planning, Design and Construction	Projects are 50/50 match with Centennial. Consulting costs are 2022	-	-	-	200,000	1,000,000	1,200,000
Planning (Centennial Projects)	Various	City of Centennial Grant Matches for Planning, Design and Construction	Projects are 50/50 match with Centennial. Consulting costs are 2022	-	-	-	(100,000)	(500,000)	(600,000)
Planning (Littleton Projects)	Various	City of Littleton Grant Matches for Planning, Design and Construction	Projects are 50/50 match with Littleton. Consulting costs are 2022. Construction costs are 2023.	-	-	-	200,000	1,000,000	1,200,000
Planning (Littleton Projects)	Various	City of Littleton Grant Matches for Planning, Design and Construction	Projects are 50/50 match with Littleton. Consulting costs are 2022. Construction costs are 2023.	-	-	-	(100,000)	(500,000)	(600,000)
Recreation	Batting Cage	Sales Roof Repair	Roof will need replaced and/or patched as building ages	-	-	-	8,000	-	8,000
Recreation	Buck Recreation Center/Facility	Lights in Lobby	Change out lighting in lobby near front desk	-	-	-	20,000	-	20,000
Recreation	Buck Recreation Center/Facility	Office Furniture/FD furniture	Replacement of office furniture in the future	-	-	-	30,000	-	30,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Recreation	Buck Recreation Center/Facility	Upgrade current PA throughout the facility	Paging system does not work in all areas of the building. Update/replacement needed.	-	-	-	40,000	-	40,000
Recreation	Colorado Journey	Bathrooms	Remodeled and replaced (completed in 2012) - need additional stalls	-	-	-	60,000	-	60,000
Recreation	Colorado Journey	Electrical Upgrade	Upgrade all electrical wiring through out course. Install PA sound system through out facility.	-	-	-	50,000	-	50,000
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	-	20,000
Recreation	Colorado Journey	New Feature	Install new feature on course	-	-	-	75,000	-	75,000
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	-	5,000
Recreation	Colorado Journey	Wagon Car Replacement	Replace wagon on Conestoga #18 & #5	-	-	-	18,000	-	18,000
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.	-	-	-	10,000	-	10,000
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	-	7,500
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	-	75,000
Recreation	Goodson Recreation Center/Facility	Gym floor replacement	Replace the current gym floor with a wood floor, the current floor is not very durable for all the programs that are utilizing the space, there is also moisture issues that have caused bubbly which may not be repairable (or repaired with unknown results). Current floor estimated to be installed 2005/2006.	-	-	-	200,000	-	200,000
Recreation	Goodson Recreation Center/Facility	Pilates Reformers	Replace/Upgrade 6 Pilates Reformer Equipment (5 yr. replacement plan-last done 2017)	-	-	-	16,000	-	16,000
Recreation	Goodson Recreation Center/Fitness	Replace BodyPump Equipment	Replace BodyPump Equipment (5 yr replacement plan-last done in 2016)	-	-	-	7,000	-	7,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade Cybex Selectorized Equipment (10 yr replacement plan-last done unknown)	-	-	-	65,000	-	65,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
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	-	30,000
Recreation	Goodson/Aquatics	Replace south window wall in pool	Current windows/doors are not industrial grade and are difficult to secure for aquatics areas	-	-	-	40,000	-	40,000
Recreation	Lone Tree Recreation Center/Facility	Spruce/Aspen/Willow moveable wall resurface	Carpet changed to more durable materials	-	-	-	25,000	-	25,000
Recreation	Lone Tree Recreation Center/Facility	Track Corner Surface replacement	Updated to weight area floor color/type	-	-	-	20,000	-	20,000
Recreation	Lone Tree Recreation Center/Facility	Track Surface Replacement	Outdoor track currently: difficult to repair and clean	-	-	-	250,000	-	250,000
Recreation	Lone Tree Recreation Center/Facility	Willow Room Floor Replacement	Carpet changed to wood to match Spruce/Aspen	-	-	-	20,000	-	20,000
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	-	35,000
Recreation	Lone Tree Recreation Center/Fitness	Replace BodyPump Equipment	Replace BodyPump Equipment (5 yr replacement plan-last done in 2016)	-	-	-	7,000	-	7,000
Recreation	LTRC/Aquatics	Lone Tree Slide Stairs	Analysis/repairs of integrity of stairs	-	-	-	10,000	-	10,000
Recreation	Multi-Site/Aquatics	Rust Removal Painting/Coating of Mechanical rooms and Chemical rooms	Rust Removal Painting/Coating of Mechanical rooms and Chemical rooms	-	-	-	25,000	-	25,000
Recreation/Hospitality	Avalanche Grill	Oven Replacement	Replace Kitchen oven	-	-	-	15,000	-	15,000
Golf	Family Sports Center	Driving Range Lights	Replace lights on range	-	-	-	-	300,000	300,000
Golf	South Suburban Golf	Master Plan Improvements	Priority #4 master plan projects, Renovate or rebuild greens #12, #9, #17, #8, #7, #1	-	-	-	-	300,000	300,000
Mechanical Maintenance	Buck Recreation Center	Dehumidification Units	Replace the HRU sensory dehumidification units	-	-	-	-	400,000	400,000
Mechanical Maintenance	Goodson	AC Condenser	Replace outside unit	-	-	-	-	11,000	11,000
Parks & Open Space	Carson Nature Center	decking replacement		-	-	-	-	11,900	11,900

