

# 2020 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**

# **2020 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 nine 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.
- **Capital Projects Fund (Section 6).** This section contains summary and detailed information about the Capital Projects Fund.
- **Enterprise Fund Budget (Section 7).** This section contains summary and detailed information about the Enterprise Fund. The summary information includes definitions for the major revenue sources and expenditures for the Enterprise Fund. Other key information about the Enterprise Fund is also presented.
- **Debt Fund Budget (Section 8).** This section contains summary and detailed information about the Debt Service Fund. The summary information includes a description of the outstanding general obligation debt and the legal debt margin calculations.
- **Appendix (Section 9).** This section includes supplemental information about the District including; the budget resolutions, several maps, a listing of District Assets, an Executive Summary of the Financial Forecast, and a glossary of terms.



# South Suburban Park and Recreation District

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## **1. INTRODUCTION**



## **Letter of Transmittal**





November 13, 2019

To the Board of Directors and Citizens of the District:

We are submitting the 2020 Budget of \$95,606,711 for your comments and review. The 2020 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 \$50,240,349 for operational expenditures, \$7,632,713 for debt service, \$29,274,783 for capital and maintenance projects, and \$8,458,866 of undesignated funds for emergencies. Sources of funds include \$29,328,377 from property taxes, \$26,076,663 from program and facility fees and charges, \$3,692,724 from intergovernmental grants and partnerships, \$6,864,570 from other revenue, and \$13,990,000 from debt proceeds. Debt proceeds consist of \$13,000,000 Certificates of Participation (COPs), \$800,000 Capital Lease for Golf Carts at all four golf courses, and \$190,000 for cardio equipment at the Lone Tree Recreation Center.

**Key elements included in the 2020 Budget:**

- Issuance of COPs for design and construction of a new tennis bubble, club house and pro shop at the Littleton Golf Course and dome and offices at Family Sports Center.
- Additional capital funding through leveraging of District funds with grants and intergovernmental revenue
- Approximately \$8,600,000 for highest priority capital and maintenance needs throughout the District funded from Operations and Conservation Trust funds.

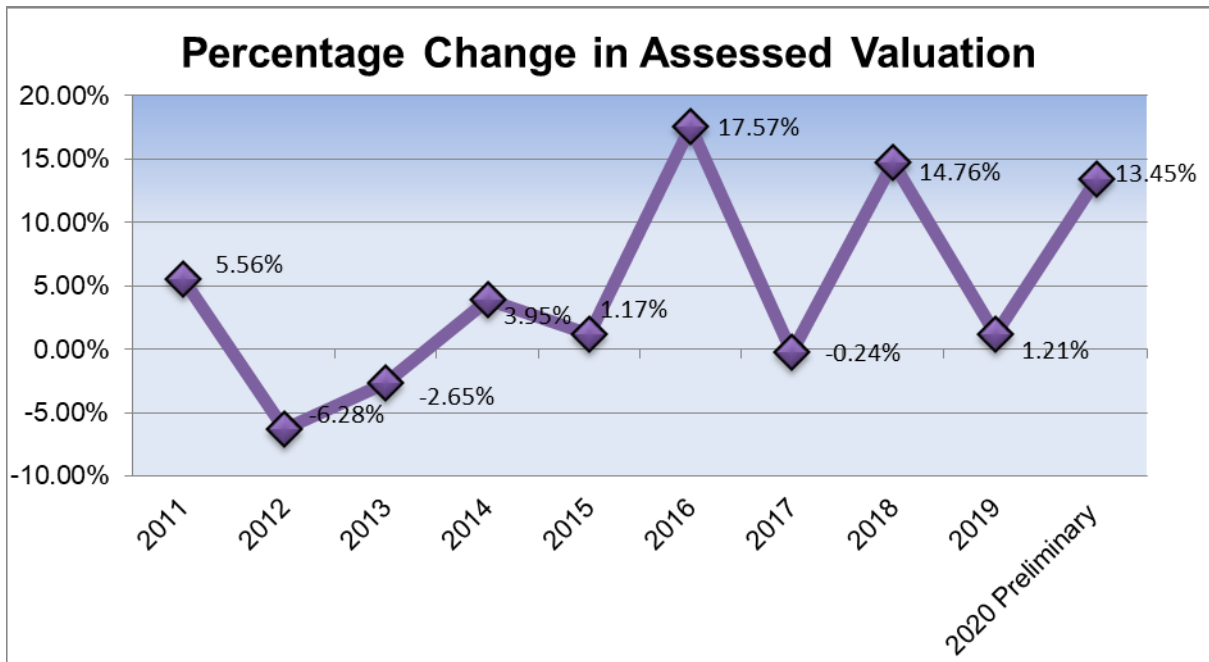
**Key elements included in the 2020 Budget (continued):**

- 3% merit increase, and an additional 1% to recognize and reward outstanding performance based on employee accomplishments or allow supervisors to move staff in the lower third of their pay range closer to market.
- One new full time position, two upgraded full time position from part time medical eligible, and two upgraded part time medical eligible positions from part time.
- Five new full time positions for operations of the new recreation complex
- Funds to cover the increase in minimum wage
- No increase in premiums for health coverage to District employees
- Limited increases in fees and charges for programs (1.99%)

**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 preliminary assessed valuation for 2019 (taxes to be collected in 2020) is \$3,548,742,280, a 13.45% increase. Operating property taxes are anticipated to increase \$3,140,431 from \$23,318,991 in 2019 to \$26,459,422 in 2020. 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 |
|------------------|----------------|----------|
| 2011             | 2,393,062,513  | 5.56%    |
| 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%    |
| 2020 Preliminary | 3,548,742,280  | 13.45%   |

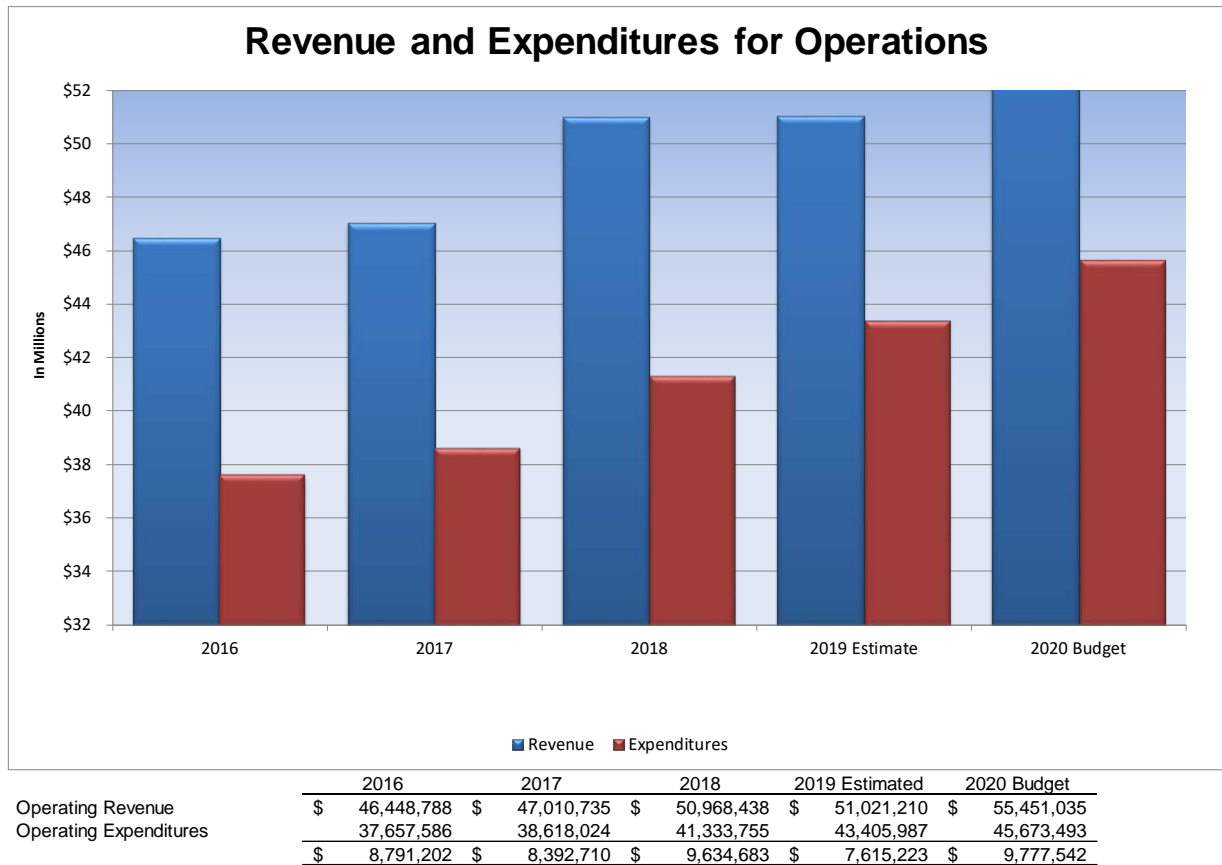
(1) Decrease related to sluggish economy

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

2020 Preliminary Mill Levy:

|                         |                    |
|-------------------------|--------------------|
| Operations              | 7.417 mills        |
| Abatements              | 0.039 mills        |
| General Obligation Debt | 0.909 mills        |
| Total                   | <u>8.365 mills</u> |

Operating revenue reflects an increase (2020 budget vs. 2019 estimate) of 8.68%. Revenue increases are due to an increase in property tax revenue (13%), as well as, increases in program revenues due to fee changes and program growth. Operating expenditures are projected to increase 5.22% (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 2020 Budget includes fee increases of \$518,921, or 1.99% of total program revenue. This total fee increases include Golf in the amount of \$319,888; Parks \$600; and Recreation Department \$198,433. Fees recommended for increase in the Golf Department include green fees and cart rentals at all four golf courses, The Recreation Department includes fee increases in Art & Enrichment, Athletics, Star Program, Fitness, Gymnastics, Goodson Room Rental, Outdoor Pool Admissions and various fees at South Suburban and Family Sports Center Ice Arenas.

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

|                             | 2020<br>Proposed<br>Budget | %    |
|-----------------------------|----------------------------|------|
| Ice Arena                   | \$ 4,733,893               | 18%  |
| Recreation Centers          | 5,061,688                  | 19%  |
| Athletics                   | 2,285,878                  | 9%   |
| Other Recreation Facilities | 2,407,410                  | 9%   |
| Total Recreation Department | 14,488,869                 | 56%  |
| Golf Courses                | 8,171,853                  | 31%  |
| Hospitality                 | 3,415,941                  | 13%  |
| Total                       | \$ 26,076,663              | 100% |

### Capital Projects

The budget includes \$29,274,783 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. A draft copy of the Five Year Capital Improvement Plan is available for review of the list of capital projects.

### Reserves

The budget includes \$8,458,866 of undesignated funds for emergencies, \$4,739,294 from operations and \$3,719,572 from the Capital Projects Fund. In addition the District has the following reserve funds, not included in the budget:

| Summary of Reserves                                 |                 |                    |              |
|---|-----------------|--------------------|--------------|
|   | General<br>Fund | Enterprise<br>Fund | Total        |
| 7% Emergency Reserve<br>(includes 3% Tabor reserve) | \$ 1,094,016    | \$ 2,046,359       | \$ 3,140,375 |
| COPS Reserve  | 525,555         | -                  | 525,555      |
| Environmental Liability Escrow                      | 200,000         | -                  | 200,000      |
| Health Insurance Claims                             | 2,000,000       | -                  | 2,000,000    |
| Total   | \$ 3,819,571    | \$ 2,046,359       | \$ 5,865,930 |



## **Salary**

The Employers' Council (aka Mountain States) is projecting an average increase of 3.1% for average employees' in 2020 for Colorado. Based on the current market data for 2020 staff is recommending a 3% merit increase. An additional 1% is also being recommended to recognize and reward outstanding performance or allow supervisors to move staff in the lower third of their pay range closer to market. The merit matrix is designed to distribute larger increases for higher performers and employees who are below the midpoint of market. This approach results in a 2020 budget request of \$575,270.

The 2020 budget for existing operations includes \$187,452 for position upgrades and one new full time position. Two positions in the golf department and one position in the recreation department are recommended to upgrade from part time to part time medical eligible. Impact on the 2020 budget is expected to be \$44,568. There are also two positions recommended to upgrade from part time medical eligible to full time. One in the Parks Department and one in the Recreation Department. The impact on the 2020 Budget is estimated to be \$64,884. One new full time position is being recommended in the Human Resources Department. Salaries and benefits for this position is estimated at \$78,000.

Staff is also recommending 5 new full time positions for operating the new recreation complex. The complex is anticipated to open in the fourth quarter 2020. These positions would not be hired until later in the year. The impact on the 2020 budget is expected to be \$80,932.

Per Colorado State law the minimum wage is to increase \$.90 per year until it reaches \$12 in 2020. This will impact part-time salaries for those employees at minimum wage. Additional funds have been included in the 2020 budget to cover this pay increase.

## **Debt Service**

In 2019 the District will pay off its existing General Obligation Bonds, Series 2006, and will issue new general Obligation Bonds, Series 2019. 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 Bonds, Series 2006, were approved by voters and were therefore obligated to pay their portion of that debt outstanding. The Cities are not obligated to pay any portion of the 2019 Series. Payment on the 2019 GO Bonds is budgeted at \$3,100,000. Based on the preliminary assessed valuation the District's debt service mill levy for 2020 is 0.909. This mill levy is unchanged from 2019. Also in 2019, the District issued \$32,350,000 of Certificates of Participation. The District has \$2,429,500 budgeted for debt payments in 2020. The Certificates of Participation, for Family Sports Center and the South Suburban Service Center, will be paid off in 2021.

The budget also includes \$700,000 for a possible 2020 COPS payment. The District is planning to issue additional COPS to fund replacement of the domes at Family Sports Center and Littleton Golf Course. The District has several capital leases, the largest is the Energy lease which matures in 2029. Other leases are for fitness equipment and golf carts which range in maturity from 4 to 6 years.

### **Election**

The De-Gallagherization election question was passed by a majority of District electors on November 5, 2019. This authorizes the District to adjust the mill levy rate up or down beginning in 2021 and annually thereafter, if needed, to offset revenue losses resulting from state-mandated property tax assessment rate reductions (caused by the Gallagher Amendment) in order to maintain necessary services. The successful election does not impact the 2020 budget, but will have a positive effect on future budgets.

### **Conclusion**

The District is currently in strong financial position. Key elements included in this budget have been evaluated through public hearings, discussion with Board and staff, financial analysis, and various projections. If approved, we believe this budget will allow the District to continue to serve the public with quality parks and recreation opportunities and adhere to the District's Guiding Principles and Goals.

Sincerely,



Rob Hanna  
Executive Director

Sincerely,



Steve Shipley  
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

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Budget Presentation  
Award*

PRESENTED TO

**South Suburban Park & Recreation District  
Colorado**

For the Fiscal Year Beginning

**January 1, 2019**

*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 2019, that population now totals more than 157,000 residents. The District includes the cities of Bow Mar, Columbine Valley, Littleton, Sheridan, Lone Tree, 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 2<sup>nd</sup> and 4<sup>th</sup> Wednesdays of each month, unless a special meeting is called. The Board, which adopts policies, assigns District administrative responsibilities to the Executive Director. The Executive Director is responsible for implementing the policies of the District and overseeing all operations.



The District has eight departments which are organized by function: Administration, Finance, Information Technology, Planning, Parks and Open Space, Recreation, Golf, and Hospitality.

- Administration includes human resources, communications and marketing, 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 157,000 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 July 2019 was 2.7% compared to 3.3% in August of 2018. As of July 2019, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 2.8, 2.4, and 2.5 respectively. The year to date average number of unemployment claims in the Denver Metro Area increase 3.6% through July 2019. The consumer price index increased 2.0% from the first half of 2018 to the first half of 2019 in the Denver metropolitan area. Total Denver Metro Area retail sales have increased 2.8% through June 2019. The median home price of Denver-area single-family home was up 1.5% thru the second quarter of 2019. Foreclosure activity in the Metro Denver Area is up 2.9% through June 2019. This is the first increase in several years.

In 2019, a reassessment year, the District's assessed value is anticipated to increase 13.45%. This is based on the preliminary assessed valuations as of August 2019. The increase was slightly lower than anticipated due to the decrease in the assessment rate for residential property from 7.2% to 7.15%, related to the Gallagher Amendment.

### **Long Term Financial Planning**

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2020 to 2022. 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. We received a 13.45% increase in assessed value for 2020. No increase is estimated for 2021 (not a reassessment year) and 2022 is estimated at a 3% increase
- The De-gallagherization election question was passed by a majority of District electors on November 5, 2019. This authorizes the District to adjust the mill levy rate up or down beginning in 2021 and annually thereafter, if needed, to offset revenue losses resulting from state-mandated property tax assessment rate reductions (caused by the Gallagher Amendment) in order to maintain necessary services.
- The November 2017 election results removed the restrictions on the 2010 One Mill funds and extended the tax for all future years. The 2014 Two Mill funds were also extended for all future years. The financial plan was updated to include the 2010 One Mill funds in the general fund for all years presented. 2014 Two Mills funds are included in the general fund beginning in 2015 (first year assessed).
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,000,000 for years 2020, 2021, and 2022 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue – The Financial Plan includes an annual increase of 2%. 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 44% of total operating costs. The District has had difficulty attracting and retaining qualified staff. The minimum wage was \$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. 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 as it has more part time employees that are impacted by the minimum wage adjustment. 2021 and 2022 merit increases were assumed at 4%.
- **Benefits** – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. A 6% increase was used in the General Fund and a 4.5% was used in the Enterprise Fund 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 3% increase was used in the Enterprise fund and a 4.5% increase in the General Fund 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 issued these bonds on October 16, 2019. This will 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 District issued \$37,000,000 in COPs financing in 2019. COPS principal and interest payments are funded by operating revenue. The 2019 interest only payment for the COPs is included at \$521,000, 2020, 2021, and 2022 principal and interest payments are included in the amount of approximately \$2,430,000.
- The District is considering issuing \$13,000,000 in COPs in 2020 to replace the Littleton Tennis Bubble and the Family Sports Center Dome. A Debt service payment of \$700,000 has been included for 2020 and \$875,000 for 2021 and 2022, in the General Fund.

### **Key Findings**

Total unrestricted funds available is projected to be \$193,631 at the end of 2022. 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 2.73% and total operating expenditures are projected to increase 5.38%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to increase 17%, from (\$3,826,098) in 2020 to (\$4,474,312) in 2022. Net operating revenue in the General Fund decreases 7% from \$8,606,389 in 2020 to \$8,002,663 in 2022. 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 \$49,652,227 for capital and maintenance projects for years 2020 to 2022. The portion funded by unobligated operational funds is \$23,561,452. Remaining projects will be funded by debt issuance and partner funding.

#### Future Challenges and Opportunities Identified

- Funding Sources for future Capital
- Construction of New Recreation 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
- Successful passing of De-Gallagherization election question which should positively impact 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 2020 to 2024. 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

*(What We Aim to Achieve)*



Quality First



Enrich Wellness



Connect To Nature



Lead Sustainability

## 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 2020 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 2020 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, Risk & Compliance Manager, Business Support Supervisor and staff. The Department is charged with the management of the Board of Directors, administrative oversight and support of the organization, management of the District's records and archives and risk and compliance management and analytics.

### 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.

### 2020 Budget Initiatives

- Administer a regular district election to fill two board of director's seats.
- Continuation of emergency preparedness efforts:
  - Design tabletop exercise with Arapahoe County Sheriff's Office on emergency trainings and utilization of Emergency Response, Security and Crisis Plans.
  - Implement notification software.
  - Organize facility practice of emergency situations through drills and trainings utilizing established safe rooms and emergency kits.
- Implement Safety Data Sheet software
  - Organize and/or dispose of chemicals within each District facility.
  - Assemble safety data information from manufacturers.
  - Input into Safety Data Software (SDS) categorically and produce quick access labels for storage rooms and vehicles.
- Continuation of implementation and facilitation stages of document management (DMS) preparation and system:
  - 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.
  - Develop meta-data and review schedules.
  - Build internal workflow process for Incident/Accident Reporting.
- Analyze risk, liability and financial impact of loss to the organization, employees and patrons. Make recommendations to address issues and trends identified.
- Evaluate organization and departmental needs and efficiencies and work to address issues identified.

**Performance Objectives and Measurable Outcomes:**

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>   | <b>Performance Measure</b>  | <b>2018 Actual</b>   | <b>2019 YTD (Oct)</b>  | <b>2020 Goal</b>   |
|--|--|---|--|--|--|
| 7.1  | Successful election.   | Administration of Election without challenges.  | Successful Board of Directors Election (3)   | Special Election November 5.   | Administration of Board of Directors Election.   |
| 6.3  | Facilitate District emergency preparedness efforts                                   | Continued advancement in District Emergency Planning Efforts  | Updated Emergency , Security and Crisis Plans for all facilities; Fall Safety Week trainings on those plans. | Identify Safe Rooms, implement emergency kits.   | Design and facilitate tabletop exercises. Implement notification software. Organize facility emergency response trainings.                     |
| 6.4, 7.1                                   | Implement Safety Data Sheet software   | Organize all facility chemicals, gather all applicable SDS sheets. Input SDS sheets into safety software by facility and categorically. | NA   | Gather and input SDS sheets for 1 facility as test site, develop training.                                 | Organize chemicals at 100% of facilities, assemble SDS sheets into software categorically. Produce quick access labels for rooms and vehicles. |
| 6.1,6.3,7.1                                | Improve focus and common language regarding customer service                         | Implement customer service campaign   | Formed internal committee  | Developed on-boarding training, conducted in-person staff trainings, customer surveys, and other resources | Continue training of staff in areas of need and as turn-over occurs; update on-boarding video, identify other needs.                           |
| 6.4, 5.6, 7.1                              | Implement and facilitate stages of document management preparation (DMS) and system. | Functioning and accessible document management system   | Scanning of high priority documents completed.   | Input and organization of files  | Continue input of files, develop meta-data, review schedules, and workflows.   |
| 5.3, 7.1, 7.2                              | Analyze risk, liability and financial impact of loss.                                | Identify issues and trends.   | NA   | NA   | Implement recommendations to mitigate risk and loss.   |



### Status of 2019 Budget Initiatives

| Guiding Principle or Strategic Goal | Department Goal/Objective  | Status   |
|-------------------------------------|--|--|
| 6.1, 6.3, 7.1                       | Continued implementation of our customer service program including trainings for current employees, outreach to departments, expanded employee recognition programs and marketing collateral. Evaluate the implementation of a secret shopper program.   | ONGOING.<br>Customer Service Training implemented for on-boarding all new employees in 2019, completed two workshops with over 130 staff in attendance. Made customer service PowerPoint training, videos and collateral available via internal intranet. Select departments have completed additional customer service training for their staff. Recreation and Golf have completed customer service surveys. Developing additional trainings for 2020. |
| 7.1                                 | A de-Gallagherization ballot question was discussed by the Board of Directors in late 2018 and its consideration tabled to 2019. The cost of a special election was included in the 2019 budget. At the direction of the Board, staff will plan for and implement a successful special election.   | COMPLETE.<br>Election was successful.  |
| 6.3                                 | The District updated its Emergency, Security and Crisis Response Plans by facility. The next phase of its emergency preparedness plan includes: identify safe rooms within each facility and improvements that may be needed to those identified rooms (i.e.: modification/installation of door locks, among other things), supply of "grab and go bags" to facilities for use in emergency situations. Staff will facilitate active shooter and other emergency situation trainings and drills. | COMPLETE.<br>Facility Use Agreements with Red Cross for all Recreation Centers obtained. Safe rooms in every facility were identified and emergency kits supplied. Table top emergency response trainings are being developed in the last quarter of 2019 and will be conducted with the Arapahoe County Sheriff's Department and facility managers in January 2020.   |
| 6.4, 5.6, 7.1                       | The next phase of implementing the DMS system includes: adding District policy documents (metadata and review date), adding documents required by the Records Retention Policy and building an internal workflow process for Incident/Accident Reporting (Patron, Employee, Vehicle).  | IN PROGRESS.<br>Collecting, scanning and categorizing of documents of the Records Retention Policy. 2020- Incident/Accident Reporting forms workflow.  |

### Future Strategic Planning

- Continue financial and project planning for the organization related to approved ballot issues, the planned use of COPs, and five-year capital improvement plans and three-year financial plans.
- Begin planning and preparation for an anticipated NRPA Gold Medal application in 2021.
- 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 & Marketing Department**

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

When South Suburban Parks and Recreation (SSPRD) has an engaging story to share, it's our job to get it in front of our customers. We promote SSPRD accomplishments to the news media and craft stories for our wide variety of communications platforms. Our department provides strategic and design services for SSPRD programs, events, and initiatives. We also maintain the District's brand, graphic standards, and identity. Communications is well versed in determining the ideal approach to effectively communicate to different audiences. Additionally, we manage social media marketing campaigns and day-to-day activities of multiple social media sites including Facebook, NextDoor, Twitter and Instagram.

### **Vision**

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

### **Mission**

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

### **2020 Budget Initiatives**

- Plan and implement private and public "grand openings" for the regional recreation complex and three renovated outdoor pools.
- Outsource the quarterly South Suburban catalog to allow more time for strategic marketing programs and improve graphic design response time for customers.
- Change the department name to Communications and Marketing to better reflect the job duties. Track marketing initiatives.
- Support district-wide promotions, as well as department specific goals with a variety of digital ads, including Facebook, Instagram, Google Search and YouTube. Produce monthly metrics reports detailing ROI.

- Train each communications department employee on administration of the website and use of Adobe software to increase versatility of department to better serve clients.
- Continue to produce engaging video content, including the quarterly *Score*, promotion of big events and sales, among others.
- 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; aid in planning and preparation of the Gold Medal application in 2021.

### Status of 2019 Budget Initiatives

| Guiding Principle or Strategic Goal | Department Goal/Objective  | Status   |
|-------------------------------------|--|--|
| 7.3                                 | Explore and implement alternative digital marketing efforts, such as Google Ads, related social media and online platforms in an effort to improve promotion and revenue generation of District programs and activities. | ONGOING<br>In the 3 <sup>rd</sup> quarter, experimented with Instagram Highlights and stylized stories. Promoting “what to do this week” in the stories and created highlights with drone footage for progress on the new recreation complex. Exploring Google Analytics to learn how we are directing traffic to ssprd.org. |
| 7.3                                 | Create a collaborative sponsorship process coordinated throughout the District. Evaluate District-wide sponsorship options.  | ONGOING<br>Utilizing Google sheets to track current sponsorships. Created sponsorship packages for each department; including specifically tailored material as well as overall District information sheet. In the 3 <sup>rd</sup> quarter, designed a plan for opportunities in the new recreation complex.                 |

## Human Resources

Through strategic partnerships and collaboration, the Human Resources Department attracts, develops and retains a high performing, inclusive workforce and fosters a healthy, safe, productive work environment for employees, community partners, and the public in order to maximize individual potential, expand organizational capacity, and position the District as an employer of choice.

### 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

### **2020 Budget Initiatives**

- Driving HR Excellence and Innovation that leads to successful outcomes and moves the organization forward while leveraging HR technology and remaining a financial steward. Specifically implement Paylocity;
- Deploying recruitment and retention strategies including marketing and communication to attract and retain qualified individuals to the District;
- Investing in our employees development and expanding our management programs that reinforce our strategy of "growing our own"; and
- Enhancing the employee experience through a culture of employee engagement, wellness, inclusion, that leads to overall employee well-being, productivity and retention.

### **2020 Performance Objectives and Measurable Outcomes**

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>            | <b>Performance Measure</b>                            | <b>2018 Actual</b>                              | <b>2019 YTD</b>  | <b>2020 Goal</b>                                     |
|--|---|---|---|--|--|
| 6.5  | Increase the number of qualified applicants | Ratio of hires & promotions to number of applications | Applicants 5049<br>New Hires & Promotions - 774 | Applicants - 6633<br>New Hire - 572<br>Promotions - 33 | Applicants - 6800<br>New Hires & Promotions -600     |
| 6.5  | Host and attend job fairs                   | Number of Job Fairs attended and hosted               | Attended 4 job fairs                            | Hosted 2 job fairs<br>Attended 4 job fairs             | Hosted 2 job fairs and attended at least 4 job fairs |

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Performance Measure</b>  | <b>2018 Actual</b>                                    | <b>2019 YTD</b>                                       | <b>2020 Goal</b>  |
|--|---|---|---|---|---|
| 6.5  | Promote the District as an employer of choice: <ul style="list-style-type: none"> <li>• Build relationships within the community with High School and Colleges</li> <li>• Participate in District branding efforts to position SS as employer of choice</li> <li>• Expand use of social media and other collaborative technology to increase visibility of District employment opportunities</li> </ul>   | Number of Job postings  | 471   | 474   | 475   |
| 6.5  | Implemented new Web ATS which provided a user-friendly applicant experience and provides an appealing and easy to navigate hiring process for all involved  | Review feedback from new employees and supervisors using the new system | n/a   | n/a   | Positive experience and feedback from new employees and staff |
| 6.2  | Adopt recruitment & selection best practices to highlight flexibility, promote consistency, reduce bias, and ensure quality across the organization <ul style="list-style-type: none"> <li>• Equip supervisors with the skills to effectively recruit by providing training and best practices including our values</li> <li>• Provided hiring &amp; interviewing training</li> <li>• Expand technological capabilities that streamline selection process-this will be internal to the HR dept with WebATS</li> </ul> | Reduce the time to fill a full time positions                           | Time to fill (internal/external) 46 days for FT staff | Time to fill (internal/external) 45 days for FT staff | Time to fill (internal/external ) 40 days for FT staff        |

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Performance Measure</b>   | <b>2018 Actual</b>                         | <b>2019 YTD</b>   | <b>2020 Goal</b>  |
|--|---|--|--|---|---|
| 6.2  | Maintain/increase # of seasonal staff who return for the following season by reviewing hiring policies  | Percentage of returning seasonal employee  | Returning Seasonal 19.5%                   | Returning Seasonal 20%                                  | Returning Seasonal 20%  |
| 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 <ul style="list-style-type: none"> <li>• New Hire video created to strengthen onboarding to support new hire engagement included info on District history, Mission, Strategic goals, handbook policies</li> </ul> | Expand onboarding  | 650 employees complete onboarding training | 686 employees complete onboarding training              | 675 employees complete onboarding training  |
| 6.6  | Provide additional tools for supervisors, including expanded offerings. Redesign and the Leadership Academy Program to offer participants opportunity to further enhance leadership skills  | Review feedback from Surveys   | NA   | Redesigned HR Sub section to include Supervisor Toolkit | <ul style="list-style-type: none"> <li>• Survey staff satisfaction regarding training &amp; class offerings</li> <li>• Survey participants utilizing skills or reporting change in behavior after attending training classes</li> </ul> |
| 6.3, 6.4, 6.5, & 7.1                       | Continuing to develop programming designed to increase employees' awareness of healthy practices, and to move them from contemplation to action. Recertify Health Links Certification   | Tracking Wellness Program activities to ensure programming stays current with participants' needs and interests. | 75 participants in Wellness Program        | 83 participants in Wellness Program                     | 90 participants in Wellness Program   |



| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Performance Measure</b>   | <b>2018 Actual</b>  | <b>2019 YTD</b>  | <b>2020 Goal</b>  |
|--|---|--|---|--|---|
| 6.3, 6.4, 6.5, & 7.1                       | Maintain benefits programs and services to best meet employees' and the organization's needs while providing quality customer service. Work with health and dental plan providers to encourage employees and dependents to have appropriate preventive examinations   | Review benefits offered and cost to EE/ER<br>Benchmark benefits & costs                                | Cost per participant<br>Per pay period<br>High Plan = \$50.50 / \$310.50<br>Low Plan = \$25.50 / \$267.00 | Cost per participant<br>Per pay period<br>High Plan = \$50.50 / \$310.50<br>Low Plan = \$25.50 / \$267.00  | Cost per participant<br>Per pay period<br>High Plan = \$50.50 / \$310.50<br>Low Plan = \$25.50 / \$267.00 |
| 6.5  | Maintain a competitive compensation program that attracts, retains, and motivates the workforce and balances external (market competitiveness) and internal equity. Provide, education support around "pay for performance" and consultation to supervisors around pay gap strategies   | Conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees     | NA  | Ensure PT job descriptions are up-to-date<br>Completed compensation study<br>Partnered with EC to develop FT 2020 Pay Structure based on point factor system | Ensure FT job descriptions are up-to-date<br>Review pay structures and provide data on gaps               |
| 6.5  | Update evaluations to align performance. Train supervisors how to differentiate pay with documented performance and expectations  | Review feedback from supervisors and employees   | NA  | Revised performance reviews<br><br>Train supervisors on performance feedback   | Positive feedback on performance evaluations from staff   |
| 6.3, 6.4, & 7.1                            | Implement a new HRIS system that will increase HR's operational capacity and add strategic value. Document and analyze current business processes; include recommendations to increase data accuracy, reduce delays and automate routine transactions. Increase efficiency by providing basic human resource and pay transaction processes online | Develop an operational blueprint to guide the transition from our current state through implementation | NA  | Researched and selected Paylocity for payroll provider   | Compare operational blueprint to actual results   |

### 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.

### Status of 2019 Budget Initiatives

| Guiding Principle or Strategic Goal | Department Goal/Objective   | Status  |
|-------------------------------------|---|---|
| 6.3, 6.4                            | Communication Platform – Improve communication with our employees, in alignment of our strategic goals. One of the most significant communication gaps the District is with its part- time employees. HR will look at various options and platforms to communicate with staff including a new HRIS system and further utilizing current systems including SubHub. | IN-PROGRESS<br>Continue to update SubHub with information for supervisors and employees. This has become the central location for staff to find HR resources and forms. In addition as part of the HRIS/Payroll system, Paylocity will have a self-service portal that we will utilize in 2020. Developed and launched an Employee Satisfaction Survey. The purpose of this survey is to gain a better understanding of employee morale, satisfaction, and engagement at South Suburban Parks & Recreation District. This survey provided us with baseline data from which we can implement appropriate strategies and plans to improve what we do and how we do it including with how we communicate with staff. |
| 6.5                                 | Exempt/Nonexempt Salary Structure – Develop a compensation structure with a point-factor system foundation. A point-factor system will value jobs based on core competencies that are assigned points. The compensation structure is then developed around the points taking into account internal equity and external competitiveness.                           | COMPLETE  |

| Guiding Principle or Strategic Goal | Department Goal/Objective   | Status  |
|-------------------------------------|---|---|
| 6.4                                 | <p>HRIS/Payroll System – In collaboration with the Finance Department, we will be evaluating and selecting an HRIS/Payroll system and work towards a paperless HR system. Develop an operational blueprint to guide the transition from our current state through implementation.</p> <p>Document and analyze current business processes; include recommendations to increase data accuracy, reduce delays and automate routine transactions.</p> | <p>IN-PROGRESS</p> <p>The HR/Finance teams will begin implementing the HRIS/Payroll systems in January 2020. This project will allow both departments to review all work flows, processes, reporting needs etc.</p>   |
| 6.5                                 | <p>Recruitment and Branding – Promote the District as an employer of choice by building and maintaining relationships within the community with high schools and colleges. Expanding the use of social media and other collaborative technology to increase visibility of District employment opportunities. Host and attend job fairs to recruit employees and volunteers.</p>   | <p>ONGOING</p> <p>HR implemented an employee referral bonus that rewards employees who refer a friend who is hired and completes 30 days. We hosted two job fairs in March and had over 160 applicants attend. On Sept 10 we participated in the Colorado Workforce Center job fair at the Englewood Civic Center that had about 150 job seekers attend. HR collaborated with Communications to develop an orientation video to welcome new hires during the online onboarding process. The video covers the District's Mission, history, perks of working for SSPRD, the different committees and initiatives including wellness and recognition programs, and resources needed! Applicant Tracking System (ATS): HR has selected WebATS to move forward with and will start the implementation process.</p> |

## 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 2020 Finance Department Budget is \$915,897. This is an increase of \$25,227 (2.8%) over the 2019 budget and \$43,597 (4.8%) over the 2019 estimate. The 2020 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.

### 2020 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
- Implement new HRIS/payroll system with Human Resources
- Monitor and improve internal controls
- Cross train staff on key processes
- Complete implementation of budget software for use in the 2021 Budget process

### Performance Objectives and Measurable Outcomes:

| Guiding Principle or Strategic Goal | Department Goal/Objective   | Performance Measure                         | 2018 Actual | 2019 YTD (Oct) | 2020 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                  | \$8,150,206 | \$6,641,099    | \$8,500,000 |
|                                     |   | Purchase Card Transactions                  | 15,990      | 13,949         | 16,500      |
|                                     |   | Rebate from Purchase Card                   | \$113,247   | \$92,278       | \$120,000   |
|                                     |   | Accounts Payable Checks                     | 4,454       | 3,289          | 3,500       |
| 1, 5.3, 7.1                         | Monitor and Improve Internal Controls. Provide recommendations and feedback to staff for improvement.   | Number of Internal Audits/Reports Completed | 70          | 30             | 80          |

### Status of 2019 Budget Initiatives

| Guiding Principle or Strategic Goal | Department Goal/Objective   | Status  |
|-------------------------------------|---|---|
| 7.1                                 | Implement a new budget software to allow us to be more efficient in the budget preparation process.   | IN-PROGRESS<br>A pilot group has been set up to test the software. We expect to go live by year end.  |
| 7.1                                 | Implement a workflow through the Documents Storage software to automate the accounts payable process. | IN-PROGRESS<br>Staff is working with the vendor to generate the workflow processes. The vendor has had issues which has delayed the implementation. Select staff outside the Finance Department will test the processes to assure approvals and documentation flows as anticipated. |

### 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, and 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, Intranet, and 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.

## 2020 Budget Initiatives

- Upgrade Point of Sale Systems
- Fiber Build Phase 3 (South Platte Park/Carson Nature Center)
- Fiber Build Phase 3 (South Suburban Ice Arena)
- Emergency Communications Systems
- EMV Equipment Install
- Computer and Server Replacement
- Virtual Array Refresh
- Increased onsite training in Microsoft Office
- Increased cybersecurity training for all staff
- Increased usage of Document Management System
- Access Control Upgrades

## Performance Objectives and Measurable Outcomes

| Guiding Principle or Strategic Goal | Department Goal/Objective   | Performance Measure   | 2018 Actual | 2019 YTD | 2020 Goal |
|-------------------------------------|---|---|-------------|----------|-----------|
| 1, 5.4, 7.1                         | Migrate exiting facilities to fiber network                               | Increase number of facilities on upgraded network                                   | 8           | 9        | 12        |
| 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      | 1500      |
| 1, 6.4, 6.6                         | Increased training on cybersecurity across all levels of the organization | Increase the number of staff who view cybersecurity trainings and pass online tests | 4           | 7        | 300       |

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>                           | <b>Performance Measure</b>  | <b>2018 Actual</b> | <b>2019 YTD</b> | <b>2020 Goal</b> |
|--|--|---|--------------------|-----------------|------------------|
| 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 | 35                 | 8               | 60               |
| 1, 6.4, 6.6                                | Computer Replacement                                       | Increase number of replaced PCs, laptops and servers across the organization          | 62                 | 280             | 85               |

### Status of 2019 Budget Initiatives

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>   | <b>Status</b>  |
|--|--|--|
| 1, 6.4, 6.6                                | Cybersecurity Audit  | We have completed an overview of District systems and policies. IT staff has some recommended changes based on that feedback. The next step will be penetration testing via third party. |
| 1, 5.4, 7.1                                | Day Camp/Balance Module Rewrite – Our program registration system was not able to handle people who sign up for camps in a user-friendly manner.   | COMPLETE   |
| 1, 5.4, 7.1                                | District Mobile App and Online Schedule Redesign   | COMPLETE   |
| 1, 5.4, 7.1                                | Facility Scheduling Rewrite – Add features to our internal-use facility scheduling module.   | IN-PROGRESS<br>Further work will be delayed pending recreation software evaluations.   |
| 1, 5.4, 7.1                                | Online Reservation Module Rewrite – Rewrite of the online request system to take into account the different business logic required to book courts, pools, shelters and fields and to do so more smoothly and intuitively. | COMPLETE   |
| 1, 5.4, 7.1                                | SmartNotice Configuration and Deployment – Implement an emergency communication software to District employees.  | IN-PROGRESS<br>Staff have access to SmartNotice now. Admin and IT staff will learn and train on the system before deploying to staff across the organization.                            |

### **Future Strategic Planning**

- Expand Access control systems to new and existing facilities
- Establish Baseline IT Governance Funding
- Install Technical Training Area at 1 new facility
- Standardize and Consolidate District Security Systems
- Develop and Implement failover node
- Refresh Virtual Server Array

## **Planning and Development Department**

The Planning and Development Department staff consists of five Landscape Architect/Planning professionals and one intern. Three of the Landscape Architects are licensed in the State of Colorado through the Department of Regulatory Agencies.

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.

### **2020 Budget Initiatives**

The main goal for the Planning and Development Department will be to manage approximately \$80,000,000 of the overall 2020 capital improvement projects for the District. 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 2020, the Department staff in conjunction with our partner cities will apply for various grants to leverage funding for capital projects. Below are grants that will be applied for in 2020.

**2020 Grant Applications:**

- Foxhill Park Playground - Arapahoe County Open Spaces Standard Grant, \$271,250
- Writers Vista Shelter and Restroom - Arapahoe County Open Spaces Standard Grant, \$400,000

**Performance Objectives and Measurable Outcomes**

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>                                       | <b>Performance Measure</b>   | <b>2018 Actual</b> | <b>2019 YTD</b> | <b>2020 Goal</b> |
|--|--|--|--------------------|-----------------|------------------|
| Quality First, 1.2                         | Construct upgrades to playgrounds to meet current codes and standards. | Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM. | 4                  | 5               | 4                |
| Quality First, 1.2                         | Design upgrades to playgrounds to meet current codes and standards     | Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM. | 3                  | 3               | 4                |
| Quality First, 1.2                         | Construct upgrades to ball fields to meet current codes and standards. | Provide safe, ADA compliant accessible fields.                     | 0                  | 1               | 4                |
| Quality First, 1.2                         | Design upgrades to ball fields to meet current codes and standards.    | Provide safe, ADA compliant accessible fields.                     | 3                  | 1               | 4                |
| Engage Our Future, Obj. 4                  | Coordinate 5-year CIP plans with partner agencies.                     | Establish project priorities and timelines for each municipality.  | 4                  | 4               | 4                |

**Status of 2019 Budget Initiatives**

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Status</b> |
|--|---|---------------|
| 3, 5.2                                     | Parks, Trails and Open Space Design Standards – Develop a design standard for District parks, trails and open spaces. | COMPLETE      |

### **Future Strategic Planning**

- Embrace Our Guiding Principles by delivering new projects and improvements:
  - 2022 Design and construction for 2-3 multi-purpose fields at DALRP.
  - 2023 Planning and construction for a 65 acre regional park in RidgeGate East.
- Value our Staff by utilizing the Strategic and Master Plans to guide project selection and prioritization.
- Engage our future by maintaining partnerships to benefit SSPRD and surrounding region.
  - Coordinate planning efforts and construction projects with our partners at the cities of Lone Tree, Sheridan, Littleton, Centennial, Bow Mar and Columbine Valley
  - Coordinate planning efforts and construction projects with Mile High Flood Control District and Southeast Metro Stormwater Authority
  - South Platte Working Group
  - High Line Canal Working Group
  - High Line Canal Conservancy

### **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 Mile High Flood 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, 65 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.

## **2020 Budget Initiatives**

2019 was the second full year of the Parks and Open Space Department reorganization. The reorganization continues to improve the overall efficiencies of our maintenance operations across the district. With the resignation of the Manager of Trails and Natural Open Space, another step of reorganization occurred by upgrading that position to an Assistant Director of Parks and Open Space. This change will help build on the department operational efficiencies through better communication and organization of maintenance tasks and work teams now that they all report to this new position.

In 2020 the Parks and Open Space Department will continue to explore work tasks that can be outsourced to contractors. This continues to be necessary due to the struggles faced recruiting and retaining part-time workers. 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.

Trail counters will continue to be utilized to collect data as well as new speed notification signage for certain trail areas. This data will be used to develop and implement a new trail etiquette education program to improve trail safety and reduce user conflicts along busy trail corridors.

The Forestry and Horticulture Division will continue to provide District wide management and maintenance of trees, shrub beds, annuals and perennial beds as well as carry out community events such as an Arbor Day Celebration and a Rose Pruning Workshop. Forestry partners with municipal neighbors, agencies and volunteers as well as the Mile High Youth Corp in the removal of Russian olives and other invasive woody species. Horticulture continues to work closely with Colorado State and the Colorado Department of Agriculture on conducting Japanese beetle experimental treatments.

Forestry will begin Emerald Ash Borer (EAB) sampling in the spring of 2020, as EAB detection in the North Metro areas is increasing with the invasive pest being found further south.

South Platte Park will continue to look for ways to fill and expand programming including: increasing capacity for on-site field trips using the new outdoor classroom space, continue offering catalog programs (with trips to Nebraska cranes and South Africa planned), and leveraging the newly improved exhibits and signage to increase nature center visitation. The Nature Van will be available for programming so staff will be working on pricing and marketing this new opportunity. The Park will continue to work with surrounding landowners to ensure a good relationship with residents on the Wild Plums Farm development and for sustainable border design on the Ensor properties. Working with other departments, we will be working on a remodel of the public restrooms (planning department), replacement of two vehicles (service center), and an upgrade to our network speed (IT department). We will continue to adapt and address river permitting and river use to balance recreation with resource impact.

The Garage and Sign Shops: Through the goal of purchasing alternative fueled or battery operated small equipment the district purchased two 60" Zero turn propane powered mowers to reduce emissions battery operated hand held blowers and chain saws. We will see a 60% reduction in emissions over gasoline on the mowers and 90% reduction in emissions over 2-stroke operated chain saws and blowers. The district purchased a battery operated powered 60" Zero turn mower that will go into service for the 2020 mowing season. Vehicle service alerts will be added to the GPS program and park supervisor staff will be trained in how to utilize the tracking features of the GPS program. The sign shop will start a three year monument and rule and regulation sign replacement program. Staff will concentrate on overseeing the fabrication and installation of new monument and rule and regulation signs at facilities and parks.

### Performance Objectives and Measurable Outcomes

| Guiding Principle or Strategic Goal | Department Goal/Objective                                   | Performance Measure   | 2018 Actual                 | 2019 YTD                    | 2020Goal                    |
|-------------------------------------|---|---|-----------------------------|-----------------------------|-----------------------------|
| 1                                   | Irrigation System replacement at Foxridge West in 2018      | Decrease maintenance costs.<br>Improve system efficiency                  | \$1,976 per acre<br><br>60% | \$1,187 per acre<br><br>70% | \$1,106 per acre<br><br>80% |
| 1                                   | Privatization of herbicide application in turf grass parks. | Reduction of district resources to be redirected and used on other tasks. | 61 labor hours              | 132 labor hours             | 276 labor hours             |

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Performance Measure</b>   | <b>2018 Actual</b>  | <b>2019 YTD</b>  | <b>2020Goal</b>   |
|--|---|--|---|--|---|
| 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 | 5% reduction in fuel, 6% decrease in emissions, and 5% decrease in idle time.                                       | 13% decrease in fuel, 18% decrease in emissions, 12% decrease in idle time, and 9% decrease in miles driven. | 8% decrease in fuel, 12% decrease in emissions, 5% decrease in idle time, and 6% decrease in miles driven |
| 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.                            | 239 programs, 61% full, and 4% Cancellation   | 285 programs, 78% full, and 7% Cancellation  | 265 programs, and 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.                        | 4844 participants<br><br>2836 field trip students   | 4727 participants<br><br>3096 field trip students  | 4500 participants<br><br>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   |
| 3  | Conduct an EAB Sampling Inspection of assorted ash trees across the District based on the Colorado Dept. of Agriculture's Guidelines        | To detect the presence or absence of EAB in the District.                          | Zero samplings in 2018. Samplings in 2014-16 resulted in no detection. The pest remained isolated to Boulder County | Zero samplings. Pest discovered in Broomfield and north Westminster.   | Randomly select 12-15 trees to inspect and conduct sampling methods on                                    |

**Status of 2019 Budget Initiatives**

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Status</b>   |
|--|---|---|
| 3, 5.5                                     | Repurpose of the Fitness Van into a mobile nature classroom to take programs from the Carson Nature Center on the road.                             | IN-PROGRESS<br>Jan – Apr: identified concepts, sourced supplies, acquired van. May: Decals 80% removed; request in with communications for design ideas, rewrap contractor identified. July: Decals installed, exterior complete. Aug: River table design complete, out to bid for fabrication. Sept: prototype at several events to determine materials needed, live animal tanks complete, exhibits in design. Nov: target for completed table base, install plumbing and wiring. Dec: target for completed van, begin marketing opportunities. |
| 1  | Park Monument Rule/Regulation Sign Update – First of a three-year program to update park monument and rule/regulation signs with new District logo. | IN-PROGRESS<br>Park sign design has been approved and staff is working with the fabricator to finalize the material and fabrication process so we can begin installation of the new signs.  |

**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.

## **2020 Budget Initiatives**

2020 will be a year of development with the opening of the Recreation Complex and 3 renovated outdoor pools, 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 2020, 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.

The year of 2020 will have many operational challenges and opportunities with the new recreation facility slated to open toward the end of year. Staff have been preparing how program trends and demographics may shift with the excitement of new opportunities and location. Expected anticipation is to provide slight release of programming pressure from the Recreation Centers while balancing additional program opportunities that have not been available due to lack of space. Besides programming excitement, the team will expand with five new full time positions. These positions will bring new dynamics to the team that will encourage healthy competition while challenging our focus of consistency across District programming.

Expenses are anticipated to increase in 2020 primarily due to the opening of the Recreation Complex and three renovated outdoor pools, in addition 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 94 FTE 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. In addition, staff have identified several opportunities to reduce expenses (reduction in staff scheduling/maintenance expenses, etc.).

Major 2020 Recreation Budget Initiatives include:

- Updating staffing structures within Aquatics and Gymnastics programs. Within aquatics we will be consolidating three part time Aquatics Assistants into one full time Aquatics Specialist with a primary focus in managing programs. In gymnastics we will be updating a part time gymnastics assistant to a part time medical eligible gymnastics assistant with the primary focus of parent-tot classes and birthday parties. These position changes will greatly increase our capacity within these program areas.
- In cooperation with the planning department and MW Golden (contractor), complete construction of the rebuilt Franklin, Harlow and Holly pools. Reopen and implement new operational plan for the facilities to include staffing adjustments, new fees and expanded hours. These new pools will revitalize community interest and we anticipate increased usage through admissions and swim lesson program participation.
- Complete a renovation of the Lone Tree Recreation Center's Maple room to increase programming capacity and multi-use functionality.
- Implement new insurance benefit plan partnership with ReNew Active, which is a similar program to SilverSneakers and Silver&Fit.
- Expand preschool offerings at the LTRC to include offering a secondary class which will result in doubling capacity two to three days per week.
- Continue to strengthen the relationship with the pickleball community utilizing the committee members and turn the group's objectives into stronger tournaments and community events. Develop winter pickleball opportunities through flex leagues, drop-in socials and tournaments at the Littleton Bubble.
- Develop a BMX league that promotes the sport outside the USABMX affiliation to increase awareness and overall sport participation.
- Develop a social media engagement strategy with communications to promote Recreation programming awareness.
- Develop trending and competitive summer indoor sport leagues and minicamp offerings at the Dome to maximize the availability during low rental times.
- Continued development of the youth lacrosse program with trending camp offerings, tournaments and strengthening the involvement and relationship with Arapahoe Youth League.
- Evaluate the indoor camp offerings, renegotiate contracts and offer new trending multi-sport camps to encourage growth and sustainability of the overall program. Staff are encouraged to work within the Family Sports Center division to promote cross participation and increase camp length for longer programs during school breaks.
- Continued program development of tennis operations with the emphasis on the Youth Elevation Program.
- Restructure the USTA league offerings to a team based fee through TeamSideline to remain competitive in the market and increase customer satisfaction. This was identified as one of the major requests through the end of season surveys and preseason team meeting.
- Increase marketing efforts at Colorado Journey Miniature Golf toward group rentals for special outings, fundraising, sponsorship nights and team based activities.
- Increase the number of group visits to the Creativity Lab through strategic marketing efforts and offering visits year-round.
- Through SCFD funds, the Hub will open the first e-sports program in the District. Staff will build STEM based camp programming, leagues, tournaments and rentals through this highly demanded space.



- Continued development of the Academy of Dance program and promotion of our competitive dance options. Increased marketing efforts through a newly designed landing page on our website, formal recital location and highlighting our highly trained dance instructors to distinguish our dance program from area competitors.
- Continue to increase quality of coaching through providing seminars and clinics in order to development our players to for them their next level in 2020
- Create online purchase options for figure skating patrons.
- 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.

#### Performance Objectives and Measurable Outcomes:

| Guiding Principle or Strategic Goal | Department Goal/Objective   | Performance Measure   | 2018 Actual | 2019 YTD | 2020 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 | 234         | 241      | 250       |
| 1.2                                 | Increase daily attendance at the outdoor pools through enhanced facilities and expanded hours of operation.   | Total annual attendance   | 44,470      | 43,126   | 50,000    |
| 2.2                                 | Increase enrollment in recreation gymnastics classes with the addition of the PTME Gymnastics Assistant Position.   | Annual gymnastics class registrations   | 2,994       | 2,722    | 3,400     |
| 2, 5.4                              | Maintain at least a 90% capacity rate in CDT preschool programs at Goodson and Lone Tree Recreation Centers.  | Annual preschool enrollments  | 1,392       | 1,012    | 1,500     |
| 2, 2.3                              | Connect to the Sheridan community through participation in various community events.  | Number of Sheridan Community Events attended annually                             | 10          | 10       | 12        |
| 2, 2.3                              | Continue to increase number of participants in Learn to Skate   | Increase in number of participants  | 3,434       | 3,054    | 3,200     |
| 3.3                                 | Maintain increased participation numbers of Active Adults Trips and Tours programs through offering programs that are high quality and innovative.          | Annual number of trips and tours registrations                                    | 1,362       | 1,419    | 1,600     |

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Performance Measure</b>   | <b>2018 Actual</b>  | <b>2019 YTD</b>   | <b>2020 Goal</b>  |
|--|---|--|---|---|---|
| 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 75% 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 | 62  | 66  | 70  |
| 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  | \$74,000  | \$86,000  | \$100,000   |

### Status of 2019 Budget Initiatives

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>  | <b>Status</b>   |
|--|---|---|
| 1, 5.1                                     | Commission for Accreditation for Parks and Recreation Agencies (CAPRA) Accreditation - Apply for accreditation, submit the self-assessment, plan for and conduct visitor audit, present to CAPRA Board and achieve accreditation status at the National Conference. | COMPLETE  |
| 7.3  | Colorado Journey & Batting Cages Logo Update – In conjunction with the Communications department, update the logo for the Colorado Journey & Batting Cages to provide a fresh new look that works with the new brand.   | IN-PROGRESS<br>Updated immediately on social media and phasing out old logo materials. Full implementation of logo on printed materials will start next year. |

### **Future Strategic Planning:**

- Finalize and promote facility, hospitality and general programming rates at the Recreation Complex that align with similar District amenities and are competitive within the market.
- Strategically develop and enhance partnerships that will promote successful programming and encourage sponsorship/donations.
- Successfully open the Recreation facility to the public, transition staff to their new areas and train new staff to meet and exceed X360 standards.
- Evaluate programming in all areas of the District to anticipate shifts in future programming and develop opportunities within those changes.
- Assist the two resident figure skating clubs as they explore the possibility of combining their two skating clubs. This would lead to a more concerted effort to grow figure skating in the Denver area.
- 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.
- 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.
- Increase staff training opportunities to continue to Engage our Future and insure exceptional quality of programs and services. Training examples may include water safety instructor certifications, fitness and childcare staff continuing education opportunities
- 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, Fall Festival, Brilliant Life Expo, Sheridan Celebrates and Fitness Classes in the Parks.
- Continue to invest in recreation facilities through various CIPs in 2020, some of which include:
  - Various Buck Recreation Center Improvements: Full sand and refinish of gym floor and resurface of main pool.
  - Various Goodson Recreation Center Improvements: Child Discovery Time improvements, updated lobby furniture and installation of new sounds systems in aerobic and cycle rooms.
  - Various Lone Tree Recreation Center Improvements: Maple room renovation, light sand and refinish of all wood floors, installation of new pool kiddie slide and replace corroding mirrors and partitions in locker rooms.
  - Various Sheridan Recreation Center Improvements: Replacement of lobby furniture, installation of new mechanical room doors

### **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 golf shop with current selection of equipment and clothing. All courses 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.

### **2020 Budget Initiatives**

- The 2020 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.
- A major initiative for 2020 is to enhance the quality and aesthetics of the Lone Tree Clubhouse. Improvement projects include improving the exterior appearance of the building by re-siding and painting the entire facility. Work will be completed on improving the parking lot and entrance by adding sidewalks, improving ADA accessibility, new asphalt, new landscape, and curb and gutter. Interior improvements will include remodeling the golf shop with new retail fixtures and service counter. New carpeting will be installed throughout the facility. New furniture for the grill area and continued renovation of the hotel suites will also occur.
- Replace the golf cart fleets at Littleton, Lone Tree, Family Sports, and South Suburban. The fleet is currently 6 years old and at the end of their life expectancy. This is a very large revenue producer, generating in excess of \$1.1 million per year.
- Continue 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.
- 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.
- Replace the in-ground fuel tanks at Littleton Golf Course with above ground tanks to improve environmental concerns from leakage.
- Improve the quality of the sand bunkers at Lone Tree and South Suburban Golf Courses by adding new drainage, reshaping, and improving sand quality.
- Replace the well pump and motor at South Suburban Golf Course to insure adequate irrigation water is available for the course.
- Drill a new water well at Littleton Golf Course to insure adequate irrigation water is available, replacing existing ditch water source which is less reliable.
- Replace grill furniture at South Suburban Golf Course to improve aesthetics and customer satisfaction.

### Performance Objectives and Measurable Outcomes

| Guiding Principle or Strategic Goal | Department Goal/Objective  | Performance Measure  | 2018 Actual | 2019 YTD             | 2020 Goal  |
|-------------------------------------|--|--|-------------|----------------------|--|
| 1                                   | Achieve a customer service satisfaction rate of 92% or better                                | Customer service survey results show 90% satisfaction  | 91.3%       | 91.8%                | 92%  |
| 5.4                                 | Play 170,000 rounds of golf at our golf courses  | Increase in number of rounds played at courses   | 170,045     | 161,377 (10/31/19)   | 170,000  |
| 7.3                                 | Increase the number of junior golf programs participants, including juniors play free rounds | Offer additional playing/learning opportunities with additional participants in our programs | 500         | 2200                 | 2800   |
| 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 2020 Preliminary discussions in progress                   |
| 7.1                                 | Reduce part time labor costs in golf shops   | Reduce labor costs in golf shop by 5% in 2020  | \$611,000   | \$594,500 (10/31/19) | \$585,000  |
| 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 15 wedding receptions during the year.  | 11          | 9                    | 15   |

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>                           | <b>Performance Measure</b>  | <b>2018 Actual</b> | <b>2019 YTD</b> | <b>2020 Goal</b> |
|--|--|---|--------------------|-----------------|------------------|
| 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 | 9                  | 9               | 10               |

### Status of 2019 Budget Initiatives

| <b>Guiding Principle or Strategic Goal</b> | <b>Department Goal/Objective</b>   | <b>Status</b> |
|--|--|---------------|
| 1, 5.2                                     | Cart Path Replacement/Addition – Cart paths at Lone Tree, Littleton and Family Sports Golf Courses will be replaced and/or added.  | COMPLETE      |
| 1, 5.2                                     | South Suburban Golf Course Master Plan Improvements – Phase 2 of the master plan is construction of new putting green and development of short game practice area. New tee boxes on holes #9 and #18 are also included in this phase.                | COMPLETE      |
| 1, 5.2                                     | Lone Tree Golf and Hotel Update – Improve the aesthetics of the interior and exterior. New paint and furniture to lobby. New service counter and merchandise displays in pro shop. New paint, counter tops, beds and furniture in eight hotel rooms. | COMPLETE      |

### 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.
- 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.
- 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 and renovate the clubhouse and restaurant.
- Renovate the putting green at Littleton Golf Course.



## **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 the current year, 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.

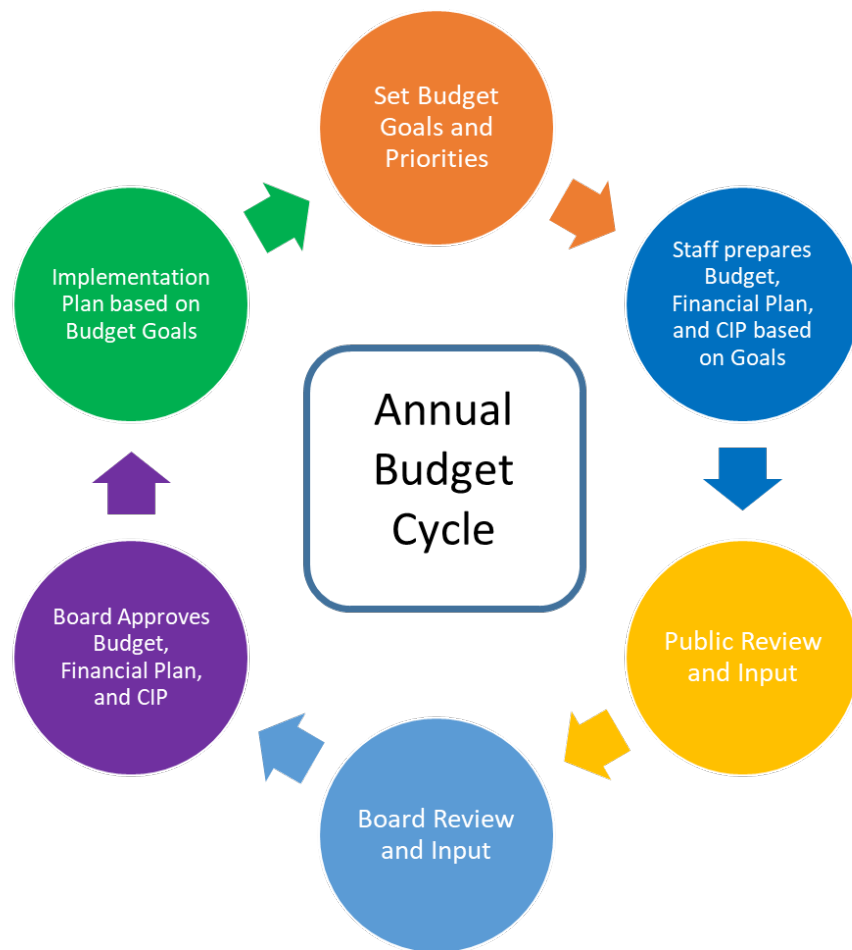
Department staff generates the budget for individual programs based on the goals developed for the budget. These program level budgets are reviewed by each department manager. The budgets are due back to the finance department and the executive director by the end of the summer. The budgets are then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

The proposed budget is formally presented to the Board of Directors by October 15<sup>th</sup> each year, per state statute requirements. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees 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 October.

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

Staff prepares an implementation plan (also called work plan) based on the approved budget goals and priorities. The implementation plan details operational and capital initiatives, lists the project manager, schedule, and status. This plan is updated quarterly and reviewed at a meeting of the Board of Directors.





Colorado Revised Statutes has the following budget requirements:

- 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.

### **2020 BUDGET CALENDAR**

|               |  |
|---------------|--|
| Mon., July 15 | Budget work papers (with June numbers) and salary information due to Staff from the Finance Department.  |
| Wed., July 24 | Meet with Board to discuss 2020 Budget Priorities  |
| Fri., July 19 | Five Year Capital Improvement Projects due. Requests for New Full Time or Part Time Medical Eligible positions also due.   |
| Mon., Aug 26  | Preliminary Assessed Valuations due from Assessors.  |
| Wed., Aug 28  | First Public Hearing on 2020 Budget. Present Major Priorities for 2020 Budget to Board   |
| Fri., Aug 30  | All 2020 Budget work papers (including 2019 estimates), fees and charges, requests for new programs, and summary transmittal letter due to Executive Director and the Finance Department.  |
| Wed., Sept 11 | Second Public Hearing on 2020 Budget. Present draft of Five Year CIP Plan to Board.  |
| Wed., Oct 9   | 2020 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish "Notice of Budget" upon receipt of proposed budget).                                 |
| Wed., Oct 9   | Third and Final Public Hearing on 2020 Proposed Budget.  |
| Wed., Nov 13  | Board formally adopts 2020 Budget, Financial Plan, and Five Year CIP Plan  |
| Mon., Nov 25  | Detail Transmittal letter with Department Mission, Goals, Accomplishments, and Key Performance Indicators, which align with the Master and Strategic Plans, due to the Finance Department. |
| Tues., Dec 10 | Final Assessed Valuation due from Assessors.   |
| Wed., Dec 11  | Board certifies Mill Levy to Counties.   |
| Fri., Dec 13  | Mill Levies transmitted to Counties.   |
| Fri., Dec 27  | 2020 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. This fund is no longer budgeted. It is included in this document for comparison purposes only.

**Capital Project Fund** – This fund will be used to account for the proceeds of the authorized 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 issued \$40,285,000 of GO Bonds on October 16, 2019. The District also issued \$32,350,000 of Certificates of Participation on July 31, 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, 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 District's philosophy for fees and charges:

- To effectively manage operations in order to provide affordable and diversified services to the participants we serve
- To foster healthy living for individuals through recreation opportunities
- To provide and maintain facilities and provide the opportunity for the general public to participate in a variety of programs and activities and to fully utilize the facilities of the District
- To provide trained and qualified personnel for supervision and instruction in programs and activities
- To provide the means and actively seek public input in planning and evaluating programs, activities and facilities

- To promote the premise that fees are determined for each program and facility by considering service delivery, costs, market comparisons, customer need and unique marketing opportunities depending on location and popularity of the program or facility
- To establish cost recovery rates that consider market conditions and the cost of providing programs and services
- To provide services that are self-supporting and recognize that certain services will obtain revenue that is higher than cost and at the same time other services will be subsidized
- To ensure that District residents receive the benefit of lower fees
- To supplement fees and charges with tax dollars, grants, donations, sponsorships, scholarships etc. when applicable.

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

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

### **Property Taxes**

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is 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 | Capital Projects | Debt Service | Enterprise        |
| Estimated Fund Balance 12/31/19       | \$10,303,129       | \$ 260,366         | \$ -       | \$ 8,484,597     | \$ 33,298    | \$ 2,438,917      |
| <b>Restricted for:</b>                |                    |                    |            |                  |              |                   |
| Emergencies                           | 831,000            | -                  | -          | -                | -            | 911,000           |
| Environmental Liability Escrow        | 200,000            | -                  | -          | -                | -            | -                 |
| Total Restricted Fund Balance         | 1,031,000          | -                  | -          | -                | -            | 911,000           |
| <b>Assigned to:</b>                   |                    |                    |            |                  |              |                   |
| Health Insurance Claims               | 2,000,000          | -                  | -          | -                | -            | -                 |
| Subsequent year's expenditures        | 6,024,302          | 260,366            | -          | 8,484,597        | 33,298       | 392,558           |
| Total Assigned Fund Balance           | 8,024,302          | 260,366            | -          | 8,484,597        | 33,298       | 392,558           |
| <b>Unassigned:</b>                    |                    |                    |            |                  |              |                   |
| 7% Reserve (net of emergency reserve) | 201,772            | -                  | -          | -                | -            | 1,135,359         |
| COPS Reserve                          | 1,046,055          | -                  | -          | -                | -            | -                 |
| Total Unassigned Fund Balance         | 1,247,827          | -                  | -          | -                | -            | 1,135,359         |
| Remaining Fund Balance 12/31/19       | \$ -               | \$ -               | \$ -       | \$ -             | \$ -         | \$ -              |

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 **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

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.

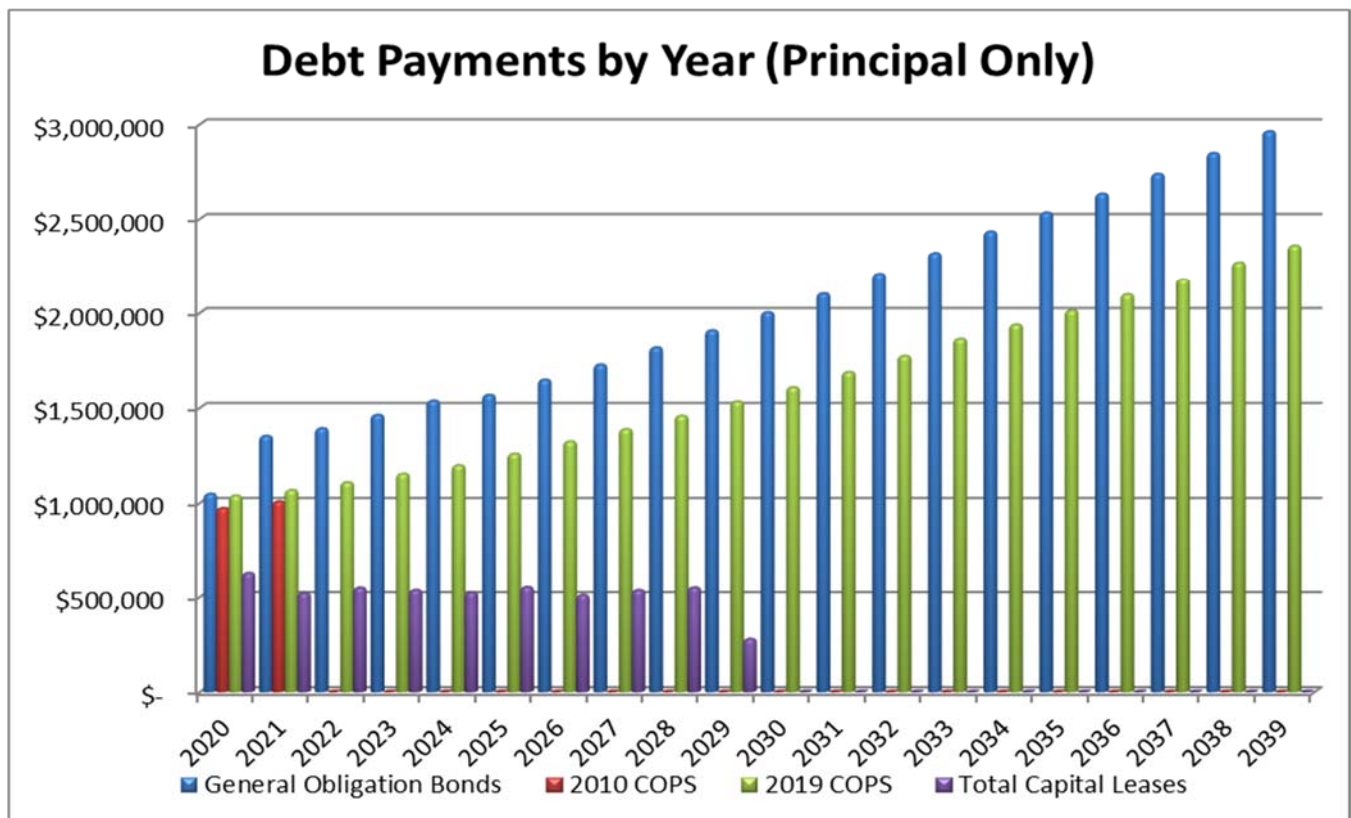
Outstanding Debt as of December 31, 2019

| Description  | Balance as of        |      | Debt Type                    | Purpose  | Rating    |
|--|----------------------|------|------------------------------|--|-----------|
|  | 2019                 | 2018 |                              |  |           |
| (2019) - \$40,805,000 General Obligation Refunding Bonds | \$ 40,285,000        |      | General Obligation Debt      | To construct a portion of the new recreation complex and funding for other District improvement projects | AA        |
| Total General Obligation Bonds Outstanding               | <u>\$ 40,285,000</u> |      |                              |  |           |
| (2010) - \$9,620,000 Certificates of Participation       | \$ 1,985,000         |      | Certificate of Participation | Acquisition and renovation of new service center and refund 2001 B COPs (Family Sports Center Purchase)  | not rated |
| (2019) - \$32,350,000 Certificates of Participation      | \$ 32,350,000        |      | Certificate of Participation | To construct a portion of the new recreation complex and outdoor pool renovations                        | AA-       |
| Total COPs Outstanding                                   | <u>34,335,000</u>    |      |                              |  |           |
| (2014) - \$5,760,987 Energy Performance Lease            | 4,394,701            |      | Lease                        | Purchase energy savings equipment and improve facilities   | not rated |
| (2014) - \$649,486 Golf Cart Lease                       | 113,459              |      | Lease                        | Purchase golf carts  | not rated |
| (2018) - \$152,335 Equipment Lease (Buck)                | 116,199              |      | Lease                        | Purchase fitness equipment   | not rated |
| (2019) - \$158,365 equipment Lease (Goodson)             | 158,365              |      | Lease                        | Purchase fitness equipment   | not rated |
| (2019) - \$425,000 Loan from Denver Water                | 425,000              |      | Loan                         | Irrigation Well Improvements   | not rated |
| Total Lease/Loans Outstanding                            | <u>5,207,724</u>     |      |                              |  |           |
| Total Outstanding Debt as of December 31, 2018           | <u>\$ 79,827,724</u> |      |                              |  |           |

**Debt Service Schedule 2020**

| General Obligation Bond Payments            |             | COP/Lease Payments                   |             |
|---|-------------|--------------------------------------|-------------|
| Debt Issuance                               |             | Debt Issuance                        |             |
|   | Total       |                                      | Total       |
| 2019 General Obligation Bonds - Principal   | \$1,050,000 | 2010COP - Principal                  | \$ 975,000  |
| Total General Obligation Principal Payments | 1,050,000   | 2019 COP - Principal                 | 1,040,000   |
| 2019 General Obligation Bonds - Interest    | 2,034,303   | Energy Performance Lease - Principal | 356,338     |
| Total General Obligation Interest Payments  | 2,034,303   | Golf Course Lease - Principal        | 113,459     |
| Total General Obligation Bond Payments      | \$3,084,303 | Equipment Lease - Principal          | 75,548      |
|   |             | Denver Water Loan - Principal        | 82,913      |
|   |             | Total COP Principal Payments         | 2,643,258   |
| Grand Total Principal                       | \$3,693,258 | 2010 COP - Interest                  | 60,543      |
| Grand Total Interest                        | 3,606,162   | 2019 COP - Interest                  | 1,389,500   |
| Grand Total                                 | 7,299,420   | Energy Performance Lease - Interest  | 109,528     |
| By Fund:                                    |             | Golf Course Lease - Interest         | 2,179       |
| General Fund                                | 3,500,866   | Equipment Lease - Interest           | 8,022       |
| Debt Service Fund                           | 3,084,303   | Denver Water Loan - Interest         | 2,087       |
| Enterprise Fund                             | 714,251     | Total COP Interest Payments          | \$1,571,859 |
| Grand Total                                 | \$7,299,420 | Total COP/Lease Payments             | \$4,215,117 |

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."



**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 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

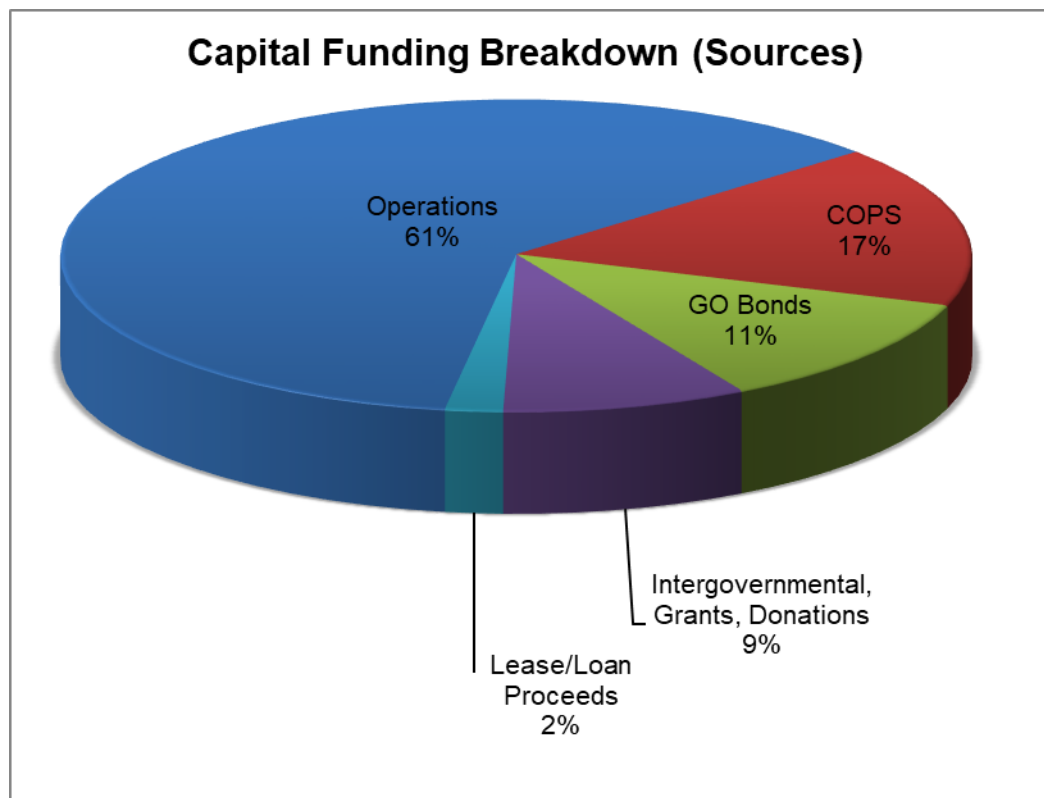
### **Specific Strategic Goals related to Capital Improvement Plan:**

- 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 \$77,657,200 on capital outlay over the next five years. Of this amount \$47,359,175 is from undesignated operational funds, \$23,473,025 is from the issuance of debt or debt proceeds, and \$6,825,000 is from grants and matching funds from our partners.



