

2021 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

2021 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 11, 2020

To the Board of Directors and Citizens of the District:

We are submitting the 2021 Budget of \$95,755,567 for your approval. The 2021 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

As you are well aware, this has been an unusual year due to the COVID-19 pandemic. The District has had to be flexible and responsive regarding the operations of our facilities and programs. Public safety has been of the utmost importance to us as we've navigated through the many phases of reopening our operations. The unknown future impacts of this pandemic made estimating 2020 operations and developing the 2021 budget difficult. Staff relied on the resources and information available to develop these future plans, as well as using 2019 operations as a reference instead of 2020.

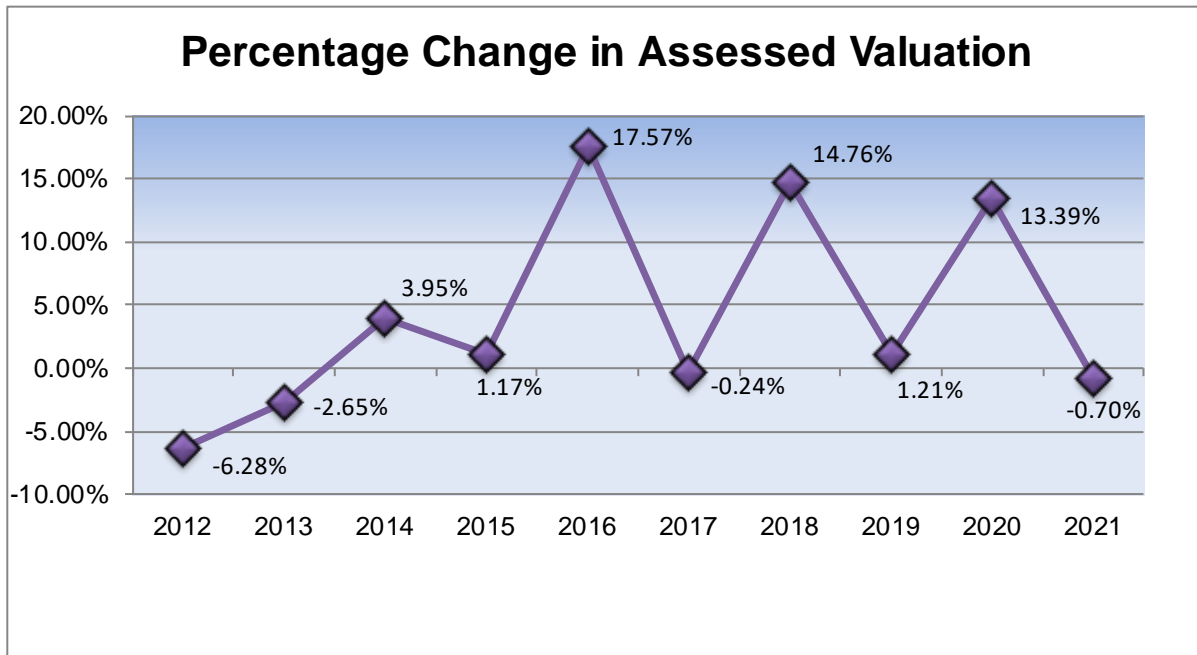
This budget includes \$50,544,075 for operational expenditures, \$8,216,504 for debt service, \$33,149,892 for capital and maintenance projects, and \$3,845,096 of undesignated funds for emergencies. Sources of funds include \$29,313,365 from property taxes, \$25,121,019 from program and facility fees and charges, \$3,639,194 from intergovernmental grants and partnerships, \$7,853,754 from other revenue, and \$13,720,000 from debt proceeds. Debt proceeds consist of \$13,500,000 Certificates of Participation (COPs) and \$220,000 for cardio equipment at the Lone Tree Recreation Center.

Key elements included in the 2021 Budget:

- Issuance of COPs for design and construction of a new tennis bubble, club house and pro shop at the Littleton Golf Course and construction of new sports dome and offices at Family Sports Center (\$13,500,000).
- Additional capital funding through leveraging of District funds with grants and intergovernmental revenue (over \$2,300,000).
- Operating funds allocated for three new synthetic turf multipurpose athletic fields with lighting, parking, Dog Park, pavilions, retaining walls, drainage, landscape, and playground to replace fields on the landfill portion of David A Lorenz Regional Park (\$9,450,000).
- Plus an additional \$4,600,000 for highest priority capital and maintenance needs throughout the District funded from Operations and Conservation Trust funds.
- 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 for the Planning Department.
- Nineteen authorized unfunded full-time positions, plus some positions funded under 100% to offset the program and attendance changes due to the COVID-19 pandemic. 2020 Budget included three unfunded full time positions.
- No increase in premiums for health coverage to District employees.
- Very limited increases in fees and charges for programs.

Financial Trends and Measurements

The District's assessed valuation for 2020 (taxes to be collected in 2021) is \$3,521,882,452, a 0.70% decrease. Operating property taxes are anticipated to decrease \$183,928 from \$26,305,730 in 2020 to \$26,121,802 in 2021. Budget amounts reflect a 99% collection rate for tax revenue. The District passed a de-Gallagherization election in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of the Gallagher Amendment beginning in collection year 2022.



	Assessed Value	% Change
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	3,546,680,532	13.39%
2021	3,521,882,452	-0.70%

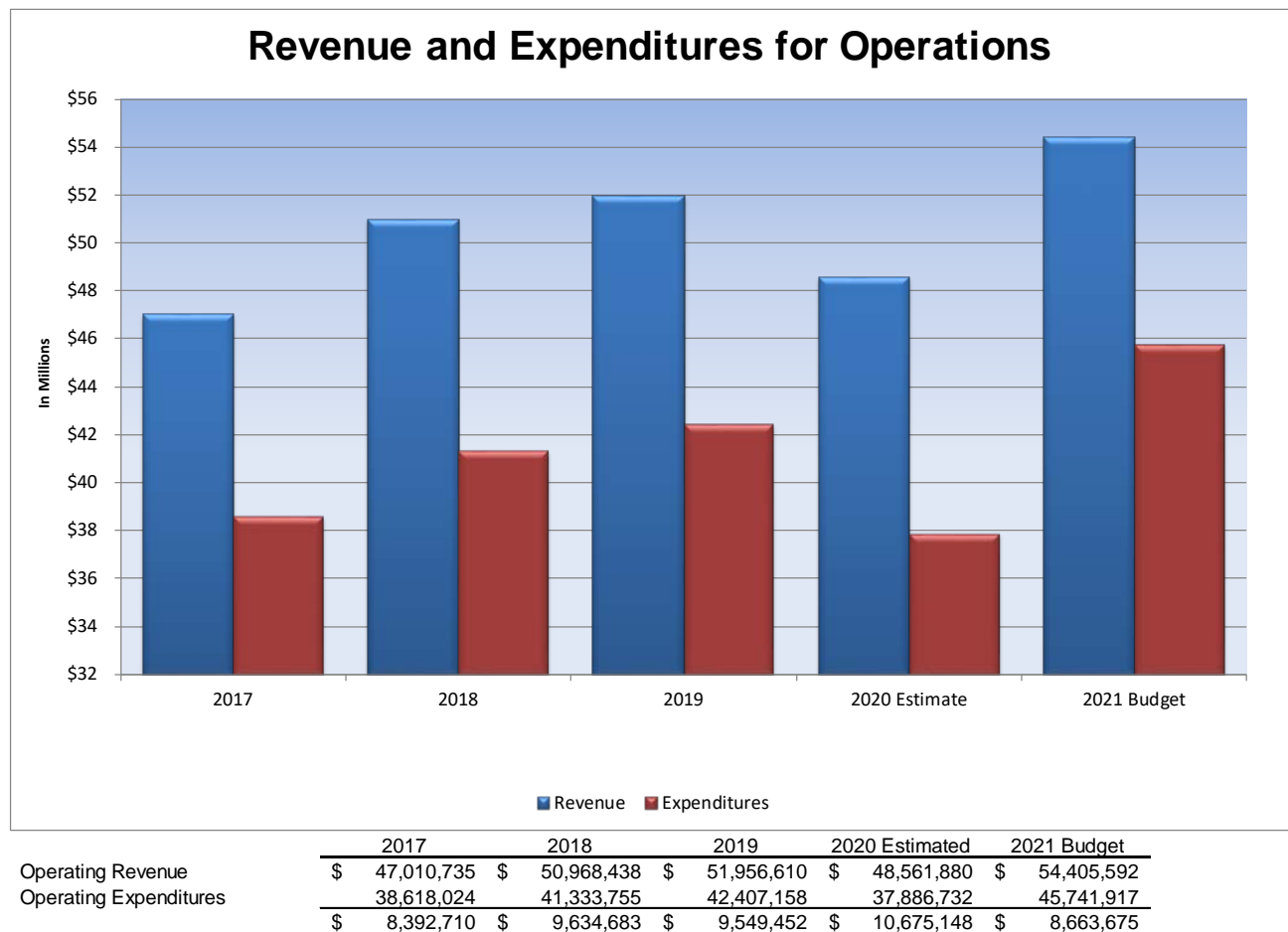
(1) Decrease related to sluggish economy

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

2021 Mill Levy:

Operations	7.417 mills
Abatements	0.056 mills
General Obligation Debt	<u>0.912 mills</u>
Total	<u><u>8.385 mills</u></u>

Operating Revenue and Expenditures for the 2020 estimate have been adjusted to reflect the impact of the COVID-19 pandemic. The 2020 estimate includes an additional \$500,000 of revenue anticipated for the reimbursement of some COVID-19 expenditures. 2020 estimate reflects a decrease in salary and benefits due to layoffs, furloughs, and reduced staffing needs, also related to the pandemic. 2021 Operating revenue reflects an increase of 12% (2021 budget vs. 2020 estimate). However, when you compare to 2019 Actual revenue the increase is 4.7%. Operating expenditures for 2021 are projected to increase 20.73% (without capital projects) compared to 2020 estimates. When comparing to 2019 actual expenditures the increase is 7.9%. Comparison to 2019 is a better reflection of the changes, as 2020 is not a normal operating year.



Note: This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. Graph also includes 2010 1 Mill revenue and operating expenditures for 2017. This Graph **excludes** capital expenditures, Hudson Gardens Management Fee, contingency, other reserves, and debt payments (Enterprise Fund debt payment and the payments on the Energy Lease are included).

Fees and Charges

The strategy for fees and charges in past years has been to increase fees where program/facility costs have gone up and/or where market conditions allow. However, the 2021 Budget only includes fee increases of \$75,309, or 0.3% of total program revenue.

Again, this is in direct relation to the current pandemic. The fee increases by department include \$25,700 for Golf and \$49,609 for the Recreation. Fees recommended for increase in the Golf Department include updates to some golf passes and annual memberships. The Recreation Department includes fee increases for some fitness, gymnastics, licensed childcare, aquatics, and Arts/Enrichment programs. A detailed list of the recommended fee increases is available for review.

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

	2021 Budget	%
Ice Arena	\$ 5,158,730	21%
Recreation Centers	3,596,343	14%
Athletics	2,649,627	11%
Other Recreation Facilities	2,238,418	9%
Total Recreation Department	13,643,118	54%
Golf Courses	8,201,200	33%
Hospitality	3,276,701	13%
Total	\$ 25,121,019	100%

Capital Projects

The budget includes \$33,149,892 for capital and deferred maintenance projects. The capital projects will be funded by a combination of debt proceeds, partner grants, intergovernmental matching funds, and funds available from operations. The detailed list of the 2021 Capital Projects is available for review.

Some of the major projects recommended include;

- Replacement of David A Lorenz synthetic fields, as well as adding a playground, shelter, and dog park
- Replacement of tennis bubble at Littleton Golf and Tennis and replacement of sports dome at Family Sport center
- Playground renovations at Berry Park, Bobcat Park, Centennial Ridge Park, Lonesome Pine Park, and Harmony Park.
- Various irrigation upgrades, trail repairs and additions, and replacement of park signage

RESERVES

The budget includes \$3,845,096 of undesignated funds for emergencies, \$2,564,999 from operations and \$1,280,097 from the Capital Projects Fund. In addition the District has the following reserve funds, not included in the budget:

Summary of Reserves			
	General Fund	Enterprise Fund	Total
7% Emergency Reserve (includes 3% Tabor reserve)	\$ 1,118,167	\$ 2,026,402	\$3,144,570
Environmental Liability Escrow	200,000	-	200,000
Health Insurance Claims	2,000,000	-	2,000,000
Total	\$ 3,318,167	\$ 2,026,402	\$5,344,570

Salary

Employers' Council is projecting an average increase of 3.1% for average employees' in 2021 for Colorado. Based on the current market data for 2021 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. The District is also setting aside funds for the pay equity analysis that is being conducted by Employers' Council. The evaluation will ensure our pay system is working as intended and verify that there are no pay differences by gender or race/ethnicity. The 2021 budget request for all these items is \$622,400.

Currently the total number of approved full time positions is 257. The 2021 budget includes one new full time position for the Planning department. Impact on the 2021 budget is expected to be \$128,909 for salary, benefits and a new vehicle. The total number of full time positions will be adjusted to 258.

Per Colorado State law, the minimum wage will increase by CPI, which we have estimated at 3%. This will impact part-time salaries for those employees at minimum wage. Additional funds have been included in the 2021 budget to cover this pay increase.

Debt Service


In 2019 the District issued General Obligation Bonds, Series 2019, for \$40,285,000. Payment on the 2019 GO Bonds is budgeted at \$3,081,850 for 2021. Also in 2019, the District issued \$32,350,000 of Certificates of Participation. The District has \$2,428,300 budgeted for debt payments in 2021. The Certificates of Participation, for Family Sports Center and the South Suburban Service Center, will be paid off in 2021 (\$1,040,805 budgeted in 2021). The budget also includes \$850,000 for a possible 2021 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. The 2021 budget for lease payments is \$738,366.

Conclusion

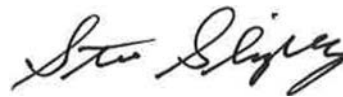
Although this has been a difficult and unusual year, the District is still in a stable financial position. Key elements included in this budget have been evaluated through public hearings, discussion with Board and staff, financial analysis, COVID-19 impacts, and various projections. We believe this 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

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**South Suburban Park & Recreation District
Colorado**

For the Fiscal Year Beginning

January 1, 2020

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 2020, 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.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a **Certificate of Achievement for Excellence in Financial Reporting** to South Suburban Park and Recreation District for its comprehensive annual financial report for the fiscal year ended December 31, 2019. This was the nineteenth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

The District was also awarded the **Distinguished Budget Presentation Award** for the budget beginning January 1, 2020 from the Government Finance Officers Association of the United States and Canada. In order to qualify for the Distinguished Budget Presentation Award, the District's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device. This is the eleventh consecutive year the District has achieved this prestigious award.

In 2019, the District became the ninth elite organization in Colorado to earn the Commission for Accreditation of Parks and Recreation Agencies (CAPRA) through the National Recreation and Parks Association (NRPA). At that time there were only 178 of 12,000 park and recreation agencies who were accredited across the US. CAPRA Accreditation demonstrates the District's mission to prove the highest level of service to its community. The District will complete the reaccreditation process every five years.

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

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

- Administration includes human resources, communications and 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 COVID pandemic has had a significant impact on the economy in 2020 and it is anticipated to continue to cause economic issues into 2021. 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.

The metro area unemployment rate as of July 2020 was 7.8% compared to 2.7% in July of 2019. As of July 2020, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 8.3, 5.8, and 7.2 respectively. The year to date average number of unemployment claims in the Denver Metro Area increase 787.50% through July 2020. The consumer price index increased 2.7% from the first half of 2019 to the first half of 2020 in the Denver metropolitan area. Total Denver Metro Area retail sales have decreased 3.2% through June 2020. The median home price of Denver-area single-family home was up 3.7% thru the second quarter of 2020. Foreclosure activity in the Metro Denver Area is down 40.5% through June 2020. In 2020, the District's assessed value decreased 0.70%. This was not a reassessment year.

Long Term Financial Planning

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2021 to 2023. 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.

In March of 2020 all district facilities were closed due to the COVID pandemic. The golf courses were able to open April 18th under certain restrictions. Other facilities were allowed to open on a restricted basis towards the end of June. All part-time employees were furloughed at the end of March for several months and a portion of those have been brought back to work since that time. Twenty four full time employees were laid off in April. COVID has had a major impact on revenue in 2020. The District was able to adjust and reduce expenditures to help offset the loss in revenue. We believe COVID will still have a financial impact in 2021 but do not know the severity of the impact. When projecting revenue and expenditures for 2021 – 2023 in most cases we ignored the 2020 estimates and relied on the 2019 actuals as our base number. For some revenue categories we even decreased the 2019 actual revenue for 2021.

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. One percent is estimated for 2021, three percent for 2022 and no increase for 2023 (not a reassessment year).
- The District passed a de-Gallagherization election in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of the Gallagher Amendment beginning in collection year 2022.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,100,000 for years 2021, 2022, and 2023 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue – In 2020 the District's Program Revenue estimates decreased significantly (26.76%) as a result of COVID. The Financial Plan projected 2021 Program Revenue using the 2019 actuals less a 7.5% reduction, due to anticipated impacts of COVID in 2021. 2022 and 2023 includes an annual increase of 2% for Program revenue. 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 43% of total operating costs. For the 2021 projection we used the 2019 actual salary expense. For 2022 and 2023 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. For the 2021 projection we used the 2019 actual benefit expense. For 2022 and 2023 increases were assumed at 4% for the Enterprise Fund and 6.7% for the General Fund. The increases align with the 5 and 10 year averages for each fund.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected the 2021 Utilities as the same as the 2019 actuals and a 1.0% increase in 2022 and 2023. The General Fund used a 3.0% increase in 2021, 2022, and 2023. The increases align with the 5 and 10 year averages for each fund.
- 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 15, 2019 with the first payment due in 2020. 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. 2021, 2022, and 2023 principal and interest payments are included in the amount of approximately \$2,430,000.
- The District is considering issuing \$13,500,000 in COPs in 2021 to replace the Littleton Tennis Bubble and the Family Sports Center Dome. A Debt service payment of \$850,000 has been included for 2021 and \$875,000 for 2022 and 2023, in the General Fund.
- Due to the uncertainty of COVID the District has not updated the Five Year CIP Plan. Capital expenditures used in this Financial Plan for 2021 was from the Proposed 2021 Budget. Capital expenditures used for 2022 and 2023 were taken from the Five Year CIP Plan prepared last year with the 2020 budget. The District will update the CIP Plan later once we better understand the total impacts of COVID.

Key Findings

Total unrestricted funds available is projected to be \$498,736 at the end of 2023. 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 5.46% and total operating expenditures are projected to increase 6.49%. These increases are slightly elevated do to the large decreases in 2020 as a result of COVID. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to decrease from (\$5,027,924) in 2021 to (\$3,318,951) in 2023. The Operating loss in 2021 is projected as we will continue to see impacts of COVID. Net operating revenue in the General Fund decreases 5% from \$10,152,575 in 2021 to \$9,615,796 in 2023. 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 \$56,174,601 for capital and maintenance projects for years 2021 to 2023. The portion funded by unobligated operational funds is \$33,639,476. Remaining projects will be funded by debt issuance and partner funding.

Future Challenges and Opportunities Identified

- COVID 19 impact on current and future operations
- Construction/Opening of South Suburban Sports Complex
- South Suburban Ice Arena Future Use Plan
- Family Sports Center Dome/Littleton Tennis Bubble replacements/funding
- David A. Lorenz Synthetic Fields (DALRP) replacement
- Ridgegate East Inclusion impact on future operations
- Evaluation of leases with District Partners

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 is in the process of completing a Five Year Capital Improvement Plan (CIP) that spans years 2021 to 2025. This process was delayed due to the pandemic. 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 detailed listing of approved capital projects for 2021 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 2021 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 2021 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 Business Support 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, communications, functions, systems, and reporting.

2021 Budget Initiatives

- Opening of the South Suburban Sports Complex.
- Providing a coordinated response to continuing impacts and public health orders related to the COVID-19 pandemic.
- Expand emergency preparedness efforts:
 - Design tabletop exercises on emergency trainings and utilization of Emergency Response, Security and Crisis Plans.
 - Implement notification software.
 - Organize facility practice emergency exercises through drills and trainings utilizing developed resources.
- Implement Safety Data Sheet software:
 - Organize and/or dispose of chemicals within each District facility.
 - Assemble safety data information from manufacturers.
 - Input into SDS software categorically and produce quick access labels for storage rooms and vehicles.
- Continuation of implementation and facilitation stages of document management preparation (DMS) 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:

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goals
2.3,1.1, 6.1	Coordinated, continued COVID-19 response	Dynamic facility and programmatic responses to public health orders (PHO)	N/A	Organizational guidance and communication for employees, departments	Continue to provide assistance as needed to address PHOs
6.3	Facilitate District emergency preparedness efforts	Continued advancement in District Emergency Planning Efforts	Identified Safe Rooms, implemented/distributed emergency kits.	Table top exercise and training for facility managers. Remaining tasks delayed due to COVID	Re-train facility managers and facilitate, organize tabletop exercises. Implement notification software
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.	Gather and input SDS sheets for 1 facility as test site, develop training.	Due to COVID impacts to the District, this objective was delayed.	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	Developed on-boarding training, conducted in-person staff trainings, customer surveys, and other resources	Trainings were provided for some Rec Center front desk staff. Additionally trainings were delayed due to COVID	Coordinate with facility managers and train staff in areas of need and as turn-over occurs
6.4, 5.6, 7.1	Implement and facilitate stages of document management preparation (DMS) and system.	Functioning and accessible document management system	Input and organization of files	Inputted and further organized files.	Continue input of files; develop meta-data, review schedules, and workflows. Staff trainings

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goals
5.3, 7.1, 7.2	Analyze risk, liability and financial impact of loss.	Identify issues and trends, seek cost savings.	NA	Implement recommendations to mitigate risk and loss – through training and education, the District realized a .2 reduction in their E-Mod; resulting in significant savings on the Workers Comp 2021 premium	Continue to implement trainings and safety measures to obtain an E-Mod rating of .60 or less.

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.
- Continue planning and implementation regarding organizational risk management efforts.
- Provide 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.

2021 Budget Initiatives

- Plan and implement private and public “grand openings” for the regional sports complex and other capital projects.
- Provide a coordinated response to continuing impacts and public health orders related to the COVID-19 pandemic.
- Maintain timely and pertinent information on the website regarding health and safety protocols for all programs and facilities.
- Support planning projects that require public input. Create digital solutions to gather public input and feedback, in lieu of in-person meetings.
- Continue to produce engaging video content, including promotion of big events and sales, among others.
- Evaluate organization and departmental needs and hire appropriate staff; develop training plan to ensure staff remain up to date on latest software and skills.
- Change the department name to Communications and Marketing to better reflect the job duties. Track marketing initiatives.
- 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.

2021 Performance Objectives and Status

Guiding Principle or Strategic Goal	Department Goal/Objective	Status
7.3	Plan and implement private and public “grand openings” for the regional recreation complex and three renovated outdoor pools.	ONGOING Completed a successful “virtual” pool opening video with the help of the Board of Directors. Grand opening celebrations for the Sports Complex will be executed upon completion and as allowed due to COVID-19 restrictions, if any. Additional belated 2020 celebrations may occur in 2021 if allowed.

Guiding Principle or Strategic Goal	Department Goal/Objective	Status
6.3, 6.6, 7.1	Outsource the quarterly South Suburban catalog to allow more time for strategic marketing programs and improve graphic design response time for customers.	<p>COMPLETE/ONGOING</p> <p>Slate Communications has completed an entire year of creating the main SSPRD catalog. The process has gone smoothly, even with the introduction of CivicRec. The outsourcing of the catalog has allowed Communications to focus on meeting quicker deadlines (maximum of 10 days) and focus on best-practices and redesigns for email marketing for rec centers, athletics and arts and enrichment.</p>
6.5, 6.6	Change the department name to Communications and Marketing to better reflect the job duties. Track marketing initiatives.	<p>ONGOING</p> <p>This was deemed a lesser priority in 2020 due to COVID-19. We will continue to look at this change in 2021.</p>
7.3	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.	<p>COMPLETE/ONGOING</p> <p>SSPRD ran digital ads across several platforms in 2020, including Facebook, Instagram, Google, LinkedIn, Twitter and Yelp. Ads included sale promotions, birthday parties, and events at Lone Tree Golf Course & Hotel. Reports are submitted each month with update analytics and an analysis of trends within SSPRD's digital foot print.</p>
6.1, 6.3, 6.4, 6.6	Train each communications department employee on administration of the website and use of Adobe software to increase versatility of department to better serve clients.	<p>ONGOING</p> <p>Staff has participated in Adobe trainings via the Stack Skills platform, as well as a virtual Adobe Max conference. Each member can update the website but training will continue to learn more about the new site that launched in October 2020.</p>
5.1, 7.3	Continue to produce engaging video content, including the quarterly <i>Score</i> , promotion of big events and sales, among others.	<p>COMPLETE/ONGOING</p> <p>Engaging video content was created each month to promote happenings of SSPRD. Staff created the South Suburban Snapshots, as a quick video look into news items affecting the District. Behind-the-Scenes videos were created to highlight different aspects of SSPRD, including the sign shop. Quarterly videos were produced in the earlier part of the year, prior to COVID-19. Additionally, monthly video updates were available on the progress of the new South Suburban Sports Complex. Videos were shared on Facebook, Instagram, Twitter and YouTube. Internally, staff has access to videos via SubHub.</p>
5.1	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.	<p>ONGOING</p> <p>Communications has made an effort to include more information about the benefits of recreation in each catalog and blog posts, documenting engagement and has actively been collecting B-roll video and photos.</p>

Future Strategic Planning

- Work with other departments to elevate internal communications, building on existing work with short videos, talking points for front desk staff, smart phone applications, among others.
- Evaluate technologies like a customer relationship management (CRM) program that allow the District to better reach customers and improve marketing opportunities.
- Evaluate the ever-changing space of social media and other related platforms to determine the District's best marketing options.
- Review and update the strategic communications and marketing plan

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

2021 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;
- 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.