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Parks & Open Space	Cherry Knolls Pond	Pond Dredging	Dredge pond to remove sediments and contaminates in the bottom of pond to improve water quality as a fishery.	-	-	-	-	240,000	240,000
Parks & Open Space	Family Sports Center	Parking Lots	Resurface Parking Lot	-	-	-	-	775,000	775,000
Parks & Open Space	Gallup Park	Tennis Courts	Replace court, fencing and lighting	-	-	-	-	623,150	623,150
Parks & Open Space	Lone Tree Rec. Center	Parking Lots	Resurface Parking Lot	-	-	-	-	190,000	190,000
Recreation	BMX/Athletics	BMX Gate Mechanical System	The system that operates the gate	-	-	-	-	5,000	5,000
Recreation	Buck Recreation Center/Facility	Lobby conversion	Convert underutilized lobby space on South side to some sort of conference and/or MP Room, including option for AV	-	-	-	-	30,000	30,000
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	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	20,000
Recreation	Colorado Journey	Sluice Box Attraction	Install Sluice Box/Mining Attraction (new attraction)	-	-	-	-	30,000	30,000
Recreation	Cook Creek/Aquatics	Cosmetic Locker room and Bathroom upgrades	Refinish flooring, replace counters/sinks and potential other fixtures	-	-	-	-	150,000	150,000
Recreation	Goodson Recreation Center/Facility	Bathroom Sinks/Hardware and Counters	Replace all sinks/hardware and counters in restrooms	-	-	-	-	25,000	25,000
Recreation	Lone Tree Recreation Center/Facility	Fire Panel Replacement	Preventative as it took on some damage during "flood"	-	-	-	-	10,000	10,000
Recreation	Lone Tree Recreation Center/Facility	Stretching area improvements	Replace flooring and expand stretching area	-	-	-	-	40,000	40,000
Total District Cost				\$ 8,043,454	\$ 5,674,257	\$ 3,691,273	\$ 9,166,378	\$ 9,071,322	\$ 35,215,684
Partner Contribution				\$ 885,185	\$ 49,000	\$ 145,000	\$ 215,000	\$ 1,015,000	\$ 2,309,185