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

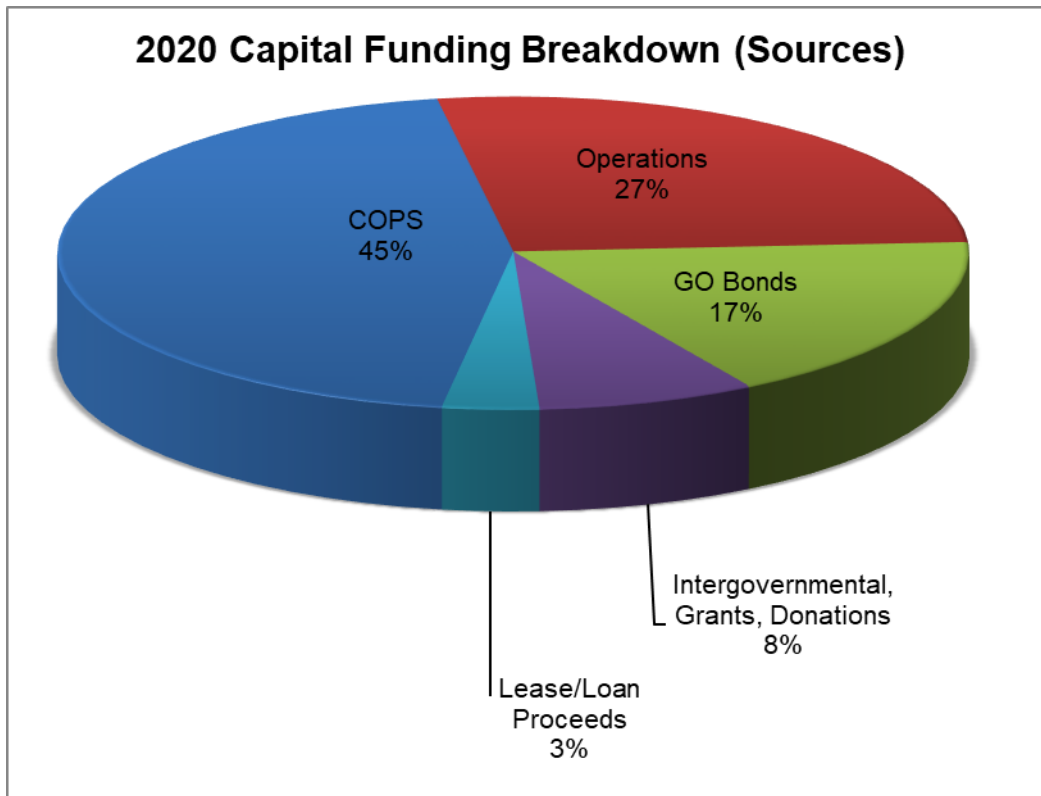
- Family Sports Center Dome/Littleton Tennis Bubble replacements
- David A. Lorenz Synthetic Fields/New Multi-Purpose Athletic Fields
- Ridgeway East Inclusion
- Recreation Software and Human Resources/Payroll System
- Parks Replacement Mowers, Equipment and Vehicles
- Golf Replacement Mowers, Equipment and Vehicles
- Golf Cart Replacements
- Projects matched with our Municipal Partners and grant opportunities
- Other Debt Related Projects - The new Recreation Complex and the renovation of three outdoor pools was budgeted in 2019 and funded with GO Bonds and Certificates of Participation. In addition, the District has approximately \$9 million in projects from GO Bond proceeds. Major projects consist of renovation to Goodson Recreation Center locker rooms and roof, improvements to Cornerstone Park, sprinkler replacements, upgrades to parks, 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 2020 Budget are discussed in more detail below.

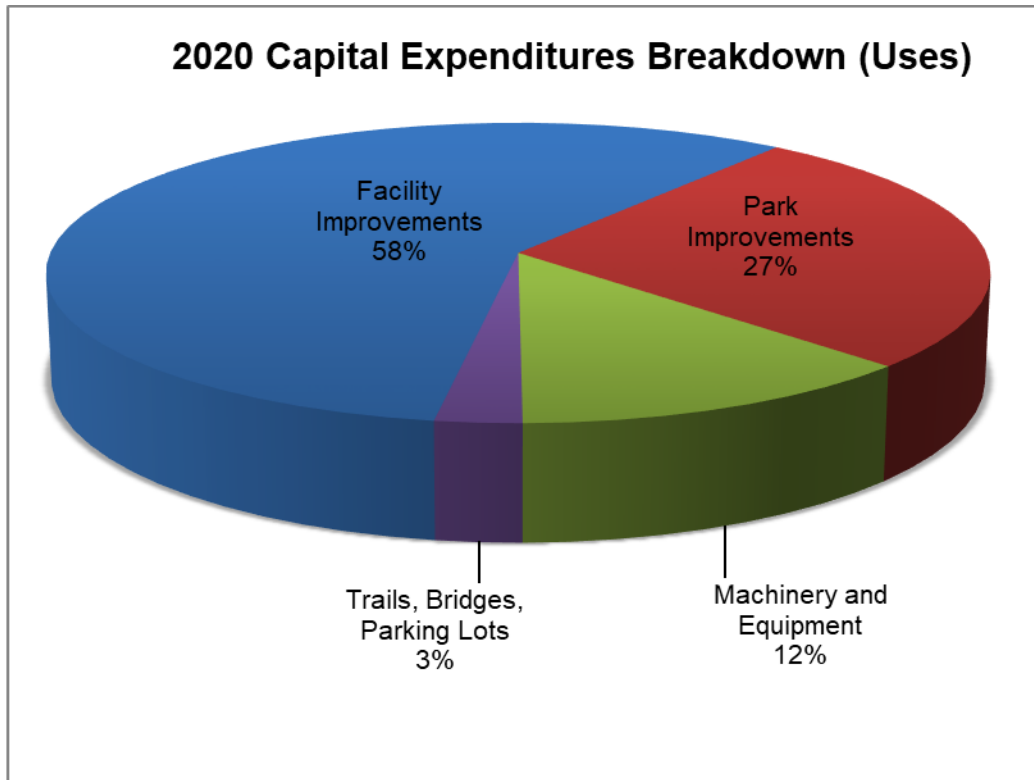
The draft Capital Improvement Plan was reviewed by the Board of Directors on October 2019. Capital priorities were also discussed with staff and the Board during the 2020 Budget process. The final Capital Improvement Plan was approved by the Board of Directors on November 13, 2019.

**2020 Capital Projects**

The total capital expenditures for 2020 is \$29,274,783. These expenditures are funded by GO Bonds \$5,035,025, COPS \$13,000,000, Operations \$7,892,008, and Lease Proceeds \$990,000. Estimated funds of \$2,357,750 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 2020 that are unknown at the time of budget preparation.



The next chart shows the 2020 percentage breakdown of capital expenditures. Park Improvements account for 27%, Facility Improvements 58%, Trails (including trails, bridges, and parking lots) 3%, and the remaining 12% for Machinery and Equipment.



### Project Highlights for 2020

Some of the major capital projects for 2020 include:

- **Cornerstone Park New Multi-Purpose Athletic Fields**
  - **Project Description** - Convert two existing bluegrass sod multi-use fields to synthetic turf with LED sport lighting. The fields will be accessible for all users groups and spectators. At this time the nearest lighted, synthetic turf multi-use fields are outside the District. Lighted synthetic turf fields will allow field use to be extended up to four additional hours in the spring and autumn evenings and extends the season of play into the winter months for practice and tournaments, allowing for increased capacity of programming without damaging the turf.
  - **Funding Source** – 2019 GO Bond proceeds in the amount of \$3,500,000.
  - **Impact on Operating Costs** – The synthetic turf fields will have lower annual maintenance costs due to reduced mowing, irrigation repairs and sod replacement. The new LED sports lighting will have an initial installation cost, but there should be little to no maintenance costs over 25 years.

# Cornerstone Park Site Plan



- **Writer's Vista Park Renovation**

- **Project Description** – The project scope will replace the existing pavilion and restroom at Writers Vista Park. The new restroom and shelter will be in the same location and oriented towards the playground and ballfield. The proposed pavilion will increase the seating capacity by 52 people. The existing pavilion provides limited shade and limited protection from the elements. The existing bathroom is 20+ years old and serves the Highline Canal Trail as well as the park users. There is a need to increase capacity in the restroom.
- **Funding Source** – This project is jointly funded by the City of Littleton (\$100,000), Arapahoe County Open Space Grant (\$400,000) and GO Bond proceeds of \$100,000.
- **Impact on Operating Costs** – The park improvements will not increase the cost to maintain the park. Annual maintenance cost for developed parks is \$10,743 per acre.

**Writer's Vista Conceptual Plan**



- **Hamlet Park Renovation**

- **Project Description** – Hamlet Park Improvements will renovate an existing playground, shade pavilion and basketball court. The playground will include a play area with separate play equipment for 2-5 year old and 5-12 year old children along with two swing bays with two belt seats, one tot seat and an ADA seat. The playground surfacing will be 100% poured-in-place rubber playground safety surfacing. A new shade pavilion will contain one ADA and one standard park table with seating for 18 people. A new basketball court will be installed and miscellaneous concrete flatwork will be repaired at the park access areas. Two park benches and a drinking fountain will be replaced. The playground equipment at Hamlet Park has reached the end of its useful life. The current shelter only allows for a single park table and is not ADA compliant. The basketball court and surrounding concrete flatwork is deteriorated and cracking in many locations. The new playground surfacing will create increased ADA accessibility for playground users.



- **Funding Source** – This project is jointly funded by the City of Littleton (\$250,000) and the District (GO Bond funds \$250,000).
- **Impact on Operating Costs** – The park improvements will not increase the cost to maintain the park. Annual maintenance cost for developed parks is \$10,743 per acre.

### Hamlet Park Renovation Conceptual Plan



### Hamlet Park Basketball Court Current Condition





- **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 this project. Total construction costs are estimated to be \$410,000. Proposed funding includes 2020 budget of \$276,750 from GO Bond proceeds. This will be added to 2019 budgeted funds of \$66,625 from City of Centennial and \$66,625 from GO Bond funds.
- **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





- **deKoevend Park Dog Off-Leash Area**
  - **Project Description** – Install a new dog off-leash area behind Goodson Recreation Center to include fencing, irrigation, pavilion, benches and agility training. Currently the deKoevend ballfield is being used for off-leash activities and a decision was made to stop that use. In order to meet the expectations of residents that use the ballfields a new dog off-leash area is needed.
  - **Funding Source** – Estimated total cost for this project is \$275,000 funded from undesignated operating funds.
  - **Impact on Operating Costs** – Increase to developed acres is minimal. Annual maintenance cost for developed parks is \$10,743 per acre.

#### deKoevend Park Site Plan

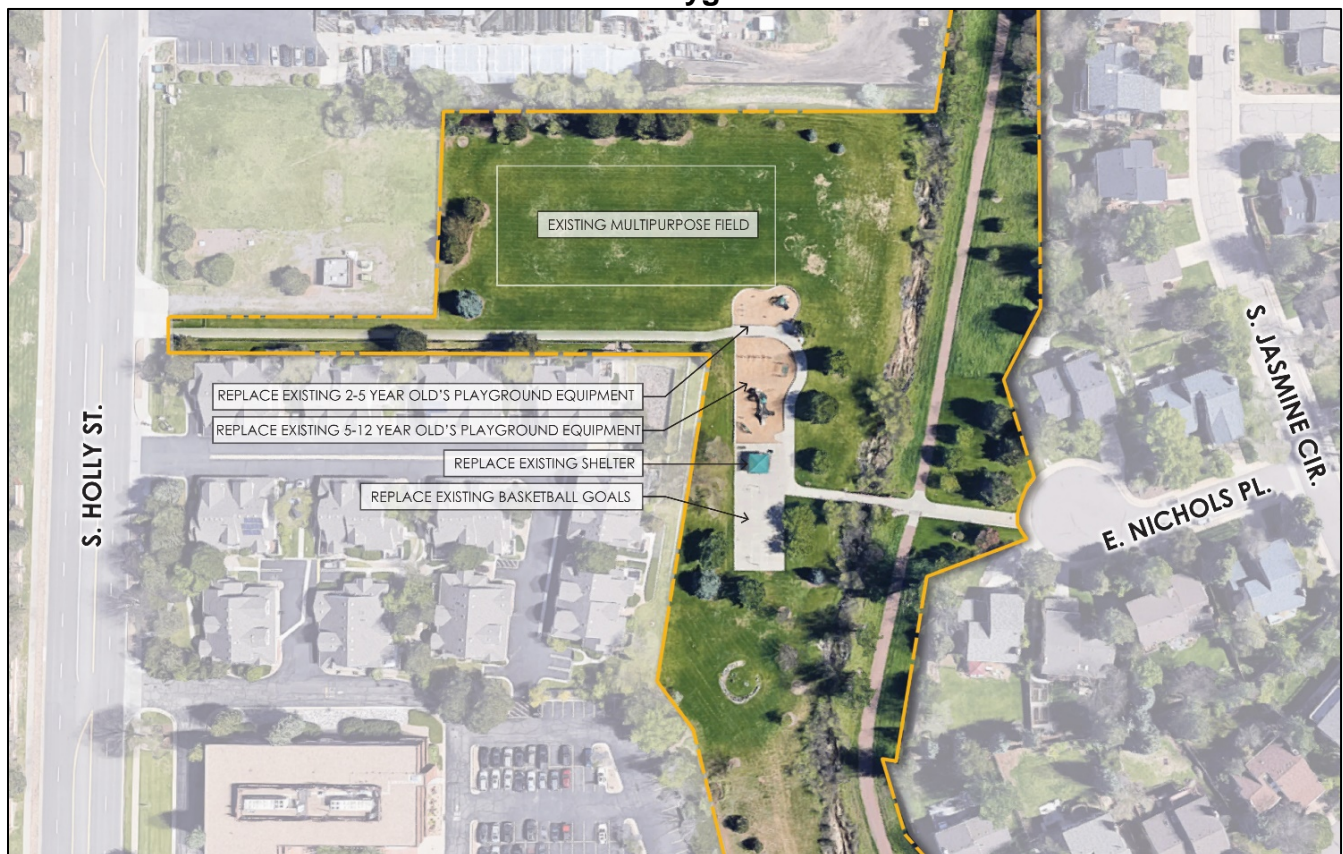




- **Foxhill Park Playground**

- **Project Description** – Foxhill Park Improvements will renovate an existing playground and shade pavilion. The playground will include a play area with separate structures for 2-5 year olds and 5-12 year olds, two swing bays with two belt seats, one tot seat and an ADA swing, two independent motion events (Dragonfly seesaw and raft rider), a new pavilion with seating up to 18 people, including one ADA picnic table, and two new benches. South Suburban will also replace the goals on the existing basketball court. The existing playground at Foxhill Park has reached its life span and has a low play value. The play structures are showing signs of deterioration with fading colors and rusting posts. The existing play surface is 100% wood chips and the proposed design will provide 50% rubber surfacing to increase the playground's accessibility.
- **Funding Source** - The District along with the City of Centennial are jointly funding this project. Total construction costs are estimated to be \$485,000. Proposed funding includes an Arapahoe County Open Space grant (ACOS) of \$300,000, \$92,500 from the City of Centennial, and \$92,500 from GO Bond proceeds.
- **Impact on Operating Costs** The park improvements will not increase the cost to maintain the park.

**Foxhill Park Playground Site Plan**



- **Cherry Knolls**

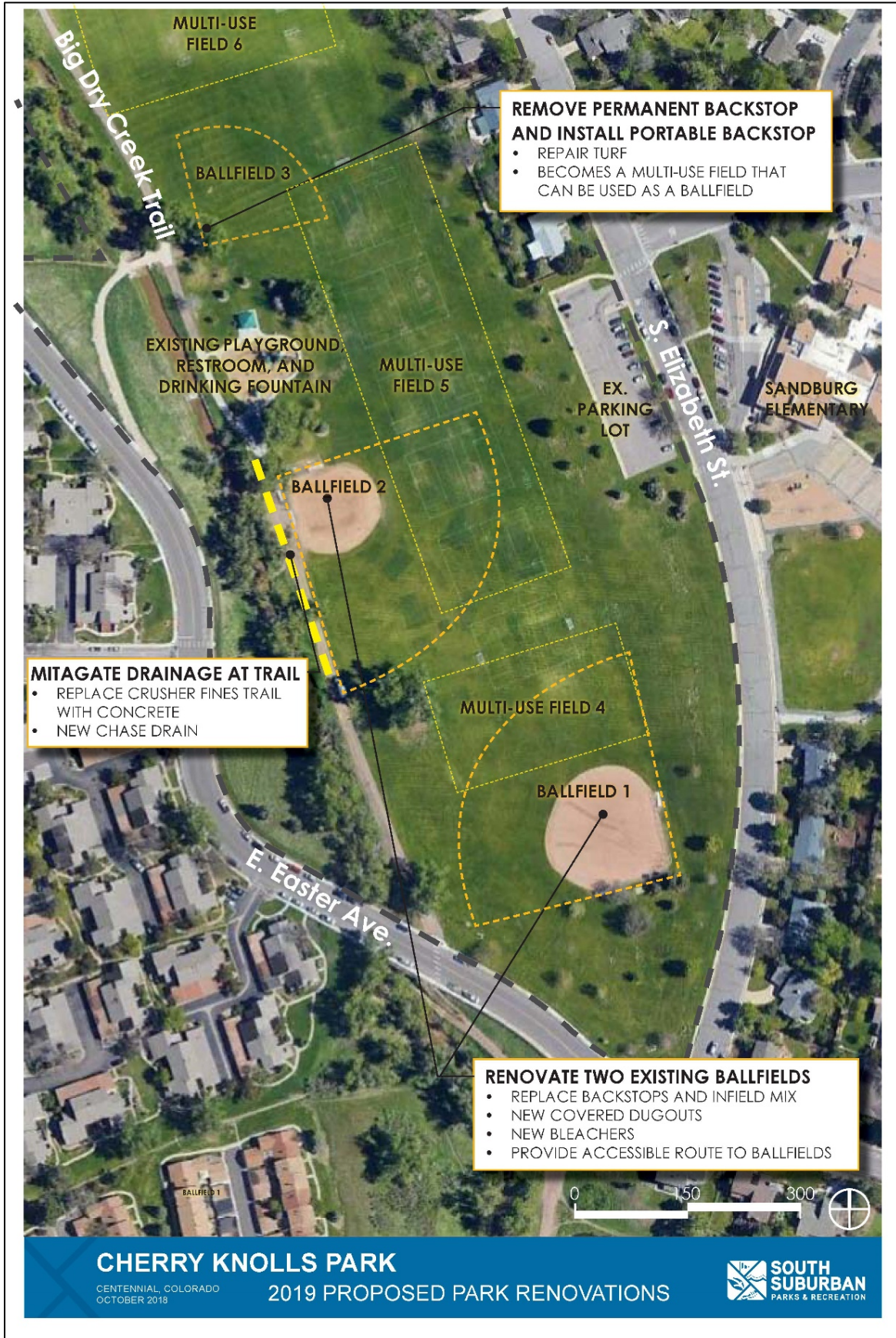
- **Project Description** – The District plans to renovate the ballfields and make drainage improvements. The disturbed area is anticipated to be two acres or less for park renovations. Specifically, the proposed renovations include the following:
  - Replace the two skinned infield ballfield with new 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 this project. Total construction costs are estimated to be \$570,000. Proposed funding includes \$390,000 in 2020 from GO Bond proceeds. The 2019 Budget includes \$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 Current Conditions**





## Cherry Knolls Ballfield Site Plan



- **Lone Tree Golf Clubhouse Exterior Improvements**

- **Project Description** – Replace the wood siding on the Lone Tree clubhouse and paint the stucco to improve overall appearance of the building. Exterior wood siding on clubhouse is 35 years old and has weathered badly. It is in very poor condition and detracts from the overall appearance of the facility. The siding is coming loose from the building and cracking in many locations.
- **Funding Source** – Estimated total cost for this project is \$620,000. 2020 Budget includes \$430,000 funded from undesignated operating funds. Remaining budget will be carried over from the 2019 Budget.
- **Impact on Operating Costs** – Concrete fiber board requires painting less often, reducing the overall maintenance costs of the building exterior. Wood requires painting every 3 to 7 years and concrete fiber board requires painting every 15 years or more.

The District's capital expenditures for 2020 include \$2,357,750 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 2019 and early 2020. 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 2020 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 2020. The District's contribution to the matching projects is \$15,000.

## **Equipment**

Expenditures for equipment, vehicles, and computers represent 12% of the total capital budget or \$3,622,641. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles and New Parks Equipment (\$840,475)** - 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.
- **Agriculture Tractor (\$69,950.00)** – Replace tractor unit # 435, a 1997 New Holland Model 7645 agriculture tractor with over 7,600 hours of operation. The engine injectors, injector pump and hydraulic oil pump for the tractor hydraulic functions are all worn out and can no longer perform as required.
- **Funding Source** – Park Equipment will be funded by undesignated operating funds.
- **Impact on Operating Costs** – Over the past three years we have spent over \$12,000.00 on engine and transmission repairs and continue to have other issues while in service. The down time increases each year which put crews behind in their duties.



## Current Agriculture Tractor



- **Golf Equipment (\$1,307,000) - Same as Park Replacement Equipment**
  - **Golf Car Replacement** - Replace existing golf cars at all 4 golf courses. Existing cars are 6 years old and at the end of their useful life. Cars are showing excessive wear and are not aesthetically pleasing to the users. They are also beginning to require additional maintenance to keep operational. Golf cars generate approximately \$1.25 million dollars in revenue annually.
  - **Funding Source** - 2020 includes an \$800,000 lease for new golf cars. All other equipment will be funded by undesignated operating funds.
  - **Impact on Operating Costs** – Maintenance on new cars will be lower than the cost of repair/maintenance on older cars.



- **Technology and System Upgrades (\$947,466)**
  - **New Recreation Software** – The District is in the process of evaluating software systems to handle all aspects of customer interaction including passes, admissions, pro shop inventory, class registrations, sports league management, and reservation of District facilities. Our current system is in-house and managed by the IT department. Outsourcing to a third party would increase software functionality and free up IT staff to work on other projects.
  - **Human Resources/Payroll System (HRIS)** – Human Resources and Finance staff are also evaluating software/online solutions for payroll and HR needs to improve productivity. New system would include an employee self-service function; improved analytics/metrics and reporting; elimination of manual processes; enhanced accuracy; and improved security.
  - **Funding Sources** – Technology and System Upgrades will be funded by undesignated operating funds.
  - **Impact on Operating Costs** – First year implementation will have one time training, installation and hardware fees. Ongoing maintenance costs for the Recreation Software will range from \$125-\$200,000 annually depending on vendor and District revenues. Estimated annual maintenance for the HRIS Software is \$190,000.

For more information on all capital projects included in this CIP plan, see detailed list included in the appendix 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

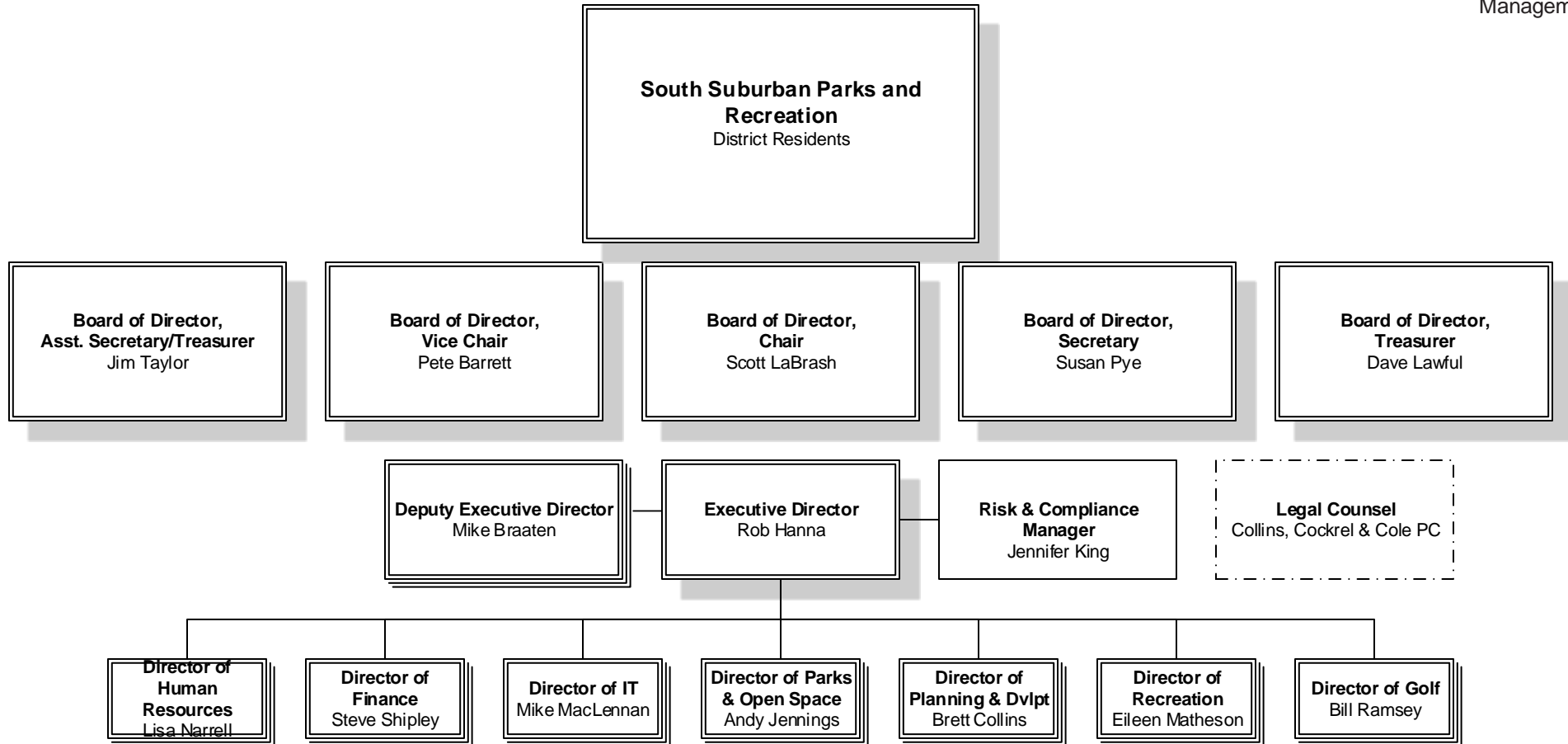
**Board of Directors**

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**

|   | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE AND OTHER SOURCES OF FUNDS:</b>              |                        |                        |                           |                        |
| GENERAL FUND  | \$ 27,816,585          | \$ 32,920,533          | \$ 31,783,953             | \$ 30,151,372          |
| CONSERVATION TRUST FUND                                 | 794,612                | 765,000                | 810,000                   | 760,000                |
| GRANT FUND  | 36,196                 | 150,940                | 112,599                   | 150,000                |
| CAPITAL PROJECTS FUND                                   | 1,350,000              | 84,775,900             | 87,121,125                | 15,010,250             |
| 2010 1 MILL FUND  | 2,102,187              | -                      | -                         | -                      |
| ENTERPRISE FUND   | 28,111,821             | 28,916,081             | 28,373,396                | 30,612,163             |
| DEBT SERVICE FUND                                       | 3,747,875              | 3,391,932              | 3,368,353                 | 3,268,549              |
| TOTAL   | 63,959,275             | 150,920,386            | 151,569,426               | 79,952,334             |
| <b>EXPENDITURES AND OTHER USES OF FUNDS:</b>            |                        |                        |                           |                        |
| GENERAL FUND  | 25,708,891             | 39,057,897             | 31,462,251                | 36,634,930             |
| CONSERVATION TRUST FUND                                 | 863,091                | 1,319,567              | 1,104,202                 | 1,020,366              |
| GRANT FUND  | 36,196                 | 150,940                | 112,599                   | 150,000                |
| CAPITAL PROJECTS FUND                                   | 643,568                | 85,482,332             | 79,342,960                | 23,494,847             |
| 2010 1 MILL FUND  | 3,591,947              | -                      | -                         | -                      |
| ENTERPRISE FUND   | 27,509,098             | 28,958,953             | 28,083,012                | 31,004,721             |
| DEBT SERVICE FUND                                       | 3,719,374              | 3,758,198              | 3,717,700                 | 3,301,847              |
| TOTAL   | 62,072,165             | 158,727,887            | 143,822,724               | 95,606,711             |
| NET INCREASE IN FUND BALANCE                            | 1,887,110              | (7,807,501)            | 7,746,703                 | (15,654,377)           |
| BEGINNING FUNDS AVAILABLE                               | 11,886,494             | 13,718,026             | 13,773,603                | 21,520,307             |
| ENDING FUNDS  | 13,773,604             | 5,910,525              | 21,520,307                | 5,865,930              |
| LESS RESERVES:  |                        |                        |                           |                        |
| 7% OPERATING RESERVE (includes 3%<br>emergency reserve) | (2,788,229)            | (2,964,470)            | (2,931,492)               | (3,140,375)            |
| DEBT SERVICE RESERVE                                    | (382,645)              | -                      | (33,298)                  | -                      |
| CONSERVATION TRUST RESERVE                              | (554,568)              | -                      | (260,366)                 | -                      |
| COPS RESERVE  | (850,000)              | (1,046,055)            | (1,046,055)               | (525,555)              |
| INSURANCE RESERVE                                       | (1,872,760)            | (1,700,000)            | (2,000,000)               | (2,000,000)            |
| ENVIRONMENTAL RESERVE                                   | (200,000)              | (200,000)              | (200,000)                 | (200,000)              |
| UNRESERVED FUNDS AVAILABLE                              | \$ 7,125,402           | \$ -                   | \$ 15,049,096             | \$ -                   |



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

|   | <b>Actual<br/>2017</b> | <b>Budget<br/>2018</b> | <b>Estimated<br/>2018</b> | <b>Budget<br/>2019</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                                       |                        |                        |                           |                        |
| PROPERTY TAXES  | \$ 26,653,121          | \$ 26,408,924          | \$ 26,383,353             | \$ 29,328,377          |
| SPECIFIC OWNERSHIP                                    | 2,204,071              | 2,300,000              | 1,900,000                 | 1,900,000              |
| INTERGOVERNMENTAL/DONATIONS                           | 1,379,758              | 1,498,370              | 1,502,798                 | 1,498,824              |
| NET INVESTMENT INCOME                                 | 374,231                | 525,000                | 642,000                   | 780,000                |
| PROGRAM REVENUE                                       | 19,596,351             | 20,256,675             | 19,851,620                | 20,778,418             |
| RESTAURANT  | 2,662,108              | 2,833,438              | 2,508,765                 | 2,906,572              |
| RETAIL SALES REVENUE                                  | 1,127,031              | 1,191,988              | 1,189,123                 | 1,230,275              |
| FACILITY RENTAL REVENUE                               | 899,840                | 876,642                | 945,668                   | 990,731                |
| CONTRACT SALES REVENUE                                | 46,247                 | 48,130                 | 139,492                   | 154,052                |
| OTHER REVENUE   | 604,364                | 436,800                | 531,343                   | 462,335                |
| <b>TOTAL OPERATING REVENUE</b>                        | <b>55,547,122</b>      | <b>56,375,967</b>      | <b>55,594,162</b>         | <b>60,029,584</b>      |
| <b>EXPENDITURES:</b>                                  |                        |                        |                           |                        |
| SALARY  | 19,692,681             | 21,047,056             | 20,387,374                | 21,981,024             |
| BENEFITS  | 4,816,570              | 5,469,222              | 5,318,538                 | 5,635,616              |
| PROGRAM EXPENSES                                      | 544,324                | 634,166                | 579,577                   | 803,586                |
| RESTAURANT SALES EXPENSE                              | 273,056                | 262,362                | 255,577                   | 262,674                |
| SUPPLIES  | 3,400,757              | 3,519,163              | 3,359,050                 | 3,648,235              |
| SERVICE & MATERIALS                                   | 1,731,221              | 1,951,230              | 2,037,380                 | 2,066,902              |
| MAINTENANCE   | 284,678                | 422,925                | 397,382                   | 498,360                |
| EQUIPMENT   | 196,652                | 232,684                | 145,669                   | 232,772                |
| UTILITIES   | 4,664,048              | 4,726,118              | 4,753,620                 | 5,023,417              |
| CONTRACTUAL   | 1,551,785              | 1,396,262              | 1,445,470                 | 1,592,281              |
| OTHER EXPENSES  | 3,420,754              | 3,425,135              | 3,362,791                 | 3,123,226              |
| DEBT SERVICE  | 3,676,179              | 6,700,061              | 4,940,061                 | 3,640,921              |
| TREASURER & PAYING AGENT FEES                         | 344,443                | 343,080                | 346,500                   | 392,922                |
| <b>TOTAL OPERATING EXPENDITURES</b>                   | <b>44,597,148</b>      | <b>50,129,464</b>      | <b>47,328,989</b>         | <b>48,901,936</b>      |
| <b>EXCESS OPERATING REVENUE OVER<br/>EXPENDITURES</b> | <b>10,949,974</b>      | <b>6,246,503</b>       | <b>8,265,173</b>          | <b>11,127,648</b>      |
| <b>OTHER REVENUE:</b>                                 |                        |                        |                           |                        |
| CHV PAYMENT   | 769,914                | 772,299                | 772,299                   | 747,500                |
| INTERGOVERNMENTAL/DONATIONS FOR<br>CAPITAL PROJECTS   | 2,539,905              | 5,367,120              | 4,007,965                 | 1,610,250              |
| OPERATING TRANSFER IN                                 | 4,950,000              | 4,925,000              | 4,905,000                 | 3,575,000              |
| DEBT PROCEEDS   | 152,335                | 83,480,000             | 86,290,000                | 13,990,000             |
| <b>TOTAL OTHER REVENUE</b>                            | <b>\$ 8,412,154</b>    | <b>\$ 94,544,419</b>   | <b>\$ 95,975,264</b>      | <b>\$ 19,922,750</b>   |

(continued)

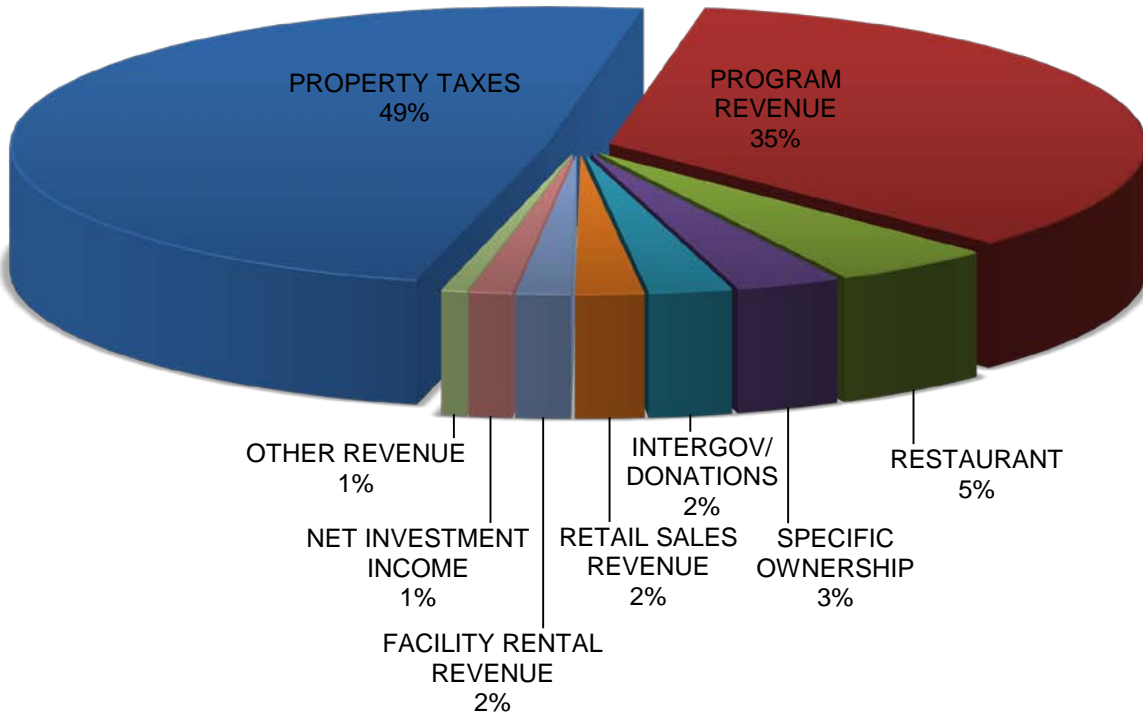


**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

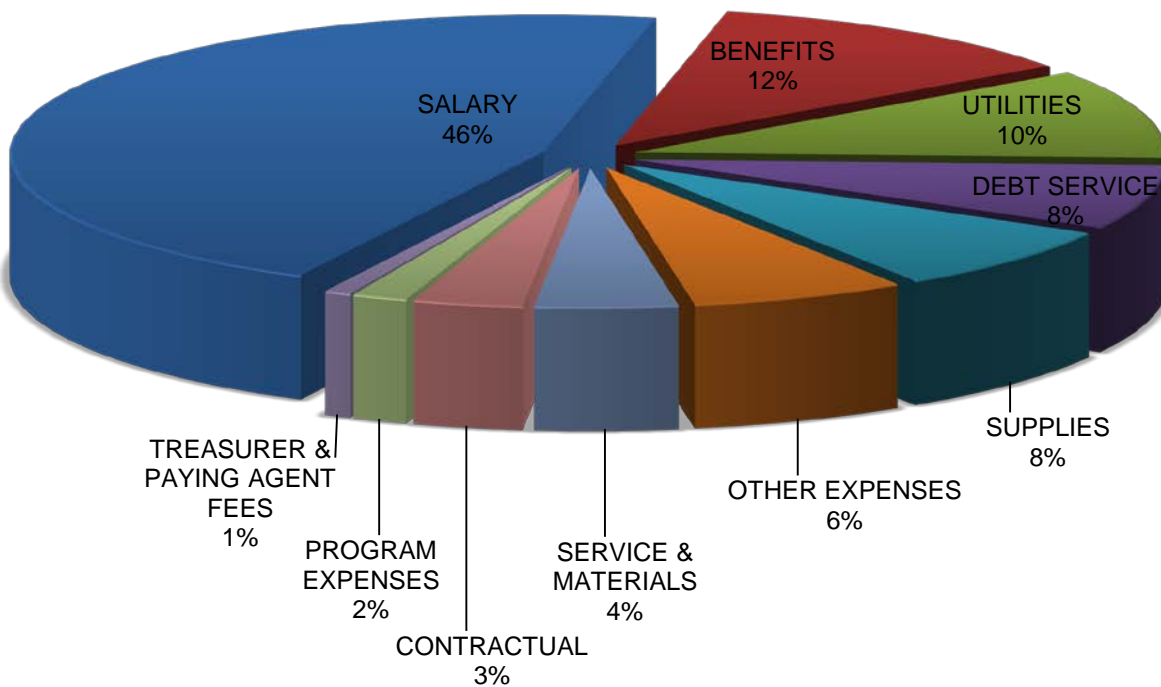
|   | <b>Actual<br/>2017</b> | <b>Budget<br/>2018</b> | <b>Estimated<br/>2018</b> | <b>Budget<br/>2019</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
|   | (continued)            |                        |                           |                        |
| <b>OTHER EXPENDITURES:</b>                              |                        |                        |                           |                        |
| UNDESIGNATED  | \$ -                   | \$ 6,295,059           | \$ -                      | \$ 8,458,866           |
| DEBT SERVICE FOR 2010 COPS                              | 524,323                | 525,140                | 525,140                   | 520,500                |
| DEBT SERVICE FOR 2019 COPS                              | -                      | 620,000                | 521,063                   | 2,429,500              |
| DEBT SERVICE FOR 2020 COPS                              | -                      | -                      | -                         | 700,000                |
| ENERGY PERFORMANCE LEASE                                | 439,123                | 452,297                | 452,297                   | 465,856                |
| LOAN PAYMENT (DENVER WATER)                             | -                      | 85,000                 | -                         | 85,000                 |
| HUDSON GARDENS MANAGEMENT FEE                           | 521,500                | 620,000                | 620,000                   | 620,000                |
| PROPOSED MERIT INCREASE                                 | -                      | -                      | -                         | 575,270                |
| OPERATING TRANSFER OUT                                  | 5,003,054              | 4,925,000              | 4,905,000                 | 3,575,000              |
| CAPITAL EXPENDITURES                                    | 10,987,016             | 95,075,927             | 89,470,235                | 29,274,783             |
| TOTAL OTHER EXPENDITURES                                | 17,475,016             | 108,598,423            | 96,493,735                | 46,704,775             |
| NET REVENUE OVER EXPENDITURES                           | \$ 1,887,111           | \$ (7,807,501)         | \$ 7,746,702              | \$ (15,654,377)        |
| <br>TOTAL REVENUE                                       | <br>\$ 63,959,275      | <br>\$ 150,920,386     | <br>\$ 151,569,426        | <br>\$ 79,952,334      |
| TOTAL EXPENDITURES                                      | 62,072,165             | 158,727,887            | 143,822,724               | 95,606,711             |
| NET REVENUE OVER (UNDER)<br>EXPENDITURES                | 1,887,110              | (7,807,501)            | 7,746,703                 | (15,654,377)           |
| <br>BEGINNING FUNDS AVAILABLE                           | <br>11,886,494         | <br>13,718,026         | <br>13,773,603            | <br>21,520,307         |
| ENDING FUNDS AVAILABLE                                  | 13,773,604             | 5,910,525              | 21,520,307                | 5,865,930              |
| LESS RESERVES:  |                        |                        |                           |                        |
| 7% OPERATING RESERVE (includes 3%<br>emergency reserve) | (2,788,229)            | (2,964,470)            | (2,931,492)               | (3,140,375)            |
| DEBT SERVICE RESERVE                                    | (382,645)              | -                      | (33,298)                  | -                      |
| CONSERVATION TRUST RESERVE                              | (554,568)              | -                      | (260,366)                 | -                      |
| COPS RESERVE  | (850,000)              | (1,046,055)            | (1,046,055)               | (525,555)              |
| INSURANCE RESERVE                                       | (1,872,760)            | (1,700,000)            | (2,000,000)               | (2,000,000)            |
| ENVIRONMENTAL RESERVE                                   | (200,000)              | (200,000)              | (200,000)                 | (200,000)              |
| UNRESERVED FUNDS AVAILABLE                              | \$ 7,125,402           | \$ -                   | \$ 15,049,096             | \$ -                   |

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**

|                         | <b>PROJECTED<br/>FUNDS AVAILABLE<br/>1/1/2020</b> | <b>2020<br/>BUDGETED<br/>REVENUE</b> | <b>2020<br/>BUDGETED<br/>EXPENDITURES</b> | <b>2020<br/>BUDGETED<br/>RESERVES</b> | <b>PROJECTED<br/>FUNDS AVAILABLE<br/>12/31/2020</b> |
|-------------------------|---|--------------------------------------|---|---------------------------------------|---|
| GENERAL FUND            | \$ 10,303,129                                     | \$ 30,151,372                        | \$ (36,634,929)                           | \$(3,819,571)                         | \$ -  |
| CONSERVATION TRUST FUND | 260,366   | 760,000                              | (1,020,366)                               | -                                     | -   |
| GRANTS FUND             | -   | 150,000                              | (150,000)                                 | -                                     | -   |
| CAPITAL PROJECTS FUND   | 8,484,597   | 15,010,250                           | (23,494,847)                              | -                                     | -   |
| ENTERPRISE FUND         | 2,438,917   | 30,612,163                           | (31,004,722)                              | (2,046,359)                           | -   |
| DEBT SERVICE FUND       | 33,298  | 3,268,549                            | (3,301,847)                               | -                                     | -   |
| TOTAL                   | <u>\$ 21,520,307</u>                              | <u>\$ 79,952,334</u>                 | <u>\$ (95,606,711)</u>                    | <u>\$(5,865,930)</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 (\$4,625,672). 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 2020 capital projects.

The **Capital Projects fund** balance change is due to anticipated spending of all funds on 2020 capital projects.

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 16% estimated decrease in fund balance from 2019 to 2020. This is due to a decrease of net revenue from operations of \$411,182.

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

|  | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|--|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                              |                        |                        |                           |                        |
| PROPERTY TAXES                               | \$22,958,299           | \$23,091,992           | \$23,070,000              | \$ 26,134,828          |
| SPECIFIC OWNERSHIP TAX                       | 2,204,071              | 2,300,000              | 1,900,000                 | 1,900,000              |
| INTERGOVERNMENTAL/DONATION                   | 406,318                | 447,930                | 428,674                   | 434,974                |
| INTEREST INCOME                              | 278,038                | 205,000                | 275,000                   | 275,000                |
| OTHER  | 762,226                | 602,092                | 639,139                   | 584,070                |
| TOTAL OPERATING REVENUE                      | <u>26,608,952</u>      | <u>26,647,014</u>      | <u>26,312,813</u>         | <u>29,328,872</u>      |
| <b>EXPENDITURES:</b>                         |                        |                        |                           |                        |
| ADMINISTRATION                               | 1,542,955              | 1,799,162              | 1,728,901                 | 1,972,820              |
| FINANCE                                      | 263,428                | 308,134                | 287,859                   | 302,246                |
| IT DEPARTMENT                                | 312,310                | 392,450                | 332,153                   | 349,925                |
| PLANNING                                     | 596,162                | 629,742                | 629,742                   | 631,680                |
| CONSTRUCTION & MAINTENANCE                   | 1,089,334              | 1,185,621              | 1,182,686                 | 1,214,437              |
| PARKS AND OPEN SPACE                         | 9,682,438              | 10,997,728             | 10,939,051                | 11,245,724             |
| TOTAL OPERATING EXPENDITURES                 | <u>13,486,627</u>      | <u>15,312,837</u>      | <u>15,100,392</u>         | <u>15,716,832</u>      |
| EXCESS OPERATING REVENUE OVER (UNDER) EXPEND | <u>13,122,325</u>      | <u>11,334,177</u>      | <u>11,212,421</u>         | <u>13,612,040</u>      |
| <b>OTHER REVENUE:</b>                        |                        |                        |                           |                        |
| CHV PAYMENT                                  | 769,914                | 772,299                | 772,299                   | -                      |
| INTERGOVERNMENTAL/DONATION FOR CAPITAL       | 437,718                | 3,651,220              | 2,868,840                 | 747,500                |
| LOAN PROCEEDS                                | -                      | 425,000                | 425,000                   | -                      |
| OPERATING TRANSFER IN                        | -                      | 1,425,000              | 1,405,000                 | 75,000                 |
| TOTAL OTHER REVENUE                          | <u>1,207,632</u>       | <u>6,273,519</u>       | <u>5,471,139</u>          | <u>822,500</u>         |
| <b>OTHER EXPENDITURES:</b>                   |                        |                        |                           |                        |
| UNDESIGNATED                                 | -                      | 6,017,737              | -                         | 4,625,672              |
| DEBT SERVICE FOR 2010 COPS                   | 524,323                | 525,140                | 525,140                   | 520,500                |
| DEBT SERVICE FOR 2019 COPS                   | -                      | 620,000                | 521,063                   | 2,429,500              |
| DEBT SERVICE FOR 2020 COPS                   | -                      | -                      | -                         | 700,000                |
| ENERGY PERFORMANCE LEASE                     | 439,123                | 452,297                | 452,297                   | 465,866                |
| LOAN PAYMENT (DENVER WATER)                  | -                      | 85,000                 | -                         | 85,000                 |
| HUDSON GARDENS MGMT FEE                      | 521,500                | 620,000                | 620,000                   | 620,000                |
| OPERATING TRANSFER OUT                       | 4,950,000              | 3,500,000              | 3,500,000                 | 3,500,000              |
| PROPOSED MERIT INCREASE/BENCHMARKING         | -                      | -                      | -                         | 304,893                |
| PROPOSED NEW POSITIONS                       | -                      | -                      | -                         | -                      |
| CAPITAL EXPENDITURES                         | <u>5,787,317</u>       | <u>11,924,886</u>      | <u>10,743,359</u>         | <u>7,666,666</u>       |
| TOTAL OTHER EXPENDITURES                     | <u>12,222,263</u>      | <u>23,745,060</u>      | <u>16,361,859</u>         | <u>20,918,097</u>      |
| NET REVENUE OVER (UNDER) EXPENDITURES        | <u>\$ 2,107,694</u>    | <u>\$ (6,137,364)</u>  | <u>\$ 321,701</u>         | <u>\$ (6,483,557)</u>  |
| <b>TOTAL REVENUE</b>                         |                        |                        |                           |                        |
| TOTAL REVENUE                                | \$27,816,584           | \$32,920,533           | \$31,783,952              | \$ 30,151,372          |
| <b>TOTAL EXPENDITURES</b>                    |                        |                        |                           |                        |
| TOTAL EXPENDITURES                           | 25,708,891             | 39,057,897             | 31,462,251                | 36,634,929             |
| NET REVENUE OVER (UNDER) EXPENDITURES        | <u>2,107,694</u>       | <u>(6,137,364)</u>     | <u>321,701</u>            | <u>(6,483,557)</u>     |
| <b>BEGINNING FUNDS AVAILABLE</b>             |                        |                        |                           |                        |
| BEGINNING FUNDS AVAILABLE                    | 7,873,734              | 10,110,124             | 9,981,428                 | 10,303,129             |
| <b>ENDING FUNDS</b>                          |                        |                        |                           |                        |
| ENDING FUNDS                                 | 9,981,428              | 3,972,760              | 10,303,129                | 3,819,572              |
| <b>LESS RESERVES:</b>                        |                        |                        |                           |                        |
| 7% OPERATING RESERVE                         | (921,304)              | (1,026,705)            | (1,032,772)               | (1,094,016)            |
| COPS RESERVE                                 | (850,000)              | (1,046,055)            | (1,046,055)               | (525,555)              |
| INSURANCE RESERVE                            | (1,872,760)            | (1,700,000)            | (2,000,000)               | (2,000,000)            |
| ENVIRONMENTAL RESERVE                        | (200,000)              | (200,000)              | (200,000)                 | (200,000)              |
| UNRESERVED FUNDS AVAILABLE                   | <u>\$ 6,137,364</u>    | <u>\$ -</u>            | <u>\$ 6,024,302</u>       | <u>\$ -</u>            |



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

|   | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                               |                        |                        |                           |                        |
| PROPERTY TAXES                                | \$ 22,958,299          | \$ 23,091,992          | \$ 23,070,000             | \$ 26,134,828          |
| SPECIFIC OWNERSHIP                            | 2,204,071              | 2,300,000              | 1,900,000                 | 1,900,000              |
| INTERGOVERNMENTAL/DONATIONS                   | 406,318                | 447,930                | 428,674                   | 434,974                |
| NET INVESTMENT INCOME                         | 278,038                | 205,000                | 275,000                   | 275,000                |
| PROGRAM REVENUE                               | 276,041                | 257,292                | 248,092                   | 257,270                |
| OTHER REVENUE                                 | 486,185                | 344,800                | 391,047                   | 326,800                |
| <b>TOTAL OPERATING REVENUE</b>                | <b>26,608,952</b>      | <b>26,647,014</b>      | <b>26,312,813</b>         | <b>29,328,872</b>      |
| <b>EXPENDITURES:</b>                          |                        |                        |                           |                        |
| SALARY  | 7,923,592              | 8,840,814              | 8,470,329                 | 9,002,716              |
| BENEFITS                                      | 2,242,533              | 2,652,254              | 2,606,928                 | 2,721,746              |
| PROGRAM EXPENSES                              | 111,373                | 99,513                 | 96,421                    | 173,325                |
| SUPPLIES                                      | 517,275                | 599,986                | 617,170                   | 654,242                |
| SERVICE & MATERIALS                           | 819,344                | 977,733                | 1,093,098                 | 1,081,930              |
| MAINTENANCE                                   | 235,447                | 356,325                | 333,036                   | 440,660                |
| EQUIPMENT                                     | 87,470                 | 113,914                | 73,799                    | 123,652                |
| UTILITIES                                     | 2,316,470              | 2,352,580              | 2,339,996                 | 2,481,538              |
| CONTRACTUAL                                   | 245,024                | 263,615                | 248,556                   | 326,478                |
| OTHER EXPENSE                                 | 1,606,304              | 2,130,049              | 2,107,325                 | 1,758,996              |
| TREASURER AND PAYING AGENT FEES               | 344,443                | 343,080                | 346,500                   | 392,922                |
| OVERHEAD CHARGEBACK (1)                       | (2,962,648)            | (3,417,026)            | (3,232,766)               | (3,441,362)            |
| <b>TOTAL OPERATING EXPENDITURES</b>           | <b>13,486,627</b>      | <b>15,312,837</b>      | <b>15,100,392</b>         | <b>15,716,843</b>      |
| EXCESS OPERATING REVENUE OVER<br>EXPENDITURES | <b>13,122,325</b>      | <b>11,334,177</b>      | <b>11,212,421</b>         | <b>13,612,029</b>      |
| <b>OTHER REVENUE:</b>                         |                        |                        |                           |                        |
| CHV PAYMENT                                   | 769,914                | 772,299                | 772,299                   | 747,500                |
| INTERGOVERNMENTAL/DONATION FOR<br>CAPITAL     | 437,718                | 3,651,220              | 2,868,840                 | -                      |
| LOAN PROCEEDS                                 | -                      | 425,000                | 425,000                   | -                      |
| TRANSFER IN                                   | -                      | 1,425,000              | 1,405,000                 | 75,000                 |
| <b>TOTAL OTHER REVENUE</b>                    | <b>\$ 1,207,632</b>    | <b>\$ 6,273,519</b>    | <b>\$ 5,471,139</b>       | <b>\$ 822,500</b>      |

(continued)

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

|                             | Actual<br>2018      | Budget<br>2019        | Estimated<br>2019   | Budget<br>2020        |
|-----------------------------|---------------------|-----------------------|---------------------|-----------------------|
| (continued)                 |                     |                       |                     |                       |
| <b>OTHER EXPENDITURES:</b>  |                     |                       |                     |                       |
| UNDESIGNATED                | \$ -                | \$ 6,017,737          | \$ -                | \$ 4,625,672          |
| DEBT SERVICE FOR 2010 COPS  | 524,323             | 525,140               | 525,140             | 520,500               |
| DEBT SERVICE FOR 2019 COPS  | -                   | 620,000               | 521,063             | 2,429,500             |
| DEBT SERVICE FOR 2020 COPS  | -                   | -                     | -                   | 700,000               |
| ENERGY PERFORMANCE LEASE    | 439,123             | 452,297               | 452,297             | 465,856               |
| LOAN PAYMENT (DENVER WATER) | -                   | 85,000                | -                   | 85,000                |
| HUDSON GARDENS MGMT FEE     | 521,500             | 620,000               | 620,000             | 620,000               |
| OPERATING TRANSFER OUT      | 4,950,000           | 3,500,000             | 3,500,000           | 3,500,000             |
| PROPOSED MERIT INCREASE     | -                   | -                     | -                   | 304,893               |
| CAPITAL EXPENDITURES        | 5,787,317           | 11,924,886            | 10,743,359          | 7,666,666             |
| TOTAL OTHER EXPENDITURES    | 12,222,263          | 23,745,060            | 16,361,859          | 20,918,087            |
| NET REVENUE OVER (UNDER)    | <u>\$ 2,107,694</u> | <u>\$ (6,137,364)</u> | <u>\$ 321,701</u>   | <u>\$ (6,483,558)</u> |
|                             |                     |                       |                     |                       |
| TOTAL REVENUE               | \$ 27,816,584       | \$ 32,920,533         | \$ 31,783,952       | \$ 30,151,372         |
| TOTAL EXPENDITURES          | 25,708,890          | 39,057,897            | 31,462,251          | 36,634,930            |
| NET REVENUE OVER (UNDER)    |                     |                       |                     |                       |
| EXPENDITURES                | <u>2,107,693</u>    | <u>(6,137,365)</u>    | <u>321,700</u>      | <u>(6,483,559)</u>    |
|                             |                     |                       |                     |                       |
| BEGINNING FUNDS AVAILABLE   | 7,873,734           | 10,110,124            | 9,981,428           | 10,303,129            |
| ENDING FUNDS                | 9,981,428           | 3,972,760             | 10,303,129          | 3,819,571             |
| LESS RESERVES:              |                     |                       |                     |                       |
| 7% OPERATING RESERVE        | (921,304)           | (1,026,705)           | (1,032,772)         | (1,094,016)           |
| COPS RESERVE                | (850,000)           | (1,046,055)           | (1,046,055)         | (525,555)             |
| INSURANCE RESERVE           | (1,872,760)         | (1,700,000)           | (2,000,000)         | (2,000,000)           |
| ENVIRONMENTAL RESERVE       | (200,000)           | (200,000)             | (200,000)           | (200,000)             |
| UNRESERVED FUNDS AVAILABLE  | <u>\$ 6,137,364</u> | <u>\$ -</u>           | <u>\$ 6,024,302</u> | <u>\$ -</u>           |

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

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

|                                      | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|--------------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                      |                        |                        |                           |                        |
| INTERGOVERNMENTAL                    | \$ 783,211             | \$ 750,000             | \$ 800,000                | 750,000                |
| INTEREST INCOME                      | 11,401                 | 15,000                 | 10,000                    | 10,000                 |
| <b>TOTAL REVENUE</b>                 | <b>794,612</b>         | <b>765,000</b>         | <b>810,000</b>            | <b>760,000</b>         |
| <b>EXPENDITURES:</b>                 |                        |                        |                           |                        |
| CAPITAL OUTLAY                       | 863,091                | 1,127,845              | 1,104,202                 | 972,842                |
| UNDESIGNATED                         | -                      | 191,722                | -                         | 47,524                 |
| <b>TOTAL EXPENDITURES</b>            | <b>863,091</b>         | <b>1,319,567</b>       | <b>1,104,202</b>          | <b>1,020,366</b>       |
| <b>NET REVENUES OVER (UNDER) EXP</b> | <b>(68,479)</b>        | <b>(554,567)</b>       | <b>(294,202)</b>          | <b>(260,366)</b>       |
| BEGINNING FUND BALANCE               | 623,047                | 554,567                | 554,568                   | 260,366                |
| ENDING FUND BALANCE                  | 554,568                | -                      | 260,366                   | 0                      |
| LESS RESERVES:                       |                        |                        |                           |                        |
| CTF RESERVE                          | (554,568)              | -                      | (260,366)                 | -                      |
| UNRESERVED FUNDS AVAILABLE           | \$ -                   | \$ -                   | \$ -                      | \$ -                   |



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

|                                   | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|-----------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                   |                        |                        |                           |                        |
| GRANT REVENUE                     | \$ 36,196              | \$ 150,940             | \$ 112,599                | \$ 150,000             |
| TOTAL REVENUE                     | 36,196                 | 150,940                | 112,599                   | 150,000                |
| <b>EXPENDITURES:</b>              |                        |                        |                           |                        |
| GRANT EXPENDITURES                | 36,196                 | 150,940                | 112,599                   | 150,000                |
| TOTAL EXPENDITURES                | 36,196                 | 150,940                | 112,599                   | 150,000                |
| <br>NET REVENUES OVER (UNDER) EXP | -                      | -                      | -                         | -                      |
| BEGINNING FUND BALANCE            | -                      | -                      | -                         | -                      |
| ENDING FUND BALANCE               | \$ -                   | \$ -                   | \$ -                      | \$ -                   |

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

|                               | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|
| REVENUE:                      |                        |                        |                           |                        |
| PROPERTY TAX                  | \$ -                   | \$ -                   | \$ -                      | \$ -                   |
| INTERGOVERNMENTAL REVENUE     | 2,102,187              | -                      | -                         | -                      |
| TOTAL REVENUE                 | 2,102,187              | -                      | -                         | -                      |
| EXPENDITURES:                 |                        |                        |                           |                        |
| CAPITAL OUTLAY                | 3,591,947              | -                      | -                         | -                      |
| TOTAL EXPENDITURES            | 3,591,947              | -                      | -                         | -                      |
| NET REVENUES OVER (UNDER) EXP | (1,489,760)            | -                      | -                         | -                      |
| BEGINNING FUND BALANCE        | 1,489,760              | -                      | -                         | -                      |
| ENDING FUND BALANCE           | -                      | -                      | -                         | -                      |
| UNRESERVED FUNDS AVAILABLE    | \$ -                   | \$ -                   | \$ -                      | \$ -                   |

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

|                               | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>               |                        |                        |                           |                        |
| DEBT PROCEEDS                 | \$ -                   | \$ 82,860,000          | \$85,700,000              | \$ 13,000,000          |
| INTEREST INCOME               | -                      | 200,000                | 282,000                   | 400,000                |
| INTERGOVERNMENTAL FUNDS       | -                      | 1,715,900              | 1,139,125                 | 1,610,250              |
| OPERATING TRANSFER IN         | 1,350,000              | -                      | -                         | -                      |
| TOTAL REVENUE                 | <u>1,350,000</u>       | <u>84,775,900</u>      | <u>87,121,125</u>         | <u>15,010,250</u>      |
| <b>EXPENDITURES:</b>          |                        |                        |                           |                        |
| ISSUANCE COST                 | -                      | 2,360,000              | 600,000                   | 130,000                |
| OPERATING TRANSFER OUT        | -                      | 1,350,000              | 1,350,000                 | -                      |
| UNDESIGNATED                  | -                      | -                      | -                         | 3,719,572              |
| CAPITAL OUTLAY                | 643,568                | 81,772,332             | 77,392,960                | 19,645,275             |
| TOTAL EXPENDITURES            | <u>643,568</u>         | <u>85,482,332</u>      | <u>79,342,960</u>         | <u>23,494,847</u>      |
| NET REVENUES OVER (UNDER) EXP | 706,432                | (706,432)              | 7,778,165                 | (8,484,597)            |
| BEGINNING FUND BALANCE        | -                      | 706,432                | 706,432                   | 8,484,597              |
| ENDING FUND BALANCE           | <u>\$ 706,432</u>      | <u>\$ -</u>            | <u>\$ 8,484,597</u>       | <u>\$ -</u>            |

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

|   | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                                       |                        |                        |                           |                        |
| ICE ARENA   | \$ 4,635,177           | \$ 4,599,781           | \$ 4,550,106              | \$ 4,733,893           |
| RECREATION CENTERS                                    | 4,567,619              | 4,893,177              | 4,830,947                 | 5,061,688              |
| ATHLETICS   | 2,065,368              | 2,175,429              | 2,077,703                 | 2,285,878              |
| OTHER RECREATION FACILITIES                           | 2,251,092              | 2,139,558              | 2,170,733                 | 2,407,410              |
| GOLF COURSES  | 7,671,673              | 8,023,425              | 7,775,540                 | 8,171,853              |
| HOSPITALITY   | 3,111,136              | 3,333,211              | 3,260,518                 | 3,415,941              |
| INTEREST INCOME                                       | 31,739                 | 30,000                 | 20,000                    | 20,000                 |
| OTHER REVENUE   | 25,682                 | 26,500                 | 22,850                    | 25,500                 |
| <b>TOTAL OPERATING REVENUE</b>                        | <b>24,359,486</b>      | <b>25,221,081</b>      | <b>24,708,397</b>         | <b>26,122,163</b>      |
| <b>EXPENDITURES:</b>                                  |                        |                        |                           |                        |
| ADMINISTRATION  | 2,337,821              | 2,853,948              | 2,553,321                 | 2,715,419              |
| FINANCE DEPARTMENT                                    | 534,839                | 582,536                | 584,441                   | 613,651                |
| IT DEPARTMENT   | 634,083                | 648,329                | 674,371                   | 710,453                |
| ICE ARENA   | 3,473,645              | 3,796,976              | 3,701,777                 | 4,144,696              |
| RECREATION CENTERS                                    | 6,476,424              | 6,890,530              | 6,709,403                 | 7,103,104              |
| ATHLETICS   | 1,442,493              | 1,572,509              | 1,493,619                 | 1,732,383              |
| OTHER RECREATION FACILITIES                           | 1,731,181              | 1,688,831              | 1,616,433                 | 1,817,407              |
| GOLF COURSES  | 7,025,797              | 7,183,810              | 7,064,704                 | 7,274,176              |
| HOSPITALITY   | 3,751,722              | 3,405,020              | 3,455,229                 | 3,566,957              |
| <b>TOTAL OPERATING EXPENDITURES</b>                   | <b>27,408,005</b>      | <b>28,622,489</b>      | <b>27,853,298</b>         | <b>29,678,246</b>      |
| EXCESS OPERATING REVENUE OVER<br>(UNDER) EXPENDITURES | (3,048,519)            | (3,401,408)            | (3,144,901)               | (3,556,083)            |
| <b>OTHER REVENUE:</b>                                 |                        |                        |                           |                        |
| OPERATING TRANSFER IN                                 | 3,600,000              | 3,500,000              | 3,500,000                 | 3,500,000              |
| CAPITAL LEASE PROCEEDS                                | 152,335                | 195,000                | 165,000                   | 990,000                |
| <b>TOTAL OTHER REVENUE</b>                            | <b>3,752,335</b>       | <b>3,695,000</b>       | <b>3,665,000</b>          | <b>4,490,000</b>       |
| <b>OTHER EXPENDITURES:</b>                            |                        |                        |                           |                        |
| UNDESIGNATED  | -                      | 85,600                 | -                         | 66,098                 |
| PROPOSED MERIT INCREASE                               | -                      | -                      | -                         | 270,377                |
| CAPITAL OUTLAY  | 101,093                | 250,864                | 229,714                   | 990,000                |
| <b>TOTAL OTHER EXPENDITURES</b>                       | <b>101,093</b>         | <b>336,464</b>         | <b>229,714</b>            | <b>1,326,475</b>       |
| <b>NET REVENUE OVER (UNDER) EXP</b>                   | <b>602,723</b>         | <b>(42,872)</b>        | <b>290,385</b>            | <b>(392,558)</b>       |
| <b>TOTAL REVENUE</b>                                  | <b>28,111,821</b>      | <b>28,916,081</b>      | <b>28,373,396</b>         | <b>30,612,163</b>      |
| <b>TOTAL EXPENDITURES</b>                             | <b>27,509,098</b>      | <b>28,958,953</b>      | <b>28,083,012</b>         | <b>31,004,721</b>      |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b>          | <b>602,723</b>         | <b>(42,872)</b>        | <b>290,384</b>            | <b>(392,558)</b>       |
| <b>BEGINNING FUNDS AVAILABLE</b>                      | <b>1,545,809</b>       | <b>1,980,637</b>       | <b>2,148,532</b>          | <b>2,438,917</b>       |
| <b>ENDING FUNDS</b>                                   | <b>2,148,532</b>       | <b>1,937,765</b>       | <b>2,438,917</b>          | <b>2,046,359</b>       |
| <b>LESS RESERVES:</b>                                 |                        |                        |                           |                        |
| 7% OPERATING RESERVE                                  | (1,866,925)            | (1,937,765)            | (1,898,720)               | (2,046,359)            |
| <b>UNRESERVED FUNDS AVAILABLE</b>                     | <b>\$ 281,607</b>      | <b>\$ -</b>            | <b>\$ 540,198</b>         | <b>\$ -</b>            |



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

|   | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|---|------------------------|------------------------|---------------------------|------------------------|
| <b>REVENUE:</b>                                       |                        |                        |                           |                        |
| INTERGOVERNMENTAL/ DONATIONS                          | \$ 154,033             | \$ 149,500             | \$ 161,525                | \$ 163,850             |
| NET INVESTMENT INCOME                                 | 31,739                 | 30,000                 | 20,000                    | 20,000                 |
| PROGRAM REVENUE                                       | 19,320,310             | 19,999,383             | 19,603,528                | 20,521,148             |
| RESTAURANT  | 2,662,108              | 2,833,438              | 2,508,765                 | 2,906,572              |
| RETAIL SALES REVENUE                                  | 1,127,031              | 1,191,988              | 1,189,123                 | 1,230,275              |
| FACILITY RENTAL REVENUE                               | 899,840                | 876,642                | 945,668                   | 990,731                |
| CONTRACT SALES REVENUE                                | 46,247                 | 48,130                 | 139,492                   | 154,052                |
| OTHER REVENUE   | 118,178                | 92,000                 | 140,296                   | 135,535                |
| <b>TOTAL OPERATING REVENUE</b>                        | <b>24,359,486</b>      | <b>25,221,081</b>      | <b>24,708,397</b>         | <b>26,122,163</b>      |
| <b>EXPENDITURES:</b>                                  |                        |                        |                           |                        |
| SALARY  | 11,769,089             | 12,206,242             | 11,917,045                | 12,978,308             |
| BENEFITS  | 2,574,037              | 2,816,968              | 2,711,610                 | 2,913,870              |
| PROGRAM EXPENSES                                      | 396,755                | 383,713                | 370,557                   | 480,261                |
| RESTAURANT SALES EXPENSE                              | 273,056                | 262,362                | 255,577                   | 262,674                |
| SUPPLIES  | 2,883,482              | 2,919,177              | 2,741,880                 | 2,993,993              |
| SERVICE & MATERIALS                                   | 911,877                | 973,497                | 944,282                   | 984,972                |
| MAINTENANCE   | 49,231                 | 66,600                 | 64,346                    | 57,700                 |
| EQUIPMENT   | 109,182                | 118,770                | 71,870                    | 109,120                |
| UTILITIES   | 2,347,578              | 2,373,538              | 2,413,624                 | 2,541,879              |
| CONTRACTUAL   | 1,306,761              | 1,132,647              | 1,196,914                 | 1,265,803              |
| OTHER EXPENSES  | 1,758,880              | 1,223,888              | 1,204,766                 | 1,237,122              |
| DEBT SERVICE  | 65,429                 | 728,061                | 728,061                   | 410,921                |
| OVERHEAD CHARGEBACK (1)                               | 2,962,648              | 3,417,026              | 3,232,766                 | 3,441,623              |
| <b>TOTAL OPERATING EXPENDITURES</b>                   | <b>27,408,005</b>      | <b>28,622,489</b>      | <b>27,853,298</b>         | <b>29,678,246</b>      |
| EXCESS OPERATING REVENUE OVER<br>(UNDER) EXPENDITURES | (3,048,519)            | (3,401,408)            | (3,144,901)               | (3,556,083)            |
| <b>OTHER REVENUE:</b>                                 |                        |                        |                           |                        |
| TRANSFER IN   | 3,600,000              | 3,500,000              | 3,500,000                 | 3,500,000              |
| CAPITAL LEASE PROCEEDS                                | 152,335                | 195,000                | 165,000                   | 990,000                |
| <b>TOTAL OTHER REVENUE</b>                            | <b>\$ 3,752,335</b>    | <b>\$ 3,695,000</b>    | <b>\$ 3,665,000</b>       | <b>\$ 4,490,000</b>    |

(continued)

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

|  | Actual<br>2018 | Budget<br>2019 | Estimated<br>2019 | Budget<br>2020 |
|--|----------------|----------------|-------------------|----------------|
|  | (continued)    |                |                   |                |
| <b>OTHER EXPENDITURES:</b>               |                |                |                   |                |
| UNDESIGNATED                             | \$ -           | \$ 85,600      | \$ -              | \$ 66,098      |
| PROPOSED MERIT INCREASE                  | -              | -              | -                 | 270,377        |
| CAPITAL OUTLAY                           | 101,093        | 250,864        | 229,714           | 990,000        |
| TOTAL OTHER EXPENDITURES                 | 101,093        | 336,464        | 229,714           | 1,326,475      |
| NET REVENUE OVER (UNDER) EXP             | \$ 602,723     | \$ (42,872)    | \$ 290,385        | \$ (392,558)   |
| TOTAL REVENUE                            | \$ 28,111,821  | \$28,916,081   | \$ 28,373,397     | \$ 30,612,163  |
| TOTAL EXPENDITURES                       | 27,509,098     | 28,958,953     | 28,083,012        | 31,004,721     |
| NET REVENUE OVER (UNDER)<br>EXPENDITURES | 602,723        | (42,872)       | 290,385           | (392,558)      |
| BEGINNING FUNDS AVAILABLE                | 1,545,809      | 1,980,637      | 2,148,532         | 2,438,917      |
| ENDING FUNDS                             | 2,148,532      | 1,937,765      | 2,438,917         | 2,046,359      |
| LESS RESERVES:                           |                |                |                   |                |
| 7% OPERATING RESERVE                     | (1,866,925)    | (1,937,765)    | (1,898,720)       | (2,046,359)    |
| UNRESERVED FUNDS AVAILABLE               | \$ 281,607     | \$ -           | \$ 540,198        | \$ -           |

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

|                               | <b>Actual<br/>2018</b> | <b>Budget<br/>2019</b> | <b>Estimated<br/>2019</b> | <b>Budget<br/>2020</b> |
|-------------------------------|------------------------|------------------------|---------------------------|------------------------|
| REVENUE:                      |                        |                        |                           |                        |
| PROPERTY TAXES                | \$ 3,694,822           | \$ 3,316,932           | \$ 3,313,353              | \$ 3,193,549           |
| INTEREST EARNINGS             | 53,053                 | 75,000                 | 55,000                    | 75,000                 |
| <b>TOTAL REVENUE</b>          | <b>3,747,875</b>       | <b>3,391,932</b>       | <b>3,368,353</b>          | <b>3,268,549</b>       |
| EXPENDITURES:                 |                        |                        |                           |                        |
| ADMINISTRATION                | 55,570                 | 71,198                 | 50,700                    | 126,847                |
| BOND PRINCIPAL                | 3,275,000              | 3,440,000              | 3,440,000                 | 1,720,000              |
| BOND INTEREST                 | 335,750                | 172,000                | 172,000                   | 1,380,000              |
| OPERATING TRANSFER OUT        | 53,054                 | 75,000                 | 55,000                    | 75,000                 |
| <b>TOTAL EXPENDITURES</b>     | <b>3,719,374</b>       | <b>3,758,198</b>       | <b>3,717,700</b>          | <b>3,301,847</b>       |
| NET REVENUE OVER EXPENDITURES | 28,501                 | (366,266)              | (349,347)                 | (33,298)               |
| BEGINNING FUND BALANCE        | 354,144                | 366,266                | 382,645                   | 33,298                 |
| ENDING FUND BALANCE           | 382,645                | -                      | 33,298                    | -                      |
| LESS RESERVES:                |                        |                        |                           |                        |
| DEBT SERVICE RESERVE          | (382,645)              | -                      | (33,298)                  | -                      |
| UNRESERVED FUNDS AVAILABLE    | \$ -                   | \$ -                   | \$ -                      | \$ -                   |



## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

| DEPT.                                   | 2017       | 2018       | 2019       | 2020       |
|---|------------|------------|------------|------------|
| <b>FULL TIME POSITIONS:</b>             |            |            |            |            |
| Administration                          | 6          | 6          | 6          | 6          |
| Communications                          | 5          | 5          | 5          | 5          |
| Human Resources                         | 4          | 5          | 4          | 5          |
| Total Administration                    | 15         | 16         | 15         | 16         |
| Finance                                 | 6          | 6          | 7          | 7          |
| Golf                                    | 30         | 32         | 34         | 34         |
| Hospitality                             | 17         | 17         | 17         | 19         |
| Information Technology                  | 9          | 9          | 9          | 9          |
| Parks & Open Space                      | 76         | 76         | 77         | 78         |
| Planning & Development                  | 5          | 5          | 5          | 5          |
| Recreation                              | 85         | 86         | 86         | 90         |
| <b>Total Full Time Positions</b>        | <b>243</b> | <b>247</b> | <b>250</b> | <b>258</b> |
|   |            |            |            |            |
| Total Full Time Equivalents (estimated) | 468        | 475        | 480        | 485        |
| Total W-2s Issued (estimated)           | 1,856      | 1,918      | 1,950      | 2,000      |

### 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 HR

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

### 2019 Changes:

**Human Resources** - one position transferred to Finance

**Finance** - one position transferred from Human Resources

**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.

**Parks** - one position moved from the Recreation Department. Several positions were transferred within the Parks Department due to reorganization

**Recreation** - one part-time position moved to full-time, one position moved to the Parks Department

### 2020 Changes:

**Human Resources** - one new FT position approved

**Hospitality** - Two new full time positions approved for the new rec complex. Three positions still held vacant in 2020

**Parks** - One part time position upgraded to a full time position

**Recreation** - One part time position upgraded to a full time position and three new full time positions approved for the new rec complex.