2021 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
6.5	Increase the number of qualified applicants	Number of applicants & hires	Applicants - 6633 New Hire - 572	Applicants - 5731 New Hire - 374	Applicants - 6000 New Hires - 400
6.5	Host and attend job fairs	Number of Job Fairs attended and hosted	Hosted 2 job fairs Attended 4 job fairs	Hosted 2 job fairs Attended 4 job fairs	Host 2 job fairs
6.5	Promote the District as an employer of choice: <ul style="list-style-type: none"> • Build relationships within the community with High School and Colleges • Expand use of social media 	Number of Job postings	474	485	400
6.2	Maintain/increase # of seasonal staff who return for the following season by reviewing hiring policies	Percentage of returning seasonal employee	Returning Seasonal 20%	Returning Seasonal 16%	Returning Seasonal 20%
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.	83 participants in Wellness Program	64 participants in Wellness Program	70 participants in Wellness Program

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
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	Implemented WebATS and trained supervisors. The new system allows supervisors to post open positions. HR created job descriptions /templates in the system. The supervisors automatically receive notifications of new applicants and can use the system to “text” applicants and schedule and interviews.	Positive experience and feedback from new employees and staff. Create online training for new supervisors and continue to train current supervisors on changes and new system features.
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"> • New Hire video created to strengthen onboarding to support new hire engagement included info on District history, Mission, Strategic goals, handbook policies 	Expand onboarding	686 employees complete onboarding training	374 employees completed onboarding training	400 employees complete onboarding training

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
6.6	Provide additional tools for supervisors, including expanded offerings. Redesigned and the Leadership Academy Program to offer participants opportunity to further enhance leadership skills	Review feedback from Surveys	Redesigned HR Sub section to include Supervisor Toolkit	Continue to update and add to the HR Sub section and Supervisor Toolkit	Survey staff satisfaction regarding training & class offerings Survey participants utilizing skills or reporting change in behavior after attending training classes
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 Benchmark benefits & costs	Cost per participant Per pay period High Plan = \$50.50 / \$310.50 Low Plan = \$25.50 / \$267.00	Cost per participant Per pay period High Plan = \$50.50 / \$310.50 Low Plan = \$25.50 / \$267.00	Continue to offer a competitive benefits program
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	Reviewed and put into new templates PT job descriptions Completed compensation study Partnered with EC to develop FT 2020 Pay Structure based on point factor system	Updated FT job descriptions. Participated in salary surveys and reviewed pay structures.	Conduct Pay Equity Analysis

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.

Future Strategic Planning (continued)

- **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 2020 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 the HRIS system and further utilizing current systems including SubHub.	IN-PROGRESS 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 has a self-service portal that can be utilized by staff. For example, HR has added the 2021 employee handbook here and staff can access it at any time.
6.4	HRIS/Payroll System – In collaboration with the Finance Department, we will be implementing a HRIS/Payroll system and work towards a paperless HR.	Completed In collaboration with the Finance Department, a new HRIS/Payroll system was selected in 2019. The new system was implemented and rolled out to staff in early June 2020. The system offers flexible, user-friendly, integrated technology, and a mobile platform supporting managers and employee self-service for transactional business processes. Objectives for this project were 1. Implement Paylocity payroll, time and attendance, HRIS, Benefits and Onboarding modules. 2. Review business processes and look for opportunities. This included changing work processes, and data flows. Efficiencies occurred through process changes, elimination of duplicate efforts and allowed for greater access to information. 3. Managers and employees were trained on functionality of the system. Processes were documented and “how to” guides created.

Finance Department

The Finance department is responsible for all financial activities including payroll, accounts payable, cash receipts, fixed assets, 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 2021 Finance Department Budget is \$929,200. This is a decrease of \$3,123 (0.3%) from the 2020 budget and \$45,600 (5.2%) over the 2020 estimate. The 2021 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.

2021 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
- Make process improvements on the new payroll system and the budget software
- Cross train staff on key processes

Performance Objectives and Measurable Outcomes:

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD (Sept)	2021 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	\$8,845,241	\$4,928,826	\$8,800,000
		Purchase Card Transactions	16,813	9,624	16,800
		Rebate from Purchase Card	\$132,314	\$73,729	\$132,000
		Accounts Payable Checks	4,415	2,609	3,000

Status of 2020 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.	Complete, Budget Software was used for the 2021 Budget
7.1	Implement a workflow through the Documents Storage software to automate the accounts payable process.	IN-PROGRESS 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.

2021 Budget Initiatives

- Upgrade Golf Point of Sale Systems
- Disaster Recovery
- Document Management System Expansion
- Wi-Fi Upgrade for Lone Tree Recreation Center
- Wi-Fi Upgrade for Family Sports Center
- Replacement Digital Signage Package

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
1, 5.4, 6.4	Create clone of our servers offsite allowing for disaster recovery and redundancy in the event of power outages	Create failover clusters that will allow business to continue during a power outage or hardware crash	-	-	1
1, 5.4, 7.1	Document Management System	Expansion of existing DMS including developing automated workflows that will cut down on manual processes	-	-	2
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	130	300

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
1, 6.4, 6.6	Replace Digital Signage	Replace current signage package with one more suited to our needs	20	20	20
1, 6.4, 6.6	Wi-Fi upgrades	Recable buildings to allow a more robust mesh wi-fi network for customers	-	1	3
1, 6.4, 6.6	Computer Replacement	Increase number of replaced PCs, laptops and servers across the organization	62	280	85

Status of 2020 Budget Initiatives

Guiding Principle or Strategic Goal	Department Goal/Objective	Status
1, 5.4, 7.1	Migrate exiting facilities to fiber network	All year round facilities other than Sheridan Recreation Center has been migrated
1, 6.4, 6.6	Computer Replacement	COMPLETE. 50 additional devices were added to allow for remote work during the pandemic
1, 5.4, 7.1	Increased training on cybersecurity across all levels of the organization	Training was going well, but was halted due to the pandemic. Will resume in 2021
1, 5.4, 7.1	Upgrade EMV compliant software and hardware	IN-PROGRESS Recreation centers, pools and ice rinks are all EMV compliant

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
- Expand high-quality Wi-Fi to all year round facilities

Planning and Development Department

The Planning and Development Department staff consists of four Landscape Architect/Planning professionals, one construction inspector, and one intern. One of the Landscape Architects is 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.

2021 Budget Initiatives

The main goal for the Planning and Development Department will be to manage approximately \$30,000,000 of the overall 2021 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 2021, 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 2021.

2021 Grant Applications:

- Southbridge Park Improvements - Arapahoe County Open Spaces Standard Grant, \$500,000; and Telluray Foundation, \$100,000
- Harmony Park Playground Renovation - Arapahoe County Open Spaces Standard Grant, \$300,000
- Mary Carter Greenway Master Plan – Telluray Foundation, \$150,000

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
Quality First, 1.2	Construct upgrades to playgrounds to meet current codes and standards.	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	1	3	5
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	4	2
Quality First, 1.2	Construct upgrades to ball fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	1	4	1
Quality First, 1.2	Design upgrades to ball fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	4	1	1
Quality First, 1.2	Construct upgrades to multipurpose fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	0	0	5
Quality First, 1.2	Design upgrades to multipurpose fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	0	0	5
Engage Our Future, Obj. 4	Coordinate 5-year CIP plans with partner agencies.	Establish project priorities and timelines for each municipality.	4	4	4

Future Strategic Planning

- Embrace Our Guiding Principles by delivering new projects and improvements.
- 2022 Planning and construction of a new trailhead on the High Line Canal at the Littleton YMCA.
- 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

Future Strategic Planning

- 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 71 full-time and 73 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 (SEMSWA), 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, 67 playgrounds, two nature play destinations at Lee Gulch Overlook and Creekside Experience. South Platte Park is almost 900 acres of unique 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. GIS provides internal and external technical support for data collection and manipulation to create online maps, aerial photos, amenity statistics and district / maintenance boundaries for the agencies we offer maintenance services to.

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. Provide technical support or data collection and mapping through our GIS division.

2021 Budget Initiatives

2020 was the third 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 2021 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 Park Ranger program consists of 1 Senior Park Ranger and 4 Park Rangers as well as 2 seasonal bike rangers that are charged with the enforcement of the parks, trails and open space rules and regulations, visitor education, permit verification, natural resource management, Rueter-Hess Reservoir watercraft inspection and initial response to emergency situations. In 2020 the rangers took over the watercraft ANS inspection at Rueter-Hess Reservoir as well as creating and implementing educational pop-up booths. The educational booths have been an excellent means for the Park Rangers to interact with and educate the public about rules and regulations as well as how to co-exist with wildlife and become good stewards of parks, trails and open space property and will continue to expand this educational opportunity in 2021.

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 continue Emerald Ash Borer (EAB) sampling in 2021, as EAB detection in the North Metro areas is increasing with the invasive pest being found further south.

South Platte Park will continue to amend programming under COVID protocols to maximize benefit to the community and revenues for the Park by providing distanced outdoor interactive learning until such a time as vaccinations determine indoor programming can resume. At that time, the programs will focus on rebuilding their previous following by rebooking school field trips, assertively promoting the nature van opportunities, and offering new programs that have built in popularity during Stay Home or in the Great Outdoors guidelines. If travel is possible, the Park has a fully-booked trip to South Africa planned for Sept 2021 that will bring in revenue to the scholarship fund. Other smaller trips may be added as allowed under state and federal protocols. Outdoor Recreation programs will schedule a full hike and snowshoe programming for the second half of the year in anticipation that transport will be allowed again. From the Park perspective, we will continue our weed management and maintenance protocols, with a more intense focus on restoration and narrowing of trail corridors that were significantly widened and damaged during the intense visitation and drought impacts of 2020. The Park will continue to work with Wild Plums Farm development as it regains speed on building homes and on border issues, and in working with development proposals for both the Ensor River Park and Ensor Santa Fe Park communities. Summer will bring a focus to continue to refine river permitting and river user management for anticipated increasing demands. The implementation of the CivicRec software will be a major focus to refine bookings of custom programs and potentially permitting.

The Garage and Sign Shops: We continued their goal of purchasing battery operated small equipment for sustainability and no exhaust emissions. Purchases in 2020 included; five weed trimmers, four hand held blowers, one metal/concrete demo saw, one 21" turf mower one hedge trimmer and three pole pruners. Also purchased for the new Sports Complex battery operated Zamboni, ice edger, 35' man lift and utility cart. 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 GPS tracking programs were downloaded to the park maintenance supervisors and we started to add vehicle service alerts to the program but training was postponed due to COVID-19. Our goal is to resume training and programing in 2021. The sign shop coordinated and installed eighteen park monument signs in 2020 the goal is to install twenty-four monument signs in 2021. The district's welding shop fabricated the rule and regulation sign frames in house and the sign shop will perform the installations in house. The sign shop purchased a new ink jet printer that will print multi colored decals that can be adhered to most any surface. This printer will reduce the labor cost of our present vinyl cut decals.

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	2019 Actual	2020 YTD	2021 Goal
1	Irrigation System replacement at Foxridge West in 2018	Decrease maintenance costs. Improve system efficiency	\$1,187 per acre 60%	No data collected in 2020 due to staffing levels	\$1,106 per acre 80%
1	Privatization of herbicide application in turf grass parks. Tree wells were added to this goal in 2020	Reduction of district resources to be redirected and used on other tasks.	132 labor hours	339 labor hours	339 labor hours
4	Install additional GPS units in new Park Maintenance vehicles. Provide GPS tracking program to supervisors and monitor vehicle service alerts.	To reduce miles driven, fuel savings, reduce engine idle time, longer vehicle life	12% decrease in fuel; 16% decrease in emissions; 13% decrease in idle time; 9% decrease in miles driven.	7% decrease in fuel; 12% decrease in emissions; 5% decrease in idle time; 6% decrease in miles driven.	Supervisor training to utilize tracking features and add vehicle service alerts
3, 5, 5.6 1,2,3,5.3, 5.5,7.3	Provide quality outdoor-only nature experiences during pandemic protocols, maximize the number of program participants	Number of program participants and total programming revenue.	2545 participants \$99,559 revenue	1866 participants \$55,660 revenue	2500 program participants \$79,000 revenue
1,2,3,5.3	Resume promoting field trips and the nature van when conditions allow to rebuild the program from near zero to pre-pandemic levels within a year.	Number of field trip and outreach participants	3811 participants, 39 outreach events	422 participants 6 outreach events	1020 Field Trip Participants, 20 outreach events including 7 Nature Van

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
1,5.4	Refurbish of trails or social trails that have become over worn during drought and pandemic use increases.	Trail width in various locations, miles of trails or number of social trails	Various locations range from 40" to 84" wide, aerial photos show established social trails.	Various locations range from 40" to 300" wide, Aerial photograph shows significant increases in social trail locations.	At least 2 miles of trails will be fenced ripped or otherwise restored to 40" minimum width with reduction in social trails from 2020 toward 2019 levels.
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.	82 graffiti incidents at an annual cost of \$13,639	YTD 11-21-18 75 incidents at an estimated annual cost of \$21,161	9% reduction of incidents. Scale of incidents were much larger.
1, 2, 3,7	Provide watercraft ANS inspections at Rueter-Hess Reservoir as part of the multi-agency Recreation Authorities responsibilities.	Inspect watercraft; paddle boards, kayaks and canoes for aquatic contaminates	None as we didn't start the program until June 2020	689 watercraft were inspected with 0 rejected for ANS.	Continue to educate watercraft owners and inspect every craft with goal of 0 rejections.
1,3, 5.2	Focus on using educational booths and programming to educate the public on rules and regs and current issues with wildlife, user conflicts, trail etiquette, etc.	Number of educational booths and topics related to current issues that residents and park / trail users need clarification on.	1 booth on river etiquette due to high volume of tubers during low flow conditions.	7 total booths 3 Trail Etiquette 2 co-existing with wildlife 1 Bear behavior & safety 1 River etiquette	Goal is to have at least 12 educational booths throughout the district.

Status of 2020 Budget Initiatives

Guiding Principle or Strategic Goal	Department Goal/Objective	Status
3, 5.5	Repurpose of the Fitness Van into a mobile nature classroom to take programs from the Carson Nature Center on the road.	Completed The fitness van was successfully converted to the Nature Van complete with the portable river table. This new asset is fully functional and available for educational programs at remote sites. Once the pandemic is over and schools are open for outside programs the use of the Nature Van will be maximized.
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 Due to the pandemic the rollout of the new sign package has been delayed. In 2020 there were minimal signs fabricated and installed. Priority was for major use areas such as recreation centers and community level parks like Cornerstone. The program will continue through 2021 with approximately 6 signs per month being fabricated and installed.

Future Strategic Planning

- Work with surrounding jurisdictions to ensure that critical trail connections are displayed for regional connectivity.
- Upgrade GIS server to maintain optimal mapping and data collection.
- Continue to work with Rueter-Hess Recreation Authority on the operation of the Rueter-Hess Reservoir.
- Continue to work with the City of Lone Tree and RidgeGate for the development and expansion of park and open space facilities in the City of Lone Tree.
- Continue to coordinate maintenance efforts with Mile High Flood District and SEMSWA within the open space / drainage corridors within the SSPRD areas where maintenance is shared or overlaps with these two districts.
- Continue to work on staff development and training to ensure operational efficiencies.

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 2021, the increase in amenities include the Sports Complex, which will comprise of 3 Ice Rinks, 2 indoor boxed turf fields, 4 hardcourt gymnasiums and a restaurant. 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.

An assortment of free and fee based programs are offered at each facility including fitness classes and training, martial arts, gymnastics, swim lessons, athletic leagues and programs, art and enrichment classes, active adult programs and trips, preschool, day camps, learn to skate and hockey teams and instruction.

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.

2021 Budget Initiatives

The Departments continued initiatives; evaluating marketing efforts, program trend awareness, embracing technology advances while focusing on customer service, staff retention and sustainability of supplies has become the foundation of our programming and facility operations. Our main operational objective will always be to evaluate program operations to enhance customer experiences that promote growth with limited increases in expenses. Staff continue to challenge themselves with fiscally responsible behavior by developing strategies that encourage donations, grant funding and in-kind sponsorships while meticulously maintaining inventory levels to prevent excess spending and promote cross program usage.

The year of 2020 has brought forth many unfathomable challenges; however, through those challenges staff were able to create impacting enhancements and opportunities that will live beyond COVID programming, such as; online parent/coach meetings, to-go kits, online classes and new lesson ideas to age old programs. In addition to these enhancements the level of customer service and overall customer awareness dramatically increased that will undoubtedly provide a positive impact moving into 2021.

In addition to updating our customer and program experiences, opening the Sports Complex, managing the Littleton Golf and Tennis Facility and switching registration software have been extremely exciting opportunities that will shape this Department.

Through the development of the 2021 budget it is anticipated that there will be some recovery from COVID, but a full recovery is not expected until 2022. Providing the unseen benefits to an extremely challenging year provides perspective however, it is important to outline how these challenges may continue to transform our 2021 budget and operations:

- In the spring of 2020, staff initiated over \$45,000 worth of credits for athletic league programs in teamsideline and around \$100,000 for various programs and services throughout the District in our facility and registration software. The fall/winter of 2020 will bring additional refunds and credits that are currently unknown at this point in time. We expect and encourage customers to continue to apply their credits toward future programs; however, that will skew our cost recovery 2021.
- COVID dial levels continue to restrict services and programs in the winter seasons of 2020-2021 and possibly into the spring.
- Part time staffing levels are challenging to remain consistent and dependable as staff test positive for COVID, quarantine for close COVID encounters or not comfortable working with the public while the pandemic ensues.
- Equally, consistent participation has also been lacking for the same reasons part time staffing levels are inconsistent.
- Managing operations of programs and facilities, at all levels, have become increasingly more challenging and time consuming on a daily basis with evolving guidelines and operation parameters, low staffing levels and new registration software.

2021 Budget Initiatives

Balance athletic programming utilizing the Sports Complex to create openings for drop-in users or additional programming in the Recreation Centers.

- Capitalize on program momentum due to fewer area competitors and strengthened customer base from 2020 COVID experiences.
- Develop a BMX league that promotes the sport outside the USABMX affiliation to increase awareness and overall sport participation and continue to evaluate the BMX volunteer program, sponsorship packages and marketing campaigns.
- Continued program development of tennis operations with the emphasis on the Youth Elevation Program.
- Complete transition and implementation of new division and positions at Littleton Golf and Tennis. This newly created division is a byproduct of golf and tennis. It consists of (2) full time staff members; Facility Manager & Grill Supervisor. This division will support the golf and tennis divisions by providing support services in terms of customer service, golf cart attendants, restaurant services, beverage cart service, pro shop assistance and general building maintenance. To date, there is not a separate operations budget for 2021, as it will be utilizing monies from both tennis and golf to build a general operating fund in which to operate.
- Re-energizing patron usage of the batting cages through strong internal marketing strategies of programs operating out of Cornerstone and increase marketing efforts at COJO toward group rentals for special outings, fundraising, sponsorship nights and team based activities.

2021 Budget Initiatives (continued)

- Continue to build and enhance programming in the esports lounge of the Hub, focusing on STEM based camp programming, leagues, tournaments and rentals through this highly demanded space and Open a smaller esports lounge at Sheridan Recreation Center focusing on console usage, which will include drop in opportunities, leagues, and invitationals that will appeal to the demographics of that area.
- 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.
- Successfully open the facility to the public, transition staff to their new areas and train new staff to meet and exceed X360 standards.
- Market the rentable community areas, fields, gyms and hospitality section to meet and exceed revenue goals.
- Continue to grow Youth and Adult Hockey and Learn to Skate programs through education and marketing efforts and program implementation.
- Incorporate Women's Division Hockey for the first time with expanded ice opportunities.
- Identify Costs Savings: While continuing to recover from the impacts of COVID, cost savings will be a top priority. Implemented measures includes: eight unfunded full-time positions equating to significant savings, slight reduction in operating hours at the recreation centers, decrease in part-time staffing costs to balance anticipated decrease in some program participation and a significant reduction in drop-in childcare offerings.
- COVID Recovery: The Department will continue to focus on recovery from the impacts of COVID. In 2021 it is anticipated that recreation center attendance will be approximately 60-65% of 2019, STAR and Active Adults will be approximately 50% of 2019 due to the high risk nature of this population, Gymnastics, Fitness and Aquatics programs are anticipated to be at approximately 75% of 2019 and Licensed Childcare programs and Outdoor Pool operations are anticipated to be at approximately 100% of 2019. A top priority will be to return to previous levels as quickly as possible.
- Recoup Part-Time Staffing Wage Increases: Fee increases have been proposed for some registration based fitness classes, private gymnastics lessons, Child Discovery Time, Licensed Day Camps and Pool Lap Lane Rentals generating approximately \$44,000 in additional revenue. These fee increases are in place to assist in recouping some increased costs of part-time salaries, with minimum wage anticipated to increase by about 3%.
- Expand preschool offerings at the LTRC to include offering a secondary class which will result in doubling capacity two to three days per week.
- Renovation and repurpose of board room/room 7 to increase programming capacity and create a preschool wing at Goodson while board room relocates to the Sports Complex.
- Complete a renovation of the Lone Tree Recreation Center's Maple room to increase programing capacity and multi-use functionality. This project was carried over from 2020.

Performance Objectives and Measurable Outcomes:

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
1.2	Increase daily attendance at the outdoor pools through enhanced facilities and expanded hours of operation.	Total annual attendance	43,126	41,427 (operated 60% of normal season due to Covid and construction delays)	55,000
2.2	Continually evaluate program performances to stay ahead of trends and allow maximum utilization of facilities.	Staff will measure by percentage of classes cancelled throughout the year.	\$86,000	\$59,000	\$90,000
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.
5.4	Offer a variety of Youth and Adult Ice skills clinics to meet the diverse needs and interests of the community	Average number of Youth and Adult skills clinics	200	200	500
1.2	Increase number of youth and adult hockey players	Total participants in net revenue	\$111,000	\$27,000 (no summer leagues due to covid)	\$330,000
3.3	Provide staff various opportunities to attend training opportunities that encourage program/facility development in their respective division.	Maintain and/or increase the number of staff attending training opportunities.	40%	10%	60%
2.2	Increase participation and accessibility of virtual active adult programs thru Active Adult Facebook Page.	Active Adult Facebook Page Followers	NA	146	250

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
4.2	Return to Pre-COVID recreation center visits.	Actual annual visits of all four recreation centers (includes pass/punch holders, SilverSneakers and Silver&Fit, does not include admissions of those attending registration based programs or spectating).	534,447	175,315 (2019 Q3: 408,673)	425,000
2.3	Connect to the SSPRD community through participation in various community events.	Number of Community Events attended annually or hosted.	48	18	40

Future Strategic Planning

- Upon transitioning into their new office space in the Sports Complex, staff will no longer be the main point of contact for the administration building. Staff schedules and daytime priorities will shift slightly as this change takes place. This has the potential to allow for more scheduled field shifts, which directly improves program operations according to end of season surveys.
- Continue to streamline marketing efforts with all the various athletic-type divisions through quarterly newsletters, online campaigns and engagements on social media that equally produce programming awareness and registration.
- Maximizing winter court space through strategic planning of programming, block time and pro lesson space and utilize any remaining space in the Bubble for pickleball customers by holding tournaments, socials and drop in times throughout the year.
- Develop a strong and dependable support staff at Littleton Golf and Tennis based upon customer service representatives, cart staff and hospitality staff that work together to enhance customer experiences while golfing or playing tennis.
- Continue to market the rentable community meeting spaces for various activities and events at The Lone Tree Hub as well as increase programming outside of high rental times.
- Finalize and promote facility, hospitality and general programming rates that align with similar District amenities and are competitive within the market.
- Educate staff on the ice division operations to better understand division needs as it relates to customer service items, reducing potentially overlapping expenses, and promote general programming within the shared facility space.
- Strategically develop and enhance partnerships that will promote successful programming and encourage sponsorship/donations.
- Develop trending and competitive programming that supplement existing programs, relieve Recreation Centers and maximize opportunities.

Future Strategic Planning

- Evaluate programming in all areas of the District to anticipate shifts in future programming and develop opportunities within those changes.
- Successfully implement the new hospitality software, Toast and utilize its capabilities to the fullest to provide new customer service experiences.
 - Strategically align marketing efforts with all the various athletic divisions to encourage cross promotion without oversaturation.
 - Develop a social media engagement strategy with communications to promote athletic programming awareness.
 - Continue to appropriately schedule ice usage to meet the needs of user groups and work with outside organizations (high schools, clubs etc) to educate them on the policies of SSPRD.
 - Evaluate the usage for the recently evacuated area from Lollipop Park and determine best use for space and transition the operation of the new usage.
 - 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.
 - Offer new and creative virtual offerings to continue to reach the community in a variety of ways.
 - Continued focus on customer service culture to continue to elevate the level of service the community receives.
 - 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.
 - Collaborate with communications department to focus marketing efforts for best return and to maximize program and facility participation.
 - Continue to invest in recreation facilities through various CIPs in 2021, some of which include:
 - Various Buck Recreation Center Improvements: Resurface of lap pool and therapy pool, replacement of Pilates Reformer equipment and a full sand and refinish of Buck multipurpose and Aerobic Room wood floors.
 - Various Goodson Recreation Center Improvements: Carpet replacement throughout much of the facility, cosmetic renovation of board room and room 7, updated PA system, replacement of spin bikes, upgrade gymnastics equipment and all wood floors light sand/refinish.
 - Various Lone Tree Recreation Center Improvements: Maple room renovation (carried over from 2020), new lobby furniture, convert women's locker room gang show into single stall/ADA shower, updated multipurpose tables and installation of several new windows/seals.
 - Various Outdoor Pool Improvements: Resurface the main water slide at Cook Creek and installation of PAs at Franklin, Harlow and Holly.

Golf Department

The Golf Department offers 4 unique golf course facilities with varied designs 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.

2021 Budget Initiatives

- The 2021 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.
- Continue a 3 year program of updating the Lone Tree Hotel guest rooms. Program consists of replacing furniture, new paint, and counter tops.
- Continue the concrete cart path replacement program at Littleton Golf, Family Sports, and Lone Tree, as part of the taking care of our assets program.
- Replace several pieces of maintenance equipment to insure we are able to provide quality playing conditions at all the courses.
- Complete several irrigation upgrades at Littleton Golf, Lone Tree, and Family Sports to improve playing conditions at the courses.
- 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.
- Complete Phase 2 of the South Suburban Golf Course Master Plan Improvements. This phase completes the short game and practice putting greens projects at the course, as well as improve traffic flow patterns at the first tee.
- Replace the outdoor furniture on the patios at South Suburban and Lone Tree Golf Courses.
- Replace carpet on the Family Sports mini golf course.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2019 Actual	2020 YTD	2021 Goal
1	Achieve a customer service satisfaction rate of 92% or better	Customer service survey results show 90% satisfaction	91.8%	92%	92%
5.4	Play 180,000 rounds of golf at our golf courses. Based on 2019 rounds	Increase in number of rounds played at courses	167,846	204,118 (10/31/20)	180,000
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	2200	2200	2800
7.4	Expand our relationship with GolfTec at Family Sports	Renew existing contract and expand services offered		Contract for additional 2 years negotiated and completed.	
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.	9	6	15
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	10	6	10

Future Strategic Planning

- The master plan for South Suburban Golf Course was developed in 2016 with 7 priorities. It was anticipated this would be a 10-15 year program to complete the items in the plan. Projects will be completed as funding is available over the next several years.
- The equipment replacement program will continue with \$350,000 per year in anticipated replacement needs over several years.
- Improvements at Littleton Golf Club include the need to renovate the putting green, and relocate the green on hole #6, increasing the length of the hole and changing it to a par 4.

Future Strategic Planning

- There is need to continue the concrete cart path replacement program at all 4 courses.
- 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, including the golf shop and restaurant.
- Renovate the putting greens at Littleton Golf Club and Lone Tree Golf Club.
- Working with Urban Drainage, stabilize Big Dry Creek banks and add drop structures to control flows and flooding.
- Continue the bunker renovation program at all 4 courses.
- Begin a tree replacement program at all courses.
- Wells at Lone Tree and South Suburban are beginning to reach the end of their life expectancy. We will need to develop a replacement program to insure we maintain adequate irrigation water for the courses.



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.