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

DEBT Funding									
Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
GO BONDS									
Planning (Arapahoe County Projects)	Cornerstone Park	New Multi-Purpose Athletic Fields-Planning	Convert two bluegrass turf multi-purpose fields to synthetic fields with lighting.	\$ 250,000	\$ 3,500,000	\$ -	\$ -	\$ -	\$ 3,750,000
Planning (Centennial Projects)	Cherry Knolls Park	Backstop Replacement-Construction	Remove three backstops and replace two backstops, provide ADA access, covered dugouts, infield mix, drainage, bleachers, etc. Third backstop (grass field) to be a sleeved, removable backstop	570,000	-	-	-	-	570,000
Planning (Centennial Projects)	Cherry Knolls Park	Backstop Replacement-Construction	\$90,000 match from Centennial and \$390,000 SSPRD ACOS Grant	(480,000)	-	-	-	-	(480,000)
Planning (Centennial Projects)	Foxridge Park	Playground Construction	Update and expand 17 year old playground and pavilion	410,000	-	-	-	-	410,000
Planning (Centennial Projects)	Foxridge Park	Playground Construction	\$66,625 match from Centennial and \$276,775 SSPRD ACOS Grant	(343,400)	-	-	-	-	(343,400)
Planning (Centennial Projects)	Palos Verdes Park	New Trail Connection	Trail from Palos Verdes Park playground to northeast corner to provide access to neighborhood. Budget only includes trail in park area.	100,000	-	-	-	-	100,000
Planning (Centennial Projects)	Palos Verdes Park	New Trail Connection	\$50,000 match from Centennial	(50,000)	-	-	-	-	(50,000)
Planning (Centennial Projects)	Palos Verdes Park	Underpass at Orchard Rd.		37,500	-	-	-	-	37,500
Planning (Centennial Projects)	Palos Verdes Tot Lot	Playground Renovation, Pavilion Trail Improvements	Update and expand a 23 year old playground/pavilion and pave the crusher fine trail.	365,000	-	-	-	-	365,000
Planning (Centennial Projects)	Palos Verdes Tot Lot	Playground Renovation, Pavilion Trail Improvements	\$182,500 match from Centennial	(182,500)	-	-	-	-	(182,500)
Planning (Douglas County Projects)	DALRP	Recreation Complex	Mutigenerational recreation complex including ice sheets, field house, administration office and gym (\$1,350,000 spent in 2018)	30,000,000	-	-	-	-	30,000,000
Planning (Littleton Projects)	Hamlet Park	Playground Renovation	Update and expand 22 year old playground, pavilion and shelter	-	450,000	-	-	-	450,000
Planning (Littleton Projects)	Hamlet Park	Playground Renovation	\$225,000 match from Littleton	-	(225,000)	-	-	-	(225,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

DEBT Funding									
Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Planning (Littleton Projects)	Harlow Park	Park Improvements	Replace tennis courts, ballfields, and pavilion	1,000,000	-	-	-	-	1,000,000
Planning (Littleton Projects)	Harlow Park	Park Improvements	\$250,000 match from Littleton and \$500,000 SSPR ACOS Grant	(750,000)	-	-	-	-	(750,000)
Planning (Littleton Projects)	Mary Carter Greenway	Trail Connections	East-West Trail Connections from neighborhoods	TBD	-	-	-	-	-
Recreation	Goodson Recreation Center	Adult Locker Room Renovation	Per the Goodson Master Plan completed in 2018, the renovation of the adult lockers rooms has gone to constructions drawings.	1,395,000	-	-	-	-	1,395,000
Recreation	Goodson Recreation Center/Facility	Additional Masterplan Improvements	Year 1 (2019): Complete Construction Drawings, Year 2 (2020): Implementation. Per the Goodson Master plan completed 2018- Potential projects include front entrance remodel, lobby area remodel, repurpose/redesign of gymnastics, RB Courts and/or aquatics.	500,000	4,500,000	-	-	-	5,000,000
Planning (Arapahoe County Projects)	Harmony Park	Playground Renovation-Construction	Remove and replace the playground	-	28,500	286,000	-	-	314,500
Planning (Arapahoe County Projects)	High Line Canal	High Line Canal	Partner match for the High Line Canal Framework construction projects	-	100,000	-	100,000	-	200,000
Planning (Centennial Projects)	Foxhill Park	Playground Construction	Update 17 year old playground and pavilion	-	385,000	-	-	-	385,000
Planning (Centennial Projects)	Foxhill Park	Playground Construction	\$92,500 match from Centennial, \$200,000 ACOS grant	-	(292,500)	-	-	-	(292,500)
Planning (Centennial Projects)	Various Trails	Wayfinding Signs-Planning	Planning and design for Centennial Link, Little Dry Creek, Lee Gulch	-	70,000	-	-	-	70,000
Planning (Centennial Projects)	Various Trails	Wayfinding Signs-Planning	\$35,000 match from Centennial	-	(35,000)	-	-	-	(35,000)
Planning (Littleton Projects)	Berry Park	Playground Planning	Update 18 year old playground and pavilion	-	36,000	-	-	-	36,000
Planning (Littleton Projects)	Berry Park	Playground Planning	\$18,000 match from Littleton	-	(18,000)	-	-	-	(18,000)
Planning (Littleton Projects)	Ida Park	Playground Planning	Update 22 year old playground	-	14,000	-	-	-	14,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