**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.                       | POSITION DESCRIPTION       | CODE  | 2017 | 2018 | 2019 | 2020 | Comments                             |
|-----------------------------|----------------------------|-------|------|------|------|------|--------------------------------------|
| ADMINISTRATION              | BUSINESS SUPPORT SPEC A    | P5501 | 1    | 1    | 1    | 1    |                                      |
| ADMINISTRATION              | BUSINESS SUPPORT SPEC B    | P5502 | 1    | 1    | 1    | 1    |                                      |
| ADMINISTRATION              | DEPUTY EXECUTIVE DIRECTOR  | LM527 | 1    | 1    | 1    | 1    |                                      |
| ADMINISTRATION              | EXECUTIVE DIRECTOR         | LM500 | 1    | 1    | 1    | 1    |                                      |
| ADMINISTRATION              | RISK & COMPLIANCE MANAGER  | P3503 | 1    | 1    | 1    | 1    |                                      |
| ADMINISTRATION              | SUPV BUSINESS SUPPORT      | S3759 | 1    | 1    | 1    | 1    |                                      |
| <b>ADMINISTRATION Total</b> |                            |       | 6    | 6    | 6    | 6    |                                      |
| COMMUNICATIONS              | GRAPHIC DESIGNER           | P4511 | 1    | 1    | 1    | 1    |                                      |
| COMMUNICATIONS              | MANAGER COMMUNICATIONS     | S1508 | 1    | 1    | 1    | 1    |                                      |
| COMMUNICATIONS              | MULTIMEDIA SPECIALIST      | P4519 | 1    | 1    | 1    | 1    |                                      |
| COMMUNICATIONS              | SPECIALIST COMMUNICATIONS  | O1617 | 1    | 1    | 1    | 1    |                                      |
| COMMUNICATIONS              | SPECIALIST MARKETING       | P4510 | 1    | 1    | 1    | 1    |                                      |
| <b>COMMUNICATIONS Total</b> |                            |       | 5    | 5    | 5    | 5    |                                      |
| FINANCE                     | ACCOUNTANT I AP            | P4522 | 1    | 1    | 1    | 1    |                                      |
| FINANCE                     | ACCOUNTANT I GOLF          | P4523 | 1    | 1    | 1    | 1    |                                      |
| FINANCE                     | ACCOUNTANT I Payroll       | P4521 | 1    | 1    | 1    | 1    |                                      |
| FINANCE                     | ACCOUNTANT II              | P3520 | 1    | 1    | 1    | 1    |                                      |
| FINANCE                     | ACCOUNTING MANAGER         | S1518 | 1    | 1    | 1    | 1    |                                      |
| FINANCE                     | ACCOUNTING TECHNICIAN      | P5775 | 0    | 0    | 1    | 1    | Position transferred from HR in 2019 |
| FINANCE                     | DIR OF FINANCE             | LM517 | 1    | 1    | 1    | 1    |                                      |
| <b>FINANCE Total</b>        |                            |       | 6    | 6    | 7    | 7    |                                      |
| GOLF                        | 1ST ASST GOLF MAINT LITT   | S5591 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 1ST ASST GOLF MAINT LTGC   | S5605 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 1ST ASST GOLF MAINT SSGC   | S5614 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 1ST ASST GOLF PRO FSCR     | S4585 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 1ST ASST GOLF PRO LITT     | S4592 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 1ST ASST GOLF PRO LTGC     | S4604 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 1ST ASST GOLF PRO SSGC     | S4613 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 2ND ASST GOLF MAINT A FSCR | M3581 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 2ND ASST GOLF MAINT B FSCR | M3902 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 2ND ASST GOLF MAINT LITT   | M3587 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 2ND ASST GOLF MAINT LTGC   | M3595 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | 2ND ASST GOLF MAINT SSGC   | M3608 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | ASST GOLF MECHANIC         | M4615 | 0    | 1    | 1    | 1    | Reclassified from RPT in 2018        |
| GOLF                        | ASST GOLF MECHANIC LTGC    | M4615 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | ASST GOLF MECHANIC SSGC    | M4610 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | ASST GOLF PROFESSIONAL     | S5787 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | COORD MERCHANDISE          | S4599 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | DIR OF GOLF                | LM593 | 1    | 1    | 1    | 1    |                                      |
| GOLF                        | DRIVING RANGE SUPERVISOR   | H3372 | 0    | 0    | 1    | 1    | Reclassified from Part time in 2019  |
| GOLF                        | GOLF IRRIGATION SPEC LITT  | M3588 | 1    | 1    | 1    | 1    |                                      |

**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.                        | POSITION DESCRIPTION                  | CODE  | 2017 | 2018 | 2019 | 2020 | Comments                                       |
|------------------------------|---------------------------------------|-------|------|------|------|------|--|
| GOLF                         | GOLF IRRIGATION SPEC LTGC             | M3596 | 1    | 1    | 1    | 1    |  |
| GOLF                         | GOLF IRRIGATION SPEC SSGC             | M3609 | 1    | 1    | 1    | 1    |  |
| GOLF                         | GOLF MECHANIC FSC                     | M2785 | 0    | 1    | 1    | 1    | Reclassified from RPT in 2018                  |
| GOLF                         | GOLF MECHANIC LITT                    | M2586 | 1    | 1    | 1    | 1    |  |
| GOLF                         | GOLF MECHANIC LTGC                    | M2594 | 1    | 1    | 1    | 1    |  |
| GOLF                         | GOLF MECHANIC SSGC                    | M2607 | 1    | 1    | 1    | 1    |  |
| GOLF                         | HEAD GOLF PRO FSCR                    | S3584 | 1    | 1    | 1    | 1    |  |
| GOLF                         | HEAD GOLF PRO LITT                    | S3589 | 1    | 1    | 1    | 1    |  |
| GOLF                         | HEAD GOLF PRO SSGC                    | S3612 | 1    | 1    | 1    | 1    |  |
| GOLF                         | LEAD HOUSEKEEPER                      | H3373 | 0    | 0    | 1    | 1    | Reclassified from Part time in 2019            |
| GOLF                         | SUPERINTENDENT GOLF COURSE MAINT FSC  | S3583 | 1    | 1    | 1    | 1    |  |
| GOLF                         | SUPERINTENDENT GOLF COURSE MAINT LITT | S3590 | 1    | 1    | 1    | 1    |  |
| GOLF                         | SUPERINTENDENT GOLF COURSE MAINT LTGC | S3602 | 1    | 1    | 1    | 1    |  |
| GOLF                         | SUPERINTENDENT GOLF COURSE MAINT SSGC | S3611 | 1    | 1    | 1    | 1    |  |
| <b>GOLF Total</b>            |                                       |       | 30   | 32   | 34   | 34   |  |
| HOSPITALITY SVS              | ASST GRILL SUPV                       | H2187 | 0    | 1    | 1    | 1    | Reclassified from Part time in 2018            |
| HOSPITALITY SVS              | ASST KITCHEN SUPERVISOR NEW REC COMPL | H2187 | 0    | 0    | 0    | 1    | New FT position in 2020                        |
| HOSPITALITY SVS              | COOK                                  | H3178 | 1    | 1    | 1    | 1    | Held Vacant                                    |
| HOSPITALITY SVS              | DIRECTOR OF HOSPITALITY SERVICES      | LM800 | 1    | 0    | 0    | 0    | Reclassified to Hospitality Manager in 2018    |
| HOSPITALITY SVS              | EXECUTIVE CHEF                        | S1631 | 1    | 0    | 0    | 0    | Position transferred to HR in 2018             |
| HOSPITALITY SVS              | HOSPITALITY MANAGER                   | S2139 | 0    | 1    | 1    | 1    | Reclassified from Hospitality Director in 2018 |
| HOSPITALITY SVS              | KITCHEN SUPERVISOR FSCR               | S6569 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | KITCHEN SUPERVISOR LTGC               | S6577 | 1    | 1    | 1    | 1    | Held Vacant                                    |
| HOSPITALITY SVS              | KITCHEN SUPERVISOR NEW REC COMPLEX    | S6577 | 0    | 0    | 0    | 1    | New FT position in 2020                        |
| HOSPITALITY SVS              | LEAD COOK I                           | H2176 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | LEAD COOK II (LTGC Banquet)           | H1180 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | LEAD COOK II (LTGC Grill)             | H1180 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | LEAD COOK II (SSGC)                   | H1180 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | LEAD NIGHT AUDITOR                    | O2597 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | RESTAURANT MANAGER                    | S4572 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | RESTAURANT MANAGER                    | S4572 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | RESTAURANT MANAGER                    | S4572 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | SALES & MARKETING MANAGER             | S3568 | 1    | 1    | 1    | 1    | Held Vacant                                    |
| HOSPITALITY SVS              | SALES AND MARKETING ASST MGR          | P4767 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | SUPV FRONT DESK AND HOTEL             | S5603 | 1    | 1    | 1    | 1    |  |
| HOSPITALITY SVS              | SUPV GRILL                            | S5570 | 1    | 1    | 1    | 1    |  |
| <b>HOSPITALITY SVS Total</b> |                                       |       | 17   | 17   | 17   | 19   |  |
| HUMAN RESOURCES              | DIR OF HUMAN RESOURCES                | LM565 | 1    | 1    | 1    | 1    |  |
| HUMAN RESOURCES              | HR BUSINESS PARTNER                   | P1529 | 0    | 1    | 1    | 1    | Position transferred from Hospitality in 2018  |
| HUMAN RESOURCES              | HR GENERALIST                         | P3528 | 1    | 1    | 1    | 1    |  |
| HUMAN RESOURCES              | HR GENERALIST                         | P3528 | 0    | 0    | 0    | 1    | New FT position in 2020                        |

**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.                         | POSITION DESCRIPTION               | CODE  | 2017 | 2018 | 2019 | 2020 | Comments                             |
|-------------------------------|------------------------------------|-------|------|------|------|------|--------------------------------------|
| HUMAN RESOURCES               | HUMAN RESOURCES ASSISTANT          | P6371 | 1    | 1    | 1    | 1    |                                      |
| HUMAN RESOURCES               | SENIOR BENEFITS SPECIALIST         | P2541 | 1    | 1    | 0    | 0    | Position transferred to Finance 2019 |
| <b>HUMAN RESOURCES Total</b>  |                                    |       | 4    | 5    | 4    | 5    |                                      |
| INFORMATION TECH              | APPLICATIONS DEVELOPER A           | P2524 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | APPLICATIONS DEVELOPER B           | P2531 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | ASSISTANT REGISTRATION SUPERVISOR  | P5512 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | COMPUTER TECH A                    | P5540 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | DIR OF INFO TECHNOLOGY             | LM533 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | SENIOR APPLICATIONS PROGRAM        | P1535 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | SUPV REGISTRATION                  | S4513 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | SYSTEMS ADMINISTRATOR              | P3538 | 1    | 1    | 1    | 1    |                                      |
| INFORMATION TECH              | WEBMASTER                          | P2536 | 1    | 1    | 1    | 1    |                                      |
| <b>INFORMATION TECH Total</b> |                                    |       | 9    | 9    | 9    | 9    |                                      |
| PARKS & OPEN SPACE            | ADMIN ASST FORESTRY                | O2760 | 0    | 0    | 0    | 1    | Position upgraded from PTME in 2020  |
| PARKS & OPEN SPACE            | ASST DIRECTOR PARKS AND OPEN SPACE | S1509 | 0    | 0    | 1    | 1    | Transferred from M1646 in 2019       |
| PARKS & OPEN SPACE            | DIR OF PARKS AND OPEN SPACE        | LM618 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC HORTICULTURE       | M3641 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC LARGE TREE CARE    | M3637 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC NAT OPEN SPEC      | M3665 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC NAT OPEN SPEC      | M3665 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC PARK DIST          | M3692 | 1    | 1    | 0    | 0    | Transferred to M4629 in 2019         |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC SIGNS              | M3551 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC TRAILS             | M3647 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC TRAILS             | M3647 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT SPEC TREE EST AND CARE  | M3634 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | LEAD MAINT TECH ATHLETIC FIELDS    | M3627 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | MAINT CLERK SSSC                   | M4680 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | MAINT SPEC ATHL FIELDS             | M4629 | 0    | 0    | 1    | 1    | Transferred from M3692 in 2019       |
| PARKS & OPEN SPACE            | MAINT TECH ATHLETIC FIELDS         | M4629 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | MAINT TECH ATHLETIC FIELDS         | M4629 | 1    | 1    | 1    | 1    |                                      |
| PARKS & OPEN SPACE            | MAINT TECH HORTICULTURE            | M4643 | 1    | 1    | 1    | 1    |                                      |

**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.              | POSITION DESCRIPTION          | CODE  | 2017 | 2018 | 2019 | 2020 | Comments                            |
|--------------------|-------------------------------|-------|------|------|------|------|-------------------------------------|
| PARKS & OPEN SPACE | MAINT TECH HORTICULTURE       | M4643 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH LARGE TREE CARE    | M4636 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH NAT OPEN SPACE     | M4666 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH NAT OPEN SPACE     | M4666 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH NAT OPEN SPACE     | M4666 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH PARK DISTR         | M4648 | 0    | 0    | 1    | 1    | Transferred from Recreation in 2019 |
| PARKS & OPEN SPACE | MAINT TECH SIGNS              | M4556 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH TRAILS             | M4686 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH TRAILS             | M4686 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH TRAILS             | M4686 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MAINT TECH TREE EST AND CARE  | M4639 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MANAGER FORESTRY AND HORT     | S2623 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MANAGER PARK MAINT            | S2621 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MANAGER SERVICE CENTER        | S2622 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MANAGER SOUTH PLATTE PARK     | S2624 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MANAGER TRAILS AND NOS        | S2625 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MECHANIC SERVICE CENTER       | M2676 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MECHANIC SERVICE CENTER       | M2676 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | MECHANIC SERVICE CENTER       | M2676 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | OFFICE MANAGER SSSC           | S3370 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK INTERP PUBLIC PROGRAMS   | S4701 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK INTERP SCHOOL PROGRAMS   | P4516 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK RANGER A                 | S5702 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK RANGER B                 | S5704 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK RANGER C                 | S5709 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK RANGER D                 | S5702 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARK RANGER SENIOR            | S3699 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | PARTS DRIVER/MECHANICS HELPER | M4679 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | SPEC NATR CNTR OUTDR REC      | P4700 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | SPECIALIST GIS                | P4620 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | SPECIALIST PERMIT             | P4506 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | SPECIALIST RESOURCE           | P4703 | 1    | 1    | 1    | 1    |                                     |
| PARKS & OPEN SPACE | SUPERVISOR ATHLETIC FIELDS    | M1626 | 1    | 1    | 1    | 1    |                                     |

**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.                               | POSITION DESCRIPTION                 | CODE  | 2017 | 2018 | 2019 | 2020 | Comments                                    |
|-------------------------------------|--------------------------------------|-------|------|------|------|------|---|
| PARKS & OPEN SPACE                  | SUPERVISOR HORTICULTURE              | M1640 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR LARGE TREE CARE           | M1633 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR NATURAL OPEN SPACE        | M1664 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR PARK MAINT                | M1646 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR PARK MAINT                | M1646 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR PARK MAINT                | M1646 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR PARK MAINT                | M1646 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR PARK MAINT                | M1646 | 1    | 1    | 0    | 0    | Transferred to S1509 in 2019                |
| PARKS & OPEN SPACE                  | SUPERVISOR TRAILS                    | M1684 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | SUPERVISOR TREE EST AND CARE         | M1632 | 1    | 1    | 1    | 1    |   |
| PARKS & OPEN SPACE                  | WELDER FABRICATOR MECHANIC           | M2675 | 1    | 1    | 1    | 1    |   |
| <b>PARKS &amp; OPEN SPACE Total</b> |                                      |       | 76   | 76   | 77   | 78   |   |
| PLANNING & DEVELOP                  | DIR OF PLANNING AND DEVELOPM         | LM543 | 1    | 1    | 1    | 1    |   |
| PLANNING & DEVELOP                  | MANAGER PLANNING                     | S1560 | 1    | 1    | 1    | 1    |   |
| PLANNING & DEVELOP                  | PARK PLANNER I                       | P4515 | 1    | 1    | 1    | 1    |   |
| PLANNING & DEVELOP                  | PARK PLANNER II B                    | P2525 | 1    | 1    | 1    | 1    |   |
| PLANNING & DEVELOP                  | SENIOR PARK PLANNER                  | P1559 | 1    | 1    | 1    | 1    |   |
| <b>PLANNING &amp; DEVELOP Total</b> |                                      |       | 5    | 5    | 5    | 5    |   |
| RECREATION                          | ACCOUNTING TECH FSCR                 | P4764 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | ASST DIR OF RECREATION A             | S1705 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | ASST DIR OF RECREATION B             | S1706 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | ASST FACILITY SUPV BCRC              | S4729 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | ASST FACILITY SUPV GDSN              | S4758 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | ASST FACILITY SUPV LTRC              | S4753 | 1    | 1    | 0    | 0    | Transferred to the Parks Department in 2019 |
| RECREATION                          | ASST GEN MANAGER                     | S3564 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | ATHLETIC COORDINATOR NEW REC COMPLEX | S4718 | 0    | 0    | 0    | 1    | New FT position in 2020                     |
| RECREATION                          | ATHLETICS COORDINATOR                | S4718 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | CHILD CARE DIRECTOR                  | S3743 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | CONSTR EQUIPMENT OPERATOR            | M3550 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ACTIVE OLDER ADULT             | S4728 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD AQUATIC FACILITY LTRC          | S4751 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD AQUATICS BCRC                  | S4722 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD AQUATICS GDSN                  | S4723 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ARTS AND ENRICH BUCK           | S4061 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ARTS AND ENRICH GDSN           | S4061 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ARTS AND ENRICH LTRC           | S4734 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ATHLETICS A                    | S4713 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ATHLETICS B                    | S4714 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ATHLETICS C                    | S4717 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ATHLETICS E                    | S4719 | 1    | 1    | 1    | 1    |   |
| RECREATION                          | COORD ATHLETICS F                    | S4721 | 1    | 1    | 1    | 1    |   |

**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.      | POSITION DESCRIPTION          | CODE  | 2017 | 2018 | 2019 | 2020 | Comments |
|------------|-------------------------------|-------|------|------|------|------|----------|
| RECREATION | COORD ATHLETICS SPORTS DOME   | S4711 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD BDAY PARTIES FSCR       | S6772 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD COMMUNITY TENNIS A      | S4716 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD COMMUNITY TENNIS B      | S4720 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD FAMILY SERVICES         | S4752 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD FEC                     | S5771 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD FITNESS BUCK            | S4731 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD FITNESS LTRC            | S4733 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD GYMNASTICS              | S4742 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORD STAR                    | S4732 | 1    | 1    | 1    | 1    |          |
| RECREATION | COORDINATOR YOUTH SPORTS CAMP | S4713 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC BCRC A   | M4725 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC BCRC B   | M4726 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC FSCR A   | M4762 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC FSCR B   | M4781 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC GDNS A   | M4736 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC GDNS B   | M4737 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC GDNS C   | M4738 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC LTRC A   | M4748 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC LTRC B   | M4749 | 1    | 1    | 1    | 1    |          |
| RECREATION | CUSTODIAL MAINT SPEC SHER     | M4756 | 1    | 1    | 1    | 1    |          |
| RECREATION | DIR OF RECREATION             | LM850 | 1    | 1    | 1    | 1    |          |
| RECREATION | EVENT COORDINATOR             | P4767 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITIES MAINT MECHANIC     | M2578 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITIES MAINT MECHANIC A   | M2546 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITIES MAINT MECHANIC B   | M2784 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITIES MAINT MECHANIC C   | M2549 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITY MAINT SPEC ICE FSCR  | M4761 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITY MAINT SPEC ICE SSIA  | M4777 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITY MAINT SPEC ICE SSIA  | M4777 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITY MAINT SUPV ICE ARENA | S5780 | 1    | 1    | 1    | 1    |          |
| RECREATION | FACILITY PROG COORD ICE ARENA | P4782 | 1    | 1    | 1    | 1    |          |
| RECREATION | FIGURE SKATING DIRECTOR       | S3768 | 1    | 1    | 1    | 1    |          |
| RECREATION | GENERAL MGR ICE AND SPORTS OP | S1707 | 1    | 1    | 1    | 1    |          |
| RECREATION | ICE OFFICE ADMINISTRATOR      | O2763 | 1    | 1    | 1    | 1    |          |
| RECREATION | LEAD FACILITY MAINT BCRC      | M2724 | 1    | 1    | 1    | 1    |          |
| RECREATION | LEAD FACILITY MAINT FSC       | M2745 | 1    | 1    | 1    | 1    |          |
| RECREATION | LEAD FACILITY MAINT GDSN      | M2735 | 1    | 1    | 1    | 1    |          |
| RECREATION | LEAD FACILITY MAINT LTRC      | M2747 | 1    | 1    | 1    | 1    |          |
| RECREATION | LEAD MAINT SPEC CONS WD SHOP  | M3552 | 1    | 1    | 1    | 1    |          |
| RECREATION | LEAD MAINT SPEC CONSTR        | M3553 | 1    | 1    | 1    | 1    |          |



**APPROVED POSITIONS BY DEPARTMENT**

| DEPT.                   | POSITION DESCRIPTION                 | CODE  | 2017 | 2018 | 2019 | 2020 | Comments                            |
|-------------------------|--------------------------------------|-------|------|------|------|------|-------------------------------------|
| RECREATION              | LEAD MAINT SPEC CONSTR               | M3553 | 0    | 0    | 1    | 1    | Reclassified from Part time in 2019 |
| RECREATION              | MAINT TECH CONSTR A                  | M4554 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MAINT TECH CONSTR B                  | M4557 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGEMENT ANALYST II                | P2532 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER AQUATICS                     | S2754 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER ARTS AND ENRICH              | S2741 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER ATHLETICS                    | S2708 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER CONSTRUCTION                 | S2562 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER FITNESS                      | S2740 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER MECHANICAL MAINT             | S2563 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | MANAGER NEW RECREATION COMPLEX       | S2708 | 0    | 0    | 0    | 1    | New FT position in 2020             |
| RECREATION              | RECEPTIONIST ATHLETICS               | O2712 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | RECEPTIONIST ICE ARENA               | O2930 | 0    | 1    | 1    | 1    | Reclassified to FT from RPT in 2018 |
| RECREATION              | SPECIALIST ADULT HOCKEY              | P5765 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SPECIALIST AQUATICS PROGRAM          | P5766 | 0    | 0    | 0    | 1    | Upgrade from PTME in 2020           |
| RECREATION              | SPECIALIST HOCKEY NEW REC COMPLEX    | P5765 | 0    | 0    | 0    | 1    | New FT position in 2020             |
| RECREATION              | SPECIALIST STAR PROGRAM              | P5514 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SPECIALIST YOUTH IN HOUSE ICE        | P5766 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPERVISOR CONSTR                    | M1545 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPERVISOR FACILITIES MAINT MECHANIC | M1548 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV ATHLETICS PROGRAM               | S3769 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV FAC SHERIDAN RECR CTR           | S3757 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV FAMILY ENTERTMT CENTER          | S3770 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV ICE AND FACILITY MAINTENANCE    | S3674 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV PROGM AND FAC BCRC              | S2727 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV PROGM AND FAC GDSN              | S2773 | 1    | 1    | 1    | 1    |                                     |
| RECREATION              | SUPV PROGM AND FAC LTRC              | S2750 | 1    | 1    | 1    | 1    |                                     |
| <b>RECREATION Total</b> |                                      |       | 85   | 86   | 86   | 90   |                                     |
| <b>Grand Total</b>      |                                      |       | 243  | 247  | 250  | 258  |                                     |





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



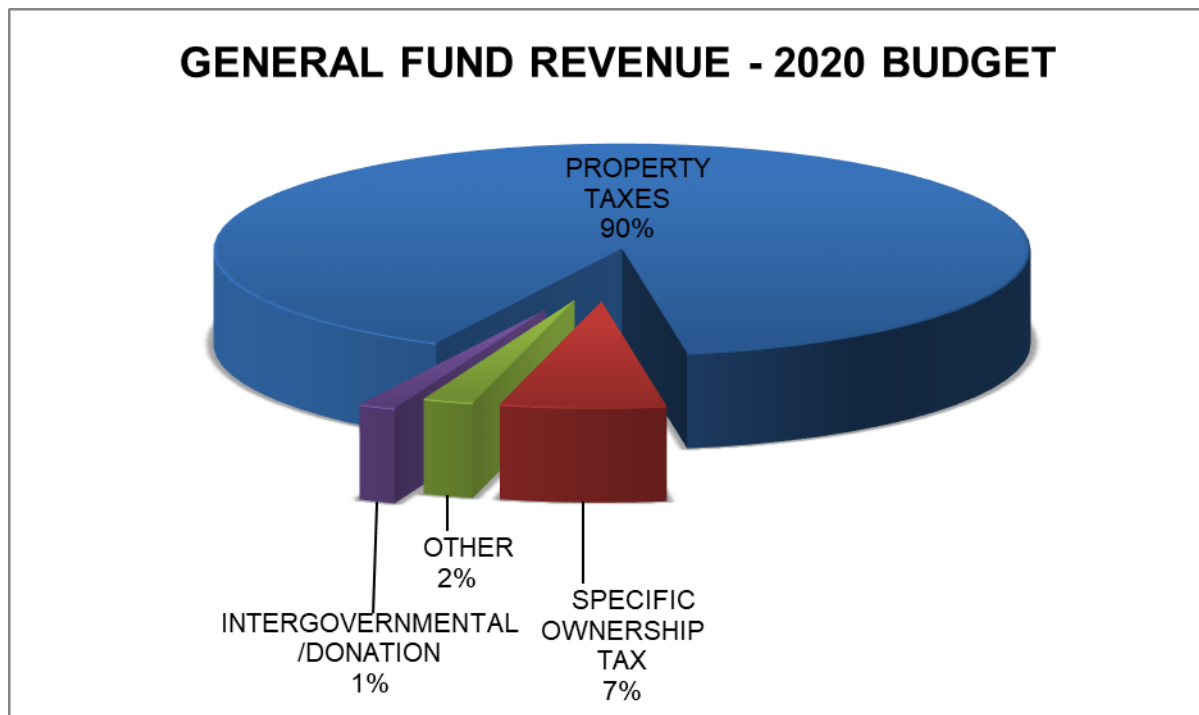
## South Suburban Park and Recreation District General Fund Budget Overview

### 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 (90%), specific ownership taxes (7%), other income (2%), and intergovernmental revenue and donations (1%).



### 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**

|     | <b>Collection</b> | <b>Operating</b> | <b>Tax</b>        | <b>Est. Outstanding</b> | <b>Percentage</b> |
|-----|-------------------|------------------|-------------------|-------------------------|-------------------|
|     | <b>Year</b>       | <b>Levy</b>      | <b>Collection</b> | <b>Delinquent</b>       | <b>Collected</b>  |
|     |                   |                  |                   | <b>Taxes</b>            | <b>to Levy</b>    |
| (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              | 23,103,011       | 22,958,299        | 144,712                 | 99.37%            |
|     | 2019 Estimate     | 23,318,991       | 23,070,000        | 248,991                 | 98.93%            |
|     | 2020 Budget       | 26,456,422       | 26,134,828        | 321,594                 | 98.78%            |

(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**

|     | <b>Collection</b> | <b>2010 1 Mill</b> | <b>Tax</b>        | <b>Est. Outstanding</b> | <b>Percentage</b> |
|-----|-------------------|--------------------|-------------------|-------------------------|-------------------|
|     | <b>Year</b>       | <b>Levy</b>        | <b>Collection</b> | <b>Delinquent</b>       | <b>Collected</b>  |
|     |                   |                    |                   | <b>Taxes</b>            | <b>to Levy</b>    |
|     | 2011              | 2,393,063          | 2,358,716         | 34,347                  | 98.56%            |
|     | 2012              | 2,242,690          | 2,164,149         | 78,541                  | 96.50%            |
|     | 2013              | 2,183,234          | 2,164,149         | 19,085                  | 99.13%            |
|     | 2014              | 2,269,505          | 2,251,525         | 17,980                  | 99.21%            |
|     | 2015              | 2,296,130          | 2,290,816         | 5,314                   | 99.77%            |
|     | 2016              | 2,699,583          | 2,680,177         | 19,406                  | 99.28%            |
|     | 2017              | 2,693,208          | 2,687,257         | 5,951                   | 99.78%            |
| (1) | 2018              | -                  | -                 | -                       | 0.00%             |
|     | 2019 Estimate     | -                  | -                 | -                       | 0.00%             |
|     | 2020 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

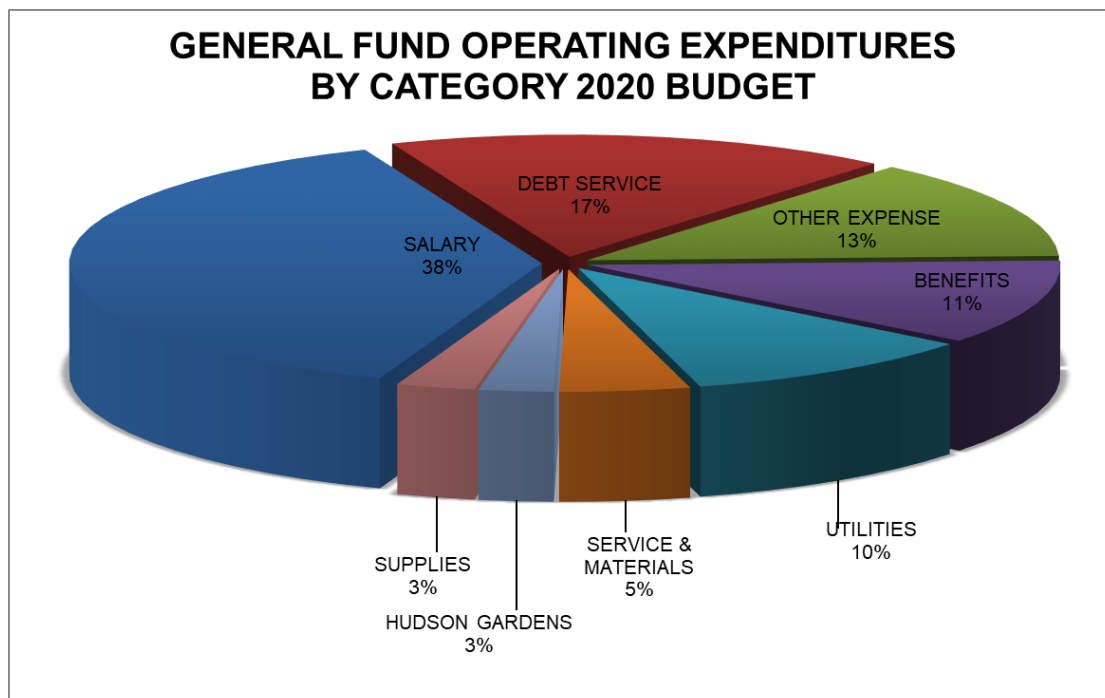
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

### 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.

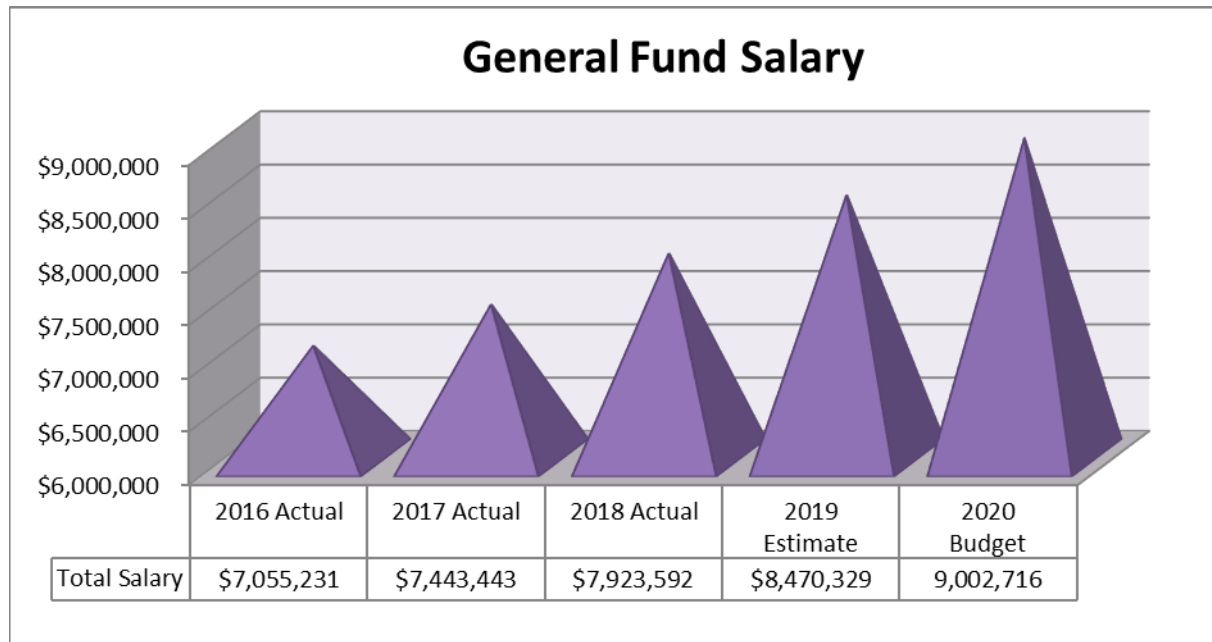
### Major Expenditures

Expenditures include salaries (38%), debt service (17%), other expenses (13%), benefits (11%), utilities (10%), service and materials (5%), Hudson Gardens (3%), and supplies (3%).



## Salary

Salary represents about 38% 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

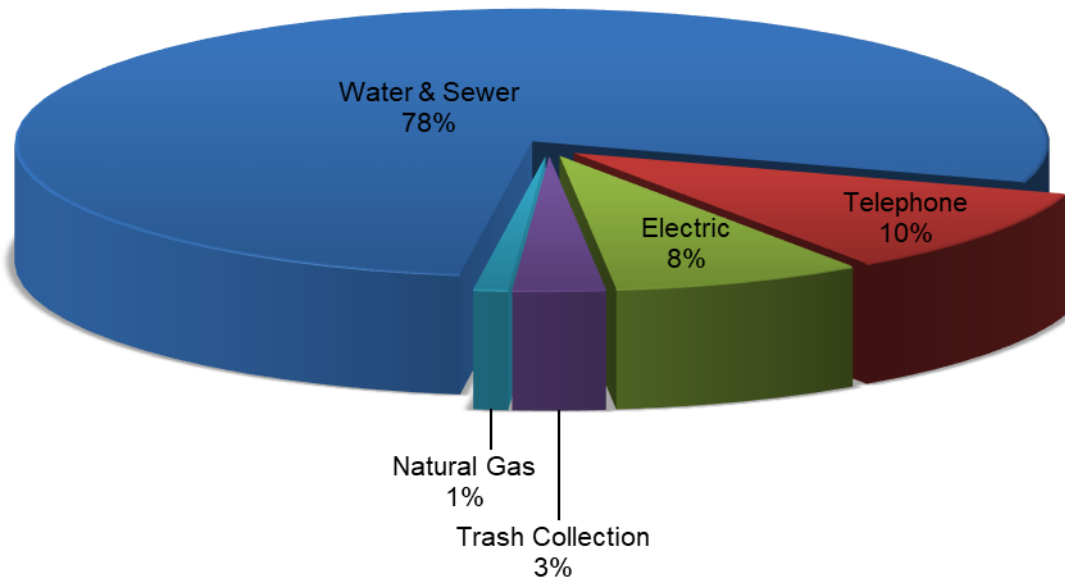
Benefits represent about 11% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

## Utilities

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

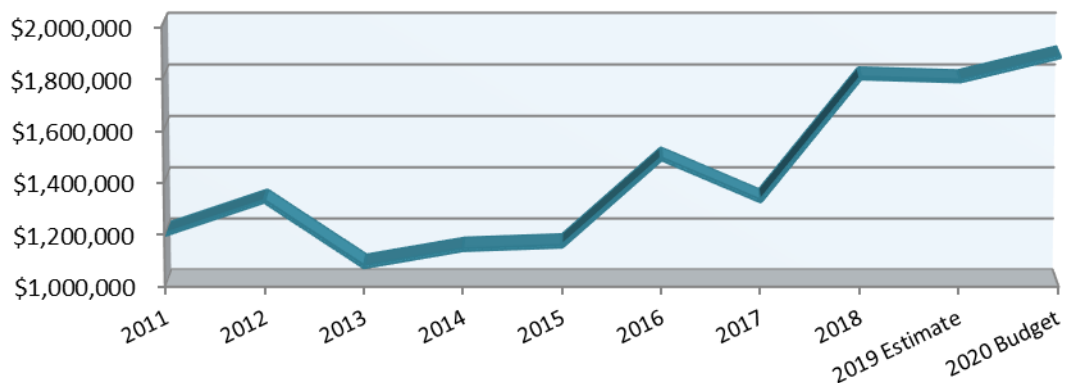
In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The energy lease payment is included with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

## Utility Breakdown for the General Fund



For the 2020, water expenses for parks' irrigation is budgeted at \$1,875,000. 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), 2019 COPS (for new rec complex and aquatics renovations) and the anticipated payments on the new COPS for 2020 (for tennis buddle replacements).

**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 2020 Budget includes a \$620,000 management fee for Hudson Gardens.



# GENERAL FUND SUMMARY

## Table of Contents

|   | <b>2020<br/>Budget</b> | <b>Page</b> |
|---|------------------------|-------------|
| <b>Revenue:</b>                                   |                        |             |
| Property Taxes                                    | \$ 26,134,828          | 140         |
| Specific Ownership Tax                            | 1,900,000              | 140         |
| Intergovernmental/Donation Revenue                | 434,974                | 140         |
| Interest Income                                   | 275,000                | 140         |
| Other Revenue                                     | 584,070                | 141         |
| <b>Total Operating Revenue</b>                    | <b>29,328,872</b>      |             |
| <b>Expenditures:</b>                              |                        |             |
| Administration                                    | 563,298                | 142         |
| General Office                                    | 109,602                | 143         |
| Communication Department                          | 778,988                | 143         |
| Human Resources                                   | 306,432                | 144         |
| Insurance   | 214,500                | 144         |
| Subtotal Administration                           | 1,972,820              |             |
| Finance Department                                | 302,246                | 145         |
| IT Department                                     | 349,925                | 145         |
| Planning  | 631,680                | 146         |
| Parks and Open Space                              | 11,245,724             | 146         |
| Construction and Mechanical Maintenance           | 1,214,437              | 154         |
| <b>Total Operating Expenditures</b>               | <b>15,716,832</b>      |             |
| <b>Excess Operating Revenue over Expenditures</b> | <b>13,612,040</b>      |             |
| <b>Other Revenue</b>                              |                        |             |
| Intergovernmental/Donation for Capital            | 747,500                | 155         |
| Transfer In                                       | 75,000                 | 155         |
| <b>Total Other Revenue</b>                        | <b>822,500</b>         |             |
| <b>Other Expenditures</b>                         |                        |             |
| Hudson Gardens Management Fee                     | 620,000                | 155         |
| Undesignated                                      | 4,625,672              | 156         |
| Merit   | 304,894                | 156         |
| 2010 COPs Payment                                 | 520,500                | 156         |
| 2019 COPs Payment                                 | 2,429,500              | 156         |
| 2020 COPs Payment                                 | 700,000                | 156         |
| Energy Performance Lease                          | 465,866                | 156         |
| Loan Payment (Denver Water)                       | 85,000                 | 156         |
| Transfer Out                                      | 3,500,000              | 156         |
| Capital Projects                                  | 7,666,666              | 156         |
| <b>Total Other Expenditures</b>                   | <b>20,918,098</b>      |             |
| <b>Net Revenue Over Expenditures</b>              | <b>(6,483,558)</b>     |             |
| Carryover   | 6,483,558              | 156         |
| <b>Funds Available</b>                            | <b>\$ -</b>            |             |

## GENERAL FUND DETAIL

**2020  
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### OPERATING REVENUE

#### PROPERTY TAX REVENUE

##### Revenue:

|                                   |                                   |                   |
|-----------------------------------|-----------------------------------|-------------------|
| 10-10-01-100-4001                 | Property Tax                      | \$ 26,194,828     |
| 10-10-01-100-4015                 | Net Delinquent Tax Over Abatement | (60,000)          |
| <b>TOTAL PROPERTY TAX REVENUE</b> |                                   | <b>26,134,828</b> |

### SPECIFIC OWNERSHIP TAX

##### Revenue:

|                                     |                        |                  |
|-------------------------------------|------------------------|------------------|
| 10-10-01-100-4010                   | Specific Ownership Tax | 1,900,000        |
| <b>TOTAL SPECIFIC OWNERSHIP TAX</b> |                        | <b>1,900,000</b> |

### INTERGOVERNMENTAL/DONATION REVENUE

##### Revenue:

|   |   |                |
|---|---|----------------|
| 10-10-01-100-4034                               | Insurance Pool Safety Grant Revenue       | 20,000         |
| 10-40-51-540-4020                               | City of Littleton Reimbursement           | 263,280        |
| 10-40-51-542-4020                               | City of Littleton Reimbursement           | 124,170        |
| 10-40-51-121-4035                               | Platte Park Fund Grant/Donation Carryover | 12,826         |
| 10-40-51-122-4033                               | Scholarship Revenue                       | 14,698         |
| <b>TOTAL INTERGOVERNMENTAL/DONATION REVENUE</b> |   | <b>434,974</b> |

### INTEREST INCOME

##### Revenue:

|                              |                     |                   |
|------------------------------|---------------------|-------------------|
| 10-10-01-100-4017            | Interest from Taxes | 10,000            |
| 10-10-01-100-4050            | Interest Earnings   | 265,000           |
| <b>TOTAL INTEREST INCOME</b> |                     | <b>\$ 275,000</b> |

## GENERAL FUND DETAIL

**2020  
Budget**

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### OTHER REVENUE

#### Revenue:

|                            |   |                |
|----------------------------|---|----------------|
| 10-10-01-100-4087          | Solar Lease Pymts - 2017 Agreement        | \$ (240,000)   |
| 10-10-01-100-4088          | Solar Credits - 2017 Agreement            | 237,000        |
| 10-10-01-100-4089          | Solar Credits                             | 50,000         |
| 10-10-01-100-4090          | Energy Rebate/Credits                     | 20,000         |
| 10-10-01-100-4094          | Purchase Card Rebate                      | 125,000        |
| 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               | 5,000          |
| 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                              | 107,670        |
| <b>TOTAL OTHER REVENUE</b> |   | <b>584,070</b> |

### TOTAL OPERATING REVENUE

**\$ 29,328,872**

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## GENERAL FUND DETAIL

**2020  
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### ADMINISTRATION

#### Expenditures:

|                   |                                      |                   |
|-------------------|--------------------------------------|-------------------|
| 10-10-01-100-5001 | Full-Time Salaries                   | \$ 445,989        |
| 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                      | 147,884           |
| 10-10-01-100-5102 | Legal Services                       | 140,000           |
| 10-10-01-100-5103 | Election Expense                     | 30,000            |
| 10-10-01-100-5104 | Board Expense                        | 22,000            |
| 10-10-01-100-5107 | Consultants & Special Projects       | 75,000            |
| 10-10-01-100-5108 | Safety Grant Expense                 | 20,000            |
| 10-10-01-100-5119 | Collection Charges                   | 392,922           |
| 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            |
| 10-10-01-100-5612 | Benefit Consulting                   | 55,450            |
| 10-10-01-100-5803 | Dues & Subscriptions                 | 13,000            |
| 10-10-01-100-5805 | Staff Development                    | 11,500            |
| 10-10-01-100-5806 | Miscellaneous                        | 10,500            |
| 10-10-01-100-5809 | Fireworks Expense                    | 5,000             |
| 10-10-01-100-5832 | Reimburse Foothills Trailmark Fee    | 14,000            |
| 10-10-01-100-5867 | Rueter-Hess Master Plan Contribution | 72,000            |
| 12-10-01-970-5117 | Paying Agent Fees                    | 1,000             |
|                   | <b>Subtotal</b>                      | <b>1,558,745</b>  |
| 10-10-01-100-5857 | Overhead Chargeback                  | (995,447)         |
|                   | <b>Total Expenditures</b>            | <b>\$ 563,298</b> |

## GENERAL FUND DETAIL

**2020  
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### GENERAL OFFICE

#### Expenditures:

|                   |  |                |
|-------------------|--|----------------|
| 10-10-01-115-5001 | Full-Time Salaries                                 | \$ 135,695     |
| 10-10-01-115-5009 | Fringe Benefits                                    | 64,642         |
| 10-10-01-115-5012 | Tax Rebate   | 6,000          |
| 10-10-01-115-5116 | BMI License  | 1,427          |
| 10-10-01-115-5203 | Custodial Supplies                                 | 2,172          |
| 10-10-01-115-5204 | Postage  | 11,000         |
| 10-10-01-115-5400 | Utilities Natural Gas                              | 4,200          |
| 10-10-01-115-5401 | Utilities Electric                                 | 15,141         |
| 10-10-01-115-5402 | Water & Sewer                                      | 6,500          |
| 10-10-01-115-5403 | Telephone  | 410            |
| 10-10-01-115-5404 | Trash Collection                                   | 6,414          |
| 10-10-01-115-5495 | Lease for Postage/Folder Equipment                 | 5,200          |
| 10-10-01-115-5499 | Canon Printer Maint/Lease                          | 14,000         |
| 10-10-01-115-5501 | Contractual Services                               | 16,125         |
| 10-10-01-115-5701 | Services/Materials to Maintain Facilities/Building | 6,500          |
| 10-10-01-115-5805 | Staff Development                                  | 3,600          |
| 10-10-01-115-5806 | Miscellaneous Expense                              | 2,000          |
| 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         |
|                   | <b>Subtotal</b>                                    | <b>332,126</b> |
| 10-10-01-115-5857 | Overhead Chargeback                                | (222,524)      |
|                   | <b>Total Expenditures</b>                          | <b>109,602</b> |

### COMMUNICATIONS

#### Expenditures:

|                   |                               |                   |
|-------------------|-------------------------------|-------------------|
| 10-11-01-100-5001 | Full-Time Salaries            | 298,586           |
| 10-11-01-100-5009 | Fringe Benefits               | 111,152           |
| 10-11-01-100-5134 | Special Event Expense         | 46,000            |
| 10-11-01-100-5201 | Office Supplies               | 4,000             |
| 10-11-01-100-5204 | Postage                       | 55,000            |
| 10-11-01-100-5211 | Audio Visual Supplies         | 3,500             |
| 10-11-01-100-5230 | Printing/Copies               | 135,000           |
| 10-11-01-100-5403 | Telephone                     | 1,000             |
| 10-11-01-100-5501 | Contractual Services          | 80,000            |
| 10-11-01-100-5506 | Computer Maintenance          | 500               |
| 10-11-01-100-5507 | Computer Software Maintenance | 5,000             |
| 10-11-01-100-5802 | Promo, Publicity & Printing   | 10,000            |
| 10-11-01-100-5803 | Dues & Subscriptions          | 12,200            |
| 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             |
|                   | <b>Total Expenditures</b>     | <b>\$ 769,938</b> |

## GENERAL FUND DETAIL

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### PUBLIC ART

#### Expenditures:

|                           |   |              |
|---------------------------|---|--------------|
| 10-11-01-522-5111         | Public Arts Committee Expense                   | \$ 200       |
| 10-11-01-522-5501         | Contractual Services                            | 3,000        |
| 10-11-01-522-5507         | CAFÉ database of artists for RFPs               | 1,350        |
| 10-11-01-522-5702         | Minor repairs, waxing, etc. of a few art pieces | 4,000        |
| 10-11-01-522-5802         | Printing  | 500          |
| <b>Total Expenditures</b> |   | <b>9,050</b> |

### HUMAN RESOURCES

#### Expenditures:

|                           |                                    |                |
|---------------------------|------------------------------------|----------------|
| 10-12-01-100-5001         | Full-Time Salaries                 | 373,286        |
| 10-12-01-100-5002         | Part-Time Salaries                 | 30,000         |
| 10-12-01-100-5009         | Fringe Benefits                    | 100,958        |
| 10-12-01-100-5107         | Consultants & Special Projects     | 35,000         |
| 10-12-01-100-5201         | Office Supplies                    | 2,000          |
| 10-12-01-100-5502         | Background Checks                  | 28,000         |
| 10-12-01-100-5507         | Computer Software Maintenance      | 20,000         |
| 10-12-01-100-5515         | Mountain States Employers Services | 9,000          |
| 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                   | 35,000         |
| 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         |
| <b>Subtotal</b>           |                                    | <b>770,219</b> |
| 10-12-01-100-5857         | Overhead Chargeback                | (463,787)      |
| <b>Total Expenditures</b> |                                    | <b>306,432</b> |

### INSURANCE

#### Expenditures:

|                           |                     |                |
|---------------------------|---------------------|----------------|
| 10-10-01-110-5600         | Insurance Claims    | 100,000        |
| 10-10-01-110-5601         | Insurance Premiums  | 550,000        |
| <b>Subtotal</b>           |                     | <b>650,000</b> |
| 10-10-01-110-5857         | Overhead Chargeback | (435,500)      |
| <b>Total Expenditures</b> |                     | <b>214,500</b> |

### TOTAL ADMINISTRATION EXPENDITURES

**\$ 1,972,820**

## GENERAL FUND DETAIL

**2020  
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### FINANCE

#### Expenditures:

|                                   |                               |                |
|-----------------------------------|-------------------------------|----------------|
| 10-20-01-100-5001                 | Full-Time Salaries            | \$ 550,897     |
| 10-20-01-100-5002                 | Part-Time Salaries            | 15,000         |
| 10-20-01-100-5009                 | Fringe Benefits               | 150,000        |
| 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               | 3,000          |
| 10-20-01-100-5506                 | Contractual Services          | 10,000         |
| 10-20-01-100-5507                 | Computer Software Maintenance | 94,000         |
| 10-20-01-100-5803                 | Dues & Subscriptions          | 2,200          |
| 10-20-01-100-5805                 | Staff Development             | 6,600          |
| 10-20-01-100-5806                 | Miscellaneous                 | 1,000          |
| 10-20-01-100-5854                 | Mileage Reimbursement         | 1,000          |
|                                   | <b>Subtotal</b>               | <b>915,897</b> |
| 10-20-01-100-5857                 | Overhead Chargeback           | (613,651)      |
| <b>TOTAL FINANCE EXPENDITURES</b> |                               | <b>302,246</b> |

### IT DEPARTMENT

#### Expenditures:

|                              |                       |                   |
|------------------------------|-----------------------|-------------------|
| 10-25-01-100-5001            | Full Time Salaries    | 519,910           |
| 10-25-01-100-5009            | Fringe Benefits       | 152,568           |
| 10-25-01-100-5403            | Telephone             | 179,000           |
| 10-25-01-100-5506            | Computer Maintenance  | 192,000           |
| 10-25-01-100-5805            | Staff Development     | 15,000            |
| 10-25-01-100-5854            | Mileage Reimbursement | 1,900             |
|                              | <b>Subtotal</b>       | <b>1,060,378</b>  |
| 10-25-01-100-5857            | Overhead Chargeback   | (710,453)         |
| <b>TOTAL IT EXPENDITURES</b> |                       | <b>\$ 349,925</b> |

## GENERAL FUND DETAIL

**2020  
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### PLANNING

#### ADMINISTRATION

##### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 10-30-01-100-5001         | Full-Time Salaries                       | \$ 419,985     |
| 10-30-01-100-5002         | Part-Time Salaries                       | 8,500          |
| 10-30-01-100-5009         | Fringe Benefits                          | 122,145        |
| 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            | 7,300          |
| 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                        | 7,000          |
| 10-30-01-100-5806         | Miscellaneous                            | 4,000          |
| 10-30-01-100-5854         | Mileage Reimbursement                    | 2,500          |
| <b>Total Expenditures</b> |  | <b>631,680</b> |

#### TOTAL PLANNING EXPENDITURES

**631,680**

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### PARKS AND OPEN SPACE

#### MAINTENANCE ADMINISTRATION

##### Expenditures:

|                           |                      |                   |
|---------------------------|----------------------|-------------------|
| 10-40-41-100-5001         | Full-Time Salaries   | 237,777           |
| 10-40-41-100-5009         | Fringe Benefits      | 58,687            |
| 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            | 500               |
| 10-40-41-100-5501         | Contractual Services | 26,500            |
| 10-40-41-100-5510         | STARPR               | 1,500             |
| 10-40-41-100-5803         | Dues & Subscriptions | 5,030             |
| 10-40-41-100-5805         | Staff Development    | 40,422            |
| 10-40-41-100-5806         | Miscellaneous        | 10,275            |
| 10-40-41-100-5812         | Uniforms             | 21,825            |
| <b>Total Expenditures</b> |                      | <b>\$ 464,866</b> |



## GENERAL FUND DETAIL

**2020  
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### GARAGE & SHOP

#### Expenditures:

|                           |                                |                  |
|---------------------------|--------------------------------|------------------|
| 10-40-42-264-5001         | Full-Time Salaries             | \$ 407,444       |
| 10-40-42-264-5003         | Overtime                       | 500              |
| 10-40-42-264-5009         | Fringe Benefits                | 117,878          |
| 10-40-42-264-5116         | Licensing                      | 375              |
| 10-40-42-264-5202         | Motor Fuels & Lubricants       | 215,000          |
| 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             | 39,390           |
| 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      | 168,000          |
| 10-40-42-264-5806         | Miscellaneous                  | 4,965            |
| <b>Total Expenditures</b> |                                | <b>1,156,502</b> |

### SIGN SHOP

#### Expenditures:

|                           |                     |                   |
|---------------------------|---------------------|-------------------|
| 10-40-42-265-5001         | Full Time Salaries  | 93,993            |
| 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             |
| <b>Total Expenditures</b> |                     | <b>\$ 152,350</b> |

## GENERAL FUND DETAIL

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### MAINTENANCE DISTRICT ADMIN

#### Expenditures:

|                           |                                  |                         |
|---------------------------|----------------------------------|-------------------------|
| 10-40-41-411-5001         | Full-Time Salaries               | \$ 88,400               |
| 10-40-41-411-5009         | Fringe Benefits                  | 27,748                  |
| 10-40-41-411-5209         | Agricultural Supplies            | 169,000                 |
| 10-40-41-411-5304         | Equipment Rental                 | 15,000                  |
| 10-40-41-411-5400         | Utilities Natural Gas            | 275                     |
| 10-40-41-411-5401         | Utilities Electric               | 53,479                  |
| 10-40-41-411-5402         | Water & Sewer                    | 1,875,000               |
| 10-40-41-411-5403         | Telephone                        | 14,000                  |
| 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          | 157,663                 |
| 10-40-41-411-5700         | Service & Materials              | 41,200                  |
| 10-40-41-411-5708         | Services to Maintain Playgrounds | 78,000                  |
| 10-40-41-411-5806         | Miscellaneous                    | 1,000                   |
| <b>Total Expenditures</b> |                                  | <b><u>2,568,864</u></b> |

### MAINTENANCE DISTRICT #1

#### Expenditures:

|                           |                         |                       |
|---------------------------|-------------------------|-----------------------|
| 10-40-41-412-5001         | Full-Time Salaries      | 238,414               |
| 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         | 96,038                |
| 10-40-41-412-5302         | Minor Tools & Equipment | 1,500                 |
| 10-40-41-412-5700         | Service & Materials     | 22,000                |
| 10-40-41-412-5806         | Miscellaneous           | 600                   |
| 10-40-41-412-5826         | Vandalism               | 1,000                 |
| <b>Total Expenditures</b> |                         | <b><u>435,192</u></b> |

### MAINTENANCE DISTRICT #2

#### Expenditures:

|                           |                         |                          |
|---------------------------|-------------------------|--------------------------|
| 10-40-41-413-5001         | Full-Time Salaries      | 242,571                  |
| 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         | 127,398                  |
| 10-40-41-413-5302         | Minor Tools & Equipment | 1,500                    |
| 10-40-41-413-5700         | Service & Materials     | 22,000                   |
| 10-40-41-413-5806         | Miscellaneous           | 600                      |
| 10-40-41-413-5826         | Vandalism               | 1,000                    |
| <b>Total Expenditures</b> |                         | <b><u>\$ 470,709</u></b> |

## GENERAL FUND DETAIL

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### MAINTENANCE DISTRICT #3

#### Expenditures:

|                           |                         |                |
|---------------------------|-------------------------|----------------|
| 10-40-41-414-5001         | Full-Time Salaries      | \$ 249,399     |
| 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         | 99,146         |
| 10-40-41-414-5302         | Minor Tools & Equipment | 1,500          |
| 10-40-41-414-5700         | Service & Materials     | 22,000         |
| 10-40-41-414-5806         | Miscellaneous           | 600            |
| 10-40-41-414-5826         | Vandalism               | 1,000          |
| <b>Total Expenditures</b> |                         | <b>449,285</b> |

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### MAINTENANCE DISTRICT #4

#### Expenditures:

|                           |                         |                |
|---------------------------|-------------------------|----------------|
| 10-40-41-415-5001         | Full-Time Salaries      | 264,523        |
| 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         | 118,178        |
| 10-40-41-415-5302         | Minor Tools & Equipment | 1,500          |
| 10-40-41-415-5700         | Service & Materials     | 22,000         |
| 10-40-41-415-5806         | Miscellaneous           | 600            |
| 10-40-41-415-5826         | Vandalism               | 1,000          |
| <b>Total Expenditures</b> |                         | <b>483,441</b> |

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### MAINTENANCE DISTRICT #5

#### Expenditures:

|                           |                         |                   |
|---------------------------|-------------------------|-------------------|
| 10-40-41-416-5001         | Full-Time Salaries      | 175,830           |
| 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         | 83,527            |
| 10-40-41-416-5302         | Minor Tools & Equipment | 1,500             |
| 10-40-41-416-5700         | Service & Materials     | 22,000            |
| 10-40-41-416-5806         | Miscellaneous           | 600               |
| 10-40-41-416-5826         | Vandalism               | 1,000             |
| <b>Total Expenditures</b> |                         | <b>\$ 338,947</b> |

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## GENERAL FUND DETAIL

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### ATHLETIC FIELDS

#### Expenditures:

|                           |                                |                |
|---------------------------|--------------------------------|----------------|
| 10-40-41-417-5001         | Full-Time Salaries             | \$ 162,099     |
| 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                | 67,734         |
| 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 | 28,000         |
| 10-40-41-417-5806         | Miscellaneous                  | 850            |
| 10-40-41-417-5826         | Vandalism                      | 1,000          |
| <b>Total Expenditures</b> |                                | <b>380,238</b> |

### FORESTRY & HORTICULTURE GENERAL OPERATIONS

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 10-40-41-435-5001         | Full-Time Salaries                                 | 83,816         |
| 10-40-41-435-5002         | Part-Time Salaries                                 | 24,100         |
| 10-40-41-435-5003         | Overtime   | 150            |
| 10-40-41-435-5009         | Fringe Benefits                                    | 55,784         |
| 10-40-41-435-5134         | Special Event Expense                              | 2,750          |
| 10-40-41-435-5230         | Printing/Copies                                    | 500            |
| 10-40-41-435-5400         | Utilities Natural Gas                              | 3,100          |
| 10-40-41-435-5401         | Utilities Electric                                 | 3,000          |
| 10-40-41-435-5402         | Water & Sewer                                      | 3,000          |
| 10-40-41-435-5403         | Telephone  | 2,900          |
| 10-40-41-435-5404         | Trash Collection                                   | 6,000          |
| 10-40-41-435-5409         | Data Plan  | 20,000         |
| 10-40-41-435-5700         | Service & Materials                                | 5,300          |
| 10-40-41-435-5701         | Services/Materials to Maintain Facilities/Building | 9,000          |
| 10-40-41-435-5806         | Miscellaneous                                      | 650            |
| <b>Total Expenditures</b> |  | <b>220,050</b> |

### LARGE TREE CARE

#### Expenditures:

|                           |                         |                   |
|---------------------------|-------------------------|-------------------|
| 10-40-41-436-5001         | Full-Time Salaries      | 166,370           |
| 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         | 64,923            |
| 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    | 7,500             |
| 10-40-41-436-5516         | Privatization Contracts | 43,000            |
| 10-40-41-436-5700         | Service & Materials     | 20,085            |
| 10-40-41-436-5831         | Dump Fees               | 39,000            |
| <b>Total Expenditures</b> |                         | <b>\$ 407,381</b> |

## GENERAL FUND DETAIL

**2020  
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### TREE ESTABLISHMENT AND HEALTH CARE

#### Expenditures:

|                           |                          |                |
|---------------------------|--------------------------|----------------|
| 10-40-41-437-5001         | Full-Time Salaries       | \$ 137,900     |
| 10-40-41-437-5002         | Part-Time Salaries       | 107,375        |
| 10-40-41-437-5003         | Overtime                 | 1,400          |
| 10-40-41-437-5009         | Fringe Benefits          | 82,609         |
| 10-40-41-437-5302         | Minor Tools & Equipment  | 4,000          |
| 10-40-41-437-5304         | Equipment Rental         | 5,000          |
| 10-40-41-437-5700         | Service & Materials      | 16,000         |
| 10-40-41-437-5826         | Vandalism                | 3,400          |
| 10-40-41-437-5827         | Tree Donation Expense    | 10,850         |
| 10-40-41-437-5829         | Tree Replacement Program | 25,600         |
| 10-40-41-437-5830         | New Tree Planting        | 15,850         |
| 10-40-41-437-5831         | Dump Fees                | 2,500          |
| <b>Total Expenditures</b> |                          | <b>412,484</b> |

### GIS

#### Expenditures:

|                           |                                     |                |
|---------------------------|-------------------------------------|----------------|
| 10-40-41-439-5001         | Full-Time Salaries                  | 59,775         |
| 10-40-41-439-5002         | Part-Time Salaries                  | 44,380         |
| 10-40-41-439-5003         | Overtime                            | 100            |
| 10-40-41-439-5009         | Fringe Benefits                     | 21,438         |
| 10-40-41-439-5506         | Tree Inventory Software Maintenance | 9,000          |
| 10-40-41-439-5507         | Computer Software Maintenance       | 7,000          |
| 10-40-41-439-5702         | Service/Materials GIS Program       | 18,000         |
| 10-40-41-439-5806         | Miscellaneous                       | 500            |
| <b>Total Expenditures</b> |                                     | <b>160,193</b> |

### HORTICULTURE

#### Expenditures:

|                           |   |                   |
|---------------------------|---|-------------------|
| 10-40-41-440-5001         | Full-Time Salaries                      | 224,035           |
| 10-40-41-440-5002         | Part-Time Salaries                      | 91,175            |
| 10-40-41-440-5003         | Overtime                                | 1,250             |
| 10-40-41-440-5009         | Fringe Benefits                         | 100,000           |
| 10-40-41-440-5302         | Minor Tools & Equipment                 | 1,300             |
| 10-40-41-440-5516         | Privatization Contracts                 | 25,000            |
| 10-40-41-440-5700         | Service & Materials                     | 10,900            |
| 10-40-41-440-5709         | Service/Materials to Maintain Landscape | 6,300             |
| 10-40-41-440-5806         | Miscellaneous                           | 500               |
| 10-40-41-440-5826         | Vandalism                               | 1,000             |
| 10-40-41-440-5831         | Dump Fees                               | 2,250             |
| <b>Total Expenditures</b> |   | <b>\$ 463,710</b> |

## GENERAL FUND DETAIL

**2020  
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### TRAILS AND OPEN SPACE ADMINISTRATION

#### Expenditures:

|                           |                         |                |
|---------------------------|-------------------------|----------------|
| 10-40-41-444-5001         | Full-Time Salaries      | \$ 81,262      |
| 10-40-41-444-5009         | Fringe Benefits         | 30,679         |
| 10-40-41-444-5302         | Minor Tools & Equipment | 1,575          |
| 10-40-41-444-5304         | Equipment Rental        | 15,000         |
| 10-40-41-444-5403         | Telephone               | 6,820          |
| 10-40-41-444-5404         | Trash Collection        | 21,583         |
| 10-40-41-444-5450         | Site Services           | 7,140          |
| 10-40-41-444-5826         | Vandalism               | 4,500          |
| <b>Total Expenditures</b> |                         | <b>168,559</b> |

### TRAILS

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 10-40-41-446-5001         | Full-Time Salaries                     | 276,869        |
| 10-40-41-446-5002         | Part-Time Salaries                     | 129,100        |
| 10-40-41-446-5003         | Overtime                               | 6,000          |
| 10-40-41-446-5009         | Fringe Benefits                        | 114,712        |
| 10-40-41-446-5302         | Minor Tools & Equipment                | 1,318          |
| 10-40-41-446-5706         | Ser/Mat for Paths, Roads, Parking Lots | 318,105        |
| <b>Total Expenditures</b> |  | <b>846,104</b> |

### OPEN SPACE

#### Expenditures:

|                           |                         |                   |
|---------------------------|-------------------------|-------------------|
| 10-40-41-447-5001         | Full-Time Salaries      | 265,134           |
| 10-40-41-447-5002         | Part-Time Salaries      | 106,380           |
| 10-40-41-447-5003         | Overtime                | 3,675             |
| 10-40-41-447-5009         | Fringe Benefits         | 113,943           |
| 10-40-41-447-5209         | Agricultural Supplies   | 151,042           |
| 10-40-41-447-5302         | Minor Tools & Equipment | 1,050             |
| <b>Total Expenditures</b> |                         | <b>\$ 641,224</b> |

## GENERAL FUND DETAIL

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### SOUTH PLATTE PARK

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 10-40-51-540-5001         | Full-Time Salaries                         | \$ 249,801     |
| 10-40-51-540-5002         | Part-Time Salaries                         | 88,983         |
| 10-40-51-540-5003         | Overtime                                   | 500            |
| 10-40-51-540-5009         | Benefits                                   | 95,070         |
| 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                            | 4,400          |
| 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                       | 40,288         |
| 10-40-51-540-5701         | Service/Materials to Maintain Facility     | 3,000          |
| 10-40-51-540-5707         | Ser/Mat to maintain South Platte Reservoir | 3,000          |
| 10-40-51-540-5803         | Dues and Subscriptions                     | 443            |
| 10-40-51-540-5805         | Staff Development                          | 2,500          |
| 10-40-51-540-5812         | Uniforms                                   | 700            |
| 10-40-51-540-5854         | Mileage Reimbursement                      | 250            |
| <b>Total Expenditures</b> |  | <b>534,160</b> |

### CARSON NATURE CENTER PROGRAM FUND

#### Expenditures:

|                           |                               |                   |
|---------------------------|-------------------------------|-------------------|
| 10-40-51-541-5001         | Full Time Salaries            | 52,248            |
| 10-40-51-541-5002         | Part-Time Salaries            | 11,707            |
| 10-40-51-541-5009         | Fringe Benefits               | 18,207            |
| 10-40-51-541-5205         | Program Supplies              | 5,935             |
| 10-40-51-541-5208         | Carson Center Retail Supplies | 508               |
| 10-40-51-541-5501         | Contractual Services          | 15,000            |
| 10-40-51-541-5503         | Contractual Persons           | 5,565             |
| <b>Total Expenditures</b> |                               | <b>\$ 109,170</b> |

## GENERAL FUND DETAIL

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### VISITOR SERVICES

#### Expenditures:

|                           |   |                |
|---------------------------|---|----------------|
| 10-40-51-542-5001         | Full-Time Salaries                      | \$ 258,622     |
| 10-40-51-542-5009         | Benefits                                | 82,153         |
| 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          |
| <b>Total Expenditures</b> |   | <b>354,771</b> |

### SPP DONATIONS

#### Expenditures:

|                           |                                      |               |
|---------------------------|--------------------------------------|---------------|
| 10-40-51-121-5108         | Platte Program Fund Donation Expense | 12,826        |
| 10-40-51-122-5120         | Scholarship Expense                  | 14,698        |
| <b>Total Expenditures</b> |                                      | <b>27,524</b> |

### TOTAL PARKS AND OPEN SPACE EXPENDITURES

**11,245,724**

### GENERAL CONSTRUCTION

#### Expenditures:

|                           |  |                   |
|---------------------------|--|-------------------|
| 10-85-42-212-5001         | Full-Time Salaries                                 | 431,527           |
| 10-85-42-212-5009         | Fringe Benefits                                    | 145,316           |
| 10-85-42-212-5302         | Minor Tools & Equipment                            | 4,500             |
| 10-85-42-212-5403         | Telephone  | 4,800             |
| 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                               | 400               |
| 10-85-42-212-5805         | Staff Development                                  | 1,000             |
| 10-85-42-212-5806         | Miscellaneous                                      | 1,000             |
| 10-85-42-212-5812         | Uniforms   | 500               |
| <b>Total Expenditures</b> |  | <b>\$ 631,543</b> |



## GENERAL FUND DETAIL

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### MECHANICAL MAINTENANCE

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 10-85-42-250-5001         | Full-Time Salaries                               | \$ 355,323     |
| 10-85-42-250-5009         | Fringe Benefits                                  | 120,871        |
| 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                              | 73,000         |
| 10-85-42-250-5701         | Service/Material to Maintain Facilities/Building | 4,000          |
| 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   | 1,500          |
| 10-85-42-250-5854         | Mileage Reimbursement                            | 2,000          |
| <b>Total Expenditures</b> |  | <b>582,894</b> |

### OTHER REVENUE

#### INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

#### Revenue:

|   |  |                |
|---|--|----------------|
| 10-10-01-959-8999                                   | Holding Acct for Grant Funding               | 500,000        |
| 10-30-01-950-8500                                   | Matching Gifts Revenue                       | 15,000         |
| 10-30-01-952-8518                                   | Centennial Funds Walnut Hills Elem Ballfield | 120,000        |
| 10-30-41-956-8685                                   | Littleton Funds SPP Restroom Updates         | 112,500        |
| <b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b> |  | <b>747,500</b> |

#### Miscellaneous

#### Revenue:

|                            |                       |               |
|----------------------------|-----------------------|---------------|
| 10-10-01-990-9101          | Operating Transfer In | 75,000        |
| <b>TOTAL MISCELLANEOUS</b> |                       | <b>75,000</b> |

### TOTAL OTHER REVENUE

**822,500**

### OTHER EXPENDITURES

#### HUDSON GARDEN'S MANAGEMENT FEE

#### Expenditures:

|   |                               |                   |
|---|-------------------------------|-------------------|
| 10-10-05-991-9102                           | Hudson Gardens Management Fee | 620,000           |
| <b>TOTAL HUDSON GARDEN'S MANAGEMENT FEE</b> |                               | <b>\$ 620,000</b> |

## GENERAL FUND DETAIL

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### OTHER

#### Expenditures:

|                    |                                    |                  |
|--------------------|------------------------------------|------------------|
| 10-10-01-970-9001  | Principal Energy Performance Lease | \$ 356,338       |
| 10-10-01-970-9002  | Interest Energy Performance Lease  | 109,528          |
| 12-10-01-970-9001  | Principal 2010 COPS                | 490,000          |
| 12-10-01-970-9002  | Interest 2010 COPS                 | 30,500           |
| 10-80-00-970-9001  | 2019 COPS Principal Payment        | 1,040,000        |
| 10-80-00-970-9002  | 2019 COPS Interest Payment         | 1,389,500        |
| 10-83-00-970-9001  | 2020 COPS Payment                  | 700,000          |
| 10-70-72-970-9001  | Denver Water Loan Payment          | 85,000           |
| 10-10-01-995-9200  | Undesignated                       | 4,625,672        |
| 10-10-01-100-5807  | Merit Pay                          | 304,894          |
| <b>TOTAL OTHER</b> |                                    | <b>9,131,432</b> |

### TRANSFER OUT

#### Expenditures:

|                           |                        |                  |
|---------------------------|------------------------|------------------|
| 10-10-01-990-9100         | Operating Transfer Out | 3,500,000        |
| <b>TOTAL TRANSFER OUT</b> |                        | <b>3,500,000</b> |

### TOTAL OTHER EXPENDITURES

**13,251,432**

### GENERAL FUND CARRYOVER

#### Revenue:

|                        |                        |                  |
|------------------------|------------------------|------------------|
| 10-10-01-996-4998      | Carryover Revenue - GF | 6,483,558        |
| <b>TOTAL CARRYOVER</b> |                        | <b>6,483,558</b> |

### CAPITAL PROJECTS

#### Expenditures:

|                   |  |           |
|-------------------|--|-----------|
| 10-82-00-950-6626 | Additional Security Cameras                | 15,000    |
| 10-40-41-950-6044 | Aerator                                    | 31,000    |
| 10-30-41-950-6507 | Altair Park Phase I Construction           | 200,000   |
| 10-25-01-950-7130 | Annual Computer Replacement                | 165,000   |
| 10-84-00-950-6660 | Aquatics Back-Up Pumps                     | 10,000    |
| 10-82-00-950-7068 | Aquatics Tile/Deck Repairs                 | 15,000    |
| 10-84-00-950-6926 | Aquatics UV Bulb Replacements              | 6,000     |
| 10-40-41-950-6074 | Asphalt Repairs                            | 125,000   |
| 10-40-42-950-6116 | Auger                                      | 5,260     |
| 10-84-63-950-6585 | Batting Cages Net Replacement/Install      | 22,000    |
| 10-84-63-950-6050 | Batting Cages Roof Repair/Turf replacement | 12,000    |
| 10-84-00-950-7014 | BCRC Aquatics Change Sand in Filters       | 15,000    |
| 10-82-52-950-6687 | BCRC Gym Hoop/Curtain Motors               | 15,000    |
| 10-84-89-950-6839 | BMX Limestone Cap                          | 7,700     |
| 10-84-89-950-6763 | BMX Moto Shed & Volunteer Shed             | 15,000    |
| 10-40-41-950-7037 | Bowles Grove Park Irrigation Booster Pump  | \$ 12,000 |

## GENERAL FUND DETAIL

**2020  
Budget**

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### CAPITAL PROJECTS

#### Expenditures:

|                   |   |    |         |
|-------------------|---|----|---------|
| 10-40-51-956-6666 | Carson Nature Center Restrooms                          | \$ | 225,000 |
| 10-40-41-950-6036 | Central Irrigation Controls                             |    | 46,350  |
| 10-84-62-950-6039 | COJO Sales Building                                     |    | 25,000  |
| 10-84-62-950-6626 | COJO Update Security Alarm System                       |    | 7,200   |
| 10-40-41-950-6515 | Columbine Manor Park Concrete Trails                    |    | 40,000  |
| 10-30-41-950-6613 | Cornerstone Park Planting Buffer near Pickleball Courts |    | 15,000  |
| 10-30-41-950-6637 | DALRP Dog Off-Leash Area Relocation                     |    | 200,000 |
| 10-30-41-950-6514 | DALRP New Field Construction                            |    | 60,000  |
| 10-40-41-950-6686 | deKoevend Park Tennis Courts Dividers                   |    | 10,000  |
| 10-25-01-950-6692 | Document Management System                              |    | 15,000  |
| 10-30-41-950-6856 | Drinking Fountains                                      |    | 15,450  |
| 10-40-41-950-6121 | Forklift  |    | 26,950  |
| 10-40-85-950-6594 | Franklin Pool Parking Lot                               |    | 8,700   |
| 10-70-84-950-6055 | FSC Cart Path Repair/Addition                           |    | 30,000  |
| 10-83-84-950-6585 | FSC Dome Heavy Duty Lacrosse Nets                       |    | 6,500   |
| 10-70-84-950-7061 | FSC Driving Range Lights                                |    | 15,000  |
| 10-70-84-950-6888 | FSC Fence on Driving Range                              |    | 25,000  |
| 10-75-84-950-7033 | FSC Food Prep Cooler Replacement                        |    | 6,500   |
| 10-75-84-950-6567 | FSC Grill Carpet Replacement                            |    | 10,000  |
| 10-75-84-950-6669 | FSC Grill Fryer Replacement                             |    | 25,000  |
| 10-81-84-950-6566 | FSC Ice Rink Compressor Maintenance                     |    | 36,000  |
| 10-81-84-950-6943 | FSC Ice Rink Lighting                                   |    | 77,000  |
| 10-70-84-950-6036 | FSC Irrigation Upgrades                                 |    | 38,000  |
| 10-70-84-950-6570 | FSC Landscape Improvements                              |    | 5,000   |
| 10-81-84-950-6567 | FSC Laser Tag Remodel                                   |    | 55,000  |
| 10-81-84-950-6812 | FSC Life Safety Inverter                                |    | 90,000  |
| 10-70-84-950-6111 | FSC Mini Golf Filtration System                         |    | 20,000  |
| 10-70-84-950-6006 | FSC Mower   |    | 60,000  |
| 10-81-84-950-6697 | FSC RTU Units   |    | 140,000 |
| 10-81-84-950-6824 | FSC Skate Replacement                                   |    | 5,000   |
| 10-85-81-950-6697 | Goodson 2 RTU Units                                     |    | 70,000  |
| 10-82-81-950-6129 | Goodson CDT Improvements                                |    | 38,000  |
| 10-82-81-950-6931 | Goodson Dance Studio Ballet Bars Update                 |    | 5,000   |
| 10-82-81-950-6816 | Goodson Lobby Furniture                                 |    | 25,000  |
| 10-85-81-950-6696 | Goodson Rebuild Roof Return Air Fan                     |    | 30,000  |
| 10-82-81-950-6767 | Goodson Upgrade Sound Systems                           |    | 20,000  |
| 10-25-01-950-7108 | Goodson/SSGC Access Controls                            |    | 30,000  |
| 10-40-90-950-6594 | Harlow Pool Parking Lot                                 |    | 9,400   |
| 10-30-41-950-6634 | Highlands Ranch Disk Golf                               |    | 60,000  |
| 10-40-41-950-6990 | HLC Conservancy Contribution                            |    | 20,000  |
| 10-40-41-952-6992 | HLC Soft Surface Trails Centennial                      |    | 21,200  |
| 10-40-41-956-6992 | HLC Soft Surface Trails Littleton                       |    | 21,200  |
| 10-30-41-950-6895 | HLC Wayfinding Signs                                    | \$ | 80,000  |

## GENERAL FUND DETAIL

**2020  
Budget**

### CAPITAL PROJECTS

#### Expenditures:

|                   |  |    |         |
|-------------------|--|----|---------|
| 10-40-87-950-6594 | Holly Pool Parking Lot                         | \$ | 10,550  |
| 10-84-88-950-6780 | Holly Tennis New Patio Furniture               |    | 5,500   |
| 10-12-01-950-7131 | HRIS/Payroll System                            |    | 232,466 |
| 10-40-41-950-6008 | Hydro  |    | 36,990  |
| 10-75-00-950-6130 | Kitchen Equipment Replacement                  |    | 40,000  |
| 10-70-72-950-6574 | Littleton Above Ground Fuel Storage            |    | 175,000 |
| 10-70-72-950-6055 | Littleton Cart Path Repair                     |    | 50,000  |
| 10-75-72-950-6130 | Littleton Charbroiler Replacement              |    | 5,000   |
| 10-70-72-950-7063 | Littleton Irrigation Upgrade                   |    | 18,000  |
| 10-70-72-950-6007 | Littleton Mower                                |    | 30,000  |
| 10-75-72-950-6934 | Littleton Restaurant Chairs/Tables Replacement |    | 18,000  |
| 10-70-72-950-6022 | Littleton Sweeper                              |    | 45,000  |
| 10-84-72-950-6948 | Littleton Tennis Dome Lights                   |    | 20,000  |
| 10-83-72-950-6697 | Littleton Tennis Inflation/Heat package        |    | 100,000 |
| 10-70-72-950-6023 | Littleton Utility Carts                        |    | 11,000  |
| 10-70-70-950-6675 | LTGC Bunker Renovation                         |    | 50,000  |
| 10-75-70-950-6034 | LTGC Exterior Paint/Siding Repair              |    | 430,000 |
| 10-75-70-950-6053 | LTGC Renovate Main Floor Restrooms             |    | 40,000  |
| 10-75-70-950-6130 | LTGC Replace Grill Dishwasher                  |    | 17,000  |
| 10-70-70-950-6074 | LTGC Asphalt Shop Yard                         |    | 10,000  |
| 10-75-70-950-6720 | LTGC Audio Visual Equipment                    |    | 14,000  |
| 10-75-70-950-6531 | LTGC Carpet Replacement                        |    | 160,000 |
| 10-75-70-950-6816 | LTGC Grill Furniture                           |    | 35,000  |
| 10-70-70-950-6030 | LTGC Grinder                                   |    | 70,000  |
| 10-75-70-950-6884 | LTGC Hotel Heat Pump Replacement               |    | 20,000  |
| 10-75-70-950-6892 | LTGC Hotel Window/Dorr Replacements            |    | 15,000  |
| 10-75-70-950-6941 | LTGC Ice Machine                               |    | 5,000   |
| 10-70-70-950-7063 | LTGC Irrigation Upgrade                        |    | 20,000  |
| 10-75-70-950-6926 | LTGC Lighting Upgrades                         |    | 9,000   |
| 10-70-70-950-6128 | LTGC Mini Excavator                            |    | 45,000  |
| 10-70-70-950-6006 | LTGC Mowers                                    |    | 50,000  |
| 10-75-70-950-7055 | LTGC Patio Bar Upgrade                         |    | 10,000  |
| 10-75-70-950-7010 | LTGC Portable Bar                              |    | 10,000  |
| 10-70-70-950-6832 | LTGC Pro Shop Upgrade                          |    | 40,000  |
| 10-75-70-950-6567 | LTGC Refurbish Hotel Rooms                     |    | 75,000  |
| 10-75-70-950-6764 | LTGC Security/Fire Doors                       |    | 10,000  |
| 10-70-70-950-6035 | LTGC Tee Signage                               |    | 35,000  |
| 10-70-70-950-6023 | LTGC Utility Carts                             |    | 96,000  |
| 10-82-80-950-7121 | LTRC AutoScrubber                              |    | 10,000  |
| 10-82-80-950-6682 | LTRC Kiddie Slides Replacement                 |    | 27,000  |
| 10-82-80-950-6865 | LTRC Locker Room Mirrors                       |    | 12,000  |
| 10-82-80-950-6052 | LTRC Locker Room Partitions                    |    | 25,000  |
| 10-82-80-950-6817 | LTRC Maple Room Update                         |    | 65,000  |
| 10-82-80-950-6926 | LTRC Replace Lighting in Aquatics Area         | \$ | 20,000  |

## GENERAL FUND DETAIL

**2020  
Budget**

### CAPITAL PROJECTS

#### Expenditures:

|                               |   |                     |
|-------------------------------|---|---------------------|
| 10-82-80-950-6697             | LTRC RTU #2 AC Coil                           | \$ 25,000           |
| 10-10-01-950-6080             | Matching Gifts                                | 30,000              |
| 10-40-41-950-6007             | Mowers  | 167,360             |
| 10-40-41-950-6042             | New Holland Skid Steer                        | 39,650              |
| 10-82-00-950-7112             | New Recreation Software                       | 300,000             |
| 10-84-00-950-6827             | Outdoor Pools Additional Shade Structures     | 55,000              |
| 10-84-00-950-7023             | Outdoor Pools Security System Install         | 40,000              |
| 10-84-00-950-6037             | Outdoor Pools Sign Package                    | 25,000              |
| 10-40-41-950-7050             | Palos Verdes Park Irrigation Booster Pump     | 15,000              |
| 10-82-00-950-6865             | Portable Mirrors for MP Rooms                 | 10,000              |
| 10-10-01-959-7999             | Project Funded by Unknown Grant               | 500,000             |
| 10-82-00-950-6931             | Refinish Wood Floors                          | 38,000              |
| 10-82-00-950-6037             | Replace Facility Signage                      | 35,000              |
| 10-40-41-950-6026             | Replacement Trucks                            | 306,000             |
| 10-82-00-950-6620             | Replaster Indoor Pools                        | 90,000              |
| 10-82-82-950-6934             | Sheridan Lab Tables/Chairs                    | 10,000              |
| 10-82-82-950-6816             | Sheridan Replace Lobby Furniture              | 5,000               |
| 10-82-82-950-6764             | Sheridan Replace Maintenance Doors            | 12,100              |
| 10-40-42-950-6117             | Single Axle Dump Trailer                      | 15,250              |
| 10-40-41-950-6022             | Snow Blower                                   | 10,500              |
| 10-40-51-950-7111             | SPP Fiber Connectivity                        | 65,000              |
| 10-40-41-950-6742             | Spring Creek Trail Asphalt                    | 202,000             |
| 10-25-83-950-7111             | SS Ice Arena Fiber Connectivity               | 20,000              |
| 10-75-71-950-6043             | SSGC Beverage Cart Replacement                | 20,000              |
| 10-70-71-950-6675             | SSGC Bunker renovation                        | 20,000              |
| 10-75-71-950-6762             | SSGC Furniture Replacement                    | 50,000              |
| 10-70-71-950-6111             | SSGC Golf Well #3                             | 100,000             |
| 10-70-71-950-6007             | SSGC Mowers                                   | 55,000              |
| 10-70-71-950-6042             | SSGC Skid Steer                               | 45,000              |
| 10-40-41-950-6931             | SSSC Refinish floors                          | 42,875              |
| 10-84-00-950-7121             | Tennis Update Ball/Stringing Machines         | 8,500               |
| 10-40-42-950-6128             | Tractor                                       | 69,950              |
| 10-40-41-950-6956             | Trail Mark Hog Back Hill Trail Repair         | 26,000              |
| 10-40-41-950-6023             | Utility Vehicles                              | 32,950              |
| 10-40-41-950-6021             | Van Replacements                              | 98,615              |
| 10-11-01-950-6127             | Various Public Art                            | 30,000              |
| 10-25-01-950-6129             | Virtual Server Refresh                        | 120,000             |
| 10-30-41-952-6653             | Walnut Hills School Park Ballfield Relocation | 240,000             |
| 10-40-43-950-6764             | WSSC Replace Doors                            | 20,000              |
| 10-40-41-950-6013             | WSSC Salt Sand Spreader                       | 10,000              |
| <b>TOTAL CAPITAL PROJECTS</b> |   | <b>\$ 7,666,666</b> |





## **4. CONSERVATION TRUST FUND BUDGET**



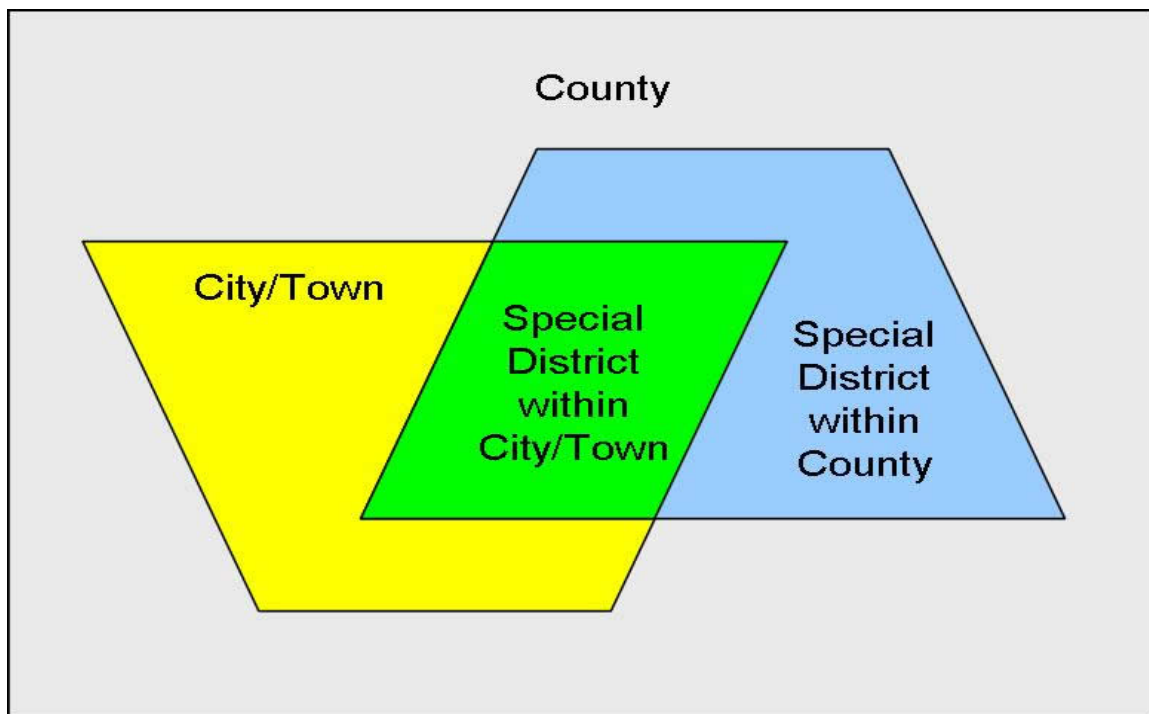


## **South Suburban Park and Recreation District Conservation Trust Fund Budget Overview**

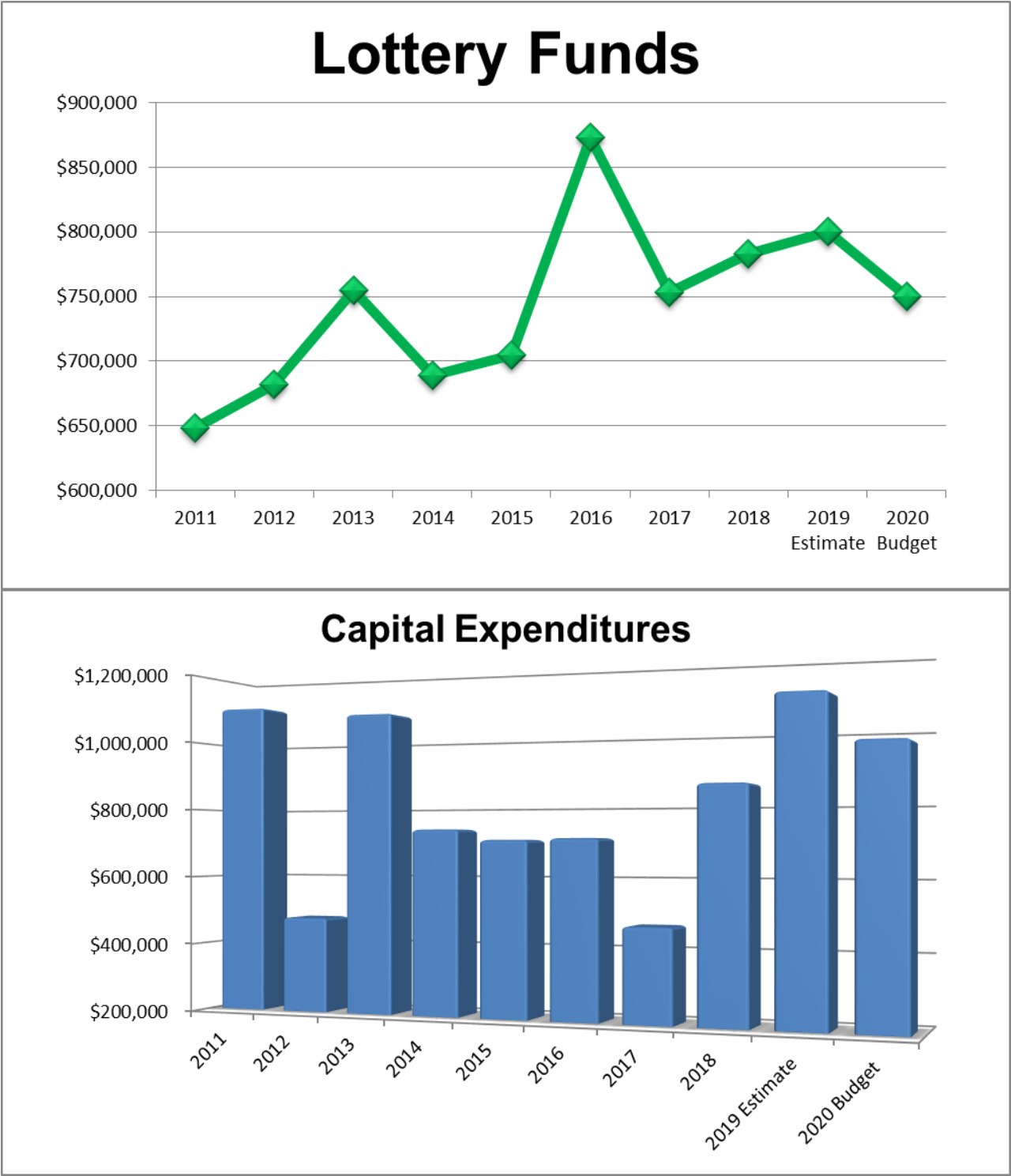
### **Conservation Trust Fund Description**

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 1<sup>st</sup>.