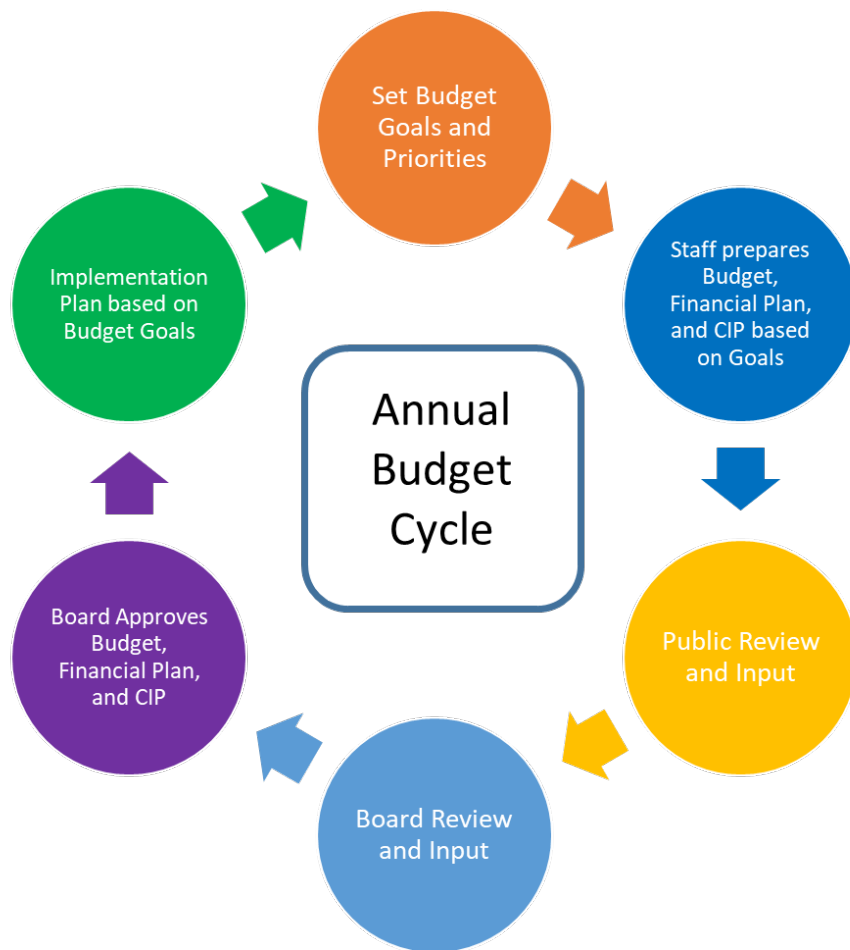
In July, each department is provided with a budget packet to use for compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets 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 15th each year, per state statute requirements. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees 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 15th 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.

2021 BUDGET CALENDAR

Mon., July 13	Budget worksheets available with June numbers on Questica (Budget Software)
Wed., July 22	Meet with Board to discuss 2021 Budget Priorities
Fri., July 17	<i>Five Year Capital Improvement Projects due – On hold due to pandemic.</i> Requests for New Full Time or Part Time Medical Eligible positions due.
Tues., Aug 25	Preliminary Assessed Valuations due from Assessors. <i>This deadline was moved to October due to the pandemic.</i>
Wed., Aug 26	First Public Hearing on 2021 Budget. Present Major Priorities for 2021 Budget to Board
Mon., Aug 31	All 2021 Budget work papers (including 2020 estimates), fees and charges, requests for new programs, and summary transmittal letter due to Executive Director and the Finance Department. 2020 Capital Budget Estimates and 2021 Proposed Capital also due.
Wed., Sept 9	Second Public Hearing on 2021 Budget. Present draft of Financial Plan to the Board
Wed., Oct 14	Third and Final Public Hearing on 2021 Proposed Budget.
Wed., Oct 14	2021 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish “Notice of Budget” upon receipt of proposed budget).
Wed., Nov 11	Board formally adopts 2021 Budget, Financial Plan, and 2021 Capital
Mon., Nov 30	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.
Mon., Dec 1	2021 Budget Cash Flows due to the Finance Department.
Wed., Dec 9	Board certifies Mill Levy to Counties.
Thur., Dec 10	Final Assessed Valuation due from Assessors.
Tues., Dec 15	Mill Levies transmitted to Counties.



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.

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.

Accounting System

Microsoft Dynamics GP is a mid-market business accounting software package (ERP). It uses Microsoft SQL Server to store data. It is one of four accounting packages acquired by Microsoft that now share the Microsoft Dynamics Business Solutions brand. Dynamics GP is written in a language called Dexterity. The District has used this system for its financial records since 2001. These financial records are backed up daily by the IT Department. This ERP system meets all the financial and security requirements of the District and has been evaluated by our external auditors.

Financial Reporting

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

- Budgetary comparisons – Comparing actual financial results with the legally adopted budget
- Financial condition and results of operations – Assessing the changes in fund balances, available funds and net assets as a result of operations
- Compliance – Assist in determining compliance with finance-related laws, rules and regulations
- Efficiency and effectiveness – Assist in evaluating management and staff in efficiency and effectiveness

Fees and Charges Policy

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

The following guiding principles provide the foundation for the Districts philosophy for fees and charges:

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

User fees for District programs, facilities and services will be recommended by staff under the authority of the Executive Director. In establishing fees, staff will use this fee policy and philosophy, approved by the Board of Directors, to help guide decisions.

Overall, when setting prices, staff will balance the goals and mission of the District, and take into consideration availability, demand and affordability within the constraints of budget allocations, market economics and cost recovery guidelines.

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

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is set by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year.

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

The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District, minus a 1.5% collection fee.

Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred revenue in the year they are levied and measurable. The deferred property tax revenue is recorded as revenue in the year it is available or collected (the year it is levied for).

Acceptance of Gifts and Donations Policy

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

Fund Balance

Fund balance is defined as the excess of assets over liabilities in a governmental fund. Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Fund balances are classified as follows:

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

Flow Assumptions

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

Operating Reserve Policy

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

The District considers 7% of operating expenditures to be a sufficient level for emergencies as the District revenue sources are stable (property tax revenue instead of sales tax revenue) and reductions in programs fee revenue can be associated to reductions in spending. The District includes undesignated funds in the annual approved budget. These funds would be used first in the event of an emergency or unforeseen expenditure. If all undesignated funds are spent, the District can use the operating reserve for emergency spending by action of the Board of Directors and the appropriation of the funds into the budget. Any operating reserve used will be replenished during the next budget cycle.

Summary of Fund Balance Restrictions and Assignments

	Governmental Funds					Proprietary Funds
	General Fund	Conservation Trust	Grant Fund	Capital Projects	Debt Service	Enterprise
Estimated Fund Balance 12/31/20	\$14,944,705	\$ 403,473	\$ -	\$ 4,391,222	\$ 59,928	\$ 1,653,476
Restricted for:						
Emergencies	850,000	-	-	-	-	911,000
Environmental Liability Escrow	200,000	-	-	-	-	-
Total Restricted Fund Balance	1,050,000	-	-	-	-	911,000
Assigned to:						
Health Insurance Claims	2,000,000	-	-	-	-	-
Subsequent year's expenditures	11,626,538	403,473	-	4,391,222	59,928	(372,926)
Total Assigned Fund Balance	13,626,538	403,473	-	4,391,222	59,928	(372,926)
Unassigned:						
Operating Reserve (net of emergency reserve)	268,167	-	-	-	-	1,115,402
Total Unassigned Fund Balance	268,167	-	-	-	-	1,115,402
Remaining Fund Balance 12/31/20	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

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 portfolios 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.

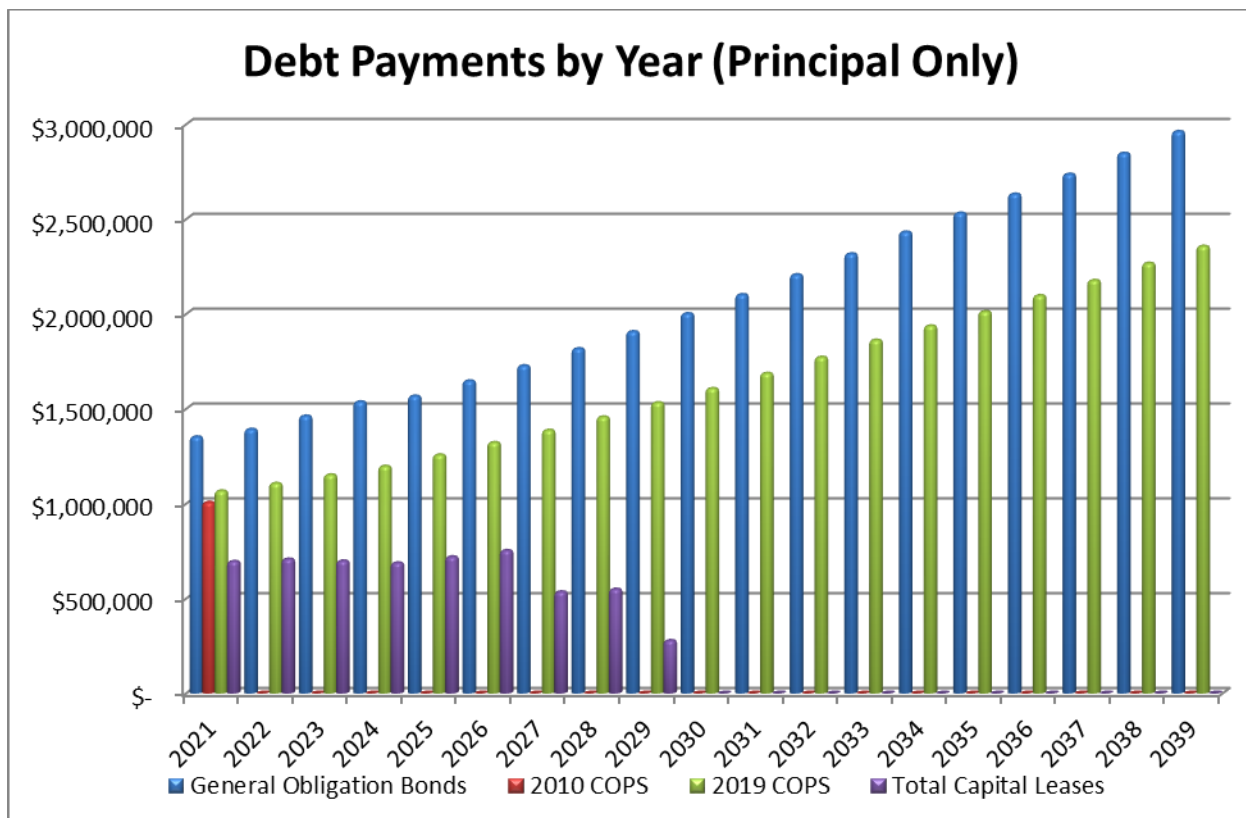
Outstanding Debt as of December 31, 2020

Description	Balance as of December 31, 2020	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 39,235,000	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	\$ 39,235,000			
(2010) - \$9,620,000 Certificates of Participation	\$ 1,010,000	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	\$ 31,310,000	Certificate of Participation	To construct a portion of the new recreation complex and outdoor pool renovations	AA-
Total COPs Outstanding	32,320,000			
(2014) - \$5,760,987 Energy Performance Lease	4,038,363	Lease	Purchase energy savings equipment and improve facilities	not rated
(2018) - \$152,335 Equipment Lease (Buck)	78,794	Lease	Purchase fitness equipment	not rated
(2019) - \$158,365 equipment Lease (Goodson)	120,222	Lease	Purchase fitness equipment	not rated
(2019) - \$425,000 Loan from Denver Water	425,000	Loan	Irrigation Well Improvements	not rated
(2020) - \$990,000 Golf Cart Lease	990,000	Lease	Purchase golf carts	not rated
Total Lease/Loans Outstanding	5,652,379			
Total Outstanding Debt as of December 31, 2020	\$ 77,207,379			

Debt Service Schedule 2021

General Obligation Bond Payments		COP/Lease Payments	
Debt Issuance		Debt Issuance	
	Total		Total
2019 General Obligation Bonds - Principal	\$1,355,000	2010COP - Principal	\$1,010,000
Total General Obligation Principal Payments	1,355,000	2019 COP - Principal	1,070,000
2019 General Obligation Bonds - Interest	1,726,850	Energy Performance Lease - Principal	379,696
Total General Obligation Interest Payments	1,726,850	Golf Course Lease - Principal	158,125
Total General Obligation Bond Payments	\$3,081,850	Equipment Lease - Principal	77,810
		Denver Water Loan - Principal	65,775
		Total COP Principal Payments	2,761,406
Grand Total Principal	\$4,116,406	2010 COP - Interest	30,805
Grand Total Interest	3,245,428	2019 COP - Interest	1,358,300
Grand Total	7,361,834	Energy Performance Lease - Interest	100,146
By Fund:		Golf Course Lease - Interest	16,830
General Fund	3,506,210	Equipment Lease - Interest	5,759
Debt Service Fund	3,081,850	Denver Water Loan - Interest	6,738
Enterprise Fund	773,774	Total COP Interest Payments	\$1,518,578
Grand Total	\$7,361,834	Total COP/Lease Payments	\$4,279,984

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:

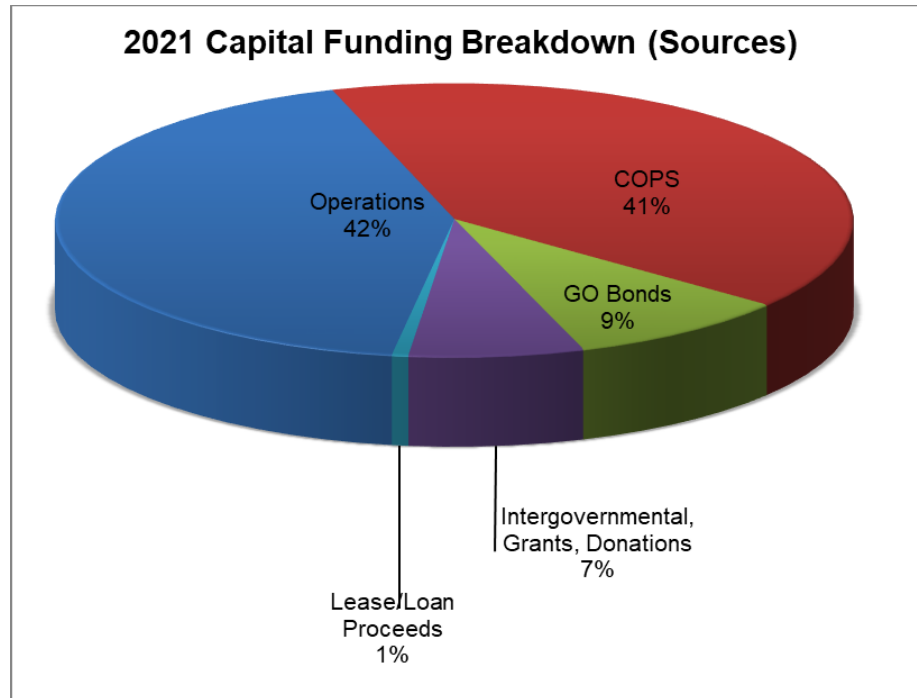
- Deliver new projects and improvements that support our guiding principles
- Drive net revenue through improving/maintaining the quality and value of our facilities and services
- Address capacity needs and facility improvements to meet the needs and desires of the community
- Provide opportunities 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 year. This plan is normally for a five year period. Management decided to defer a five year plan due to the pandemic and the unknown impact on future years. 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. During the preparation process, staff focused on setting priorities and identifying which projects could reasonably be accomplished next year. Financial constraints, contractual obligation/needs, and staff limitations were also considered when setting these priorities.

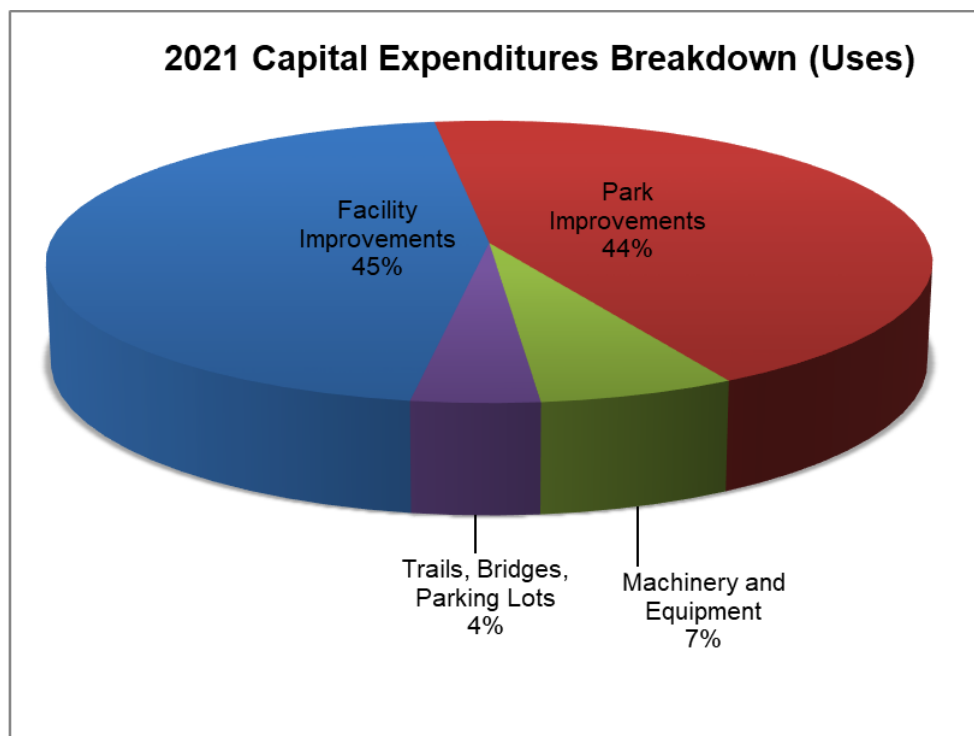
Capital improvements are funded through a variety of sources including the use of reserves, debt financing, grants, partner matching funds, and operating revenue. The Financial Plan analyzed all available current and future resources, as well as financing options, to identify funding sources for the 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 \$33,149,892 on capital outlay during 2021. Of this amount \$14,090,392 is from undesignated operational funds, \$16,721,125 is from the issuance of debt or debt proceeds, and \$2,338,375 is from grants and matching funds from our partners.

Of the grant funds included in the budget, \$500,000 is unidentified and will be used for grants received in 2021 that are unknown at the time of budget preparation.



The next chart shows the 2021 percentage breakdown of capital expenditures. Park Improvements account for 44%, Facility Improvements 45%, Trails (including trails, bridges, and parking lots) 4%, and the remaining 7% for Machinery and Equipment.



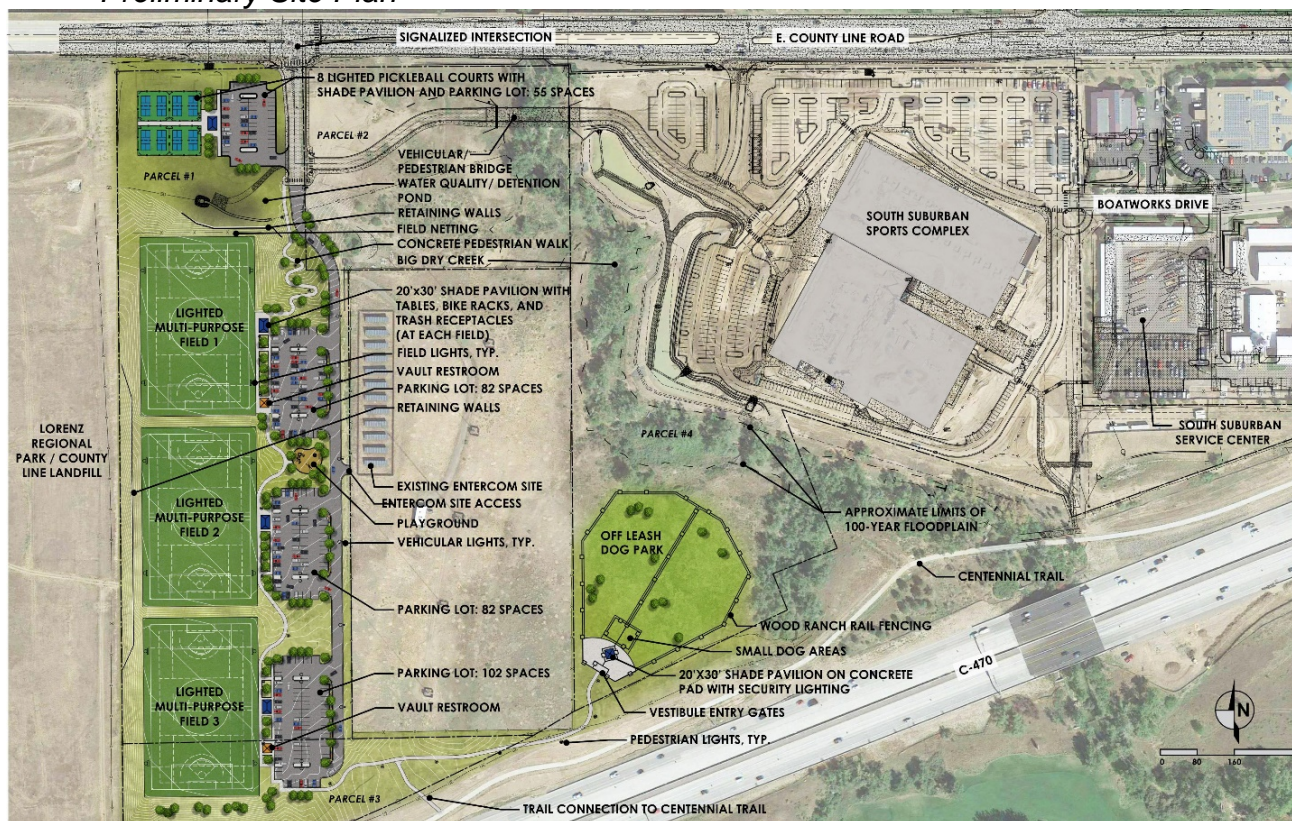
Project Highlights for 2021

Some of the major capital projects for 2021 include:

David A Lorenz Regional Park New Athletic Fields and Off-Leash Dog Park

- **Project Description** – Construct three lighted synthetic turf multipurpose fields, off-leash Dog Park, parking lots, restrooms, shade pavilions and other related improvements. LED sports lighting will be used, and the lighting system will integrate with the current controls system used by the District. The fields replace the existing fields located on the portion of Lorenz Regional Park that is leased from Arapahoe County. Replacement of the fields is needed due to age, condition, and Arapahoe County's intent to sell the property. The new off-leash dog park will replace the one that was removed for the construction of the entry road and bridge to the South Suburban Sports Complex.
- **Funding Source** – This project is currently budgeted from undesignated operating funds of \$9,450,000.
- **Impact on Operating Costs** – This project replaces existing or recently removed assets, and should result in no net increase in operating costs. The new LED sports lighting will have an initial installation cost, but there should be little to no maintenance costs over 25 years.

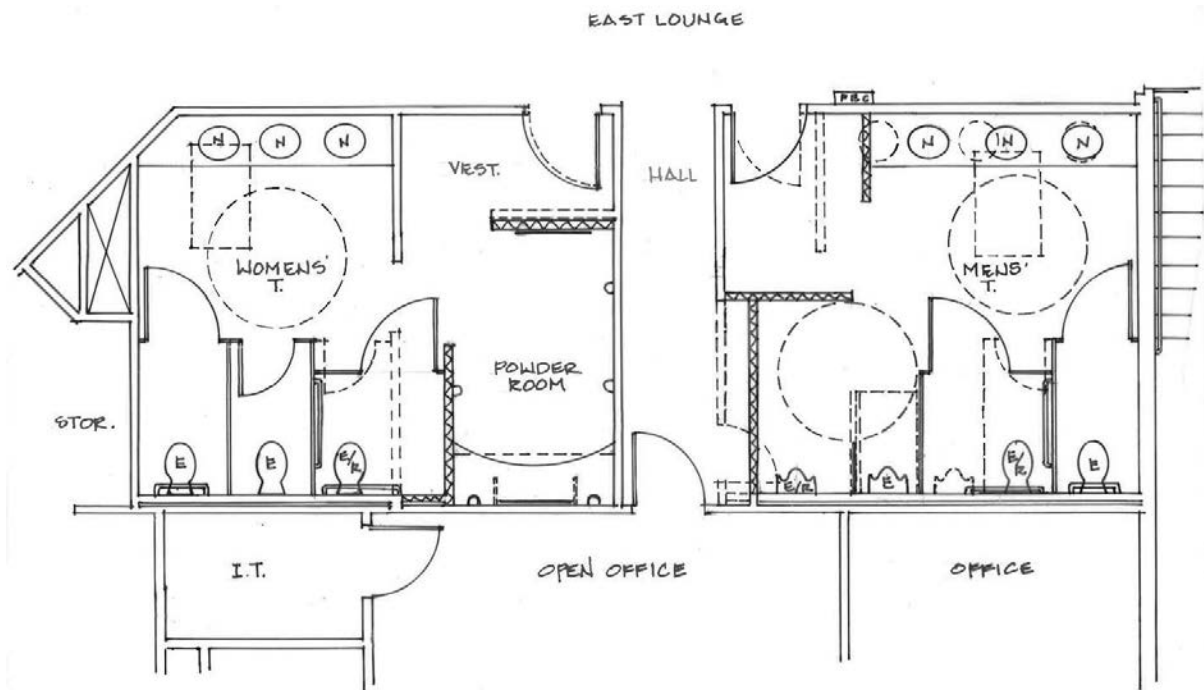
Preliminary Site Plan



Lone Tree Golf Clubhouse Restroom Replacement

- **Project Description** – Upgrade the existing men's and women's restroom on the main level of the clubhouse. The existing restrooms show signs of wear and deterioration from years of use and do not meet current ADA requirements. Walls will be realigned to allow for ADA compliance. Finishes will be updated to be consistent with the interior remodel work started in 2020.
- **Funding Source** – Estimated total cost for this project is \$225,000 funded from undesignated operating funds, plus \$40,000 carried over from 2020.
- **Impact on Operating Costs** – This project replaces an existing restroom. There will be no operating cost impacts.