DEBT Funding									
Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Planning (Littleton Projects)	Ida Park	Playground Planning	\$7,000 match from Littleton	-	(7,000)	-	-	-	(7,000)
Planning (Littleton Projects)	Southbridge Park	Ballfield, Playground and Pavilion Planning	Update 17 year old playground and 30 year old ballfield and pavilion	-	80,000	-	-	-	80,000
Planning (Littleton Projects)	Southbridge Park	Ballfield, Playground and Pavilion Planning	\$40,000 match from Littleton	-	(40,000)	-	-	-	(40,000)
Planning (Littleton Projects)	Various Trails	Wayfinding Signs-Planning	Planning and design for Big Dry Creek, Lee Gulch, Columbine	-	70,000	-	-	-	70,000
Planning (Littleton Projects)	Various Trails	Wayfinding Signs-Planning	\$35,000 match from Littleton	-	(35,000)	-	-	-	(35,000)
Planning (Littleton Projects)	Writer's Vista Park	Restroom and Pavilion Renovation	Replace pavilion and restrooms	-	600,000	-	-	-	600,000
Planning (Littleton Projects)	Writer's Vista Park	Restroom and Pavilion Renovation	\$100,000 match from Littleton and \$400,000 SSPR ACOS Grant	-	(500,000)	-	-	-	(500,000)
Planning (Sheridan Projects)	Bobcat Park	Playground Renovation-Construction	Remove and replace the playground	-	44,300	443,000	-	-	487,300
Planning (Centennial Projects)	Various Trails	Wayfinding Signs-Installation	Install wayfinding signs on Centennial Link, Little Dry Creek, Lee Gulch	-	-	600,000	-	-	600,000
Planning (Centennial Projects)	Various Trails	Wayfinding Signs-Installation	\$150,000 match from Centennial and \$300,000 ACOS Grant	-	-	(450,000)	-	-	(450,000)
Planning (Littleton Projects)	Berry Park	Playground Construction	Update 18 year old playground and pavilion	-	-	350,000	-	-	350,000
Planning (Littleton Projects)	Berry Park	Playground Construction	\$175,000 match from Littleton	-	-	(175,000)	-	-	(175,000)
Planning (Littleton Projects)	Ida Park	Playground Construction	Update 22 year old playground	-	-	100,000	-	-	100,000
Planning (Littleton Projects)	Ida Park	Playground Construction	\$50,000 match from Littleton	-	-	(50,000)	-	-	(50,000)
Planning (Littleton Projects)	Southbridge Park	Ballfield, Playground and Pavilion-Construction	Update 17 year old playground and 30 year old ballfield and pavilion	-	-	680,000	-	-	680,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