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



# CONSERVATION TRUST FUND

## Table of Contents

|  | <b>2019<br/>Budget</b> | <b>Page</b> |
|--|------------------------|-------------|
| <b>Operating Revenue:</b>                        |                        |             |
| Interest Income                                  | \$ 10,000              | 166         |
| <b>Total Operating Revenue</b>                   | <b>10,000</b>          |             |
| <b>Excess Operating Revenues of Expenditures</b> | <b>10,000</b>          |             |
| <b>Other Revenue:</b>                            |                        |             |
| Lottery Proceeds                                 | 750,000                | 166         |
| <b>Total Other Revenue</b>                       | <b>750,000</b>         |             |
| <b>Other Expenditures:</b>                       |                        |             |
| Undesignated                                     | 47,524                 | 166         |
| Capital Projects                                 | 972,842                | 166         |
| <b>Total Other Expenditures</b>                  | <b>1,020,366</b>       |             |
| <b>Net Revenue of Expenditures</b>               | <b>(260,366)</b>       |             |
| Carryover  | 260,366                | 166         |
| <b>Funds Available</b>                           | <b>\$ -</b>            |             |

## CONSERVATION TRUST FUND

**2020  
Budget**

### CONSERVATION TRUST FUND

#### INTEREST INCOME

##### Revenue:

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

#### LOTTERY PROCEEDS

|                               |         |                |
|-------------------------------|---------|----------------|
| 21-10-01-100-4027             | Lottery | 750,000        |
| <b>TOTAL LOTTERY PROCEEDS</b> |         | <b>750,000</b> |

#### UNDESIGNATED

##### Expenditures:

|                           |                   |               |
|---------------------------|-------------------|---------------|
| 21-10-01-995-9200         | Unobligated Funds | 47,524        |
| <b>TOTAL UNDESIGNATED</b> |                   | <b>47,524</b> |

#### CARRYOVER

##### Revenue:

|                        |                   |                |
|------------------------|-------------------|----------------|
| 21-10-01-996-4998      | Carryover Revenue | 260,366        |
| <b>TOTAL CARRYOVER</b> |                   | <b>260,366</b> |

#### CAPITAL PROJECTS

##### Expenditures:

|                               |   |                   |
|-------------------------------|---|-------------------|
| 21-30-41-950-6658             | Arapahoe Park Entrance Road Repair            | 56,700            |
| 21-30-41-950-6637             | deKoevend Park Dog Off-Leash Area             | 275,000           |
| 21-40-41-950-6686             | deKoevend Park Tennis Courts                  | 80,000            |
| 21-40-41-950-7050             | Irrigation Upgrades                           | 179,000           |
| 21-30-41-950-6607             | Land Acquisition Adjacent to Reynolds Landing | 150,000           |
| 21-40-41-950-6745             | MC Grwy Concrete Trails                       | 76,000            |
| 21-40-41-950-6898             | Park Signs Replacement                        | 156,142           |
| <b>TOTAL CAPITAL PROJECTS</b> |   | <b>\$ 972,842</b> |



## **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 and Arts and Enrichment Programming. 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

|                                    | <b>2020<br/>Budget</b> | <b>Page</b> |
|------------------------------------|------------------------|-------------|
| <b>Operating Revenue:</b>          |                        |             |
| Grant Revenue                      | \$ 150,000             | 171         |
| <b>Total Operating Revenue</b>     | <b>150,000</b>         |             |
| <b>Operating Expenditures:</b>     |                        |             |
| Grant Expenditures                 | 150,000                | 171         |
| <b>Total Other Expenditures</b>    | <b>150,000</b>         |             |
| <b>Net Revenue of Expenditures</b> | <b>\$ -</b>            |             |



## GRANT FUND

**2020  
Budget**

### GRANT SPECIAL REVENUE FUND

#### ARTS AND ENRICHMENT GRANTS DIVISION

##### Revenue:

|                            |                |                |
|----------------------------|----------------|----------------|
| 23-82-81-120-4030          | SCFD Grant Rev | \$ 100,000     |
| <b>TOTAL GRANT REVENUE</b> |                | <b>100,000</b> |

##### Expenditures:

|                                 |                    |                |
|---------------------------------|--------------------|----------------|
| 23-82-81-120-5002               | Part-Time Salaries | 3,000          |
| 23-82-81-120-5009               | Fringe Benefits    | 300            |
| 23-82-81-120-5205               | Program Supplies   | 96,700         |
| <b>TOTAL GRANT EXPENDITURES</b> |                    | <b>100,000</b> |

#### NATURE DIVISION

##### Revenue:

|                            |   |               |
|----------------------------|---|---------------|
| 23-40-51-120-4035          | Platte Park Program Carryover Grant/Donations | 50,000        |
| <b>TOTAL GRANT REVENUE</b> |   | <b>50,000</b> |

##### Expenditures:

|                                 |                                       |                  |
|---------------------------------|---------------------------------------|------------------|
| 23-40-51-120-5002               | Part-Time Salaries                    | 21,852           |
| 23-40-51-120-5009               | Fringe Benefits                       | 2,185            |
| 23-40-51-120-5108               | Platte Park Program Donation Expenses | 25,563           |
| 23-40-51-120-5805               | Staff Development                     | 400              |
| <b>TOTAL GRANT EXPENDITURES</b> |                                       | <b>\$ 50,000</b> |





## **6. 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. The District issued \$40,285,000 General Obligation Bonds on October 16, 2019. This District also issued \$32,350,000 Certificates of Participation on July 31, 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 \$62,000,000. Also used for the renovation of Harlow, Franklin, and Holly Pools for approximately \$12,000,000. 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

|                                    | <b>2020<br/>Budget</b> | <b>Page</b> |
|------------------------------------|------------------------|-------------|
| <b>Revenue:</b>                    |                        |             |
| Interest Earnings                  | \$ 400,000             | 177         |
| Intergovernmental Revenue          | 1,610,250              | 177         |
| Debt Proceeds                      | 13,000,000             | 177         |
| <b>Total Revenue</b>               | <b>15,010,250</b>      |             |
| <b>Expenditures:</b>               |                        |             |
| Issuance Cost                      | 130,000                | 177         |
| Undesignated                       | 3,719,572              | 177         |
| Capital Projects                   | 19,645,275             | 178         |
| <b>Total Expenditures</b>          | <b>23,494,847</b>      |             |
| <b>Net Revenue of Expenditures</b> | <b>\$ (8,484,597)</b>  |             |
| Carryover                          | 8,484,597              | 177         |
| <b>Funds Available</b>             | <b>\$ -</b>            |             |

## Capital Projects Fund

|  |   | <b>2020<br/>Budget</b> |
|--|---|------------------------|
| <b>REVENUE</b>                         |   |                        |
| 41-10-01-100-4050                      | Interest Earnings                                 | \$ 400,000             |
| 41-10-01-100-4998                      | Carryover Revenue                                 | 8,484,597              |
| 41-10-01-970-9009                      | Debt Proceeds                                     | 13,000,000             |
| <b>Total Revenue</b>                   |   | <b>21,884,597</b>      |
| <b>INTERGOVERNMENTAL REVENUE</b>       |   |                        |
| <b>Revenue:</b>                        |   |                        |
| 41-30-41-952-8524                      | Centennial Funds Foxhill Park                     | 363,750                |
| 41-30-41-952-8663                      | Centennial Funds Wayfinding Signs-Planning        | 26,500                 |
| 41-10-01-950-8702                      | Douglas County Funds Recreation Complex           | 400,000                |
| 41-30-41-956-8653                      | Littleton Funds Berry Park Playground Planning    | 10,000                 |
| 41-30-41-956-8686                      | Littleton Funds Hamlet Park Playground Renovation | 250,000                |
| 41-30-41-956-8684                      | Littleton Funds Ida Park Playground Planning      | 5,000                  |
| 41-30-01-956-8573                      | Littleton Funds Southbridge Park Planning         | 40,000                 |
| 41-30-41-956-8663                      | Littleton Funds Wayfinding Signs-Planning         | 15,000                 |
| 41-30-41-956-8682                      | Littleton Funds Writer's Vista Park Renovation    | 500,000                |
| <b>Total Intergovernmental Revenue</b> |   | <b>1,610,250</b>       |
| <b>OTHER EXPENDITURES</b>              |   |                        |
| <b>Expenditures:</b>                   |   |                        |
| 41-10-01-970-5118                      | Issue Cost  | 130,000                |
| 41-10-01-950-6001                      | Undesignated                                      | 3,719,572              |
| <b>Total Other Expenditures</b>        |   | <b>\$ 3,849,572</b>    |

## Capital Projects Fund

|                               |  | <b>2020<br/>Budget</b> |
|-------------------------------|--|------------------------|
| <b>CAPITAL PROJECTS</b>       |  |                        |
| <b>Expenditures:</b>          |  |                        |
| 41-30-41-956-6113             | Berry Park Playground Planning                               | \$ 20,000              |
| 41-30-41-950-6868             | Centennial Ridge Playground/Pavilion Renovation              | 45,000                 |
| 41-30-41-952-6059             | Cherry Knolls Park Backstop Replacement                      | 390,000                |
| 41-30-41-950-6022             | Cornerstone Park New Athletic Fields-Planning                | 3,500,000              |
| 41-30-41-950-6552             | Foxhill Park Playground Construction                         | 485,000                |
| 41-30-41-952-6599             | Foxridge Park Playground Construction                        | 276,775                |
| 41-30-84-950-6034             | FSC Dome Air Structure Replacement                           | 5,375,000              |
| 41-82-81-950-6034             | Goodson Roof Repairs   | 250,000                |
| 41-30-41-956-7103             | Hamlet Park Playground Renovation                            | 500,000                |
| 41-30-41-950-6548             | Harmony Park Playground Renovation                           | 28,500                 |
| 41-30-41-956-6617             | Ida Park Playground Planning                                 | 10,000                 |
| 41-30-72-950-6034             | Littleton Tennis Air Structure Replacement                   | 7,625,000              |
| 41-10-01-950-6990             | Recreation Complex   | 400,000                |
| 41-30-41-950-6554             | Southbridge Park Ballfield, Playground and Pavilion Planning | 80,000                 |
| 41-30-41-952-6895             | Trail Wayfinding Signs-Planning                              | 30,000                 |
| 41-30-41-956-6895             | Trail Wayfinding Signs-Planning                              | 30,000                 |
| 41-30-41-956-7105             | Writer's Vista Park Restroom and Pavilion Renovation         | 600,000                |
| <b>Total Capital Projects</b> |  | <b>\$ 19,645,275</b>   |





## **7. ENTERPRISE FUND BUDGET**



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

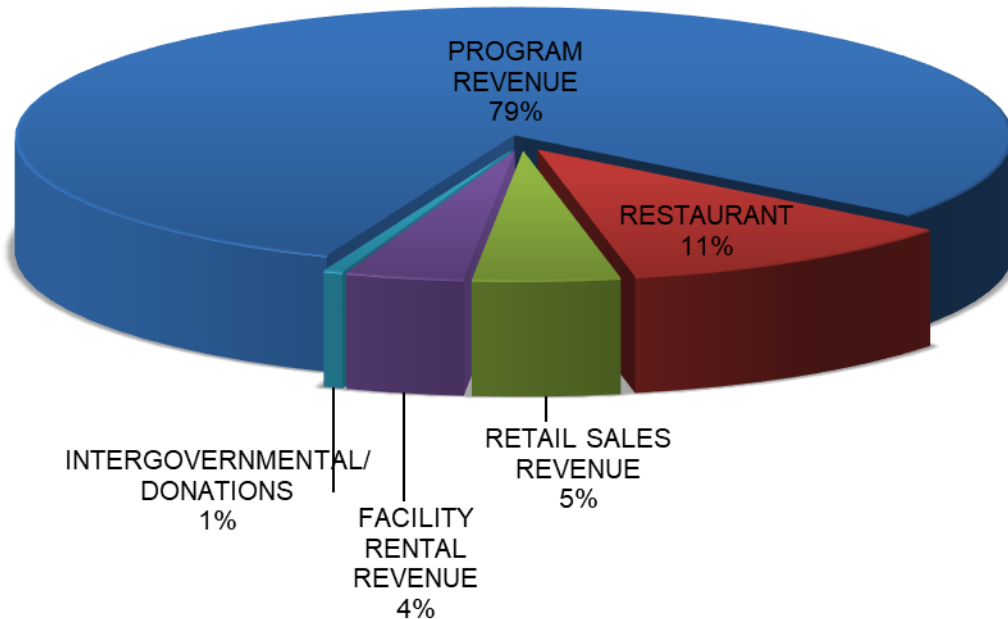
### Enterprise Fund Description

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.

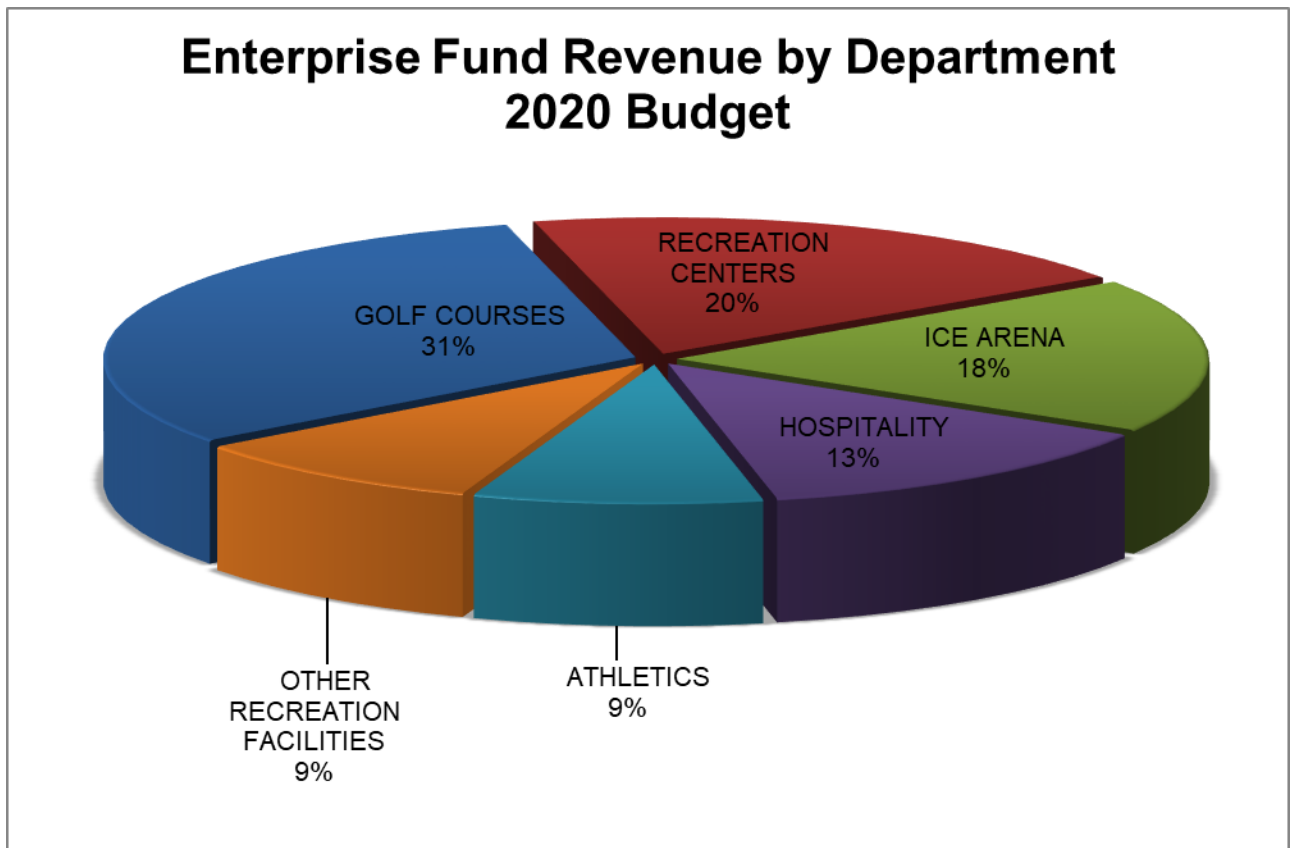
### Major Revenue Sources

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

**Enterprise Fund Revenue by Category  
2020 Budget**

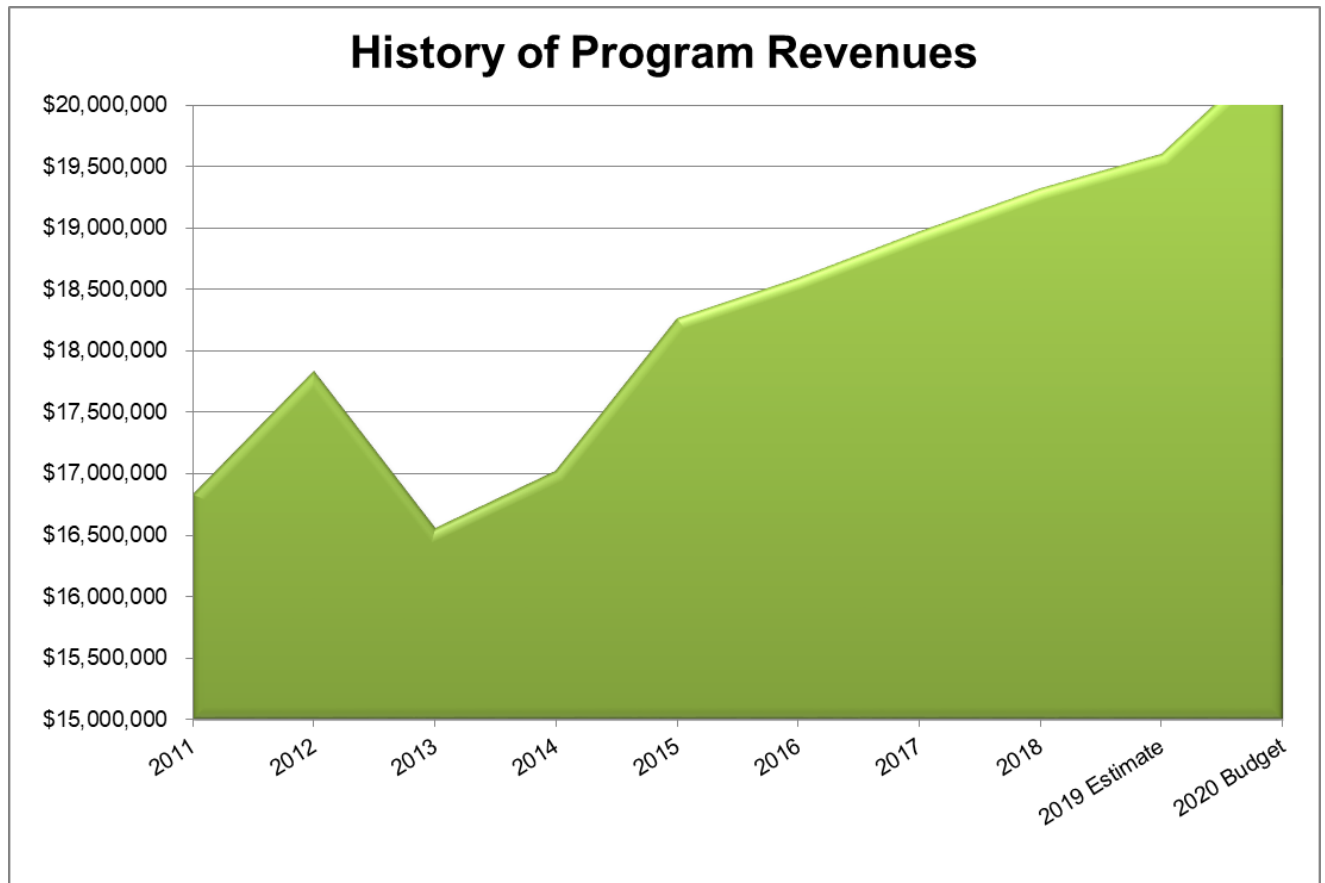


The revenue is also broken down by department with golf courses (31%), recreation centers (20%), ice arenas (18%), hospitality (13%), athletics (9%), and other recreation facilities (9%).



### **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.

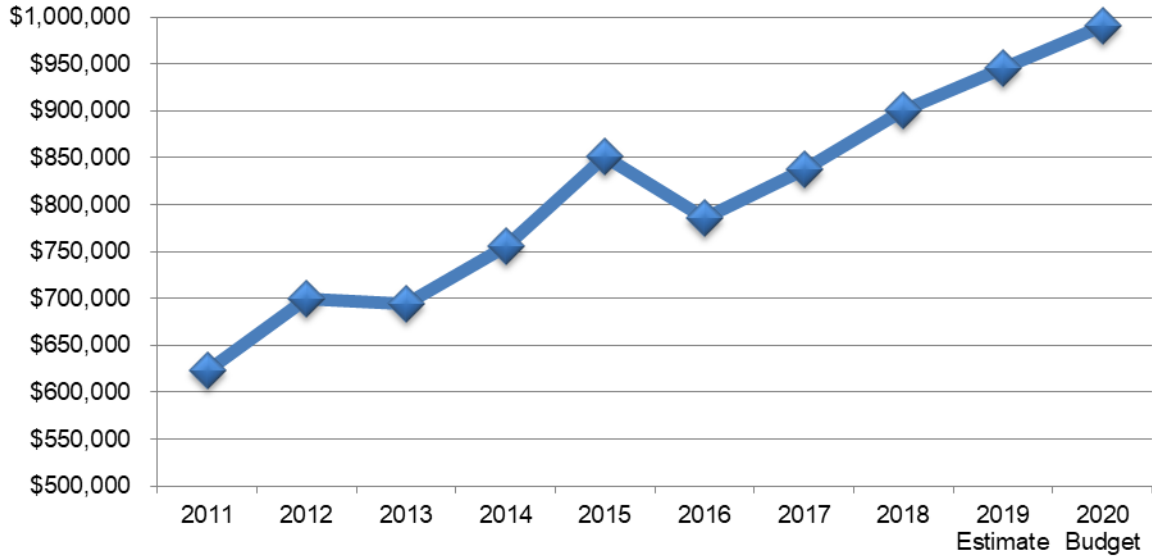
#### **Retail Sales Revenue**

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.

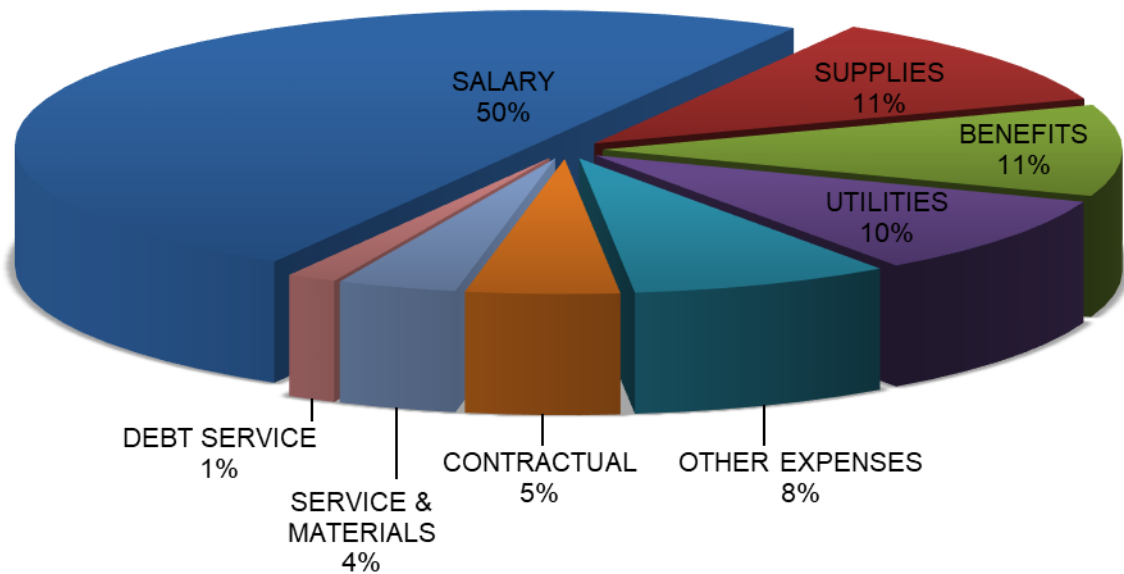
## History of Facility Rental Revenue



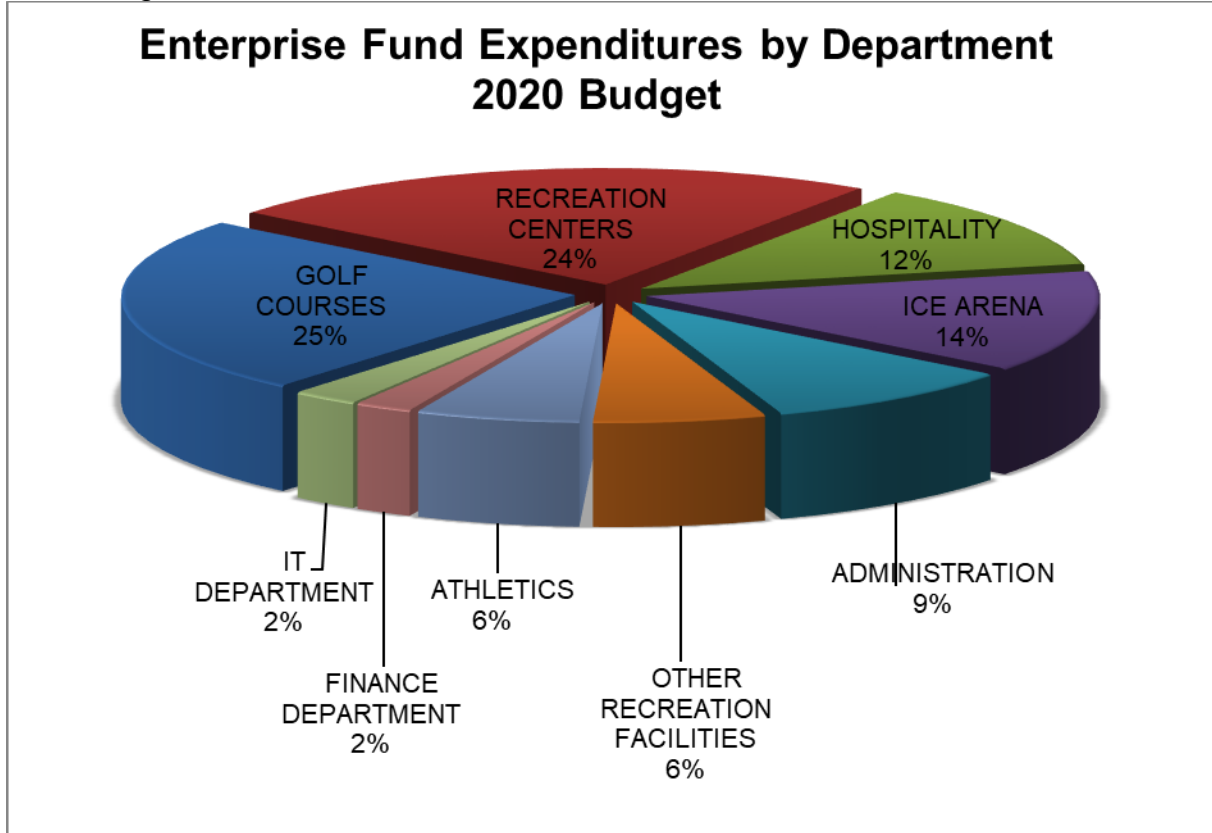
### Major Operational Expenditures

Significant operational expenditures include salary (50%), supplies (11%), benefits (11%), utilities (10%), and other expenditures (8%).

## Enterprise Fund Operating Expenditures by Category 2020 Budget

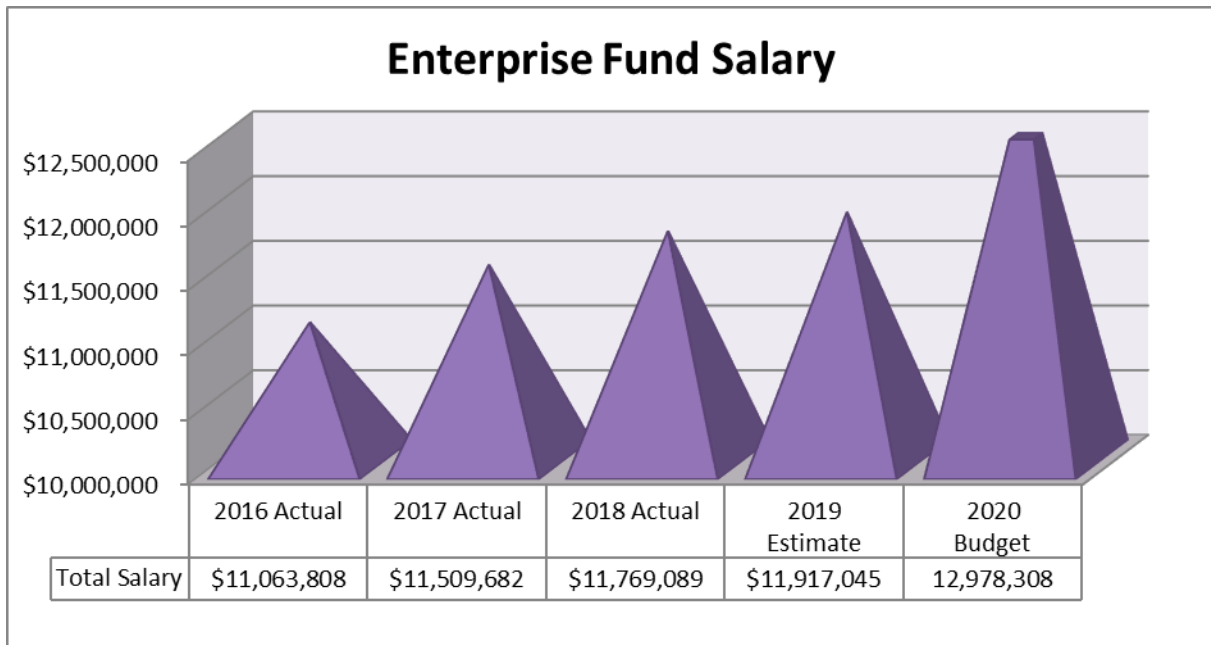


These expenditures are also grouped by department with golf courses (25%), recreation centers (24%), hospitality (12%), ice arenas (14%) and administration (9%) as the larger areas.



### Salary

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



### Supplies

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

### Benefits

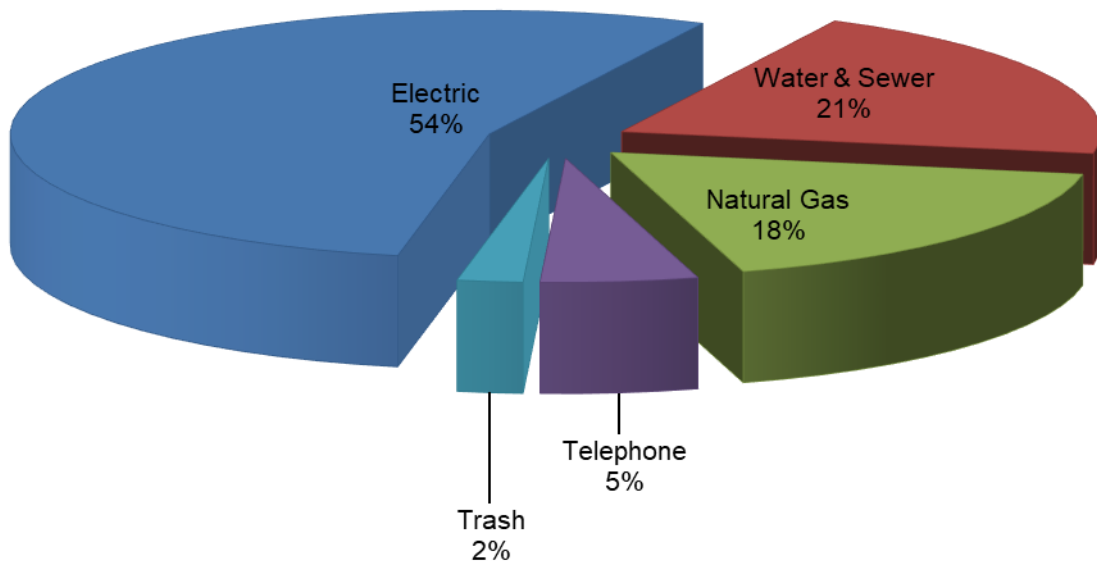
Benefits represent about 11% of the Enterprise Fund expenditures. The Enterprise Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs

### Utilities

Utilities for the Enterprise Fund include electric, natural gas, water and sewer, telephone and trash. The highest of these expenditures are for electric and natural gas, which are used to run our facilities and lighting as well as pump water out of wells at the golf courses. The budget amount is generated using historical information, as well as adjusting for any anticipated fee changes in the market place. In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The following is a chart of the breakdown of utility charges for the 2020 Budget.



## Utility Breakdown for the Enterprise Fund



### Other Expenditures

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

# ENTERPRISE FUND SUMMARY

## Table of Contents

|   | <b>2020</b>        |             |
|---|--------------------|-------------|
|   | <b>Budget</b>      | <b>Page</b> |
| <b>Revenue:</b>                                   |                    |             |
| Ice Arena   | \$ 4,733,893       | 193         |
| Recreation Centers                                | 5,061,688          | 208         |
| Athletics   | 2,285,878          | 227         |
| Other Recreation Facilities                       | 2,407,410          | 238         |
| Recreation Department                             | 14,488,869         |             |
| Golf  | 8,171,853          | 251         |
| Hospitality                                       | 3,415,941          | 266         |
| Interest Income                                   | 20,000             | 280         |
| Registration                                      | 25,500             | 280         |
| <b>Total Operating Revenue</b>                    | <b>26,122,163</b>  |             |
| <b>Expenditures:</b>                              |                    |             |
| Ice Arena   | 4,144,696          | 193         |
| Recreation Centers                                | 7,103,104          | 208         |
| Athletics   | 1,732,383          | 227         |
| Other Recreation Facilities                       | 1,817,407          | 238         |
| Recreation Department                             | 14,797,590         |             |
| Golf  | 7,274,176          | 251         |
| Hospitality                                       | 3,566,957          | 266         |
| Administration                                    | 2,715,419          | 280         |
| Finance Department                                | 613,651            | 281         |
| IT Department                                     | 710,453            | 281         |
| <b>Total Operating Expenditures</b>               | <b>29,678,246</b>  |             |
| <b>Excess Operating Revenue over Expenditures</b> | <b>(3,556,083)</b> |             |
| <b>Other Revenue:</b>                             |                    |             |
| Transfer In                                       | 3,500,000          | 281         |
| Lease Proceeds                                    | 990,000            | 281         |
| <b>Total Other Revenue</b>                        | <b>4,490,000</b>   |             |
| <b>Other Expenditures:</b>                        |                    |             |
| Undesignated                                      | 66,098             | 281         |
| Capital Outlay                                    | 990,000            | 281         |
| Merit   | 270,377            | 281         |
| <b>Total Other Expenditures</b>                   | <b>1,326,475</b>   |             |
| <b>Net Revenue Over Expenditures</b>              | <b>(392,558)</b>   |             |
| Carryover   | 392,558            | 281         |
| <b>Funds Available</b>                            | <b>\$ -</b>        |             |

## RECREATION DEPARTMENT

|                                   | 2020 BUDGET  |              |              |
|-----------------------------------|--------------|--------------|--------------|
|                                   | REVENUE      | EXPENSE      | NET          |
| ADMINISTRATION                    | \$ 71,000    | \$ 611,098   | \$ (540,098) |
| ICE ARENAS:                       |              |              |              |
| FAMILY SPORTS CENTER:             |              |              |              |
| GENERAL OPERATIONS                | 168,900      | 756,642      | (587,742)    |
| FACILITY MAINTENANCE              | -            | 296,977      | (296,977)    |
| RECREATION PROGRAMS               | 9,540        | 3,872        | 5,668        |
| IN HOUSE HOCKEY                   | 533,230      | 216,435      | 316,795      |
| YOUTH TRAVEL HOCKEY               | 423,540      | 138,628      | 284,912      |
| FIGURE SKATING                    | 277,190      | 99,555       | 177,635      |
| ICE ARENA MAINTENANCE             | -            | 209,895      | (209,895)    |
| ADULT HOCKEY LEAGUES              | 537,435      | 254,087      | 283,348      |
| ICE ARENA OPERATIONS              | 550,227      | 358,994      | 191,233      |
| BIRTHDAY PARTIES                  | 99,800       | 77,770       | 22,030       |
| LICENSED DAY CAMPS                | 134,000      | 106,679      | 27,321       |
| FAMILY ENTERTAINMENT CENTER       | 328,450      | 316,734      | 11,716       |
| TOTAL FAMILY SPORTS CENTER        | 3,062,312    | 2,836,268    | 226,044      |
| SOUTH SUBURBAN ICE ARENA          | 1,382,416    | 1,013,093    | 369,323      |
| NEW REC COMPLEX:                  |              |              |              |
| GENERAL OPERATIONS                | -            | 113,400      | (113,400)    |
| FACILITY MAINTENANCE              | -            | 67,800       | (67,800)     |
| IN HOUSE HOCKEY                   | 185,065      | 65,935       | 119,130      |
| YOUTH TRAVEL HOCKEY               | -            | 12,100       | (12,100)     |
| FIGURE SKATING                    | 12,000       | 2,800        | 9,200        |
| ICE ARENA MAINTENANCE             | -            | 12,700       | (12,700)     |
| ADULT HOCKEY LEAGUES              | -            | 17,000       | (17,000)     |
| ICE ARENA OPERATIONS              | 90,000       | -            | 90,000       |
| BIRTHDAY PARTIES                  | 2,100        | 3,600        | (1,500)      |
| TOTAL NEW REC COMPLEX ICE ARENA   | 289,165      | 295,335      | (6,170)      |
| TOTAL ICE ARENAS                  | 4,733,893    | 4,144,696    | 589,197      |
| RECREATION CENTERS:               |              |              |              |
| BUCK RECREATION CENTER:           |              |              |              |
| OPERATIONS                        | 380,100      | 525,103      | (145,003)    |
| MAINTENANCE                       | -            | 243,242      | (243,242)    |
| STAR (THERAPEUTIC ACTIVE REC)     | 77,819       | 146,626      | (68,807)     |
| ACTIVE OLDER ADULTS               | 140,000      | 175,888      | (35,888)     |
| ARTS AND ENRICHMENT               | 59,844       | 94,761       | (34,917)     |
| FITNESS                           | 397,160      | 254,188      | 142,972      |
| AQUATICS                          | 174,000      | 420,150      | (246,150)    |
| TOTAL BUCK RECREATION CENTER      | 1,228,923    | 1,859,958    | (631,035)    |
| LONE TREE RECREATION CENTER:      |              |              |              |
| OPERATIONS                        | 387,500      | 396,147      | (8,647)      |
| MAINTENANCE                       | -            | 305,359      | (305,359)    |
| ACTIVE OLDER ADULTS               | 4,006        | 2,672        | 1,334        |
| ARTS AND ENRICHMENT               | 99,256       | 123,763      | (24,507)     |
| SCHOOL AGE CHILD CARE             | 93,000       | 88,684       | 4,316        |
| CHILD DISCOVERY TIME AT LTRC      | 57,350       | 39,900       | 17,450       |
| FITNESS                           | 324,392      | 239,549      | 84,843       |
| AQUATICS                          | 208,000      | 414,850      | (206,850)    |
| TOTAL LONE TREE RECREATION CENTER | \$ 1,173,504 | \$ 1,610,924 | \$ (437,420) |

## RECREATION DEPARTMENT

|                                  | 2020 BUDGET  |              |             |
|----------------------------------|--------------|--------------|-------------|
|                                  | REVENUE      | EXPENSE      | NET         |
| GOODSON RECREATION CENTER:       |              |              |             |
| OPERATIONS                       | \$ 409,800   | \$ 500,525   | \$ (90,725) |
| MAINTENANCE                      | -            | 389,487      | (389,487)   |
| ACTIVE OLDER ADULTS              | 9,000        | 3,600        | 5,400       |
| ARTS AND ENRICHMENT              | 279,000      | 263,705      | 15,295      |
| SCHOOL AGE CHILD CARE            | 107,646      | 113,227      | (5,581)     |
| CHILD DISCOVERY TIME             | 200,500      | 168,400      | 32,100      |
| GYMNASTICS                       | 516,148      | 369,679      | 146,469     |
| FITNESS                          | 662,361      | 470,303      | 192,058     |
| AQUATICS                         | 271,500      | 423,832      | (152,332)   |
| TOTAL GOODSON RECREATION CENTER  | 2,455,955    | 2,702,757    | (246,803)   |
| SHERIDAN RECREATION CENTER:      |              |              |             |
| OPERATIONS                       | 71,955       | 168,964      | (97,009)    |
| MAINTENANCE                      | -            | 111,572      | (111,572)   |
| ARTS AND ENRICHMENT              | 34,762       | 30,103       | 4,659       |
| FITNESS                          | 25,589       | 7,728        | 17,861      |
| TOTAL SHERIDAN RECREATION CENTER | 132,306      | 318,367      | (186,061)   |
| TOTAL RECREATION CENTERS         | 4,990,688    | 6,492,006    | (1,501,318) |
| ATHLETIC PROGRAMS:               |              |              |             |
| GENERAL OPERATIONS               | 389,900      | 179,003      | 210,897     |
| YOUTH COMMISSION                 | 850          | 600          | 250         |
| YOUTH BASEBALL                   | 124,355      | 101,715      | 22,640      |
| ADULT SOFTBALL                   | 179,540      | 182,818      | (3,278)     |
| YOUTH VOLLEYBALL                 | 19,582       | 16,671       | 2,911       |
| ADULT VOLLEYBALL                 | 12,030       | 5,901        | 6,129       |
| TRACK                            | 90,722       | 77,436       | 13,286      |
| ADULT BASKETBALL                 | 63,500       | 58,202       | 5,298       |
| YOUTH BASKETBALL                 | 172,630      | 143,126      | 29,504      |
| PICKLEBALL                       | 21,881       | 16,045       | 5,836       |
| ADULT LACROSSE                   | 16,705       | 10,674       | 6,031       |
| YOUTH LACROSSE                   | 332,400      | 201,270      | 131,130     |
| ADULT FLAG FOOTBALL              | 2,034        | 1,562        | 472         |
| YOUTH FLAG FOOTBALL              | 104,000      | 57,584       | 46,416      |
| CLINICS & CAMPS                  | 83,446       | 75,339       | 8,107       |
| FAMILY SPORTS CENTER DOME:       |              |              |             |
| GENERAL OPERATIONS               | 213,300      | 341,233      | (127,933)   |
| ADULT SOCCER                     | 82,950       | 27,141       | 55,809      |
| YOUTH SOCCER                     | 155,000      | 25,933       | 129,067     |
| ADULT LACROSSE                   | 12,500       | 5,800        | 6,700       |
| YOUTH LACROSSE                   | 60,850       | 29,225       | 31,625      |
| ADULT FLAG FOOTBALL              | 17,500       | 8,293        | 9,207       |
| CAMPS & CLINICS                  | 36,053       | 19,442       | 16,611      |
| NEW REC COMPLEX ATHLETICS:       |              |              |             |
| GENERAL OPERATIONS               | 91,650       | 146,240      | (54,590)    |
| FITNESS                          | 1,000        | 605          | 395         |
| CAMPS & CLINICS                  | 1,500        | 525          | 975         |
| TOTAL ATHLETIC PROGRAMS          | \$ 2,285,878 | \$ 1,732,383 | \$ 553,495  |

## RECREATION DEPARTMENT

|                                    | 2020 BUDGET          |                      |                     |
|------------------------------------|----------------------|----------------------|---------------------|
|                                    | REVENUE              | EXPENSE              | NET                 |
| OTHER RECREATION FACILITIES:       |                      |                      |                     |
| OUTDOOR RECREATION                 | \$ 106,304           | \$ 103,163           | \$ 3,141            |
| COLORADO JOURNEY MINI GOLF         | 364,700              | 191,270              | 173,430             |
| CORNERSTONE BATTING CAGES          | 100,500              | 57,304               | 43,196              |
| LONE TREE TENNIS                   | 61,370               | 55,781               | 5,589               |
| LITTLETON TENNIS                   | 931,815              | 461,922              | 469,893             |
| HOLLY TENNIS                       | 65,764               | 92,301               | (26,537)            |
| BMX                                | 20,725               | 17,938               | 2,787               |
| LONE TREE HUB ARTS & ENRICH        | 161,450              | 152,917              | 8,533               |
| LONE TREE HUB ACTIVE ADULTS        | 9,300                | 750                  | 8,550               |
| LONE TREE HUB FITNESS              | 15,682               | 9,818                | 5,864               |
| LONE TREE HUB MAINTENANCE          | -                    | 16,760               | (16,760)            |
| OUTDOOR POOLS:                     |                      |                      |                     |
| COOK CREEK POOL                    | 180,000              | 207,980              | (27,980)            |
| COOK CREEK SWIM TEAM               | 37,000               | 18,126               | 18,875              |
| HOLLY POOL                         | 142,000              | 178,051              | (36,051)            |
| HOLLY SWIM TEAM                    | 28,000               | 15,779               | 12,221              |
| FRANKLIN POOL                      | 95,000               | 132,520              | (37,520)            |
| FRANKLIN SWIM TEAM                 | 25,000               | 15,576               | 9,424               |
| HARLOW POOL                        | 62,800               | 89,451               | (26,651)            |
| TOTAL OTHER RECREATION FACILITIES  | 2,407,410            | 1,817,407            | 590,003             |
| <b>TOTAL RECREATION DEPARTMENT</b> | <b>\$ 14,488,869</b> | <b>\$ 14,797,590</b> | <b>\$ (308,721)</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### ADMINISTRATION

#### Revenue:

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

### ADMINISTRATION

#### Expenditures:

|                   |  |                          |
|-------------------|--|--------------------------|
| 31-80-01-100-5001 | Full-Time Salaries                       | 381,033                  |
| 31-80-01-100-5009 | Fringe Benefits                          | 102,585                  |
| 31-80-01-100-5120 | Scholarship Expense                      | 10,000                   |
| 31-80-01-100-5125 | Rec Money Expense                        | 75,000                   |
| 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 - Seimens              | 3,400                    |
| 31-80-01-100-5803 | Dues & Memberships                       | 5,000                    |
| 31-80-01-100-5805 | Staff Development                        | 25,000                   |
| 31-80-01-100-5812 | Uniforms                                 | 1,000                    |
| 31-80-01-100-5854 | Mileage                                  | 1,500                    |
|                   | <b>Total Administration Expenditures</b> | <b><u>\$ 611,098</u></b> |

## RECREATION FACILITIES

**2020  
Budget**

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**FAMILY SPORTS CENTER:  
GENERAL OPERATIONS**

**Revenue:**

|                      |                     |                |
|----------------------|---------------------|----------------|
| 31-81-84-140-4075    | Rental Income       | \$ 129,000     |
| 31-81-84-140-4099    | Miscellaneous       | 34,000         |
| 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          |
| <b>Total Revenue</b> |                     | <b>168,900</b> |

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**Expenditures:**

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-81-84-140-5001         | Full-Time Salaries                      | 168,437           |
| 31-81-84-140-5009         | Fringe Benefits                         | 46,421            |
| 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                    | 90                |
| 31-81-84-140-5804         | Rent/Lease Expense                      | 192,805           |
| 31-81-84-140-5812         | Uniforms                                | 300               |
| 31-81-84-970-5117         | Paying Agent Fees                       | 450               |
| 31-81-84-970-9001         | Principal 2010 COPS                     | 218,250           |
| 31-81-84-970-9002         | Interest 2010 COPS                      | 13,519            |
| <b>Total Expenditures</b> |   | <b>\$ 756,642</b> |

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## RECREATION FACILITIES

**2020  
Budget**

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### FAMILY SPORTS CENTER: FACILITY MAINTENANCE

#### Expenditures:

|                           |   |                       |
|---------------------------|---|-----------------------|
| 31-81-84-260-5001         | Full-Time Salaries                          | \$ 126,423            |
| 31-81-84-260-5002         | Part-Time Salaries                          | 16,250                |
| 31-81-84-260-5009         | Fringe Benefits                             | 49,468                |
| 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                        | 56,006                |
| 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                                    | 380                   |
| 31-81-84-260-5826         | Vandalism                                   | 500                   |
| <b>Total Expenditures</b> |   | <b><u>296,977</u></b> |

### FAMILY SPORTS CENTER: Recreation Programs

#### Revenue:

|                      |                            |                     |
|----------------------|----------------------------|---------------------|
| 31-81-84-530-4106    | Recreation Program Revenue | 9,000               |
| 31-81-84-530-4208    | Special Event Revenue      | 540                 |
| <b>Total Revenue</b> |                            | <b><u>9,540</u></b> |

#### Expenditures:

|                           |                            |                        |
|---------------------------|----------------------------|------------------------|
| 31-81-84-530-5002         | Part-Time Salaries         | 1,270                  |
| 31-81-84-530-5009         | Fringe Benefits            | 127                    |
| 31-81-84-530-5204         | Postage                    | 25                     |
| 31-81-84-530-5205         | Program Supplies           | 500                    |
| 31-81-84-530-5206         | Food & Concession Supplies | 1,550                  |
| 31-81-84-530-5230         | Printing/Copies            | 100                    |
| 31-81-84-530-5802         | Advertising                | 300                    |
| <b>Total Expenditures</b> |                            | <b><u>\$ 3,872</u></b> |



## RECREATION FACILITIES

**2020  
Budget**

### IN HOUSE HOCKEY

#### Revenue:

|                      |                     |                |
|----------------------|---------------------|----------------|
| 31-81-84-811-4105    | League Fees         | \$ 461,000     |
| 31-81-84-811-4157    | Facility Rental     | 57,250         |
| 31-81-84-811-4216    | Player Fees         | 12,980         |
| 31-81-84-811-4266    | Sponsorship Revenue | 2,000          |
| <b>Total Revenue</b> |                     | <b>533,230</b> |

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 31-81-84-811-5001         | Full-Time Salaries                     | 69,433         |
| 31-81-84-811-5002         | Part-Time Salaries                     | 2,196          |
| 31-81-84-811-5005         | Contractual/Pro Lessons (Payroll Only) | 100            |
| 31-81-84-811-5009         | Fringe Benefits                        | 36,926         |
| 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            | 1,000          |
| 31-81-84-811-5812         | Uniforms                               | 29,750         |
| <b>Total Expenditures</b> |  | <b>216,435</b> |

### FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

#### Revenue:

|                      |                     |                |
|----------------------|---------------------|----------------|
| 31-81-84-812-4105    | League Fees         | 391,400        |
| 31-81-84-812-4216    | Player Fees         | 7,140          |
| 31-81-84-812-4217    | Tryout Fees         | 24,000         |
| 31-81-84-812-4266    | Sponsorship Revenue | 1,000          |
| <b>Total Revenue</b> |                     | <b>423,540</b> |

#### Expenditures:

|                           |                             |                   |
|---------------------------|-----------------------------|-------------------|
| 31-81-84-812-5001         | Full-Time Salaries          | 21,108            |
| 31-81-84-812-5002         | Part-Time Salaries          | 13,090            |
| 31-81-84-812-5009         | Fringe Benefits             | 11,068            |
| 31-81-84-812-5205         | Program Supplies            | 4,028             |
| 31-81-84-812-5501         | Contractual Services        | 28,489            |
| 31-81-84-812-5503         | Contractual Persons         | 29,080            |
| 31-81-84-812-5802         | Promo, Publicity & Printing | 1,365             |
| 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            |
| <b>Total Expenditures</b> |                             | <b>\$ 138,628</b> |

## RECREATION FACILITIES

**2020  
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  | 70,185         |
| 31-81-84-813-4254    | ISIA Revenue       | 6,000          |
| <b>Total Revenue</b> |                    | <b>277,190</b> |

#### Expenditures:

|                           |                             |               |
|---------------------------|-----------------------------|---------------|
| 31-81-84-813-5001         | Full-Time Salaries          | 30,868        |
| 31-81-84-813-5002         | Part-Time Salaries          | 41,303        |
| 31-81-84-813-5009         | Fringe Benefits             | 16,684        |
| 31-81-84-813-5134         | Special Event Expense       | 500           |
| 31-81-84-813-5205         | Program Supplies            | 5,000         |
| 31-81-84-813-5227         | ISIA Expense                | 1,800         |
| 31-81-84-813-5230         | Printing/Copies             | 150           |
| 31-81-84-813-5503         | Contractual Persons         | 500           |
| 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       | 1,250         |
| <b>Total Expenditures</b> |                             | <b>99,555</b> |

### ICE ARENA MAINTENANCE

#### Expenditures:

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-81-84-814-5001         | Full-Time Salaries                          | 47,275            |
| 31-81-84-814-5002         | Part-Time Salaries                          | 65,414            |
| 31-81-84-814-5009         | Fringe Benefits                             | 24,746            |
| 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/l | 7,350             |
| 31-81-84-814-5702         | Services/Materials to Maintain Equipmen     | 47,200            |
| 31-81-84-814-5812         | Uniforms                                    | 600               |
| <b>Total Expenditures</b> |   | <b>\$ 209,895</b> |

## RECREATION FACILITIES

**2020  
Budget**

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**FAMILY SPORTS CENTER:  
ADULT HOCKEY LEAGUES**

**Revenue:**

|                      |               |                |
|----------------------|---------------|----------------|
| 31-81-84-815-4101    | Fines         | \$ 600         |
| 31-81-84-815-4105    | League Fees   | 492,000        |
| 31-81-84-815-4106    | Class Revenue | 6,075          |
| 31-81-84-815-4216    | Player Fees   | 38,760         |
| <b>Total Revenue</b> |               | <b>537,435</b> |

**Expenditures:**

|                           |                      |                   |
|---------------------------|----------------------|-------------------|
| 31-81-84-815-5001         | Full-Time Salaries   | 60,408            |
| 31-81-84-815-5002         | Part-Time Salaries   | 28,632            |
| 31-81-84-815-5009         | Fringe Benefits      | 29,449            |
| 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 | 6,354             |
| <b>Total Expenditures</b> |                      | <b>\$ 254,087</b> |

## RECREATION FACILITIES

**2020  
Budget**

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**FAMILY SPORTS CENTER:  
ICE ARENA OPERATIONS**

**Revenue:**

|                      |                    |                       |
|----------------------|--------------------|-----------------------|
| 31-81-84-818-4102    | General Admissions | \$ 201,741            |
| 31-81-84-818-4157    | Facility Rental    | 181,293               |
| 31-81-84-818-4201    | Skate Rental       | 31,313                |
| 31-81-84-818-4271    | Camp Revenue       | 28,000                |
| 31-81-84-818-4397    | High School Hockey | 107,880               |
| <b>Total Revenue</b> |                    | <b><u>550,227</u></b> |

**Expenditures:**

|                           |  |                          |
|---------------------------|--|--------------------------|
| 31-81-84-818-5001         | Full-Time Salaries                     | 87,108                   |
| 31-81-84-818-5002         | Part-Time Salaries                     | 64,272                   |
| 31-81-84-818-5005         | Contractual/Pro Lessons (Payroll Only) | 100                      |
| 31-81-84-818-5009         | Fringe Benefits                        | 35,574                   |
| 31-81-84-818-5201         | Office Supplies                        | 700                      |
| 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                      |
| <b>Total Expenditures</b> |  | <b><u>\$ 358,994</u></b> |

## RECREATION FACILITIES

**2020  
Budget**

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**FAMILY SPORTS CENTER:  
BIRTHDAY PARTIES**

**Revenue:**

|                      |                          |               |
|----------------------|--------------------------|---------------|
| 31-81-84-850-4123    | Balloon Sales Revenue    | \$ 300        |
| 31-81-84-850-4190    | Service Charges          | 7,500         |
| 31-81-84-850-4268    | Parties/Groups (non tax) | 92,000        |
| <b>Total Revenue</b> |                          | <b>99,800</b> |

**Expenditures:**

|                           |                             |                  |
|---------------------------|-----------------------------|------------------|
| 31-81-84-850-5001         | Full-Time Salaries          | 38,072           |
| 31-81-84-850-5002         | Part-Time Salaries          | 11,225           |
| 31-81-84-850-5007         | Service Charge Compensation | 7,500            |
| 31-81-84-850-5009         | Fringe Benefits             | 8,946            |
| 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            | 4,527            |
| 31-81-84-850-5206         | Food & Concession Supplies  | 4,125            |
| 31-81-84-850-5230         | Printing/Copies             | 250              |
| 31-81-84-850-5403         | Telephone                   | 1,800            |
| 31-81-84-850-5812         | Uniforms                    | 675              |
| <b>Total Expenditures</b> |                             | <b>\$ 77,770</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### CAMPS & CLINICS

#### Revenue:

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-81-84-851-4102 | General Admissions   | \$ 134,000     |
|                   | <b>Total Revenue</b> | <b>134,000</b> |

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#### Expenditures:

|                   |                              |                   |
|-------------------|------------------------------|-------------------|
| 31-81-84-851-5001 | Full-Time Salaries           | 43,147            |
| 31-81-84-851-5002 | Part-Time Salaries           | 30,757            |
| 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             | 3,702             |
| 31-81-84-851-5206 | Food & Concession Supplies   | 10,725            |
| 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 | 500               |
| 31-81-84-851-5805 | Staff Development            | 1,233             |
|                   | <b>Total Expenditures</b>    | <b>\$ 106,679</b> |

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## RECREATION FACILITIES

**2020  
Budget**

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**FAMILY SPORTS CENTER:  
FAMILY ENTERTAINMENT CENTER**

**Revenue:**

|                      |                             |                |
|----------------------|-----------------------------|----------------|
| 31-81-84-870-4075    | Lollipop Park Lease Payment | \$ 42,000      |
| 31-81-84-870-4099    | Miscellaneous               | 750            |
| 31-81-84-870-4102    | General Admissions          | 50,000         |
| 31-81-84-870-4125    | Contractual Sales           | 1,200          |
| 31-81-84-870-4240    | Token Sales                 | 40,000         |
| 31-81-84-870-4241    | Attractions                 | 194,500        |
| <b>Total Revenue</b> |                             | <b>328,450</b> |

**Expenditures:**

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-81-84-870-5001         | Full-Time Salaries                      | 62,764            |
| 31-81-84-870-5002         | Part-Time Salaries                      | 131,820           |
| 31-81-84-870-5009         | Fringe Benefits                         | 24,125            |
| 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               |
| <b>Total Expenditures</b> |   | <b>\$ 316,734</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### SOUTH SUBURBAN ICE ARENA OPERATIONS

**Revenue:**

|                      |                           |                     |
|----------------------|---------------------------|---------------------|
| 31-81-83-818-4075    | Rental Income             | \$ 15,600           |
| 31-81-83-818-4099    | Miscellaneous             | 1,685               |
| 31-81-83-818-4100    | Pro Lesson Tickets        | 44,047              |
| 31-81-83-818-4102    | General Admissions        | 45,000              |
| 31-81-83-818-4103    | Season Tickets            | 11,335              |
| 31-81-83-818-4106    | Class Revenue             | 101,549             |
| 31-81-83-818-4122    | Concession Self Operated  | 68,500              |
| 31-81-83-818-4125    | Contractual Sales         | 9,750               |
| 31-81-83-818-4150    | Locker/Towel Rental       | 4,000               |
| 31-81-83-818-4157    | Facility Rental           | 138,760             |
| 31-81-83-818-4158    | Adult Ice                 | 155,150             |
| 31-81-83-818-4159    | Adult Hockey              | 62,910              |
| 31-81-83-818-4197    | Freestyle Skating         | 189,951             |
| 31-81-83-818-4200    | Littleton Hockey Rental   | 373,400             |
| 31-81-83-818-4201    | Skate Rental              | 20,554              |
| 31-81-83-818-4203    | Skate Sharpening-Contract | 10,800              |
| 31-81-83-818-4216    | Player Fees               | 20,850              |
| 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           | 43,680              |
| 31-81-83-818-4360    | Advertising               | 2,000               |
| 31-81-83-818-4396    | Denver Figure Skating     | 37,520              |
| 31-81-83-818-4398    | Colorado Skating Club     | 11,200              |
| <b>Total Revenue</b> |                           | <b>\$ 1,382,416</b> |



## RECREATION FACILITIES

**2020  
Budget**

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### SOUTH SUBURBAN ICE ARENA OPERATIONS

**Expenditures:**

|                           |                              |                     |
|---------------------------|------------------------------|---------------------|
| 31-81-83-818-5001         | Full-Time Salaries           | \$ 324,143          |
| 31-81-83-818-5002         | Part-Time Salaries           | 162,607             |
| 31-81-83-818-5006         | Concession Salary            | 26,400              |
| 31-81-83-818-5009         | Fringe Benefits              | 133,303             |
| 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           | 15,000              |
| 31-81-83-818-5204         | Postage                      | 150                 |
| 31-81-83-818-5205         | Program Supplies             | 6,650               |
| 31-81-83-818-5206         | Food & Concession Supplies   | 45,000              |
| 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              | 1,450               |
| 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        | 27,000              |
| 31-81-83-818-5401         | Utilities Electric           | 135,000             |
| 31-81-83-818-5402         | Water & Sewer                | 25,550              |
| 31-81-83-818-5403         | Telephone                    | 4,400               |
| 31-81-83-818-5404         | Trash Collection             | 1,800               |
| 31-81-83-818-5501         | Contractual Services         | 8,750               |
| 31-81-83-818-5503         | Contractual Persons          | 2,250               |
| 31-81-83-818-5511         | Advertising                  | 5,000               |
| 31-81-83-818-5701         | Svc/Mat to Maintain Facility | 16,350              |
| 31-81-83-818-5702         | Ser/Mat to Main Equipment    | 18,200              |
| 31-81-83-818-5802         | Promo, Publicity & Printing  | 600                 |
| 31-81-83-818-5803         | Dues & Subscriptions         | 1,450               |
| 31-81-83-818-5812         | Uniforms                     | 5,500               |
| 31-81-83-818-5842         | Repair Fund                  | 32,000              |
| 31-81-83-818-5854         | Mileage Reimbursement        | 1,500               |
| <b>Total Expenditures</b> |                              | <b>\$ 1,013,093</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### NEW RECREATION COMPLEX ICE ARENA ICE ARENA: GENERAL OPERATIONS

#### Expenditures:

|                           |   |                |
|---------------------------|---|----------------|
| 31-81-91-140-5001         | Full-Time Salaries                      | \$ 32,500      |
| 31-81-91-140-5009         | Fringe Benefits                         | 10,000         |
| 31-81-91-140-5201         | Office Supplies                         | 500            |
| 31-81-91-140-5204         | Postage                                 | 200            |
| 31-81-91-140-5205         | Program Supplies                        | 500            |
| 31-81-91-140-5230         | Printing/Copies                         | 300            |
| 31-81-91-140-5302         | Minor Tools & Equipment                 | 200            |
| 31-81-91-140-5400         | Utilities Natural Gas                   | 6,000          |
| 31-81-91-140-5401         | Utilities Electric                      | 48,000         |
| 31-81-91-140-5402         | Water & Sewer                           | 5,000          |
| 31-81-91-140-5511         | Advertising                             | 5,000          |
| 31-81-91-140-5701         | Ser/Mat to Main Facilities/Building     | 4,000          |
| 31-81-91-140-5702         | Services/Materials to Maintain Equipmen | 300            |
| 31-81-91-140-5803         | Dues & Subscriptions                    | 400            |
| 31-81-91-140-5812         | Uniforms                                | 400            |
| 31-81-91-140-5854         | Mileage Reimbursement                   | 100            |
| <b>Total Expenditures</b> |   | <b>113,400</b> |

### NEW RECREATION COMPLEX ICE ARENA: FACILITY MAINTENANCE

#### Expenditures:

|                           |   |                  |
|---------------------------|---|------------------|
| 31-81-91-260-5001         | Full-Time Salaries                          | 32,500           |
| 31-81-91-260-5002         | Part-Time Salaries                          | 3,000            |
| 31-81-91-260-5009         | Fringe Benefits                             | 10,000           |
| 31-81-91-260-5203         | Custodial Supplies                          | 4,500            |
| 31-81-91-260-5207         | Chemical Supplies                           | 800              |
| 31-81-91-260-5302         | Minor Tools & Equipment                     | 200              |
| 31-81-91-260-5501         | Contractual Services                        | 15,000           |
| 31-81-91-260-5701         | Services/Materials to Maintain Facilities/I | 500              |
| 31-81-91-260-5702         | Services/Materials to Maintain Equipmen     | 1,000            |
| 31-81-91-260-5812         | Uniforms                                    | 300              |
| <b>Total Expenditures</b> |   | <b>\$ 67,800</b> |

## RECREATION FACILITIES

**2020  
Budget**

### IN HOUSE HOCKEY

#### Revenue:

|                      |                       |                |
|----------------------|-----------------------|----------------|
| 31-81-91-811-4105    | League Fees           | \$ 143,565     |
| 31-81-91-811-4145    | TOURNAMENTS - Clinics | 38,800         |
| 31-81-91-811-4216    | Player Fees           | 2,700          |
| <b>Total Revenue</b> |                       | <b>185,065</b> |

#### Expenditures:

|                           |                             |               |
|---------------------------|-----------------------------|---------------|
| 31-81-91-811-5001         | Full-Time Salaries          | 21,000        |
| 31-81-91-811-5002         | Part-Time Salaries          | 732           |
| 31-81-91-811-5009         | Fringe Benefits             | 7,500         |
| 31-81-91-811-5134         | Special Event Expense       | 2,725         |
| 31-81-91-811-5205         | Program Supplies            | 3,240         |
| 31-81-91-811-5501         | Contractual Services        | 21,638        |
| 31-81-91-811-5802         | Promo, Publicity & Printing | 600           |
| 31-81-91-811-5812         | Uniforms                    | 8,500         |
| <b>Total Expenditures</b> |                             | <b>65,935</b> |

### NEW RECREATION COMPLEX ICE ARENA: YOUTH TRAVEL HOCKEY

#### Expenditures:

|                           |                    |               |
|---------------------------|--------------------|---------------|
| 31-81-91-812-5001         | Full-Time Salaries | 10,000        |
| 31-81-91-812-5009         | Fringe Benefits    | 2,000         |
| 31-81-91-812-5204         | Postage            | 100           |
| <b>Total Expenditures</b> |                    | <b>12,100</b> |

### NEW RECREATION COMPLEX ICE ARENA: FIGURE SKATING

#### Revenue:

|                      |                    |               |
|----------------------|--------------------|---------------|
| 31-81-91-813-4100    | Pro Lesson Tickets | 4,000         |
| 31-81-91-813-4197    | Freestyle Skating  | 8,000         |
| <b>Total Revenue</b> |                    | <b>12,000</b> |

#### Expenditures:

|                           |                             |                 |
|---------------------------|-----------------------------|-----------------|
| 31-81-91-813-5002         | Part-Time Salaries          | 2,000           |
| 31-81-91-813-5205         | Program Supplies            | 500             |
| 31-81-91-813-5230         | Printing/Copies             | 100             |
| 31-81-91-813-5802         | Promo, Publicity & Printing | 100             |
| 31-81-91-813-5854         | Mileage Reimbursement       | 100             |
| <b>Total Expenditures</b> |                             | <b>\$ 2,800</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### ICE ARENA MAINTENANCE

**Expenditures:**

|                           |   |               |
|---------------------------|---|---------------|
| 31-81-91-814-5002         | Part-Time Salaries                      | \$ 10,000     |
| 31-81-91-814-5009         | Fringe Benefits                         | 1,000         |
| 31-81-91-814-5203         | Custodial Supplies                      | 50            |
| 31-81-91-814-5207         | Chemical Supplies                       | 500           |
| 31-81-91-814-5302         | Minor Tools & Equipment                 | 150           |
| 31-81-91-814-5702         | Services/Materials to Maintain Equipmen | 700           |
| 31-81-91-814-5812         | Uniforms                                | 300           |
| <b>Total Expenditures</b> |   | <b>12,700</b> |

### NEW RECREATION COMPLEX ICE ARENA: ADULT HOCKEY LEAGUES

**Expenditures:**

|                           |                    |               |
|---------------------------|--------------------|---------------|
| 31-81-91-815-5001         | Full-Time Salaries | 13,000        |
| 31-81-91-815-5009         | Fringe Benefits    | 4,000         |
| <b>Total Expenditures</b> |                    | <b>17,000</b> |

### NEW RECREATION COMPLEX ICE ARENA: ICE ARENA OPERATIONS

**Revenue:**

|                      |                    |                  |
|----------------------|--------------------|------------------|
| 31-81-91-818-4102    | General Admissions | 45,000           |
| 31-81-91-818-4157    | Facility Rental    | 40,000           |
| 31-81-91-818-4201    | Skate Rental       | 5,000            |
| <b>Total Revenue</b> |                    | <b>\$ 90,000</b> |

## RECREATION FACILITIES

**2020  
Budget**

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**NEW RECREATION COMPLEX ICE ARENA:  
BIRTHDAY PARTIES**

**Revenue:**

|                      |                          |              |
|----------------------|--------------------------|--------------|
| 31-81-91-850-4190    | Service Charges          | \$ 100       |
| 31-81-91-850-4268    | Parties/Groups (non tax) | 2,000        |
| <b>Total Revenue</b> |                          | <b>2,100</b> |

**Expenditures:**

|                           |                             |              |
|---------------------------|-----------------------------|--------------|
| 31-81-91-850-5002         | Part-Time Salaries          | 2,000        |
| 31-81-91-850-5007         | Service Charge Compensation | 100          |
| 31-81-91-850-5009         | Fringe Benefits             | 200          |
| 31-81-91-850-5205         | Program Supplies            | 1,000        |
| 31-81-91-850-5206         | Food & Concession Supplies  | 200          |
| 31-81-91-850-5812         | Uniforms                    | 100          |
| <b>Total Expenditures</b> |                             | <b>3,600</b> |

|                                      |                   |
|--------------------------------------|-------------------|
| <b>TOTAL ICE ARENAS REVENUE</b>      | <b>4,733,893</b>  |
| <b>TOTAL ICE ARENAS EXPENDITURES</b> | <b>4,144,696</b>  |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 589,197</b> |

## RECREATION FACILITIES

**2020  
Budget**

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**BUCK RECREATION CENTER:  
OPERATIONS**

**Revenue:**

|                      |                           |                |
|----------------------|---------------------------|----------------|
| 31-82-52-140-4102    | General Admission         | \$ 110,000     |
| 31-82-52-140-4122    | Concessions Self Operated | 2,000          |
| 31-82-52-140-4125    | Contractual Sales         | 6,100          |
| 31-82-52-140-4130    | Pro Shop                  | 4,000          |
| 31-82-52-140-4155    | Pass Sales                | 215,000        |
| 31-82-52-140-4157    | Facility Rental           | 25,000         |
| 31-82-52-140-4165    | Photo ID Revenue          | 13,000         |
| 31-82-52-140-4265    | Babysitting               | 5,000          |
| <b>Total Revenue</b> |                           | <b>380,100</b> |