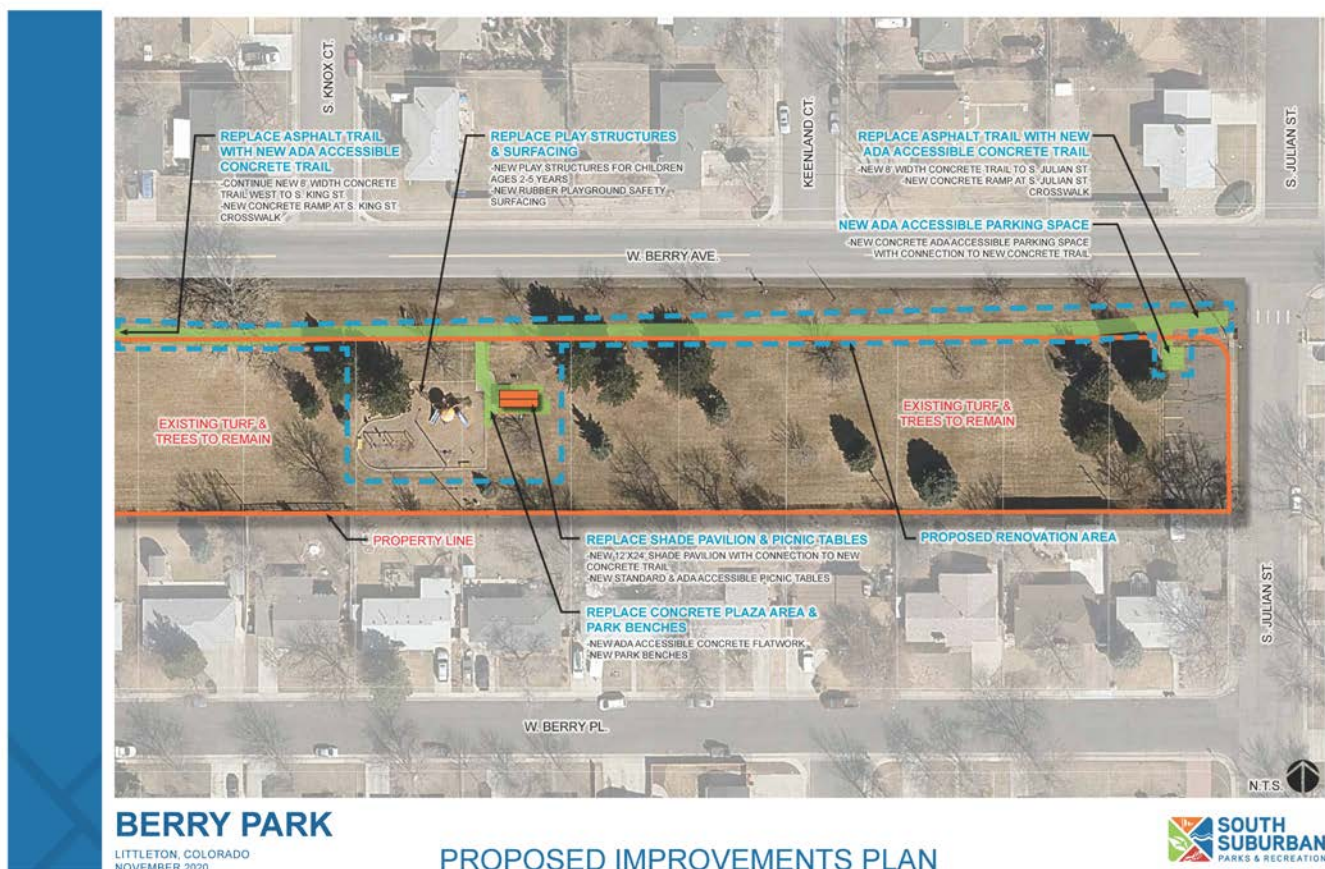
Restroom Sketch



Berry Park Improvements

- **Project Description** – Replace the playground equipment with new structures for children ages 2-5 years. Replace the engineered wood fiber with 100% rubber poured-in-place safety surfacing. Replace the shade pavilion, park tables, benches and miscellaneous concrete flatwork. The existing asphalt trail will be replaced with a new concrete trail and a concrete ADA parking space will be added to the existing parking lot. The new shade pavilion will increase seating capacity from 6 to 24.
- **Funding Source** – The District, along with the City of Littleton are jointly funding this project. Total construction costs are estimated to be \$430,000. Proposed funding includes \$215,000 from the City of Littleton and \$215,000 from unspent GO bond proceeds.
- **Impact on Operating Costs** – There will be some reduction in the annual cost to maintain the playground surfacing by upgrading from the existing engineered wood fiber to poured-in-place rubber surfacing. The cost to maintain the asphalt trail will somewhat be reduced by upgrading to a concrete trail.

Proposed Improvement Plan



Bobcat Park Playground Renovation

- **Project Description** – Replace the playground equipment with new structures for children ages 2-5 & 5-12 years. Replace the engineered wood fiber with 100% rubber poured-in-place safety surfacing. Replace the shade pavilion, park tables, benches, miscellaneous concrete flatwork and add a concrete trail connection from the playground area to the Bear Creek Trail.
- **Funding Source** – The estimated cost of this project is \$450,000 funded by GO Bond proceeds.
- **Impact on Operating Costs** – This project replaces existing assets, and no change in operating costs is anticipated.

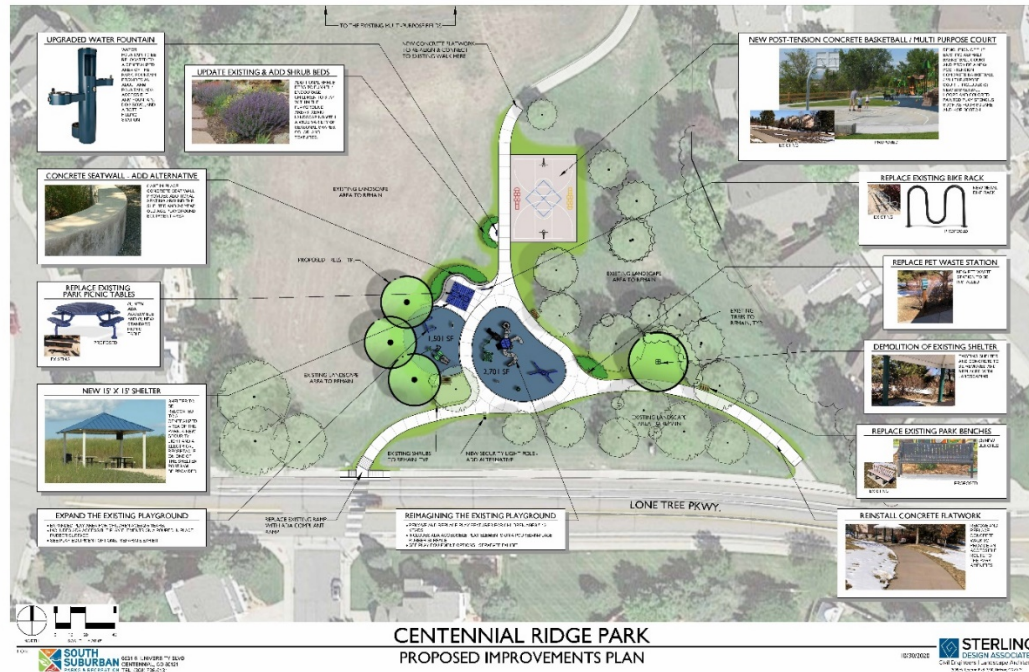
Existing Conditions Photograph



Centennial Ridge Park Improvements

- **Project Description** – Replace and expand the playground to include new play structures for children ages 2-5 & 5-12 years. Replace the existing engineered wood fiber with 100% rubber poured-in-place safety surfacing. Replace the basketball court, shade pavilion, park tables, benches, drinking fountain, bike rack and pet waste station. Provide improved ADA access to the park amenities and an ADA accessible concrete trail from the existing trail to the bottom of the detention basin. A new seat wall and security light pole will be installed as well as associated landscape and irrigation improvements.
- **Funding Source** – The estimated cost of this project is \$620,000 funded by GO Bond proceeds.
- **Impact on Operating Costs** – There will be some reduction in the annual cost to maintain the playground surfacing by upgrading from the existing engineered wood fiber to poured-in-place rubber surfacing. The cost to maintain the concrete trail will increase slightly due to adding additional trail.

Proposed Improvement Plan



Harmony Park Playground Renovation

- Project Description** – Replace and expand the playground to include new play structures for children ages 2-5 & 5-12 years. Replace the existing engineered wood fiber with 100% rubber poured-in-place safety surfacing. Remove the existing skate features to expand the playground and provide an accessible route from the parking lot to the playground.
- Funding Source** – Total construction costs are estimated to be \$480,000. Proposed funding includes \$300,000 from an Arapahoe County Open Space Grant and \$180,000 from unspent GO bond proceeds.
- Impact on Operating Costs** – There will be some reduction in the annual cost to maintain the playground surfacing by upgrading from the existing engineered wood fiber to poured-in-place rubber surfacing.

Proposed Play Equipment



Lonesome Pine Park Improvements

- **Project Description** – Planning, design and construction to replace the tennis courts with six Pickleball courts along with LED sports lighting, fencing and shade cabanas. Replace the playground equipment with new structures for children ages 2-5 & 5-12 years. Replace the engineered wood fiber with 100% rubber poured-in-place safety surfacing. Replace the basketball court, shade pavilion, park tables, benches, drinking fountain and miscellaneous concrete flatwork. Install a landscape buffer between new Pickleball courts and existing homes.
- **Funding Source** – The estimated cost of this project is \$1,050,000 funded by GO Bond proceeds.
- **Impact on Operating Costs** – There will be some reduction in the annual cost to maintain the playground surfacing by upgrading from the existing engineered wood fiber to poured-in-place rubber surfacing. The new pickleball court LED sports lighting will have an initial installation cost, but there should be little to no maintenance costs over 25 years.

Existing Conditions Photograph



Southbridge Park Improvements

- **Project Description** – Replace the ballfield backstop & infield mix and install new covered dugouts with an ADA accessible trail connection from the plaza area. Replace the playground equipment with new structures for children ages 2-5 & 5-12 years. Replace the engineered wood fiber with 100% rubber poured-in-place safety surfacing. Replace the shade pavilion, park tables, benches, covered benches, san-o-let enclosure, drinking fountain and miscellaneous concrete flatwork. Two ADA parking spaces will be added to the parking lot with curb & gutter improvements. The new shade pavilion will increase seating capacity from 12 to 32.
- **Funding Source** – The District, along with the City of Littleton are jointly funding this project. Total construction costs are estimated to be \$900,000. Proposed funding includes \$150,000 from the City of Littleton, \$500,000 from an Arapahoe County Open Space Grant, and \$250,000 from unspent GO bond proceeds.
- **Impact on Operating Costs** – There will be some reduction in the annual cost to maintain the playground surfacing by upgrading from the existing engineered wood fiber to poured-in-place rubber surfacing.

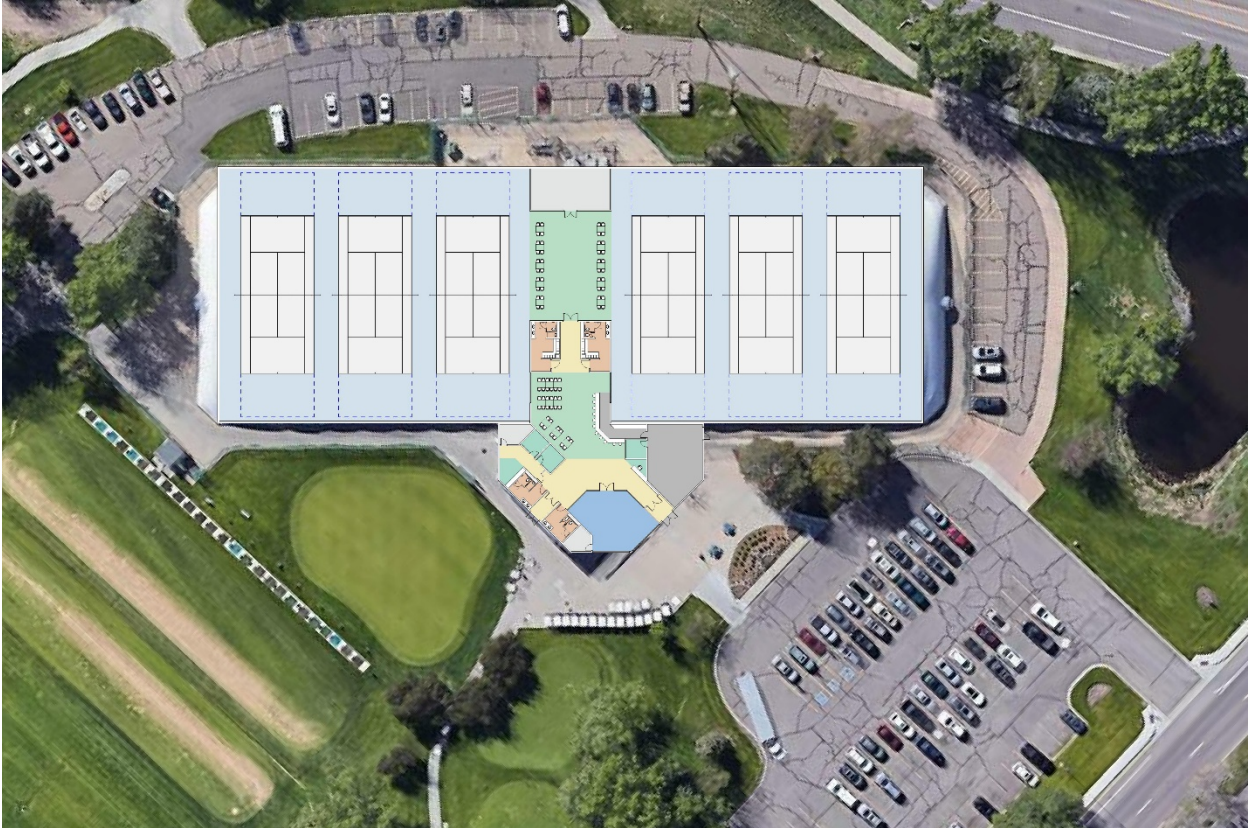
Existing Conditions Photograph



Littleton Tennis Bubble Replacement

- **Project Description** – Replace the existing air supported structure with a tensile structure or metal building over the existing tennis courts. Potentially, construct an attached new traditional or metal building to house the proshop, restaurant, staff offices and restrooms.
- **Funding Source** – Proposed funding for this project would come from newly issued Certificates of Participation (COPs). Total estimated cost is \$8,125,000.
- **Impact on Operating Costs** – Utility cost savings are expected due to the removal of the inflation system required for the air supported structure.

Conceptual Plan



Family Sports Center Replacement

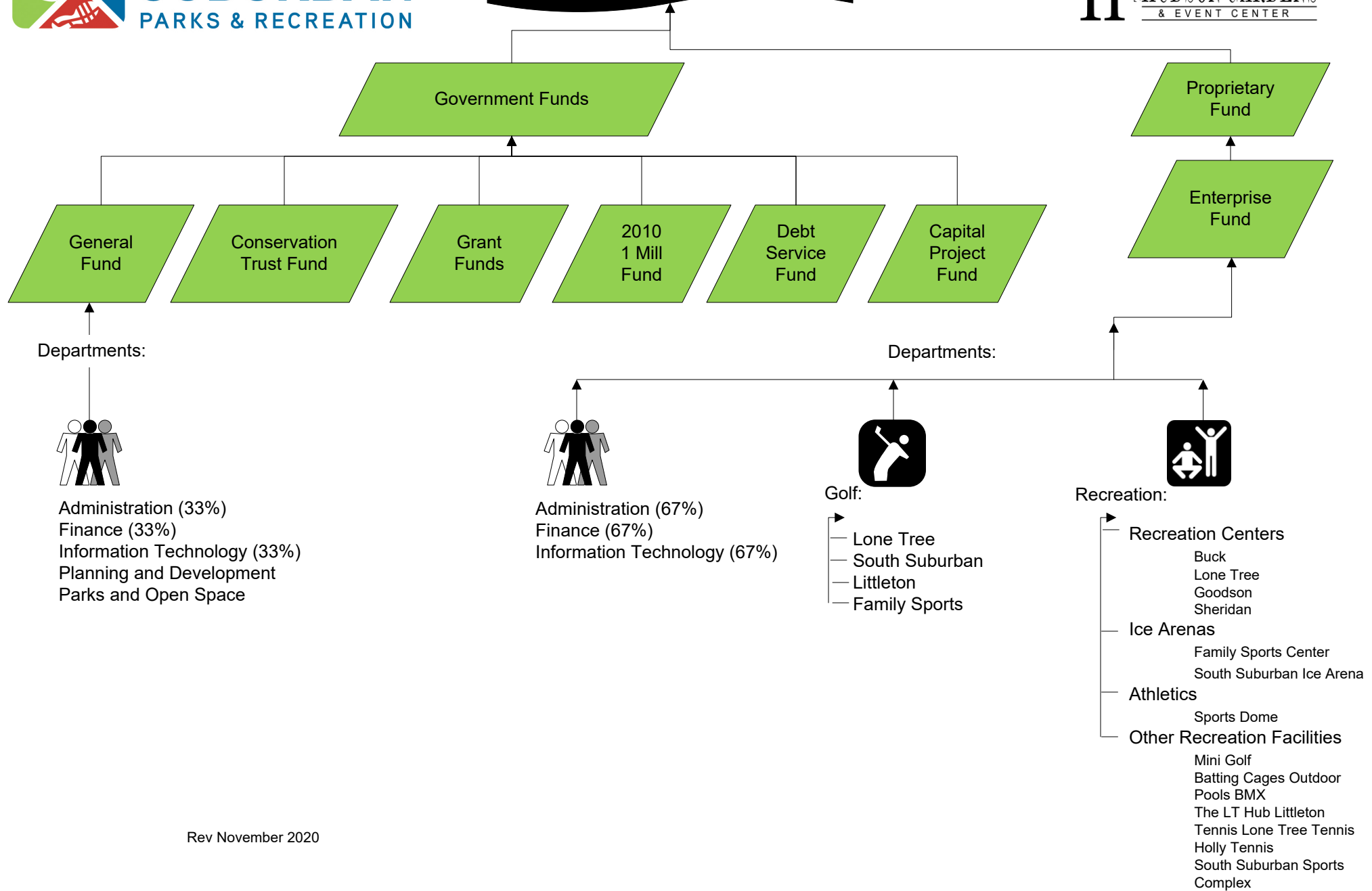
- **Project Description** – Replace the existing air supported structure with a tensile structure or metal building spanning over the existing synthetic turf field. Construct new staff offices, restrooms and a lobby space inside building.
- **Funding Source** – Proposed funding for this project would come from newly issued Certificates of Participation (COPs). Total estimated cost is \$3,375,000.
- **Impact on Operating Costs** – Utility cost savings are expected due to the removal of the inflation system required for the air supported structure.

Current Conditions of Bunker**Equipment**

Expenditures for equipment, vehicles, and computers represent 7% of the total capital budget or \$2,076,025. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles and New Parks Equipment (\$626,625)** - 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.
- **Golf Equipment (\$496,500) - Same as Park Replacement Equipment**
- **Technology and System Upgrades (\$390,000)** - Budget includes \$165,000 for annual computer replacements, \$135,000 for Disaster Recovery, and funds for several facilities to receive Wi-Fi upgrades.

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



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

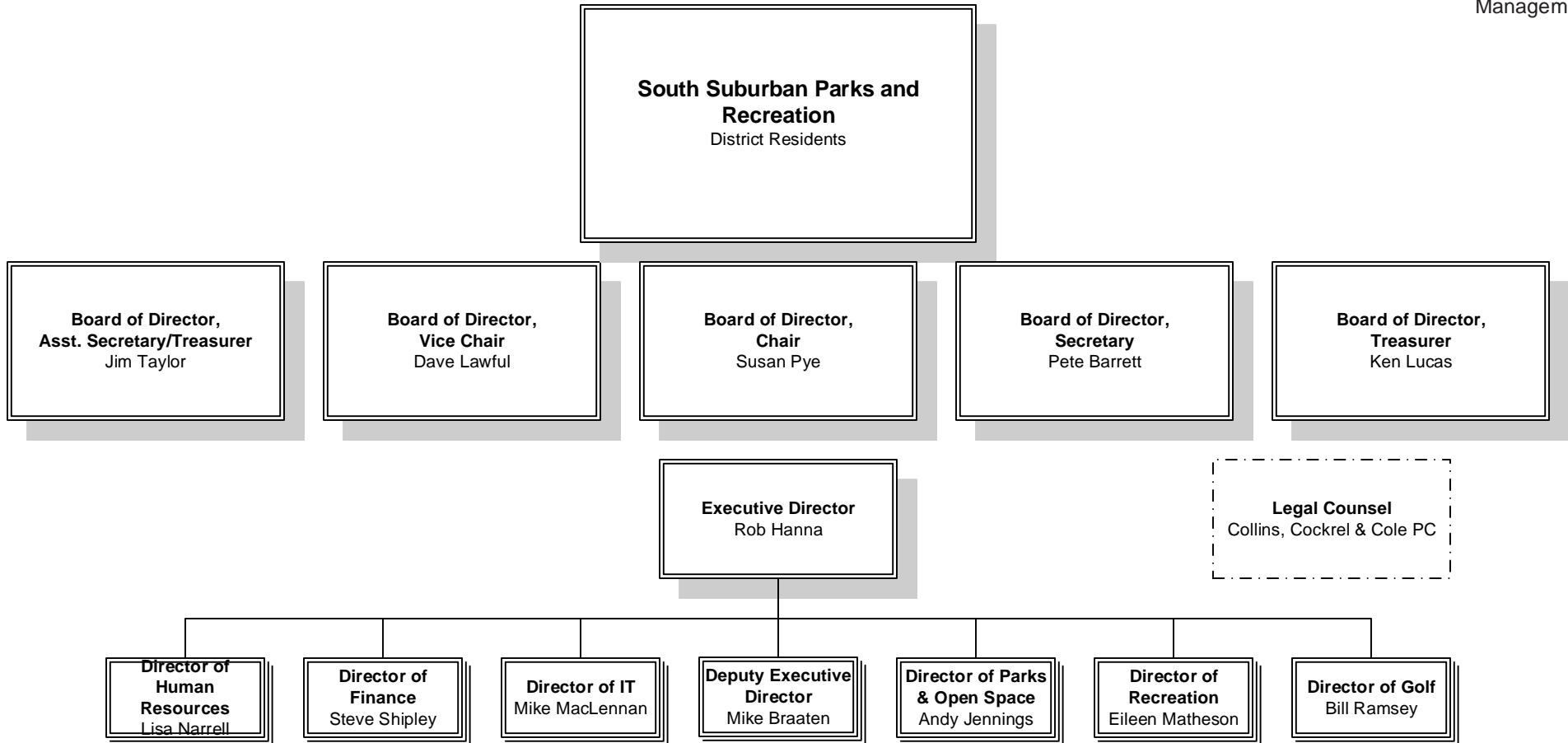
Board of Directors

Chairman and President..... Susan K. Pye
Vice Chair David B. Lawful
Secretary Peter J. Barrett
Treasurer Kenneth L. Lucas
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 Recreation Eileen Matheson

Management







2. BUDGET SUMMARIES

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 31,885,413	\$ 30,772,095	\$ 30,681,309	\$ 30,123,973
CONSERVATION TRUST FUND	916,974	760,000	760,000	760,000
GRANT FUND	54,751	212,955	134,955	150,000
CAPITAL PROJECTS FUND	86,052,717	16,713,900	3,150,634	15,048,375
ENTERPRISE FUND	28,225,144	31,292,198	24,415,968	30,336,619
DEBT SERVICE FUND	3,384,097	3,268,549	3,203,549	3,228,365
TOTAL	150,519,095	83,019,697	62,346,415	79,647,332
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	26,666,367	42,152,998	30,937,078	41,750,511
CONSERVATION TRUST FUND	758,616	1,472,925	1,069,453	1,163,473
GRANT FUND	54,751	212,955	134,955	150,000
CAPITAL PROJECTS FUND	24,798,604	78,674,444	60,719,957	19,439,597
ENTERPRISE FUND	27,928,755	31,326,427	25,207,413	29,963,693
DEBT SERVICE FUND	3,706,813	3,301,847	3,203,549	3,288,293
TOTAL	83,913,906	157,141,596	121,272,405	95,755,567
NET INCREASE IN FUND BALANCE	66,605,189	(74,121,899)	(58,925,990)	(16,108,235)
BEGINNING FUNDS AVAILABLE	13,773,605	79,987,830	80,378,794	21,452,804
ENDING FUNDS	80,378,794	5,865,931	21,452,804	5,344,569
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,911,992)	(3,140,376)	(2,596,832)	(3,144,569)
DEBT SERVICE RESERVE	(59,928)	-	(59,928)	-
CONSERVATION TRUST RESERVE	(712,926)	-	(403,473)	-
COPS RESERVE	(1,046,055)	(525,555)	(525,555)	-
INSURANCE RESERVE	(2,139,784)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$73,308,109	\$ -	\$15,667,016	\$ -



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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
PROPERTY TAXES	\$ 26,578,629	\$ 29,328,377	\$ 29,376,549	\$ 29,313,365
SPECIFIC OWNERSHIP	2,267,632	1,900,000	2,100,000	2,000,000
INTERGOVERNMENTAL/DONATIONS	1,472,831	1,596,545	1,411,854	1,445,633
NET INVESTMENT INCOME	921,052	864,450	635,000	290,000
PROGRAM REVENUE	19,681,562	20,757,871	14,373,260	18,443,948
RESTAURANT	2,795,196	2,906,572	1,873,288	2,854,141
RETAIL SALES REVENUE	1,178,036	1,230,275	884,304	1,196,249
FACILITY RENTAL REVENUE	1,003,188	990,731	1,319,282	2,445,702
CONTRACT SALES REVENUE	143,304	154,052	99,711	116,629
OTHER REVENUE	694,754	492,335	1,037,136	458,290
TOTAL OPERATING REVENUE	56,736,184	60,221,208	53,110,384	58,563,957
EXPENDITURES:				
SALARY	20,298,708	22,001,025	17,417,563	21,193,259
BENEFITS	4,818,502	5,635,615	4,755,550	5,214,451
PROGRAM EXPENSES	482,551	868,491	563,886	967,503
RESTAURANT SALES EXPENSE	273,543	262,674	219,049	292,069
SUPPLIES	3,375,308	3,655,737	2,642,417	3,551,062
SERVICE & MATERIALS	2,128,181	2,066,872	1,742,451	1,989,161
MAINTENANCE	604,709	731,062	665,803	898,337
UTILITIES	4,542,672	5,023,417	4,455,634	5,573,592
CONTRACTUAL	1,485,366	1,592,283	1,185,503	1,491,417
OTHER EXPENSES	2,975,438	3,223,005	2,891,252	2,579,823
DEBT SERVICE	4,883,775	3,944,923	3,815,262	3,986,294
TREASURER & PAYING AGENT FEES	348,308	392,922	395,000	396,000
TOTAL OPERATING EXPENDITURES	46,217,061	49,398,026	40,749,370	48,132,968
EXCESS OPERATING REVENUE OVER EXPENDITURES	10,519,124	10,823,182	12,361,014	10,430,989
OTHER REVENUE:				
CHV PAYMENT	778,780	-	-	-
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	2,197,314	4,073,489	3,486,031	2,338,375
OPERATING TRANSFER IN	4,594,488	4,025,000	4,760,000	5,025,000
DEBT PROCEEDS	86,212,330	14,700,000	990,000	13,720,000
TOTAL OTHER REVENUE	\$ 93,782,912	\$ 22,798,489	\$ 9,236,031	\$ 21,083,375