DEBT Funding									
Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Planning (Littleton Projects)	Southbridge Park	Ballfield, Playground and Pavilion-Construction	\$115,000 match from Littleton and \$450,000 ACOS Grant	-	-	(565,000)	-	-	(565,000)
Planning (Littleton Projects)	Various Trails	Wayfinding Signs-Installation	Install wayfinding signs on Big Dry Creek, Lee Gulch, Columbine	-	-	600,000	-	-	600,000
Planning (Littleton Projects)	Various Trails	Wayfinding Signs-Installation	\$150,000 match from Littleton and \$300,000 Littleton ACOS Grant	-	-	(450,000)	-	-	(450,000)
Planning (Centennial Projects)	Cherry Knolls Park/Big Dry Creek Trail	Non-Potable Water - Planning	Study to determine feasibility to switch Cherry Knolls Park to non-potable water.	-	-	-	100,000	-	100,000
Planning (Douglas County Projects)	Altair Park	Ballfield Renovation-Construction	Remove and replace one backstops, provide ADA access, covered dugouts, infield mix, drinking fountains, bleachers	-	-	-	35,000	350,000	385,000
Planning (Douglas County Projects)	Lonesome Pine Park	Playground Renovation	Renovate 25 year old playground	-	-	-	55,000	540,000	595,000
Planning (Lone Tree Projects)	Centennial Ridge	Playground/Pavilion Renovation-Construction	Remove and replace the playground and pavilion	-	-	-	45,000	453,000	498,000
Total Bond Projects				32,821,600	8,725,300	1,369,000	335,000	1,343,000	44,593,900
(Total Bond Proceeds approx \$46m, \$1.3m spent in 2018 added to 2019)									
COPS									
Planning (Douglas County Projects)	DALRP	Recreation Complex	Mutigenerational recreation complex including ice sheets, field house, administration office and gym	20,000,000	-	-	-	-	20,000,000
Total COPS for New Recreation Complex				20,000,000	-	-	-	-	20,000,000
Planning (Arapahoe County Projects)	Family Sports Dome	Air Structure Replacement - Feasibility Study	Planning and conceptual design to determine costs for a new building over the synthetic turf field and redevelopment of existing lobby, restrooms and offices.	-	75,000	-	-	-	75,000
Planning (Littleton Projects)	Littleton Golf & Tennis	Air Structure Replacement - Feasibility Study	Planning and conceptual design to determine costs for a new building over the tennis courts and updates or redevelopment of the existing clubhouse.	-	75,000	-	-	-	75,000
Planning (Arapahoe County Projects)	Family Sports Dome	Air Structure Replacement-Construction	Replace dome with tensioned membrane structure Redevelopment of existing lobby, restrooms and offices.	-	-	5,000,000	-	-	5,000,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

DEBT Funding									
Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Planning (Littleton Projects)	Littleton Golf & Tennis	Air Structure Replacement- Construction	Replace dome with tensioned membrane structure or other building type. (check zoning)	-	-	4,000,000	-	-	4,000,000
Parks & Open Space	Littleton Golf and Tennis	Tennis Courts	Resurface courts	-	-	103,500	-	-	103,500
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	-	-	150,000
Total COPS for Replacement of Dome and Bubble				-	150,000	9,253,500	-	-	9,403,500
Recreation	Holly, Franklin, Harlow Pool	Renovate Pools	2019: Drawings/Begin Construction, 2020: Finish Construction	10,000,000	-	-	-	-	10,000,000
Total COPS for Outdoor Pool Renovations				10,000,000	-	-	-	-	10,000,000
LEASE/LOAN									
Recreation	Goodson Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr replacement plan-last done 2014)	195,000	-	-	-	-	195,000
Golf	All Courses	Golf Car Replacement	Replacing existing 200 car fleet that will be 6 years old	-	800,000	-	-	-	800,000
Golf	Littleton Golf Course	Well Replacement	Construct new well using funds loaned by Denver Water	425,000	-	-	-	-	425,000
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr replacement plan-last done 2016)	-	190,000	-	-	-	190,000
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr replacement plan-last done 2018)	-	-	-	215,000	-	215,000
Total Leases/Loans				\$ 620,000	\$ 990,000	\$ -	\$215,000	\$ -	\$ 1,825,000
Partner Contribution				\$ 1,805,900	\$ 1,152,500	\$ 1,690,000	\$ -	\$ -	\$ 4,648,400