**Expenditures:**

|                           |                                    |                   |
|---------------------------|------------------------------------|-------------------|
| 31-82-52-140-5001         | Full-Time Salaries                 | 113,959           |
| 31-82-52-140-5002         | Part-Time Salaries                 | 156,759           |
| 31-82-52-140-5009         | Fringe Benefits                    | 62,789            |
| 31-82-52-140-5201         | Office Supplies                    | 1,500             |
| 31-82-52-140-5204         | Postage                            | 150               |
| 31-82-52-140-5205         | Program Supplies                   | 2,500             |
| 31-82-52-140-5206         | Food & Concession Supplies         | 1,000             |
| 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              | 33,000            |
| 31-82-52-140-5401         | Utilities Electric                 | 71,000            |
| 31-82-52-140-5402         | Water & Sewer                      | 13,000            |
| 31-82-52-140-5403         | Telephone                          | 12,304            |
| 31-82-52-140-5501         | Contractual Services               | 2,433             |
| 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 | 37,405            |
| 31-82-52-970-9002         | Interest Buck Rec Ctr Equip Lease  | 4,079             |
| <b>Total Expenditures</b> |                                    | <b>\$ 525,103</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### BUCK RECREATION CENTER:

#### MAINTENANCE

##### Expenditures:

|                           |                                 |                |
|---------------------------|---------------------------------|----------------|
| 31-82-52-260-5001         | Full-Time Salaries              | \$ 79,247      |
| 31-82-52-260-5002         | Part-Time Salaries              | 25,000         |
| 31-82-52-260-5009         | Fringe Benefits                 | 25,000         |
| 31-82-52-260-5203         | Custodial Supplies              | 16,000         |
| 31-82-52-260-5404         | Trash Collection                | 3,000          |
| 31-82-52-260-5501         | Contractual Services            | 56,495         |
| 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            |
| <b>Total Expenditures</b> |                                 | <b>243,242</b> |

### BUCK RECREATION CENTER:

#### SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

##### Revenue:

|                      |                               |               |
|----------------------|-------------------------------|---------------|
| 31-82-52-510-4030    | STAR Donations                | 4,800         |
| 31-82-52-510-4031    | Douglas County Grant for STAR | 7,500         |
| 31-82-52-510-4106    | Class Revenue                 | 65,519        |
| <b>Total Revenue</b> |                               | <b>77,819</b> |

##### Expenditures:

|                           |                        |                   |
|---------------------------|------------------------|-------------------|
| 31-82-52-510-5001         | Full-Time Salaries     | 96,192            |
| 31-82-52-510-5002         | Part-Time Salaries     | 9,000             |
| 31-82-52-510-5009         | Fringe Benefits        | 25,024            |
| 31-82-52-510-5204         | Postage                | 10                |
| 31-82-52-510-5205         | Program Supplies       | 7,500             |
| 31-82-52-510-5231         | Trips and Tour Expense | 4,400             |
| 31-82-52-510-5501         | Contractual Services   | 4,000             |
| 31-82-52-510-5854         | Mileage Reimbursement  | 500               |
| <b>Total Expenditures</b> |                        | <b>\$ 146,626</b> |

## RECREATION FACILITIES

**2020  
Budget**

### BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

#### Revenue:

|                      |                         |                |
|----------------------|-------------------------|----------------|
| 31-82-52-511-4106    | Class Revenue           | \$ 62,000      |
| 31-82-52-511-4266    | Sponsorship Revenue     | 13,000         |
| 31-82-52-511-4269    | Trips and Tours Revenue | 65,000         |
| <b>Total Revenue</b> |                         | <b>140,000</b> |

#### Expenditures:

|                           |                        |                |
|---------------------------|------------------------|----------------|
| 31-82-52-511-5001         | Full-Time Salaries     | 51,047         |
| 31-82-52-511-5002         | Part-Time Salaries     | 44,000         |
| 31-82-52-511-5009         | Fringe Benefits        | 19,741         |
| 31-82-52-511-5201         | Office Supplies        | 100            |
| 31-82-52-511-5205         | Program Supplies       | 2,000          |
| 31-82-52-511-5230         | Printing/Copies        | 4,500          |
| 31-82-52-511-5231         | Trips and Tour Expense | 30,000         |
| 31-82-52-511-5503         | Contractual Persons    | 23,500         |
| 31-82-52-511-5854         | Mileage Reimbursement  | 1,000          |
| <b>Total Expenditures</b> |                        | <b>175,888</b> |

### BUCK RECREATION ARTS AND ENRICHMENT

#### Revenue:

|                      |                           |               |
|----------------------|---------------------------|---------------|
| 31-82-52-520-4106    | Class Revenue             | 20,604        |
| 31-82-52-520-4125    | Contractual Sales Revenue | 30,740        |
| 31-82-52-520-4205    | Theatre Revenue           | 4,500         |
| 31-82-52-520-4208    | Special Events Revenue    | 4,000         |
| <b>Total Revenue</b> |                           | <b>59,844</b> |

#### Expenditures:

|                           |                                |                  |
|---------------------------|--------------------------------|------------------|
| 31-82-52-520-5001         | Full-Time Salaries             | 43,373           |
| 31-82-52-520-5002         | Part-Time Salaries             | 15,000           |
| 31-82-52-520-5009         | Fringe Benefits                | 16,194           |
| 31-82-52-520-5201         | Office Supplies                | 100              |
| 31-82-52-520-5204         | Postage                        | 25               |
| 31-82-52-520-5205         | Program Supplies               | 1,500            |
| 31-82-52-520-5230         | Printing/Copies                | 25               |
| 31-82-52-520-5503         | Contractual Persons (A/P Only) | 18,444           |
| 31-82-52-520-5854         | Mileage Reimbursement          | 100              |
| <b>Total Expenditures</b> |                                | <b>\$ 94,761</b> |



## RECREATION FACILITIES

**2020  
Budget**

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### BUCK RECREATION FITNESS

#### Revenue:

|                      |                         |                |
|----------------------|-------------------------|----------------|
| 31-82-52-830-4100    | Pro Lesson Tickets      | \$ 48,689      |
| 31-82-52-830-4106    | Class Revenue           | 55,000         |
| 31-82-52-830-4252    | Silver & Fit Program    | 2,880          |
| 31-82-52-830-4255    | Silver Sneakers Program | 215,280        |
| 31-82-52-830-4242    | Renew/Active Program    | 100            |
| 31-82-52-830-4257    | Contracted Fitness      | 5,289          |
| 31-82-52-830-4261    | Registered Fitness      | 65,894         |
| 31-82-52-830-4264    | Massage                 | 4,029          |
| <b>Total Revenue</b> |                         | <b>397,160</b> |

#### Expenditures:

|                           |                                       |                   |
|---------------------------|---------------------------------------|-------------------|
| 31-82-52-830-5001         | Full-Time Salaries                    | 62,267            |
| 31-82-52-830-5002         | Part-Time Salaries                    | 148,930           |
| 31-82-52-830-5009         | Fringe Benefits                       | 34,159            |
| 31-82-52-830-5205         | Program Supplies                      | 3,500             |
| 31-82-52-830-5230         | Printing/Copies                       | 500               |
| 31-82-52-830-5503         | Contractual Persons (Accounts Payable | 3,173             |
| 31-82-52-830-5805         | Staff Development                     | 860               |
| 31-82-52-830-5812         | Uniforms                              | 300               |
| 31-82-52-830-5854         | Mileage Reimbursement                 | 500               |
| <b>Total Expenditures</b> |                                       | <b>\$ 254,188</b> |

## RECREATION FACILITIES

|                                |   | <b>2020<br/>Budget</b> |
|--------------------------------|---|------------------------|
| <b>BUCK RECREATION CENTER:</b> |   |                        |
| <b>AQUATICS</b>                |   |                        |
| <b>Revenue:</b>                |   |                        |
| 31-82-52-840-4100              | Pro Lessons                               | \$ 6,000               |
| 31-82-52-840-4102              | General Admission                         | 82,000                 |
| 31-82-52-840-4106              | Class Revenue                             | 75,000                 |
| 31-82-52-840-4268              | Parties                                   | 10,000                 |
| 31-82-52-840-4277              | Red Cross Training Revenue                | 1,000                  |
| <b>Total Revenue</b>           |   | <b>174,000</b>         |
| <b>Expenditures:</b>           |   |                        |
| 31-82-52-840-5001              | Full-Time Salaries                        | 63,340                 |
| 31-82-52-840-5002              | Part-Time Salaries                        | 183,000                |
| 31-82-52-840-5009              | Fringe Benefits                           | 53,140                 |
| 31-82-52-840-5204              | Postage                                   | 20                     |
| 31-82-52-840-5205              | Program Supplies                          | 2,500                  |
| 31-82-52-840-5207              | Chemical Supplies                         | 16,000                 |
| 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                        | 53,000                 |
| 31-82-52-840-5402              | Water & Sewer                             | 8,500                  |
| 31-82-52-840-5453              | Red Cross Fees                            | 3,000                  |
| 31-82-52-840-5507              | Computer Software Maintenance             | 800                    |
| 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                    |
| <b>Total Expenditures</b>      |   | <b>\$ 420,150</b>      |

## RECREATION FACILITIES

**2020  
Budget**

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**LONE TREE RECREATION CENTER:  
GENERAL OPERATIONS**

**Revenue:**

|                      |                          |                |
|----------------------|--------------------------|----------------|
| 31-82-80-140-4102    | General Admission        | \$ 110,000     |
| 31-82-80-140-4122    | Concession Self Operated | 2,000          |
| 31-82-80-140-4125    | Contractual Sales        | 4,000          |
| 31-82-80-140-4130    | Pro Shop Sales           | 1,500          |
| 31-82-80-140-4155    | Pass Sales               | 230,000        |
| 31-82-80-140-4157    | Facility Rental          | 22,000         |
| 31-82-80-140-4165    | ID Card Revenue          | 13,000         |
| 31-82-80-140-4265    | Babysitting Revenue      | 5,000          |
| <b>Total Revenue</b> |                          | <b>387,500</b> |

**Expenditures:**

|                           |                            |                   |
|---------------------------|----------------------------|-------------------|
| 31-82-80-140-5001         | Full-Time Salaries         | 64,800            |
| 31-82-80-140-5002         | Part-Time Salaries         | 162,000           |
| 31-82-80-140-5009         | Fringe Benefits            | 48,047            |
| 31-82-80-140-5201         | Office Supplies            | 1,000             |
| 31-82-80-140-5204         | Postage                    | 50                |
| 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          | 1,500             |
| 31-82-80-140-5230         | Printing/Copies            | 7,500             |
| 31-82-80-140-5400         | Utilities Natural Gas      | 20,000            |
| 31-82-80-140-5401         | Utilities Electric         | 46,000            |
| 31-82-80-140-5402         | Water & Sewer              | 23,000            |
| 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             |
| <b>Total Expenditures</b> |                            | <b>\$ 396,147</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### LONE TREE RECREATION CENTER: MAINTENANCE

#### Expenditures:

|                           |                                  |                       |
|---------------------------|----------------------------------|-----------------------|
| 31-82-80-260-5001         | Full-Time Salaries               | \$ 118,330            |
| 31-82-80-260-5002         | Part-Time Salaries               | 39,875                |
| 31-82-80-260-5009         | Fringe Benefits                  | 54,024                |
| 31-82-80-260-5201         | Office Supplies                  | 650                   |
| 31-82-80-260-5203         | Custodial Supplies               | 17,000                |
| 31-82-80-260-5204         | Postage                          | 100                   |
| 31-82-80-260-5230         | Printing/Copies                  | 200                   |
| 31-82-80-260-5404         | Trash Collection                 | 2,280                 |
| 31-82-80-260-5501         | Contractual Services             | 26,000                |
| 31-82-80-260-5701         | Serv/Mat. to Maintain Facilities | 26,000                |
| 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                   |
| <b>Total Expenditures</b> |                                  | <b><u>305,359</u></b> |

### LONE TREE RECREATION CENTER: ACTIVE OLDER ADULTS

#### Revenue:

|                      |               |                     |
|----------------------|---------------|---------------------|
| 31-82-80-511-4106    | Class Revenue | <u>4,006</u>        |
| <b>Total Revenue</b> |               | <b><u>4,006</u></b> |

#### Expenditures:

|                           |                                       |                        |
|---------------------------|---------------------------------------|------------------------|
| 31-82-80-511-5002         | Part-Time Salaries                    | 1,248                  |
| 31-82-80-511-5009         | Fringe Benefits                       | 124                    |
| 31-82-80-511-5205         | Program Supplies                      | 400                    |
| 31-82-80-511-5503         | Contractual Persons (Accounts Payable | 900                    |
| <b>Total Expenditures</b> |                                       | <b><u>\$ 2,672</u></b> |

## RECREATION FACILITIES

**2020  
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                    | 72,256        |
| 31-82-80-520-4125    | Contractual Sales Revenue        | 10,000        |
| 31-82-80-520-4208    | Special Events Revenue           | 10,000        |
| <b>Total Revenue</b> |                                  | <b>99,256</b> |

**Expenditures:**

|                           |                       |                |
|---------------------------|-----------------------|----------------|
| 31-82-80-520-5001         | Full-Time Salaries    | 53,653         |
| 31-82-80-520-5002         | Part-Time Salaries    | 28,000         |
| 31-82-80-520-5009         | Fringe Benefits       | 25,000         |
| 31-82-80-520-5201         | Office Supplies       | 75             |
| 31-82-80-520-5204         | Postage               | 50             |
| 31-82-80-520-5205         | Program Supplies      | 7,000          |
| 31-82-80-520-5230         | Printing/Copies       | 50             |
| 31-82-80-520-5503         | Contractual Persons   | 9,500          |
| 31-82-80-520-5805         | Staff Development     | 135            |
| 31-82-80-520-5854         | Mileage Reimbursement | 300            |
| <b>Total Expenditures</b> |                       | <b>123,763</b> |

### SCHOOL AGE CHILD CARE

**Revenue:**

|                      |               |               |
|----------------------|---------------|---------------|
| 31-82-80-531-4106    | Class Revenue | 93,000        |
| <b>Total Revenue</b> |               | <b>93,000</b> |

**Expenditures:**

|                           |                            |                  |
|---------------------------|----------------------------|------------------|
| 31-82-80-531-5001         | Full-Time Salaries         | 21,199           |
| 31-82-80-531-5002         | Part-Time Salaries         | 41,250           |
| 31-82-80-531-5009         | Fringe Benefits            | 12,660           |
| 31-82-80-531-5204         | Postage                    | 25               |
| 31-82-80-531-5205         | Program Supplies           | 4,000            |
| 31-82-80-531-5206         | Food & Concession Supplies | 1,500            |
| 31-82-80-531-5230         | Printing/Copies            | 100              |
| 31-82-80-531-5231         | Trips and Tours            | 5,000            |
| 31-82-80-531-5403         | Telephone                  | 1,000            |
| 31-82-80-531-5803         | Dues and Subscription      | 450              |
| 31-82-80-531-5805         | Staff Development          | 500              |
| 31-82-80-531-5812         | Uniforms                   | 500              |
| 31-82-80-531-5854         | Mileage Reimbursement      | 500              |
| <b>Total Expenditures</b> |                            | <b>\$ 88,684</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### CHILD DISCOVERY TIME

#### Revenue:

|                      |               |               |
|----------------------|---------------|---------------|
| 31-82-80-532-4030    | Donations     | \$ 50         |
| 31-82-80-532-4106    | Class Revenue | 57,300        |
| <b>Total Revenue</b> |               | <b>57,350</b> |

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#### Expenditures:

|                           |                    |               |
|---------------------------|--------------------|---------------|
| 31-82-80-532-5002         | Part-Time Salaries | 33,000        |
| 31-82-80-532-5009         | Fringe Benefits    | 3,300         |
| 31-82-80-532-5204         | Postage            | 50            |
| 31-82-80-532-5205         | Program Supplies   | 3,000         |
| 31-82-80-532-5230         | Printing/Copies    | 50            |
| 31-82-80-532-5805         | Staff Development  | 500           |
| <b>Total Expenditures</b> |                    | <b>39,900</b> |

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### LONE TREE RECREATION FITNESS

#### Revenue:

|                      |                         |                |
|----------------------|-------------------------|----------------|
| 31-82-80-830-4100    | Pro Lessons Tickets     | 44,500         |
| 31-82-80-830-4106    | Class Revenue           | 58,500         |
| 31-82-80-830-4252    | Silver & Fit Program    | 960            |
| 31-82-80-830-4242    | Renew/Active Program    | 100            |
| 31-82-80-830-4255    | Silver Sneakers Program | 155,000        |
| 31-82-80-830-4257    | Contracted Fitness      | 5,656          |
| 31-82-80-830-4261    | Registered Fitness      | 13,500         |
| 31-82-80-830-4262    | Martial Arts            | 46,176         |
| <b>Total Revenue</b> |                         | <b>324,392</b> |

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#### Expenditures:

|                           |                       |                   |
|---------------------------|-----------------------|-------------------|
| 31-82-80-830-5001         | Full-Time Salaries    | 58,001            |
| 31-82-80-830-5002         | Part-Time Salaries    | 118,590           |
| 31-82-80-830-5009         | Fringe Benefits       | 23,589            |
| 31-82-80-830-5116         | Licensing (Les Mills) | 2,520             |
| 31-82-80-830-5205         | Program Supplies      | 3,500             |
| 31-82-80-830-5230         | Printing/Copies       | 500               |
| 31-82-80-830-5503         | Contractual Persons   | 31,099            |
| 31-82-80-830-5805         | Staff Development     | 950               |
| 31-82-80-830-5812         | Uniforms              | 300               |
| 31-82-80-830-5854         | Mileage Reimbursement | 500               |
| <b>Total Expenditures</b> |                       | <b>\$ 239,549</b> |

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## RECREATION FACILITIES

**2020  
Budget**

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### LONE TREE RECREATION CENTER: AQUATICS

#### Revenue:

|                      |                            |                |
|----------------------|----------------------------|----------------|
| 31-82-80-840-4100    | Pro Lesson Tickets         | \$ 6,000       |
| 31-82-80-840-4102    | General Admissions         | 95,000         |
| 31-82-80-840-4106    | Class Revenue              | 73,000         |
| 31-82-80-840-4268    | Parties/Groups             | 33,000         |
| 31-82-80-840-4277    | Red Cross Training Revenue | 1,000          |
| <b>Total Revenue</b> |                            | <b>208,000</b> |

#### Expenditures:

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-82-80-840-5001         | Full-Time Salaries                        | 61,840            |
| 31-82-80-840-5002         | Part-Time Salaries                        | 183,000           |
| 31-82-80-840-5009         | Fringe Benefits                           | 36,700            |
| 31-82-80-840-5204         | Postage                                   | 10                |
| 31-82-80-840-5205         | Program Supplies                          | 3,000             |
| 31-82-80-840-5207         | Chemical Supplies                         | 16,000            |
| 31-82-80-840-5216         | First Aid Supplies                        | 300               |
| 31-82-80-840-5230         | Printing/Copies                           | 400               |
| 31-82-80-840-5400         | Utilities Natural Gas                     | 30,000            |
| 31-82-80-840-5401         | Utilities Electric                        | 69,000            |
| 31-82-80-840-5403         | Telephone                                 | 500               |
| 31-82-80-840-5453         | Red Cross Fees                            | 2,000             |
| 31-82-80-840-5507         | Computer Software Maintenance             | 800               |
| 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                     | 300               |
| <b>Total Expenditures</b> |   | <b>\$ 414,850</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### GOODSON RECREATION CENTER: OPERATIONS

#### Revenue:

|                      |                                 |                       |
|----------------------|---------------------------------|-----------------------|
| 31-82-81-140-4102    | General Admission               | \$ 55,000             |
| 31-82-81-140-4125    | Contractual Sales               | 5,000                 |
| 31-82-81-140-4130    | Pro Shop Sales                  | 3,000                 |
| 31-82-81-140-4140    | Leagues, Tournaments, & Lessons | 12,800                |
| 31-82-81-140-4155    | Pass Sales                      | 305,000               |
| 31-82-81-140-4157    | Facility Rental                 | 14,500                |
| 31-82-81-140-4208    | Special Event Revenue           | 1,000                 |
| 31-82-81-140-4265    | Babysitting Revenue             | 12,500                |
| 31-82-81-140-4266    | Sponsorship Revenue             | 1,000                 |
| <b>Total Revenue</b> |                                 | <b><u>409,800</u></b> |

#### Expenditures:

|                           |                                   |                          |
|---------------------------|-----------------------------------|--------------------------|
| 31-82-81-140-5001         | Full-Time Salaries                | 60,000                   |
| 31-82-81-140-5002         | Part-Time Salaries                | 190,000                  |
| 31-82-81-140-5009         | Fringe Benefits                   | 44,152                   |
| 31-82-81-140-5201         | Office Supplies                   | 2,000                    |
| 31-82-81-140-5204         | Postage                           | 50                       |
| 31-82-81-140-5205         | Program Supplies                  | 7,500                    |
| 31-82-81-140-5208         | Pro Shop Supplies                 | 2,000                    |
| 31-82-81-140-5230         | Printing/Copies                   | 6,500                    |
| 31-82-81-140-5400         | Utilities Natural Gas             | 32,000                   |
| 31-82-81-140-5401         | Utilities Electric                | 70,180                   |
| 31-82-81-140-5402         | Water & Sewer                     | 25,000                   |
| 31-82-81-140-5403         | Telephone                         | 12,707                   |
| 31-82-81-140-5501         | Contractual Services              | 3,500                    |
| 31-82-81-140-5805         | Staff Development                 | 850                      |
| 31-82-81-140-5812         | Uniforms                          | 1,000                    |
| 31-82-81-140-5854         | Mileage Reimbursement             | 1,000                    |
| 31-82-81-970-9001         | Principal Goodson Equipment Lease | 38,143                   |
| 31-82-81-970-9002         | Interest Goodson Equipment Lease  | 3,943                    |
| <b>Total Expenditures</b> |                                   | <b><u>\$ 500,525</u></b> |



## RECREATION FACILITIES

**2020  
Budget**

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

#### **Expenditures:**

|                           |                                |                |
|---------------------------|--------------------------------|----------------|
| 31-82-81-260-5001         | Full-Time Salaries             | \$ 183,211     |
| 31-82-81-260-5002         | Part-Time Salaries             | 22,295         |
| 31-82-81-260-5009         | Fringe Benefits                | 67,711         |
| 31-82-81-260-5201         | Office Supplies                | 300            |
| 31-82-81-260-5203         | Custodial Supplies             | 24,000         |
| 31-82-81-260-5404         | Trash Collection               | 4,500          |
| 31-82-81-260-5501         | Contractual Services           | 28,970         |
| 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            |
| <b>Total Expenditures</b> |                                | <b>389,487</b> |

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

#### **Revenue:**

|                      |               |              |
|----------------------|---------------|--------------|
| 31-82-81-511-4106    | Class Revenue | 9,000        |
| <b>Total Revenue</b> |               | <b>9,000</b> |

#### **Expenditures:**

|                           |                    |                 |
|---------------------------|--------------------|-----------------|
| 31-82-81-511-5002         | Part-Time Salaries | 2,000           |
| 31-82-81-511-5009         | Fringe Benefits    | 200             |
| 31-82-81-511-5205         | Program Supplies   | 400             |
| 31-82-81-511-5503         | Contract Persons   | 1,000           |
| <b>Total Expenditures</b> |                    | <b>\$ 3,600</b> |

## RECREATION FACILITIES

**2020  
Budget**

### GOODSON ARTS AND ENRICHMENT

**Revenue:**

|                      |                           |                |
|----------------------|---------------------------|----------------|
| 31-82-81-520-4099    | Clay                      | \$ 26,000      |
| 31-82-81-520-4106    | Class Revenue             | 205,000        |
| 31-82-81-520-4125    | Contractual Sales Revenue | 36,000         |
| 31-82-81-520-4208    | Special Event Revenue     | 12,000         |
| <b>Total Revenue</b> |                           | <b>279,000</b> |

**Expenditures:**

|                           |                       |                |
|---------------------------|-----------------------|----------------|
| 31-82-81-520-5001         | Full-Time Salaries    | 79,101         |
| 31-82-81-520-5002         | Part-Time Salaries    | 91,000         |
| 31-82-81-520-5009         | Fringe Benefits       | 43,369         |
| 31-82-81-520-5201         | Office Supplies       | 400            |
| 31-82-81-520-5205         | Program Supplies      | 27,500         |
| 31-82-81-520-5230         | Printing/Copies       | 100            |
| 31-82-81-520-5503         | Contractual Persons   | 21,600         |
| 31-82-81-520-5805         | Staff Development     | 135            |
| 31-82-81-520-5854         | Mileage Reimbursement | 500            |
| <b>Total Expenditures</b> |                       | <b>263,705</b> |

### GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

**Revenue:**

|                      |               |                |
|----------------------|---------------|----------------|
| 31-82-81-531-4106    | Class Revenue | 107,646        |
| <b>Total Revenue</b> |               | <b>107,646</b> |

**Expenditures:**

|                           |                            |                   |
|---------------------------|----------------------------|-------------------|
| 31-82-81-531-5001         | Full-Time Salaries         | 31,799            |
| 31-82-81-531-5002         | Part-Time Salaries         | 48,925            |
| 31-82-81-531-5009         | Fringe Benefits            | 16,878            |
| 31-82-81-531-5204         | Postage                    | 25                |
| 31-82-81-531-5205         | Program Supplies           | 5,000             |
| 31-82-81-531-5206         | Food & Concession Supplies | 2,000             |
| 31-82-81-531-5230         | Printing/Copies            | 100               |
| 31-82-81-531-5231         | Trips and Tours            | 6,000             |
| 31-82-81-531-5403         | Telephone                  | 1,000             |
| 31-82-81-531-5805         | Staff Development          | 500               |
| 31-82-81-531-5812         | Uniforms                   | 500               |
| 31-82-81-531-5854         | Mileage Reimbursements     | 500               |
| <b>Total Expenditures</b> |                            | <b>\$ 113,227</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### CHILD DISCOVERY TIME

#### Revenue:

|                      |                                |                |
|----------------------|--------------------------------|----------------|
| 31-82-81-532-4030    | Child Discovery Time Donations | \$ 500         |
| 31-82-81-532-4106    | Child Discovery Time Donations | 200,000        |
| <b>Total Revenue</b> |                                | <b>200,500</b> |

#### Expenditures:

|                           |                    |                   |
|---------------------------|--------------------|-------------------|
| 31-82-81-532-5001         | Full-Time Salaries | 62,090            |
| 31-82-81-532-5002         | Part-Time Salaries | 72,000            |
| 31-82-81-532-5009         | Fringe Benefits    | 25,400            |
| 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   | 7,500             |
| 31-82-81-532-5230         | Printing/Copies    | 260               |
| 31-82-81-532-5805         | Staff Development  | 250               |
| <b>Total Expenditures</b> |                    | <b>\$ 168,400</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### GOODSON GYMNASTICS

#### Revenue:

|                      |                      |                |
|----------------------|----------------------|----------------|
| 31-82-81-820-4030    | Gymnastics Donations | \$ 3,000       |
| 31-82-81-820-4100    | Pro Lesson Tickets   | 12,880         |
| 31-82-81-820-4105    | League Fees          | 159,000        |
| 31-82-81-820-4106    | Class Revenue        | 233,000        |
| 31-82-81-820-4130    | Pro Shop Revenue     | 14,380         |
| 31-82-81-820-4251    | Drop In Revenue      | 34,248         |
| 31-82-81-820-4268    | Parties/Groups       | 44,695         |
| 31-82-81-820-4271    | Camp Revenue         | 14,945         |
| <b>Total Revenue</b> |                      | <b>516,148</b> |

#### Expenditures:

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-82-81-820-5001         | Full-Time Salaries                      | 56,254            |
| 31-82-81-820-5002         | Part-Time Salaries                      | 216,670           |
| 31-82-81-820-5009         | Fringe Benefits                         | 44,370            |
| 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                       | 11,865            |
| 31-82-81-820-5217         | League Expense                          | 7,700             |
| 31-82-81-820-5230         | Printing/Copies                         | 50                |
| 31-82-81-820-5400         | Utilities Natural Gas                   | 3,000             |
| 31-82-81-820-5401         | Utilities Electric                      | 11,000            |
| 31-82-81-820-5403         | Telephone                               | 10                |
| 31-82-81-820-5503         | Contractual Persons                     | 2,500             |
| 31-82-81-820-5701         | Ser/Mat at Maintain Facilities          | 2,000             |
| 31-82-81-820-5702         | Services/Materials to Maintain Equipmen | 6,000             |
| 31-82-81-820-5805         | Staff Development                       | 450               |
| 31-82-81-820-5812         | Uniforms                                | 500               |
| 31-82-81-820-5854         | Mileage Reimbursement                   | 500               |
| <b>Total Expenditures</b> |   | <b>\$ 369,679</b> |

## RECREATION FACILITIES

|                           |                         | <b>2020<br/>Budget</b> |
|---------------------------|-------------------------|------------------------|
| <b>GOODSON FITNESS</b>    |                         |                        |
| <b>Revenue:</b>           |                         |                        |
| 31-82-81-830-4100         | Pro Lesson Tickets      | \$ 138,000             |
| 31-82-81-830-4106         | Class Revenue           | 105,000                |
| 31-82-81-830-4242         | Renew/Active Program    | 100                    |
| 31-82-81-830-4252         | Silver & Fit Program    | 3,200                  |
| 31-82-81-830-4255         | Silver Sneakers Program | 245,000                |
| 31-82-81-830-4257         | Contracted Fitness      | 38,928                 |
| 31-82-81-830-4261         | Registered Fitness      | 64,179                 |
| 31-82-81-830-4262         | Martial Arts            | 26,984                 |
| 31-82-81-830-4264         | Massage                 | 40,170                 |
| 31-82-81-830-4266         | Sponsorship Revenue     | 500                    |
| 31-82-81-830-4272         | Physical Therapy        | 300                    |
| <b>Total Revenue</b>      |                         | <b>662,361</b>         |
| <b>Expenditures:</b>      |                         |                        |
| 31-82-81-830-5001         | Full-Time Salaries      | 32,502                 |
| 31-82-81-830-5002         | Part-Time Salaries      | 304,854                |
| 31-82-81-830-5009         | Fringe Benefits         | 49,482                 |
| 31-82-81-830-5116         | Licensing (Les Mills)   | 3,816                  |
| 31-82-81-830-5201         | Office Supplies         | 750                    |
| 31-82-81-830-5204         | Postage                 | 50                     |
| 31-82-81-830-5205         | Program Supplies        | 5,500                  |
| 31-82-81-830-5230         | Printing/Copies         | 500                    |
| 31-82-81-830-5503         | Contractual Persons     | 70,000                 |
| 31-82-81-830-5805         | Staff Development       | 1,750                  |
| 31-82-81-830-5812         | Uniforms                | 300                    |
| 31-82-81-830-5854         | Mileage Reimbursement   | 800                    |
| <b>Total Expenditures</b> |                         | <b>\$ 470,303</b>      |

## RECREATION FACILITIES

|                           |  | <b>2020<br/>Budget</b> |
|---------------------------|--|------------------------|
| <b>AQUATICS</b>           |  |                        |
| <b>Revenue:</b>           |  |                        |
| 31-82-81-840-4100         | Pro Lesson Tickets                         | \$ 20,000              |
| 31-82-81-840-4102         | General Admissions                         | 106,000                |
| 31-82-81-840-4106         | Class Revenue                              | 120,000                |
| 31-82-81-840-4119         | Competitive Teams                          | 18,000                 |
| 31-82-81-840-4268         | Parties/Groups                             | 2,000                  |
| 31-82-81-840-4277         | Red Cross Training Revenue                 | 5,500                  |
| <b>Total Revenue</b>      |  | <b>271,500</b>         |
| <b>Expenditures:</b>      |  |                        |
| 31-82-81-840-5001         | Full-Time Salaries                         | 98,740                 |
| 31-82-81-840-5002         | Part-Time Salaries                         | 187,250                |
| 31-82-81-840-5009         | Fringe Benefits                            | 51,922                 |
| 31-82-81-840-5201         | Office Supplies                            | 6,600                  |
| 31-82-81-840-5204         | Postage                                    | 20                     |
| 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                         | 500                    |
| 31-82-81-840-5230         | Printing/Copies                            | 500                    |
| 31-82-81-840-5400         | Utilities Natural Gas                      | 18,000                 |
| 31-82-81-840-5401         | Utilities Electric                         | 26,000                 |
| 31-82-81-840-5453         | Red Cross Fees                             | 6,000                  |
| 31-82-81-840-5507         | Computer Software Maintenance              | 800                    |
| 31-82-81-840-5701         | Services/Materials to Maintain Facilities/ | 3,000                  |
| 31-82-81-840-5702         | Ser/Mat to Maintain Equipment              | 9,000                  |
| 31-82-81-840-5812         | Uniforms                                   | 2,000                  |
| 31-82-81-840-5854         | Mileage Reimbursement                      | 500                    |
| <b>Total Expenditures</b> |  | <b>\$ 423,832</b>      |

## RECREATION FACILITIES

**2020  
Budget**

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### SHERIDAN RECREATION CENTER: OPERATIONS

#### Revenue:

|                      |                          |               |
|----------------------|--------------------------|---------------|
| 31-82-82-140-4102    | General Admission        | \$ 7,000      |
| 31-82-82-140-4122    | Concession Self Operated | 432           |
| 31-82-82-140-4125    | Contractual Sales        | 4,162         |
| 31-82-82-140-4155    | Pass Sales               | 21,333        |
| 31-82-82-140-4157    | Facility Rental          | 37,268        |
| 31-82-82-140-4162    | Games Self Operated      | 168           |
| 31-82-82-140-4165    | ID Card Revenue          | 1,592         |
| <b>Total Revenue</b> |                          | <b>71,955</b> |

#### Expenditures:

|                           |                            |                |
|---------------------------|----------------------------|----------------|
| 31-82-82-140-5001         | Full-Time Salaries         | 65,466         |
| 31-82-82-140-5002         | Part-Time Salaries         | 46,384         |
| 31-82-82-140-5009         | Fringe Benefits            | 26,328         |
| 31-82-82-140-5054         | Sheridan Occupation Tax    | 183            |
| 31-82-82-140-5205         | Program Supplies           | 2,500          |
| 31-82-82-140-5206         | Food & Concession Supplies | 191            |
| 31-82-82-140-5400         | Utilities Natural Gas      | 5,703          |
| 31-82-82-140-5401         | Utilities Electric         | 15,173         |
| 31-82-82-140-5402         | Water & Sewer              | 1,129          |
| 31-82-82-140-5403         | Telephone                  | 3,576          |
| 31-82-82-140-5805         | Staff Development          | 339            |
| 31-82-82-140-5501         | Contractual Services       | 1,992          |
| <b>Total Expenditures</b> |                            | <b>168,964</b> |

### MAINTENANCE

#### Expenditures:

|                           |                                  |                   |
|---------------------------|----------------------------------|-------------------|
| 31-82-82-260-5001         | Full-Time Salaries               | 41,005            |
| 31-82-82-260-5002         | Part-Time Salaries               | 18,894            |
| 31-82-82-260-5009         | Fringe Benefits                  | 29,408            |
| 31-82-82-260-5054         | Sheridan Occupation Tax          | 92                |
| 31-82-82-260-5203         | Custodial Supplies               | 6,000             |
| 31-82-82-260-5404         | Trash Collection                 | 1,296             |
| 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             |
| <b>Total Expenditures</b> |                                  | <b>\$ 111,572</b> |

## RECREATION FACILITIES

|  |                         | <b>2020<br/>Budget</b> |
|--|-------------------------|------------------------|
| <b>SHERIDAN ARTS AND ENRICHMENT</b>          |                         |                        |
| <b>Revenue:</b>                              |                         |                        |
| 31-82-82-520-4030                            | Donation                | \$ 20,000              |
| 31-82-82-520-4106                            | Class Revenue           | 11,262                 |
| 31-82-82-520-4208                            | Special Event Revenue   | 3,500                  |
| <b>Total Revenue</b>                         |                         | <b>34,762</b>          |
| <b>Expenditures:</b>                         |                         |                        |
| 31-82-82-520-5001                            | Full-Time Salaries      | 9,212                  |
| 31-82-82-520-5002                            | Part-Time Salaries      | 15,000                 |
| 31-82-82-520-5009                            | Fringe Benefits         | 4,691                  |
| 31-82-82-520-5201                            | Office Supplies         | 50                     |
| 31-82-82-520-5205                            | Program Supplies        | 1,000                  |
| 31-82-82-520-5230                            | Printing/Copies         | 50                     |
| 31-82-82-520-5854                            | Mileage Reimbursement   | 100                    |
| <b>Total Expenditures</b>                    |                         | <b>30,103</b>          |
| <b>FITNESS:</b>                              |                         |                        |
| <b>SHERIDAN FITNESS</b>                      |                         |                        |
| <b>Revenue:</b>                              |                         |                        |
| 31-82-82-830-4252                            | Silver & Fit Program    | 864                    |
| 31-82-82-830-4255                            | Silver Sneakers Program | 22,230                 |
| 31-82-82-830-4262                            | Martial Arts            | 2,495                  |
| <b>Total Revenue</b>                         |                         | <b>25,589</b>          |
| <b>Expenditures:</b>                         |                         |                        |
| 31-82-82-830-5002                            | Part-Time Salaries      | 5,210                  |
| 31-82-82-830-5009                            | Fringe Benefits         | 521                    |
| 31-82-82-830-5205                            | Programs Supplies       | 500                    |
| 31-82-82-830-5503                            | Contractual Persons     | 1,497                  |
| <b>Total Expenditures</b>                    |                         | <b>7,728</b>           |
| <b>TOTAL RECREATION CENTERS REVENUE</b>      |                         | <b>4,990,688</b>       |
| <b>TOTAL RECREATION CENTERS EXPENDITURES</b> |                         | <b>6,492,006</b>       |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> |                         | <b>\$ (1,501,318)</b>  |



## RECREATION FACILITIES

**2020  
Budget**

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### ATHLETICS

#### GENERAL OPERATIONS

##### Revenue:

|                      |                             |                |
|----------------------|-----------------------------|----------------|
| 31-83-01-140-4104    | Athletic Grass Field Rental | \$ 355,000     |
| 31-83-01-140-4105    | Synthetic Fields            | 8,500          |
| 31-83-01-140-4125    | Contractual Sales           | 1,400          |
| 31-83-01-140-4135    | Reimbursement - Portalet    | 25,000         |
| <b>Total Revenue</b> |                             | <b>389,900</b> |

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##### Expenditures:

|                           |   |                |
|---------------------------|---|----------------|
| 31-83-01-140-5001         | Full-Time Salaries                      | 87,805         |
| 31-83-01-140-5002         | Part-Time Salaries                      | 2,000          |
| 31-83-01-140-5009         | Fringe Benefits                         | 28,248         |
| 31-83-01-140-5201         | Office Supplies                         | 300            |
| 31-83-01-140-5205         | Program Supplies                        | 5,500          |
| 31-83-01-140-5230         | Printing/Copies                         | 50             |
| 31-83-01-140-5403         | Telephone                               | 1,100          |
| 31-83-01-140-5450         | Portalets                               | 36,000         |
| 31-83-01-140-5451         | School Charges                          | 12,000         |
| 31-83-01-140-5702         | Services/Materials to Maintain Equipmen | 4,000          |
| 31-83-01-140-5805         | Staff Development                       | 1,000          |
| 31-83-01-140-5812         | Uniforms                                | 1,000          |
| 31-83-01-140-5854         | Mileage Reimbursement                   | -              |
| <b>Total Expenditures</b> |   | <b>179,003</b> |

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### YOUTH COMMISSION

##### Revenue:

|                      |                          |            |
|----------------------|--------------------------|------------|
| 31-83-01-602-4105    | Youth Commission Revenue | 550        |
| 31-83-01-602-4266    | Sponsorship Revenue      | 300        |
| <b>Total Revenue</b> |                          | <b>850</b> |

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##### Expenditures:

|                           |                  |               |
|---------------------------|------------------|---------------|
| 31-83-01-602-5205         | Program Supplies | 600           |
| <b>Total Expenditures</b> |                  | <b>\$ 600</b> |

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## RECREATION FACILITIES

|                       |   | <b>2020<br/>Budget</b> |
|-----------------------|---|------------------------|
| <b>YOUTH BASEBALL</b> |   |                        |
| <b>Revenue:</b>       |   |                        |
| 31-83-61-610-4105     | League Fees                             | \$ 117,855             |
| 31-83-61-610-4266     | Sponsorship Revenue                     | 6,500                  |
|                       | <b>Total Revenue</b>                    | <b>124,355</b>         |
| <b>Expenditures:</b>  |   |                        |
| 31-83-61-610-5001     | Full-Time Salaries                      | 45,788                 |
| 31-83-61-610-5002     | Part-Time Salaries                      | 18,260                 |
| 31-83-61-610-5009     | Fringe Benefits                         | 12,577                 |
| 31-83-61-610-5106     | Merchant Vendor Fees                    | 3,476                  |
| 31-83-61-610-5205     | Program Supplies                        | 19,724                 |
| 31-83-61-610-5450     | Portalets                               | 750                    |
| 31-83-61-610-5503     | Contractual Persons                     | 500                    |
| 31-83-61-610-5805     | Staff Development                       | 140                    |
| 31-83-61-610-5854     | Mileage Reimbursement                   | 500                    |
|                       | <b>Total Expenditures</b>               | <b>101,715</b>         |
| <b>ADULT SOFTBALL</b> |   |                        |
| <b>Revenue:</b>       |   |                        |
| 31-83-61-611-4105     | League Fees                             | 179,540                |
|                       | <b>Total Revenue</b>                    | <b>179,540</b>         |
| <b>Expenditures:</b>  |   |                        |
| 31-83-61-611-5001     | Full-Time Salaries                      | 35,963                 |
| 31-83-61-611-5002     | Part-Time Salaries                      | 38,750                 |
| 31-83-61-611-5009     | Fringe Benefits                         | 14,961                 |
| 31-83-61-611-5106     | Merchant Vendor Fees                    | 5,013                  |
| 31-83-61-611-5201     | Office Supplies                         | 100                    |
| 31-83-61-611-5205     | Program Supplies                        | 9,500                  |
| 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 | 6,500                  |
| 31-83-61-611-5805     | Staff Development                       | 81                     |
| 31-83-61-611-5854     | Mileage Reimbursement                   | 150                    |
|                       | <b>Total Expenditures</b>               | <b>\$ 182,818</b>      |

## RECREATION FACILITIES

**2020  
Budget**

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### VOLLEYBALL

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-61-620-4105 | League Fees          | \$ 19,582     |
|                   | <b>Total Revenue</b> | <b>19,582</b> |

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**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-83-61-620-5001 | Full-Time Salaries        | 8,700         |
| 31-83-61-620-5002 | Part-Time Salaries        | 672           |
| 31-83-61-620-5009 | Fringe Benefits           | 1,590         |
| 31-83-61-620-5106 | Merchant Vendor Fees      | 514           |
| 31-83-61-620-5205 | Program Supplies          | 5,139         |
| 31-83-61-620-5805 | Staff Development         | 56            |
|                   | <b>Total Expenditures</b> | <b>16,671</b> |

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### ADULT VOLLEYBALL

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-61-621-4105 | League Fees          | 12,030        |
|                   | <b>Total Revenue</b> | <b>12,030</b> |

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**Expenditures:**

|                   |                           |                 |
|-------------------|---------------------------|-----------------|
| 31-83-61-621-5001 | Full-Time Salaries        | 1,028           |
| 31-83-61-621-5002 | Part-Time Salaries        | 2,788           |
| 31-83-61-621-5009 | Fringe Benefits           | 596             |
| 31-83-61-621-5106 | Merchant Vendor Fees      | 337             |
| 31-83-61-621-5205 | Program Supplies          | 1,100           |
| 31-83-61-621-5805 | Staff Development         | 52              |
|                   | <b>Total Expenditures</b> | <b>\$ 5,901</b> |

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## RECREATION FACILITIES

|                           |                             | <b>2020<br/>Budget</b> |
|---------------------------|-----------------------------|------------------------|
| <b>TRACK</b>              |                             |                        |
| <b>Revenue:</b>           |                             |                        |
| 31-83-61-625-4106         | Class Revenue               | \$ 85,522              |
| 31-83-61-625-4130         | Merchandise Sales           | 200                    |
| 31-83-61-625-4266         | Sponsorship Revenue         | 5,000                  |
| <b>Total Revenue</b>      |                             | <b>90,722</b>          |
| <b>Expenditures:</b>      |                             |                        |
| 31-83-61-625-5001         | Full-Time Salaries          | 16,493                 |
| 31-83-61-625-5002         | Part-Time Salaries          | 11,500                 |
| 31-83-61-625-5009         | Fringe Benefits             | 5,974                  |
| 31-83-61-625-5204         | Postage                     | 20                     |
| 31-83-61-625-5205         | Program Supplies            | 27,193                 |
| 31-83-61-625-5230         | Printing/Copies             | 200                    |
| 31-83-61-625-5450         | Portalets                   | 1,450                  |
| 31-83-61-625-5503         | Contractual Persons         | 12,500                 |
| 31-83-61-625-5802         | Promo, Publicity & Printing | 2,000                  |
| 31-83-61-625-5805         | Staff Development           | 81                     |
| 31-83-61-625-5854         | Mileage Reimbursement       | 25                     |
| <b>Total Expenditures</b> |                             | <b>77,436</b>          |

### ADULT BASKETBALL

|                           |                      |                  |
|---------------------------|----------------------|------------------|
| <b>Revenue:</b>           |                      |                  |
| 31-83-61-630-4105         | League Fees          | 63,500           |
| <b>Total Revenue</b>      |                      | <b>63,500</b>    |
| <b>Expenditures:</b>      |                      |                  |
| 31-83-61-630-5001         | Full-Time Salaries   | 14,385           |
| 31-83-61-630-5002         | Part-Time Salaries   | 32,500           |
| 31-83-61-630-5009         | Fringe Benefits      | 7,685            |
| 31-83-61-630-5106         | Merchant Vendor Fees | 1,751            |
| 31-83-61-630-5205         | Program Supplies     | 1,800            |
| 31-83-61-630-5805         | Staff Development    | 81               |
| <b>Total Expenditures</b> |                      | <b>\$ 58,202</b> |

## RECREATION FACILITIES

**2020  
Budget**

### YOUTH BASKETBALL

#### Revenue:

|                      |                     |                |
|----------------------|---------------------|----------------|
| 31-83-61-631-4105    | League Fees         | \$ 138,995     |
| 31-83-61-631-4106    | Class Revenue       | 11,135         |
| 31-83-61-631-4257    | Contracted Programs | 21,000         |
| 31-83-61-631-4266    | Sponsorship Revenue | 1,500          |
| <b>Total Revenue</b> |                     | <b>172,630</b> |

#### Expenditures:

|                           |                       |                |
|---------------------------|-----------------------|----------------|
| 31-83-61-631-5001         | Full-Time Salaries    | 60,336         |
| 31-83-61-631-5002         | Part-Time Salaries    | 21,216         |
| 31-83-61-631-5009         | Fringe Benefits       | 15,950         |
| 31-83-61-631-5106         | Merchant Vendor Fees  | 4,170          |
| 31-83-61-631-5201         | Office Supplies       | 50             |
| 31-83-61-631-5205         | Program Supplies      | 13,625         |
| 31-83-61-631-5403         | Telephone             | 575            |
| 31-83-61-631-5503         | Contractual Persons   | 27,100         |
| 31-83-61-631-5805         | Staff Development     | 54             |
| 31-83-61-631-5854         | Mileage Reimbursement | 50             |
| <b>Total Expenditures</b> |                       | <b>143,126</b> |

### PICKLEBALL

#### Revenue:

|                      |                     |               |
|----------------------|---------------------|---------------|
| 31-83-61-655-4105    | Leagues/tournaments | 5,600         |
| 31-83-61-655-4106    | Clinics/Bootcamps   | 15,281        |
| 31-83-61-655-4140    | Court Reservations  | 1,000         |
| <b>Total Revenue</b> |                     | <b>21,881</b> |

#### Expenditures:

|                           |                       |                  |
|---------------------------|-----------------------|------------------|
| 31-83-61-655-5001         | Full-Time Salaries    | 4,656            |
| 31-83-61-655-5002         | Part-Time Salaries    | 6,320            |
| 31-83-61-655-5009         | Fringe Benefits       | 2,132            |
| 31-83-61-655-5106         | Merchant Vending Fees | 162              |
| 31-83-61-655-5201         | Office Supplies       | 25               |
| 31-83-61-655-5205         | Program Supplies      | 2,750            |
| <b>Total Expenditures</b> |                       | <b>\$ 16,045</b> |

## RECREATION FACILITIES

**2020  
Budget**

### ADULT LACROSSE

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-61-670-4105 | League Fees          | \$ 16,705     |
|                   | <b>Total Revenue</b> | <b>16,705</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-83-61-670-5002 | Part-Time Salaries        | 8,340         |
| 31-83-61-670-5009 | Fringe Benefits           | 834           |
| 31-83-61-670-5106 | Merchant Vendor Fees      | 400           |
| 31-83-61-670-5205 | Program Supplies          | 1,100         |
|                   | <b>Total Expenditures</b> | <b>10,674</b> |

### YOUTH LACROSSE

**Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-83-61-671-4105 | League Fees          | 312,400        |
| 31-83-61-671-4106 | Class Revenue        | 20,000         |
|                   | <b>Total Revenue</b> | <b>332,400</b> |

**Expenditures:**

|                   |   |                |
|-------------------|---|----------------|
| 31-83-61-671-5001 | Full-Time Salaries                      | 40,922         |
| 31-83-61-671-5002 | Part-Time Salaries                      | 45,680         |
| 31-83-61-671-5009 | Fringe Benefits                         | 12,055         |
| 31-83-61-671-5106 | Merchant Vendor Fees                    | 8,668          |
| 31-83-61-671-5205 | Program Supplies                        | 69,245         |
| 31-83-61-671-5450 | Portalets                               | 3,800          |
| 31-83-61-671-5503 | Contractual Persons                     | 20,600         |
| 31-83-61-671-5702 | Services/Materials to Maintain Equipmen | 250            |
| 31-83-61-671-5854 | Mileage Reimbursement                   | 50             |
|                   | <b>Total Expenditures</b>               | <b>201,270</b> |

### ADULT FLAG FOOTBALL

**Revenue:**

|                   |                      |              |
|-------------------|----------------------|--------------|
| 31-83-61-690-4105 | League Fees          | 2,034        |
|                   | <b>Total Revenue</b> | <b>2,034</b> |

**Expenditures:**

|                   |                           |                 |
|-------------------|---------------------------|-----------------|
| 31-83-61-690-5002 | Part-Time Salaries        | 1,320           |
| 31-83-61-690-5009 | Fringe Benefits           | 132             |
| 31-83-61-690-5106 | Merchant Vendor Fees      | 60              |
| 31-83-61-690-5205 | Program Supplies          | 50              |
|                   | <b>Total Expenditures</b> | <b>\$ 1,562</b> |

## RECREATION FACILITIES

**2020  
Budget**

### YOUTH FLAG FOOTBALL

**Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-83-61-691-4105 | League Fees          | \$ 104,000     |
|                   | <b>Total Revenue</b> | <b>104,000</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-83-61-691-5001 | Full-Time Salaries        | 18,624        |
| 31-83-61-691-5002 | Part-Time Salaries        | 16,500        |
| 31-83-61-691-5009 | Fringe Benefits           | 7,650         |
| 31-83-61-691-5106 | Merchant Vendor Fees      | 2,844         |
| 31-83-61-691-5201 | Office Supplies           | 40            |
| 31-83-61-691-5205 | Program Supplies          | 9,745         |
| 31-83-61-691-5450 | Portalets                 | 2,100         |
| 31-83-61-691-5805 | Staff Development         | 81            |
|                   | <b>Total Expenditures</b> | <b>57,584</b> |

### CAMPS & CLINICS

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-61-851-4106 | Class Revenue        | 70,500        |
| 31-83-61-851-4257 | Contracted Programs  | 12,946        |
|                   | <b>Total Revenue</b> | <b>83,446</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-83-61-851-5001 | Full-Time Salaries        | 42,019        |
| 31-83-61-851-5002 | Part-Time Salaries        | 19,028        |
| 31-83-61-851-5009 | Fringe Benefits           | 10,874        |
| 31-83-61-851-5205 | Program Supplies          | 2,100         |
| 31-83-61-851-5230 | Printing/Copies           | 50            |
| 31-83-61-851-5503 | Contractual Persons       | 1,000         |
| 31-83-61-851-5805 | Staff Development         | 243           |
| 31-83-61-851-5854 | Mileage Reimbursement     | 25            |
|                   | <b>Total Expenditures</b> | <b>75,339</b> |

**ATHLETICS REVENUE**

**1,613,575**

**ATHLETICS EXPENDITURES**

**1,127,946**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ 485,629**

# RECREATION FACILITIES

**2020  
Budget**

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

### **Revenue:**

|                      |                       |                |
|----------------------|-----------------------|----------------|
| 31-83-84-140-4104    | Athletic Field Rental | \$ 210,000     |
| 31-83-84-140-4125    | Contractual Sales     | 1,300          |
| 31-83-84-140-4360    | Advertising           | 2,000          |
| <b>Total Revenue</b> |                       | <b>213,300</b> |

### **Expenditures:**

|                           |   |                |
|---------------------------|---|----------------|
| 31-83-84-140-5001         | Full-Time Salaries                      | 108,930        |
| 31-83-84-140-5002         | Part-Time Salaries                      | 21,500         |
| 31-83-84-140-5009         | Fringe Benefits                         | 44,536         |
| 31-83-84-140-5201         | Office Supplies                         | 300            |
| 31-83-84-140-5203         | Custodial Supplies                      | 6,500          |
| 31-83-84-140-5205         | Program Supplies                        | 900            |
| 31-83-84-140-5230         | Printing/Copies                         | 350            |
| 31-83-84-140-5400         | Utilities Natural Gas                   | 40,000         |
| 31-83-84-140-5401         | Utilities Electric                      | 24,000         |
| 31-83-84-140-5402         | Water & Sewer                           | 3,500          |
| 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 | 2,000          |
| 31-83-84-140-5804         | Rent/Lease Expense                      | 37,663         |
| 31-83-84-140-5805         | Staff Development                       | 150            |
| 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                     | 43,650         |
| 31-83-84-970-9002         | Interest 2010 COPS                      | 2,704          |
| <b>Total Expenditures</b> |   | <b>341,233</b> |

## **ADULT SOCCER**

### **Revenue:**

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

### **Expenditures:**

|                           |                      |                  |
|---------------------------|----------------------|------------------|
| 31-83-84-660-5002         | Part-Time Salaries   | 17,500           |
| 31-83-84-660-5009         | Fringe Benefits      | 1,750            |
| 31-83-84-660-5106         | Merchant Vendor Fees | 2,241            |
| 31-83-84-660-5205         | Program Supplies     | 1,400            |
| 31-83-84-660-5503         | Contractual Persons  | 4,250            |
| <b>Total Expenditures</b> |                      | <b>\$ 27,141</b> |



## RECREATION FACILITIES

**2020  
Budget**

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### FAMILY SPORTS CENTER DOME: YOUTH SOCCER

**Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-83-84-661-4105 | League Fees          | \$ 155,000     |
|                   | <b>Total Revenue</b> | <b>155,000</b> |

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**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-83-84-661-5002 | Part-Time Salaries        | 19,824        |
| 31-83-84-661-5009 | Fringe Benefits           | 1,982         |
| 31-83-84-661-5106 | Merchant Vending Fees     | 3,927         |
| 31-83-84-661-5205 | Program Supplies          | 200           |
|                   | <b>Total Expenditures</b> | <b>25,933</b> |

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### ADULT LACROSSE

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-84-670-4105 | League Fees          | 12,500        |
|                   | <b>Total Revenue</b> | <b>12,500</b> |

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**Expenditures:**

|                   |                           |              |
|-------------------|---------------------------|--------------|
| 31-83-84-670-5002 | Part-Time Salaries        | 4,500        |
| 31-83-84-670-5009 | Fringe Benefits           | 450          |
| 31-83-84-670-5106 | Merchant Vendor Fees      | 350          |
| 31-83-84-670-5205 | Program Supplies          | 500          |
|                   | <b>Total Expenditures</b> | <b>5,800</b> |

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### YOUTH LACROSSE

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-84-671-4105 | League Fees          | 60,850        |
|                   | <b>Total Revenue</b> | <b>60,850</b> |

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**Expenditures:**

|                   |                           |                  |
|-------------------|---------------------------|------------------|
| 31-83-84-671-5001 | Full-Time Salaries        | 6,737            |
| 31-83-84-671-5002 | Part-Time Salaries        | 17,550           |
| 31-83-84-671-5009 | Fringe Benefits           | 2,934            |
| 31-83-84-671-5106 | Merchant Fees             | 1,704            |
| 31-83-84-671-5205 | Program Supplies          | 300              |
|                   | <b>Total Expenditures</b> | <b>\$ 29,225</b> |

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## RECREATION FACILITIES

**2020  
Budget**

### ADULT FLAG FOOTBALL

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-84-690-4105 | League Fees          | \$ 17,500     |
|                   | <b>Total Revenue</b> | <b>17,500</b> |

**Expenditures:**

|                   |                           |              |
|-------------------|---------------------------|--------------|
| 31-83-84-690-5002 | Part-Time Salaries        | 6,750        |
| 31-83-84-690-5009 | Fringe Benefits           | 675          |
| 31-83-84-690-5106 | Merchant Vendor Fees      | 468          |
| 31-83-84-690-5205 | Program Supplies          | 400          |
|                   | <b>Total Expenditures</b> | <b>8,293</b> |

### CAMPS & CLINICS

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-83-84-851-4106 | Class Revenue        | 36,053        |
|                   | <b>Total Revenue</b> | <b>36,053</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-83-84-851-5002 | Part-Time Salaries        | 1,536         |
| 31-83-84-851-5009 | Fringe Benefits           | 154           |
| 31-83-84-851-5205 | Program Supplies          | 350           |
| 31-83-84-851-5503 | Contractual Persons       | 17,402        |
|                   | <b>Total Expenditures</b> | <b>19,442</b> |

**FSC ATHLETIC REVENUE**

**578,153**

**FSC ATHLETIC EXPENDITURES**

**457,067**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ 121,086**

## RECREATION FACILITIES

**2020  
Budget**

### NEW RECREATION COMPLEX ATHLETICS: GENERAL OPERATIONS

#### Revenue:

|                      |                                     |               |
|----------------------|-------------------------------------|---------------|
| 31-83-91-140-4104    | Athletic Field & Gym Rental         | \$ 76,000     |
| 31-83-91-140-4157    | Facility Rental (Room Rental)       | 5,000         |
| 31-83-91-140-4102    | General Admission                   | 5,000         |
| 31-83-91-140-4125    | Contractual Sales (vending machine) | 750           |
| 31-83-91-140-4155    | Pass Sales                          | 2,100         |
| 31-83-91-140-4165    | Photo ID Revenue                    | 1,600         |
| 31-83-91-140-4130    | Pro Shop                            | 200           |
| 31-83-91-140-4360    | Advertising (sponsorship)           | 1,000         |
| <b>Total Revenue</b> |                                     | <b>91,650</b> |

#### Expenditures:

|                           |   |                |
|---------------------------|---|----------------|
| 31-83-91-140-5001         | Full-Time Salaries                      | 44,850         |
| 31-83-91-140-5002         | Part-Time Salaries                      | 41,190         |
| 31-83-91-140-5009         | Fringe Benefits                         | 17,600         |
| 31-83-91-140-5201         | Office Supplies                         | 200            |
| 31-83-91-140-5203         | Custodial Supplies                      | 200            |
| 31-83-91-140-5205         | Program Supplies                        | 500            |
| 31-83-91-140-5208         | Pro Shop Supplies                       | 500            |
| 31-83-91-140-5501         | Contractual Services                    | 15,000         |
| 31-83-91-140-5230         | Printing/Copies                         | 100            |
| 31-83-91-140-5400         | Utilities Natural Gas                   | 5,000          |
| 31-83-91-140-5401         | Utilities Electric                      | 15,000         |
| 31-83-91-140-5402         | Water & Sewer                           | 4,500          |
| 31-83-91-140-5404         | Trash Collection                        | 100            |
| 31-83-91-140-5701         | Ser/Mat to Maint Facilities/Building    | 500            |
| 31-83-91-140-5702         | Services/Materials to Maintain Equipmen | 500            |
| 31-83-91-140-5812         | Uniforms                                | 500            |
| <b>Total Expenditures</b> |   | <b>146,240</b> |

### FITNESS

#### Revenue:

|                      |                       |              |
|----------------------|-----------------------|--------------|
| 31-83-91-830-4106    | Fitness Class Revenue | 500          |
| 31-83-91-830-4257    | Contracted Fitness    | 500          |
| <b>Total Revenue</b> |                       | <b>1,000</b> |

#### Expenditures:

|                           |                     |               |
|---------------------------|---------------------|---------------|
| 31-83-91-830-5002         | Part-Time Salaries  | 300           |
| 31-83-91-830-5009         | Fringe Benefits     | 30            |
| 31-83-91-830-5503         | Contractual Persons | 275           |
| <b>Total Expenditures</b> |                     | <b>\$ 605</b> |

## RECREATION FACILITIES

|  |                                   | <b>2020<br/>Budget</b>   |
|--|-----------------------------------|--------------------------|
| <b>CAMPS &amp; CLINICS</b>                   |                                   |                          |
| <b>Revenue:</b>                              |                                   |                          |
| 31-83-91-851-4257                            | Contractual Programs              | \$ 750                   |
| 31-83-91-851-4106                            | Class Revenue                     | 750                      |
| <b>Total Revenue</b>                         |                                   | <b><u>1,500</u></b>      |
| <b>Expenditures:</b>                         |                                   |                          |
| 31-83-91-851-5503                            | Contractual Persons               | 525                      |
| <b>Total Expenditures</b>                    |                                   | <b><u>525</u></b>        |
| <b>REC COMPLEX ATHLETIC REVENUE</b>          |                                   | <b>94,150</b>            |
| <b>REC COMPLEX ATHLETIC EXPENDITURES</b>     |                                   | <b>146,845</b>           |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> |                                   | <b><u>(52,695)</u></b>   |
| <b>OTHER RECREATION FACILITIES</b>           |                                   |                          |
| <b>OUTDOOR RECREATION PROGRAMS</b>           |                                   |                          |
| <b>Revenue:</b>                              |                                   |                          |
| 31-40-51-543-4173                            | Outdoor Recreation                | 53,104                   |
| 31-40-51-543-4182                            | Eco Travel Revenue                | 53,200                   |
| <b>Total Revenue</b>                         |                                   | <b><u>106,304</u></b>    |
| <b>Expenditures:</b>                         |                                   |                          |
| 31-40-51-543-5001                            | Full-Time Salaries                | 15,540                   |
| 31-40-51-543-5009                            | Fringe Benefits                   | 3,634                    |
| 31-40-51-543-5205                            | Program Supplies                  | 200                      |
| 31-40-51-543-5210                            | Interpretive/Educational Supplies | 200                      |
| 31-40-51-543-5231                            | Trip and Tours Expense            | 48,000                   |
| 31-40-51-543-5503                            | Contractual Persons               | 35,589                   |
| <b>Total Expenditures</b>                    |                                   | <b><u>\$ 103,163</u></b> |

## RECREATION FACILITIES

|                                   |  | <b>2020<br/>Budget</b> |
|-----------------------------------|--|------------------------|
| <b>COLORADO JOURNEY MINI GOLF</b> |  |                        |
| <b>Revenue:</b>                   |  |                        |
| 31-84-62-140-4102                 | General Admissions                         | \$ 322,000             |
| 31-84-62-140-4122                 | Concession Self Operated                   | 20,500                 |
| 31-84-62-140-4268                 | Parties/Groups                             | 21,000                 |
| 31-84-62-140-4360                 | Advertising Revenue                        | 1,200                  |
| <b>Total Revenue</b>              |  | <b>364,700</b>         |
| <b>Expenditures:</b>              |  |                        |
| 31-84-62-140-5001                 | Full-Time Salaries                         | 34,320                 |
| 31-84-62-140-5002                 | Part-Time Salaries                         | 58,000                 |
| 31-84-62-140-5009                 | Fringe Benefits                            | 20,800                 |
| 31-84-62-140-5106                 | Merchant Vendor Fee                        | 40                     |
| 31-84-62-140-5201                 | Office Supplies                            | 400                    |
| 31-84-62-140-5203                 | Custodial Supplies                         | 875                    |
| 31-84-62-140-5204                 | Postage                                    | 75                     |
| 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                            | 1,000                  |
| 31-84-62-140-5401                 | Utilities Electric                         | 16,500                 |
| 31-84-62-140-5402                 | Water & Sewer                              | 9,000                  |
| 31-84-62-140-5403                 | Telephone                                  | 4,000                  |
| 31-84-62-140-5404                 | Trash Collection                           | 1,300                  |
| 31-84-62-140-5501                 | Contractual Services                       | 360                    |
| 31-84-62-140-5701                 | Services/Materials to Maintain Facilities/ | 15,000                 |
| 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                      | 250                    |
| <b>Total Expenditures</b>         |  | <b>\$ 191,270</b>      |

## RECREATION FACILITIES

|                                  |  | <b>2020<br/>Budget</b> |
|----------------------------------|--|------------------------|
| <b>CORNERSTONE BATTING CAGES</b> |  |                        |
| <b>Revenue:</b>                  |  |                        |
| 31-84-63-140-4102                | General Admissions                         | \$ 92,000              |
| 31-84-63-140-4122                | Concession Self Operated                   | 8,500                  |
| <b>Total Revenue</b>             |  | <b>100,500</b>         |
| <b>Expenditures:</b>             |  |                        |
| 31-84-63-140-5001                | Full-Time Salaries                         | 6,864                  |
| 31-84-63-140-5002                | Part-Time Salaries                         | 25,500                 |
| 31-84-63-140-5009                | Fringe Benefits                            | 5,600                  |
| 31-84-63-140-5106                | Merchant Vendor Fee                        | 40                     |
| 31-84-63-140-5204                | Postage                                    | 50                     |
| 31-84-63-140-5205                | Program Supplies                           | 1,200                  |
| 31-84-63-140-5206                | Food & Concession Supplies                 | 4,500                  |
| 31-84-63-140-5401                | Utilities Electric                         | 2,350                  |
| 31-84-63-140-5403                | Telephone                                  | 1,200                  |
| 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                    |
| <b>Total Expenditures</b>        |  | <b>\$ 57,304</b>       |

## RECREATION FACILITIES

|                           |  | <b>2020<br/>Budget</b>       |
|---------------------------|--|------------------------------|
| <hr/>                     |  |                              |
| <b>LONE TREE TENNIS</b>   |  |                              |
| <b>Revenue:</b>           |  |                              |
| 31-84-70-650-4106         | Adult Class Revenue                      | \$ 2,000                     |
| 31-84-70-650-4113         | Youth Class Revenue                      | 15,400                       |
| 31-84-70-650-4119         | USTA/CTA Teams                           | 19,345                       |
| 31-84-70-650-4125         | Contractual Sales                        | 50                           |
| 31-84-70-650-4130         | Pro Shop                                 | 75                           |
| 31-84-70-650-4136         | Pro Lesson Court Fees                    | 15,000                       |
| 31-84-70-650-4140         | Court Reservations                       | 2,500                        |
| 31-84-70-650-4257         | Contracted Programs                      | 7,000                        |
| <b>Total Revenue</b>      |  | <hr/> <b>61,370</b> <hr/>    |
| <br><b>Expenditures:</b>  |  |                              |
| 31-84-70-650-5001         | Full-Time Salaries                       | 10,844                       |
| 31-84-70-650-5002         | Part-Time Salaries                       | 6,500                        |
| 31-84-70-650-5009         | Fringe Benefits                          | 4,160                        |
| 31-84-70-650-5201         | Office Supplies                          | 200                          |
| 31-84-70-650-5205         | Program Supplies                         | 4,000                        |
| 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)   | 6,877                        |
| 31-84-70-650-5504         | Contractual Persons (Private Lessons)    | 8,050                        |
| 31-84-70-650-5701         | Service/Materials to Maintain Facilities | 5,000                        |
| 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                          |
| <b>Total Expenditures</b> |  | <hr/> <b>\$ 55,781</b> <hr/> |

## RECREATION FACILITIES

|                           |   | <b>2020<br/>Budget</b> |
|---------------------------|---|------------------------|
| <b>LITTLETON TENNIS</b>   |   |                        |
| <b>Revenue:</b>           |   |                        |
| 31-84-72-650-4106         | Adult Class Revenue                         | \$ 115,000             |
| 31-84-72-650-4113         | Youth Class Revenue                         | 190,000                |
| 31-84-72-650-4118         | In-House Teams                              | 32,180                 |
| 31-84-72-650-4119         | USTA/CTA Teams                              | 24,000                 |
| 31-84-72-650-4130         | Pro Shop Sales                              | 50                     |
| 31-84-72-650-4136         | Pro Lesson Court Fees                       | 130,000                |
| 31-84-72-650-4139         | Block Time Court Reservations               | 346,875                |
| 31-84-72-650-4140         | Court Reservations                          | 25,000                 |
| 31-84-72-650-4141         | Racquet Stringing                           | 25,000                 |
| 31-84-72-650-4145         | Tournaments                                 | 36,210                 |
| 31-84-72-650-4180         | Expansion Fund                              | 7,500                  |
| <b>Total Revenue</b>      |   | <b>931,815</b>         |
| <b>Expenditures:</b>      |   |                        |
| 31-84-72-650-5001         | Full-Time Salaries                          | 69,039                 |
| 31-84-72-650-5002         | Part-Time Salaries                          | 51,000                 |
| 31-84-72-650-5009         | Fringe Benefits                             | 27,801                 |
| 31-84-72-650-5106         | Merchant Vendor Fees                        | 3,200                  |
| 31-84-72-650-5203         | Custodial Supplies                          | 3,000                  |
| 31-84-72-650-5205         | Program Supplies                            | 5,000                  |
| 31-84-72-650-5230         | Printing/Copies                             | 75                     |
| 31-84-72-650-5400         | Utilities Natural Gas                       | 33,000                 |
| 31-84-72-650-5401         | Utilities Electric                          | 42,000                 |
| 31-84-72-650-5402         | Water & Sewer                               | 750                    |
| 31-84-72-650-5403         | Telephone                                   | 1,900                  |
| 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)      | 106,083                |
| 31-84-72-650-5504         | Contractual Persons (Private Lessons)       | 91,000                 |
| 31-84-72-650-5701         | Services/Materials to Maintain Facilities/I | 6,000                  |
| 31-84-72-650-5805         | Staff Development                           | 100                    |
| 31-84-72-650-5812         | Uniforms                                    | 500                    |
| 31-84-72-650-5839         | Tennis Tournament Expense                   | 15,174                 |
| 31-84-72-650-5854         | Mileage Reimbursement                       | 150                    |
| <b>Total Expenditures</b> |   | <b>\$ 461,922</b>      |



## RECREATION FACILITIES

|                           |   | <b>2020<br/>Budget</b> |
|---------------------------|---|------------------------|
| <b>HOLLY TENNIS</b>       |   |                        |
| <b>Revenue:</b>           |   |                        |
| 31-84-88-650-4106         | Adult Class Revenue                         | \$ 4,368               |
| 31-84-88-650-4113         | Youth Class Revenue                         | 26,021                 |
| 31-84-88-650-4119         | USTA/CTA Teams                              | 21,500                 |
| 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                       | 6,000                  |
| 31-84-88-650-4140         | Court Reservations                          | 7,050                  |
| <b>Total Revenue</b>      |   | <b>65,764</b>          |
| <b>Expenditures:</b>      |   |                        |
| 31-84-88-650-5001         | Full-Time Salaries                          | 32,405                 |
| 31-84-88-650-5002         | Part-Time Salaries                          | 6,500                  |
| 31-84-88-650-5009         | Fringe Benefits                             | 11,490                 |
| 31-84-88-650-5201         | Office Supplies                             | 100                    |
| 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)      | 12,156                 |
| 31-84-88-650-5504         | Contractual Persons (Private Lessons)       | 4,200                  |
| 31-84-88-650-5701         | Services/Materials to Maintain Facilities/I | 2,000                  |
| 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                    |
| <b>Total Expenditures</b> |   | <b>\$ 92,301</b>       |

## RECREATION FACILITIES

|                           |                           | <b>2020<br/>Budget</b>  |
|---------------------------|---------------------------|-------------------------|
| <b>BMX</b>                |                           |                         |
| <b>Revenue:</b>           |                           |                         |
| 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               | 200                     |
| <b>Total Revenue</b>      |                           | <b><u>20,725</u></b>    |
| <b>Expenditures:</b>      |                           |                         |
| 31-84-89-682-5001         | Full-Time Salaries        | 4,576                   |
| 31-84-89-682-5002         | Part-Time Salaries        | 270                     |
| 31-84-89-682-5009         | Fringe Benefits           | 2,027                   |
| 31-84-89-682-5201         | Office Supplies           | 80                      |
| 31-84-89-682-5205         | Program Supplies          | 10,715                  |
| 31-84-89-682-5450         | Portalets                 | 270                     |
| <b>Total Expenditures</b> |                           | <b><u>\$ 17,938</u></b> |

## RECREATION FACILITIES

**2020  
Budget**

### LONE TREE HUB ARTS AND ENRICHMENT

**Revenue:**

|                      |                                 |                |
|----------------------|---------------------------------|----------------|
| 31-84-55-520-4020    | City of Lone Tree Reimbursement | \$ 50,000      |
| 31-84-55-520-4106    | Class Revenue                   | 14,750         |
| 31-84-55-520-4125    | Contractual Sales Revenue       | 30,500         |
| 31-84-55-520-4157    | Facility Rental                 | 65,000         |
| 31-84-55-520-4208    | Special Events Revenue          | 1,200          |
| <b>Total Revenue</b> |                                 | <b>161,450</b> |

**Expenditures:**

|                           |                       |                |
|---------------------------|-----------------------|----------------|
| 31-84-55-520-5001         | Full-Time Salaries    | 19,581         |
| 31-84-55-520-5002         | Part-Time Salaries    | 62,000         |
| 31-84-55-520-5009         | Fringe Benefits       | 11,991         |
| 31-84-55-520-5201         | Office Supplies       | 700            |
| 31-84-55-520-5204         | Postage               | 50             |
| 31-84-55-520-5205         | Program Supplies      | 2,500          |
| 31-84-55-520-5230         | Printing/Copies       | 1,200          |
| 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   | 17,860         |
| 31-84-55-520-5805         | Staff Development     | 135            |
| 31-84-55-520-5854         | Mileage Reimbursement | 400            |
| <b>Total Expenditures</b> |                       | <b>152,917</b> |

### LONE TREE HUB ACTIVE ADULTS

**Revenue:**

|                      |                            |              |
|----------------------|----------------------------|--------------|
| 31-84-55-511-4106    | Active Adult Class Revenue | 9,300        |
| <b>Total Revenue</b> |                            | <b>9,300</b> |

**Expenditures:**

|                           |                  |               |
|---------------------------|------------------|---------------|
| 31-84-55-511-5205         | Program Supplies | 750           |
| <b>Total Expenditures</b> |                  | <b>\$ 750</b> |

## RECREATION FACILITIES

**2020  
Budget**

### LONE TREE HUB FITNESS

**Revenue:**

|                      |                       |               |
|----------------------|-----------------------|---------------|
| 31-84-55-830-4106    | Fitness Class Revenue | \$ 2,288      |
| 31-84-55-830-4257    | Contracted Fitness    | 13,394        |
| <b>Total Revenue</b> |                       | <b>15,682</b> |

**Expenditures:**

|                           |                     |              |
|---------------------------|---------------------|--------------|
| 31-84-55-830-5002         | Part-Time Salaries  | 1,393        |
| 31-84-55-830-5009         | Fringe Benefits     | 139          |
| 31-84-55-830-5205         | Program Supplies    | 250          |
| 31-84-55-830-5503         | Contractual Persons | 8,036        |
| <b>Total Expenditures</b> |                     | <b>9,818</b> |

### 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            |
| <b>Total Expenditures</b> |   | <b>\$ 16,760</b> |

## RECREATION FACILITIES

|                        |                          | <b>2020<br/>Budget</b> |
|------------------------|--------------------------|------------------------|
| <b>COOK CREEK POOL</b> |                          |                        |
| <b>Revenue:</b>        |                          |                        |
| 31-84-86-840-4100      | Pro Lesson Tickets       | \$ 1,000               |
| 31-84-86-840-4102      | General Admissions       | 80,000                 |
| 31-84-86-840-4106      | Class Revenue            | 12,000                 |
| 31-84-86-840-4122      | Concession Self Operated | 40,000                 |
| 31-84-86-840-4155      | Pass Sales               | 20,000                 |
| 31-84-86-840-4268      | Parties/Groups           | 27,000                 |
| <b>Total Revenue</b>   |                          | <b>180,000</b>         |

|                           |  |                |
|---------------------------|--|----------------|
| <b>Expenditures:</b>      |  |                |
| 31-84-86-840-5001         | Full-Time Salaries                         | 8,470          |
| 31-84-86-840-5002         | Part-Time Salaries                         | 109,000        |
| 31-84-86-840-5009         | Fringe Benefits                            | 13,510         |
| 31-84-86-840-5205         | Program Supplies                           | 3,000          |
| 31-84-86-840-5206         | Food & Concession Supplies                 | 13,000         |
| 31-84-86-840-5207         | Chemical Supplies                          | 12,000         |
| 31-84-86-840-5216         | First Aid Supplies                         | 200            |
| 31-84-86-840-5400         | Utilities Natural Gas                      | 12,000         |
| 31-84-86-840-5401         | Utilities Electric                         | 16,000         |
| 31-84-86-840-5402         | Water & Sewer                              | 9,000          |
| 31-84-86-840-5403         | Telephone                                  | 750            |
| 31-84-86-840-5404         | Trash Collection                           | 1,500          |
| 31-84-86-840-5501         | Contractual Services                       | 1,000          |
| 31-84-86-840-5507         | Computer Software Maintenance              | 300            |
| 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            |
| <b>Total Expenditures</b> |  | <b>207,980</b> |

### COOK CREEK SWIM TEAM

|                      |                    |               |
|----------------------|--------------------|---------------|
| <b>Revenue:</b>      |                    |               |
| 31-84-86-841-4121    | Swim Team Revenues | 37,000        |
| <b>Total Revenue</b> |                    | <b>37,000</b> |

|                           |                      |                  |
|---------------------------|----------------------|------------------|
| <b>Expenditures:</b>      |                      |                  |
| 31-84-86-841-5001         | Full-Time Salaries   | 3,635            |
| 31-84-86-841-5002         | Part-Time Salaries   | 9,500            |
| 31-84-86-841-5009         | Fringe Benefits      | 1,991            |
| 31-84-86-841-5205         | Program Supplies     | 1,000            |
| 31-84-86-841-5501         | Contractual Services | 2,000            |
| <b>Total Expenditures</b> |                      | <b>\$ 18,126</b> |

## RECREATION FACILITIES

**2020  
Budget**

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### HOLLY POOL

#### Revenue:

|                      |                          |                |
|----------------------|--------------------------|----------------|
| 31-84-87-840-4100    | Pro Lesson Tickets       | \$ 1,000       |
| 31-84-87-840-4102    | General Admissions       | 68,000         |
| 31-84-87-840-4106    | Class Revenue            | 18,000         |
| 31-84-87-840-4122    | Concession Self-Operated | 22,000         |
| 31-84-87-840-4155    | Pass Sales               | 16,000         |
| 31-84-87-840-4268    | Group Admission          | 17,000         |
| <b>Total Revenue</b> |                          | <b>142,000</b> |