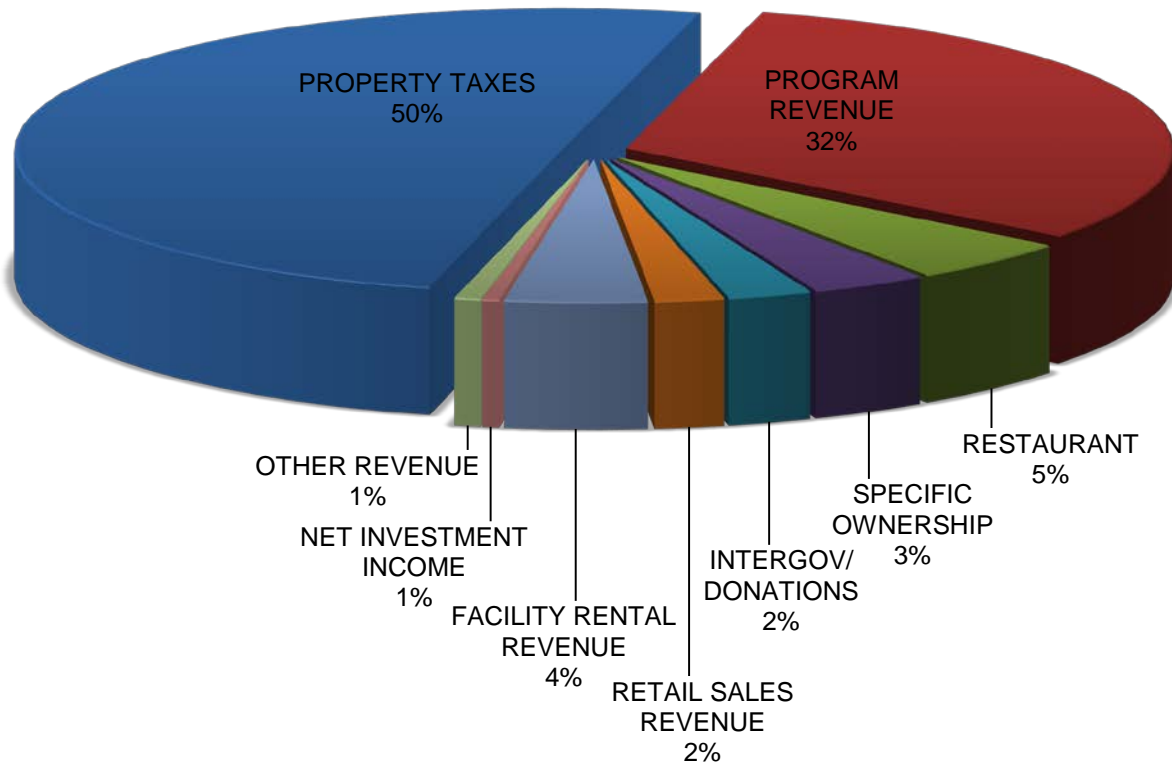
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

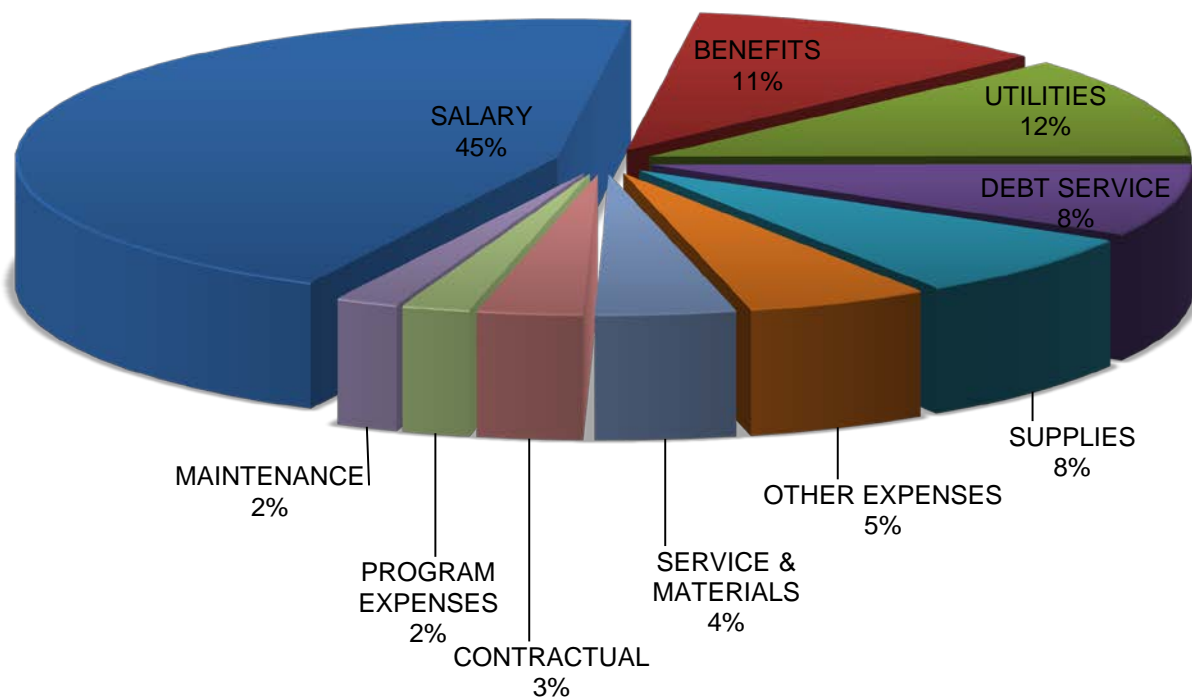
	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 10,513,835	\$ -	\$ 3,845,097
DEBT SERVICE FOR 2010 COPS	525,139	521,500	521,500	526,555
DEBT SERVICE FOR 2019 COPS	521,063	2,429,500	2,432,500	2,431,300
DEBT SERVICE FOR 2020 COPS	-	700,000	-	850,000
ENERGY PERFORMANCE LEASE	452,297	465,866	465,866	479,842
LOAN PAYMENT (DENVER WATER)	-	85,000	85,000	72,513
HUDSON GARDENS MANAGEMENT FEE	620,000	620,000	620,000	620,000
PROPOSED MERIT INCREASE	-	185,343	-	622,400
OPERATING TRANSFER OUT	4,594,488	4,025,000	4,760,000	5,025,000
CAPITAL EXPENDITURES	30,983,858	88,197,526	71,638,169	33,149,892
TOTAL OTHER EXPENDITURES	37,696,845	107,743,570	80,523,035	47,622,599
NET REVENUE OVER EXPENDITURES	\$ 66,605,190	\$ (74,121,899)	\$ (58,925,990)	\$ (16,108,235)
 TOTAL REVENUE	 \$ 150,519,096	 \$ 83,019,697	 \$ 62,346,415	 \$ 79,647,332
TOTAL EXPENDITURES	83,913,907	157,141,596	121,272,405	95,755,567
NET REVENUE OVER (UNDER) EXPENDITURES	66,605,190	(74,121,899)	(58,925,990)	(16,108,235)
 BEGINNING FUNDS AVAILABLE	 13,773,605	 79,987,830	 80,378,794	 21,452,804
ENDING FUNDS AVAILABLE	80,378,794	5,865,931	21,452,806	5,344,569
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,911,992)	(3,140,376)	(2,596,832)	(3,144,569)
DEBT SERVICE RESERVE	(59,928)	-	(59,928)	-
CONSERVATION TRUST RESERVE	(712,926)	-	(403,473)	-
COPS RESERVE	(1,046,055)	(525,555)	(525,555)	-
INSURANCE RESERVE	(2,139,784)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 73,308,108	\$ -	\$ 15,667,018	\$ -

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY

TOTAL DISTRICT OPERATING REVENUE BY CATEGORY



TOTAL DISTRICT OPERATING EXPENDITURES BY CATEGORY



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

	PROJECTED FUNDS AVAILABLE 1/1/2021	2021 BUDGETED REVENUE	2021 BUDGETED EXPENDITURES	2021 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2021
GENERAL FUND	\$ 14,944,705	\$ 30,123,973	\$ (41,750,511)	\$(3,318,167)	\$ -
CONSERVATION TRUST FUND	403,473	760,000	(1,163,473)	-	-
GRANTS FUND	-	150,000	(150,000)	-	-
CAPITAL PROJECTS FUND	4,391,222	15,048,375	(19,439,597)	-	-
ENTERPRISE FUND	1,653,476	30,336,619	(29,963,693)	(2,026,402)	-
DEBT SERVICE FUND	59,928	3,228,365	(3,288,293)	-	-
TOTAL	<u>\$ 21,452,804</u>	<u>\$ 79,647,332</u>	<u>\$ (95,755,567)</u>	<u>\$(5,344,569)</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 (\$2,304,600). 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 2021 capital projects.

The **Capital Projects fund** balance change is due to anticipated spending of all funds on 2021 capital projects.

The **Debt Service fund** balance change is due to anticipated spending of fund balance on debt service payments.

The **Enterprise Fund** shows an 23% estimated increase in fund balance from 2020 to 2021. This is due to a increase of net revenue from operations.

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
PROPERTY TAXES	\$ 23,239,021	\$ 26,134,828	\$ 26,183,000	\$ 26,160,000
SPECIFIC OWNERSHIP TAX	2,267,632	1,900,000	2,100,000	2,000,000
INTERGOVERNMENTAL/DONATION	440,369	451,655	384,535	400,819
INTEREST INCOME	350,149	275,000	150,000	165,000
OTHER	792,660	591,572	1,068,377	513,154
TOTAL OPERATING REVENUE	<u>27,089,831</u>	<u>29,353,055</u>	<u>29,885,912</u>	<u>29,238,973</u>
EXPENDITURES:				
ADMINISTRATION	1,575,726	2,000,708	1,571,960	1,826,891
FINANCE	306,305	318,672	291,588	306,636
IT DEPARTMENT	333,668	370,403	313,373	357,087
PLANNING	628,359	643,093	603,743	729,812
CONSTRUCTION & MAINTENANCE	1,088,583	1,235,922	1,217,383	1,236,692
PARKS AND OPEN SPACE	10,285,727	11,379,650	9,287,937	10,770,707
TOTAL OPERATING EXPENDITURES	<u>14,218,368</u>	<u>15,948,448</u>	<u>13,285,984</u>	<u>15,227,825</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPEND	<u>12,871,463</u>	<u>13,404,607</u>	<u>16,599,928</u>	<u>14,011,148</u>
OTHER REVENUE:				
CHV PAYMENT	778,780	-	-	-
INTERGOVERNMENTAL/DONATION FOR CAPITAL	2,197,314	1,344,040	785,397	810,000
LOAN PROCEEDS	425,000	-	-	-
OPERATING TRANSFER IN	1,394,488	75,000	10,000	75,000
TOTAL OTHER REVENUE	<u>4,795,582</u>	<u>1,419,040</u>	<u>795,397</u>	<u>885,000</u>
OTHER EXPENDITURES:				
UNDESIGNATED	-	6,406,212	-	2,304,600
DEBT SERVICE FOR 2010 COPS	525,139	521,500	521,500	526,555
DEBT SERVICE FOR 2019 COPS	521,063	2,429,500	2,432,500	2,431,300
DEBT SERVICE FOR 2021 COPS	-	700,000	-	850,000
ENERGY PERFORMANCE LEASE	452,297	465,866	465,866	479,842
LOAN PAYMENT (DENVER WATER)	-	85,000	85,000	72,513
HUDSON GARDENS MGMT FEE	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,200,000	3,950,000	4,750,000	4,950,000
MERIT INCREASE/BENCHMARKING	-	96,461	-	311,200
CAPITAL EXPENDITURES	7,129,500	10,930,011	8,776,228	13,976,676
TOTAL OTHER EXPENDITURES	<u>12,447,999</u>	<u>26,204,550</u>	<u>17,651,094</u>	<u>26,522,686</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 5,219,046</u>	<u>\$ (11,380,903)</u>	<u>\$ (255,769)</u>	<u>\$ (11,626,538)</u>
TOTAL REVENUE				
TOTAL REVENUE	\$ 31,885,413	\$ 30,772,095	\$ 30,681,309	\$ 30,123,973
TOTAL EXPENDITURES				
TOTAL EXPENDITURES	26,666,367	42,152,998	30,937,078	41,750,511
NET REVENUE OVER (UNDER) EXPENDITURES	<u>5,219,046</u>	<u>(11,380,903)</u>	<u>(255,769)</u>	<u>(11,626,538)</u>
BEGINNING FUNDS AVAILABLE				
BEGINNING FUNDS AVAILABLE	9,981,428	15,200,474	15,200,474	14,944,705
ENDING FUNDS				
ENDING FUNDS	15,200,474	3,819,571	14,944,705	3,318,167
LESS RESERVES:				
7% OPERATING RESERVE	(1,021,018)	(1,094,016)	(957,459)	(1,118,167)
COPS RESERVE	(1,046,055)	(525,555)	(525,555)	-
INSURANCE RESERVE	(2,139,784)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$10,793,617</u>	<u>\$ -</u>	<u>\$11,261,691</u>	<u>\$ -</u>



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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
PROPERTY TAXES	\$ 23,239,021	\$ 26,134,828	\$ 26,183,000	\$ 26,160,000
SPECIFIC OWNERSHIP	2,267,632	1,900,000	2,100,000	2,000,000
INTERGOVERNMENTAL/DONATIONS	440,369	451,655	384,535	400,819
NET INVESTMENT INCOME	394,639	275,000	150,000	165,000
PROGRAM REVENUE	224,353	234,772	123,445	166,454
OTHER REVENUE	523,817	356,800	944,932	346,700
TOTAL OPERATING REVENUE	27,089,831	29,353,055	29,885,912	29,238,973
EXPENDITURES:				
SALARY	8,138,501	9,022,717	7,505,374	8,682,264
BENEFITS	2,252,771	2,721,745	2,296,225	2,601,160
PROGRAM EXPENSES	70,692	173,325	131,825	171,500
SUPPLIES	573,761	661,744	506,427	650,054
SERVICE & MATERIALS	1,272,061	1,081,930	956,076	1,040,336
MAINTENANCE & EQUIPMENT	470,831	564,242	535,672	765,717
UTILITIES	2,202,251	2,481,538	2,158,020	2,751,538
CONTRACTUAL	210,706	326,478	257,661	285,145
OTHER EXPENSE	1,865,731	1,963,169	1,701,235	1,525,364
TREASURER AND PAYING AGENT FEES	348,308	392,922	395,000	396,000
OVERHEAD CHARGEBACK (1)	(3,187,245)	(3,441,362)	(3,157,531)	(3,641,253)
TOTAL OPERATING EXPENDITURES	14,218,368	15,948,448	13,285,984	15,227,825
EXCESS OPERATING REVENUE OVER EXPENDITURES	12,871,463	13,404,607	16,599,928	14,011,148
OTHER REVENUE:				
CHV PAYMENT	778,780	-	-	-
INTERGOVERNMENTAL/DONATION FOR CAPITAL	2,197,314	1,344,040	785,397	810,000
LOAN PROCEEDS	425,000	-	-	-
TRANSFER IN	1,394,488	75,000	10,000	75,000
TOTAL OTHER REVENUE	\$ 4,795,582	\$ 1,419,040	\$ 795,397	\$ 885,000

(continued)

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 6,406,212	\$ -	\$ 2,304,600
DEBT SERVICE FOR 2010 COPS	525,139	521,500	521,500	526,555
DEBT SERVICE FOR 2019 COPS	521,063	2,429,500	2,432,500	2,431,300
DEBT SERVICE FOR 2021 COPS	-	700,000	-	850,000
ENERGY PERFORMANCE LEASE	452,297	465,866	465,866	479,842
LOAN PAYMENT (DENVER WATER)	-	85,000	85,000	72,513
HUDSON GARDENS MGMT FEE	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,200,000	3,950,000	4,750,000	4,950,000
MERIT INCREASE/BENCHMARKING	-	96,461	-	311,200
CAPITAL EXPENDITURES	7,129,500	10,930,011	8,776,228	13,976,676
TOTAL OTHER EXPENDITURES	12,447,999	26,204,550	17,651,094	26,522,686
NET REVENUE OVER (UNDER)	<u>\$ 5,219,046</u>	<u>\$ (11,380,903)</u>	<u>\$ (255,769)</u>	<u>\$ (11,626,538)</u>
 TOTAL REVENUE	 \$ 31,885,413	 \$ 30,772,095	 \$ 30,681,309	 \$ 30,123,973
TOTAL EXPENDITURES	26,666,367	42,152,998	30,937,078	41,750,511
NET REVENUE OVER (UNDER)				
EXPENDITURES	<u>5,219,045</u>	<u>(11,380,903)</u>	<u>(255,769)</u>	<u>(11,626,538)</u>
 BEGINNING FUNDS AVAILABLE	 9,981,428	 15,200,474	 15,200,474	 14,944,705
ENDING FUNDS	15,200,474	3,819,571	14,944,705	3,318,167
LESS RESERVES:				
7% OPERATING RESERVE	(1,021,018)	(1,094,016)	(957,459)	(1,118,167)
COPS RESERVE	(1,046,055)	(525,555)	(525,555)	-
INSURANCE RESERVE	(2,139,784)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 10,793,617</u>	<u>\$ -</u>	<u>\$ 11,261,691</u>	<u>\$ -</u>

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

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
INTERGOVERNMENTAL	\$ 902,032	\$ 750,000	\$ 750,000	750,000
INTEREST INCOME	14,941	10,000	10,000	10,000
TOTAL REVENUE	916,974	760,000	760,000	760,000
EXPENDITURES:				
CAPITAL OUTLAY	758,616	1,323,230	1,069,453	923,716
UNDESIGNATED	-	149,695	-	239,757
TOTAL EXPENDITURES	758,616	1,472,925	1,069,453	1,163,473
NET REVENUES OVER (UNDER) EXP	158,358	(712,925)	(309,453)	(403,473)
BEGINNING FUND BALANCE	554,568	712,925	712,926	403,473
ENDING FUND BALANCE	712,926	-	403,473	-
LESS RESERVES:				
CTF RESERVE	(712,926)	-	(403,473)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
GRANT REVENUE	\$ 54,751	\$ 212,955	\$ 134,955	\$ 150,000
TOTAL REVENUE	54,751	212,955	134,955	150,000
EXPENDITURES:				
GRANT EXPENDITURES	54,751	212,955	134,955	150,000
TOTAL EXPENDITURES	54,751	212,955	134,955	150,000
 NET REVENUES OVER (UNDER) EXP	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
DEBT PROCEEDS	\$ 85,628,965	\$ 13,500,000	\$ -	\$ 13,500,000
INTEREST INCOME	423,752	484,451	450,000	20,000
INTERGOVERNMENTAL FUNDS	-	2,729,449	2,700,634	1,528,375
TOTAL REVENUE	<u>86,052,717</u>	<u>16,713,900</u>	<u>3,150,634</u>	<u>15,048,375</u>
EXPENDITURES:				
ISSUANCE COST	545,124	130,000	-	130,000
OPERATING TRANSFER OUT	1,350,000	-	-	-
UNDESIGNATED	-	3,845,165	-	1,280,097
CAPITAL OUTLAY	22,903,480	74,699,279	60,719,957	18,029,500
TOTAL EXPENDITURES	<u>24,798,604</u>	<u>78,674,444</u>	<u>60,719,957</u>	<u>19,439,597</u>
NET REVENUES OVER (UNDER) EXP	61,254,113	(61,960,544)	(57,569,323)	(4,391,222)
BEGINNING FUND BALANCE	706,432	61,960,544	61,960,545	4,391,222
ENDING FUND BALANCE	<u>\$ 61,960,545</u>	<u>\$ -</u>	<u>\$ 4,391,222</u>	<u>\$ -</u>

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
ICE ARENA	\$ 4,668,322	\$ 4,733,893	\$ 3,298,210	\$ 5,158,730
RECREATION CENTERS	4,768,117	5,079,774	2,111,278	3,596,343
ATHLETICS	2,026,080	2,285,878	1,265,999	2,649,627
OTHER RECREATION FACILITIES	2,203,357	2,409,360	1,609,789	2,238,418
GOLF COURSES	7,886,398	8,171,853	8,238,494	8,201,200
HOSPITALITY	3,248,408	3,415,941	2,116,672	3,276,701
INTEREST INCOME	43,230	19,999	15,000	20,000
OTHER REVENUE	22,867	25,500	20,525	25,600
TOTAL OPERATING REVENUE	24,866,779	26,142,198	18,675,968	25,166,619
EXPENDITURES:				
ADMINISTRATION	2,449,347	2,718,633	2,565,153	2,973,909
FINANCE DEPARTMENT	595,523	613,651	592,012	622,564
IT DEPARTMENT	677,447	710,453	636,243	724,995
ICE ARENA	3,613,405	4,170,622	3,351,697	4,200,721
RECREATION CENTERS	6,683,570	7,176,144	4,936,810	6,012,542
ATHLETICS	1,424,577	1,744,329	1,277,396	2,282,013
OTHER RECREATION FACILITIES	1,669,506	1,825,951	1,298,050	1,754,748
GOLF COURSES	6,965,598	7,333,061	6,631,661	7,314,220
HOSPITALITY	3,657,520	3,586,932	2,845,859	3,526,138
TOTAL OPERATING EXPENDITURES	27,736,493	29,879,776	24,134,882	29,411,850
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,869,714)	(3,737,578)	(5,458,914)	(4,245,231)
OTHER REVENUE:				
OPERATING TRANSFER IN	3,200,000	3,950,000	4,750,000	4,950,000
CAPITAL LEASE PROCEEDS	158,365	1,200,000	990,000	220,000
TOTAL OTHER REVENUE	3,358,365	5,150,000	5,740,000	5,170,000
OTHER EXPENDITURES:				
UNDESIGNATED	-	112,763	-	20,643
MERIT INCREASE/BENCHMARKING	-	88,882	-	311,200
CAPITAL OUTLAY	192,262	1,245,006	1,072,531	220,000
TOTAL OTHER EXPENDITURES	192,262	1,446,651	1,072,531	551,843
NET REVENUE OVER (UNDER) EXP	296,389	(34,229)	(791,445)	372,926
TOTAL REVENUE	28,225,144	31,292,198	24,415,968	30,336,619
TOTAL EXPENDITURES	27,928,755	31,326,427	25,207,413	29,963,693
NET REVENUE OVER (UNDER) EXPENDITURES	296,389	(34,229)	(791,445)	372,926
BEGINNING FUNDS AVAILABLE	2,148,532	2,080,589	2,444,921	1,653,476
ENDING FUNDS	2,444,921	2,046,360	1,653,476	2,026,402
LESS RESERVES:				
7% OPERATING RESERVE	(1,890,974)	(2,046,360)	(1,639,373)	(2,026,402)
UNRESERVED FUNDS AVAILABLE	\$ 553,947	\$ -	\$ 14,102	\$ -

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
INTERGOVERNMENTAL/ DONATIONS	\$ 75,679	\$ 181,935	\$ 142,364	\$ 144,814
NET INVESTMENT INCOME	43,231	19,999	15,000	20,000
PROGRAM REVENUE	19,457,209	20,523,099	14,249,815	18,277,494
RESTAURANT	2,795,196	2,906,572	1,873,288	2,854,141
RETAIL SALES REVENUE	1,178,036	1,230,275	884,304	1,196,249
FACILITY RENTAL REVENUE	1,003,188	990,731	1,319,282	2,445,702
CONTRACT SALES REVENUE	143,304	154,052	99,711	116,629
OTHER REVENUE	170,936	135,535	92,204	111,590
TOTAL OPERATING REVENUE	24,866,779	26,142,198	18,675,968	25,166,619
EXPENDITURES:				
SALARY	12,160,207	12,978,308	9,912,189	12,510,995
BENEFITS	2,565,731	2,913,870	2,459,325	2,613,291
PROGRAM EXPENSES	357,108	482,211	297,106	646,003
RESTAURANT SALES EXPENSE	273,543	262,674	219,049	292,069
SUPPLIES	2,801,547	2,993,993	2,135,990	2,901,008
SERVICE & MATERIALS	856,120	984,942	786,375	948,825
MAINTENANCE & EQUIPOMENT	133,878	166,820	130,131	132,620
UTILITIES	2,340,421	2,541,879	2,297,614	2,822,054
CONTRACTUAL	1,274,660	1,265,805	927,842	1,206,272
OTHER EXPENSES	1,059,382	1,132,989	1,096,468	923,016
DEBT SERVICE & PAYING AGENT FEES	726,651	714,923	715,262	774,444
OVERHEAD CHARGEBACK (1)	3,187,245	3,441,362	3,157,531	3,641,253
TOTAL OPERATING EXPENDITURES	27,736,493	29,879,776	24,134,882	29,411,850
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,869,714)	(3,737,578)	(5,458,914)	(4,245,231)
OTHER REVENUE:				
TRANSFER IN	3,200,000	3,950,000	4,750,000	4,950,000
CAPITAL LEASE PROCEEDS	158,365	1,200,000	990,000	220,000
TOTAL OTHER REVENUE	\$ 3,358,365	\$ 5,150,000	\$ 5,740,000	\$ 5,170,000

(continued)

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 112,763	\$ -	\$ 20,643
MERIT INCREASE/BENCHMRKING	-	88,882	-	311,200
CAPITAL OUTLAY	192,262	1,245,006	1,072,531	220,000
TOTAL OTHER EXPENDITURES	192,262	1,446,651	1,072,531	551,843
NET REVENUE OVER (UNDER) EXP	\$ 296,389	\$ (34,229)	\$ (791,445)	\$ 372,926
TOTAL REVENUE	\$ 28,225,144	\$31,292,198	\$ 24,415,968	\$ 30,336,619
TOTAL EXPENDITURES	27,928,755	31,326,427	25,207,413	29,963,693
NET REVENUE OVER (UNDER) EXPENDITURES	296,389	(34,229)	(791,445)	372,926
BEGINNING FUNDS AVAILABLE	2,148,532	2,080,589	2,444,921	1,653,476
ENDING FUNDS	2,444,921	2,046,360	1,653,476	2,026,402
LESS RESERVES:				
7% OPERATING RESERVE	(1,890,974)	(2,046,360)	(1,639,373)	(2,026,402)
UNRESERVED FUNDS AVAILABLE	\$ 553,947	\$ -	\$ 14,102	\$ -

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
REVENUE:				
PROPERTY TAXES	\$ 3,339,608	\$ 3,193,549	\$ 3,193,549	\$ 3,153,365
INTEREST EARNINGS	44,488	75,000	10,000	75,000
TOTAL REVENUE	3,384,097	3,268,549	3,203,549	3,228,365
EXPENDITURES:				
ADMINISTRATION	50,325	126,847	93,549	131,443
BOND PRINCIPAL	3,440,000	1,050,000	1,050,000	1,355,000
BOND INTEREST	172,000	2,050,000	2,050,000	1,726,850
OPERATING TRANSFER OUT	44,488	75,000	10,000	75,000
TOTAL EXPENDITURES	3,706,813	3,301,847	3,203,549	3,288,293
NET REVENUE OVER EXPENDITURES	(322,717)	(33,298)	-	(59,928)
BEGINNING FUND BALANCE	382,645	33,298	59,928	59,928
ENDING FUND BALANCE	59,928	-	59,928	-
LESS RESERVES:				
DEBT SERVICE RESERVE	(59,928)	-	(59,928)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2017	2018	2019	2020	2021
FULL TIME POSITIONS:					
Administration	6	6	6	6	6
Communications	5	5	5	5	5
Human Resources	4	5	4	5	5
Total Administration	15	16	15	16	16
Finance	6	6	7	7	7
Golf	30	32	33	33	33
Hospitality	16	16	17	19	19
Information Technology	9	9	9	9	9
Parks & Open Space	77	77	78	78	78
Planning & Development	5	5	5	5	6
Recreation	85	86	86	90	90
Total Full Time Positions	243	247	250	257	258
Total Full Time Equivalents (estimated)	468	475	469	450	450
Total W-2s Issued (estimated)	1,856	1,918	1,932	1,659	1,800

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 Department.