**Hudson Gardens
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Hudson Gardens	Phase II River Integration Planning	Phase II planning and design from concept through CDs and permitting for completion of the River Integration project. Goals of the project are to improve access and increase connectivity for users of the Mary Carter Greenway and broaden user experiences along the Greenway. Project elements 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, and picnic shelters. The grant deadline is December 30, 2019. Funding breakdown: (ACOS \$129,375 via grant through SSPR) Hudson Gardens has provided the 25% match requirement.	129,375	-	-	-	-	129,375
Hudson Gardens	River Integration	Phase I construction. ACOS grant deadline is September 30, 2019. Funding breakdown: (ACOS \$350,000 via grant through Littleton, Littleton \$350,000 from ACOS Shareback funding, HG \$242,650)	942,650	-	-	-	-	942,650
Hudson Gardens	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 the 2019 - 2023 CIP. It's time for HG to develop strategic plan and master plan in order to provide measures for implementation and organizational direction covering the next five-plus years and to reaffirm and/or modify the 2019 - 2023 CIP. Funding breakdown: (HG \$70,000)	70,000	-	-	-	-	70,000
Hudson Gardens	Garden Canopy and Welcome Garden	Replace roof material for both structures. Five-year life of fabric. Funding breakdown: (HG \$45,000)	-	45,000	-	-	-	45,000
Hudson Gardens	Signage	Replace wayfinding signage. Funding breakdown: (HG \$40,000)	-	40,000	-	-	-	40,000
Hudson Gardens	Equipment	Replace skid steer and utility carts. Funding breakdown: (\$50,000)	-	50,000	-	-	-	50,000

**Hudson Gardens
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Project	Description	2019 Budget	2020	2021	2022	2023	Total
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 (2022): Design the new system and replace the wet well, pump station, install central controller. Phase II (2023): Replace the mainline and rebalance, split, and add zones. Funding breakdown: (\$100,000 SSPRD, \$100,000 HG)	-	-	-	-	200,000	200,000
Hudson Gardens	Parking lots	Expand north lot, add curb, gutters and lighting, paving and striping. Resurface the main parking lots adjacent to Vinewood entrance from Santa Fe. Funding breakdown: (HG \$250,000, SSPR \$250,000)	-	-	-	-	500,000	500,000
Hudson Gardens	Pedestrian lighting	Add new and replace 20 year-old pedestrian light bollards along pedestrian pathways used by concert, rental and general guests. Fund breakdown: (HG \$65,000)	-	-	-	-	65,000	65,000
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. Funding breakdown: (HG \$62,500, Partner \$62,500)	-	-	-	-	125,000	125,000
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. Fund breakdown: (HG \$100,000)	-	-	-	-	100,000	100,000
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 breakdown: (TBD)	-	-	-	-	300,000	300,000
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	-

**Hudson Gardens
Capital Improvement Plan 2019-2023**

Draft CIP Plan Detail

Department	Project	Description	2019 Budget	2020	2021	2022	2023	Total
Total			1,142,025	135,000	-	-	1,290,000	2,567,025
District Share of Hudson Gardens Projects			-	-	-	-	350,000	350,000
Adjusted Total			1,142,025	135,000	-	-	940,000	2,217,025