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 31-84-87-840-5001         | Full-Time Salaries                         | 7,270          |
| 31-84-87-840-5002         | Part-Time Salaries                         | 104,000        |
| 31-84-87-840-5009         | Fringe Benefits                            | 12,881         |
| 31-84-87-840-5205         | Program Supplies                           | 2,000          |
| 31-84-87-840-5206         | Food & Concession Supplies                 | 9,000          |
| 31-84-87-840-5207         | Chemical Supplies                          | 11,000         |
| 31-84-87-840-5216         | First Aid Supplies                         | 200            |
| 31-84-87-840-5400         | Utilities Natural Gas                      | 8,000          |
| 31-84-87-840-5401         | Utilities Electric                         | 8,000          |
| 31-84-87-840-5402         | Water & Sewer                              | 9,000          |
| 31-84-87-840-5403         | Telephone                                  | 1,000          |
| 31-84-87-840-5404         | Trash Collection                           | 600            |
| 31-84-87-840-5501         | Contractual Services                       | 1,000          |
| 31-84-87-840-5507         | Computer Software Maintenance              | 300            |
| 31-84-87-840-5701         | Services/Materials to Maintain Facilities/ | 1,500          |
| 31-84-87-840-5702         | Services/Materials to Maintain Equipme     | 1,500          |
| 31-84-87-840-5812         | Uniforms                                   | 800            |
| <b>Total Expenditures</b> |  | <b>178,051</b> |

### HOLLY SWIM TEAM

#### Revenue:

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

#### Expenditures:

|                           |                    |                  |
|---------------------------|--------------------|------------------|
| 31-84-87-841-5001         | Full-Time Salaries | 2,907            |
| 31-84-87-841-5002         | Part-Time Salaries | 8,500            |
| 31-84-87-841-5009         | Fringe Benefits    | 1,622            |
| 31-84-87-841-5205         | Program Supplies   | 750              |
| 31-84-87-841-5501         | Contractual        | 2,000            |
| <b>Total Expenditures</b> |                    | <b>\$ 15,779</b> |

## RECREATION FACILITIES

**2020  
Budget**

### FRANKLIN POOL

#### Revenue:

|                      |                          |               |
|----------------------|--------------------------|---------------|
| 31-84-85-840-4100    | Pro Lesson Tickets       | \$ 1,000      |
| 31-84-85-840-4102    | General Admissions       | 37,000        |
| 31-84-85-840-4106    | Class Revenue            | 14,000        |
| 31-84-85-840-4122    | Concession Self-Operated | 17,000        |
| 31-84-85-840-4155    | Pass Sales               | 15,000        |
| 31-84-85-840-4268    | Group Admission          | 11,000        |
| <b>Total Revenue</b> |                          | <b>95,000</b> |

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 31-84-85-840-5001         | Full-Time Salaries                         | 7,270          |
| 31-84-85-840-5002         | Part-Time Salaries                         | 72,000         |
| 31-84-85-840-5009         | Fringe Benefits                            | 10,500         |
| 31-84-85-840-5205         | Program Supplies                           | 1,500          |
| 31-84-85-840-5206         | Food & Concession Supplies                 | 7,000          |
| 31-84-85-840-5207         | Chemical Supplies                          | 7,000          |
| 31-84-85-840-5216         | First Aid Supplies                         | 200            |
| 31-84-85-840-5400         | Utilities Natural Gas                      | 4,500          |
| 31-84-85-840-5401         | Utilities Electric                         | 6,000          |
| 31-84-85-840-5402         | Water & Sewer                              | 7,500          |
| 31-84-85-840-5403         | Telephone                                  | 1,800          |
| 31-84-85-840-5404         | Trash Collection                           | 700            |
| 31-84-85-840-5501         | Contractual Services                       | 1,000          |
| 31-84-85-840-5507         | Computer Software Maintenance              | 300            |
| 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            |
| <b>Total Expenditures</b> |  | <b>132,520</b> |

### FRANKLIN SWIM TEAM

#### Revenue:

|                      |                   |               |
|----------------------|-------------------|---------------|
| 31-84-85-841-4121    | Swim Team Revenue | 25,000        |
| <b>Total Revenue</b> |                   | <b>25,000</b> |

#### Expenditures:

|                           |                      |                  |
|---------------------------|----------------------|------------------|
| 31-84-85-841-5001         | Full-Time Salaries   | 3,020            |
| 31-84-85-841-5002         | Part-Time Salaries   | 8,500            |
| 31-84-85-841-5009         | Fringe Benefits      | 1,656            |
| 31-84-85-841-5205         | Program Supplies     | 1,200            |
| 31-84-85-841-5501         | Contractual Services | 1,200            |
| <b>Total Expenditures</b> |                      | <b>\$ 15,576</b> |

## RECREATION FACILITIES

|   |  | <b>2020<br/>Budget</b> |
|---|--|------------------------|
| <b>HARLOW POOL</b>                                    |  |                        |
| <b>Revenue:</b>                                       |  |                        |
| 31-84-90-840-4100                                     | Pro Lesson Tickets                         | \$ 500                 |
| 31-84-90-840-4102                                     | General Admissions                         | 34,000                 |
| 31-84-90-840-4106                                     | Class Revenue                              | 6,000                  |
| 31-84-90-840-4121                                     | Swim Team                                  | 1,300                  |
| 31-84-90-840-4122                                     | Concession Self-Operated                   | 500                    |
| 31-84-90-840-4125                                     | Contractual Sales                          | 1,500                  |
| 31-84-90-840-4155                                     | Pass Sales                                 | 10,000                 |
| 31-84-90-840-4268                                     | Parties/Groups                             | 9,000                  |
| <b>Total Revenue</b>                                  |  | <b>62,800</b>          |
| <b>Expenditures:</b>                                  |  |                        |
| 31-84-90-840-5001                                     | Full-Time Salaries                         | 7,270                  |
| 31-84-90-840-5002                                     | Part-Time Salaries                         | 43,500                 |
| 31-84-90-840-5009                                     | Fringe Benefits                            | 6,531                  |
| 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                      | 4,000                  |
| 31-84-90-840-5401                                     | Utilities Electric                         | 4,000                  |
| 31-84-90-840-5402                                     | Water & Sewer                              | 8,500                  |
| 31-84-90-840-5403                                     | Telephone                                  | 1,100                  |
| 31-84-90-840-5404                                     | Trash Collection                           | 750                    |
| 31-84-90-840-5501                                     | Contractual Services                       | 600                    |
| 31-84-90-840-5507                                     | Computer Software Maintenance              | 300                    |
| 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                    |
| <b>Total Expenditures</b>                             |  | <b>89,451</b>          |
| <b>TOTAL OTHER RECREATION FACILITIES REVENUE</b>      |  | <b>2,407,410</b>       |
| <b>TOTAL OTHER RECREATION FACILITIES EXPENDITURES</b> |  | <b>1,817,407</b>       |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b>          |  | <b>590,003</b>         |
| <b>TOTAL RECREATION DEPARTMENT REVENUE</b>            |  | <b>14,394,719</b>      |
| <b>TOTAL RECREATION DEPARTMENT EXPENDITURES</b>       |  | <b>14,650,220</b>      |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b>          |  | <b>\$ (255,501)</b>    |



## GOLF DEPARTMENT

|   | 2020 BUDGET         |                     |                   |
|---|---------------------|---------------------|-------------------|
|   | REVENUE             | EXPENSE             | NET               |
| LONE TREE GOLF COURSE:                        |                     |                     |                   |
| FACILITY MAINTENANCE                          | \$ -                | \$ 19,000           | \$ (19,000)       |
| GOLF COURSE MAINTENANCE                       |                     |                     |                   |
| ADMIN   | -                   | 97,547              | (97,547)          |
| LANDSCAPE MAINTENANCE                         | -                   | 813,825             | (813,825)         |
| GARAGE & SHOP                                 | -                   | 212,734             | (212,734)         |
| PRO SHOP                                      | 277,550             | 241,617             | 35,933            |
| GENERAL OPERATIONS                            | 2,139,153           | 629,147             | 1,510,006         |
| <b>TOTAL LONE TREE GOLF COURSE</b>            | <b>2,416,703</b>    | <b>2,013,870</b>    | <b>402,833</b>    |
| SOUTH SUBURBAN GOLF COURSE:                   |                     |                     |                   |
| FACILITY MAINTENANCE                          | -                   | 17,000              | (17,000)          |
| GOLF COURSE MAINTENANCE                       |                     |                     |                   |
| ADMIN   | -                   | 106,032             | (106,032)         |
| LANDSCAPE MAINTENANCE                         | -                   | 792,951             | (792,951)         |
| GARAGE & SHOP                                 | -                   | 204,670             | (204,670)         |
| PRO SHOP                                      | 224,000             | 181,772             | 42,228            |
| GENERAL OPERATIONS                            | 2,153,000           | 665,574             | 1,487,426         |
| <b>TOTAL SOUTH SUBURBAN GOLF COURSE</b>       | <b>2,377,000</b>    | <b>1,967,999</b>    | <b>409,001</b>    |
| LITTLETON GOLF COURSE:                        |                     |                     |                   |
| FACILITY MAINTENANCE                          | -                   | 6,800               | (6,800)           |
| GOLF COURSE MAINTENANCE                       |                     |                     |                   |
| ADMIN   | -                   | 76,340              | (76,340)          |
| LANDSCAPE MAINTENANCE                         | -                   | 501,967             | (501,967)         |
| GARAGE & SHOP                                 | -                   | 193,168             | (193,168)         |
| PRO SHOP                                      | 135,000             | 123,347             | 11,653            |
| GENERAL OPERATIONS                            | 1,236,650           | 405,721             | 830,929           |
| <b>TOTAL LITTLETON GOLF COURSE</b>            | <b>1,371,650</b>    | <b>1,307,343</b>    | <b>64,307</b>     |
| FAMILY SPORTS CENTER GOLF COURSE:             |                     |                     |                   |
| FACILITY MAINTENANCE                          | -                   | 5,400               | (5,400)           |
| GOLF COURSE MAINTENANCE                       |                     |                     |                   |
| ADMIN   | -                   | 60,399              | (60,399)          |
| LANDSCAPE MAINTENANCE                         | -                   | 501,069             | (501,069)         |
| GARAGE & SHOP                                 | -                   | 99,824              | (99,824)          |
| PRO SHOP                                      | 175,000             | 186,557             | (11,557)          |
| GENERAL OPERATIONS                            | 1,831,500           | 1,131,715           | 699,785           |
| <b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b> | <b>2,006,500</b>    | <b>1,984,964</b>    | <b>21,536</b>     |
| <b>TOTAL GOLF DEPARTMENT</b>                  | <b>\$ 8,171,853</b> | <b>\$ 7,274,176</b> | <b>\$ 897,677</b> |

## GOLF DEPARTMENT

**2020  
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         |
|                   | <b>Total Expenditures</b>                          | <b>19,000</b> |

### GOLF COURSE MAINTENANCE ADMINISTRATION

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-70-70-261-5001 | Full-Time Salaries        | 37,267        |
| 31-70-70-261-5009 | Fringe Benefits           | 16,680        |
| 31-70-70-261-5201 | Office Supplies           | 1,200         |
| 31-70-70-261-5203 | Custodial Supplies        | 1,700         |
| 31-70-70-261-5302 | Minor Tools & Equipment   | 9,000         |
| 31-70-70-261-5400 | Utilities Natural Gas     | 3,500         |
| 31-70-70-261-5401 | Utilities Electric        | 4,500         |
| 31-70-70-261-5402 | Water & Sewer             | 1,000         |
| 31-70-70-261-5403 | Telephone                 | 2,000         |
| 31-70-70-261-5404 | Trash Collection          | 3,000         |
| 31-70-70-261-5501 | Contractual Services      | 12,000        |
| 31-70-70-261-5803 | Dues & Subscriptions      | 1,300         |
| 31-70-70-261-5805 | Staff Development         | 2,000         |
| 31-70-70-261-5812 | Uniforms                  | 2,400         |
|                   | <b>Total Expenditures</b> | <b>97,547</b> |

### LANDSCAPE MAINTENANCE

**Expenditures:**

|                   |   |                   |
|-------------------|---|-------------------|
| 31-70-70-263-5001 | Full-Time Salaries                        | 193,852           |
| 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                           | 79,973            |
| 31-70-70-263-5209 | Agricultural Supplies                     | 140,000           |
| 31-70-70-263-5218 | Irrigation Supplies                       | 20,000            |
| 31-70-70-263-5304 | Equipment Rental                          | 2,500             |
| 31-70-70-263-5401 | Utilities Electric                        | 130,000           |
| 31-70-70-263-5709 | Service/Materials to Maintain Landscape   | 38,000            |
| 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               |
|                   | <b>Total Expenditures</b>                 | <b>\$ 813,825</b> |

## GOLF DEPARTMENT

**2020  
Budget**

### LONE TREE GOLF COURSE: GARAGE & SHOP

| <b>Expenditures:</b>      |  |                |
|---------------------------|--|----------------|
| 31-70-70-264-5001         | Full-Time Salaries                       | \$ 77,751      |
| 31-70-70-264-5003         | Overtime                                 | 200            |
| 31-70-70-264-5009         | Fringe Benefits                          | 32,783         |
| 31-70-70-264-5202         | Motor Fuels & Lubricants                 | 40,000         |
| 31-70-70-264-5702         | Services/Materials to Maintain Equipment | 55,000         |
| 31-70-70-264-5806         | Miscellaneous                            | 4,000          |
| 31-70-70-264-5812         | Uniforms                                 | 3,000          |
| <b>Total Expenditures</b> |  | <b>212,734</b> |

### PRO SHOP

| <b>Revenue:</b>      |                   |                |
|----------------------|-------------------|----------------|
| 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        |
| <b>Total Revenue</b> |                   | <b>277,550</b> |

| <b>Expenditures:</b>      |                                |                   |
|---------------------------|--------------------------------|-------------------|
| 31-70-70-750-5001         | Full-Time Salaries             | 16,584            |
| 31-70-70-750-5002         | Part-Time Salaries             | 23,500            |
| 31-70-70-750-5003         | Overtime                       | 150               |
| 31-70-70-750-5009         | Fringe Benefits                | 5,383             |
| 31-70-70-750-5205         | Program Supplies               | 8,000             |
| 31-70-70-750-5208         | Pro Shop Supplies              | 186,000           |
| 31-70-70-750-5321         | Lost Discount/Lost Merchandise | 2,000             |
| <b>Total Expenditures</b> |                                | <b>\$ 241,617</b> |

## GOLF DEPARTMENT

### **2020 Budget**

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

##### **Revenue:**

|                      |                         |                            |
|----------------------|-------------------------|----------------------------|
| 31-70-70-751-4106    | Golf Class Revenue      | \$ 9,500                   |
| 31-70-70-751-4128    | Admission Tax           | 16,000                     |
| 31-70-70-751-4136    | Pro Rental Fees         | 4,500                      |
| 31-70-70-751-4175    | Green Fees              | 1,210,153                  |
| 31-70-70-751-4176    | Junior Golf             | 14,000                     |
| 31-70-70-751-4177    | Driving Range           | 165,000                    |
| 31-70-70-751-4178    | Golf Cart Rental        | 456,000                    |
| 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       | 210,000                    |
| <b>Total Revenue</b> |                         | <b><u>\$ 2,139,153</u></b> |

## GOLF DEPARTMENT

**2020  
Budget**

### LONE TREE GOLF COURSE: GENERAL OPERATIONS

#### Expenditures:

|                           |  |                |
|---------------------------|--|----------------|
| 31-70-70-751-5001         | Full-Time Salaries                                 | \$ 188,817     |
| 31-70-70-751-5002         | Part-Time Salaries                                 | 150,000        |
| 31-70-70-751-5003         | Overtime   | 1,000          |
| 31-70-70-751-5009         | Fringe Benefits                                    | 73,356         |
| 31-70-70-751-5201         | Office Supplies                                    | 2,000          |
| 31-70-70-751-5202         | Motor Fuels & Lubricants                           | 700            |
| 31-70-70-751-5203         | Custodial Supplies                                 | 7,000          |
| 31-70-70-751-5204         | Postage  | 3,200          |
| 31-70-70-751-5205         | Program Supplies                                   | 17,100         |
| 31-70-70-751-5302         | Minor Tools & Equipment                            | 500            |
| 31-70-70-751-5305         | Cart Maintenance                                   | 12,000         |
| 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  | 2,200          |
| 31-70-70-751-5404         | Trash Collection                                   | 2,500          |
| 31-70-70-751-5501         | Contractual Services                               | 4,000          |
| 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                                  | 3,000          |
| 31-70-70-751-5812         | Uniforms   | 6,000          |
| 31-70-70-751-5833         | Tournaments  | 6,000          |
| 31-70-70-751-5834         | Driving Range                                      | 21,000         |
| 31-70-70-751-5835         | Junior Golf  | 6,000          |
| 31-70-70-970-9001         | Principal Golf Cart Lease                          | 39,711         |
| 31-70-70-970-9002         | Interest Golf Cart Lease                           | 763            |
| <b>Total Expenditures</b> |  | <b>629,147</b> |

### SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

#### Expenditures:

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

## GOLF DEPARTMENT

**2020  
Budget**

### GOLF COURSE MAINTENANCE ADMINISTRATION

| <b>Expenditures:</b>      |                         |                |
|---------------------------|-------------------------|----------------|
| 31-70-71-261-5001         | Full-Time Salaries      | \$ 35,691      |
| 31-70-71-261-5009         | Fringe Benefits         | 12,253         |
| 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 | 14,000         |
| 31-70-71-261-5401         | Utilities Electric      | 20,985         |
| 31-70-71-261-5402         | Water & Sewer           | 1,648          |
| 31-70-71-261-5403         | Telephone               | 3,605          |
| 31-70-71-261-5404         | Trash Collection        | 6,200          |
| 31-70-71-261-5501         | Contractual Services    | 2,500          |
| 31-70-71-261-5803         | Dues & Subscriptions    | 650            |
| 31-70-71-261-5805         | Staff Development       | 2,000          |
| 31-70-71-261-5812         | Uniforms                | 4,500          |
| <b>Total Expenditures</b> |                         | <b>106,032</b> |

### SOUTH SUBURBAN GOLF COURSE: LANDSCAPE MAINTENANCE

| <b>Expenditures:</b>      |   |                   |
|---------------------------|---|-------------------|
| 31-70-71-263-5001         | Full-Time Salaries                        | 190,879           |
| 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                           | 96,000            |
| 31-70-71-263-5209         | Agricultural Supplies                     | 128,750           |
| 31-70-71-263-5218         | Irrigation Supplies                       | 19,500            |
| 31-70-71-263-5304         | Equipment Rental                          | 3,600             |
| 31-70-71-263-5401         | Utilities Electric                        | 109,222           |
| 31-70-71-263-5709         | Service/Materials to Maintain Landscape   | 70,000            |
| 31-70-71-263-5711         | Service/Materials to Maintain Golf Course | 15,000            |
| 31-70-71-263-5712         | Irrigation Trans. & Dist.                 | 6,000             |
| <b>Total Expenditures</b> |   | <b>\$ 792,951</b> |

## GOLF DEPARTMENT

### **2020 Budget**

#### **GARAGE & SHOP**

##### **Expenditures:**

|                           |  |                       |
|---------------------------|--|-----------------------|
| 31-70-71-264-5001         | Full-Time Salaries                       | \$ 65,946             |
| 31-70-71-264-5009         | Fringe Benefits                          | 24,750                |
| 31-70-71-264-5202         | Motor Fuels & Lubricants                 | 47,000                |
| 31-70-71-264-5302         | Minor Tools & Equipment                  | 5,000                 |
| 31-70-71-264-5702         | Services/Materials to Maintain Equipment | 56,000                |
| 31-70-71-264-5812         | Uniforms                                 | 5,974                 |
| <b>Total Expenditures</b> |  | <b><u>204,670</u></b> |

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

##### **Revenue:**

|                      |                   |                       |
|----------------------|-------------------|-----------------------|
| 31-70-71-750-4129    | Sales Tax Revenue | 4,000                 |
| 31-70-71-750-4130    | Pro Shop Sales    | 220,000               |
| <b>Total Revenue</b> |                   | <b><u>224,000</u></b> |

##### **Expenditures:**

|                           |                    |                          |
|---------------------------|--------------------|--------------------------|
| 31-70-71-750-5001         | Full-Time Salaries | 13,820                   |
| 31-70-71-750-5002         | Part-Time Salaries | 6,750                    |
| 31-70-71-750-5009         | Fringe Benefits    | 3,202                    |
| 31-70-71-750-5205         | Program Supplies   | 3,000                    |
| 31-70-71-750-5208         | Pro Shop Supplies  | 155,000                  |
| <b>Total Expenditures</b> |                    | <b><u>\$ 181,772</u></b> |

## GOLF DEPARTMENT

**2020  
Budget**

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

#### **Revenue:**

|                      |                         |                         |
|----------------------|-------------------------|-------------------------|
| 31-70-71-751-4103    | Season Tickets          | \$ 61,000               |
| 31-70-71-751-4136    | Pro Rental Fees         | 8,500                   |
| 31-70-71-751-4175    | Green Fees              | 1,300,000               |
| 31-70-71-751-4176    | Junior Golf             | 50,000                  |
| 31-70-71-751-4177    | Driving Range           | 250,000                 |
| 31-70-71-751-4178    | Golf Cart Rental        | 405,000                 |
| 31-70-71-751-4179    | Club & Hand Cart Rental | 13,500                  |
| 31-70-71-751-4180    | Expansion Fund          | 65,000                  |
| <b>Total Revenue</b> |                         | <b><u>2,153,000</u></b> |

#### **Expenditures:**

|                           |  |                          |
|---------------------------|--|--------------------------|
| 31-70-71-751-5001         | Full-Time Salaries                                 | 241,203                  |
| 31-70-71-751-5002         | Part-Time Salaries                                 | 185,000                  |
| 31-70-71-751-5009         | Fringe Benefits                                    | 87,022                   |
| 31-70-71-751-5201         | Office Supplies                                    | 2,500                    |
| 31-70-71-751-5202         | Motor Fuels & Lubricants                           | 4,500                    |
| 31-70-71-751-5203         | Custodial Supplies                                 | 4,500                    |
| 31-70-71-751-5204         | Postage  | 75                       |
| 31-70-71-751-5205         | Program Supplies                                   | 6,000                    |
| 31-70-71-751-5230         | Printing/Copies                                    | 300                      |
| 31-70-71-751-5305         | Cart Maintenance                                   | 5,600                    |
| 31-70-71-751-5400         | Utilities Natural Gas                              | 7,000                    |
| 31-70-71-751-5401         | Utilities Electric                                 | 7,200                    |
| 31-70-71-751-5402         | Water & Sewer                                      | 3,500                    |
| 31-70-71-751-5403         | Telephone  | 4,600                    |
| 31-70-71-751-5404         | Trash Collection                                   | 2,100                    |
| 31-70-71-751-5501         | Contractual Services                               | 8,500                    |
| 31-70-71-751-5701         | Services/Materials to Maintain Facilities/Building | 5,000                    |
| 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                               | 1,500                    |
| 31-70-71-751-5805         | Staff Development                                  | 1,200                    |
| 31-70-71-751-5812         | Uniforms   | 4,500                    |
| 31-70-71-751-5833         | Tournaments  | 1,800                    |
| 31-70-71-751-5834         | Driving Range                                      | 28,500                   |
| 31-70-71-751-5835         | Junior Golf  | 8,000                    |
| 31-70-71-970-9001         | Principal Golf Cart Lease                          | 39,711                   |
| 31-70-71-970-9002         | Interest Golf Cart Lease                           | 763                      |
| <b>Total Expenditures</b> |  | <b><u>\$ 665,574</u></b> |



## GOLF DEPARTMENT

**2020  
Budget**

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### **LITTLETON GOLF COURSE: FACILITY MAINTENANCE**

#### **Expenditures:**

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

### **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         |  | 525              |
| 31-70-72-261-5203         | Custodial Supplies      |  | 300              |
| 31-70-72-261-5302         | Minor Tools & Equipment |  | 2,850            |
| 31-70-72-261-5400         | Utilities Natural Gas   |  | 1,300            |
| 31-70-72-261-5401         | Utilities Electric      |  | 3,000            |
| 31-70-72-261-5402         | Water & Sewer           |  | 500              |
| 31-70-72-261-5403         | Telephone               |  | 2,000            |
| 31-70-72-261-5501         | Contractual Services    |  | 13,000           |
| 31-70-72-261-5803         | Dues & Subscriptions    |  | 1,200            |
| 31-70-72-261-5805         | Staff Development       |  | 2,030            |
| 31-70-72-261-5812         | Uniforms                |  | 1,250            |
| <b>Total Expenditures</b> |                         |  | <b>\$ 76,340</b> |

## GOLF DEPARTMENT

**2020  
Budget**

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### LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

| <b>Expenditures:</b>      |   |                |
|---------------------------|---|----------------|
| 31-70-72-263-5001         | Full-Time Salaries                        | \$ 175,686     |
| 31-70-72-263-5002         | Part-Time Salaries                        | 81,000         |
| 31-70-72-263-5003         | Overtime                                  | 700            |
| 31-70-72-263-5009         | Fringe Benefits                           | 63,334         |
| 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                          | 3,200          |
| 31-70-72-263-5401         | Utilities Electric                        | 37,000         |
| 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 | 8,000          |
| 31-70-72-263-5712         | Irrigation Trans. & Dist.                 | 25,222         |
| 31-70-72-263-5826         | Vandalism                                 | 500            |
| <b>Total Expenditures</b> |   | <b>501,967</b> |

### GARAGE & SHOP

| <b>Expenditures:</b>      |  |                   |
|---------------------------|--|-------------------|
| 31-70-72-264-5001         | Full-Time Salaries                       | 103,270           |
| 31-70-72-264-5009         | Fringe Benefits                          | 46,298            |
| 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                                 | 2,100             |
| <b>Total Expenditures</b> |  | <b>\$ 193,168</b> |

## GOLF DEPARTMENT

### **2020 Budget**

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

##### **Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-70-72-750-4129 | Sales Tax Revenue    | \$ 5,000       |
| 31-70-72-750-4130 | Pro Shop Sales       | 130,000        |
|                   | <b>Total Revenue</b> | <b>135,000</b> |

##### **Expenditures:**

|                   |                                |                |
|-------------------|--------------------------------|----------------|
| 31-70-72-750-5001 | Full-Time Salaries             | 13,820         |
| 31-70-72-750-5002 | Part-Time Salaries             | 2,527          |
| 31-70-72-750-5009 | Fringe Benefits                | 1,500          |
| 31-70-72-750-5205 | Program Supplies               | 3,000          |
| 31-70-72-750-5208 | Pro Shop Supplies              | 100,000        |
| 31-70-72-750-5321 | Lost Discount/Lost Merchandise | 2,500          |
|                   | <b>Total Expenditures</b>      | <b>123,347</b> |

#### **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         | 150                 |
| 31-70-72-751-4136 | Pro Rental Fees         | 1,800               |
| 31-70-72-751-4165 | ID Cards                | 3,500               |
| 31-70-72-751-4175 | Green Fees              | 774,000             |
| 31-70-72-751-4176 | Junior Golf             | 14,000              |
| 31-70-72-751-4177 | Driving Range           | 98,000              |
| 31-70-72-751-4178 | Golf Cart Rental        | 291,000             |
| 31-70-72-751-4179 | Club & Hand Cart Rental | 7,000               |
| 31-70-72-751-4180 | Expansion Fund          | 22,000              |
|                   | <b>Total Revenue</b>    | <b>\$ 1,236,650</b> |

## GOLF DEPARTMENT

**2020  
Budget**

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

#### **Expenditures:**

|                           |  |                |
|---------------------------|--|----------------|
| 31-70-72-751-5001         | Full-Time Salaries                                 | \$ 111,418     |
| 31-70-72-751-5002         | Part-Time Salaries                                 | 140,000        |
| 31-70-72-751-5003         | Overtime   | 300            |
| 31-70-72-751-5009         | Fringe Benefits                                    | 41,321         |
| 31-70-72-751-5201         | Office Supplies                                    | 400            |
| 31-70-72-751-5202         | Motor Fuels & Lubricants                           | 7,500          |
| 31-70-72-751-5203         | Custodial Supplies                                 | 3,300          |
| 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                                   | 4,000          |
| 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                                   | 1,000          |
| 31-70-72-751-5501         | Contractual Services                               | 9,500          |
| 31-70-72-751-5701         | Services/Materials to Maintain Facilities/Building | 8,000          |
| 31-70-72-751-5802         | Promo, Publicity & Printing                        | 3,000          |
| 31-70-72-751-5803         | Dues & Subscriptions                               | 1,500          |
| 31-70-72-751-5805         | Staff Development                                  | 1,500          |
| 31-70-72-751-5812         | Uniforms   | 4,500          |
| 31-70-72-751-5834         | Driving Range                                      | 15,000         |
| 31-70-72-751-5835         | Junior Golf  | 3,000          |
| 31-70-72-970-9001         | Principal Golf Cart Lease                          | 34,038         |
| 31-70-72-970-9002         | Interest Golf Cart Lease                           | 654            |
| <b>Total Expenditures</b> |  | <b>405,721</b> |

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

#### **Expenditures:**

|                           |  |                 |
|---------------------------|--|-----------------|
| 31-70-84-260-5701         | Services/Materials to Maintain Facilities/Building | 3,500           |
| 31-70-84-260-5709         | Service/Materials to Maintain Landscape            | 1,900           |
| <b>Total Expenditures</b> |  | <b>\$ 5,400</b> |

## GOLF DEPARTMENT

**2020  
Budget**

### GOLF COURSE MAINTENANCE ADMINISTRATION

| <b>Expenditures:</b>      |                         |               |
|---------------------------|-------------------------|---------------|
| 31-70-84-261-5001         | Full-Time Salaries      | \$ 30,687     |
| 31-70-84-261-5009         | Fringe Benefits         | 15,506        |
| 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       | 6,006         |
| 31-70-84-261-5501         | Contractual Services    | 4,000         |
| 31-70-84-261-5803         | Dues & Subscriptions    | 500           |
| 31-70-84-261-5805         | Staff Development       | 700           |
| 31-70-84-261-5812         | Uniforms                | 1,000         |
| <b>Total Expenditures</b> |                         | <b>60,399</b> |

### LANDSCAPE MAINTENANCE

| <b>Expenditures:</b>      |   |                |
|---------------------------|---|----------------|
| 31-70-84-263-5001         | Full-Time Salaries                        | 123,406        |
| 31-70-84-263-5002         | Part-Time Salaries                        | 40,000         |
| 31-70-84-263-5003         | Overtime                                  | 250            |
| 31-70-84-263-5009         | Fringe Benefits                           | 53,566         |
| 31-70-84-263-5209         | Agricultural Supplies                     | 48,000         |
| 31-70-84-263-5218         | Irrigation Supplies                       | 8,200          |
| 31-70-84-263-5304         | Equipment Rental                          | 1,000          |
| 31-70-84-263-5400         | Utilities Natural Gas                     | 1,547          |
| 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                  | 500            |
| 31-70-84-263-5826         | Vandalism                                 | 200            |
| <b>Total Expenditures</b> |   | <b>501,069</b> |

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

| <b>Expenditures:</b>      |  |                  |
|---------------------------|--|------------------|
| 31-70-84-264-5001         | Full-Time Salaries                       | 51,917           |
| 31-70-84-264-5009         | Fringe Benefits                          | 15,932           |
| 31-70-84-264-5202         | Motor Fuels & Lubricants                 | 9,600            |
| 31-70-84-264-5702         | Services/Materials to Maintain Equipment | 19,000           |
| 31-70-84-264-5806         | Miscellaneous                            | 1,500            |
| 31-70-84-264-5812         | Uniforms                                 | 1,875            |
| <b>Total Expenditures</b> |  | <b>\$ 99,824</b> |

## GOLF DEPARTMENT

### **2020 Budget**

#### **PRO SHOP**

##### **Revenue:**

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

##### **Expenditures:**

|                           |                        |                |
|---------------------------|------------------------|----------------|
| 31-70-84-750-5001         | Full-Time Salaries     | 40,300         |
| 31-70-84-750-5002         | Part-Time Salaries     | 22,000         |
| 31-70-84-750-5009         | Fringe Benefits        | 12,757         |
| 31-70-84-750-5205         | Program Supplies       | 3,500          |
| 31-70-84-750-5208         | Golf Pro Shop Supplies | 108,000        |
| <b>Total Expenditures</b> |                        | <b>186,557</b> |

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

##### **Revenue:**

|                      |                         |                     |
|----------------------|-------------------------|---------------------|
| 31-70-84-751-4102    | General Admissions      | 80,000              |
| 31-70-84-751-4105    | League Fees             | 30,000              |
| 31-70-84-751-4125    | Contractual Sales       | 6,500               |
| 31-70-84-751-4136    | Pro Rental Fees         | 25,000              |
| 31-70-84-751-4175    | Green Fees              | 408,000             |
| 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        | 112,000             |
| 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             |
| <b>Total Revenue</b> |                         | <b>\$ 1,831,500</b> |

## GOLF DEPARTMENT

|  |  | <b>2020<br/>Budget</b>          |
|--|--|---------------------------------|
| <b>FAMILY SPORTS CENTER GOLF COURSE:</b>     |  |                                 |
| <b>GENERAL OPERATIONS</b>                    |  |                                 |
| <b>Expenditures:</b>                         |  |                                 |
| 31-70-84-751-5001                            | Full-Time Salaries                                 | \$ 140,000                      |
| 31-70-84-751-5002                            | Part-Time Salaries                                 | 165,000                         |
| 31-70-84-751-5003                            | Overtime   | 500                             |
| 31-70-84-751-5005                            | Contractual/Pro Lesson Salary                      | 3,000                           |
| 31-70-84-751-5009                            | Fringe Benefits                                    | 63,825                          |
| 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                                   | 500                             |
| 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                                 | 145,675                         |
| 31-70-84-751-5812                            | Uniforms   | 3,500                           |
| 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                                | 164,900                         |
| 31-70-84-970-9002                            | Interest 2010 COPS                                 | 10,215                          |
| <b>Total Expenditures</b>                    |  | <b><u>1,131,715</u></b>         |
| <b>TOTAL GOLF REVENUE</b>                    |  | <b>8,171,853</b>                |
| <b>TOTAL GOLF EXPENDITURES</b>               |  | <b><u>7,274,176</u></b>         |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> |  | <b><u><u>\$ 897,677</u></u></b> |

## HOSPITALITY DEPARTMENT

|   | 2020 BUDGET         |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | REVENUE             | EXPENSE             | NET                 |
| LONE TREE GOLF COURSE:                        |                     |                     |                     |
| CAFÉ  | \$ 579,330          | \$ 582,500          | \$ (3,170)          |
| BANQUET                                       | 580,000             | 499,650             | 80,350              |
| ROOMS DIVISION                                | 403,790             | 377,565             | 26,225              |
| <b>TOTAL LONE TREE GOLF COURSE</b>            | <b>1,563,120</b>    | <b>1,459,715</b>    | <b>103,405</b>      |
| RESTAURANT OPERATIONS                         | 589,477             | 563,865             | 25,612              |
| CENTENNIAL RESTAURANT                         | 284,844             | 284,076             | 768                 |
| FAMILY SPORTS CENTER GOLF COURSE:             |                     |                     |                     |
| AVALANCHE GRILL                               | 693,500             | 737,075             | (43,575)            |
| CONCESSION                                    | 257,500             | 221,196             | 36,304              |
| <b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b> | <b>951,000</b>      | <b>958,271</b>      | <b>(7,271)</b>      |
| NEW RECREATION COMPLEX:                       |                     |                     |                     |
| RESTAURANT                                    | 17,900              | 39,980              | (22,080)            |
| CONCESSION                                    | 5,500               | 11,100              | (5,600)             |
| <b>TOTAL REC COMPLEX HOSPITALITY</b>          | <b>23,400</b>       | <b>51,080</b>       | <b>(27,680)</b>     |
| ADMINISTRATION                                | 4,100               | 249,950             | (245,850)           |
| <b>TOTAL HOSPITALITY DEPARTMENT</b>           | <b>\$ 3,415,941</b> | <b>\$ 3,566,957</b> | <b>\$ (151,016)</b> |



## HOSPITALITY DEPARTMENT

**2020  
Budget**

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**LONE TREE GOLF COURSE:  
CAFÉ**

**Revenue:**

|                   |                         |                               |
|-------------------|-------------------------|-------------------------------|
| 31-75-70-760-4125 | Contractual Sales       | \$ 1,800                      |
| 31-75-70-760-4129 | Sales Tax Revenue       | 16,030                        |
| 31-75-70-760-4185 | Food Sales              | 265,000                       |
| 31-75-70-760-4190 | Service Charges         | 1,500                         |
| 31-75-70-760-4220 | Restaurant Liquor Sales | 92,000                        |
| 31-75-70-760-4221 | Restaurant Beer Sales   | 185,000                       |
| 31-75-70-760-4222 | Restaurant Wine Sales   | 18,000                        |
|                   | <b>Total Revenue</b>    | <hr/> <b>\$ 579,330</b> <hr/> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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**LONE TREE GOLF COURSE:  
CAFÉ**

**Expenditures:**

|                           |  |                   |
|---------------------------|--|-------------------|
| 31-75-70-760-5001         | Full-Time Salaries                                 | \$ 126,600        |
| 31-75-70-760-5002         | Kitchen Salaries                                   | 70,000            |
| 31-75-70-760-5003         | Overtime   | 10,000            |
| 31-75-70-760-5006         | Concession Salary                                  | 55,000            |
| 31-75-70-760-5007         | Service Charge Compensation                        | 1,800             |
| 31-75-70-760-5009         | Fringe Benefits                                    | 65,700            |
| 31-75-70-760-5011         | Minimum Wage Adjustment                            | 2,000             |
| 31-75-70-760-5106         | Merchant Vendor Fees                               | 1,000             |
| 31-75-70-760-5116         | Licensing  | 1,000             |
| 31-75-70-760-5201         | Office Supplies                                    | 500               |
| 31-75-70-760-5203         | Custodial Supplies                                 | 9,000             |
| 31-75-70-760-5206         | Food & Concession Supplies                         | 100,000           |
| 31-75-70-760-5212         | Bar Supplies                                       | 1,500             |
| 31-75-70-760-5221         | Paper Supplies                                     | 10,000            |
| 31-75-70-760-5224         | Decorations  | 1,000             |
| 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                            | 11,000            |
| 31-75-70-760-5234         | Alcohol Supplies-Beer                              | 45,500            |
| 31-75-70-760-5235         | Alcohol Supplies-Wine                              | 5,400             |
| 31-75-70-760-5400         | Utilities Natural Gas                              | 3,500             |
| 31-75-70-760-5401         | Utilities Electric                                 | 8,000             |
| 31-75-70-760-5402         | Water & Sewer                                      | 1,500             |
| 31-75-70-760-5403         | Telephone  | 5,000             |
| 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 | 8,000             |
| 31-75-70-760-5790         | Linen  | 1,000             |
| 31-75-70-760-5812         | Uniforms   | 2,500             |
| <b>Total Expenditures</b> |  | <b>\$ 582,500</b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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### BANQUET

#### Revenue:

|                      |                            |                       |
|----------------------|----------------------------|-----------------------|
| 31-75-70-761-4184    | Miscellaneous Banquet Fees | \$ 75,000             |
| 31-75-70-761-4186    | Equipment Rental           | 7,000                 |
| 31-75-70-761-4188    | Banquet Food Sales         | 315,000               |
| 31-75-70-761-4190    | Service Charges            | 83,000                |
| 31-75-70-761-4223    | Banquet Liquor Sales       | 48,000                |
| 31-75-70-761-4224    | Banquet Beer Sales         | 24,000                |
| 31-75-70-761-4225    | Banquet Wine Sales         | 28,000                |
| <b>Total Revenue</b> |                            | <b><u>580,000</u></b> |

#### Expenditures:

|                           |  |                          |
|---------------------------|--|--------------------------|
| 31-75-70-761-5001         | Full-Time Salaries                                 | 145,600                  |
| 31-75-70-761-5002         | Kitchen Salaries                                   | 9,200                    |
| 31-75-70-761-5006         | Concession Salary                                  | 60,000                   |
| 31-75-70-761-5007         | Service Charge Compensation                        | 58,000                   |
| 31-75-70-761-5009         | Fringe Benefits                                    | 65,000                   |
| 31-75-70-761-5116         | Licensing  | 500                      |
| 31-75-70-761-5201         | Office Supplies                                    | 300                      |
| 31-75-70-761-5203         | Custodial Supplies                                 | 3,000                    |
| 31-75-70-761-5206         | Food & Concession Supplies                         | 95,000                   |
| 31-75-70-761-5212         | Bar Supplies                                       | 1,200                    |
| 31-75-70-761-5221         | Paper Supplies                                     | 1,000                    |
| 31-75-70-761-5224         | Decorations  | 1,500                    |
| 31-75-70-761-5225         | China, Silver, and Glass                           | 1,200                    |
| 31-75-70-761-5226         | Kitchen Equipment                                  | 1,500                    |
| 31-75-70-761-5230         | Printing/Copies                                    | 200                      |
| 31-75-70-761-5233         | Alcohol Supplies-Liquor                            | 8,000                    |
| 31-75-70-761-5234         | Alcohol Supplies-Beer                              | 6,000                    |
| 31-75-70-761-5235         | Alcohol Supplies-Wine                              | 7,400                    |
| 31-75-70-761-5400         | Utilities Natural Gas                              | 3,500                    |
| 31-75-70-761-5401         | Utilities Electric                                 | 12,200                   |
| 31-75-70-761-5402         | Water & Sewer                                      | 1,200                    |
| 31-75-70-761-5403         | Telephone  | 1,400                    |
| 31-75-70-761-5404         | Trash Collection                                   | 1,200                    |
| 31-75-70-761-5501         | Contractual Services                               | 4,800                    |
| 31-75-70-761-5701         | Services/Materials to Maintain Facilities/Building | 5,000                    |
| 31-75-70-761-5790         | Linen  | 1,000                    |
| 31-75-70-761-5802         | Promo, Publicity & Printing                        | 3,500                    |
| 31-75-70-761-5854         | Mileage Reimbursement                              | 1,000                    |
| 31-75-70-761-5812         | Uniforms   | 250                      |
| <b>Total Expenditures</b> |  | <b><u>\$ 499,650</u></b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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

#### **Revenue:**

|                      |                             |                |
|----------------------|-----------------------------|----------------|
| 31-75-70-770-4123    | Miscellaneous Sales Revenue | \$ 1,122       |
| 31-75-70-770-4129    | Sales Tax Revenue           | 12,000         |
| 31-75-70-770-4130    | Gift Shop Sales             | 4,668          |
| 31-75-70-770-4193    | Guest Accommodations        | 386,000        |
| <b>Total Revenue</b> |                             | <b>403,790</b> |

#### **Expenditures:**

|                           |  |                   |
|---------------------------|--|-------------------|
| 31-75-70-770-5001         | Full-Time Salaries                                 | 94,088            |
| 31-75-70-770-5002         | Part-Time Salaries                                 | 102,790           |
| 31-75-70-770-5003         | Overtime   | 2,200             |
| 31-75-70-770-5009         | Fringe Benefits                                    | 34,821            |
| 31-75-70-770-5201         | Office Supplies                                    | 265               |
| 31-75-70-770-5203         | Custodial Supplies                                 | 3,860             |
| 31-75-70-770-5208         | Gift Shop Supplies                                 | 1,704             |
| 31-75-70-770-5223         | Amenities Expense                                  | 32,271            |
| 31-75-70-770-5400         | Utilities Natural Gas                              | 4,085             |
| 31-75-70-770-5401         | Utilities Electric                                 | 13,490            |
| 31-75-70-770-5402         | Water & Sewer                                      | 1,939             |
| 31-75-70-770-5403         | Telephone  | 2,544             |
| 31-75-70-770-5404         | Trash Collection                                   | 2,390             |
| 31-75-70-770-5501         | Contractual Services                               | 29,000            |
| 31-75-70-770-5701         | Services/Materials to Maintain Facilities/Building | 15,000            |
| 31-75-70-770-5716         | Television Expense                                 | 5,292             |
| 31-75-70-770-5790         | Linen  | 4,600             |
| 31-75-70-770-5812         | Uniforms   | 1,600             |
| 31-75-70-770-5836         | Commissions  | 25,626            |
| <b>Total Expenditures</b> |  | <b>\$ 377,565</b> |

## HOSPITALITY DEPARTMENT

**2020**  
**Budget**

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

#### **Revenue:**

|                   |                            |                          |
|-------------------|----------------------------|--------------------------|
| 31-75-71-760-4122 | Concession Self-Operated   | \$ 321,136               |
| 31-75-71-760-4125 | Contract Sales             | 1,500                    |
| 31-75-71-760-4129 | Sales Tax Revenue          | 12,700                   |
| 31-75-71-760-4181 | Cigarette Sales            | 500                      |
| 31-75-71-760-4184 | Miscellaneous Banquet Fees | 1,600                    |
| 31-75-71-760-4190 | Service Charges            | 2,781                    |
| 31-75-71-760-4220 | Restaurant Liquor Sales    | 56,650                   |
| 31-75-71-760-4221 | Restaurant Beer Sales      | 164,800                  |
| 31-75-71-760-4222 | Restaurant Wine Sales      | 27,810                   |
|                   | <b>Total Revenue</b>       | <b><u>\$ 589,477</u></b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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

#### **Expenditures:**

|                           |  |                   |
|---------------------------|--|-------------------|
| 31-75-71-760-5001         | Full-Time Salaries                                 | \$ 101,190        |
| 31-75-71-760-5002         | Kitchen Salaries                                   | 100,000           |
| 31-75-71-760-5003         | Overtime   | 1,700             |
| 31-75-71-760-5006         | Concession Salary                                  | 58,050            |
| 31-75-71-760-5007         | Service Charge Compensation                        | 4,000             |
| 31-75-71-760-5009         | Fringe Benefits                                    | 58,000            |
| 31-75-71-760-5106         | Merchant Vendor Fees                               | 400               |
| 31-75-71-760-5116         | Licensing  | 1,450             |
| 31-75-71-760-5201         | Office Supplies                                    | 275               |
| 31-75-71-760-5202         | Motor Fuels & Lubricants                           | 100               |
| 31-75-71-760-5203         | Custodial Supplies                                 | 6,000             |
| 31-75-71-760-5206         | Food & Concession Supplies                         | 91,350            |
| 31-75-71-760-5212         | Bar Supplies                                       | 1,900             |
| 31-75-71-760-5221         | Paper Supplies                                     | 5,900             |
| 31-75-71-760-5224         | Decorations  | 400               |
| 31-75-71-760-5225         | China, Silver, and Glass                           | 800               |
| 31-75-71-760-5226         | Kitchen Equipment                                  | 4,500             |
| 31-75-71-760-5233         | Alcohol Supplies-Liquor                            | 10,200            |
| 31-75-71-760-5234         | Alcohol Supplies-Beer                              | 42,000            |
| 31-75-71-760-5235         | Alcohol Supplies-Wine                              | 6,000             |
| 31-75-71-760-5400         | Utilities Natural Gas                              | 7,200             |
| 31-75-71-760-5401         | Utilities Electric                                 | 9,000             |
| 31-75-71-760-5402         | Water & Sewer                                      | 2,600             |
| 31-75-71-760-5403         | Telephone  | 3,100             |
| 31-75-71-760-5404         | Trash Collection                                   | 2,000             |
| 31-75-71-760-5501         | Contractual Services                               | 20,500            |
| 31-75-71-760-5701         | Services/Materials to Maintain Facilities/Building | 20,000            |
| 31-75-71-760-5790         | Linen  | 2,900             |
| 31-75-71-760-5812         | Uniforms   | 1,750             |
| 31-75-71-760-5854         | Mileage Reimbursement                              | 600               |
| <b>Total Expenditures</b> |  | <b>\$ 563,865</b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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### LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

#### Revenue:

|                      |                          |                       |
|----------------------|--------------------------|-----------------------|
| 31-75-72-760-4122    | Concession Self-Operated | \$ 122,073            |
| 31-75-72-760-4190    | Service Charges          | 500                   |
| 31-75-72-760-4220    | Restaurant Liquor Sales  | 37,631                |
| 31-75-72-760-4221    | Restaurant Beer Sales    | 111,000               |
| 31-75-72-760-4222    | Restaurant Wine Sales    | 13,640                |
| <b>Total Revenue</b> |                          | <b><u>284,844</u></b> |

#### Expenditures:

|                           |  |                          |
|---------------------------|--|--------------------------|
| 31-75-72-760-5001         | Full-Time Salaries                                 | 46,618                   |
| 31-75-72-760-5003         | Overtime   | 6,000                    |
| 31-75-72-760-5006         | Concession Salary                                  | 60,000                   |
| 31-75-72-760-5007         | Service Charge Compensation                        | 500                      |
| 31-75-72-760-5009         | Fringe Benefits                                    | 36,000                   |
| 31-75-72-760-5011         | Minimum Wage Adjustment                            | 200                      |
| 31-75-72-760-5106         | Merchant Vendor Fees                               | 550                      |
| 31-75-72-760-5116         | Licensing  | 2,280                    |
| 31-75-72-760-5201         | Office Supplies                                    | 200                      |
| 31-75-72-760-5203         | Custodial Supplies                                 | 3,000                    |
| 31-75-72-760-5206         | Food & Concession Supplies                         | 48,829                   |
| 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                            | 7,526                    |
| 31-75-72-760-5234         | Alcohol Supplies-Beer                              | 28,856                   |
| 31-75-72-760-5235         | Alcohol Supplies-Wine                              | 4,092                    |
| 31-75-72-760-5400         | Utilities Natural Gas                              | 6,100                    |
| 31-75-72-760-5401         | Utilities Electric                                 | 10,500                   |
| 31-75-72-760-5402         | Water & Sewer                                      | 1,425                    |
| 31-75-72-760-5403         | Telephone  | 1,700                    |
| 31-75-72-760-5404         | Trash Collection                                   | 850                      |
| 31-75-72-760-5501         | Contractual Services                               | 6,900                    |
| 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                      |
| <b>Total Expenditures</b> |  | <b><u>\$ 284,076</u></b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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

**Revenue:**

|                      |                          |                          |
|----------------------|--------------------------|--------------------------|
| 31-75-84-760-4122    | Concession Self-Operated | \$ 357,000               |
| 31-75-84-760-4190    | Service Charges          | 6,000                    |
| 31-75-84-760-4220    | Restaurant Liquor Sales  | 64,500                   |
| 31-75-84-760-4221    | Restaurant Beer Sales    | 171,500                  |
| 31-75-84-760-4222    | Restaurant Wine Sales    | 22,500                   |
| 31-75-84-760-4268    | Parties/Groups           | 25,000                   |
| 31-75-84-760-4273    | Parties/Groups (taxable) | 47,000                   |
| <b>Total Revenue</b> |                          | <b><u>\$ 693,500</u></b> |



## HOSPITALITY DEPARTMENT

**2020  
Budget**

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

**Expenditures:**

|                           |  |                          |
|---------------------------|--|--------------------------|
| 31-75-84-760-5001         | Full-Time Salaries                                 | \$ 88,002                |
| 31-75-84-760-5002         | Kitchen Salaries                                   | 99,158                   |
| 31-75-84-760-5003         | Overtime   | 2,200                    |
| 31-75-84-760-5006         | Concession Salary                                  | 70,000                   |
| 31-75-84-760-5007         | Service Charge Compensation                        | 5,000                    |
| 31-75-84-760-5009         | Fringe Benefits                                    | 66,450                   |
| 31-75-84-760-5116         | Licensing  | 875                      |
| 31-75-84-760-5201         | Office Supplies                                    | 100                      |
| 31-75-84-760-5202         | Motor Fuels & Lubricants                           | 100                      |
| 31-75-84-760-5203         | Custodial Supplies                                 | 6,800                    |
| 31-75-84-760-5206         | Food & Concession Supplies                         | 138,000                  |
| 31-75-84-760-5212         | Bar Supplies                                       | 2,400                    |
| 31-75-84-760-5221         | Paper Supplies                                     | 8,500                    |
| 31-75-84-760-5224         | Decorations  | 50                       |
| 31-75-84-760-5225         | China, Silver, and Glass                           | 750                      |
| 31-75-84-760-5226         | Kitchen Equipment                                  | 1,300                    |
| 31-75-84-760-5230         | Printing/Copies                                    | 50                       |
| 31-75-84-760-5233         | Alcohol Supplies-Liquor                            | 12,000                   |
| 31-75-84-760-5234         | Alcohol Supplies-Beer                              | 55,000                   |
| 31-75-84-760-5235         | Alcohol Supplies-Wine                              | 4,500                    |
| 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                               | 20,000                   |
| 31-75-84-760-5701         | Services/Materials to Maintain Facilities/Building | 6,000                    |
| 31-75-84-760-5702         | Service/materials to Maintain Equipment            | 1,000                    |
| 31-75-84-760-5716         | Television Expense                                 | 3,600                    |
| 31-75-84-760-5790         | Linen  | 50                       |
| 31-75-84-760-5804         | Rent/Lease Expense                                 | 51,415                   |
| 31-75-84-760-5812         | Uniforms   | 200                      |
| 31-75-84-760-5854         | Mileage Reimbursement                              | 450                      |
| 31-75-84-970-5117         | Paying Agent Fees                                  | 120                      |
| 31-75-84-970-9001         | Principal 2010 COPS                                | 58,200                   |
| 31-75-84-970-9002         | Interest 2010 COPS                                 | 3,605                    |
| <b>Total Expenditures</b> |  | <b><u>\$ 737,075</u></b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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### **FAMILY SPORTS CENTER: CONCESSIONS**

#### **Revenue:**

|                      |                          |                       |
|----------------------|--------------------------|-----------------------|
| 31-75-84-860-4122    | Concession Self-Operated | \$ 236,000            |
| 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                 |
| <b>Total Revenue</b> |                          | <b><u>257,500</u></b> |

#### **Expenditures:**

|                           |  |                          |
|---------------------------|--|--------------------------|
| 31-75-84-860-5001         | Full-Time Salaries                                 | 12,523                   |
| 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                                    | 11,323                   |
| 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                         | 90,000                   |
| 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                        | 7,000                    |
| 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                      |
| <b>Total Expenditures</b> |  | <b><u>\$ 221,196</u></b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

### ADMINISTRATION

#### Revenue:

|                      |               |              |
|----------------------|---------------|--------------|
| 31-75-70-100-4099    | Miscellaneous | \$ 100       |
| 31-75-70-100-4165    | ID Cards      | 4,000        |
| <b>Total Revenue</b> |               | <b>4,100</b> |

#### Expenditures:

|                           |  |                   |
|---------------------------|--|-------------------|
| 31-75-70-100-5001         | Full-Time Salaries                                 | 88,500            |
| 31-75-70-100-5002         | Part-Time Salaries                                 | 21,000            |
| 31-75-70-100-5003         | Overtime   | 3,000             |
| 31-75-70-100-5009         | Fringe Benefits                                    | 38,000            |
| 31-75-70-100-5201         | Office Supplies                                    | 5,000             |
| 31-75-70-100-5203         | Custodial Supplies                                 | 3,500             |
| 31-75-70-100-5204         | Postage  | 350               |
| 31-75-70-100-5222         | Operations Supplies                                | 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                              | 2,600             |
| 31-75-70-100-5401         | Utilities Electric                                 | 8,000             |
| 31-75-70-100-5402         | Water & Sewer                                      | 500               |
| 31-75-70-100-5403         | Telephone  | 2,500             |
| 31-75-70-100-5501         | Contractual Services                               | 25,000            |
| 31-75-70-100-5701         | Services/Materials to Maintain Facilities/Building | 20,000            |
| 31-75-70-100-5802         | Promo, Publicity & Printing                        | 25,000            |
| 31-75-70-100-5803         | Dues & Subscriptions                               | 500               |
| 31-75-70-100-5805         | Staff Development                                  | 500               |
| 31-75-70-100-5812         | Uniforms   | 1,000             |
| 31-75-70-100-5854         | Mileage Reimbursement                              | 1,500             |
| <b>Total Expenditures</b> |  | <b>\$ 249,950</b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

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### NEW REC COMPLEX HOSPITALITY:

#### RESTAURANT

##### Revenue:

|                      |                          |               |
|----------------------|--------------------------|---------------|
| 31-75-91-760-4122    | Concession Self-Operated | \$ 8,500      |
| 31-75-91-760-4220    | Restaurant Liquor Sales  | 2,100         |
| 31-75-91-760-4221    | Restaurant Beer Sales    | 6,400         |
| 31-75-91-760-4222    | Restaurant Wine Sales    | 900           |
| <b>Total Revenue</b> |                          | <b>17,900</b> |

### NEW REC COMPLEX HOSPITALITY:

#### RESTAURANT

##### Expenditures:

|                           |  |                  |
|---------------------------|--|------------------|
| 31-75-91-760-5001         | Full-Time Salaries                                 | 20,830           |
| 31-75-91-760-5002         | Part-Time Salaries                                 | 4,100            |
| 31-75-91-760-5009         | Fringe Benefits                                    | 6,700            |
| 31-75-91-760-5116         | Licensing  | 400              |
| 31-75-91-760-5201         | Office Supplies                                    | 100              |
| 31-75-91-760-5203         | Custodial Supplies                                 | 300              |
| 31-75-91-760-5206         | Food & Concession Supplies                         | 3,000            |
| 31-75-91-760-5212         | Bar Supplies                                       | 100              |
| 31-75-91-760-5221         | Paper Supplies                                     | 250              |
| 31-75-91-760-5233         | Alcohol Supplies-Liquor                            | 200              |
| 31-75-91-760-5234         | Alcohol Supplies-Beer                              | 1,700            |
| 31-75-91-760-5235         | Alcohol Supplies-Wine                              | 300              |
| 31-75-91-760-5404         | Trash Collection                                   | 100              |
| 31-75-91-760-5501         | Contractual Services                               | 900              |
| 31-75-91-760-5701         | Services/Materials to Maintain Facilities/Building | 500              |
| 31-75-91-760-5812         | Uniforms   | 500              |
| <b>Total Expenditures</b> |  | <b>\$ 39,980</b> |

## HOSPITALITY DEPARTMENT

**2020  
Budget**

---

### **NEW REC COMPLEX HOSPITALITY: CONCESSIONS**

#### **Revenue:**

|                      |                  |              |
|----------------------|------------------|--------------|
| 31-75-91-860-4122    | Concessions      | \$ 4,000     |
| 31-75-91-860-4124    | Vending Machines | 1,000        |
| 31-75-91-860-4124    | Soda Machines    | 500          |
| <b>Total Revenue</b> |                  | <b>5,500</b> |

#### **Expenditures:**

|                           |                            |               |
|---------------------------|----------------------------|---------------|
| 31-75-91-860-5006         | Concession Salary          | 1,000         |
| 31-75-91-860-5009         | Fringe Benefits            | 100           |
| 31-75-91-860-5206         | Food & Concession Supplies | 10,000        |
| <b>Total Expenditures</b> |                            | <b>11,100</b> |

|  |                     |
|--|---------------------|
| <b>TOTAL HOSPITALITY REVENUE</b>             | <b>3,415,941</b>    |
| <b>TOTAL HOSPITALITY EXPENDITURES</b>        | <b>3,566,957</b>    |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> | <b>\$ (151,016)</b> |

**ENTERPRISE FUND OTHER**

|                                     |                       | <b>2020<br/>Budget</b> |
|-------------------------------------|-----------------------|------------------------|
| <b>INTEREST INCOME</b>              |                       |                        |
| <b>Revenues:</b>                    |                       |                        |
| 31-10-01-100-4050                   | Interest Earnings     | \$ 20,000              |
| <b>TOTAL INTEREST INCOME</b>        |                       | <u>20,000</u>          |
| <b>REGISTRATION REVENUE</b>         |                       |                        |
| <b>Revenues:</b>                    |                       |                        |
| 31-11-81-150-4110                   | Cash Over/Under       | 500                    |
| 31-11-81-150-4165                   | ID Card Revenue       | 25,000                 |
| <b>TOTAL REGISTRATION REVENUE</b>   |                       | <u>25,500</u>          |
| <b>TOTAL ADMINISTRATION REVENUE</b> |                       | <u><b>45,500</b></u>   |
| <b>ADMINISTRATION</b>               |                       |                        |
| <b>Expenditures:</b>                |                       |                        |
| 31-10-01-100-5106                   | Merchant Vendor Fees  | 375,000                |
| 31-10-01-100-5857                   | Overhead Chargeback   | 995,447                |
| 31-10-01-115-5857                   | Overhead Chargeback   | 222,524                |
| Total Expenditures                  |                       | <u>1,592,971</u>       |
| <b>REGISTRATION EXPENDITURES</b>    |                       |                        |
| <b>Expenditures:</b>                |                       |                        |
| 31-11-81-150-5001                   | Full-Time Salaries    | 93,378                 |
| 31-11-81-150-5002                   | Part-Time Salaries    | 77,000                 |
| 31-11-81-150-5009                   | Fringe Benefits       | 38,483                 |
| 31-11-81-150-5204                   | Postage               | 300                    |
| 31-11-81-150-5205                   | Program Supplies      | 13,000                 |
| 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>223,161</u>         |
| <b>HUMAN RESOURCES</b>              |                       |                        |
| <b>Expenditures:</b>                |                       |                        |
| 31-12-01-100-5857                   | Overhead Chargeback   | 463,787                |
| Total Human Resources Expenditures  |                       | <u>\$ 463,787</u>      |

**ENTERPRISE FUND OTHER****2020  
Budget****INSURANCE****Expenditures:**

|                   |                              |                |
|-------------------|------------------------------|----------------|
| 31-10-01-110-5857 | Overhead Chargeback          | \$ 435,500     |
|                   | Total Insurance Expenditures | <u>435,500</u> |

**TOTAL ADMINISTRATION EXPENDITURES****2,715,419****FINANCE****Expenditures:**

|                   |                     |         |
|-------------------|---------------------|---------|
| 31-20-01-100-5857 | Overhead Chargeback | 613,651 |
|-------------------|---------------------|---------|

**TOTAL FINANCE EXPENDITURES****613,651****IT Department****Expenditures:**

|                   |                     |         |
|-------------------|---------------------|---------|
| 31-25-01-100-5857 | Overhead Chargeback | 710,453 |
|-------------------|---------------------|---------|

**TOTAL IT EXPENSES****710,453****OTHER REVENUE****Revenues:**

|                   |                        |           |
|-------------------|------------------------|-----------|
| 31-10-01-970-9015 | Capital Lease Proceeds | 990,000   |
| 31-10-01-990-9101 | Operating Transfer In  | 3,500,000 |

**TOTAL OTHER REVENUE****4,490,000****OTHER EXPENDITURES****Expenditures:**

|                   |              |         |
|-------------------|--------------|---------|
| 31-10-01-100-5807 | Merit Pay    | 270,377 |
| 31-10-01-995-9200 | Undesignated | 66,098  |

**TOTAL OTHER EXPENDITURES****336,475****CARRYOVER****Revenues:**

|                   |                   |         |
|-------------------|-------------------|---------|
| 31-10-01-996-4998 | Carryover Revenue | 392,558 |
|-------------------|-------------------|---------|

**Total Carryover Revenues****392,558****CAPITAL OUTLAY****Expenditures:**

|                   |                                   |         |
|-------------------|-----------------------------------|---------|
| 31-70-70-950-6707 | Golf Car Replacement              | 800,000 |
| 31-82-80-950-6721 | LTRC Cardio Equipment Replacement | 190,000 |

**TOTAL OTHER EXPENDITURES****\$ 990,000**







## **8. 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:

| <b>GO Bond Property Taxes</b> |                         |                           |  |   |
|-------------------------------|-------------------------|---------------------------|--|---|
| <b>Collection<br/>Year</b>    | <b>GO Debt<br/>Levy</b> | <b>Tax<br/>Collection</b> | <b>Est. Outstanding<br/>Delinquent<br/>Taxes</b> | <b>Percentage<br/>Collected<br/>to Levy</b> |
| 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                          | 3,715,470               | 3,694,822                 | 20,648   | 99.44%                                      |
| 2019 Estimate                 | 3,346,821               | 3,313,353                 | 33,468   | 99.00%                                      |
| 2020 Budget                   | 3,225,807               | 3,193,549                 | 32,258   | 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 2020. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2019

| Description  | Balance as of<br>December 31,<br>2019 | Debt Type               | Purpose  | Rating |
|--|---------------------------------------|-------------------------|--|--------|
| (2019) - \$40,805,000 General Obligation Refunding Bonds | \$ 40,285,000                         | General Obligation Debt | To construct a portion of the new recreation complex and funding for other District improvement projects | AA     |
| Total General Obligation Bonds Outstanding               | \$ 40,285,000                         |                         |  |        |

### Debt Service Schedule 2020

| General Obligation Bond Payments            |              |
|---|--------------|
| Debt Issuance                               | Total        |
| 2019 General Obligation Bonds - Principal   | \$ 1,050,000 |
| Total General Obligation Principal Payments | 1,050,000    |
| 2019 General Obligation Bonds - Interest    | 2,034,303    |
| Total General Obligation Interest Payments  | 2,034,303    |
| Total General Obligation Bond Payments      | \$ 3,084,303 |

Debt to Maturity for General Obligation Debt:

|           | General Obligation Bonds |               |
|-----------|--------------------------|---------------|
|           | Interest                 | Principal     |
| 2020      | 2,034,303                | 1,050,000     |
| 2021      | 1,726,850                | 1,355,000     |
| 2022      | 1,686,200                | 1,395,000     |
| 2023      | 1,616,450                | 1,465,000     |
| 2024      | 1,543,200                | 1,540,000     |
| 2025-2039 | 12,764,750               | 33,480,000    |
|           | \$ 21,371,753            | \$ 40,285,000 |

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 |                  |                  |                  |                  |                  |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|
|   | 2015              | 2016             | 2017             | 2018             | 2019             | Preliminary 2020 |
| Assessed Valuation  | \$ 2,296,129,939  | \$ 2,699,582,676 | \$ 2,693,208,226 | \$ 3,090,703,735 | \$ 3,127,966,506 | \$ 3,548,742,280 |
| Legal Debt Margin:  |                   |                  |                  |                  |                  |                  |
| Debt Limitation - 50% of the Total  |                   |                  |                  |                  |                  |                  |
| Valuation for Assessment per Colorado   |                   |                  |                  |                  |                  |                  |
| Revised Statutes, Section 32-1-1101 (6) (a)   | \$ 1,148,064,970  | \$ 1,349,791,338 | \$ 1,346,604,113 | \$ 1,545,351,868 | \$ 1,563,983,253 | \$ 1,774,371,140 |
| Total General Obligation Debt   | \$ 12,835,000     | \$ 9,835,000     | \$ 6,715,000     | \$ 3,440,000     | \$ 40,285,000    | \$ 39,235,000    |
| Legal Debt Margin   | \$ 1,135,229,970  | \$ 1,339,956,338 | \$ 1,339,889,113 | \$ 1,541,911,868 | \$ 1,523,698,253 | \$ 1,735,136,140 |
| Total General Obligation Debt applicable to the limit as a percentage of the debt limit | 1.12%             | 0.73%            | 0.50%            | 0.22%            | 2.58%            | 2.21%            |

# DEBT SERVICE FUND

## Table of Contents

|   | <b>2020<br/>Budget</b> | <b>Page</b> |
|---|------------------------|-------------|
| <b>Revenue:</b>                                 |                        |             |
| Property Taxes                                  | \$ 3,193,549           | 288         |
| Interest Income                                 | 75,000                 | 288         |
| <b>Total Operating Revenue</b>                  | <b>3,268,549</b>       |             |
| <b>Expenditures:</b>                            |                        |             |
| Administration                                  | 126,847                | 288         |
| Bond Principal                                  | 1,720,000              | 288         |
| Bond Interest                                   | 1,380,000              | 288         |
| <b>Total Operating Expenditures</b>             | <b>3,226,847</b>       |             |
| <b>Excess Operating Revenue of Expenditures</b> | <b>41,702</b>          |             |
| <b>Other Expenditures:</b>                      |                        |             |
| Transfer Out                                    | 75,000                 | 288         |
| <b>Total Other Expenditures</b>                 | <b>75,000</b>          |             |
| <b>Net Revenue Over Expenditures</b>            | <b>(33,298)</b>        |             |
| Carryover                                       | 33,298                 | 288         |
| <b>Funds Available</b>                          | <b>\$ -</b>            |             |

## DEBT SERVICE FUND

|   | <b>2020<br/>Budget</b> |
|---|------------------------|
| <b>DEBT SERVICE FUND</b>                    |                        |
| <b>PROPERTY TAXES</b>                       |                        |
| <b>Revenue:</b>                             |                        |
| 51-10-01-970-4001    Property Tax           | \$ 3,193,549           |
| <b>TOTAL PROPERTY TAXES</b>                 | <b>3,193,549</b>       |
| <b>INTEREST INCOME</b>                      |                        |
| <b>Revenue:</b>                             |                        |
| 51-10-01-970-4050    Interest Earnings      | 75,000                 |
| <b>TOTAL INTEREST INCOME</b>                | <b>75,000</b>          |
| <b>CARRYOVER REVENUE</b>                    |                        |
| <b>Revenue:</b>                             |                        |
| 51-10-01-100-4998    Carryover Revenue      | 33,298                 |
| <b>TOTAL INTEREST INCOME</b>                | <b>33,298</b>          |
| <b>TOTAL REVENUE</b>                        | <b>3,301,847</b>       |
| <b>ADMINISTRATION</b>                       |                        |
| <b>Expenditures:</b>                        |                        |
| 51-10-01-970-5117    Paying Agent Fees      | 78,944                 |
| 51-10-01-970-5119    Collection Charges     | 47,903                 |
| <b>TOTAL ADMINISTRATION EXPENDITURES</b>    | <b>126,847</b>         |
| <b>BOND PRINCIPAL</b>                       |                        |
| <b>Expenditures:</b>                        |                        |
| 51-10-01-970-9001    Principal GO Bonds     | 1,720,000              |
| <b>TOTAL BOND PRINCIPAL EXPENDITURES</b>    | <b>1,720,000</b>       |
| <b>BOND INTEREST</b>                        |                        |
| <b>Expenditures:</b>                        |                        |
| 51-10-01-970-9002    Interest GO Bonds      | 1,380,000              |
| <b>TOTAL BOND INTEREST EXPENDITURES</b>     | <b>1,380,000</b>       |
| <b>TRANSFER OUT</b>                         |                        |
| <b>Expenditures:</b>                        |                        |
| 51-10-01-970-9100    Operating Transfer Out | 75,000                 |
| <b>TOTAL TRANSFER OUT</b>                   | <b>\$ 75,000</b>       |



## **9. APPENDIX**



**SOUTH  
SUBURBAN**  
PARKS & RECREATION



**South Suburban Park and Recreation District  
Resolution # 2019-042**

**A RESOLUTION TO ADOPT THE 2020 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, 2020 AND ENDING THE LAST DAY OF DECEMBER, 2020.

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 2020 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 28, 2019, September 11, 2019, and October 9, 2019; 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                           | \$36,634,930        |
| Debt Service Fund                      | 3,301,847           |
| Conservation Trust Fund                | 1,020,366           |
| Grant Fund                             | 150,000             |
| Capital Projects Fund                  | 23,494,847          |
| Enterprise Fund                        | <u>31,004,721</u>   |
| TOTAL BUDGETED EXPENDITURES, ALL FUNDS | <u>\$95,606,711</u> |

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

General Fund

|  |                   |            |
|--|-------------------|------------|
| From the 2019 fund balance carryover         | \$ 6,483,558      |            |
| From sources other than general property tax | 4,016,544         |            |
| From the general property tax levy           | <u>26,134,828</u> |            |
| TOTAL GENERAL FUND                           |                   | 36,634,930 |

Debt Service Fund

|  |                  |           |
|--|------------------|-----------|
| From the 2019 fund balance carryover         | 33,298           |           |
| From sources other than general property tax | 75,000           |           |
| From the general property tax levy           | <u>3,193,549</u> |           |
| TOTAL DEBT SERVICE FUND                      |                  | 3,301,847 |

Conservation Trust Fund

|  |                |           |
|--|----------------|-----------|
| From the 2019 fund balance carryover         | 260,366        |           |
| From sources other than general property tax | <u>760,000</u> |           |
| TOTAL CONSERVATION TRUST FUND                |                | 1,020,366 |

Grant Fund

|  |                |         |
|--|----------------|---------|
| From the 2019 fund balance carryover         | -              |         |
| From sources other than general property tax | <u>150,000</u> |         |
| TOTAL GRANT FUND                             |                | 150,000 |

Capital Projects Fund

|  |                   |            |
|--|-------------------|------------|
| From the 2019 fund balance carryover         | 8,484,597         |            |
| From sources other than general property tax | <u>15,010,250</u> |            |
| TOTAL CAPITAL PROJECTS FUND                  |                   | 23,494,847 |

Enterprise Fund

|  |                   |            |
|--|-------------------|------------|
| From the 2019 fund balance carryover         | 392,558           |            |
| From sources other than general property tax | <u>30,612,163</u> |            |
| TOTAL ENTERPRISE FUND                        |                   | 31,004,721 |

|                                   |  |                      |
|-----------------------------------|--|----------------------|
| TOTAL BUDGETED REVENUE, ALL FUNDS |  | <u>\$ 95,606,711</u> |
|-----------------------------------|--|----------------------|

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

SECTION 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2020.

SECTION 5. That the budget hereby approved and adopted shall be signed 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 13 day of November, 2019  
by the Board of Directors of the South Suburban Park and Recreation District,  
by a vote of 4 for and 0 against.

South Suburban Park and Recreation District, by

  
Pete Barrett, Vice Chair and President

ATTEST:

  
Susan K. Pye, Secretary

ATTEST:

  
Steve Shipley, Finance Director

**South Suburban Park and Recreation District**  
**Resolution # 2019-046**  
**A RESOLUTION TO SET MILL LEVIES ARAPAHOE COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2019; 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 0.039 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 2020 budget year, there is hereby levied a tax of 7.417 mills, plus 0.039 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2020 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 2019.

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 11 day of December, 2019 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

  
Legal Compliance Approval

**South Suburban Park and Recreation District**  
**Resolution # 2019-047**  
**A RESOLUTION TO SET MILL LEVIES DOUGLAS COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2019; 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 0.039 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 2020 budget year there is hereby levied a tax of 7.417 mills, plus 0.039 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2020 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 2019.

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 11th day of December, 2019 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

  
\_\_\_\_\_  
Legal Compliance Approval

**South Suburban Park and Recreation District**  
**Resolution # 2019-048**  
**A RESOLUTION TO SET MILL LEVIES JEFFERSON COUNTY**

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2019, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2020 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 13, 2019; 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 0.039 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 2020 budget year, there is hereby levied a tax of 7.417 mills, plus 0.039 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2019.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2020 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 2019.