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

2021 Changes:

Planning & Development - one new FT position approved

Communications - one position unfunded

Hospitality - two positions unfunded

Human Resources - one positions unfunded

Parks - five positions unfunded, one position partially funded

Recreation - nine positions unfunded and two partially funded

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	2020	2021	Comments
ADMINISTRATION	BUSINESS SUPPORT SPEC	5501	2	2	2	2	2	
ADMINISTRATION	DEPUTY EXECUTIVE DIRECTOR	527	1	1	1	1	1	
ADMINISTRATION	EXECUTIVE DIRECTOR	500	1	1	1	1	1	
ADMINISTRATION	RISK & COMPLIANCE MANAGER	505	1	1	1	1	1	
ADMINISTRATION	SUPV BUSINESS SUPPORT	3759	1	1	1	1	1	
ADMINISTRATION Total			6	6	6	6	6	
COMMUNICATIONS	COMMUNICATION SPECIALIST	3512	1	1	1	1	1	
COMMUNICATIONS	GRAPHIC DESIGNER	3511	1	1	1	1	1	
COMMUNICATIONS	GRAPHIC DESIGNER & MARKETING ASST	4511	1	1	1	1	1	Position Unfunded in 2021
COMMUNICATIONS	MANAGER COMMUNICATIONS	1508	1	1	1	1	1	
COMMUNICATIONS	MULTIMEDIA SPECIALIST	519	1	1	1	1	1	
COMMUNICATIONS Total			5	5	5	5	5	
FINANCE	ACCOUNTANT I	4522	3	3	3	3	3	
FINANCE	ACCOUNTANT II	3520	1	1	1	1	1	
FINANCE	ACCOUNTING MANAGER	1518	1	1	1	1	1	
FINANCE	ACCOUNTING TECHNICIAN	4764	0	0	1	1	1	Position transferred from HR in 2019
FINANCE	DIR OF FINANCE	517	1	1	1	1	1	
FINANCE Total			6	6	7	7	7	
GOLF	1ST ASST SUP GOLF MAINT	4591	3	3	3	3	3	
GOLF	2ND ASST GOLF MAINT	3581	5	5	5	5	5	
GOLF	ASST GOLF MECHANIC	4610	2	3	3	3	3	One Position Reclassified from RPT in 2018
GOLF	ASST GOLF PROFESSIONAL	4585	5	5	5	5	5	
GOLF	COORD MERCHANDISE	4599	1	1	1	1	1	
GOLF	DIR OF GOLF	593	1	1	1	1	1	
GOLF	DRIVING RANGE SUPERVISOR	3372	0	0	1	1	1	Position Reclassified from Part time in 2019
GOLF	GOLF IRRIGATION SPECIALIST	3588	3	3	3	3	3	
GOLF	GOLF MECHANIC	2586	3	4	4	4	4	One Position Reclassified from RPT in 2018
GOLF	HEAD GOLF PRO	3584	3	3	3	3	3	
GOLF	SUPERINTENDENT GOLF COURSE MAINT	3583	4	4	4	4	4	
GOLF Total			30	32	33	33	33	
HOSPITALITY	ASST GRILL SUPV	2187	1	2	2	3	3	One Position Reclassified from Part time in 2018, One New FT Position in 2020
HOSPITALITY	DIRECTOR OF HOSPITALITY SERVICES	800	1	0	0	0	0	Position Reclassified to Hospitality Manager in 2018
HOSPITALITY	EXECUTIVE CHEF	1631	1	0	0	0	0	Position transferred to HR in 2018
HOSPITALITY	KITCHEN SUPERVISOR	6569	0	0	0	1	1	New FT Position in 2020, position unfunded in 2021
HOSPITALITY	LEAD COOK I	2176	2	2	2	2	2	One Position Unfunded in 2021
HOSPITALITY	LEAD COOK II	1180	3	3	3	3	3	
HOSPITALITY	LEAD HOUSEKEEPER	3373	0	0	1	1	1	Position Reclassified from Part time in 2019
HOSPITALITY	LEAD NIGHT AUDITOR	2597	1	1	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	2020	2021	Comments
HOSPITALITY	MANAGER HOSPITALITY	2139	0	1	1	1	1	Position Reclassified from Hospitality Director in 2018
HOSPITALITY	RESTAURANT MANAGER	4572	3	3	3	3	3	
HOSPITALITY	SALES & MARKETING MANAGER	4768	1	1	1	1	1	
HOSPITALITY	SUPERVISOR GRILL	5570	2	2	2	2	2	
HOSPITALITY	SUPV FRONT DESK AND HOTEL	5603	1	1	1	1	1	
HOSPITALITY Total			16	16	17	19	19	
HUMAN RESOURCES	DIR OF HUMAN RESOURCES	565	1	1	1	1	1	
HUMAN RESOURCES	HR BUSINESS PARTNER	1529	0	1	1	1	1	Position transferred from Hospitality in 2018
HUMAN RESOURCES	HR GENERALIST	3528	1	1	1	1	1	
HUMAN RESOURCES	HUMAN RESOURCES ASSISTANT	6371	1	1	1	1	1	Position Unfunded in 2021
HUMAN RESOURCES	SENIOR BENEFITS SPECIALIST	2541	1	1	0	0	0	Position transferred to Finance 2019
HUMAN RESOURCES	SENIOR HR GENERALIST	1530	0	0	0	1	1	New FT Position in 2020
HUMAN RESOURCES Total			4	5	4	5	5	
INFORMATION TECH	APPLICATIONS DEVELOPER	2524	3	3	3	3	3	
INFORMATION TECH	ASSISTANT REGISTRATION SUPERVISOR	5512	1	1	1	1	1	
INFORMATION TECH	COMPUTER TECH	5540	1	1	1	1	1	
INFORMATION TECH	DIR OF INFO TECHNOLOGY	533	1	1	1	1	1	
INFORMATION TECH	SENIOR APPLICATIONS PROGRAM	1535	1	1	1	1	1	
INFORMATION TECH	SYSTEMS ADMINISTRATOR	3538	1	1	1	1	1	
INFORMATION TECH	WEBMASTER	2536	1	1	1	1	1	
INFORMATION TECH Total			9	9	9	9	9	
PARKS & OPEN SPACE	ADMIN ASST PARKS	2761	0	0	0	1	1	Position upgraded from PTME in 2020
PARKS & OPEN SPACE	ASST DIRECTOR PARKS AND OPEN SPACE	1509	0	0	1	1	1	Position Transferred from 1646 in 2019
PARKS & OPEN SPACE	DIR OF PARKS AND OPEN SPACE	618	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC ATHLETIC FIELDS	3627	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC LARGE TREE CARE	3637	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC NAT OPEN SPEC	3665	2	2	2	2	2	One Position Unfunded in 2021
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	3692	10	10	9	9	9	One Position Transferred to 4629 in 2019
PARKS & OPEN SPACE	LEAD MAINT SPEC SIGNS	3551	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC TRAILS	3685	2	2	2	2	2	
PARKS & OPEN SPACE	LEAD MAINT SPEC TREE EST AND CARE	3634	1	1	1	1	1	
PARKS & OPEN SPACE	MAINT CLERK	4680	1	1	1	1	1	
PARKS & OPEN SPACE	MAINT TECH ATHLETIC FIELDS	4628	2	2	2	2	2	
PARKS & OPEN SPACE	MAINT TECH HORTICULTURE	4642	3	3	3	3	3	
PARKS & OPEN SPACE	MAINT TECH LARGE TREE CARE	4636	1	1	1	1	1	
PARKS & OPEN SPACE	MAINT TECH NAT OPEN SPACE	4666	3	3	3	3	3	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	4648	9	9	11	10	10	One Position Transferred from Recreation in 2019, One Position Transferred from 3692 in 2019
PARKS & OPEN SPACE	MAINT TECH SIGNS	4556	1	1	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	2020	2021	Comments
PARKS & OPEN SPACE	MAINT TECH TRAILS	4686	3	3	3	3	3	
PARKS & OPEN SPACE	MAINT TECH TREE EST AND CARE	4639	1	1	1	1	1	
PARKS & OPEN SPACE	MANAGER FORESTRY AND HORT	2623	1	1	1	1	1	Position Unfunded in 2021
PARKS & OPEN SPACE	MANAGER PARK MAINT	2621	1	1	1	1	1	
PARKS & OPEN SPACE	MANAGER SERVICE CENTER	2622	1	1	1	1	1	
PARKS & OPEN SPACE	MANAGER SOUTH PLATTE PARK	2624	1	1	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER	2676	3	3	3	3	3	
PARKS & OPEN SPACE	OFFICE MANAGER	3370	1	1	1	1	1	
PARKS & OPEN SPACE	PARK INTERP PUBLIC PROGRAMS	4701	2	2	2	2	2	
PARKS & OPEN SPACE	PARK RANGER	5702	5	5	5	5	5	
PARKS & OPEN SPACE	PARK RANGER SENIOR	3699	1	1	1	1	1	
PARKS & OPEN SPACE	PARTS DRIVER/MECHANICS HELPER	4679	1	1	1	1	1	Position Unfunded in 2021
PARKS & OPEN SPACE	SPECIALIST GIS	4620	1	1	1	1	1	
PARKS & OPEN SPACE	SPECIALIST NATR CNTR OUTDR REC	4700	1	1	1	1	1	Position Funded for 7 months in 2021
PARKS & OPEN SPACE	SPECIALIST PERMIT	4506	1	1	1	1	1	
PARKS & OPEN SPACE	SPECIALIST RESOURCE	4703	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR ATHLETIC FIELDS	1626	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR HORTICULTURE	1640	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR LARGE TREE CARE	1633	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR NATURAL OPEN SPACE	1664	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	1646	6	6	5	5	5	One Position Transferred to 1509 in 2019, One Position Unfunded in 2021
PARKS & OPEN SPACE	SUPERVISOR TRAILS	1684	1	1	1	1	1	Position unfunded in 2021
PARKS & OPEN SPACE	SUPERVISOR TREE EST AND CARE	1632	1	1	1	1	1	
PARKS & OPEN SPACE	WELDER FABRICATOR MECHANIC	2675	1	1	1	1	1	
PARKS & OPEN SPACE Total			77	77	78	78	78	
PLANNING & DEVELOP	CONSTRUCTION INSPECTOR	1558	0	0	0	0	1	New FT Position in 2021
PLANNING & DEVELOP	DIR OF PLANNING AND DEVELOPM	543	1	1	1	1	1	
PLANNING & DEVELOP	MANAGER PLANNING	1560	1	1	1	1	1	
PLANNING & DEVELOP	PARK PLANNER II	2525	2	2	2	2	2	
PLANNING & DEVELOP	SENIOR PARK PLANNER	1559	1	1	1	1	1	
PLANNING & DEVELOP Total			5	5	5	5	6	
RECREATION	ACCOUNTING TECH FSCR	4764	1	1	1	1	1	
RECREATION	ADMIN ASST RECREATION	2761	0	1	1	1	1	Position Reclassified to FT from RPT in
RECREATION	ASST DIR OF RECREATION	1705	2	2	2	2	2	
RECREATION	ASST FACILITY SUPERVISOR	4729	1	1	1	1	1	Position Unfunded in 2021
RECREATION	ASST FACILITY SUPV LTRC	4753	1	1	0	0	0	Position Transferred to the Parks Department in 2019
RECREATION	ASST GENERAL MANAGER	3564	2	2	2	2	2	One Position Unfunded in 2021
RECREATION	CHILD CARE DIRECTOR	3743	1	1	1	1	1	Position Unfunded in 2021
RECREATION	CONSTR EQUIPMENT OPERATOR	3550	1	1	1	1	1	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	2020	2021	Comments
RECREATION	COORD ACTIVE OLDER ADULT	4728	1	1	1	1	1	
RECREATION	COORD BDAY PARTIES FSCR	6772	1	1	1	1	1	
RECREATION	COORD COMMUNITY TENNIS	4716	2	2	2	2	2	
RECREATION	COORD FAMILY SERVICES	4752	2	2	2	2	2	
RECREATION	COORD FITNESS	4733	2	2	2	2	2	
RECREATION	COORD GYMNASTICS	4742	1	1	1	1	1	
RECREATION	COORD STAR	4732	1	1	1	1	1	Position Unfunded in 2021
RECREATION	COORDINATOR AQUATIC	4722	3	3	3	4	4	One Position Upgrade from PTME in 2020, One Position funded at 60% in 2021
RECREATION	COORDINATOR ARTS AND ENRICH	4734	3	3	3	3	3	
RECREATION	COORDINATOR ATHLETICS	4713	8	8	8	9	9	One New FT Position in 2020, One Position Funded at 60% for 2021
RECREATION	CUSTODIAL MAINT SPECIALIST	4725	10	10	10	10	10	Two Position Unfunded in 2021
RECREATION	DIR OF RECREATION	850	1	1	1	1	1	
RECREATION	EVENT COORDINATOR	4767	1	1	1	1	1	
RECREATION	FACILITIES MAINT MECHANIC	2578	4	4	4	4	4	
RECREATION	FACILITY MAINT SPECIALIST ICE	4761	3	3	3	3	3	One Position Unfunded in 2021
RECREATION	FACILITY MAINT SUPV ICE ARENA	5780	1	1	1	1	1	
RECREATION	FIGURE SKATING DIRECTOR	3768	1	1	1	1	1	
RECREATION	GENERAL MGR ICE AND SPORTS OP	1707	1	1	1	1	1	
RECREATION	ICE OFFICE ADMINISTRATOR	2763	1	1	1	1	1	Position Unfunded in 2021
RECREATION	LEAD FACILITY MAINT	2724	4	4	4	4	4	
RECREATION	LEAD MAINT SPEC CONS WD SHOP	3552	1	1	1	1	1	
RECREATION	LEAD MAINT SPEC CONSTR	3553	1	1	2	2	2	One Position Reclassified from Part time in 2019
RECREATION	MAINT TECH CONSTRUCTION	4554	2	2	2	2	2	
RECREATION	MANAGEMENT ANALYST II	2532	1	1	1	1	1	Position Unfunded in 2021
RECREATION	MANAGER AQUATICS	2754	1	1	1	1	1	
RECREATION	MANAGER ARTS AND ENRICH	2741	1	1	1	1	1	
RECREATION	MANAGER ATHLETICS	2708	1	1	1	1	1	
RECREATION	MANAGER CONSTRUCTION	2562	1	1	1	1	1	
RECREATION	MANAGER FITNESS	2740	1	1	1	1	1	
RECREATION	MANAGER MECHANICAL MAINT	2563	1	1	1	1	1	
RECREATION	MANAGER SPORTS COMPLEX	2728	0	0	0	1	1	New FT Position in 2020
RECREATION	SPECIALIST ADULT HOCKEY	5765	1	1	1	2	2	One New FT Position in 2020
RECREATION	SPECIALIST STAR PROGRAM	5514	1	1	1	1	1	
RECREATION	SPECIALIST YOUTH IN HOUSE ICE	5766	1	1	1	1	1	
RECREATION	SUPERVISOR ATHLETICS PROGRAM	3769	1	1	1	1	1	
RECREATION	SUPERVISOR CONSTR	1545	1	1	1	1	1	
RECREATION	SUPERVISOR FACILITIES MAINT MECHANIC	1548	1	1	1	1	1	
RECREATION	SUPERVISOR PROGM AND FACILITIES	2727	3	3	3	3	3	

APPROVED POSITIONS BY DEPARTMENT

DEPT.	POSITION DESCRIPTION	CODE	2017	2018	2019	2020	2021	Comments
RECREATION	SUPERVISOR REGISTRATION	4513	2	2	2	2	2	
RECREATION	SUPV FAC SHERIDAN RECR CTR	3757	1	1	1	1	1	
RECREATION	SUPV FAMILY ENTERTMT CENTER	3770	1	1	1	1	1	
RECREATION	SUPV ICE AND FACILITY MAINTENANCE	3674	1	1	1	1	1	
RECREATION Total			85	86	86	90	90	
Grand Total			243	247	250	257	258	



3. GENERAL FUND BUDGET



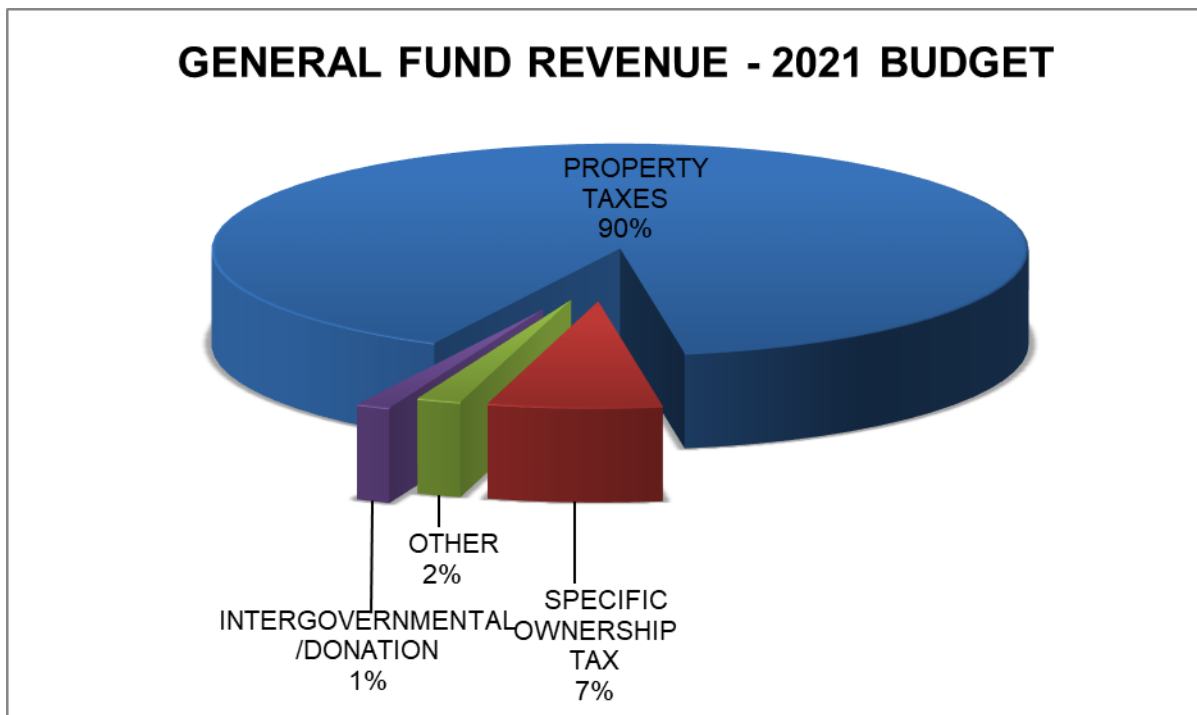
South Suburban Park and Recreation District General Fund Budget Overview

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

	Collection	Operating	Tax	Est. Outstanding	Percentage
	Year	Levy	Collection	Delinquent	Collected
				Taxes	to Levy
	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%
(1)	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%
(2)	2018	23,103,011	22,958,299	144,712	99.37%
	2019	23,318,991	23,239,021	79,970	99.66%
	2020 Estimate	26,444,051	26,183,000	261,051	99.01%
	2021 Budget	26,308,865	26,160,000	148,865	99.43%

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

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

2010 One Mill Property Taxes

	Collection	2010 1 Mill	Tax	Est. Outstanding	Percentage
	Year	Levy	Collection	Delinquent	Collected
				Taxes	to Levy
	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	-	-	-	0.00%
	2020 Estimate	-	-	-	0.00%
	2021 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

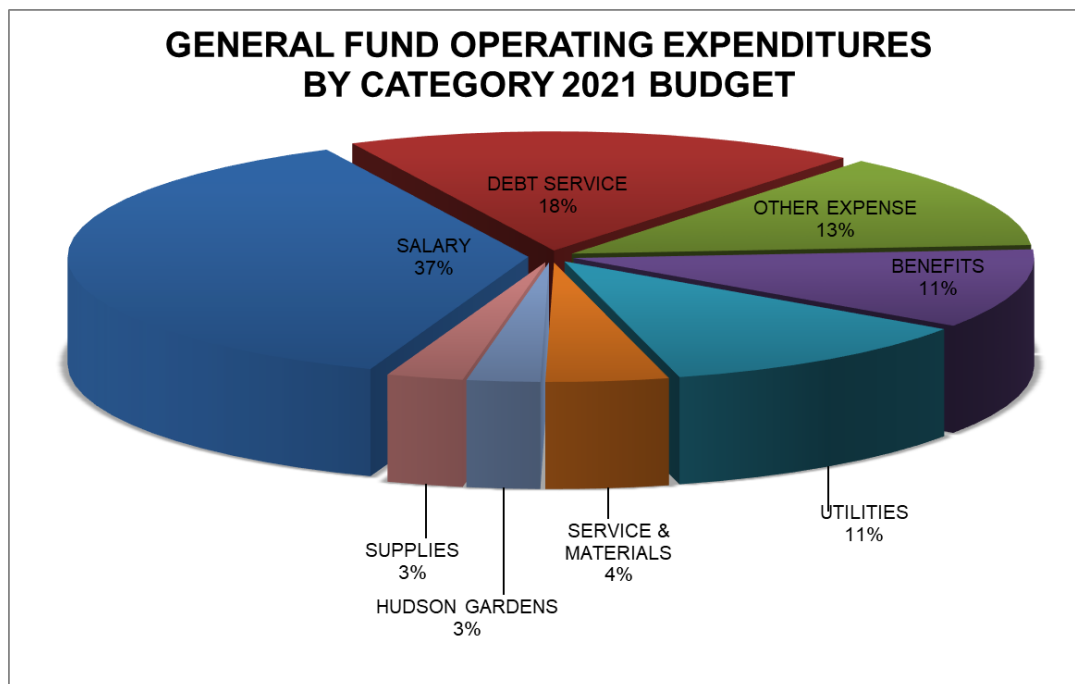
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

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.

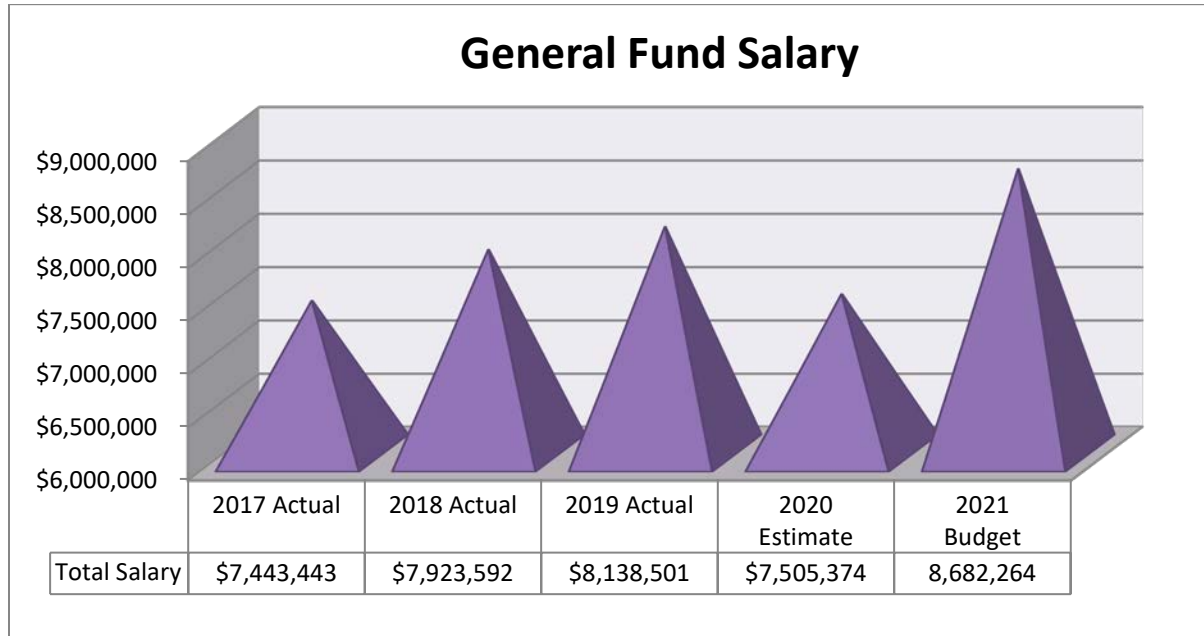
Major Expenditures

Expenditures include salaries (37%), debt service (18%), other expenses (13%), benefits (11%), utilities (11%), service and materials (4%), Hudson Gardens (3%), and supplies (3%).



Salary

Salary represents about 37% 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.

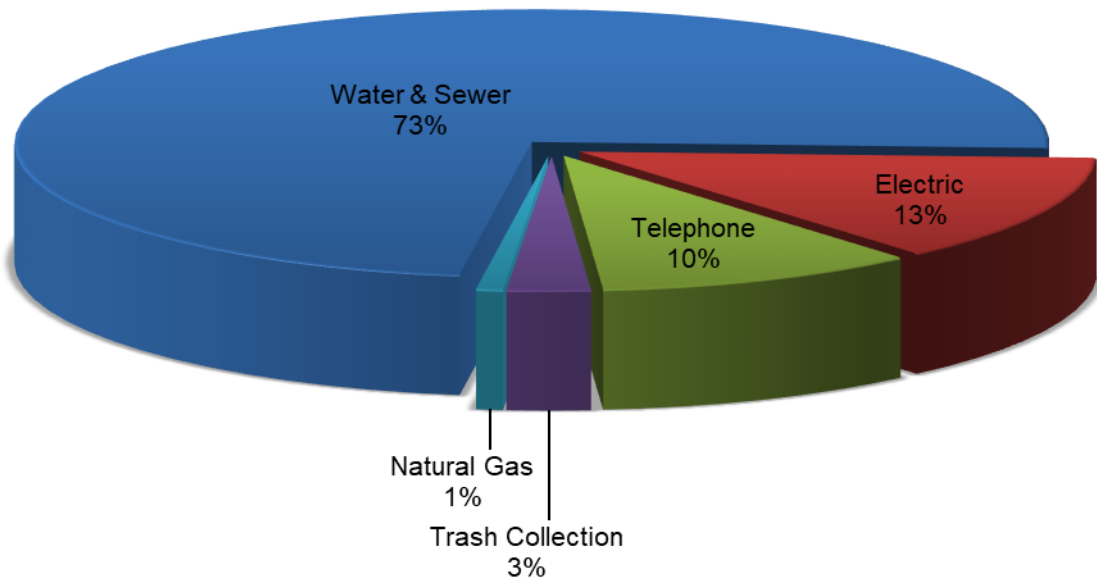
Benefits

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

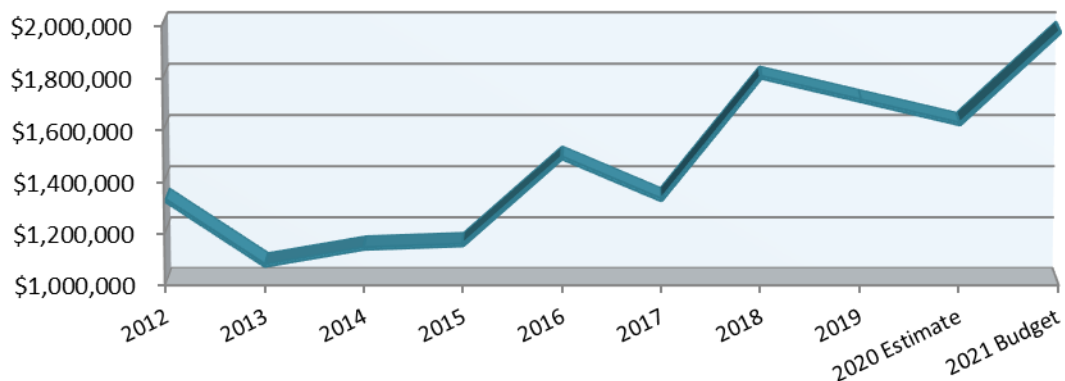
Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease 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 2021, water expenses for parks' irrigation is budgeted at \$1,968,746. 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 2021 (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 2021 Budget includes a \$620,000 management fee for Hudson Gardens.