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023
Sheridan Projects**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total	Removed Projects
Recreation	Sheridan Recreation Center/Facility	Classroom Ceiling Tiles	Replace ceiling tiles in all four classrooms and hallways.	-	-	12,500	-	-	12,500	-
Recreation	Sheridan Recreation Center/Facility	Renovate the Idream Room	Replace carpet, tile and cabinets	-	-	20,000	-	-	20,000	-
Recreation	Sheridan Recreation Center/Facility	Replace Air Hockey Table	The current air hockey table has a cracked deck. The game is popular with our guests.	4,000	-	-	-	-	4,000	-
Recreation	Sheridan Recreation Center/Facility	Replace Lobby Furniture	Replace lobby furniture including trash cans. Current furniture is about 10 years old.	-	-	-	20,000	-	20,000	-
Recreation	Sheridan Recreation Center/Facility	Replace Maintenance Doors	Replace the doors for the maintenance office, mechanical room and boiler room. The current doors are original to the building have been repaired numerous times. The boiler room doors are very difficult to secure.	-	11,000	-	-	-	11,000	-
Recreation	Sheridan Recreation Center/Facility	Replace the Dumbbells	The current dumbbells are about 12 years old. There are dumbbells that are loose and cannot be tightened.	7,500	-	-	-	-	7,500	-
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.	-	15,000	-	-	-	15,000	-
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. <i>Originally funded in 2019</i>	-	-	-	-	-	-	150,000
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. <i>Originally funded in 2021</i>	-	-	-	-	-	-	2,000
Planning (Sheridan Community Projects)	Sheridan Community Park	Court Shelter	Provide a 22' x 32' shade shelter and six picnic tables for tennis and Pickleball Players at the Sheridan Community Park Courts. This project has been designed in 2018 and construction is 2019. During the public meeting for Sheridan Community Park Courts, the most requested amenity from players was for shade and seating. The courts currently have a few benches and a picnic table. The anticipated use for Pickleball will have players waiting for their turn and the shade shelter would meet or exceed our standards for amenity upgrades for Quality First. <i>Originally funded in 2019</i>	-	-	-	-	-	-	100,000
IT	Sheridan Recreation Center	Fiber Connectivity	Phase 3 of Updating District Facilities for Fiber. <i>Originally funded in 2020</i>	-	-	-	-	-	-	32,000
Recreation	Sheridan Recreation Center/Facility	Full Sand/Refinish of Racquetball Court Floors	The current floors were lightly sanded in 2017. The last full sand was about 20 years ago. <i>Originally funded in 2020</i>	-	-	-	-	-	-	5,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2019-2023
Sheridan Projects**

Draft CIP Plan Detail

Department	Facility	Project	Description	2019 Budget	2020	2021	2022	2023	Total	Removed Projects
Recreation	Sheridan Recreation Center/Facility	Intercom/Stereo System	The current intercom system was inefficient and hard to use, the system has been removed. A new intercom system would help improve communicating with guests especially in emergency situations. <i>Originally funded in 2021</i>	-	-	-	-	-	-	40,000
Recreation	Sheridan Recreation Center/Facility	Re-do the Stone Walls on the East & West Side	Various stones are missing and the current design creates easy access to the roof for anyone. Either replace stone with another medium (such as stucco) or potentially hire an architect to address pillars and roof cap at the same time. <i>Originally funded in 2023</i>	-	-	-	-	-	-	40,000
Recreation	Sheridan Recreation Center/Facility	Renovate Gym	Replace orange walls, remove tectum panels, paint. <i>Originally funded in 2021</i>	-	-	-	-	-	-	200,000
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. <i>Originally funded in 2021</i>	-	-	-	-	-	-	40,000
Recreation	Sheridan Recreation Center/Facility	Replace Gym Floor	The current floor is 20 plus years old. <i>Originally funded in 2021</i>	-	-	-	-	-	-	175,000
Recreation	Sheridan Recreation Center/Facility	Replace Hallway Flooring	Replace current tile with carpet in classroom and gym hallways. <i>Originally funded in 2021</i>	-	-	-	-	-	-	20,000
Recreation	Sheridan Recreation Center/Facility	Replace Windows and Seals	Replace windows and all seals for the classrooms. <i>Originally funded in 2020</i>	-	-	-	-	-	-	20,000
Parks & Open Space	Sheridan Park	Restrooms	Replace or upgrade restroom . <i>Originally funded in 2023</i>	-	-	-	-	-	-	159,000
Mechanical Maintenance	Sheridan Recreation Center	Roof Restoration	Repair areas of shrinking and coat with "White Knight". <i>Originally funded in 2020</i>	-	-	-	-	-	-	236,000
Mechanical Maintenance	Sheridan Recreation Center	Roof Top Units	#1 & #2 on north end. <i>Originally funded in 2020</i>	-	-	-	-	-	-	30,000
Recreation	Sheridan Recreation Center/Athletic S	Sheridan Rec Center Scoreboard Replacement	Replacing existing scoreboards at the Sheridan Recreation Center. <i>Originally funded in 2021</i>	-	-	-	-	-	-	17,000
Total Sheridan Projects				\$ 11,500	\$ 26,000	\$ 32,500	\$ 20,000	\$ -	\$ 90,000	1,266,000