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 11th day of December, 2019 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

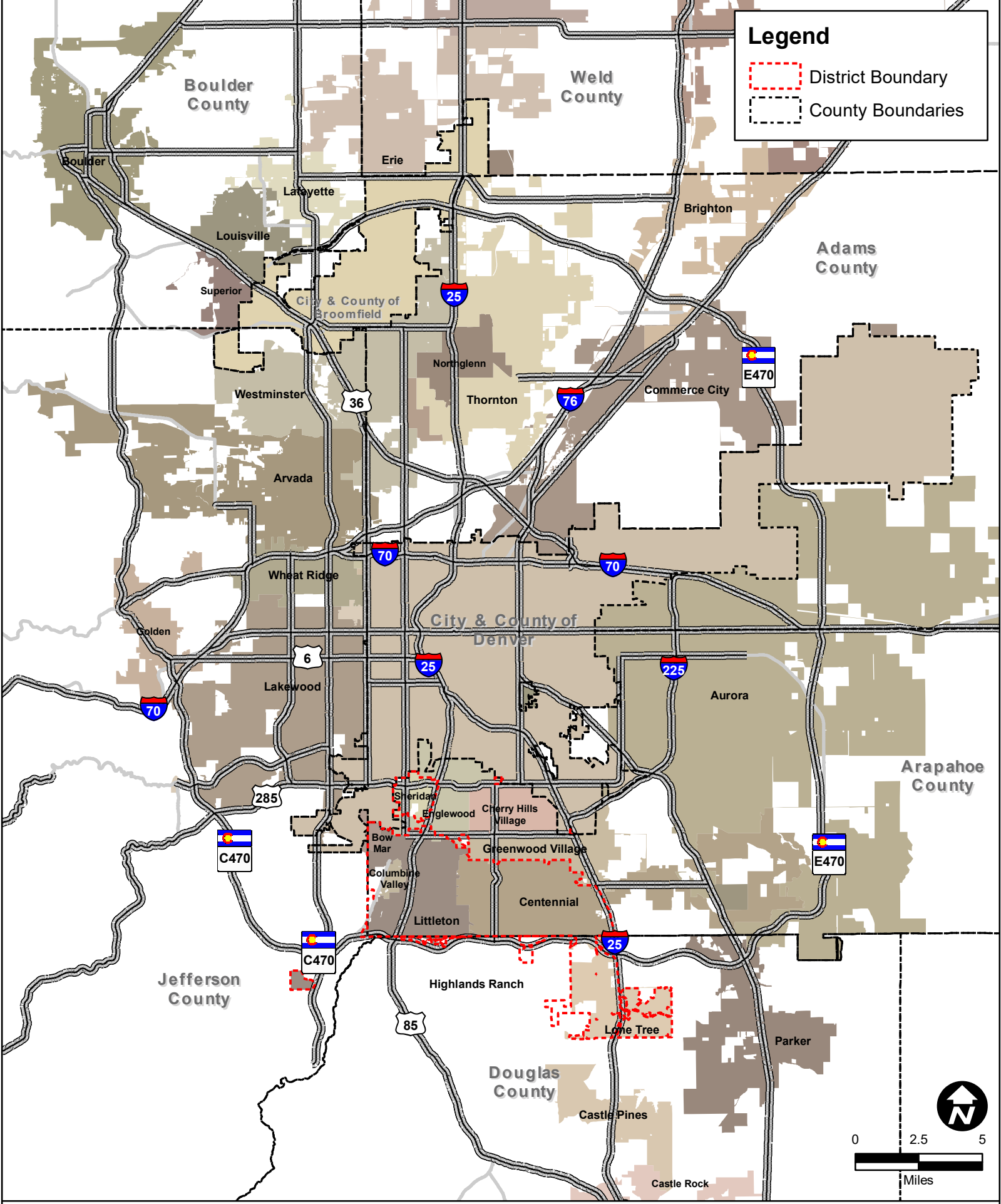
ATTEST:

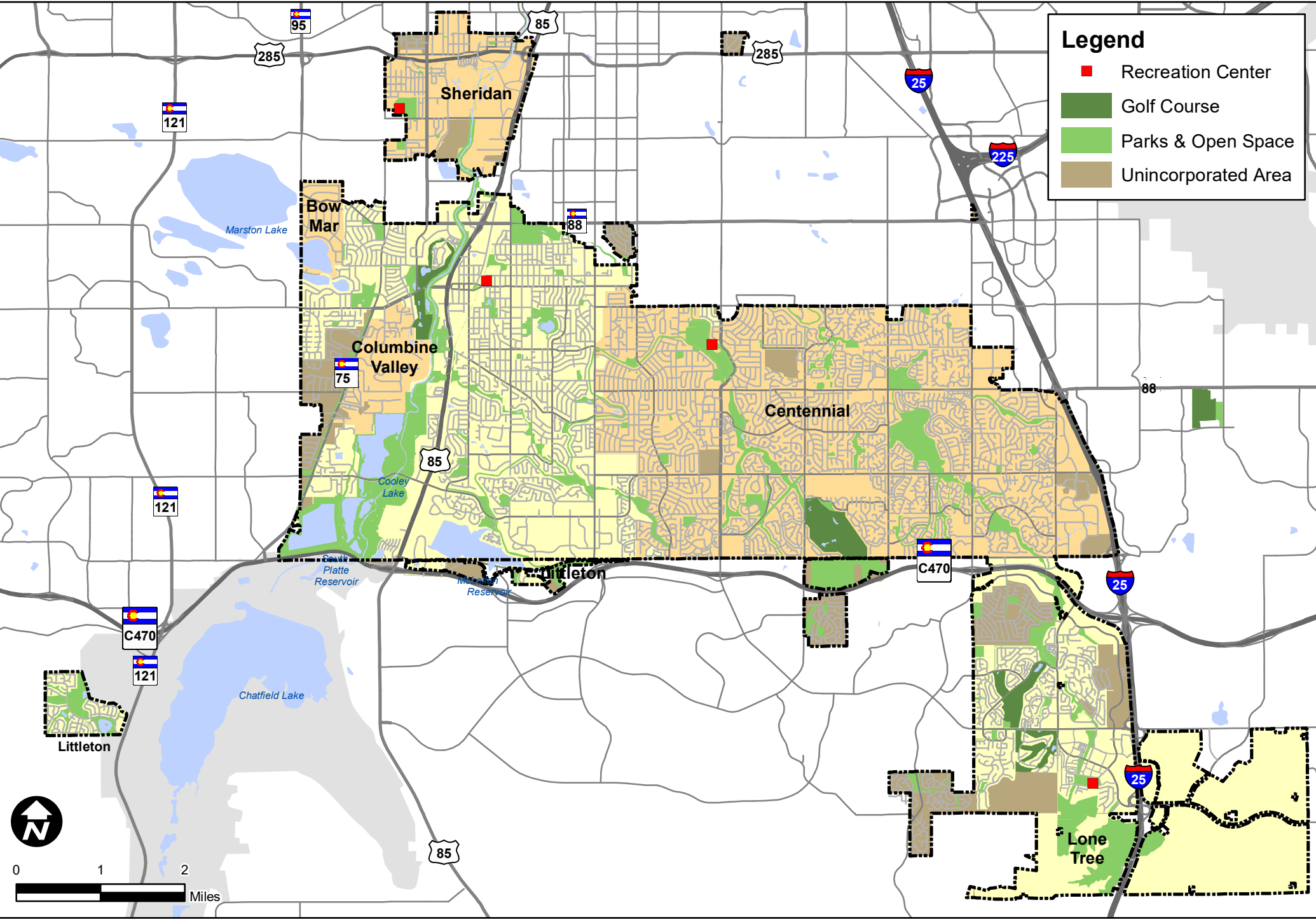
  
Susan K. Pye, Secretary

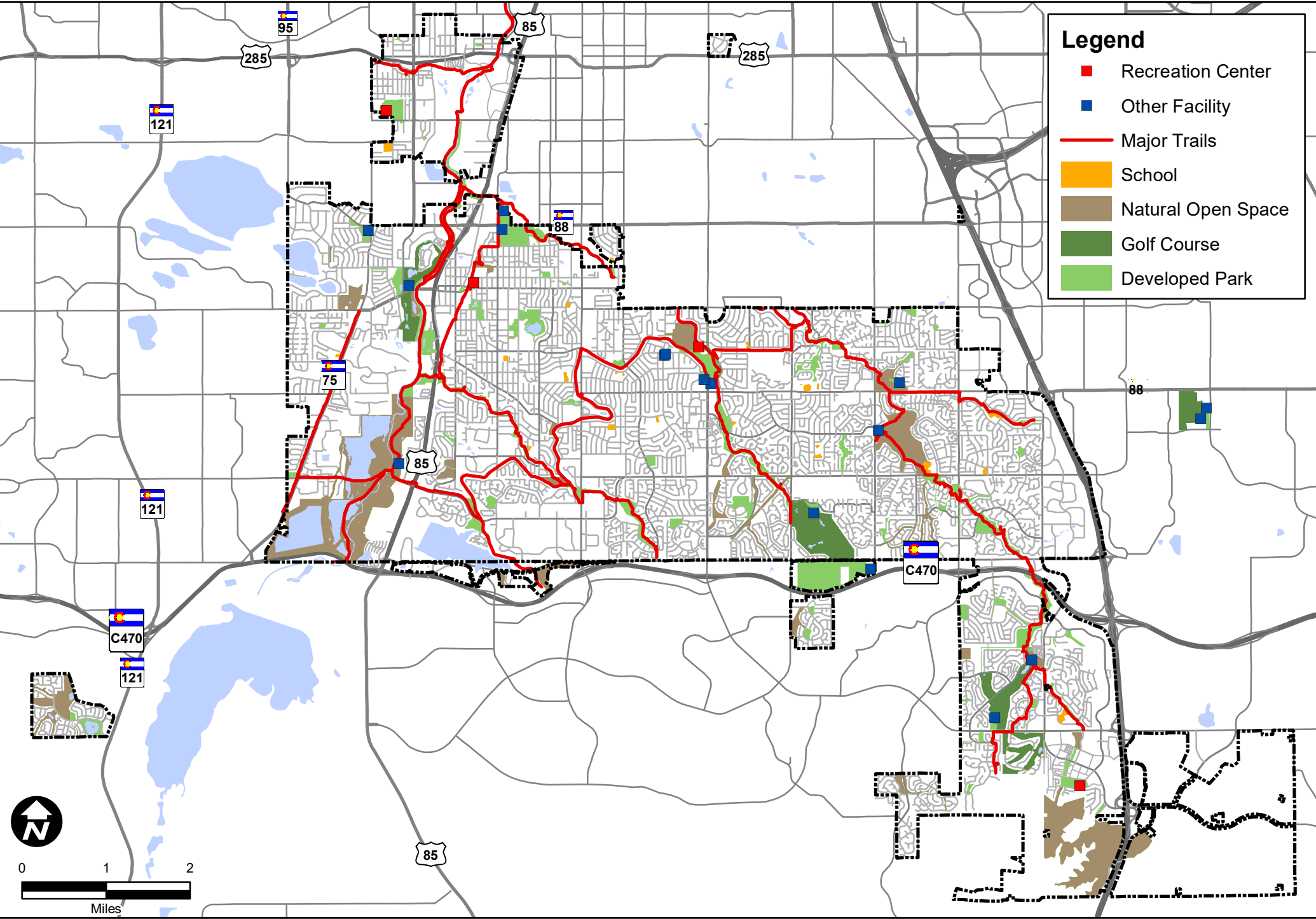
ATTEST:

  
Steve Shipley, Finance Director

  
Legal Compliance Approval









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<br>• 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<br>• 8400 Acres Green Drive, Highlands Ranch, 80124   | 2.39        |         |          | 80          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Acres Green Trail<br>• Sweet Water Rd & Chaparral Rd., Lone Tree, 80124         | 4.64        |         |          | 43          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.86                 |         | 0.02     | 0.84          |
| Airlife Memorial  | 0.17        |         |          | 32          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Alice Terry Elementary School/Park<br>• 4485 S. Irving St., Sheridan, 80110     | 7.27        | 35      | 0        | 44          | 2        | 2         |         | 1       |                   | 3         |               |             |             |          |            |           |          | 0.42                 | 0.21    | 0.21     |               |
| Altair Park<br>• 884 Altair Dr., Highlands Ranch, 80124                         | 11.96       | 33      | 0        | 60          | 2        | 2         |         | 2       |                   | 2         |               |             | 1           | 2        |            |           |          | 0.51                 |         | 0.43     | 0.09          |
| Arapaho Park<br>• 7800 S. Adams St., Centennial, 80122                          | 25.31       | 40      | 2        | 173         | 2        | 2         |         | 1       | 1                 | 7         | 2             | 1           | 1           | 1        | 1          | 1         |          | 1.06                 |         | 1.06     |               |
| Ashbaugh Park/Pond<br>• 6954 S. Windermere St., Littleton, 80120                | 4.86        |         |          | 50          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Barnes Park<br>• 2000 W. Girard Ave., Sheridan, 80110                           | 1.25        |         |          | 52          | 1        | 1         |         |         |                   | 1         |               |             | 1           |          |            |           |          | 0.05                 |         | 0.05     |               |
| Bear Creek Trail  | 2.95        |         |          | 425         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 1.60                 | 0.32    | 1.24     |               |
| Bega Park<br>• 2250 W. Main St., Littleton, 80120                               | 1.93        |         |          | 83          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.12                 |         | 0.12     |               |
| Belvedere Park<br>• 10200 Belvedere Ln., Lone Tree, 80124                       | 4.96        |         |          | 145         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Bemis House<br>• 5890 S. Bemis St., Littleton, 80120                            | 0.54        |         |          | 16          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Ben Franklin Elementary School/Park<br>• 1603 E. Euclid Ave., Centennial, 80121 | 2.97        |         |          | 13          | 1        | 1         |         | 1       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |
| Ben Franklin Pool<br>• 1600 E. Panama Dr., Centennial, 80121                    | 1.72        | 56      | 2        | 28          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.15                 |         | 0.15     |               |
| Berry Park<br>• 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<br>• 580 E. Powers Ave., Littleton, 80121          | 3.61        |         |          | 57          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Big Dry Creek Trail<br>• 7901 S. Colorado Blvd., Centennial,                    | 65.35       |         |          | 2367        |          |           |         |         |                   |           |               |             |             |          |            |           |          | 5.25                 |         | 2.89     | 2.35          |

| Asset Inventory Summary Report  |             |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
|---|-------------|---------|----------|-------------|----------|-----------|---------|---------|-------------------|-----------|---------------|-------------|-------------|----------|------------|-----------|----------|----------------------|---------|----------|---------------|
| Location Name and Address   | GIS Acreage | Parking |          | Total Trees | Baseball |           |         |         | Basketball Courts | MP Fields | Tennis Courts | Playgrounds |             | Shelters |            | Restrooms |          | Trail Length (miles) |         |          |               |
|   |             | Total   | Handicap |             | Total    | Backstops | Lighted | Skinned |                   |           |               | 2 to 5 yrs  | 5 to 12 yrs | Total    | Reservable | Building  | Portalet | Total                | Asphalt | Concrete | Crusher Fines |
| <b>Bobcat Park</b><br>• 3101 W. Bear Creek Dr., Sheridan, 80110                           | 0.80        |         |          | 12          |          |           |         |         |                   |           |               |             | 1           | 1        |            |           |          | 0.12                 | 0.02    | 0.10     |               |
| <b>Bowles Grove Park</b><br>• 5501 S. Federal Blvd., Littleton, 80123                     | 19.30       | 77      | 4        | 393         | 3        | 2         | 1       | 1       |                   | 2         |               |             |             |          |            |           |          | 0.53                 | 0.51    | 0.02     |               |
| <b>Carbone Park</b><br>• 7455 S. Elati St., Littleton, 80120                              | 5.31        |         |          | 76          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.08                 |         | 0.03     | 0.05          |
| <b>Carl Sandburg Elementary School/Park</b><br>• 6900 S. Elizabeth St., Centennial, 80122 | 1.08        |         |          | 10          | 1        | 1         |         | 1       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Carriage Club Estates Park</b><br>• 10476 Dunsford Dr., Lone Tree, 80124               | 3.74        |         |          | 100         |          |           |         |         | 1                 | 1         |               |             | 1           | 1        |            |           |          | 0.46                 |         | 0.46     |               |
| <b>Carriage Club Estates Trail</b><br>• 10400 Block, Dunsford Dr., Lone Tree, 80124       | 0.06        |         |          | 1           |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Carson Nature Center</b><br>• 7301 S. Platte River Pkwy., Littleton, 80120             | 1.20        | 33      | 2        | 56          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Centennial Link Trail</b>  | 17.68       |         |          | 633         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 2.98                 | 0.17    | 1.36     | 1.45          |
| <b>Centennial Ridge Park</b><br>• 10022 Lone Tree Pkwy., Lone Tree, 80124                 | 4.80        |         |          | 90          |          |           |         |         | 1                 | 1         |               |             | 1           | 1        |            |           |          | 0.35                 |         | 0.35     |               |
| <b>Charley Emley Park</b><br>• 6700 S. Prince St., Littleton, 80120                       | 1.67        |         |          | 26          |          |           |         |         | 1                 |           | 2             | 1           | 1           | 1        |            |           |          | 0.35                 | 0.15    | 0.20     |               |
| <b>Chase Park</b><br>• 2750 W. Princeton Pl., Sheridan, 80110                             | 0.88        |         |          | 19          |          |           |         |         | 1                 |           |               | 1           | 1           | 1        |            |           |          | 0.08                 |         | 0.08     |               |
| <b>Cherry Knolls Park</b><br>• 7077 S. Elizabeth St., Centennial, 80122                   | 27.08       | 52      | 0        | 333         | 3        | 3         |         | 2       |                   | 5         |               | 1           | 1           | 1        | 1          | 1         |          | 0.80                 |         | 0.80     |               |
| <b>Cherry Park</b><br>• 6300 E. Weaver Dr., Centennial, 80111                             | 5.36        |         |          | 83          |          |           |         |         | 1                 | 1         |               | 1           | 1           | 1        |            |           |          | 0.32                 |         | 0.32     |               |
| <b>Cherry Park Trail</b><br>• 6299 E. Caley Dr., Centennial, 80111                        | 0.09        |         |          | 10          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.06                 |         |          | 0.06          |
| <b>Cimarron Trail Park</b><br>• 5350 Bow Mar Dr., Littleton, 80123                        | 2.59        |         |          | 77          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.22                 |         |          | 0.22          |
| <b>Clarkson Park</b><br>• 7346 S. Clarkson St., Centennial, 80122                         | 7.82        |         |          | 67          |          |           |         |         |                   | 2         |               | 1           | 1           | 1        |            | 1         |          | 0.71                 |         | 0.32     | 0.39          |
| <b>Coal Mine Trail</b>  | 0.91        |         |          | 69          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.45                 | 0.45    |          |               |
| <b>Colorado Journey Miniature Golf</b><br>• 5150 S. Windermere St., Englewood, 80120      | 2.68        |         |          | 195         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Columbine Manor Park</b><br>• 5075 W. Ken Caryl Rd., Littleton, 80128                  | 4.90        | 17      | 0        | 92          | 1        | 1         |         |         |                   | 1         |               | 1           | 1           |          |            |           |          | 0.16                 |         | 0.16     |               |

| 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 Trail  | 26.72       | 14      | 2        | 248         |          |           |         |         |                   |           |               |             |             | 3        |            |           |          | 2.56                 | 2.36    | 0.21     |               |
| Cook Creek Park/Pool<br>• 8711 Lone Tree Pkwy., Lone Tree, 80124                               | 3.10        | 105     | 3        | 176         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.54                 | 0.23    | 0.30     |               |
| Cook Creek Regional Trail  | 3.25        |         |          | 8           |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.95                 | 0.04    | 0.91     |               |
| Cook Creek Tennis Courts<br>• 8641 Kachina Way, Lone Tree, 80124                               | 1.19        | 8       | 1        | 40          |          |           |         |         |                   |           | 2             |             |             | 1        |            |           | 1        | 0.23                 |         | 0.10     | 0.13          |
| Cornerstone Park<br>• 1200 W. Belleview Ave, Englewood, 80120                                  | 63.10       | 902     | 28       | 606         | 3        | 3         | 3       | 3       | 1                 | 14        |               | 1           | 1           | 6        | 3          | 4         |          | 2.29                 |         | 1.93     | 0.35          |
| Creekside Experience<br>• 4829 S. Santa Fe Dr., Littleton, 80120                               | 5.44        | 8       | 1        | 100         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.26                 |         | 0.11     | 0.15          |
| Cypress Greens Open Space (Parcel 6B)<br>• Cypress Greens Subdivision, Lone Tree, 80124        | 0.24        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Damon Runyon Elementary School/Park<br>• 7455 S. Elati St., Littleton, 80120                   | 0.90        |         |          |             | 1        | 1         |         | 1       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |
| Danny Phillip Dietz Jr. Memorial<br>• 3500 W. Berry Ave., Littleton, 80121                     | 0.20        |         |          | 11          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| David A. Lorenz Regional Park<br>• 8560 S. Colorado Blvd., Highlands Ranch, 80126              | 148.91      | 475     | 14       | 268         | 1        | 1         |         | 1       |                   | 8         |               |             |             | 2        |            |           | 3        | 0.81                 |         | 0.81     |               |
| deKoevend Open Space (Holm/Carlson Property)<br>• 6190 S. Franklin St., Centennial, 80121-2460 | 39.99       |         |          | 306         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| deKoevend Park<br>• 6301 S. University Blvd., Centennial, 80121                                | 33.36       | 67      | 4        | 900         | 7        | 6         | 1       | 1       | 1                 | 2         | 6             | 1           | 1           | 5        | 4          | 2         | 1        | 1.41                 | 0.04    | 1.36     | 0.01          |
| deKoevend Tot Lot<br>• 1901 E. Panama Dr., Centennial, 80121                                   | 2.08        |         |          | 66          |          |           |         |         |                   |           |               | 1           |             |          |            |           |          | 0.15                 |         | 0.15     |               |
| Douglas H. Buck Recreation Center<br>• 2004 W. Powers Ave., Littleton, 80120                   | 2.94        | 108     | 11       | 116         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.32                 |         | 0.32     |               |
| Dry Creek Elementary School/Park<br>• 7686 E. Hinsdale Ave., Centennial, 80112                 | 2.59        |         |          | 4           | 1        | 1         |         | 1       |                   | 2         |               |             |             |          |            |           |          | 0.31                 |         | 0.31     |               |
| East Elementary School/Park<br>• 5933 S. Fairfield St., Littleton, 80120                       | 1.74        |         |          | 27          | 1        | 1         |         | 1       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |
| East/West Trail  | 3.03        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Elati Park<br>• 5350 S. Elati St., Littleton, 80120  | 0.21        |         |          | 8           |          |           |         |         |                   |           |               | 1           | 1           |          |            |           |          | 0.04                 |         | 0.04     |               |
| Eugene Field Elementary School/Park<br>• 5402 S. Sherman Wy., Littleton, 80121                 | 1.67        |         |          | 31          | 1        | 1         |         | 1       | 1                 | 1         |               |             |             |          |            |           |          |                      |         |          |               |

| 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 |  |
| Fairways at Lone Tree<br>• 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<br>• 6901 S. Peoria St., Centennial, 80112             | 13.13       | 738     | 12       | 136         |          |           |         |         |                   | 4         |               |             |             |          |            |           |          |                      |         |          |               |  |
| Family Sports Center Golf Course<br>• 6901 S. Peoria St., Centennial, 80112 | 67.88       |         |          | 472         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Filmore Tributary<br>• E. Dry Creek Rd. & S. Detroit St., Centennial, 80122 | 9.48        |         |          | 210         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Footbridge Park<br>• 1312 W. Geddes Ave., Littleton, 80120                  | 0.31        |         |          | 10          |          |           |         |         |                   |           |               |             |             | 1        |            |           |          | 0.10                 | 0.06    | 0.04     |               |  |
| Forest Park Natural Area<br>• Forest Park Subdivision, Centennial, 80122    | 22.04       |         |          | 316         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Foxhill Park<br>• 8100 S. Holly St., Centennial, 80112                      | 7.17        |         |          | 240         |          |           |         |         | 1                 | 1         |               | 1           | 1           | 1        |            |           |          | 0.56                 |         | 0.32     | 0.24          |  |
| Foxridge Open Space<br>• 6120 E. Phillips Ave., Centennial, 80112           | 22.33       |         |          | 750         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.99                 | 0.62    | 0.16     | 0.21          |  |
| Foxridge Orchard<br>• 7700 Block, S. Poplar St., Centennial, 80112          | 0.57        |         |          | 20          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Foxridge Park/Greenbelt<br>• 7878 S. Onieda Wy., Centennial, 80112          | 4.00        |         |          | 125         | 1        | 1         |         |         |                   | 1         |               | 1           | 1           |          |            |           |          | 0.28                 | 0.28    |          |               |  |
| Foxridge Spring Creek Trail<br>• Foxridge Subdivision, Centennial, 80112    | 2.19        |         |          | 39          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.59                 | 0.53    | 0.06     |               |  |
| Foxridge West Open Space/Trails<br>• 6120 E. Otero Dr., Centennial, 80112   | 11.94       |         |          | 231         |          |           |         |         | 1                 | 1         | 2             |             |             |          |            |           |          | 2.44                 | 1.10    | 1.34     |               |  |
| Franklin Street Right-of-Way<br>• Centennial, 80122                         | 0.09        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Gallup Gardens<br>• 6015 S. Gallup St., Littleton, 80120                    | 2.68        | 41      | 0        | 144         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.35                 |         | 0.35     |               |  |
| Gallup Park<br>• 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<br>• 6315 S. University Blvd., Centennial, 80121  | 6.54        | 266     | 9        | 79          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.38                 |         | 0.33     | 0.05          |  |
| Grandpa's Acres<br>• 400 W. Ridge Rd., Littleton, 80120                     | 5.01        |         |          | 46          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.07                 |         | 0.07     |               |  |
| Hamlet Park<br>• 4466 W. Lake Cr., Littleton, 80123                         | 2.72        |         |          | 54          | 1        | 1         |         |         | 1                 | 1         |               |             | 1           | 1        |            |           |          | 0.06                 |         | 0.06     |               |  |
| Harlow Park/Pool<br>• 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     |               |  |



| 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 |  |
| Harmony Park<br>• 3380 S. Irving St., Sheridan, 80110                            | 0.91        | 3       | 1        | 10          | 1        | 1         |         |         | 1                 | 1         |               | 1           | 1           |          |            |           |          | 0.07                 |         | 0.07     |               |  |
| Heritage Hills Trail<br>• Kimmer Dr. & Teddy Ln., Lone Tree, 80124               | 1.09        |         |          | 15          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.07                 |         | 0.07     |               |  |
| Heritage Village Park<br>• 5000 E. Fair Dr., Centennial, 80121                   | 8.14        | 13      | 2        | 97          | 1        | 1         |         |         |                   | 1         |               |             | 1           | 1        |            |           |          |                      |         |          |               |  |
| High Line Canal Trail  | 116.91      | 38      | 1        | 5285        |          |           |         |         |                   |           |               |             |             |          |            |           |          | 9.70                 |         | 0.36     | 9.29          |  |
| High Ridge Trailhead<br>• 8560 S. Colorado Blvd., Highlands Ranch, 80126         | 0.79        | 20      |          | 2           |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Highland Elementary School/Park<br>• 711 E. Euclid Ave., Centennial, 80121       | 0.86        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Highlands Greenbelt<br>• 7750 S. Monroe Way, Centennial, 80122                   | 23.21       |         |          | 336         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.43                 |         | 0.10     | 0.32          |  |
| Hogback Hill Park<br>• 8892 W. Trailmark Pkwy., Littleton, 80127                 | 3.72        | 13      | 1        | 23          | 1        | 1         |         |         | 1                 | 1         |               |             |             | 1        |            |           | 1        |                      |         |          |               |  |
| Holly Dam/Open Space<br>• 6652 S. Krameria Wy., Centennial, 80111                | 42.08       |         |          | 347         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 1.65                 |         | 0.54     | 1.11          |  |
| Holly Park, Pool, Tennis<br>• 6652 S. Krameria Wy., Centennial, 80111            | 3.72        | 78      | 4        | 42          |          |           |         |         |                   |           | 6             |             |             | 1        |            | 1         |          |                      |         |          |               |  |
| Homestead Elementary School/Park<br>• 7451 S. Homestead Pkwy., Centennial, 80112 | 8.41        |         |          | 54          | 2        | 2         |         | 2       |                   | 1         |               |             |             |          |            |           |          | 0.58                 | 0.11    | 0.27     | 0.20          |  |
| Horseshoe Park<br>• 7600 Block, S. Elati St., Littleton, 80120                   | 15.72       |         |          | 516         |          |           |         |         |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |  |
| Hudson Gardens<br>• 6115 S. Santa Fe Dr., Littleton, 80120                       | 28.91       | 198     | 8        | 990         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| Hunters Hill Park<br>• 7275 S. Xanthia St., Centennial, 80112                    | 5.89        |         |          | 85          | 1        | 1         |         |         |                   | 2         |               |             | 1           | 1        |            |           |          | 0.23                 | 0.06    | 0.17     |               |  |
| Ida Park<br>• 152 W. Ida Ave., Littleton, 80120                                  | 0.19        |         |          | 4           |          |           |         |         |                   |           |               | 1           |             |          |            |           |          | 0.04                 |         | 0.04     |               |  |
| Isaac Newton Middle School/Park<br>• 4001 E. Arapahoe Rd., Centennial, 80121     | 5.37        |         |          | 60          | 3        | 3         |         | 2       | 3                 | 3         |               |             |             |          |            |           |          | 0.48                 |         | 0.48     |               |  |
| Jackass Hill Park<br>• Sunset Dr. & S. Prince St., Littleton, 80120              | 18.18       |         |          | 93          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.47                 |         | 0.47     |               |  |
| James A. Taylor Park<br>• 5120 S. Meade St., Littleton, 80123                    | 2.68        |         |          | 60          |          |           |         |         |                   |           |               |             |             | 1        |            |           |          | 0.10                 |         | 0.10     |               |  |
| Ketring Park<br>• 6028 S. Gallup St., Littleton, 80120                           | 43.83       | 37      | 2        | 598         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 1.79                 | 1.04    | 0.54     | 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 |
| <b>Kimmer Plaza</b><br>• 9358 Kimmer Dr., Lone Tree, 80124                                | 7.03        |         |          | 31          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.40                 |         | 0.13     | 0.28          |
| <b>Kline Homestead Park</b><br>• 9000 Redwing Ave., Highlands Ranch, 80126                | 5.77        | 24      | 2        | 45          |          |           |         |         | 1                 | 1         |               |             | 1           | 1        |            |           |          | 0.43                 |         | 0.43     |               |
| <b>LaQuinta Park</b><br>• 9575 La Quinta Dr., Lone Tree, 80124                            | 1.59        |         |          | 55          |          |           |         |         |                   |           |               |             | 1           | 1        |            |           |          | 0.26                 |         | 0.26     |               |
| <b>Laura Ingalls Wilder Elem. School/Park</b><br>• 4300 W. Ponds Cir., Littleton, 80123   | 1.34        |         |          |             | 1        | 1         |         | 1       |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Lee Gulch Overlook</b><br>• 6591 S. Santa Fe Dr., Littleton, 80120                     | 6.32        | 11      | 1        | 162         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Lee Gulch Trail / Ivan Thomas Greenway</b>   | 54.75       |         |          | 1485        |          |           |         |         |                   |           |               |             |             | 1        |            |           |          | 3.77                 | 0.07    | 0.57     | 3.07          |
| <b>Lewis Ames Elementary School/Park</b><br>• 7300 S. Clermont Dr., Centennial, 80122     | 2.91        |         |          | 14          | 3        | 3         |         | 2       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Lincoln Avenue Trail</b>   | 0.57        |         |          | 16          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.49                 |         | 0.49     |               |
| <b>Lincoln Commons</b><br>• 9624 E. Lincoln Ave., Lone Tree, 80124                        | 9.49        |         |          | 172         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Linksview Park</b><br>• 4200 E. Links Pkwy., Centennial, 80122                         | 7.35        |         |          | 108         | 1        | 1         |         |         |                   | 1         |               | 1           | 1           |          |            |           |          | 0.20                 |         | 0.20     |               |
| <b>Little Dry Creek Greenbelt</b>   | 12.06       |         |          | 289         |          |           |         |         | 1                 |           |               |             |             |          |            |           |          | 1.09                 | 0.71    | 0.08     | 0.29          |
| <b>Little Dry Creek Park</b><br>• 6389 S. Clermont Ct., Centennial, 80121                 | 18.70       |         |          | 171         | 2        | 2         |         |         | 1                 | 4         |               | 1           | 1           | 1        |            |           |          | 0.91                 | 0.67    | 0.24     |               |
| <b>Little's Creek Park</b><br>• 6801 S. Broadway, Littleton, 80120                        | 6.21        |         |          | 114         |          |           |         |         |                   | 1         |               |             | 1           | 1        |            |           |          | 0.27                 | 0.19    | 0.08     |               |
| <b>Littleton Army Corp Lease</b><br>• 8250 S. Platte Canyon Rd., Littleton, 80128         | 22.76       |         |          | 139         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| <b>Littleton Community Trail</b>  | 2.49        |         |          | 250         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 2.45                 |         | 0.85     | 1.60          |
| <b>Littleton Golf &amp; Tennis Club</b><br>• 5800 S. Federal Blvd., Littleton, 80123      | 109.94      | 175     | 6        | 1135        |          |           |         |         |                   |           | 6             |             |             |          |            |           |          |                      |         |          |               |
| <b>Lone Tree Golf Course &amp; Hotel</b><br>• 9808 S. Sunningdale Blvd., Lone Tree, 80124 | 181.85      | 335     | 13       | 1081        |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.20                 |         | 0.20     |               |
| <b>Lone Tree Recreation Center</b><br>• 10249 Ridgeway Circle, Lone Tree, 80124           | 7.17        | 196     | 8        | 144         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.31                 |         | 0.31     |               |
| <b>Lonesome Pine Park</b><br>• 501 Maximus Dr., Highlands Ranch, 80124                    | 6.01        |         |          | 44          |          |           |         |         | 1                 | 1         | 2             |             | 1           | 1        |            |           |          | 0.22                 |         | 0.22     |               |

| Location Name and Address  |  | GIS Acreage | Parking |          | Total Trees | Baseball |           |         |         | Basketball Courts | MP Fields | Tennis Courts | Playgrounds |             | Shelters |            | Restrooms |          | Trail Length (miles) |         |          |               |
|--|--|-------------|---------|----------|-------------|----------|-----------|---------|---------|-------------------|-----------|---------------|-------------|-------------|----------|------------|-----------|----------|----------------------|---------|----------|---------------|
|  |  |             | Total   | Handicap |             | Total    | Backstops | Lighted | Skinned |                   |           |               | 2 to 5 yrs  | 5 to 12 yrs | Total    | Reservable | Building  | Portalet | Total                | Asphalt | Concrete | Crusher Fines |
| Mark Hopkins Elementary School/Park<br>• 7171 S. Pennsylvania St., Centennial, 80122   |  | 3.35        |         |          | 14          | 3        | 3         |         | 1       |                   | 2         |               |             |             |          |            |           |          |                      |         |          |               |
| Mark Twain Elementary School/Park<br>• 6901 S. Franklin St., Centennial, 80122         |  | 1.33        |         |          |             | 1        | 1         |         | 1       |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Mary Carter Greenway   |  | 145.80      | 9       | 1        | 3819        |          |           |         |         |                   |           |               |             | 2           |          | 1          |           | 15.95    |                      | 10.86   | 4.92     |               |
| Maximus Trail Park<br>• Maximus Dr. & Mercury Dr., Highlands Ranch, 8012               |  | 3.61        |         |          | 87          |          |           |         |         |                   |           |               |             |             |          |            |           | 0.67     |                      | 0.30    | 0.37     |               |
| Medema Park<br>• 4950 E. Easter Ave., Centennial, 80122                                |  | 16.68       | 18      | 1        | 5           | 1        | 1         |         |         | 1                 | 3         |               | 1           | 1           | 1        |            |           | 0.62     | 0.08                 | 0.09    | 0.45     |               |
| Milliken Park<br>• 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<br>• County Line Rd. & Southpark Ln., Highlands Ranch, 8      |  | 37.01       |         |          | 211         |          |           |         |         |                   |           |               |             |             |          |            |           | 0.51     |                      | 0.43    | 0.08     |               |
| Monterey Open Space<br>• E. Dry Creek Rd. & S. Adams St., Centennial, 80122            |  | 5.17        |         |          | 108         |          |           |         |         |                   |           |               |             |             |          |            |           | 0.04     |                      | 0.04    |          |               |
| Nesbitt Park<br>• 3025 W. Mansfield Ave., Sheridan, 80110                              |  | 0.33        |         |          | 12          |          |           |         |         |                   |           |               | 1           | 1           | 1        |            |           | 0.07     |                      | 0.07    |          |               |
| Nevada Ditch Conservation Easement<br>• 4300 Block, W. Mineral Ave., Littleton,        |  | 7.89        |         |          | 272         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Ohlson Acres<br>• 1756 Plum Valley Ln., Littleton, 80129                               |  | 6.73        |         |          | 47          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Orchard Road Trail<br>• E. Orchard Rd. & S. Vine St., Greenwood Village, 801           |  | 0.24        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           | 0.29     |                      | 0.29    |          |               |
| Otero Tennis Courts<br>• 6300 E. Otero Dr., Centennial, 80112                          |  | 0.59        |         |          | 16          |          |           |         |         |                   |           |               |             |             |          |            |           | 0.14     |                      | 0.14    |          |               |
| Oxbow Point<br>• 4850 S. Zuni St., Englewood, 80110                                    |  | 2.54        |         |          | 147         |          |           |         |         |                   |           |               |             |             |          |            |           | 0.03     |                      |         | 0.03     |               |
| Oxford Trailhead<br>• 2151 W. Oxford Ave., Sheridan, 80110                             |  | 0.35        | 11      | 2        | 18          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Palos Verdes Park<br>• 5916 S. Kearney St., Centennial, 80111                          |  | 7.18        |         |          | 133         | 1        | 1         |         |         |                   | 1         |               | 1           | 1           | 1        |            |           | 0.28     |                      | 0.22    | 0.05     |               |
| Palos Verdes Tot Lot<br>• 5601 E. Maplewood Ave., Centennial, 80111                    |  | 2.78        | 10      | 0        | 77          |          |           |         |         |                   | 2         |               |             | 1           | 1        |            |           | 0.07     |                      | 0.03    | 0.04     |               |
| Park at Lone Tree Elementary School<br>• 9373 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<br>• 3128 E. Maplewood Ave., Centennial, 80121          |  | 1.63        |         |          | 31          | 2        | 2         |         | 1       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |

| 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 |
| Persinger Park<br>• 3330 S. Dale Ct., Sheridan, 80110                            | 0.41        |         |          | 22          |          |           |         |         |                   |           |               | 1           | 1           | 1        |            |           |          | 0.08                 |         | 0.08     |               |
| Powers Park<br>• 601 W. Powers Ave., Littleton, 80120                            | 4.54        |         |          | 62          | 1        | 1         |         |         |                   | 1         |               | 1           | 1           | 1        |            |           |          | 0.29                 | 0.15    | 0.15     |               |
| Prairie Sky Park<br>• 9381 Crossington Way, Lone Tree, 80124                     | 13.07       | 57      | 3        | 154         | 1        | 1         |         | 1       | 1                 | 2         |               | 1           | 1           | 1        | 1          |           |          | 1.20                 |         | 1.20     |               |
| Progress Park<br>• 5100 S. Hickory St., Littleton, 80120                         | 23.36       | 64      | 4        | 729         | 4        | 3         |         | 2       |                   | 3         |               | 1           | 1           | 1        | 1          | 1         | 1        | 0.10                 |         | 0.10     |               |
| Promenade Park<br>• 10120 Belvedere Ln., Lone Tree, 80124                        | 3.43        |         |          | 98          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Prominence Point Open Space<br>• Ptarmigan Trl. & Wolfdale Dr., Lone Tree, 80124 | 10.72       |         |          | 9           |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.89                 |         | 0.00     | 0.88          |
| Promise Park<br>• 233 W. Powers Pl., Littleton, 80120                            | 1.02        |         |          | 17          |          |           |         |         | 1                 | 1         |               | 1           | 1           | 1        |            |           |          | 0.13                 |         | 0.13     |               |
| Province Center Open Space<br>• 8789 S. Redwing Ave., Highlands Ranch, 80126     | 15.91       |         |          | 199         |          |           |         |         |                   | 1         |               |             |             |          |            |           |          | 0.25                 |         | 0.18     | 0.06          |
| Province Center Park<br>• 8789 S. Redwing Ave., Highlands Ranch, 80126           | 3.32        |         |          | 29          |          |           |         |         |                   |           |               | 1           | 1           | 1        |            |           |          | 0.31                 |         | 0.31     |               |
| Puma Park<br>• 8000 S. Corona Way, Centennial, 80122                             | 33.16       |         |          | 325         | 2        | 2         |         | 1       |                   | 5         |               | 1           | 1           | 1        |            |           | 1        | 1.77                 |         | 1.76     |               |
| Quebec Street Greenbelt<br>• 7967 S. Quincy Way, Centennial, 80112               | 2.22        |         |          | 66          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.63                 | 0.46    | 0.17     |               |
| Railroad Spur (Mineral) Trail  | 15.73       |         |          | 225         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.93                 |         | 0.24     | 0.69          |
| Ralph Moody Elementary School/Park<br>• 6390 S. Windermere St., Littleton, 80120 | 2.16        |         |          | 18          | 1        | 1         |         | 1       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |
| Rattlesnake Trail<br>• 9900 Block, Lone Tree Pkwy, Lone Tree, 80124              | 0.58        |         |          | 28          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.20                 |         | 0.20     |               |
| Reynolds Landing<br>• 6745 S. Santa Fe Drive, Littleton, 80120                   | 9.68        | 78      | 2        | 96          |          |           |         |         |                   |           |               |             |             | 3        | 1          | 1         |          | 0.67                 |         | 0.63     | 0.05          |
| Ridgegate Open Space   | 73.16       |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Ridgegate Open Space (South)   | 286.30      |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Ridgeview Park<br>• 2500 W. Roland Ave., Littleton, 80120                        | 5.04        |         |          | 94          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.18                 |         | 0.18     |               |
| Ridgewood Park (Lower)<br>• 6700 S. Prince St., Littleton, 80120                 | 10.28       | 0       | 0        | 308         | 2        | 2         |         | 2       |                   | 1         |               |             |             |          |            |           |          |                      |         |          |               |

| Asset Inventory Summary Report   |             |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
|--|-------------|---------|----------|-------------|----------|-----------|---------|---------|-------------------|-----------|---------------|-------------|-------------|----------|------------|-----------|----------|----------------------|---------|----------|---------------|--|
| Location Name and Address  | GIS Acreage | Parking |          | Total Trees | Baseball |           |         |         | Basketball Courts | MP Fields | Tennis Courts | Playgrounds |             | Shelters |            | Restrooms |          | Trail Length (miles) |         |          |               |  |
|  |             | Total   | Handicap |             | Total    | Backstops | Lighted | Skinned |                   |           |               | 2 to 5 yrs  | 5 to 12 yrs | Total    | Reservable | Building  | Portalet | Total                | Asphalt | Concrete | Crusher Fines |  |
| <b>Rusty Sun Tennis Courts</b><br>• 8147 S. Niagara St., Centennial, 80112                     | 0.81        | 5       | 0        | 6           |          |           |         |         | 1                 |           | 2             |             |             |          |            |           |          |                      |         |          |               |  |
| <b>Schweiger Ranch</b>   |             |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| <b>Sheridan Community Park</b><br>• 3325 W. Oxford Ave., Sheridan, 80236                       | 34.95       | 209     | 5        | 353         | 3        | 3         | 1       | 1       |                   | 4         | 4             | 1           | 1           |          |            | 1         |          | 1.21                 |         | 1.18     | 0.03          |  |
| <b>Sheridan Community Trail</b><br>• Quincy ROW, Lowell to Federal, Sheridan, 80236            | 0.29        |         |          | 25          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.24                 |         | 0.24     |               |  |
| <b>Sheridan Recreation Center</b><br>• 3325 W. Oxford Ave., Sheridan, 80236                    | 2.75        |         |          | 34          |          |           |         |         |                   |           |               |             |             | 1        | 1          |           |          |                      |         |          |               |  |
| <b>Sheridan Square Park</b><br>• 3400 W. Lehigh Ave., Sheridan, 80236                          | 0.20        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| <b>Slaughterhouse Gulch Park</b><br>• 5562 S. Crocker St., Littleton, 80120                    | 13.51       |         |          | 537         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.32                 |         | 0.03     | 0.29          |  |
| <b>South Platte Park</b><br>• 7301 S. Platte River Pkwy, Littleton, 80120                      | 663.69      | 64      | 5        | 1504        |          |           |         |         |                   |           |               |             |             | 1        |            | 1         |          | 0.56                 |         | 0.25     | 0.31          |  |
| <b>South Platte Park Reservoir</b><br>• 5198 W. South Platte Reservoir Access Rd, Littleton,   | 215.60      |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| <b>South Suburban Administration Building</b><br>• 6631 S. University Blvd., Centennial, 80121 | 1.79        | 70      | 4        | 40          |          |           |         |         |                   |           |               |             |             |          |            |           | 1        | 0.10                 |         | 0.10     |               |  |
| <b>South Suburban Golf Course</b><br>• 7900 S. Colorado Blvd., Centennial, 80122               | 200.09      | 196     | 4        | 1955        |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| <b>South Suburban Ice Arena</b><br>• 6580 S. Vine St., Centennial, 80121                       | 6.20        | 222     | 8        | 82          |          |           |         |         |                   | 1         |               |             |             |          |            |           |          | 0.13                 |         | 0.13     |               |  |
| <b>South Suburban Service Center</b><br>• 5500 Boatworks Dr., Highlands Ranch, 80126           | 4.88        | 139     | 1        | 32          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| <b>Southbridge Park</b><br>• 7791 S. Windermere St., Littleton, 80120                          | 10.09       | 26      | 1        | 95          | 1        | 1         |         | 1       | 1                 | 4         |               | 1           | 1           | 1        |            |           |          | 0.63                 |         | 0.63     |               |  |
| <b>Sterne Park</b><br>• 5932 S. Spotswood St., Littleton, 80120                                | 13.92       | 46      | 2        | 254         |          |           |         |         |                   | 1         |               | 1           | 1           | 2        | 2          | 1         |          | 0.65                 | 0.33    | 0.15     | 0.17          |  |
| <b>Sumac Hill Farm Conservation Easement</b>   | 10.80       |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |  |
| <b>Sunset Park</b><br>• 6082 S. Newport St., Centennial, 80111                                 | 1.81        |         |          | 37          | 1        | 1         |         |         | 1                 | 1         |               | 1           | 1           | 1        |            |           |          | 0.15                 |         | 0.15     |               |  |
| <b>Sweetwater Park</b><br>• 13170 Mercury Dr., Highlands Ranch, 80124                          | 31.97       |         |          | 393         | 1        | 1         |         |         | 1                 | 1         |               | 1           | 1           | 1        |            |           | 1        | 0.75                 | 0.44    | 0.29     |               |  |
| <b>Taos Open Space</b><br>• 8641 Kachina Way, Lone Tree, 80124                                 | 15.77       |         |          | 243         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.21                 |         | 0.01     | 0.19          |  |

| 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 |
| Tennis Center and Park at Lone Tree Golf Course<br>• 9810 S. Sunningdale Blvd., Lone Tree, 80124 | 4.24        |         |          | 110         |          |           |         |         |                   |           | 6             | 1           | 1           | 1        |            | 1         |          | 0.27                 |         | 0.27     |               |
| Terra Ridge Trails<br>• Terra Ridge Subdivision, Lone Tree, 80124                                | 1.16        |         |          | 51          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 1.00                 | 0.68    | 0.32     |               |
| The Lone Tree Hub<br>• 8827 Lone Treek Pkwy., Lone Tree, 80124                                   | 1.53        |         |          | 103         |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.15                 |         | 0.15     |               |
| TrailMark Open Space<br>• 8853 W. Trailmark Pkwy., Littleton, 80127                              | 91.75       |         |          | 1240        |          |           |         |         |                   |           |               |             |             | 2        |            |           |          | 4.38                 |         | 0.74     | 3.64          |
| TrailMark Park<br>• 8853 W. Trailmark Pkwy., Littleton, 80127                                    | 28.40       | 9       | 0        | 339         |          |           |         |         |                   |           |               | 1           | 1           | 1        |            |           | 1        | 1.11                 |         | 0.33     | 0.76          |
| University Trail<br>• Dream House Acres Subdivision, Centennial, 80121                           | 2.64        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.23                 |         | 0.23     |               |
| Veteran's Park<br>• 4101 S. Hazel Ct., Sheridan, 80110   | 0.52        |         |          | 22          |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Walnut Hills Elementary School/Park<br>• 8195 E. Costilla Blvd., Centennial, 80112               | 4.03        |         |          | 17          | 2        | 2         |         | 1       |                   | 2         | 2             |             |             |          |            |           |          |                      |         |          |               |
| Walnut Hills Park<br>• 8443 E. Davies Ave., Centennial, 80112                                    | 8.88        |         |          | 228         |          |           |         |         | 1                 |           |               | 1           | 1           | 1        |            |           |          | 0.08                 |         | 0.07     |               |
| Walt Whitman Elementary School/Park<br>• 777 W. Euclid Ave., Littleton, 80120                    | 3.44        |         |          | 15          | 2        | 2         |         | 1       |                   | 2         |               |             |             |          |            |           |          |                      |         |          |               |
| War Memorial Rose Garden<br>• 2201 W. Shepperd Ave., Littleton, 80120                            | 1.25        | 0       | 0        | 22          |          |           |         |         |                   |           |               |             |             | 1        | 1          |           |          | 0.02                 |         | 0.02     |               |
| Watson Lake<br>• 5800 S. Federal Blvd., Littleton, 80123   | 12.80       |         |          | 221         |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| West Belleview Trailhead<br>• 2400 W Belleview Ave, Littleton, 80120                             | 0.32        | 9       | 1        | 12          |          |           |         |         |                   |           |               |             |             | 1        |            |           |          | 0.08                 |         | 0.08     |               |
| Wildcat Park<br>• 3040 W. Jefferson Dr., Sheridan, 80110   | 0.42        |         |          | 23          |          |           |         |         |                   |           |               |             |             |          |            |           |          | 0.08                 |         | 0.08     |               |
| Wildcat Ridge Park<br>• 6400 Wildcat Ridge Dr., Highlands Ranch, 80124                           | 19.43       |         |          | 537         |          |           |         |         |                   | 1         |               |             |             | 1        |            |           |          | 2.20                 |         | 1.75     | 0.45          |
| Wildcat Trail<br>• 7400 Block, Timberline Rd., Highlands Ranch, 80130                            | 0.48        |         |          | 1           |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Willow Creek Greenbelt/Trail   | 92.63       |         |          | 2179        |          |           |         |         |                   |           |               |             |             |          |            |           |          | 5.57                 | 1.83    | 2.18     | 1.56          |
| Willow Creek Park<br>• 7570 E. Mineral Dr., Centennial, 80112                                    | 29.58       | 75      | 3        | 410         | 4        | 4         |         | 2       |                   | 4         |               |             | 1           | 1        |            |           |          | 0.76                 | 0.16    | 0.60     |               |
| Willow Spring Open Space<br>• 7100 S. Holly St., Centennial, 80112                               | 159.36      |         |          | 1245        |          |           |         |         |                   |           |               |             |             |          |            |           |          | 2.42                 |         | 0.37     | 2.06          |

| 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 Spring Service Center<br>• 7100 S. Holly St., Centennial, 80112 | 2.32        | 67      | 1        | 7           |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| World War II Memorial<br>• 6000 S. Gallup St., Littleton, 80120        | 1.38        |         |          |             |          |           |         |         |                   |           |               |             |             |          |            |           |          |                      |         |          |               |
| Writers Vista Park<br>• 1900 W. Mineral Ave., Littleton, 80120         | 13.82       | 48      | 2        | 310         | 2        | 2         |         | 1       | 1                 | 3         |               | 1           | 1           | 1        | 1          | 2         |          | 0.50                 |         | 0.49     | 0.01          |
| Wynetka Ponds<br>• 5875 S. Lowell Blvd, Littleton, 80123               | 37.94       | 43      | 2        | 263         |          |           |         |         |                   |           |               |             |             | 1        |            |           | 1        | 1.34                 |         | 0.15     | 1.19          |
| Totals:  | GIS Acreage | Parking |          | Total Trees | Baseball |           |         |         | Basketball Courts | MP Fields | Tennis Courts | Playgrounds |             | Shelters |            | Restrooms |          | Trail Length (miles) |         |          |               |
|  |             | Total   | Handicap |             | Total    | Backstops | Lighted | Skinned |                   |           |               | 2 to 5 yrs  | 5 to 12 yrs | Total    | Reservable | Building  | Portalet | Total                | Asphalt | Concrete | Crusher Fines |
|  | 4118.45     | 5955    | 215      | 47295       | 91       | 88        | 6       | 48      | 33                | 142       | 50            | 43          | 56          | 84       | 17         | 19        | 17       | 114.21               | 14.27   | 58.33    | 41.22         |

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

**Schedule 13**

| <b>Fiscal<br/>Year</b> | <b>Estimated<br/>Population</b> | <b>Personal<br/>Income</b> | <b>Per Capita<br/>Income</b> | <b>Arapahoe County<br/>Unemployment<br/>Rate</b> | <b>Douglas County<br/>Unemployment<br/>Rate</b> |
|------------------------|---------------------------------|----------------------------|------------------------------|--|---|
| 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                   | 154,703                         | 8,423,887,756              | 54,452                       | 3.0%   | 2.6%  |
| 2018                   | 154,703                         | 8,762,687,326              | 56,642                       | 3.8%   | 3.4%  |
| 2019                   | 157,476                         | 10,271,214,624             | 65,224                       | 2.8%   | 2.4%  |

|      |                             |
|------|-----------------------------|
|      | <b>Median<br/>Age Group</b> |
| 1960 | 25 to 34                    |
| 1970 | 25 to 34                    |
| 1980 | 25 to 34                    |
| 1990 | 35 to 44                    |
| 2000 | 35 to 44                    |
| 2010 | 35 to 44                    |

Source: State of Colorado, Division of Local Government, US Dept. of Labor, Bureau of Labor Statistics, Bureau of Economic Analysis.



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

**Schedule 14**

|                              | <b>2018</b>      |             | <b>2009</b>      |             |
|------------------------------|------------------|-------------|------------------|-------------|
| <b>Employer</b>              | <b>Employees</b> | <b>Rank</b> | <b>Employees</b> | <b>Rank</b> |
| Cherry Creek School District | 8,300            | 1           | 7,900            | 1           |
| Douglas County Schools       | 6,283            | 2           | 6,732            | 2           |
| Comcast                      | 4,200            | 3           | -                | -           |
| Charles Schawb               | 4,200            | 4           | -                | -           |
| Raytheon Company             | 2,600            | 5           | 2,100            | 4           |
| EchoStar Communications      | 2,520            | 6           | 1,930            | 6           |
| Littleton Public Schools     | 2,400            | 7           | 2,500            | 3           |
| Arapahoe County Government   | 2,000            | 8           | 2,000            | 5           |
| Columbia HCA Swedish         | 1,900            | 9           | 1,600            | 10          |
| Arrow Electronics            | 1,800            | 10          | -                | -           |
| Century Link (Qwest Corp.)   | -                | -           | 1,800            | 7           |
| Echosphere                   | -                | -           | 1,700            | 8           |
| CH2M Hill                    | -                | -           | 1,650            | 9           |

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**

|                            | 2011             | 2012             | 2013             | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | Preliminary<br>2020 |
|----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------------|
| <b>MILL LEVY:</b>          |                  |                  |                  |                  |                  |                  |                  |                  |                  |                     |
| Operations                 | 5.417            | 5.417            | 5.417            | 5.417            | 7.393            | 7.417            | 7.417            | 7.417            | 7.417            | 7.417               |
| Debt Service               | 1.320            | 1.432            | 1.422            | 1.368            | 1.362            | 1.166            | 1.163            | 1.021            | 0.909            | 0.909               |
| Refund/Abatements          | 0.132            | 0.185            | 0.121            | 0.130            | 0.053            | 0.068            | 0.063            | 0.058            | 0.038            | 0.039               |
| <b>Total</b>               | <b>6.869</b>     | <b>7.034</b>     | <b>6.960</b>     | <b>6.915</b>     | <b>8.808</b>     | <b>8.651</b>     | <b>8.643</b>     | <b>8.496</b>     | <b>8.364</b>     | <b>8.365</b>        |
| <b>ASSESSED VALUATION:</b> |                  |                  |                  |                  |                  |                  |                  |                  |                  |                     |
| Arapahoe County            | \$ 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 | \$ 2,700,722,573    |
| Douglas County             | 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      | 814,218,110         |
| Jefferson County           | 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       | 33,801,597          |
| Total District             | 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    | 3,548,742,280       |
| Cherry Hills Village       | 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          | 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        | \$ 23,505,000    | \$ 21,025,000    | \$ 18,465,000    | \$ 15,715,000    | \$ 12,835,000    | \$ 9,835,000     | \$ 6,715,000     | \$ 3,440,000     | \$ -             | \$ 40,285,000       |

# **South Suburban Park and Recreation District Three Year Financial Plan 2020-2022**

## **Executive Summary**

### **Purpose**

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2020 to 2022. 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 1.5% thru the second quarter of 2019.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 154,000 in 2019. 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 July 2019 was 2.7% compared to 3.3% in August of 2018.
- 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.

**South Suburban Park and Recreation District  
Three Year Financial Plan  
2020-2022**

| <b>Denver -Boulder - Greeley CPI</b>         |                      |          |
|--|----------------------|----------|
| Year   |                      | % Change |
|  | 2014                 | 2.777%   |
|  | 2015                 | 1.176%   |
|  | 2016                 | 2.772%   |
|  | 2017                 | 3.386%   |
|  | 2018                 | 2.731%   |
|  | 2019 June Projection | 2.000%   |
| 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. We received a 13.45% increase in assessed value for 2020. No increase is estimated for 2021 (not a reassessment year) and 2022 is estimated at a 3% increase
- 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 the Gallagher Amendment.
- 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

**South Suburban Park and Recreation District  
Three Year Financial Plan  
2020-2022**

One Mill funds in the general fund for all years presented. 2014 Two Mills funds are included in the general fund beginning in 2015 (first year assessed).

- Specific Ownership Tax – Based on recent trends the plan estimated \$2,000,000 for years 2020, 2021, and 2022 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue – The Financial Plan includes an annual increase of 2%. 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 44% of total operating costs. The District has had difficulty attracting and retaining qualified staff. The minimum wage was \$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. 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 as it has more part time employees that are impacted by the minimum wage adjustment. 2021 and 2022 merit increases were assumed at 4%.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. A 6% increase was used in the General Fund and a 4.5% was used in the Enterprise Fund 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 3% increase was used in the Enterprise fund and a 4.5% increase in the General Fund 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 plans to issue these bonds on October 15, 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 District issued \$37,000,000 in COPs financing in 2019. COPS principal and interest payments are funded by operating revenue. The 2019 interest only payment for the COPs is included at \$521,000, 2020, 2021, and 2022 principal and interest payments are included in the amount of approximately \$2,430,000.

## South Suburban Park and Recreation District Three Year Financial Plan 2020-2022

- The District is considering issuing \$13,000,000 in COPs in 2020 to replace the Littleton Tennis Bubble and the Family Sports Center Dome. A Debt service payment of \$700,000 has been included for 2020 and \$875,000 for 2021 and 2022, in the General Fund.

### Key Findings

Total unrestricted funds available is projected to be \$193,631 at the end of 2022. 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 2.73% and total operating expenditures are projected to increase 5.38%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to increase 17%, from (\$3,826,098) in 2020 to (\$4,474,312) in 2022. Net operating revenue in the General Fund decreases 7% from \$8,606,389 in 2020 to \$8,002,663 in 2022. 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 \$49,652,227 for capital and maintenance projects for years 2020 to 2022. The portion funded by unobligated operational funds is \$23,561,452. 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 \$77 million. To fund these projects the District will issue General Obligation Bonds, along with premium, of approximately \$48 million. These bonds proceeds are used to help fund the new recreation complex, which was budgeted in 2019, and other park improvements. The District issued \$37M in COPs in 2019 to fund a portion of the new recreation complex and Harlow, Franklin and Holly pool construction, which also was budgeted in 2019. In addition the District is planning to issue Certificates of Participation around \$13 million in 2020 for the construction of the Littleton Tennis Bubble and the Family Sports Center Dome. The District also has approximately \$47 million of funds available from unobligated operational funds. The District is anticipating receiving grants and matching funds from our partners in the amount of \$6.8 million and \$1.58 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.

**South Suburban Park and Recreation District  
Three Year Financial Plan  
2020-2022**

**New Recreation Complex**

The District is in the construction phase of a Field House, Ice Arena, and Administration Building. The District is funding this complex from GO Bonds and the 2019 COPs. The preliminary costs for this facility is \$63 million. The completion of this project is planned for late 2020. The District plans to sell the existing Administration Building, estimated proceeds of \$2,500,000 are included in 2020.

Once the complex has been fully operational for several years we expect it to be revenue neutral. However, for the first few years we expect a shortfall in revenue to cover startup costs. In the Funds Available section of this plan we have included a loss of \$87,000 in 2020, \$100,000 in 2021, and \$75,000 in 2022. We anticipate the loss to diminish as we move forward.

**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 2023.

**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. Construction began in September 2019 and will be funded by the 2019 COPs. Estimated costs for these three pools is \$11.8 million.

**Family Sports Center Dome/Littleton Tennis Bubble**

The fabric and inflation packages on the Dome and Bubble are nearing the end of their useful lives. The District is considering replacing these air structures with tension membrane structures. This would eliminate the inflation packages and reduce the chance of collapse during snow storms. The District is also considering renovating the offices at the Family Sports Center and the Littleton Golf Course Clubhouse and Pro Shop. Possible funding sources would be COPs or operating funds. Estimated costs for these two new structures is \$13 million. Debt proceeds and construction costs are reflected in 2020.

**Other Projects**

The District also has approximately \$9 million in projects anticipated from GO Bond proceeds. Major projects consist of renovation to Goodson Recreation Center locker rooms and roof, 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.

## South Suburban Park and Recreation District Three Year Financial Plan 2020-2022

### **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 near the new recreation complex, and updating fields at Cornerstone Park to include synthetic fields and lights. The District has \$4 million included in 2023 on the Five Year CIP Plan for fields near the new recreation complex and \$3.5 million for Cornerstone Park synthetic fields and lighting in 2020.

### **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 has increased 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. The developer plans to start development in 2020 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. The District has included \$4M in 2023 in the Five Year CIP Plan for development of the regional park, the District expects some matching funds from Douglas County and the Developer.

### **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



**South Suburban Park and Recreation District  
Three Year Financial Plan  
2020-2022**

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 has decreased from 7.96% (2004-2016) to 7.2% for 2017 and 2018, and 7.15% for 2020 and 2021.

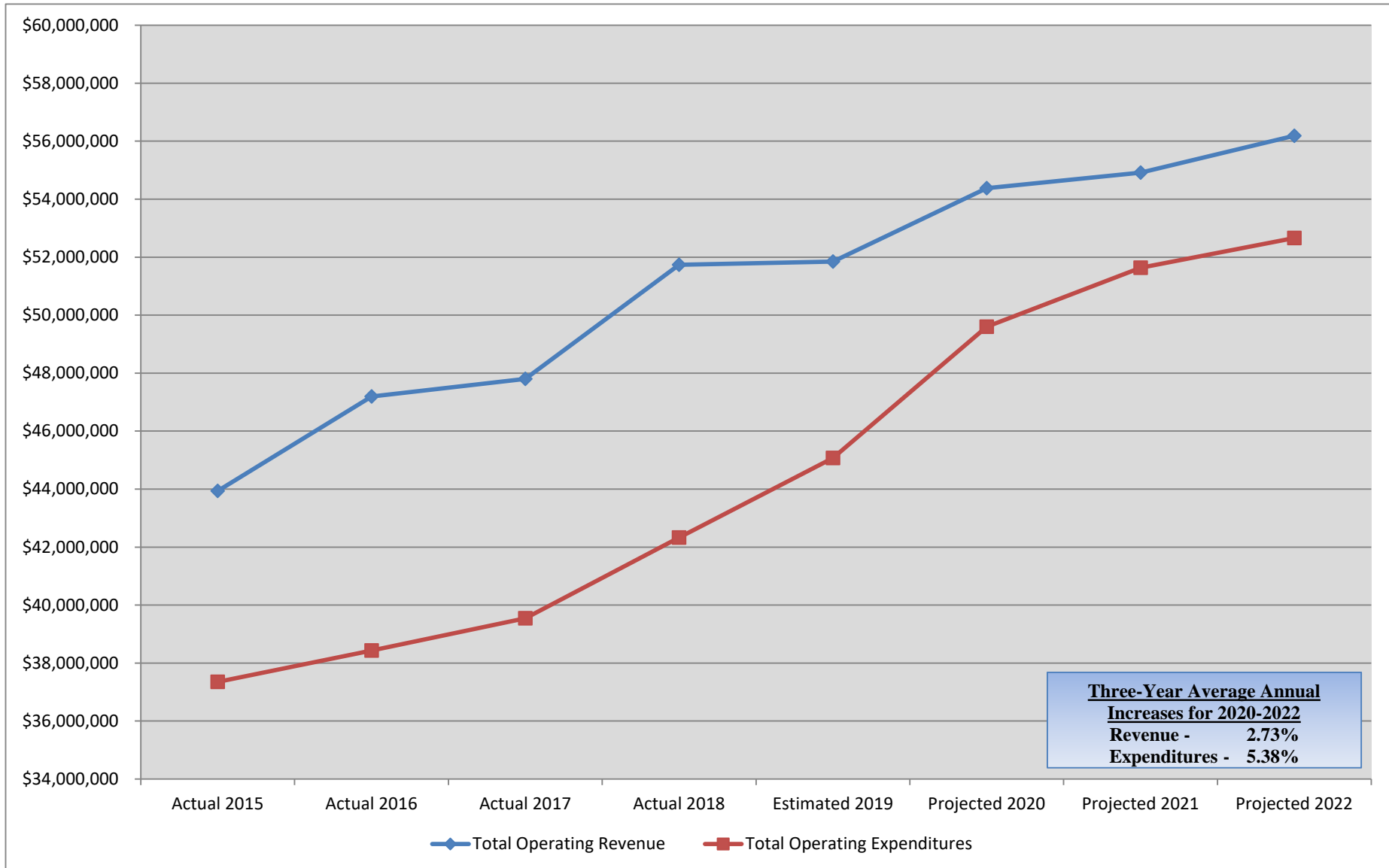
The District is considering a de-Gallagherization election in November 2019 which, if passed by the voters, would allow the District to increase its mill levy to offset the loss of revenue as a result of Gallagher.

**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 operating expenses and deferred maintenance and improvements to the District's aging facilities.

# South Suburban Park and Recreation District Enterprise and General Fund Operating Revenue and Expenditures 2015 - 2022

Three Year Financial Plan



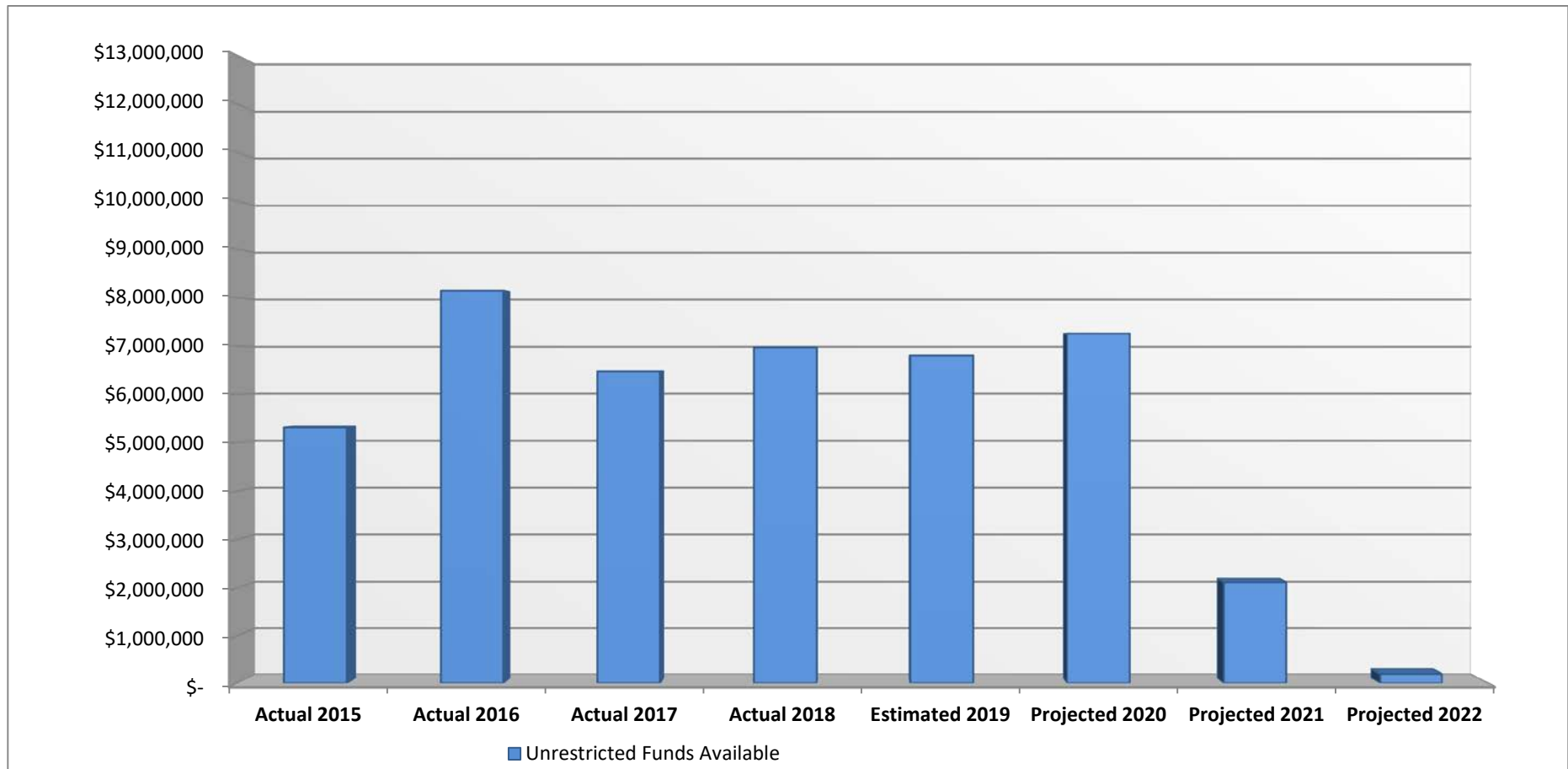
**Note:** Capital expenditures are not included in this graph.

# South Suburban Park and Recreation District

## Unrestricted Funds Available

### 2015 - 2022

Three Year Financial Plan

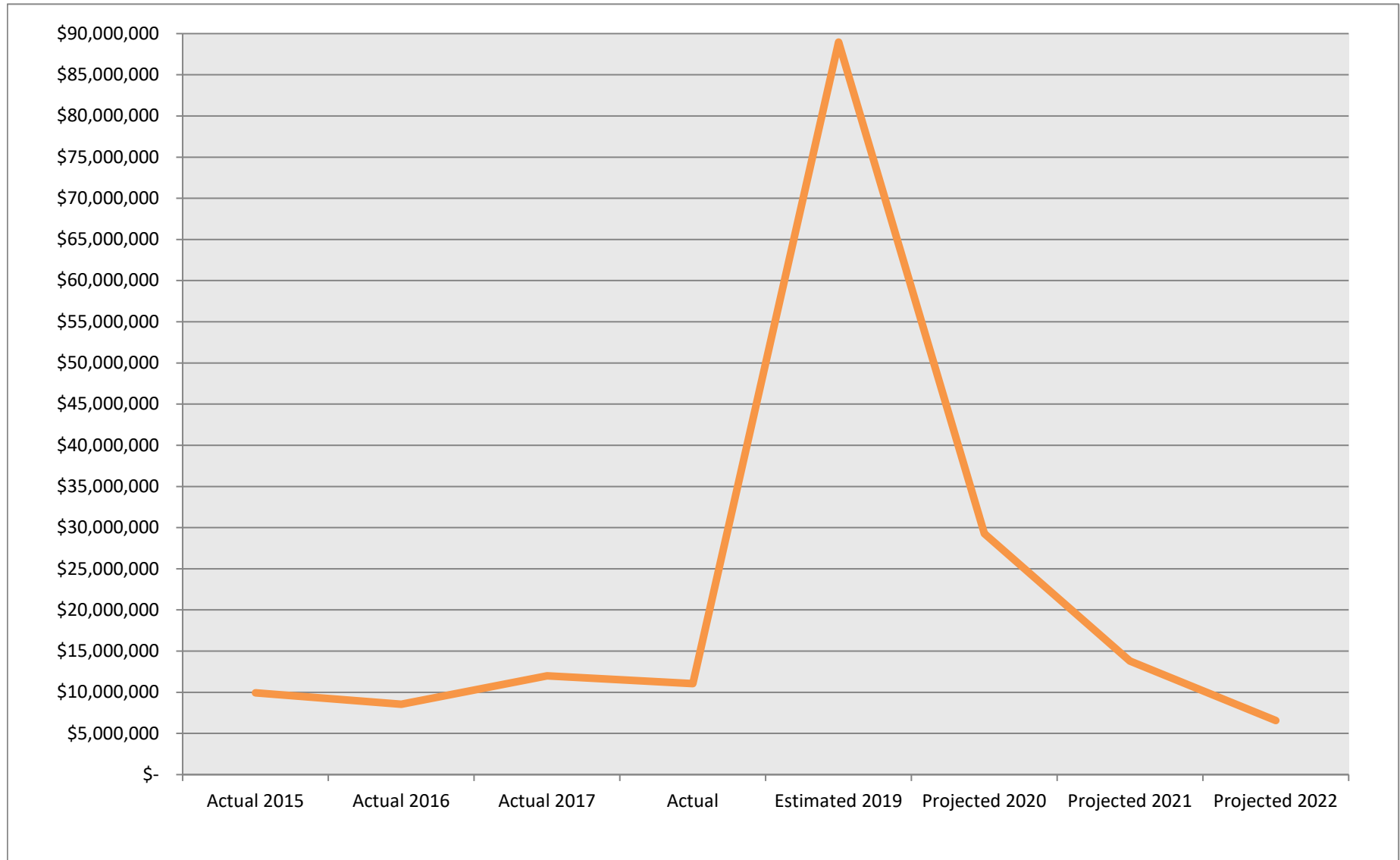


|                               | Actual<br>2015 | Actual<br>2016 | Actual<br>2017 | Actual<br>2018 | Estimated<br>2019 | Projected<br>2020 | Projected<br>2021 | Projected<br>2022 |
|-------------------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|-------------------|-------------------|
| Funds Available Beginning     | \$ 9,790,477   | \$ 9,128,253   | \$ 12,575,796  | \$ 11,532,350  | \$ 13,390,960     | \$ 21,487,009     | \$ 16,863,267     | \$ 8,932,317      |
| Net Operating Revenue         | 6,586,184      | 8,770,019      | 8,262,614      | 9,422,484      | 7,068,319         | 5,053,291         | 3,235,555         | 3,484,882         |
| Intergovernmental for capital | 2,464,128      | 2,165,947      | 2,683,406      | 3,323,116      | 4,807,965         | 3,107,750         | 2,640,000         | 965,000           |
| Capital outlay                | (9,945,738)    | (8,557,883)    | (11,989,466)   | (11,039,325)   | (89,470,235)      | (29,274,783)      | (13,806,505)      | (6,570,939)       |
| Debt Proceeds/Sale of Asset   | 233,202        | 1,069,460      | -              | 152,335        | 85,690,000        | 16,490,000        | -                 | 170,000           |
| Funds Available Ending        | 9,128,253      | 12,575,796     | 11,532,350     | 13,390,960     | 21,487,009        | 16,863,267        | 8,932,317         | 6,981,260         |
| Less Reserves                 | (3,815,907)    | (4,430,830)    | (5,061,179)    | (6,417,421)    | (14,686,376)      | (9,608,880)       | (6,816,172)       | (6,787,629)       |
| Unrestricted Funds Available  | \$ 5,312,346   | \$ 8,144,966   | \$ 6,471,171   | \$ 6,973,539   | \$ 6,800,633      | \$ 7,254,387      | \$ 2,116,145      | \$ 193,631        |

**Note:** All years include capital outlay.

# South Suburban Park and Recreation District Capital Expenditures 2015 - 2022

Three Year Financial Plan



**Note:** For 2020 thru 2022, amounts are projected based on the Five Year Capital Improvement Plan and include projects funded by debt in the amount of \$21,628,025.