GENERAL FUND SUMMARY

Table of Contents

	2021 Budget	Page
Revenue:		
Property Taxes	\$ 26,160,000	136
Specific Ownership Tax	2,000,000	136
Intergovernmental/Donation Revenue	400,819	136
Interest Income	165,000	136
Other Revenue	513,154	137
Total Operating Revenue	29,238,973	
Expenditures:		
Administration	504,913	138
General Office	112,064	139
Communication Department	697,160	139
Human Resources	284,404	140
Insurance	229,350	140
Subtotal Administration	1,827,891	
Finance Department	306,636	141
IT Department	357,087	141
Planning	729,812	142
Parks and Open Space	10,770,707	142
Construction and Mechanical Maintenance	1,236,692	150
Total Operating Expenditures	15,228,825	
Excess Operating Revenue over Expenditures	14,010,148	
Other Revenue		
Intergovernmental/Donation for Capital	810,000	151
Transfer In	75,000	151
Total Other Revenue	885,000	
Other Expenditures		
Hudson Gardens Management Fee	620,000	151
Undesignated	2,304,600	152
Merit/Position Upgrades	311,200	152
2010 COPs Payment	525,555	152
2019 COPs Payment	2,431,300	152
2020 COPs Payment	850,000	152
Energy Performance Lease	479,842	152
Loan Payment (Denver Water)	72,513	152
Transfer Out	4,950,000	152
Capital Projects	13,976,676	152
Total Other Expenditures	26,521,686	
Net Revenue Over Expenditures	(11,626,538)	
Carryover	11,626,538	152
Funds Available	\$ -	

GENERAL FUND DETAIL

		2021 Budget
OPERATING REVENUE		
PROPERTY TAX REVENUE		
Revenue:		
10-10-01-100-4001	Property Tax	\$ 26,200,000
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(40,000)
TOTAL PROPERTY TAX REVENUE		26,160,000
SPECIFIC OWNERSHIP TAX		
Revenue:		
10-10-01-100-4010	Specific Ownership Tax	2,000,000
TOTAL SPECIFIC OWNERSHIP TAX		2,000,000
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	245,414
10-40-51-542-4020	City of Littleton Reimbursement	135,405
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		400,819
INTEREST INCOME		
Revenue:		
10-10-01-100-4017	Interest from Taxes	15,000
10-10-01-100-4050	Interest Earnings	150,000
TOTAL INTEREST INCOME		\$ 165,000

GENERAL FUND DETAIL

		2021 Budget
OTHER REVENUE		
Revenue:		
10-10-01-100-4087	Solar Lease Pymts - 2017 Agreement	\$ (240,000)
10-10-01-100-4088	Solar Credits - 2017 Agreement	230,000
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	120,000
10-10-01-100-4099	Miscellaneous	80,000
10-10-01-100-4174	Park Permits	80,000
10-10-01-100-4266	Sponsorship	32,000
10-10-01-110-4170	Insurance Reimbursements	50,000
10-11-01-522-4360	Commissions from sale of temp art Display	200
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	1,500
10-40-51-540-4174	SPP Park Permits	800
10-40-51-541-4130	Carson Center Retail Sales	500
10-40-51-541-4173	Program Fund	78,654
TOTAL OTHER REVENUE		513,154
TOTAL OPERATING REVENUE		\$ 29,238,973

GENERAL FUND DETAIL

		2021 Budget
ADMINISTRATION		
Expenditures:		
10-10-01-100-5001	Full-Time Salaries	\$ 454,946
10-10-01-100-5002	Part-Time Salaries	8,000
10-10-01-100-5004	Board Salary Expense	12,000
10-10-01-100-5009	Fringe Benefits	151,462
10-10-01-100-5102	Legal Services	150,000
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	393,000
10-10-01-100-5123	Landfill Maintenance Payment	10,000
10-10-01-100-5403	Telephone	600
10-10-01-100-5406	Englewood Pay Off	8,000
10-10-01-100-5407	Centennial Storm Water Fee	38,000
10-10-01-100-5612	Benefit Consulting	57,000
10-10-01-100-5803	Dues & Subscriptions	13,000
10-10-01-100-5805	Staff Development	12,500
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
Subtotal		1,528,008
10-10-01-100-5857	Overhead Chargeback	(1,023,095)
Total Expenditures		\$ 504,913

GENERAL FUND DETAIL

		2021 Budget
GENERAL OFFICE		
Expenditures:		
10-10-01-115-5001	Full-Time Salaries	\$ 145,072
10-10-01-115-5009	Fringe Benefits	63,677
10-10-01-115-5012	Tax Rebate	6,000
10-10-01-115-5116	BMI License	1,452
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	434
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	5,500
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
	Subtotal	339,587
10-10-01-115-5857	Overhead Chargeback	(227,523)
	Total Expenditures	112,064

COMMUNICATIONS

Expenditures:		
10-11-01-100-5001	Full-Time Salaries	253,904
10-11-01-100-5009	Fringe Benefits	69,184
10-11-01-100-5134	Special Event Expense	45,000
10-11-01-100-5201	Office Supplies	4,000
10-11-01-100-5204	Postage	62,000
10-11-01-100-5211	Audio Visual Supplies	3,500
10-11-01-100-5230	Printing/Copies	137,000
10-11-01-100-5403	Telephone	1,272
10-11-01-100-5501	Contractual Services	76,000
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	12,000
10-11-01-100-5805	Staff Development	6,000
10-11-01-100-5806	Miscellaneous	1,500
10-11-01-100-5854	Mileage Reimbursement	1,500
	Total Expenditures	\$ 688,360

GENERAL FUND DETAIL

		2021 Budget
PUBLIC ART		
Expenditures:		
10-11-01-522-5111	Public Arts Committee Expense	\$ 200
10-11-01-522-5501	Contractual Services	2,000
10-11-01-522-5507	Computer Software Maintenance	1,100
10-11-01-522-5702	Service/Materials to Maintain Art	5,000
10-11-01-522-5802	Promo, Publicity & Printing	500
Total Expenditures		8,800
HUMAN RESOURCES		
Expenditures:		
10-12-01-100-5001	Full-Time Salaries	322,635
10-12-01-100-5002	Part-Time Salaries	35,000
10-12-01-100-5009	Fringe Benefits	80,125
10-12-01-100-5107	Consultants & Special Projects	25,000
10-12-01-100-5201	Office Supplies	2,400
10-12-01-100-5502	Background Checks	21,500
10-12-01-100-5507	Computer Software Maintenance	222,220
10-12-01-100-5515	Mountain States Employers Services	9,500
10-12-01-100-5610	Unemployment Insurance	75,000
10-12-01-100-5803	Dues & Subscriptions	600
10-12-01-100-5805	Staff Development	6,000
10-12-01-100-5806	Miscellaneous	1,200
10-12-01-100-5851	Recruiting Costs	8,000
10-12-01-100-5854	Mileage Reimbursement	1,200
10-12-01-100-5855	Tuition Reimbursement	9,450
10-12-01-100-5865	Leadership Training	30,000
10-12-01-100-5866	Employee Wellness Program	12,000
Subtotal		861,830
10-12-01-100-5857	Overhead Chargeback	(577,426)
Total Expenditures		284,404
INSURANCE		
Expenditures:		
10-10-01-110-5600	Insurance Claims	100,000
10-10-01-110-5601	Insurance Premiums	595,000
Subtotal		695,000
10-10-01-110-5857	Overhead Chargeback	(465,650)
Total Expenditures		229,350
TOTAL ADMINISTRATION EXPENDITURES		\$ 1,827,891

GENERAL FUND DETAIL

		2021 Budget
FINANCE		
Expenditures:		
10-20-01-100-5001	Full-Time Salaries	\$ 548,934
10-20-01-100-5002	Part-Time Salaries	21,000
10-20-01-100-5009	Fringe Benefits	150,066
10-20-01-100-5100	Armored Car Service Fees	21,000
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	26,000
10-20-01-100-5201	Office Supplies	3,500
10-20-01-100-5506	Contractual Services (Support)	18,000
10-20-01-100-5507	Computer Software Annual Maintenance	89,000
10-20-01-100-5803	Dues & Subscriptions	2,500
10-20-01-100-5805	Staff Development	7,000
10-20-01-100-5806	Miscellaneous	1,000
10-20-01-100-5854	Mileage Reimbursement	1,000
Subtotal		929,200
10-20-01-100-5857	Overhead Chargeback	(622,564)
TOTAL FINANCE EXPENDITURES		306,636
IT DEPARTMENT		
Expenditures:		
10-25-01-100-5001	Full Time Salaries	527,697
10-25-01-100-5009	Fringe Benefits	151,069
10-25-01-100-5403	Telephone	193,116
10-25-01-100-5506	Computer Maintenance	197,000
10-25-01-100-5805	Staff Development	12,000
10-25-01-100-5854	Mileage Reimbursement	1,200
Subtotal		1,082,082
10-25-01-100-5857	Overhead Chargeback	(724,995)
TOTAL IT EXPENDITURES		\$ 357,087

GENERAL FUND DETAIL

		2021 Budget
PLANNING		
ADMINISTRATION		
Expenditures:		
10-30-01-100-5001	Full-Time Salaries	\$ 492,444
10-30-01-100-5002	Part-Time Salaries	8,500
10-30-01-100-5009	Fringe Benefits	140,818
10-30-01-100-5107	Consultants & Special Projects	57,000
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
Total Expenditures		729,812
TOTAL PLANNING EXPENDITURES		729,812

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:		
10-40-41-100-5001	Full-Time Salaries	245,528
10-40-41-100-5009	Fringe Benefits	63,508
10-40-41-100-5204	Postage	40
10-40-41-100-5230	Printing/Copies	4,500
10-40-41-100-5401	Utilities Electric	59,550
10-40-41-100-5403	Telephone	500
10-40-41-100-5501	Contractual Services	22,000
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	5,500
10-40-41-100-5812	Uniforms	22,000
Total Expenditures		\$ 470,078

GENERAL FUND DETAIL

**2021
Budget**

PARKS AND OPEN SPACE

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$	373,857
10-40-42-264-5003	Overtime		500
10-40-42-264-5009	Fringe Benefits		122,412
10-40-42-264-5116	Licensing		300
10-40-42-264-5202	Motor Fuels & Lubricants		210,000
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		5,300
10-40-42-264-5400	Utilities Natural Gas		10,600
10-40-42-264-5401	Utilities Electric		20,100
10-40-42-264-5402	Water & Sewer		4,100
10-40-42-264-5403	Telephone		31,000
10-40-42-264-5701	Materials To Maintain Building		21,320
10-40-42-264-5702	Srv/Mat to Maintain Equipment		112,000
10-40-42-264-5703	Srv/Mat to Maintain Autos		150,000
10-40-42-264-5806	Miscellaneous		4,800

Total Expenditures

1,082,989

SIGN SHOP

Expenditures:

10-40-42-265-5001	Full Time Salaries		91,440
10-40-42-265-5009	Fringe Benefits		32,890
10-40-42-265-5700	Service & Materials		27,000
10-40-42-265-5826	Vandalism		1,000

Total Expenditures

\$ 152,330

GENERAL FUND DETAIL

**2021
Budget**

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT ADMIN

Expenditures:

10-40-41-411-5001	Full-Time Salaries	\$ 176,573
10-40-41-411-5002	Part-Time Salaries	47,190
10-40-41-411-5009	Fringe Benefits	69,946
10-40-41-411-5209	Agricultural Supplies	169,000
10-40-41-411-5304	Equipment Rental	6,600
10-40-41-411-5400	Utilities Natural Gas	286
10-40-41-411-5401	Utilities Electric	53,479
10-40-41-411-5402	Water & Sewer	1,968,746
10-40-41-411-5403	Telephone	17,300
10-40-41-411-5404	Trash Collection	36,500
10-40-41-411-5450	Site Services	11,725
10-40-41-411-5501	Contractual	75,000
10-40-41-411-5516	Privatization Contracts	113,500
10-40-41-411-5700	Service & Materials	44,500
10-40-41-411-5708	Services to Maintain Playgrounds	78,000
10-40-41-411-5806	Miscellaneous	1,500
Total Expenditures		<u>2,869,845</u>

MAINTENANCE DISTRICT #1

Expenditures:

10-40-41-412-5001	Full-Time Salaries	284,777
10-40-41-412-5002	Part-Time Salaries	70,600
10-40-41-412-5003	Overtime	2,100
10-40-41-412-5009	Fringe Benefits	112,517
10-40-41-412-5302	Minor Tools & Equipment	1,500
10-40-41-412-5700	Service & Materials	23,500
10-40-41-412-5806	Miscellaneous	650
10-40-41-412-5826	Vandalism	1,200
Total Expenditures		<u>496,844</u>

MAINTENANCE DISTRICT #2

Expenditures:

10-40-41-413-5001	Full-Time Salaries	288,212
10-40-41-413-5002	Part-Time Salaries	70,600
10-40-41-413-5003	Overtime	2,100
10-40-41-413-5009	Fringe Benefits	143,530
10-40-41-413-5302	Minor Tools & Equipment	1,500
10-40-41-413-5700	Service & Materials	23,500
10-40-41-413-5806	Miscellaneous	650
10-40-41-413-5826	Vandalism	1,200
Total Expenditures		<u>\$ 531,292</u>

GENERAL FUND DETAIL

2021
Budget

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT #3

Expenditures:

10-40-41-414-5001	Full-Time Salaries	\$ 303,827
10-40-41-414-5002	Part-Time Salaries	70,600
10-40-41-414-5003	Overtime	2,100
10-40-41-414-5009	Fringe Benefits	125,510
10-40-41-414-5302	Minor Tools & Equipment	1,500
10-40-41-414-5700	Service & Materials	23,500
10-40-41-414-5806	Miscellaneous	650
10-40-41-414-5826	Vandalism	1,200
Total Expenditures		528,887

MAINTENANCE DISTRICT #4

Expenditures:

10-40-41-415-5001	Full-Time Salaries	217,617
10-40-41-415-5002	Part-Time Salaries	70,600
10-40-41-415-5003	Overtime	1,500
10-40-41-415-5009	Fringe Benefits	96,292
10-40-41-415-5302	Minor Tools & Equipment	1,500
10-40-41-415-5700	Service & Materials	23,500
10-40-41-415-5806	Miscellaneous	650
10-40-41-415-5826	Vandalism	1,200
Total Expenditures		412,859

ATHLETIC FIELDS

Expenditures:

10-40-41-417-5001	Full-Time Salaries	171,483
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	68,195
10-40-41-417-5302	Minor Tools & Equipment	1,000
10-40-41-417-5700	Service & Materials	51,200
10-40-41-417-5701	Srv/Mat to Maintain Tennis Cts	28,000
10-40-41-417-5806	Miscellaneous	650
10-40-41-417-5826	Vandalism	600
Total Expenditures		\$ 386,543

GENERAL FUND DETAIL

**2021
Budget**

PARKS AND OPEN SPACE

FORESTRY & HORTICULTURE GENERAL OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	\$	33,500
10-40-41-435-5009	Fringe Benefits		15,882
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		3,096
10-40-41-435-5402	Water & Sewer		3,100
10-40-41-435-5403	Telephone		2,904
10-40-41-435-5404	Trash Collection		6,000
10-40-41-435-5409	Data Plan		21,900
10-40-41-435-5700	Service & Materials		5,280
10-40-41-435-5701	Services/Materials to Maintain		9,000
	Facilities/Building		
10-40-41-435-5806	Miscellaneous		500
Total Expenditures			104,762

LARGE TREE CARE

Expenditures:

10-40-41-436-5001	Full-Time Salaries		141,150
10-40-41-436-5002	Part-Time Salaries		52,780
10-40-41-436-5003	Overtime		1,200
10-40-41-436-5009	Fringe Benefits		63,229
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		20,040
10-40-41-436-5831	Dump Fees		39,000
Total Expenditures		\$	381,799

GENERAL FUND DETAIL

**2021
Budget**

PARKS AND OPEN SPACE

TREE ESTABLISHMENT AND HEALTH CARE

Expenditures:

10-40-41-437-5001	Full-Time Salaries	\$ 184,457
10-40-41-437-5002	Part-Time Salaries	96,370
10-40-41-437-5003	Overtime	1,400
10-40-41-437-5009	Fringe Benefits	99,630
10-40-41-437-5134	Special Event Expense	2,750
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	24,600
10-40-41-437-5830	New Tree Planting	15,850
10-40-41-437-5831	Dump Fees	2,500
Total Expenditures		466,807

GIS

Expenditures:

10-40-41-439-5001	Full-Time Salaries	59,195
10-40-41-439-5002	Part-Time Salaries	34,853
10-40-41-439-5003	Overtime	100
10-40-41-439-5009	Fringe Benefits	21,427
10-40-41-439-5506	Tree Inventory Software Maintenance	9,000
10-40-41-439-5507	Computer Software Maintenance	14,000
10-40-41-439-5702	Service/Materials GIS Program	8,500
10-40-41-439-5806	Miscellaneous	500
Total Expenditures		147,575

HORTICULTURE

Expenditures:

10-40-41-440-5001	Full-Time Salaries	191,802
10-40-41-440-5002	Part-Time Salaries	85,175
10-40-41-440-5003	Overtime	1,250
10-40-41-440-5009	Fringe Benefits	87,390
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
Total Expenditures		\$ 412,867

GENERAL FUND DETAIL

2021
Budget

PARKS AND OPEN SPACE

TRAILS AND OPEN SPACE ADMINISTRATION

Expenditures:

10-40-41-444-5302	Minor Tools & Equipment	\$	1,200
10-40-41-444-5304	Equipment Rental		10,000
10-40-41-444-5403	Telephone		6,800
10-40-41-444-5404	Trash Collection		21,540
10-40-41-444-5450	Site Services		7,008
10-40-41-444-5710	Serv/Mat to Maint Picnic Facilities		300
10-40-41-444-5826	Vandalism		4,500
Total Expenditures			51,348

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries		218,200
10-40-41-446-5002	Part-Time Salaries		103,300
10-40-41-446-5003	Overtime		6,000
10-40-41-446-5009	Fringe Benefits		94,870
10-40-41-446-5302	Minor Tools & Equipment		1,320
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots		318,096
Total Expenditures			741,786

OPEN SPACE

Expenditures:

10-40-41-447-5001	Full-Time Salaries		230,347
10-40-41-447-5002	Part-Time Salaries		85,104
10-40-41-447-5003	Overtime		3,500
10-40-41-447-5009	Fringe Benefits		104,556
10-40-41-447-5209	Agricultural Supplies		151,042
10-40-41-447-5302	Minor Tools & Equipment		1,044
Total Expenditures		\$	575,593

GENERAL FUND DETAIL

**2021
Budget**

PARKS AND OPEN SPACE SOUTH PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries	\$ 237,768
10-40-51-540-5002	Part-Time Salaries	75,648
10-40-51-540-5003	Overtime	200
10-40-51-540-5009	Benefits	93,366
10-40-51-540-5201	Office Supplies	1,000
10-40-51-540-5204	Postage	1,800
10-40-51-540-5205	Volunteer Program Supplies	1,500
10-40-51-540-5210	Interpretive/Educational Supplies	4,000
10-40-51-540-5217	Miscellaneous Supplies	13,500
10-40-51-540-5230	Printing/Copies	3,500
10-40-51-540-5400	Utilities Natural Gas	4,800
10-40-51-540-5401	Utilities Electric	4,600
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	33,020
10-40-51-540-5701	Service/Materials to Maintain Facility	3,000
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	1,000
10-40-51-540-5803	Dues and Subscriptions	810
10-40-51-540-5805	Staff Development	2,000
10-40-51-540-5812	Uniforms	700
10-40-51-540-5854	Mileage Reimbursement	100
Total Expenditures		490,476

CARSON NATURE CENTER PROGRAM FUND

Expenditures:

10-40-51-541-5001	Full Time Salaries	54,077
10-40-51-541-5009	Fringe Benefits	17,377
10-40-51-541-5205	Program Supplies	5,200
10-40-51-541-5503	Contractual Persons	2,500
Total Expenditures		\$ 79,154

GENERAL FUND DETAIL

**2021
Budget**

PARKS AND OPEN SPACE

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 277,318
10-40-51-542-5009	Benefits	95,559
10-40-51-542-5217	Miscellaneous Supplies	1,200
10-40-51-542-5403	Telephone	2,696
10-40-51-542-5702	Service/Materials to Maintain Equipment	700
10-40-51-542-5805	Staff Development	5,400
10-40-51-542-5812	Uniforms	4,000

Total Expenditures

386,873

TOTAL PARKS AND OPEN SPACE EXPENDITURES

10,770,707

GENERAL CONSTRUCTION

Expenditures:

10-85-42-212-5001	Full-Time Salaries	444,786
10-85-42-212-5009	Fringe Benefits	155,866
10-85-42-212-5302	Minor Tools & Equipment	4,500
10-85-42-212-5403	Telephone	5,000
10-85-42-212-5503	Contractual Persons	30,000
10-85-42-212-5701	Services/Materials to Maintain Facilities/Building	12,500
10-85-42-212-5803	Dues & Subscriptions	1,000
10-85-42-212-5805	Staff Development	1,000
10-85-42-212-5806	Miscellaneous	1,200
10-85-42-212-5812	Uniforms	500
10-85-42-212-5854	Mileage Reimbursement	500

Total Expenditures

\$ 656,852

GENERAL FUND DETAIL

		2021 Budget
MECHANICAL MAINTENANCE		
Expenditures:		
10-85-42-250-5001	Full-Time Salaries	\$ 364,834
10-85-42-250-5009	Fringe Benefits	110,806
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	7,000
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	7,000
10-85-42-250-5812	Uniforms	1,500
10-85-42-250-5854	Mileage Reimbursement	1,500
Total Expenditures		579,840
OTHER REVENUE		
INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL		
Revenue:		
10-84-86-951-8501	Cook Creek Resurface Slide	20,000
10-30-41-954-8582	Mary Carter Greenway Master Plan/Imp	150,000
10-30-01-950-8500	Matching Gifts	15,000
10-10-01-959-8999	Project Funded by Unknown Grant	500,000
10-30-41-956-8654	Ridgeview Park Pond Remediation	125,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		810,000
Miscellaneous		
Revenue:		
10-10-01-990-9101	Operating Transfer In	75,000
TOTAL MISCELLANEOUS		75,000
TOTAL OTHER REVENUE		885,000
OTHER EXPENDITURES		
HUDSON GARDEN'S MANAGEMENT FEE		
Expenditures:		
10-10-05-991-9102	Hudson Gardens Management Fee	620,000
TOTAL HUDSON GARDEN'S MANAGEMENT FEE		\$ 620,000

GENERAL FUND DETAIL

		2021 Budget
OTHER		
Expenditures:		
10-10-01-100-5807	Merit Pay	\$ 311,200
10-10-01-970-9001	Principal Energy Performance Lease	379,696
10-10-01-970-9002	Interest Energy Performance Lease	100,146
10-10-01-995-9200	Undesignated	2,304,600
10-70-72-970-9001	Denver Water Loan Payment	65,775
10-70-72-970-9002	Denver Water Loan Interest Payment	6,738
10-80-00-970-5117	Paying Agent Fees	3,000
10-80-00-970-9001	2019 COPS Principal Payment	1,070,000
10-80-00-970-9002	2019 COPS Interest Payment	1,358,300
10-83-00-970-9001	2020 COPS Payment	850,000
12-10-01-970-9001	Principal 2010 COPS	510,000
12-10-01-970-9002	Interest 2010 COPS	15,555
TOTAL OTHER		<u>6,975,010</u>
TRANSFER OUT		
Expenditures:		
10-10-01-990-9100	Operating Transfer Out	4,950,000
TOTAL TRANSFER OUT		<u>4,950,000</u>
TOTAL OTHER EXPENDITURES		<u>12,545,010</u>
GENERAL FUND CARRYOVER		
Revenue:		
10-10-01-996-4998	Carryover Revenue - GF	11,626,538
TOTAL CARRYOVER		<u>11,626,538</u>
CAPITAL PROJECTS		
Expenditures:		
10-25-01-950-7104	Admin Disaster Recovery	135,000
10-25-01-950-6692	Admin Document Management System	30,000
10-25-01-950-7130	Annual Computer Equipment Replacemen	165,000
10-84-00-950-6660	Aquatics Back-up circulation pumps	10,000
10-82-00-950-6620	Aquatics Replaster Indoor Pools	85,000
10-84-00-950-6929	Aquatics UV Bulb Replacement	12,000
10-82-52-950-6765	BCRC Fitness Pilates Reformers	18,000
10-30-41-950-6628	Big Dry Creek Trail crossing at Cherry Knc	37,217
10-84-62-950-6991	Colorado Journey Ball Repair containment	25,000
10-84-62-950-6606	Colorado Journey Mining Car Feature	8,000
10-84-00-950-6731	Cook Creek Acidrite Units/Accutab Erosior	12,000
10-84-86-951-6682	Cook Creek Resurface Slide	40,000
10-30-41-950-6613	Cornerstone Pickleball Courts Acoustiblok	20,000
10-30-41-950-6514	DALRP Multi-Purpose Athletic Fields Insta \$	9,450,000