PARKS DIVISION ROLLING STOCK INVENTORY 2019

VEHICLE/EQUIPMENT DESCRIPTION	YEAR	UNIT NUMBER	MILEAGE HOURS	OVERALL CONDITION	SCHEDULED REPLACEMENT	ORIGINAL COST	ESTIMATED REPLACEMENT NET COST
Chevrolet 1 ton 4x4 truck	2006	214	110,200	Poor	2019	\$25,550.00	\$38,550.00
Chevrolet S 10 4x4 w/plow	1998	453	140,250	Poor	2019	\$17,740.00	\$34,895.00
Chevrolet 1 ton truck	1996	234	126,300	Poor	2019	\$25,750.00	\$36,550.00
Chevrolet 1 ton 4x4 truck	1993	204	178,250	Poor	2019	\$23,955.00	\$36,550.00
John Derre Skip loader	1996	403	5,806	Poor	2019	\$42,250.00	\$68,250.00
Toro 16' rotary turf mower	2009	429	5,389	Poor	2019	\$84,250.00	\$98,500.00
Superior dual axle trailer	1993	2	N/A	Poor	2019	\$2,215.00	\$5,900.00
Superior dual axle trailer	1993	20	N/A	Poor	2019	\$2,215.00	\$5,900.00
Kubota 60" turf mower	2007	490	N/A	Poor	2019	\$18,550.00	\$24,950.00
Kubota 60" turf mower	2011	415	N/A	Poor	2019	\$22,175.00	\$24,950.00
Vermeer trencher w/backhoe	2002	467	1,196	Poor	2019	\$42,200.00	\$125,000.00
Walker mower	2012	423	2,570	Poor	2019	\$15,800.00	\$19,500.00
Vermeer stump grinder	1994	644	1,256	Poor	2019	\$4,995.00	\$70,000.00
Melex utility cart	1995	465	N/A	Poor	2019	\$1,825.00	\$9,400.00
Chevrolet 1 ton utility	2004	205	181,255	Poor	2019	\$26,255.00	\$41,250.00
Chevrolet 1 ton truck	1996	217	126,800	Poor	2019	\$25,750.00	\$46,250.00
Dodge 1 ton van	2000	249	144,900	Poor	2019	\$30,225.00	\$43,250.00
Chevrolet 1/2 ton truck	2005	121	148,000	Poor	2019	\$22,700.00	\$32,700.00
Chevrolet 15 passenger van	1999	319	119,600	Poor	2019	\$29,950.00	\$49,250.00
Chevrolet 1 ton water truck	1995	341	78,500	Poor	2019	\$29,750.00	\$49,995.00
Chevrolet 1 ton truck	2000	227	160,300	Poor	2019	\$28,950.00	\$38,550.00
Chevrolet 1 ton 4x4 truck	1997	244	105,115	Poor	2019	\$26,250.00	\$38,550.00
Woods 750 3-pt backhoe	1994	630	N/A	Poor	2019	\$2,455.00	\$13,000.00
Gravley mower	2002	448	N/A	Fair	2019	\$7,825.00	\$10,250.00
SUB TOTAL	15					\$559,580.00	\$961,940.00

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.

ADA - Americans with Disabilities Act

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

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.

CGLA - Colorado Girls' Lacrosse Association

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 10th each year.

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

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

FSC – Family Sports Center

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

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

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

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.

HRIS - A Human Resources Information System

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

JTT - Junior Team Tennis

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 25th of each year.

Political Subdivision - A county, city, town, or other municipal corporation, a public authority, and generally any publicly owned entity that is an instrumentality of a state or of a municipal corporation

Property Tax - is an ad valorem tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as, "a tax imposed by governments upon owners of property within their jurisdiction based on the value of such property."

Proposed Budget - The budget document submitted to the Board of Directors for review, before it is approved and adopted.

Proprietary Fund - in governmental accounting, one having profit and loss aspects; therefore it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund .

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

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.

SSAHL – South Suburban Adult Hockey League

SSGC – South Suburban Golf Course

SSIA – South Suburban Ice Arena

SSPRD or SSPR – 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.

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.

VBR - Verbal Bid Record used to record verbal bids received for purchasing.

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.