**South Suburban Park and Recreation District  
Combined Enterprise and General Fund  
2015-2022**

|                                     | <b>2015<br/>Actual</b> | <b>2016<br/>Actual</b> | <b>2017<br/>Actual</b> | <b>2018<br/>Actual</b> | <b>2019<br/>Estimated</b> | <b>2020<br/>Projected</b> | <b>2021<br/>Projected</b> | <b>2022<br/>Projected</b> |
|-------------------------------------|------------------------|------------------------|------------------------|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| <b>OPERATING REVENUE:</b>           |                        |                        |                        |                        |                           |                           |                           |                           |
| Property Taxes                      | \$17,020,985           | \$20,031,286           | \$20,112,293           | \$22,958,299           | \$23,070,000              | \$26,172,915              | \$26,172,915              | \$ 26,958,102             |
| Specific Ownership                  | 1,704,982              | 1,962,079              | 2,230,639              | \$ 2,204,071           | 1,900,000                 | 2,000,000                 | 2,000,000                 | 2,000,000                 |
| Intergovernmental/Donation/Grants   | 519,530                | 532,255                | 475,958                | 560,352                | 590,199                   | 505,000                   | 505,000                   | 505,000                   |
| Net Investment Income               | 38,791                 | 123,115                | 194,660                | 362,831                | 350,000                   | 260,000                   | 275,000                   | 230,000                   |
| Program Revenue                     | 18,498,583             | 18,704,390             | 19,176,080             | 19,565,352             | 19,821,620                | 20,195,599                | 20,595,511                | 21,003,421                |
| Retail Sales Revenue                | 1,124,131              | 1,101,673              | 1,110,738              | 1,127,031              | 1,189,123                 | 1,218,851                 | 1,249,322                 | 1,280,555                 |
| Restaurant                          | 2,542,481              | 2,503,401              | 2,426,793              | 2,662,108              | 2,508,765                 | 2,596,572                 | 2,687,452                 | 2,781,513                 |
| Contract Sales Revenue              | 53,927                 | 47,875                 | 58,774                 | 46,247                 | 139,492                   | 50,000                    | 50,000                    | 50,000                    |
| Rental Revenue                      | 850,915                | 785,828                | 837,481                | 899,840                | 945,668                   | 785,000                   | 785,000                   | 785,000                   |
| Other Revenue                       | 828,654                | 644,941                | 414,421                | 582,308                | 561,343                   | 595,000                   | 595,000                   | 595,000                   |
| CHV Reserve                         | 753,550                | 759,973                | 762,108                | 769,914                | 772,299                   | -                         | -                         | -                         |
| <b>Total Operating Revenue</b>      | <b>43,936,529</b>      | <b>47,196,816</b>      | <b>47,799,945</b>      | <b>51,738,353</b>      | <b>51,848,509</b>         | <b>54,378,937</b>         | <b>54,915,200</b>         | <b>56,188,591</b>         |
| <b>OPERATING EXPENDITURES:</b>      |                        |                        |                        |                        |                           |                           |                           |                           |
| Salary                              | 17,413,014             | 18,142,927             | 18,953,125             | 19,692,681             | 20,387,372                | 21,322,037                | 22,174,919                | 23,061,916                |
| Benefits                            | 4,297,573              | 4,386,606              | 4,264,409              | 4,816,570              | 5,318,538                 | 5,596,976                 | 5,890,290                 | 6,199,291                 |
| Program Expenses                    | 431,011                | 470,596                | 501,384                | 508,128                | 466,978                   | 487,422                   | 516,235                   | 547,137                   |
| Restaurant Sales Expense            | 232,686                | 232,320                | 244,160                | 273,056                | 255,577                   | 265,800                   | 276,432                   | 287,489                   |
| Supplies                            | 3,220,525              | 3,199,373              | 3,196,188              | 3,400,757              | 3,359,050                 | 3,459,139                 | 3,562,288                 | 3,668,595                 |
| Service & Materials                 | 1,609,789              | 1,831,078              | 1,792,121              | 1,731,221              | 2,037,380                 | 2,099,990                 | 2,164,726                 | 2,231,667                 |
| Maintenance & Equipment             | 400,522                | 370,340                | 407,671                | 481,330                | 660,255                   | 693,858                   | 729,201                   | 766,375                   |
| Utilities                           | 2,739,629              | 2,676,244              | 2,757,407              | 2,870,717              | 2,971,620                 | 3,069,139                 | 3,169,960                 | 3,274,199                 |
| Utilities-Parks Water               | 1,144,898              | 1,482,377              | 1,333,466              | 1,793,331              | 1,782,000                 | 1,871,100                 | 1,964,655                 | 2,062,888                 |
| Contractual                         | 760,915                | 961,006                | 1,170,606              | 1,551,785              | 1,445,470                 | 1,590,017                 | 1,749,019                 | 1,923,921                 |
| Other Expenses                      | 2,172,749              | 2,084,578              | 2,178,100              | 2,324,062              | 2,726,219                 | 2,854,543                 | 2,989,245                 | 3,130,658                 |
| Board Expense                       | 21,818                 | 39,263                 | 145,642                | 31,451                 | 170,000                   | 50,000                    | 30,000                    | 50,000                    |
| Professional Services               | 181,168                | 214,563                | 234,183                | 283,693                | 297,000                   | 300,000                   | 300,000                   | 300,000                   |
| Treasurer and Paying Agent Fees     | 257,233                | 301,604                | 300,282                | 345,443                | 347,170                   | 393,594                   | 393,594                   | 405,372                   |
| Debt Service                        | 2,117,217              | 1,686,018              | 1,662,330              | 1,701,545              | 2,227,561                 | 4,925,031                 | 5,104,942                 | 4,130,732                 |
| Hudson Gardens Management Fee       | 350,000                | 350,000                | 400,000                | 521,500                | 620,000                   | 620,000                   | 620,000                   | 620,000                   |
| <b>Total Operating Expenditures</b> | <b>37,350,747</b>      | <b>38,428,893</b>      | <b>39,541,074</b>      | <b>42,327,270</b>      | <b>45,072,190</b>         | <b>49,598,646</b>         | <b>51,635,506</b>         | <b>52,660,240</b>         |
| <b>Total Net Operating Revenue</b>  | <b>\$ 6,585,782</b>    | <b>\$ 8,767,923</b>    | <b>\$ 8,258,871</b>    | <b>\$ 9,411,083</b>    | <b>\$ 6,776,319</b>       | <b>\$ 4,780,291</b>       | <b>\$ 3,279,694</b>       | <b>\$ 3,528,351</b>       |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024  
SUMMARY**

|   | 2020                | 2021                | 2022                | 2023                | 2024                | Total               |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>Total by Funding Source:</b>                         |                     |                     |                     |                     |                     |                     |
| District Share of Capital Projects (Operations)         | \$ 7,892,008        | \$ 9,673,505        | \$ 5,995,939        | \$13,558,745        | \$10,238,978        | \$47,359,175        |
| Projects Funded by Lease                                | 990,000             | -                   | 170,000             | 220,000             | 200,000             | 1,580,000           |
| Projects Funded by GO Bonds                             | 5,035,025           | 2,243,000           | 190,000             | 1,325,000           | 100,000             | 8,893,025           |
| Projects Funded by COPS                                 | 13,000,000          | -                   | -                   | -                   | -                   | 13,000,000          |
| Partner Contributions to Operating Capital Projects     | 747,500             | 165,000             | 215,000             | 1,393,625           | 968,625             | 3,489,750           |
| Partner Contributions to Bond Capital Projects          | 1,610,250           | 1,725,000           | -                   | -                   | -                   | 3,335,250           |
| <b>Total Capital Improvement Plan</b>                   | <b>\$29,274,783</b> | <b>\$13,806,505</b> | <b>\$ 6,570,939</b> | <b>\$16,497,370</b> | <b>\$11,507,603</b> | <b>\$77,657,200</b> |
| <b>Total by Department:</b>                             |                     |                     |                     |                     |                     |                     |
| Admin   | \$ 80,000           | \$ 45,000           | \$ 45,000           | \$ 45,000           | \$ 45,000           | \$ 260,000          |
| Golf (Includes Hospitality)                             | 2,947,500           | 888,000             | 1,271,000           | 1,392,000           | 585,000             | 7,083,500           |
| Human Resources   | 232,466             | 190,000             | 190,000             | 190,000             | 190,000             | 992,466             |
| IT  | 715,000             | 745,000             | 620,000             | 480,000             | 940,000             | 3,500,000           |
| Parks & Open Space                                      | 2,126,542           | 1,558,005           | 2,158,439           | 3,628,245           | 2,085,978           | 11,557,209          |
| Planning  | 18,965,025          | 6,973,000           | 390,000             | 6,825,000           | 2,650,000           | 35,803,025          |
| Recreation (Includes Construction and Mechanical Maint) | 1,850,500           | 1,517,500           | 1,681,500           | 2,543,500           | 4,043,000           | 11,636,000          |
| Partner Contributions to Capital Projects               | 2,357,750           | 1,890,000           | 215,000             | 1,393,625           | 968,625             | 6,825,000           |
| <b>Total Capital Improvement Plan</b>                   | <b>\$29,274,783</b> | <b>\$13,806,505</b> | <b>\$ 6,570,939</b> | <b>\$16,497,370</b> | <b>\$11,507,603</b> | <b>\$77,657,200</b> |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department                            | Facility                | Project                     | Description  | 2020      | 2021      | 2022      | 2023      | 2024      | Total      |
|---------------------------------------|-------------------------|-----------------------------|--|-----------|-----------|-----------|-----------|-----------|------------|
| <b>PROJECTS FUNDED BY OPERATIONS:</b> |                         |                             |  |           |           |           |           |           |            |
| 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    |
| Admin                                 | Various                 | Replace facility signage    | Working with Dept. Directors and facility managers - Identify locations where signage needs to be updated to the new brand standard/logo. The Board has adopted a new logo and brand - this implements the Board's directive | 35,000    | -         | -         | -         | -         | 35,000     |
| Golf                                  | Family Sports           | Irrigation upgrades         | Add injection pump and magnation technology  | 15,000    | -         | -         | -         | -         | 15,000     |
| Golf                                  | Family Sports           | Mini Golf Filtration System | replace filtration system on mini golf pond  | 20,000    | -         | -         | -         | -         | 20,000     |
| Golf                                  | Family Sports Center    | Cart Path Repair/Addition   | Repair and add new cart paths to golf course   | 30,000    | -         | 30,000    | 40,000    | 45,000    | 145,000    |
| Golf                                  | Family Sports Center    | Equipment Replacement       | mower  | 60,000    | -         | -         | -         | -         | 60,000     |
| Golf                                  | Family Sports Center    | Fence on driving range      | replace existing 6 foot tall chain link fence along #1 with 10 foot tall fence   | 25,000    | -         | -         | -         | -         | 25,000     |
| Golf                                  | Family Sports Center    | Irrigation Upgrades         | Replace/add irrigation satellites  | 18,000    | -         | -         | 15,000    | -         | 33,000     |
| Golf                                  | Family Sports Center    | Irrigation Upgrades         | Irrigation Upgrades  | 5,000     | 20,000    | -         | 20,000    | 20,000    | 65,000     |
| Golf                                  | Family Sports Center    | Landscape Improvements      | Replace handrail and landscaping   | 5,000     | 10,000    | -         | -         | 10,000    | 25,000     |
| Golf                                  | Littleton Golf & Tennis | Above Ground Fuel Storage   | Install above ground fuel storage tanks  | 175,000   | -         | -         | -         | -         | 175,000    |
| Golf                                  | Littleton Golf & Tennis | Cart path repair            | Replace and add concrete cart paths  | 50,000    | -         | 50,000    | 50,000    | 50,000    | 200,000    |
| Golf                                  | Littleton Golf & Tennis | Equipment Replacement       | Sweeper  | 45,000    | -         | -         | -         | -         | 45,000     |
| Golf                                  | Littleton Golf & Tennis | Equipment Replacement       | Deck mower   | 30,000    | -         | -         | -         | -         | 30,000     |
| Golf                                  | Littleton Golf & Tennis | Equipment Replacement       | Utility Carts  | 11,000    | -         | -         | -         | -         | 11,000     |
| Golf                                  | Littleton Golf & Tennis | Irrigation Upgrade          | Replace satellite controller, new pipes, wires, and heads  | 18,000    | -         | -         | -         | -         | 18,000     |
| Golf                                  | Lone Tree Golf          | Asphalt Shop Yard           | Replace aging asphalt in shop area   | 10,000    | -         | 10,000    | -         | 10,000    | 30,000     |
| Golf                                  | Lone Tree Golf          | Bunker Renovation           | reshape, add drainage, and sand to bunkers   | 50,000    | -         | 100,000   | 75,000    | 100,000   | 325,000    |
| Golf                                  | Lone Tree Golf          | Equipment Replacement       | Utility Carts (10)   | 96,000    | -         | -         | -         | -         | 96,000     |
| Golf                                  | Lone Tree Golf          | Equipment Replacement       | Toro walk greens mowers (5)  | 50,000    | -         | -         | -         | -         | 50,000     |
| Golf                                  | Lone Tree Golf          | Equipment Replacement       | Mini Excavator   | \$ 45,000 | \$ -      | \$ -      | \$ -      | \$ -      | \$ 45,000  |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

| Department  | Facility                | Project                                   | Description   | 2020      | 2021   | 2022   | 2023   | 2024   | Total     |
|-------------|-------------------------|---|---|-----------|--------|--------|--------|--------|-----------|
| Golf        | Lone Tree Golf          | Grinder                                   | Replace reel and bed knife grinder  | \$ 70,000 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 70,000 |
| Golf        | Lone Tree Golf          | irrigation Upgrade                        | Replace irrigation clocks   | 20,000    | 20,000 | 20,000 | 20,000 | 20,000 | 100,000   |
| Golf        | Lone Tree Golf          | Pro Shop Upgrade                          | Replace sales counter and fixtures in shop  | 40,000    | -      | -      | -      | -      | 40,000    |
| Golf        | Lone Tree Golf          | Tee signage                               | Replace tee monument signage  | 35,000    | -      | -      | -      | -      | 35,000    |
| Golf        | South Suburban Golf     | Bunker renovation                         | reshape, and add drainage and sand to bunkers   | 20,000    | 20,000 | 20,000 | -      | -      | 60,000    |
| Golf        | South Suburban Golf     | Well #3                                   | replace pump and motor in well #3 which is non-operable   | 100,000   | -      | -      | -      | -      | 100,000   |
| Golf        | SSGC                    | Equipment Replacement                     | Triplex greens mowers (2)   | 55,000    | -      | -      | -      | -      | 55,000    |
| Golf        | SSGC                    | Equipment Replacement                     | Skid Steer  | 45,000    | -      | -      | -      | -      | 45,000    |
| Hospitality | All Locations           | Equipment replacement                     | contingency for equipment replacement   | 40,000    | 40,000 | 40,000 | 25,000 | 25,000 | 170,000   |
| Hospitality | Family Sports Center    | Food prep cooler replacement              | Replace food prep cooler table in Avs Grill   | 6,500     | -      | 7,000  | -      | -      | 13,500    |
| Hospitality | Family Sports Center    | Grill carpet replacement                  | Replace restaurant carpet in Avs Grill  | 10,000    | -      | -      | -      | -      | 10,000    |
| Hospitality | Family Sports Center    | Grill fryer replacement                   | Replace deep fryer for Avs Grill area   | 25,000    | -      | -      | -      | -      | 25,000    |
| Hospitality | Littleton Golf & Tennis | Charbroiler replacement                   | Replace charbroiler   | 5,000     | -      | -      | -      | -      | 5,000     |
| Hospitality | Littleton Golf & Tennis | Restaurant chairs & tables replacement    | Replace tables, chairs and bar stools in restaurant/bar area  | 18,000    | -      | -      | -      | -      | 18,000    |
| Hospitality | Lone Tree Golf          | Audio visual Equipment                    | add/improve audio/visual equipment in banquet and grill areas   | 14,000    | -      | -      | -      | -      | 14,000    |
| Hospitality | Lone Tree Golf          | Carpet Replacement                        | replace carpet in grill, pro shop, and locker rooms all of lower level  | 80,000    | -      | -      | -      | -      | 80,000    |
| Hospitality | Lone Tree Golf          | Exterior paint / siding repair            | reside LT clubhouse and replace doors   | 430,000   | -      | -      | -      | -      | 430,000   |
| Hospitality | Lone Tree Golf          | Furniture for grill                       | Replace grill furniture at Lone Tree  | 35,000    | 50,000 | -      | -      | -      | 85,000    |
| Hospitality | Lone Tree Golf          | ice machine                               | add a new ice machine for grill water station   | 5,000     | -      | -      | -      | -      | 5,000     |
| Hospitality | Lone Tree Golf          | Lighting Upgrades                         | add new lighting in main dining room  | 9,000     | -      | -      | -      | -      | 9,000     |
| Hospitality | Lone Tree Golf          | Patio Bar Upgrade                         | Add a hand sink with water and drain to improve level of service and meet health department requirements.   | 10,000    | -      | -      | -      | -      | 10,000    |
| Hospitality | Lone Tree Golf          | Portable bar                              | add new portable bar and cooler   | 10,000    | -      | -      | -      | -      | 10,000    |
| 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    |
| Hospitality | Lone Tree Golf          | Renovate main floor restrooms             | renovate and bring restrooms up to code   | 40,000    | 30,000 | -      | -      | -      | 70,000    |
| Hospitality | Lone Tree Golf          | Replace Carpet on main level of clubhouse | replace carpet in lobby, dining room, lounge, and office area   | \$ 80,000 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 80,000 |



**South Suburban Park and Recreation District  
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CIP Detail

| Department             | Facility                 | Project                                       | Description   | 2020       | 2021       | 2022       | 2023       | 2024       | Total      |
|------------------------|--------------------------|---|---|------------|------------|------------|------------|------------|------------|
| Hospitality            | Lone Tree Golf           | Replace grill dishwasher                      | replace dishwasher in grill   | \$ 17,000  | \$ -       | \$ -       | \$ -       | \$ -       | \$ 17,000  |
| 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     | -          | 15,000     | 15,000     | 60,000     |
| Hospitality            | Lone Tree Golf           | Security/fire doors                           | replace the magnetic locks on public doors in clubhouse   | 10,000     | -          | -          | -          | -          | 10,000     |
| Hospitality            | South Suburban Golf      | Beverage cart, replace                        | Replace beverage cart, end of life expectancy   | 20,000     | -          | -          | -          | -          | 20,000     |
| Hospitality            | South Suburban Golf      | Furniture Replacement                         | Replace indoor and outdoor furniture  | 50,000     | 20,000     | -          | -          | -          | 70,000     |
| Human Resources        | Admin                    | HRIS/Payroll                                  | Software/online solution for the data entry, data tracking, and data information needs of the Human Resources, payroll, management, and accounting functions. Improve productivity (Workflow; Employee Self Service; Manager Self Service; Reporting; web access).  | 232,466    | 190,000    | 190,000    | 190,000    | 190,000    | 992,466    |
| 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  | 15,000     | 30,000     | -          | -          | -          | 45,000     |
| IT                     | Admin                    | Virtual Server Refresh                        | Refresh Tegile Array that handles over 90% of District systems  | 120,000    | -          | -          | -          | -          | 120,000    |
| IT                     | Goodson and SSGC         | Consolidate Access Controls                   | The Recreation Complex will be using a different access control system that is different from Brivo. To avoid making staff carry a ring of badges or fobs, we are going to change out the access control systems at South Suburban Golf and at Goodson. We have 5 access control panels that need to be replaced at a cost of approximately \$6,000 per panel | 30,000     | -          | -          | -          | -          | 30,000     |
| IT                     | South Platte Park        | Fiber Connectivity                            | Phase 3 of Updating District Facilities for Fiber   | 65,000     | -          | -          | -          | -          | 65,000     |
| IT                     | South Suburban Ice Arena | Fiber Connectivity                            | Phase 3 of Updating District Facilities for Fiber   | 20,000     | -          | -          | -          | -          | 20,000     |
| IT                     | Various                  | Annual Computer Replacement                   | Annual Replacement of Desktop/Laptop and Mobile Devices District Wide   | 165,000    | 150,000    | 150,000    | 150,000    | 160,000    | 775,000    |
| IT                     | Various                  | New Recreation Software                       | Replace Recreation Software District-Wide   | 300,000    | 300,000    | 300,000    | 300,000    | 300,000    | 1,500,000  |
| Mechanical Maintenance | Family Sports Center     | Driving Range lights                          | Convert Driving range lights to LED   | 15,000     | -          | -          | -          | -          | 15,000     |
| Mechanical Maintenance | Family Sports Center     | RTU units                                     | Replacement of 16 RTU for the facility-various ones each year depending on life expectancy and function   | \$ 140,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 100,000 | \$ 500,000 |

**South Suburban Park and Recreation District  
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CIP Detail

| Department             | Facility                    | Project                           | Description  | 2020      | 2021      | 2022      | 2023   | 2024      | Total      |
|------------------------|-----------------------------|-----------------------------------|--|-----------|-----------|-----------|--------|-----------|------------|
| Mechanical Maintenance | Goodson                     | 2 RTU York units                  | Upstairs running track & workout area  | \$ 70,000 | \$ -      | \$ -      | \$ -   | \$ -      | \$ 70,000  |
| Mechanical Maintenance | Goodson                     | AHU1 return fan unit.             | Rebuild the roof return air fan  | 30,000    | -         | -         | -      | -         | 30,000     |
| Mechanical Maintenance | Littleton Golf & Tennis     | Dome lights                       | Replace failing LED pods in domes  | 20,000    | -         | -         | -      | -         | 20,000     |
| Mechanical Maintenance | Littleton Golf & Tennis     | Inflation/Heat package            | Replace broken down inflation and heat package to the dome. This project will not be done if the bubble is replaced with a sprung structure. | 100,000   | -         | -         | -      | -         | 140,000    |
| Mechanical Maintenance | Lone Tree Hotel             | Heat pump replacement             | Replacement of aging heat pumps  | 20,000    | 20,000    | 20,000    | 20,000 | 20,000    | 100,000    |
| Mechanical Maintenance | Lone Tree Recreation Center | Replace Lighting in Aquatics Area | Converting lights in Aquatics area to LED  | 20,000    | -         | -         | -      | -         | 20,000     |
| Mechanical Maintenance | Lone Tree Recreation Center | RTU #2 AC Coil                    | Replacement of leaking and failing stage #2 air conditioning coil  | 25,000    | -         | -         | -      | -         | 25,000     |
| Parks & Open Space     | Arapahoe Park               | Entrance Road Repair              | Remove and Replace broken concrete road section at entrance to Arapahoe Park   | 56,700    | -         | -         | -      | -         | 56,700     |
| Parks & Open Space     | Bowles Grove Park           | Booster Pump for irrigation       | Replace booster pump (motor, pump and drive)   | 12,000    | -         | -         | -      | -         | 12,000     |
| Parks & Open Space     | Carson Nature Center        | Restrooms                         | Design and Construct upgrade and remodel restroom  | 225,000   | -         | -         | -      | -         | 225,000    |
| Parks & Open Space     | Carson Nature Center        | Restrooms                         | Littleton will pay for half  | (112,500) | -         | -         | -      | -         | (112,500)  |
| Parks & Open Space     | Columbine Manor Park        | Concrete Trails                   | Columbine Manor Park connection  | 40,000    | -         | -         | -      | -         | 40,000     |
| Parks & Open Space     | deKoevend Park              | Tennis Courts                     | Resurface courts   | 80,000    | -         | -         | -      | -         | 80,000     |
| Parks & Open Space     | Franklin Pool Parking lot   | Seal Coat and Paint               | Crack seal; seal coat and repaint parking spaces   | 8,700     | -         | -         | -      | -         | 8,700      |
| Parks & Open Space     | Harlow Pool Parking lot     | Seal Coat and Paint               | Crack seal; seal coat and repaint parking spaces   | 9,400     | -         | -         | -      | -         | 9,400      |
| Parks & Open Space     | Highline Canal              | Soft Surface Trails               | High Line Canal annual resurface (Centennial)  | 21,200    | -         | 22,472    | -      | 24,720    | 68,392     |
| Parks & Open Space     | Highline Canal              | Soft Surface Trails               | High Line Canal annual resurface (Littleton)   | 21,200    | -         | 22,472    | -      | 24,720    | 68,392     |
| Parks & Open Space     | Holly Pool Parking lot      | Seal Coat and Paint               | Crack seal; seal coat and repaint parking spaces   | 10,550    | -         | -         | -      | -         | 10,550     |
| Parks & Open Space     | Mary Carter Greenway        | Concrete Trails                   | Mary Carter Greenway Trail (1000 lf sections)  | \$ 76,000 | \$ 78,280 | \$ 80,628 | \$ -   | \$ 88,700 | \$ 323,608 |

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CIP Detail

| Department         | Facility                         | Project                              | Description   | 2020       | 2021    | 2022    | 2023    | 2024    | Total      |
|--------------------|----------------------------------|--------------------------------------|---|------------|---------|---------|---------|---------|------------|
| Parks & Open Space | Palos Verdes Park                | Booster Pump for irrigation          | Replace booster pump (motor, pump and drive)  | \$ 15,000  | \$ -    | \$ -    | \$ -    | \$ -    | \$ 15,000  |
| Parks & Open Space | Spring Creek Trail               | Asphalt Trails                       | Spring Creek Trail (Fox Ridge)  | 202,000    | -       | -       | -       | -       | 202,000    |
| Parks & Open Space | SSSC                             | Refinish floors                      | Strip and refinish concrete flooring at SSSC. Current treatment is textured and captures dirt and is very high maintenance.                                 | 42,875     | -       | -       | -       | -       | 42,875     |
| Parks & Open Space | Trail Mark                       | Hog Back Hill Concrete trail repair  | Repair concrete trail at Hog Back Hill Park   | 26,000     | -       | -       | -       | -       | 26,000     |
| Parks & Open Space | Various                          | Central Irrigation Controls          | Upgrade irrigation controls at various locations  | 46,350     | 47,740  | 49,172  | 50,647  | 52,166  | 246,075    |
| Parks & Open Space | Various                          | Drinking Fountains                   | Upgrade drinking fountains with dog bowl and jug filler at various locations  | 15,450     | 15,914  | 16,391  | 16,883  | 17,390  | 82,028     |
| Parks & Open Space | Various                          | New Equipment Request                | 11 Foot Rotary Mower  | 72,000     | -       | -       | -       | -       | 72,000     |
| Parks & Open Space | Various                          | New Equipment Request                | Pro-Core Aerator for athletic fields  | 31,000     | -       | -       | -       | -       | 31,000     |
| Parks & Open Space | Various                          | New Equipment Request                | Honda Track Recoil Snow Blowers main use at new Rec Complex snow removal  | 10,500     | -       | -       | -       | -       | 10,500     |
| Parks & Open Space | Various                          | Park Signs                           | Multi-year replacement plan for facility monument signs, park signs and rule reg signs  | 156,142    | 129,326 | 112,606 | 95,500  | -       | 493,574    |
| Parks & Open Space | Various                          | Replacement Vehicles and Equipment   | Replacement of District fleet vehicles and equipment.   | 710,975    | 549,745 | 660,380 | 783,165 | 796,657 | 3,500,922  |
| Parks & Open Space | Various Locations                | Irrigation Upgrades                  | Cherry Park; Sweetwater; Trail Mark & Hog Back; Linksvie; Willow Creek & Columbine Manor  | 179,000    | 269,000 | 354,000 | 318,375 | 475,000 | 1,595,375  |
| Parks & Open Space | Various Regional Trail locations | Concrete and Asphalt                 | Remove and replace damaged trail segments along regional trails across the district.  | 125,000    | 130,000 | 135,000 | 140,000 | 147,000 | 677,000    |
| Parks & Open Space | Willow Springs Service Center    | Replace sliding doors with man doors | Remove and replace glass sliding doors and install man doors on offices   | 20,000     | -       | -       | -       | -       | 20,000     |
| Parks & Open Space | Willow Springs Service Center    | Salt / Sand Spreader for truck       | Meyers Salt / Sand Spreader for the back of a truck to use on sanding parking lots snow removal   | 10,000     | -       | -       | -       | -       | 10,000     |
| Parks & Open Space | Willow Springs Service Center    | Utility Vehicle                      | New Kubota RTV 1100 with enclosed cab (hvac) snow plow and tool rack  | 16,000     | -       | -       | -       | -       | 16,000     |
| Planning           | Adjacent to Reynolds             | Land Acquisition                     | Purchase Land adjacent to Reynolds Landing  | 150,000    | -       | -       | -       | -       | 150,000    |
| Planning           | Altair Park                      | Phase I Construction                 | Correct erosion and remove sedimentation and vegetation necessary to improve flow in a localized drainage way that overtops and floods the athletic fields. | \$ 200,000 | \$ -    | \$ -    | \$ -    | \$ -    | \$ 200,000 |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

| Department | Facility                                     | Project                                   | Description  | 2020       | 2021      | 2022 | 2023 | 2024 | Total      |
|------------|--|---|--|------------|-----------|------|------|------|------------|
| Planning   | Cornerstone Park                             | Planting Buffer near Pickleball Courts    | Based on citizen input, this project scope is to reduce the noise from the pickleball courts. In researching noise mitigation, we found that planting trees close to the courts may help diffuse some of the noise from carrying over into the adjacent neighborhood.  | \$ 15,000  | \$ -      | \$ - | \$ - | \$ - | \$ 15,000  |
| Planning   | DALRP (Douglas County Projects)              | Dog Off-Leash Area Relocation             | New irrigation tap, fencing, concrete walks and parking.   | 200,000    | -         | -    | -    | -    | 200,000    |
| Planning   | DALRP (Douglas County Projects)              | 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.  | 60,000     | 4,500,000 | -    | -    | -    | 4,560,000  |
| Planning   | deKoevend Park (Centennial Projects)         | Dog Off-Leash Area                        | Install new dog off-leash area behind Goodson Recreation Center to replace use at ballfield. Irrigation, fencing, pavilion and walks.  | 275,000    | -         | -    | -    | -    | 275,000    |
| Planning   | High Line Canal (Arapahoe County Projects)   | HLC Conservancy Contribution              | Partner match for the High Line Canal management.  | 20,000     | -         | -    | -    | -    | 20,000     |
| Planning   | High Line Canal (Arapahoe County Projects)   | Wayfinding Signs                          | Replace wayfinding signs along the High Line Canal through Littleton and Centennial.   | 80,000     | -         | -    | -    | -    | 80,000     |
| Planning   | Highlands Ranch                              | Disk Golf                                 | Relocate disc golf course due to the construction of the Recreation Complex. This amount is in addition to fund budgeted in 2019.  | 60,000     | -         | -    | -    | -    | 60,000     |
| Planning   | Walnut Hills Elementary (Centennial Project) | School Park Ballfield Relocation          | Plan, design, relocate and improve the existing ballfield. Project scope includes relocating ballfield northwest of it's current location and outside the existing drainage path. Project will also provide ADA accessible concrete trail to the new ballfield location, as well as, to the tennis courts and shelter area. New backstop will also be installed. | 240,000    | -         | -    | -    | -    | 240,000    |
| Planning   | Walnut Hills Elementary (Centennial Project) | School Park Ballfield Relocation          | \$120,000 Match from Centennial  | (120,000)  | -         | -    | -    | -    | (120,000)  |
| 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 |

**South Suburban Park and Recreation District  
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| Department | Facility                        | Project                                    | Description   | 2020         | 2021 | 2022 | 2023   | 2024      | Total        |
|------------|---------------------------------|--|---|--------------|------|------|--------|-----------|--------------|
| 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) |
| 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)                                | 12,000       | -    | -    | -      | -         | 12,000       |
| Recreation | BMX/Athletics                   | Limestone Cap                              | Add limestone cap on top of BMX soil to help with erosion of track. Additionally, the placement will come with new jumps to the straightaways   | 7,700        | -    | -    | -      | -         | 7,700        |
| 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.                                    | 15,000       | -    | -    | -      | -         | 15,000       |
| Recreation | Buck Recreation Center/Aquatics | Change Sand in Filters                     | Typically replacement every ~10 years.  | 15,000       | -    | -    | -      | -         | 15,000       |
| Recreation | Buck Recreation Center/Facility | Gym hoop/curtain motors                    | Replacement of gym hoop and curtain motors that are past life expectancy  | 15,000       | -    | -    | -      | -         | 15,000       |
| Recreation | Colorado Journey                | Sales Building                             | Exterior and Interior painted, interior carpet replacement, update cabinets/countertops (10+ years ago)   | 20,000       | -    | -    | -      | -         | 20,000       |
| 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                | Update Security Alarm System               | Replacing the current system that was installed 10 years ago and is missing security capacities needed to ensure a safe facility  | 7,200        | -    | -    | -      | -         | 7,200        |
| 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 Center            | Ice Rink Lighting                          | Purchase new lighting for above the ice rinks   | 77,000       | -    | -    | -      | -         | 77,000       |
| Recreation | Family Sports Center            | Laser Tag remodel                          | Purchase new equipment, obstacles, new carpet and walls   | 55,000       | -    | -    | 20,000 | -         | 75,000       |
| Recreation | Family Sports Center            | Life Safety Inverter                       | Replacement of facility life safety inverter  | \$ 90,000    | \$ - | \$ - | \$ -   | \$ 10,000 | \$ 100,000   |

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CIP Detail

| Department | Facility                                       | Project   | Description   | 2020      | 2021      | 2022      | 2023      | 2024      | Total      |
|------------|--|---|---|-----------|-----------|-----------|-----------|-----------|------------|
| Recreation | Family Sports Center                           | Maintenance of ice rink compressors   | Annual preventative maintenance on ice rink compressors   | \$ 36,000 | \$ 25,000 | \$ 36,000 | \$ 25,000 | \$ 36,000 | \$ 158,000 |
| Recreation | Family Sports Center                           | Skate Replacement   | Replace ice skates for rental-20% yearly  | 5,000     | 5,000     | 5,000     | 5,000     | 5,000     | 25,000     |
| Recreation | Family Sports Dome                             | Heavy Duty Lacrosse Nets  | The current nets are light weight and often needing repair or replacement. This would be a consistent replacement schedule for around the District. (quantity - 30 @ \$136)   | 6,500     | -         | -         | -         | -         | 6,500      |
| Recreation | Goodson Dance Studio                           | Ballet Bars Update  | Replacing ballet bars to correct height and room improvements   | 5,000     | -         | -         | -         | -         | 5,000      |
| Recreation | Goodson Recreation Center/Child Discovery Time | CDT Improvements Multi-Year Project   | Year 3 (2020): Finish cabinet replacement in Room 3 and CDT kitchen.  | 38,000    | -         | -         | -         | -         | 38,000     |
| Recreation | Goodson Recreation Center/Facility             | Lobby Furniture   | The lobby furniture will need to be replaced in the next five years. Last replaced in 2016.   | 25,000    | -         | -         | -         | -         | 25,000     |
| 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 | Holly Tennis                                   | New patio furniture   | The current patio furniture is worn and needs replaced.   | 5,500     | -         | -         | -         | -         | 5,500      |
| Recreation | Lone Tree Recreation Center/Aquatics           | Kiddie Slides replacement   | LTRC Kiddie Slide replacement (Buck Replaced 2018, Goodson Replaced 2019)   | 27,000    | -         | -         | -         | -         | 27,000     |
| Recreation | Lone Tree Recreation Center/Facility           | AutoScrubber  | Purchase new unit   | 10,000    | -         | -         | -         | -         | 10,000     |
| Recreation | Lone Tree Recreation Center/Facility           | Locker Room Mirrors   | Replace locker room mirrors   | 12,000    | -         | -         | -         | -         | 12,000     |
| Recreation | Lone Tree Recreation Center/Facility           | Locker Room Partitions  | Replace locker room partitions  | 25,000    | -         | -         | -         | -         | 25,000     |
| Recreation | Lone Tree Recreation Center/Facility           | Maple Room Update   | Split room into two rooms with making one for Pilates reformer and one for baby sitting and birthday parties. Update flooring on Pilates side, removal of benches, update external door to cardio floor and purchase reformer equipment | 65,000    | -         | -         | -         | -         | 65,000     |
| 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   | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 50,000  |

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| Department | Facility                            | Project  | Description  | 2020      | 2021   | 2022   | 2023   | 2024   | Total     |
|------------|-------------------------------------|--|--|-----------|--------|--------|--------|--------|-----------|
| Recreation | Multi-Site/Aquatics                 | Outdoor Pool additional and upgraded shade structures              | Outdoor Pool additional and upgraded shade structures  | \$ 55,000 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 55,000 |
| Recreation | Multi-Site/Aquatics                 | Outdoor Pool Security System Install                               | Security system-including video monitoring all four outdoor pools.   | 40,000    | -      | -      | -      | -      | 40,000    |
| Recreation | Multi-Site/Aquatics                 | Outdoor Pool Sign Package  | All signage (monument, directional and rules) at Franklin, Harlow and Holly  | 25,000    | -      | -      | -      | -      | 25,000    |
| Recreation | Multi-Site/Aquatics                 | Replaster Indoor Pools   | Typically have a lifespan of 10-15 years. Replace with Eccofinish. 2020: Buck Main Pool, 2021: Buck Therapy Pool   | 90,000    | 70,000 | -      | -      | -      | 160,000   |
| Recreation | Multi-Site/Aquatics                 | Tile/Deck Repairs  | Repair tiles, recaulking old concrete deck   | 15,000    | -      | -      | -      | -      | 15,000    |
| Recreation | Multi-Site/Aquatics                 | UV Bulb Replacement  | UV Bulb Replacement-Until 2020 clear comfort replacement   | 6,000     | 3,000  | -      | -      | -      | 9,000     |
| Recreation | Multi-Site/Facilities               | Additional Security Cameras  | Not enough funds to upgrade security cameras at all sites from 2019 CIP, this will wrap up upgrades.   | 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) (2020): Buck Gym Full Sand, LTRC All Wood Floors Light Sand (2021): Buck MP Room and Aerobic Full Sand, Goodson All Wood Floors Light Sand (2022): LTRC All Wood Floors Light Sand, Buck Gym Light Sand, Sheridan RB Light Sand (2023): Goodson All Wood Floors Light Sand and Buck MP and Aerobic Light Sand (2024): LTRC All Wood Floors Light Sand, Buck Gym Light Sand | 38,000    | 24,000 | 20,000 | 17,000 | 17,000 | 116,000   |
| Recreation | Multi-Site/Facility                 | Portable Mirrors for MP Rooms                                      | Purchase portable mirrors for dance/fitness programs at Buck and LTRC  | 10,000    | -      | -      | -      | -      | 10,000    |
| Recreation | Sheridan Recreation Center/Arts Rec | Updated tables and chairs in Lab                                   | Purchase new regular and preschool sized tables and chairs.  | 10,000    | -      | -      | -      | -      | 10,000    |
| Recreation | Sheridan Recreation Center/Facility | Replace Lobby Furniture  | Replace lobby furniture, pieces include a couch and two chairs. Current furniture is about 5years old.   | 5,000     | -      | -      | -      | -      | 5,000     |
| 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 (1977) have been repaired numerous times. They have also been challenging to secure due to their age.  | \$ 12,100 | \$ -   | \$ -   | \$ -   | \$ -   | \$ 12,100 |

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CIP Detail

| Department             | Facility                      | Project  | Description  | 2020     | 2021      | 2022    | 2023     | 2024   | Total     |
|------------------------|-------------------------------|--|--|----------|-----------|---------|----------|--------|-----------|
| Recreation             | Various                       | Tennis Courts - Update ball and stringing machines | Add/replace ball machines and stringing machines at Lone Tree, Littleton and Holly                                       | \$ 8,500 | \$ -      | \$ -    | \$ 8,500 | \$ -   | \$ 17,000 |
| Golf                   | All Courses                   | Equipment Replacement                              | Replace equipment that is at end of life cycle   | -        | 265,000   | 350,000 | 300,000  | -      | 915,000   |
| 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 computer and software   | -        | 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          | Skate Sharpening Machine                           | Replace 8 year old skate sharpening machine  | -        | 23,000    | -       | -        | -      | 23,000    |
| Golf                   | Family Sports Center          | Water Feature                                      | Replace pump on mini golf water feature  | -        | 12,000    | -       | -        | -      | 12,000    |
| Golf                   | Lone Tree Golf                | Cart Path Repair                                   | Add and Replace concrete cart paths  | -        | 50,000    | 50,000  | 50,000   | 50,000 | 200,000   |
| Golf                   | Lone Tree Golf                | Equipment Lift                                     | Replace Equipment lift in maintenance shop   | -        | 10,000    | -       | -        | -      | 10,000    |
| Golf                   | Lone Tree Golf                | Tee markers  | Replace 5 sets of tee markers on each hole   | -        | 15,000    | -       | -        | -      | 15,000    |
| Golf                   | LTGC                          | LTGC Tree Replacement Program                      |  | -        | 35,000    | 20,000  | 30,000   | 40,000 | 125,000   |
| Golf                   | South Suburban Golf           | Bedknife and Reel Grinder                          | Purchase new bedknife and reel grinder for maintenance   | -        | 85,000    | -       | -        | -      | 85,000    |
| 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                | Beverage cart                                      | replace old and worn beverage carts  | -        | 20,000    | -       | -        | -      | 20,000    |
| Hospitality            | Lone Tree Golf                | Install plumbing outside bar                       | add hand sink and drain to improve bar service and meet code in outside bar  | -        | 25,000    | -       | -        | -      | 25,000    |
| Hospitality            | Lone Tree Golf                | Patio furniture                                    | Replace deck patio furniture   | -        | 20,000    | -       | -        | -      | 20,000    |
| 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    |
| IT                     | Admin                         | Disaster Recovery                                  | Create clone of our servers offsite allowing for disaster recovery and redundancy in the event of power outages          | -        | 135,000   | -       | -        | -      | 135,000   |
| IT                     | Various                       | Expand Access Controls                             | Expand Access control to additional facilities over time   | -        | 30,000    | 30,000  | 30,000   | 30,000 | 120,000   |
| IT                     | Various                       | IT Governance Committee Funding                    | Commit a baseline level of IT Governance Project funding to help the committee increase efficiency and understand scope. | -        | 100,000   | 100,000 | -        | -      | 200,000   |
| Mechanical Maintenance | Cornerstone Pickleball Courts | Fixture and light replacement                      | Replacement of light fixtures and lights to LED  | \$ -     | \$ 15,000 | \$ -    | \$ -     | \$ -   | \$ 15,000 |



**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

| Department             | Facility                                    | Project   | Description   | 2020 | 2021       | 2022    | 2023 | 2024 | Total      |
|------------------------|---|---|---|------|------------|---------|------|------|------------|
| Mechanical Maintenance | Goodson                                     | Domestic Boilers  | 3 boilers responsible for HVAC heat and domestic hot water  | \$ - | \$ 100,000 | \$ -    | \$ - | \$ - | \$ 100,000 |
| 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     |
| Parks & Open Space     | Lone Tree Tennis                            | Tennis Courts   | Resurface courts  | -    | 124,000    | -       | -    | -    | 124,000    |
| Parks & Open Space     | Willow Springs Service Center               | GIS Server  | Replace GIS computer server   | -    | 11,000     | -       | -    | -    | 11,000     |
| Parks & Open Space     | Willow Springs Service Center               | GPS Device  | Replace GPS Device used by GIS for gathering field data.  | -    | 8,000      | -       | -    | -    | 8,000      |
| Planning               | Centennial Link Trail (Centennial Projects) | Trail Resurfacing   | Resurface existing crusher fine trail with concrete   | -    | 260,000    | -       | -    | -    | 260,000    |
| Planning               | Centennial Link Trail (Centennial Projects) | Trail Resurfacing   | \$130,000 match from Centennial   | -    | (130,000)  | -       | -    | -    | (130,000)  |
| Planning               | Reynolds Landing                            | Phase II Master Plan  | Implementation of Phase 2 of the Reynolds Landing Master Plan. Installation of upland trail improvements related to in-river boater oriented improvements, improved river access and Superchi house re-purposing.   | -    | 100,000    | -       | -    | -    | 100,000    |
| Recreation             | Batting Cage                                | Sales Roof Repair   | Roof will need replaced and/or patched as building ages   | -    | 8,000      | -       | -    | -    | 8,000      |
| Recreation             | Batting Cages                               | Building Repairs  | Exterior boards and interior building is in poor condition. The overhang leaks on guests. The interior is not customer service friendly and does not set a high standard of quality for the amenity. Additionally, interior improvements could satisfy storage needs. | -    | 250,000    | -       | -    | -    | 250,000    |
| 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             | Add water bottle filling stations to our water fountains that do not have them. | We currently only have one water bottle filling station in our facility and would like to add them to the rest of the facility.   | -    | 5,000      | -       | -    | -    | 5,000      |
| Recreation             | Buck Recreation Center/Facility             | Lobby Flooring  | Tile replacement for lobby  | \$ - | \$ 50,000  | \$ -    | \$ - | \$ - | \$ 50,000  |

**South Suburban Park and Recreation District  
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CIP Detail

| Department | Facility                           | Project                                   | Description  | 2020 | 2021      | 2022 | 2023   | 2024 | Total     |
|------------|------------------------------------|---|--|------|-----------|------|--------|------|-----------|
| Recreation | Buck Recreation Center/Facility    | Lobby Furniture                           | Replacement of lobby furniture   | \$ - | \$ 20,000 | \$ - | \$ -   | \$ - | \$ 20,000 |
| Recreation | Buck Recreation Center/Facility    | Paint facility                            | Interior paint of facility and update of color schemes   | -    | 30,000    | -    | -      | -    | 30,000    |
| Recreation | Buck Recreation Center/Fitness     | Indoor Cycle Bikes                        | Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)  | -    | 37,000    | -    | -      | -    | 37,000    |
| 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                   | New Feature                               | Redo hole #18 on Conestoga and Pack Mule courses. The last holes on each of these courses continually receive the lowest ratings from patrons. Additionally, the current structures serve as housing for varmints so future features would address this issue. | -    | 75,000    | -    | -      | -    | 75,000    |
| Recreation | Cook Creek/Aquatics                | Resurface Slide                           | Resurface slide, finish is original to facility and is beginning to show wear and tear   | -    | 40,000    | -    | -      | -    | 40,000    |
| Recreation | Cook Creek/Aquatics                | Resurface Slide                           | City of Lone Tree Funds  | -    | (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               | Ice Rink players floors                   | Replace wood and rubber in the ice rink players floor area   | -    | 25,000    | -    | -      | -    | 25,000    |
| Recreation | Family Sports Center               | Rubber flooring replacement               | Replace portions of rubber in the facility that are showing wear and tear and creating safety issues.  | -    | 6,000     | -    | 10,000 | -    | 16,000    |
| 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 | Boardroom Update                          | Remove Dais and convert to functional MP room with updated flooring.   | -    | 25,000    | -    | -      | -    | 25,000    |
| 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.  | -    | 45,000    | -    | -      | -    | 45,000    |
| Recreation | Goodson Recreation Center/Facility | Room 7 Update                             | Update Room 7 with new flooring and mirrors for better function after preschool moves to board room.   | \$ - | \$ 25,000 | \$ - | \$ -   | \$ - | \$ 25,000 |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

| Department | Facility                             | Project                                       | Description  | 2020 | 2021      | 2022 | 2023 | 2024   | Total     |
|------------|--------------------------------------|---|--|------|-----------|------|------|--------|-----------|
| Recreation | Goodson Recreation Center/Fitness    | Indoor Cycle Bikes                            | Replace/Upgrade 20 Indoor Cycle Bikes (5 yr. replacement plan-last done 2016)  | \$ - | \$ 46,000 | \$ - | \$ - | \$ -   | \$ 46,000 |
| 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 2024: Replace foam in pit and various large mats | -    | 10,000    | -    | -    | 10,000 | 20,000    |
| Recreation | Goodson Recreation Center/Gymnastics | Gymnastics Sound System                       | Replace/Upgrade Sound System (10 yr. replacement plan-last done unknown)   | -    | 20,000    | -    | -    | -      | 20,000    |
| Recreation | Harlow/Aquatics                      | Sound System                                  | Install PA/Facility Sound System   | -    | 15,000    | -    | -    | -      | 15,000    |
| Recreation | Holly Tennis                         | Bathroom remodel                              | Bathrooms walls to be installed with FRP on all the walls plus place an epoxy type floor down for easier cleaning. Staff often need to hose or pressure wash these bathrooms.              | -    | 20,000    | -    | -    | -      | 20,000    |
| Recreation | Lone Tree Recreation Center/Aquatics | Continued Water Slide upkeep                  | Painting exterior of slide   | -    | 30,000    | -    | -    | -      | 30,000    |
| Recreation | Lone Tree Recreation Center/Facility | Facility Painting                             | Full Facility Paint  | -    | 30,000    | -    | -    | -      | 30,000    |
| Recreation | Lone Tree Recreation Center/Facility | Gang Shower Upgrade                           | Convert women's locker room gang shower into a stall/ADA shower  | -    | 20,000    | -    | -    | -      | 20,000    |
| Recreation | Lone Tree Recreation Center/Facility | Lobby Furniture                               | Update/new furniture including tables/chairs (original to facility)  | -    | 20,000    | -    | -    | -      | 20,000    |
| Recreation | Lone Tree Recreation Center/Facility | Oak Room Storage                              | Add closet for art storage   | -    | 5,000     | -    | -    | -      | 5,000     |
| Recreation | Lone Tree Recreation Center/Facility | Replace Multipurpose Round Tables             | Heavy, old, and some are cracking  | -    | 15,000    | -    | -    | -      | 15,000    |
| Recreation | Lone Tree Recreation Center/Facility | Spruce/Aspen/Willow moveable wall replacement | Replace with more sound proof walls and easier use gliders   | -    | 50,000    | -    | -    | -      | 50,000    |
| 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/Facility | Window Replacement                            | Several with cracked seals   | \$ - | \$ 20,000 | \$ - | \$ - | \$ -   | \$ 20,000 |

**South Suburban Park and Recreation District  
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CIP Detail

| Department             | Facility                            | Project                             | Description   | 2020 | 2021      | 2022       | 2023    | 2024 | Total      |
|------------------------|-------------------------------------|-------------------------------------|---|------|-----------|------------|---------|------|------------|
| Recreation             | Lone Tree Recreation Center/Fitness | Indoor Cycle Bikes                  | Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)   | \$ - | \$ 37,000 | \$ -       | \$ -    | \$ - | \$ 37,000  |
| Recreation             | Multi-Site/Aquatics                 | Alkalinity Meters                   | New tech to deliver chems from Chem Controllers readings. Repair/Replace Meters (\$2,500 each)                                  | -    | 22,500    | -          | -       | -    | 22,500     |
| Recreation             | Multi-Site/Aquatics                 | Automatic Pool Vacuums              | 2021: GDSN, 2022: Buck and LTRC   | -    | 6,000     | 12,000     | -       | -    | 18,000     |
| Recreation             | Multi-Site/Aquatics                 | Backup sanitation systems           | Addition of UV/ClearComfort backup sanitation systems to all bodies of water-10 units. 2021 Buck (3 Units), 2022 LTRC (2 Units) | -    | 45,000    | 30,000     | -       | -    | 75,000     |
| Golf                   | Littleton Golf & Tennis             | Irrigation Upgrades                 | Irrigation Upgrades   | -    | -         | 20,000     | 15,000  | -    | 35,000     |
| Golf                   | Littleton Golf & Tennis             | Lake Relining                       | Reline pond #3  | -    | -         | 90,000     | -       | -    | 90,000     |
| Golf                   | Littleton Golf & Tennis             | Lake Renovation                     | Renovate lake on corner of Bowles. Line and landscape   | -    | -         | 100,000    | -       | -    | 100,000    |
| 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    | 300,000 | -    | 575,000    |
| Hospitality            | Family Sports Center                | Dishwasher replacement              | Replace dishwasher used in Avs Grill  | -    | -         | 20,000     | -       | -    | 20,000     |
| 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     |
| Hospitality            | Lone Tree Golf                      | Replace mop sink in grill           | replace mop sink and floor in grill   | -    | -         | 8,000      | -       | -    | 8,000      |
| IT                     | Admin                               | Mesh Wi-Fi Network                  | Centralize Wi-Fi Management and Increase Capacity (requires fiber prior to implementation)                                      | -    | -         | 40,000     | -       | -    | 40,000     |
| Mechanical Maintenance | Family Sports Center                | Heat Recovery Units                 | Replace the two heat recovery units for ice area  | -    | -         | 200,000    | -       | -    | 200,000    |
| 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         | 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     |
| 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     | Cornerstone Park                    | Restrooms                           | Replace or upgrade restroom at Playground   | \$ - | \$ -      | \$ 181,500 | \$ -    | \$ - | \$ 181,500 |

**South Suburban Park and Recreation District  
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CIP Detail

| Department         | Facility                        | Project  | Description   | 2020 | 2021 | 2022      | 2023      | 2024      | Total     |
|--------------------|---------------------------------|--|---|------|------|-----------|-----------|-----------|-----------|
| Parks & Open Space | Klein 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 | Medema Park                     | Concrete Trails  | Medema Park Trail segments  | -    | -    | 46,968    | -         | -         | 46,968    |
| Parks & Open Space | Various                         | Equipment  | Chemical spray truck  | -    | -    | 82,000    | -         | -         | 82,000    |
| Parks & Open Space | Willow Creek                    | Asphalt Trails   | Willow Creek Trail (Sweetwater)   | -    | -    | 114,000   | -         | -         | 114,000   |
| Planning           | Various (Centennial Projects)   | 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 | 200,000   | 1,400,000 |
| Planning           | Various (Centennial Projects)   | 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) | (100,000) | (700,000) |
| Planning           | Various (Littleton Projects)    | 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 | 200,000   | 1,400,000 |
| Planning           | Various (Littleton Projects)    | 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) | (100,000) | (700,000) |
| 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                   | Shade Structure  | Install Shade Structure in front of sales building  | -    | -    | 6,500     | -         | -         | 6,500     |
| Recreation         | Buck Recreation Center/Facility | Build out meeting space in lobby and update offices                    | Convert portion of lobby space on south side to conference/MP room and create some private offices in staff areas. Design 2022, Implement Lobby Conversion 2023, Implement offices 2024 | -    | -    | 15,000    | 35,000    | 65,000    | 115,000   |
| Recreation         | Buck Recreation Center/Facility | Office Furniture/FD furniture  | Replacement of office furniture in the future   | -    | -    | 30,000    | -         | -         | 30,000    |
| Recreation         | Buck Recreation Center/Facility | Replace patio furniture  | The patio furniture is worn down and is needing to be replaced.   | -    | -    | 20,000    | -         | -         | 20,000    |
| 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 |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

| Department | Facility                             | Project                                     | Description  | 2020 | 2021 | 2022      | 2023 | 2024 | 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                     | 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 ambience and could eliminate a portion of the overhead lights plus replace all lights to LED.   | -    | -    | 20,000    | -    | -    | 20,000    |
| Recreation | Family Sports Center                 | Banquet room tables and chairs replacement  | Replace chairs and tables for banquet room events  | -    | -    | 15,000    | -    | -    | 15,000    |
| 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   | Boardroom/ Room 4 moveable wall replacement | Replace with updated wall (soundproof, easier to open/close)   | -    | -    | 50,000    | -    | -    | 50,000    |
| 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   | 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. | -    | -    | 225,000   | -    | -    | 225,000   |
| Recreation | Goodson Recreation Center/Fitness    | 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    |
| 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 | Goodson Recreation Center/Fitness    | Weight/Cardio Room Flooring                 | Replace/Upgrade Weight/Cardio Room flooring  | -    | -    | 75,000    | -    | -    | 75,000    |
| Recreation | Lone Tree Recreation Center/Aquatics | Lone Tree Slide Stairs                      | Analysis/repairs of integrity of stairs  | \$ - | \$ - | \$ 10,000 | \$ - | \$ - | \$ 10,000 |

**South Suburban Park and Recreation District  
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CIP Detail

| Department             | Facility                             | Project                                | Description   | 2020 | 2021 | 2022      | 2023       | 2024  | Total      |
|------------------------|--------------------------------------|--|---|------|------|-----------|------------|-------|------------|
| Recreation             | Lone Tree Recreation Center/Facility | Blind Replacement                      | Several shades need replacement/repairs   | \$ - | \$ - | \$ 20,000 | \$ -       | \$ -  | \$ 20,000  |
| Recreation             | Lone Tree Recreation Center/Facility | Custodial Closet Upgrades              | update sinks, chem units, and mop bins  | -    | -    | 10,000    | -          | -     | 10,000     |
| Recreation             | Lone Tree Recreation Center/Facility | Facility Carpet Replacement            | Full Facility Replacement   | -    | -    | 40,000    | -          | -     | 40,000     |
| Recreation             | Lone Tree Recreation Center/Facility | Laundry Area/Storage Updates           | Remove industrial dryers (2) and replace with residential unit. Install additional shelving for storage       | -    | -    | 15,000    | -          | -     | 15,000     |
| 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             | Lone Tree Tennis                     | New patio furniture                    | The current patio furniture will need replaced over the course of 2-3 years of weathering.                    | -    | -    | 5,500     | -          | -     | 5,500      |
| Recreation             | Multi-Site/Aquatics                  | Acidrite Units/Accutab Erosion feeders | Replace Acid feeders/Bleach to erosion feeders to all indoor pools  | -    | -    | 25,000    | -          | -     | 25,000     |
| Recreation             | Multi-Site/Aquatics                  | Buck Outdoor Shade Structure           | Addition of Shade Structure over Hot Tub and sitting area   | -    | -    | 25,000    | -          | -     | 25,000     |
| Recreation             | Recreation Center/Arts Rec           | Kiln Replacement                       | Replacement schedule for kilns at Goodson, Lone Tree and Buck Recreation Centers.                             | -    | -    | 4,000     |            | 4,000 | 8,000      |
| Golf                   | Family Sports Center                 | Driving Range Lights                   | Replace lights on range   | -    | -    | -         | 300,000    |       | 300,000    |
| Golf                   | Littleton Golf & Tennis              | Stabilize Lake Banks                   | Stabilize driving range lake banks  | -    | -    | -         | 125,000    |       | 125,000    |
| Mechanical Maintenance | Buck Recreation Center               | Dehumidification Units                 | Replace the HRU pool dehumidification units   | -    | -    | -         | 600,000    | -     | 600,000    |
| Mechanical Maintenance | Lone Tree Recreation Center          | Dehumidification Units                 | Replace the HRU Pool dehumidification units   | -    | -    | -         | 600,000    | -     | 600,000    |
| Parks & Open Space     | Carson Nature Center                 | decking replacement                    |   | -    | -    | -         | 11,900     | -     | 11,900     |
| 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 |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department         | Facility                           | Project  | Description   | 2020 | 2021 | 2022 | 2023       | 2024      | Total      |
|--------------------|------------------------------------|--|---|------|------|------|------------|-----------|------------|
| Parks & Open Space | Lone Tree Rec. Center              | Parking Lots   | Resurface Parking Lot   | \$ - | \$ - | \$ - | \$ 190,000 | \$ -      | \$ 190,000 |
| 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  | -    | -    | -    | 607,250    | 607,250   | 1,214,500  |
| Parks & Open Space | Mary Carter Greenway               | Irrigation Upgrades  | Partner match   | -    | -    | -    | (303,625)  | (303,625) | (607,250)  |
| Planning           | Ridgegate East                     | Develop Regional Park  | Development of new regional park in Ridgegate East  | -    | -    | -    | 4,000,000  | -         | 4,000,000  |
| Planning           | Spring Creek (Centennial Projects) | 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) | -    | -    | -    | 500,000    | -         | 500,000    |
| Recreation         | BMX/Athletics                      | BMX Gate Mechanical System   | The system that operates the gate   | -    | -    | -    | 5,000      | -         | 5,000      |
| 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   | -    | -    | -    | 15,000     | -         | 15,000     |
| Recreation         | Buck/Aquatics                      | Rust Removal Painting/Coating of Mechanical rooms and Chemical rooms | Rust Removal Painting/Coating of Mechanical rooms and Chemical rooms  | -    | -    | -    | 20,000     | -         | 20,000     |
| Recreation         | Colorado Journey                   | Bathrooms  | Remodeled and replaced (completed in 2012) - need additional stalls   | -    | -    | -    | 60,000     | -         | 60,000     |
| Recreation         | Colorado Journey                   | Sluice Box Attraction  | Install Sluice Box/Mining Attraction (new attraction)   | -    | -    | -    | 30,000     | -         | 30,000     |
| Recreation         | Colorado Journey                   | Wagon Car Replacement  | Replace wagon on Conestoga #18 & #5   | -    | -    | -    | 18,000     | -         | 18,000     |
| Recreation         | Cook Creek/Aquatics                | Cosmetic Locker room and Bathroom upgrades                           | Refinish flooring, replace counters/sinks and potential other fixtures  | -    | -    | -    | 150,000    | -         | 150,000    |
| Recreation         | Cook Creek/Aquatics                | Cosmetic Locker room and Bathroom upgrades                           | City of Lone Tree Funds   | -    | -    | -    | (75,000)   | -         | (75,000)   |
| Recreation         | Family Sports Center               | Concessions equipment replacement                                    | Equipment replacement in concession area (popcorn machine, ice maker, pizza oven)   | -    | -    | -    | 200,000    | 200,000   | 400,000    |
| Recreation         | Family Sports Center               | Facility painting  | Update interior facility painting   | \$ - | \$ - | \$ - | \$ 15,000  | \$ -      | \$ 15,000  |



**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department             | Facility                             | Project   | Description  | 2020 | 2021 | 2022 | 2023      | 2024      | Total     |
|------------------------|--------------------------------------|---|--|------|------|------|-----------|-----------|-----------|
| Recreation             | Family Sports Center                 | Rink sound system replacement                         | Upgrade sound system in the rink area  | \$ - | \$ - | \$ - | \$ 80,000 | \$ -      | \$ 80,000 |
| Recreation             | Family Sports Dome                   | Electric Golf Cart                                    | Replacement of the electric golf cart. It has exceeded its life expectancy.  | -    | -    | -    | 5,000     | -         | 5,000     |
| Recreation             | Goodson Recreation Center/Facility   | Bathroom Sinks/Hardware and Counters                  | Replace all sinks/hardware and counters in restrooms   | -    | -    | -    | 25,000    | -         | 25,000    |
| Recreation             | Goodson Recreation Center/Facility   | Partial Enclosure of Upstairs Aerobics and Spin Rooms | Partial enclosure of Aerobics and spin room, likely still keep access off of track, but install something to ensure privacy.                   | -    | -    | -    | 60,000    | -         | 60,000    |
| Recreation             | Goodson Recreation Center/Facility   | Renovate Lobby and Control Desk                       | New lobby and control desk per Goodson Master Plan 2023: Hire architect, 2024: Implement   | -    | -    | -    | 30,000    | 1,300,000 | 1,330,000 |
| Recreation             | Goodson/Aquatics                     | Goodson Pool Renovation                               | Primarily address hot tub and pump room concerns, as well as explore enclosing some of patio area.   | -    | -    | -    | 30,000    | 1,000,000 | 1,030,000 |
| Recreation             | Lone Tree Recreation Center/Aquatics | Update Pool Border Tile                               | Replace Pool Border Tile   | -    | -    | -    | 65,000    | -         | 65,000    |
| Recreation             | Lone Tree Recreation Center/Facility | Stretching area improvements                          | Replace flooring and expand stretching area  | -    | -    | -    | 40,000    | -         | 40,000    |
| 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/Fitness  | Racquetball Court Conversion                          | Convert the 2 racquetball courts into one multi-purpose fitness studio with mirrors, sound system and closet. 2023: Architect, 2024: Implement | -    | -    | -    | 25,000    | 400,000   | 425,000   |
| Recreation             | LT Hub                               | Lobby Furniture                                       | Update/new furniture. Purchased in 2017  | -    | -    | -    | 20,000    | -         | 20,000    |
| Recreation             | Multi-Site/Facilities                | Door counters   | Install door counters on main recreation center entrances and exits to better estimate actual facility usage.                                  | -    | -    | -    | 10,000    | -         | 10,000    |
| Golf                   | South Suburban Golf                  | Master Plan Improvements                              | Priority #4 master plan projects, Renovate or rebuild greens #12, #9, #17, #8, #7, #1  | -    | -    | -    | -         | 200,000   | 200,000   |
| IT                     | Various                              | Integrated Security Camera System                     | Consolidate, simplify and standardize security camera deployments District wide  | -    | -    | -    | -         | 450,000   | 450,000   |
| Mechanical Maintenance | Goodson                              | AC Condenser  | Replace outside unit   | -    | -    | -    | -         | 11,000    | 11,000    |
| Parks & Open Space     | Holly Tennis                         | Tennis Courts   | Resurface Tennis Courts  | -    | -    | -    | -         | 76,000    | 76,000    |
| Parks & Open Space     | Medema Park                          | Basketball Courts                                     | Replace court with concrete surface  | \$ - | \$ - | \$ - | \$ -      | \$ 80,000 | \$ 80,000 |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department | Facility                                 | Project  | Description   | 2020 | 2021 | 2022 | 2023 | 2024       | Total      |
|------------|--|--|---|------|------|------|------|------------|------------|
| Planning   | Cherry Park (Centennial Projects)        | Playground and Pavilion                            | Renovate and replace playground and pavilion. SSPR ACOS Grant   | \$ - | \$ - | \$ - | \$ - | \$ 500,000 | \$ 500,000 |
| Planning   | Cherry Park (Centennial Projects)        | Playground and Pavilion                            | Renovate and replace playground and pavilion. SSPR ACOS Grant   | -    | -    | -    | -    | (250,000)  | (250,000)  |
| Planning   | Cornerstone Park (Englewood Projects)    | Playground Renovation                              | Update and renovate 27 year old playground.   | -    | -    | -    | -    | 900,000    | 900,000    |
| Planning   | DALRP (Douglas County Projects)          | Decommissioning Fields                             | Planning, design and construction to remove multi-purpose fields and repurpose landfill.  | -    | -    | -    | -    | 1,000,000  | 1,000,000  |
| Planning   | Sterne Pk (Littleton Projects)           | Shelters Replacement                               | Replace two 30 year old shelters and provide ADA access.  | -    | -    | -    | -    | 400,000    | 400,000    |
| Planning   | Sterne Pk (Littleton Projects)           | Shelters Replacement                               | \$200,000 Match from Littleton  | -    | -    | -    | -    | (200,000)  | (200,000)  |
| 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 | Family Sports Dome                       | Sports Dome Light Replacement                      | Replace all lights to LED fixtures  | -    | -    | -    | -    | 150,000    | 150,000    |
| Recreation | Goodson Recreation Center/Facility       | Courtyard Updates                                  | Update landscaping and potentially create better outdoor programming space  | -    | -    | -    | -    | 50,000     | 50,000     |
| Recreation | Goodson Recreation Center/Facility       | Office Furniture                                   | Update Office Furniture throughout the facility to update functionality as well as modernize and optimize space   | -    | -    | -    | -    | 45,000     | 45,000     |
| Recreation | Goodson Recreation Center/Facility       | Stretch Area Improvement                           | Replace flooring to define/ highlight stretch area more clearly   | -    | -    | -    | -    | 15,000     | 15,000     |
| Recreation | Goodson Recreation Center/Gymnastics     | Gymnastics Spring Floor and Gym Carpet Replacement | Replace/Upgrade Gymnastics Spring Floor and Carpet (6-7 yr. replacement plan- Last done 2017)   | -    | -    | -    | -    | 55,000     | 55,000     |
| Recreation | Goodson Recreation Center/Pottery Studio | RePug Machine                                      | Replacement schedule for repug machine. Current machine is 25 years old.  | -    | -    | -    | -    | 9,000      | 9,000      |
| Recreation | Lone Tree Recreation Center/Facility     | MP Room Cabinet Update                             | Update/replace cabinets/counters in MP Rooms  | \$ - | \$ - | \$ - | \$ - | \$ 55,000  | \$ 55,000  |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department                      | Facility                                 | Project                                     | Description  | 2020                | 2021                | 2022                | 2023                 | 2024                 | Total                |
|---------------------------------|--|---|--|---------------------|---------------------|---------------------|----------------------|----------------------|----------------------|
| Recreation                      | Lone Tree Recreation Center/Facility     | Track Surface Replacement                   | Outdoor track currently: difficult to repair and clean   | \$ -                | \$ -                | \$ -                | \$ -                 | \$ 250,000           | \$ 250,000           |
| 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                      | Sheridan Recreation Center/Facility      | Renovate the I dream Room                   | Replace carpet, tile and cabinets  | -                   | -                   | -                   | -                    | 20,000               | 20,000               |
| <b>Total Operating Projects</b> |  |   |  | <b>\$ 7,892,008</b> | <b>\$ 9,673,505</b> | <b>\$ 5,995,939</b> | <b>\$ 13,558,745</b> | <b>\$ 10,238,978</b> | <b>\$ 47,359,175</b> |
| <b>LEASE PROJECTS:</b>          |  |   |  |                     |                     |                     |                      |                      |                      |
| Golf                            | All Courses                              | Golf Car Replacement                        | Replacing existing 200 car fleet that will be 6 years old  | \$ 800,000          | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ 800,000           |
| Recreation                      | Lone Tree Recreation Center/Fitness      | Cardio Equipment Replacement                | Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2016)   | 190,000             | -                   | -                   | -                    | 200,000              | 390,000              |
| Recreation                      | Buck Recreation Center/Fitness           | Cardio Equipment Replacement                | Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2018)   | -                   | -                   | 170,000             | -                    | -                    | 170,000              |
| Recreation                      | Goodson Recreation Center/Fitness        | Cardio Equipment Replacement                | Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2019) Includes individual tvs for each machine. | -                   | -                   | -                   | 220,000              | -                    | 220,000              |
| <b>Total Lease Projects</b>     |  |   |  | <b>\$ 990,000</b>   | <b>\$ -</b>         | <b>\$ 170,000</b>   | <b>\$ 220,000</b>    | <b>\$ 200,000</b>    | <b>\$ 1,580,000</b>  |
| <b>GO BOND PROJECTS:</b>        |  |   |  |                     |                     |                     |                      |                      |                      |
| Planning                        | Writer's Vista Park (Littleton Projects) | Restroom and Pavilion Renovation            | Replace pavilion and restrooms   | \$ 600,000          | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ 600,000           |
| Planning                        | Writer's Vista Park (Littleton Projects) | Restroom and Pavilion Renovation            | \$100,000 match from Littleton and \$400,000 SSPR ACOS Grant   | (500,000)           | -                   | -                   | -                    | -                    | (500,000)            |
| Planning                        | Various Trails (Littleton Projects)      | Wayfinding Signs-Planning                   | Planning and design for Big Dry Creek, Lee Gulch, Columbine  | 30,000              | -                   | -                   | -                    | -                    | 30,000               |
| Planning                        | Various Trails (Littleton Projects)      | Wayfinding Signs-Planning                   | \$15,000 match from Littleton  | (15,000)            | -                   | -                   | -                    | -                    | (15,000)             |
| Planning                        | Various Trails (Centennial Projects)     | Wayfinding Signs-Planning                   | Planning and design for Centennial Link, Little Dry Creek, Lee Gulch   | 30,000              | -                   | -                   | -                    | -                    | 30,000               |
| Planning                        | Various Trails (Centennial Projects)     | Wayfinding Signs-Planning                   | \$26,500 match from Centennial   | (26,500)            | -                   | -                   | -                    | -                    | (26,500)             |
| Planning                        | Southbridge Park (Littleton Projects)    | Ballfield, Playground and Pavilion Planning | Update 17 year old playground and 30 year old ballfield and pavilion   | \$ 80,000           | \$ -                | \$ -                | \$ -                 | \$ -                 | \$ 80,000            |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department | Facility                                   | Project                                      | Description  | 2020        | 2021    | 2022 | 2023 | 2024 | Total       |
|------------|--|--|--|-------------|---------|------|------|------|-------------|
| Planning   | Southbridge Park (Littleton Projects)      | Ballfield, Playground and Pavilion Planning  | \$40,000 match from Littleton  | \$ (40,000) | \$ -    | \$ - | \$ - | \$ - | \$ (40,000) |
| Planning   | Recreation Complex                         | Additional Funding from Douglas County       |  | 400,000     | -       | -    | -    | -    | 400,000     |
| Planning   | Recreation Complex                         | Additional Funding from Douglas County       |  | (400,000)   | -       | -    | -    | -    | (400,000)   |
| Planning   | Ida Park (Littleton Projects)              | Playground Planning                          | Update 22 year old playground  | 10,000      | -       | -    | -    | -    | 10,000      |
| Planning   | Ida Park (Littleton Projects)              | Playground Planning                          | \$5,000 match from Littleton   | (5,000)     | -       | -    | -    | -    | (5,000)     |
| Planning   | Harmony Park (Arapahoe County Projects)    | Playground Renovation- Construction          | Remove and replace the playground  | 28,500      | 500,000 | -    | -    | -    | 528,500     |
| Planning   | Hamlet Park (Littleton Projects)           | Playground Renovation                        | Update and expand 22 year old playground, pavilion and shelter   | 500,000     | -       | -    | -    | -    | 500,000     |
| Planning   | Hamlet Park (Littleton Projects)           | Playground Renovation                        | \$250,000 match from Littleton   | (250,000)   | -       | -    | -    | -    | (250,000)   |
| Planning   | Foxridge Park (Centennial Projects)        | Playground Construction                      | Update and expand 17 year old playground and pavilion  | 276,775     | -       | -    | -    | -    | 276,775     |
| Planning   | Foxhill Park (Centennial Projects)         | Playground Construction                      | Update 17 year old playground and pavilion   | 485,000     | -       | -    | -    | -    | 485,000     |
| Planning   | Foxhill Park (Centennial Projects)         | Playground Construction                      | \$92,500 match from Centennial, \$300,000 ACOS grant   | (363,750)   | -       | -    | -    | -    | (363,750)   |
| Planning   | Cornerstone Park(Arapahoe County Projects) | New Multi-Purpose Athletic Fields- Planning  | Convert two bluegrass turf multi-purpose fields to synthetic fields with lighting.   | 3,500,000   | -       | -    | -    | -    | 3,500,000   |
| Planning   | Cherry Knolls Park (Centennial Projects)   | 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 | 390,000     | -       | -    | -    | -    | 390,000     |
| Planning   | Centennial Ridge (Lone Tree Projects)      | Playground/Pavilion Renovation- Construction | Design to remove and replace the playground, pavilion and basketball court.  | \$ 45,000   | \$ -    | \$ - | \$ - | \$ - | \$ 45,000   |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

CIP Detail

| Department   | Facility                                   | Project  | Description   | 2020      | 2021       | 2022 | 2023 | 2024    | Total      |
|--------------|--|--|---|-----------|------------|------|------|---------|------------|
| Planning     | Berry Park (Littleton Projects)            | Playground Planning                              | Update 18 year old playground and pavilion  | \$ 20,000 | \$ -       | \$ - | \$ - | \$ -    | \$ 20,000  |
| Planning     | Berry Park (Littleton Projects)            | Playground Planning                              | \$10,000 match from Littleton   | (10,000)  | -          | -    | -    | -       | (10,000)   |
| Construction | Goodson                                    | Roof repairs                                     | Repairing sections of the roof over the gymnasium, gymnastics area and mechanical equipment areas.  | 250,000   | -          | -    | -    | -       | 250,000    |
| Planning     | Berry Park (Littleton Projects)            | Playground Construction                          | Update 18 year old playground and pavilion  | -         | 350,000    | -    | -    | -       | 350,000    |
| Planning     | Berry Park (Littleton Projects)            | Playground Construction                          | \$175,000 match from Littleton  | -         | (175,000)  | -    | -    | -       | (175,000)  |
| Planning     | Bobcat Park (Sheridan Projects)            | Playground Renovation- Construction              | Remove and replace the playground   | -         | 443,000    | -    | -    | -       | 443,000    |
| Planning     | Centennial Ridge (Lone Tree Projects)      | Playground/Pavilion Renovation- Construction     | Construct the playground, pavilion and basketball court.  | -         | 525,000    | -    | -    | -       | 525,000    |
| Planning     | High Line Canal (Arapahoe County Projects) | Replace Bridge                                   | Match for High Line Canal bridge at Elati Street.   | -         | 100,000    | -    | -    | 100,000 | 200,000    |
| Planning     | Ida Park (Littleton Projects)              | Playground Construction                          | Update 22 year old playground   | -         | 100,000    | -    | -    | -       | 100,000    |
| Planning     | Ida Park (Littleton Projects)              | Playground Construction                          | \$50,000 match from Littleton   | -         | (50,000)   | -    | -    | -       | (50,000)   |
| Planning     | Southbridge Park (Littleton Projects)      | Ballfield, Playground and Pavilion- Construction | Update 20 year old playground and 30 year old ballfield and pavilion. Provide ADA access to fields. | -         | 750,000    | -    | -    | -       | 750,000    |
| Planning     | Southbridge Park (Littleton Projects)      | Ballfield, Playground and Pavilion- Construction | \$150,000 match from Littleton and \$450,000 ACOS Grant   | -         | (600,000)  | -    | -    | -       | (600,000)  |
| Planning     | Various Trails (Centennial Projects)       | Wayfinding Signs- Installation                   | Install wayfinding signs on Centennial Link, Little Dry Creek, Lee Gulch                            | -         | 600,000    | -    | -    | -       | 600,000    |
| Planning     | Various Trails (Centennial Projects)       | Wayfinding Signs- Installation                   | \$150,000 match from Centennial and \$300,000 ACOS Grant  | -         | (450,000)  | -    | -    | -       | (450,000)  |
| Planning     | Various Trails (Littleton Projects)        | Wayfinding Signs- Installation                   | Install wayfinding signs on Big Dry Creek, Lee Gulch, Columbine                                     | \$ -      | \$ 600,000 | \$ - | \$ - | \$ -    | \$ 600,000 |

**South Suburban Park and Recreation District  
Capital Improvement Plan 2020-2024**

| Department                                    | Facility   | Project  | Description  | 2020                 | 2021                 | 2022                | 2023                 | 2024                 | Total                |
|---|--|--|--|----------------------|----------------------|---------------------|----------------------|----------------------|----------------------|
| Planning                                      | Various Trails (Littleton Projects)                          | Wayfinding Signs-Installation                        | \$150,000 match from Littleton and \$300,000 Littleton ACOS Grant  | \$ -                 | \$ (450,000)         | \$ -                | \$ -                 | \$ -                 | \$ (450,000)         |
| Planning                                      | Altair Park (Douglas County Projects)                        | Playground, Ballfield, Pavilion                      | Remove and replace one backstops, provide ADA access, covered dugouts, infield mix, drinking fountains, bleachers. Renovate 19 year old playground for 2-5 and 5-12. Improve play value. | -                    | -                    | 35,000              | 650,000              | -                    | 685,000              |
| Planning                                      | Cherry Knolls Park/Big Dry Creek Trail (Centennial Projects) | Non-Potable Water - Planning                         | Study to determine feasibility to switch Cherry Knolls Park to non-potable water.  | -                    | -                    | 100,000             | -                    | -                    | 100,000              |
| Planning                                      | Lonesome Pine Park (Douglas County Projects)                 | Playground, Basketball Court and Pavilion Renovation | Renovate 30 year old playground, pavilion and basketball court.  | -                    | -                    | 55,000              | 675,000              | -                    | 730,000              |
| <b>Total GO Bond Projects</b>                 |  |  |  | <b>\$ 5,035,025</b>  | <b>\$ 2,243,000</b>  | <b>\$ 190,000</b>   | <b>\$ 1,325,000</b>  | <b>\$ 100,000</b>    | <b>\$ 8,893,025</b>  |
| <b>COPS PROJECTS:</b>                         |  |  |  |                      |                      |                     |                      |                      |                      |
| Planning                                      | Family Sports Dome (Arapahoe County Projects)                | Air Structure Replacement-Construction               | Replace dome with tensioned membrane structure Redevelopment of existing lobby, restrooms and offices.   | \$ 5,375,000         | \$ -                 | \$ -                | \$ -                 | \$ -                 | \$ 5,375,000         |
| Planning                                      | Littleton Golf & Tennis (Littleton Projects)                 | Air Structure Replacement-Construction               | Replace dome with tensioned membrane structure or other building type. Resurface courts and update Club house  | 7,625,000            | -                    | -                   | -                    | -                    | 7,625,000            |
| <b>Total COPS Projects</b>                    |  |  |  | <b>\$ 13,000,000</b> | <b>\$ -</b>          | <b>\$ -</b>         | <b>\$ -</b>          | <b>\$ -</b>          | <b>\$ 13,000,000</b> |
| <b>Total Partner Contributions to Capital</b> |  |  |  | <b>2,357,750</b>     | <b>1,890,000</b>     | <b>215,000</b>      | <b>1,393,625</b>     | <b>968,625</b>       | <b>6,825,000</b>     |
| <b>Total CIP Projects</b>                     |  |  |  | <b>\$ 29,274,783</b> | <b>\$ 13,806,505</b> | <b>\$ 6,570,939</b> | <b>\$ 16,497,370</b> | <b>\$ 11,507,603</b> | <b>\$ 77,657,200</b> |

## **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.

### **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.

**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 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 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**

**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.

**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** – American Disabilities Act.

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

**Appropriation** – Money set aside for a specific purpose.

**Arapahoe County Open Space Grant (ACOS)** – Grant funds approved by Arapahoe County Commissioners and the Open Space and Trails Advisory Group for the preservation of open space in Arapahoe County funded by a voter approved sales tax (1/4 of 1%) in Arapahoe County.

**Article X, Section 20 of the Constitution of the State of Colorado – See TABOR**

**Assessed Valuation** – The value set by the County Assessor on real and personal property in order to establish a basis for levying taxes.

**Assets** – Economic resources owned by a government.

**ASTM** - an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services.

**Audit** – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of management's assertions in the financial statements.

**Balanced Budget** - planned expenditures are equal to estimated net revenues and appropriated fund balances.

**Benefits** – Benefits include social security, retirement, group health, dental insurance, life insurance, workers' compensation, and disability insurance, as well as other district benefits.

**BMX** - an abbreviation for bicycle motocross or bike motocross

**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.

**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.

**CPSC** - Consumer Product Safety Commission.

**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

**DALRP** – David A Lorenz Regional Park

**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.

**EMV Compliant** - the global standard for chip-based Debit and Credit Card transactions.

**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.

**Facebook** – a social networking website.

**Fiduciary Responsibility** - Responsibility to manage funds in a manner consistent with the District's mission and the conditions specified by external parties.

**Final Assessed Valuation** – The final value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The final assessed valuation is due from the county assessors by December 10<sup>th</sup> each year.

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

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

**FSC** – Family Sports Center

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

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

**Fund Balance** – The excess of the assets of a fund over its liabilities.

**Funds Available** – Fund balance that is not otherwise reserved or designated for a specific use. Also defined as current assets less current liabilities net of current portion of long term debt.

**Gallagher Amendment** – Voted in as an amendment to the state constitution of Colorado in 1982. This amendment states that home values can make up no more than 45 percent of the state's property tax base. Non-resident property owners contribute 55 percent. This is a state wide calculation. When home values represent more than 45 percent the assessment rate for residential properties is adjusted down.

**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

**GolfTec** – a vendor that provide golf lessons.

**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.

**Instagram** - a social networking service for sharing photos and videos.

**Intergovernmental Donation or Grant** – A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specific purpose or function or general purpose.

**Internal Controls** - The system of practices, procedures, and policies intended to safeguard the assets of the organization from fraud or error and ensure accurate recordkeeping.

**IT** – Information Technology

**Land** - Land includes the direct cost of acquisition, legal fees, site preparation costs and the cost of demolishing unwanted structures on the land.

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

**Levy (noun)** – The total amount of taxes, special assessments or service charges imposed by a governmental unit.

**Local Government Investment Pool** - is a local government pool offered to public entities for the investment of public funds. These pools are important investments tools, offering liquidity and safety with a competitive yield.

**LPGA** – Ladies Professional Golf Association

**LTRC** – Lone Tree Recreation Center

**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.

**NextDoor** - is a social network for your neighborhood.

**Net Operating revenues** - Amount by which net operating revenue exceed operating expenditures in an accounting period.

**Non-GAAP Budgetary Basis of Accounting** – See **Modified Accrual**

**Non-Routine Capital Projects** – are projects that are infrequent, new, or have a significant improvement which expands the original usage. Non-routine projects can also include projects with grant and/or joint funding sources.

**NRPA** – National Recreation and Park Association

**Open Space** - Open space generally refers to undeveloped land or water area.

**Operating Expenditures** - An expense incurred in transacting normal operations.

**Operating Property Tax (Also See Property Tax)** - The property taxes levied for general government use.

**Operating Revenue** - Revenue from any regular source.

**Paylocity** – a software service for payroll and human resources.

**PCs** – Personal Computers

**PGA** – Professional Golf Association

**Pickleball** - a game resembling tennis in which players use paddles to hit a perforated plastic ball over a net.

**Preliminary Assessed Valuation** - The preliminary value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The preliminary assessed valuation is due from the county assessor by August 25<sup>th</sup> of each year.

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

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

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

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

**PT** – Part time employee

**PTME** – Part time medical benefit eligible employee



**Quasi Municipal Corporation** - A quasi corporation generally refers to an entity that exercises some of the functions of a corporation, but has not been granted separate legal personality by statute, particularly a public corporation with limited authority and powers such as a county or school district.

**Regional Parks** – Parks with amenities that serve a larger region of the District.

**Repurchase Agreement** - A contract giving the seller of an asset the right or obligation to buy back the asset at a specified price on a given date.

**Reserve** – An account used to record a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Reserved Fund Balance** – a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Revenue** – the increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is generally obtained from taxes and fees.

**Revenue Bond** - Bond issued by a municipality to finance a specific public works project and supported by the revenues of that project.

**Ridgegate East** – part of the City of Lone Tree, east of I-25

**Routine Capital Projects** – replacement equipment, facility improvements, and maintenance.

**SCFD** - Scientific and Cultural Facilities District

**SDS** – Safety Data Software

**SmartNotice** – a software service that provides the ability to send messages to many people at once on a wide variety of devices.

**Special Revenue Fund** – A fund used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for a specific purpose.

**SSGC** – South Suburban Golf Course

**SSIA** – South Suburban Ice Arena

**SSPRD or SSPR** – South Suburban Park and Recreation District

**SubHub** – The District's internal intranet,

**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.

**Twitter** - a 'microblogging' system that allows you to send and receive short posts called tweets.

**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.

**WebATS** – an applicant tracking system.