GENERAL FUND DETAIL

		2021 Budget
CAPITAL PROJECTS (Continued)		
10-82-00-950-6035	Digital Signage Package	\$ 20,000
10-30-41-950-6856	Drinking Fountains	15,914
10-30-41-950-6745	Dry Creek Elementary Concrete walk addi	25,000
10-75-00-950-6877	Food/Bev POS system upgrades	12,000
10-75-84-950-6768	FSC Concessions equipment replacement	6,000
10-83-84-950-6039	FSC Dome Fans/Facility Maint	10,000
10-81-84-950-6626	FSC Fire Safety	11,000
10-70-84-950-6128	FSC Golf Driving Range Tractor	17,500
10-70-84-950-6023	FSC Golf Utility Cart Replacement	20,000
10-75-84-950-6130	FSC Hosp Equipment Replacement	2,800
10-81-84-950-6566	FSC ice compressors maintenance	25,000
10-81-84-950-6814	FSC Ice Rink players floors	25,000
10-70-84-950-6036	FSC Irrigation Upgrades	20,000
10-70-84-950-6570	FSC Landscape Improvements	20,000
10-70-84-950-6567	FSC Mini Golf Carpet	20,000
10-70-84-950-6030	FSC reel/bedknife grinder	35,000
10-81-84-950-7116	FSC Rock Wall Hand Holds & Euro bungy	5,000
10-81-84-950-6697	FSC RTU units	100,000
10-81-84-950-6824	FSC Skate Replacement	5,000
10-25-84-950-7111	FSC Wi-Fi Upgrade	30,000
10-82-81-950-6610	Goodson Boardroom Update	25,000
10-82-81-950-6531	Goodson Carpet replacement	45,000
10-82-81-950-6872	Goodson Domestic Boilers	110,000
10-82-81-950-6529	Goodson Gymnastics Equipment	10,000
10-82-81-950-6706	Goodson Indoor Cycle Bikes	46,000
10-40-41-950-6990	HLC Conservancy Management Fee	10,000
10-75-00-950-6130	Hosp Equipment replacement	40,000
10-75-72-950-6130	Littleton Bubble Equipment Replacement	7,800
10-70-72-950-6125	Littleton Bunker Rake Replacement	25,000
10-70-72-950-6006	Littleton Golf Rough Mower	78,000
10-70-72-950-7063	Littleton Irrigation Upgrades	12,000
10-75-70-950-6758	LTGC Banquet Chairs	9,500
10-75-70-950-6858	LTGC Banquet kitchen	18,000
10-75-70-950-6832	LTGC Upgrade Mop Closet	6,000
10-70-70-950-6675	LTGC Bunker Renovation	75,000
10-70-70-950-6055	LTGC Cart Path Repair	50,000
10-30-70-950-6594	LTGC Entry improv planning	60,000
10-70-70-950-6007	LTGC Greens Roller Replacement	20,000
10-75-70-950-6884	LTGC Heat pump replacement	20,000
10-75-70-950-6926	LTGC Lighting Upgrades	12,000
10-75-70-950-6053	LTGC Main Level Restroom Impr	225,000
10-75-70-950-6676	LTGC meeting room renovation	12,000
10-75-70-950-7084	LTGC North Hotel Balconies	165,000
10-75-70-950-6762	LTGC Outdoor furniture	5,000
10-75-70-950-6762	LTGC Patio furniture	\$ 50,000

GENERAL FUND DETAIL

		2021 Budget
CAPITAL PROJECTS (Continued)		
10-75-70-950-6767	LTGC Patio Upgrade	\$ 15,000
10-75-70-950-6567	LTGC refurbish hotel rooms	60,000
10-70-70-950-6006	LTGC sidewinder mower	45,000
10-70-70-950-6035	LTGC Tee markers	15,000
10-82-80-950-7071	LTRC Acid Room Door Replacement	5,000
10-82-80-950-6991	LTRC Custodial Closet Upgrades	10,000
10-82-80-950-6666	LTRC Gang Shower Upgrade	20,000
10-82-80-950-6567	LTRC Lobby Furniture	20,000
10-82-80-950-6818	LTRC Oak Room Storage	5,000
10-82-80-950-6934	LTRC Replace Multipurpose Tables	15,000
10-82-80-950-6851	LTRC Stage Lighting	18,000
10-25-80-950-7111	LTRC Wi Fi Upgrade	10,000
10-82-80-950-6892	LTRC Window Replacement	20,000
10-30-41-954-6644	Mary Carter Greenway Master Plan/Imp	225,000
10-10-01-950-6080	Matching Gifts	30,000
10-30-01-950-6023	New vehicle for Construction Inspector	43,600
10-84-00-950-6767	Outdoor Pools Sound System	35,000
10-40-41-950-6026	1/2 ton Pickup Truck	21,950
10-40-41-950-6024	Dump Truck	149,620
10-40-41-950-6107	Groomer	54,655
10-40-41-950-6007	Out-Front Mower	22,310
10-40-41-950-6042	Skid Steer Tractor	43,950
10-40-42-950-6128	Tractor	92,650
10-40-41-950-6066	Zamboni Ice Resurface Machine	155,210
10-10-01-959-7999	Project Funded by Unknown Grant	500,000
10-11-01-950-6127	Public Art	15,000
10-82-00-950-6931	Rec Cts Light sand/floor refinishing	29,000
10-30-41-950-6799	Reynolds Landing Phase II Master Plan	100,000
10-30-41-956-7043	Ridgeview Park Pond Remediation	250,000
10-70-71-950-6675	SSGC Bunker renovation	40,000
10-70-71-950-7063	SSGC Irrigation Upgrades	18,000
10-75-71-950-6832	SSGC Patio Furniture Replacement	20,000
10-70-71-950-6006	SSGC Toro 4500 rotary mower	73,000
10-70-71-950-6111	SSGC Well #1 motor and pump	150,000
10-70-71-950-6023	SSGC Workman Utility Vehicle	33,000
10-40-43-950-6104	Willow Springs SC GPS Device	8,000
TOTAL CAPITAL PROJECTS		\$ 13,976,676



4. CONSERVATION TRUST FUND BUDGET

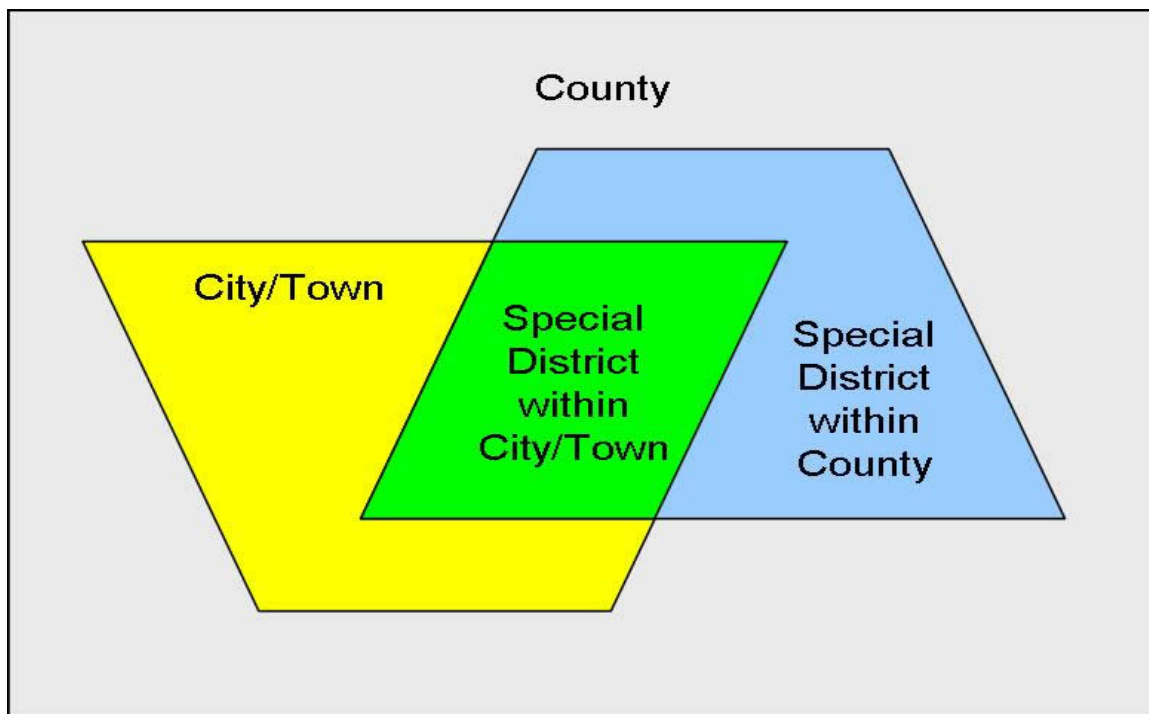


South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

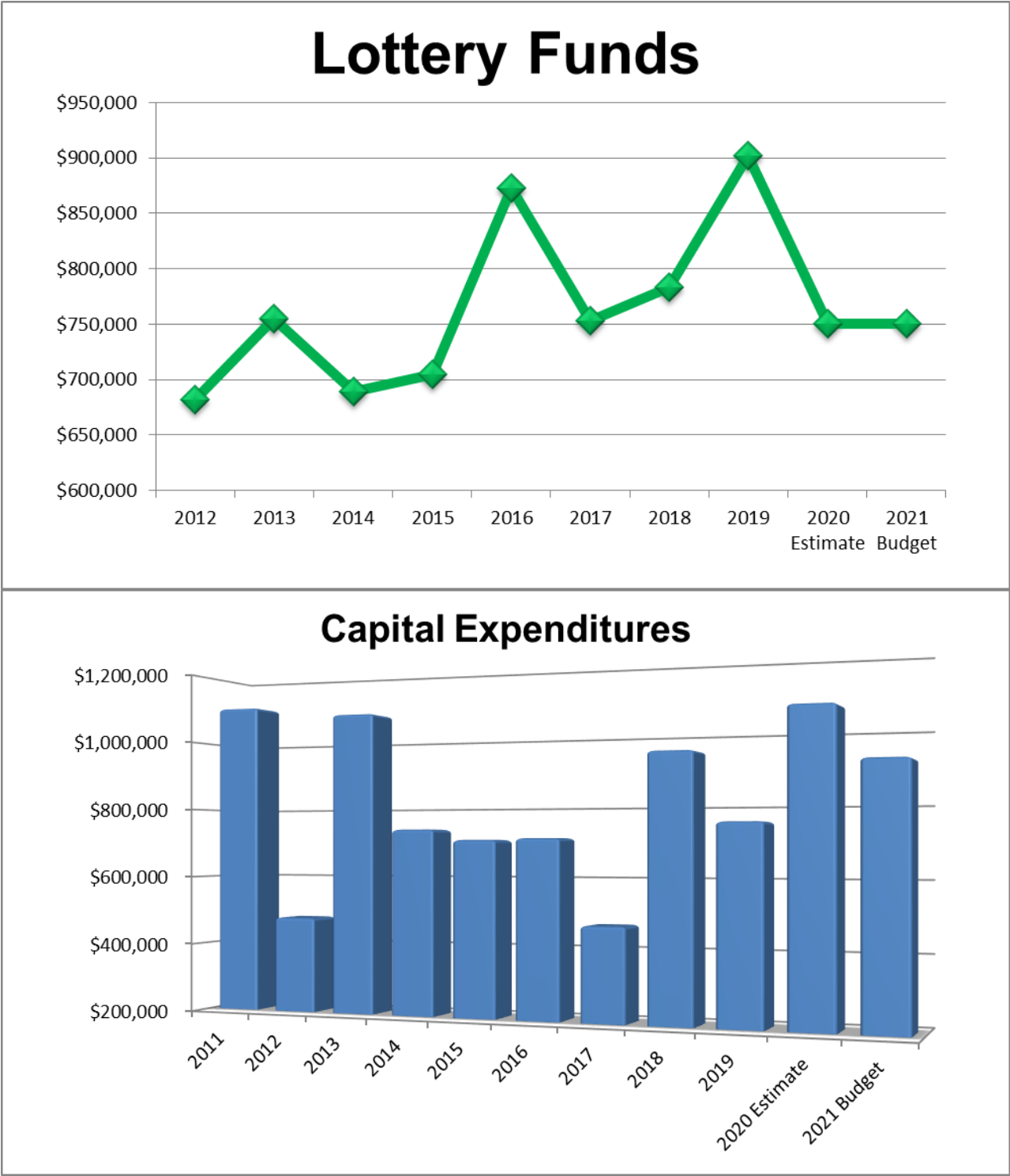
Conservation Trust Fund Description

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

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



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



CONSERVATION TRUST FUND

Table of Contents

	2021 Budget	Page
Operating Revenue:		
Interest Income	\$ 10,000	160
Total Operating Revenue	10,000	
Excess Operating Revenues of Expenditures	10,000	
Other Revenue:		
Lottery Proceeds	750,000	160
Total Other Revenue	750,000	
Other Expenditures:		
Undesignated	239,757	160
Capital Projects	923,716	160
Total Other Expenditures	1,163,473	
Net Revenue of Expenditures	(403,473)	
Carryover	403,473	160
Funds Available	\$ -	

CONSERVATION TRUST FUND

2021
Budget

CONSERVATION TRUST FUND

INTEREST INCOME

Revenue:

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

LOTTERY PROCEEDS

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

UNDESIGNATED

Expenditures:

21-10-01-995-9200	Unobligated Funds	239,757
TOTAL UNDESIGNATED		239,757

CARRYOVER

Revenue:

21-10-01-996-4998	Carryover Revenue	403,473
TOTAL CARRYOVER		403,473

CAPITAL PROJECTS

Expenditures:

21-40-41-950-6072	Cherry Park Irrigation Upgrades	184,370
21-40-41-650-6742	Fox Ridge Trail Asphalt Trails	140,000
21-83-70-950-6572	Lone Tree Tennis Courts	124,000
21-40-41-950-6745	Mary Carter Greenway Concrete Trails	78,280
21-30-41-950-6036	Various Central Irrigation Controls	47,740
21-40-41-950-6898	Park Monument signs and rule reg signs	129,326
21-40-41-950-6074	Trail Concrete and Asphalt Replacement	130,000
21-84-87-950-6709	Holly Pool Retaining wall replacement	90,000
TOTAL CAPITAL PROJECTS		\$ 923,716



5. GRANT FUND



South Suburban Park and Recreation District Grant Fund Budget Overview

Grant Fund Description

The District receives several Tier III 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 FUND

Table of Contents

	2021 Budget	Page
Operating Revenue:		
Grant Revenue	\$ 150,000	165
Total Operating Revenue	150,000	
Operating Expenditures:		
Grant Expenditures	150,000	165
Total Other Expenditures	150,000	
Net Revenue of Expenditures	\$ -	

GRANT FUND

**2021
Budget**

GRANT SPECIAL REVENUE FUND

ARTS AND ENRICHMENT GRANTS DIVISION

Revenue:

23-82-81-120-4030	SCFD Grant Rev	\$ 131,000
TOTAL GRANT REVENUE		131,000

Expenditures:

23-82-81-120-5001	Full-Time Salaries	32,017
23-82-81-120-5002	Part-Time Salaries	15,500
23-82-81-120-5009	Fringe Benefits	14,614
23-82-81-120-5108	Cultural Arts Donation Expense	35,000
23-82-81-120-5205	Program Supplies	33,869
TOTAL GRANT EXPENDITURES		131,000

NATURE DIVISION

Revenue:

23-40-51-120-4035	PP Program Carryover Grant/Don	19,000
TOTAL GRANT REVENUE		19,000

Expenditures:

23-40-51-120-5002	Part-Time Salaries	19,000
TOTAL GRANT EXPENDITURES		\$ 19,000





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 District is considering issuing \$13,500,000 in COPs in 2021 to replace the Littleton Tennis Bubble and the Family Sports Center Dome. A Debt service payment of \$850,000 has been included for 2021 in the General Fund. These projects and the proceeds would be accounted for in the Capital Projects Fund.

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

Capital Projects Fund

Table of Contents

	2021 Budget	Page
Revenue:		
Interest Earnings	\$ 20,000	171
Intergovernmental Revenue	1,528,375	171
Debt Proceeds	13,500,000	171
Total Revenue	15,048,375	
Expenditures:		
Issuance Cost	130,000	171
Undesignated	1,280,097	171
Capital Projects	18,029,500	171
Total Expenditures	19,439,597	
Net Revenue of Expenditures	(4,391,222)	
Carryover	4,391,222	171
Funds Available	\$ -	

Capital Projects Fund

		2021 Budget
REVENUE		
41-10-01-100-4050	Interest Earnings	\$ 20,000
41-10-01-100-4998	Carryover Revenue	4,391,222
41-10-01-970-9009	Debt Proceeds	13,500,000
Total Revenue		17,911,222
INTERGOVERNMENTAL REVENUE		
Revenue:		
41-30-41-954-8601	ACOS Grant Harmony Park Reno	300,000
41-30-41-952-8663	Centennial Funds for Wayfinding Signs	115,875
41-30-41-956-8653	Littleton Funds for Berry Park	215,000
41-30-41-956-8684	Littleton Funds for Ida Park	87,500
41-30-01-956-8573	Littleton Funds for Southbridge Park	750,000
41-30-41-956-8663	Littleton Funds for Wayfinding Signs	60,000
Total Intergovernmental Revenue		1,528,375
OTHER EXPENDITURES		
Expenditures:		
41-10-01-970-5118	Issue Cost	130,000
41-10-01-950-6001	Undesignated	1,280,097
Total Other Expenditures		1,410,097
CAPITAL PROJECTS		
Expenditures:		
41-30-41-956-6113	Berry Park Playground Construction	430,000
41-30-41-957-7097	Bobcat Park Playground Renovation	450,000
41-30-41-951-6868	Centennial Ridge Playground/Pavilion Renov	620,000
41-30-84-950-6034	FSC Dome Replacement	5,375,000
41-30-41-954-6548	Harmony Park Playground Renovation	480,000
41-30-41-950-6703	High Line Canal Replace Bridge	100,000
41-30-41-956-6617	Ida Park Playground Construction	175,000
41-30-72-950-6034	Littleton Tennis Bubble Replacement	8,125,000
41-30-41-950-6843	Lonesome Pine Park/Playground Reno	1,050,000
41-30-41-956-6554	Southbridge Park Ballfield, Playground and F	900,000
41-30-41-950-6895	Wayfinding Signs- Installation	50,000
41-30-41-956-6895	Wayfinding Signs- Installation (Littleton)	120,000
41-30-41-952-6895	Wayfinding Signs-Installation (Centennial)	154,500
Total Capital Projects		\$ 18,029,500





7. ENTERPRISE FUND BUDGET



South Suburban Park and Recreation District Enterprise Fund Budget Overview

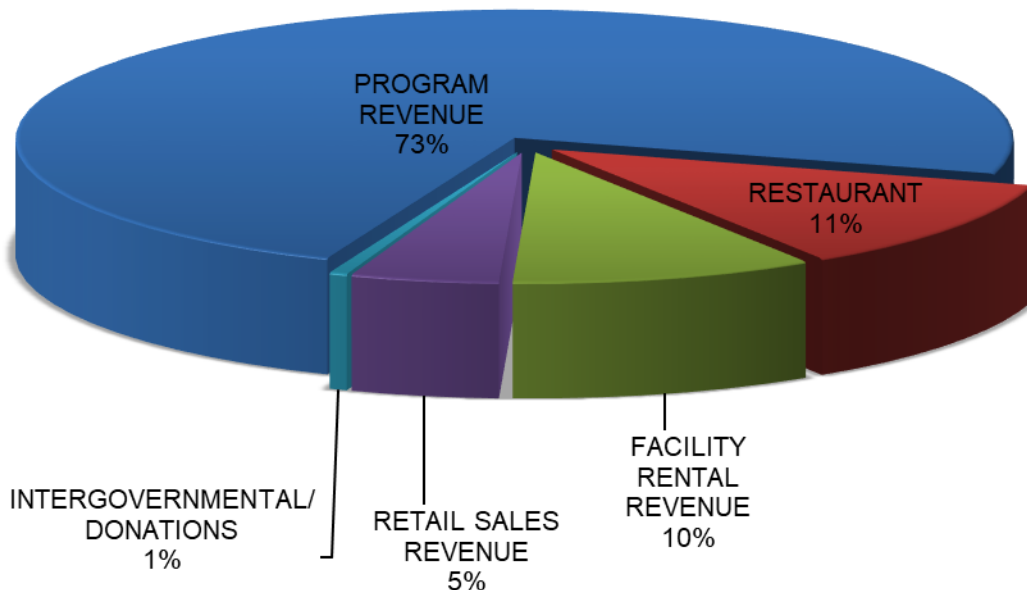
Enterprise Fund Description

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.

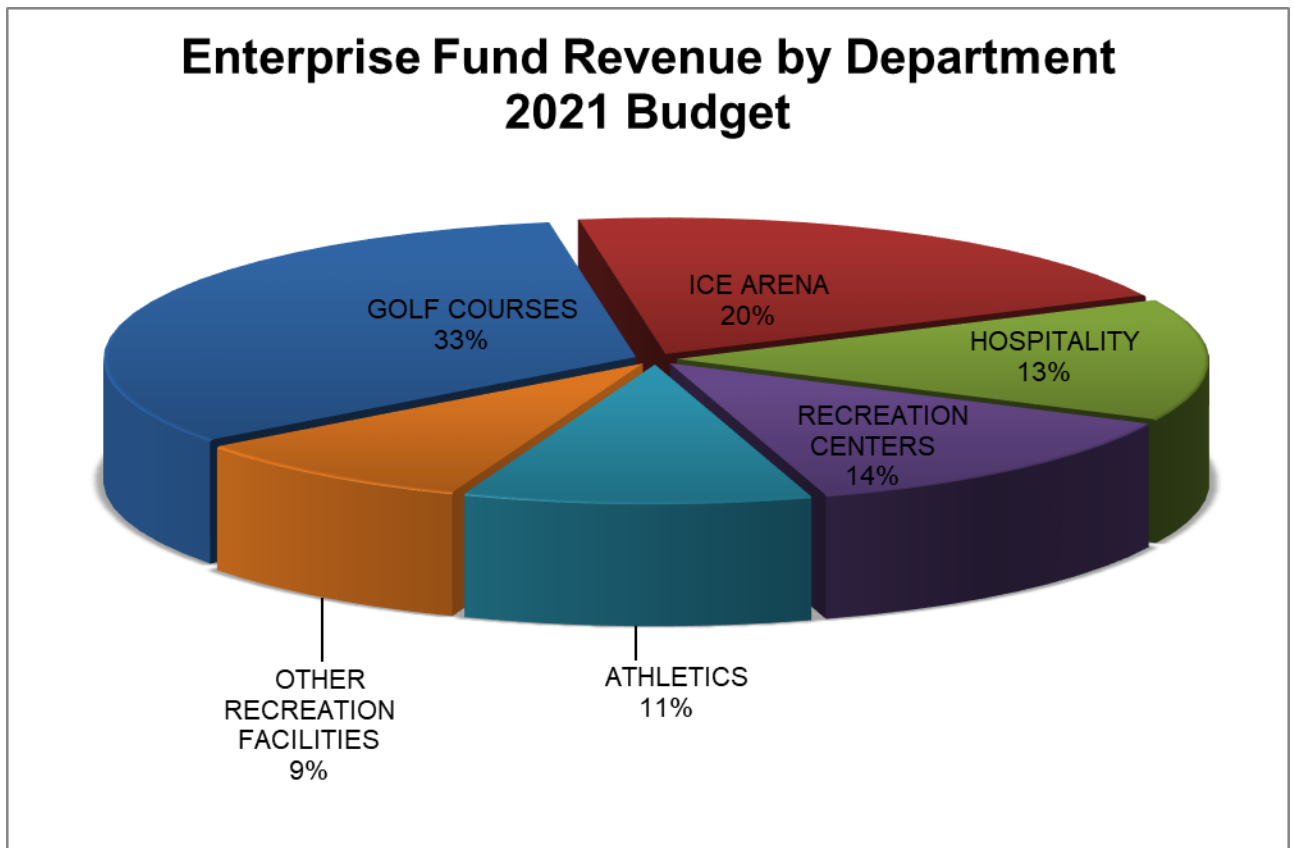
Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (73% - also called "Fees and Charges"), restaurant revenue (11%), retail sales revenue (5%), facility rental (10%) and intergovernmental/donation revenue (1%).

**Enterprise Fund Revenue by Category
2021 Budget**

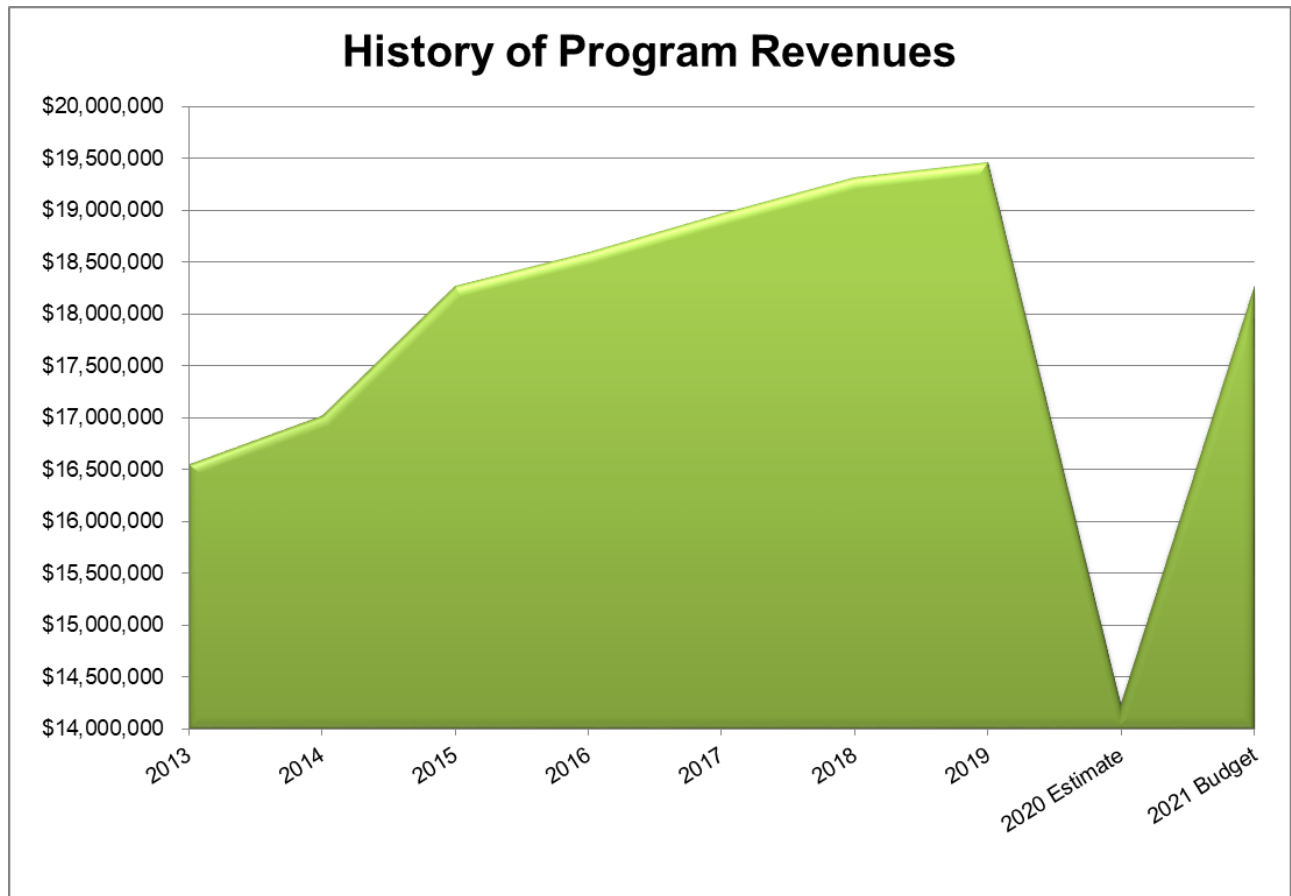


The revenue is also broken down by department with golf courses (33%), recreation centers (14%), ice arenas (20%), hospitality (13%), athletics (11%), and other recreation facilities (9%).



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. 2020 estimate shows a large decrease. This is due to the impact of the pandemic.



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

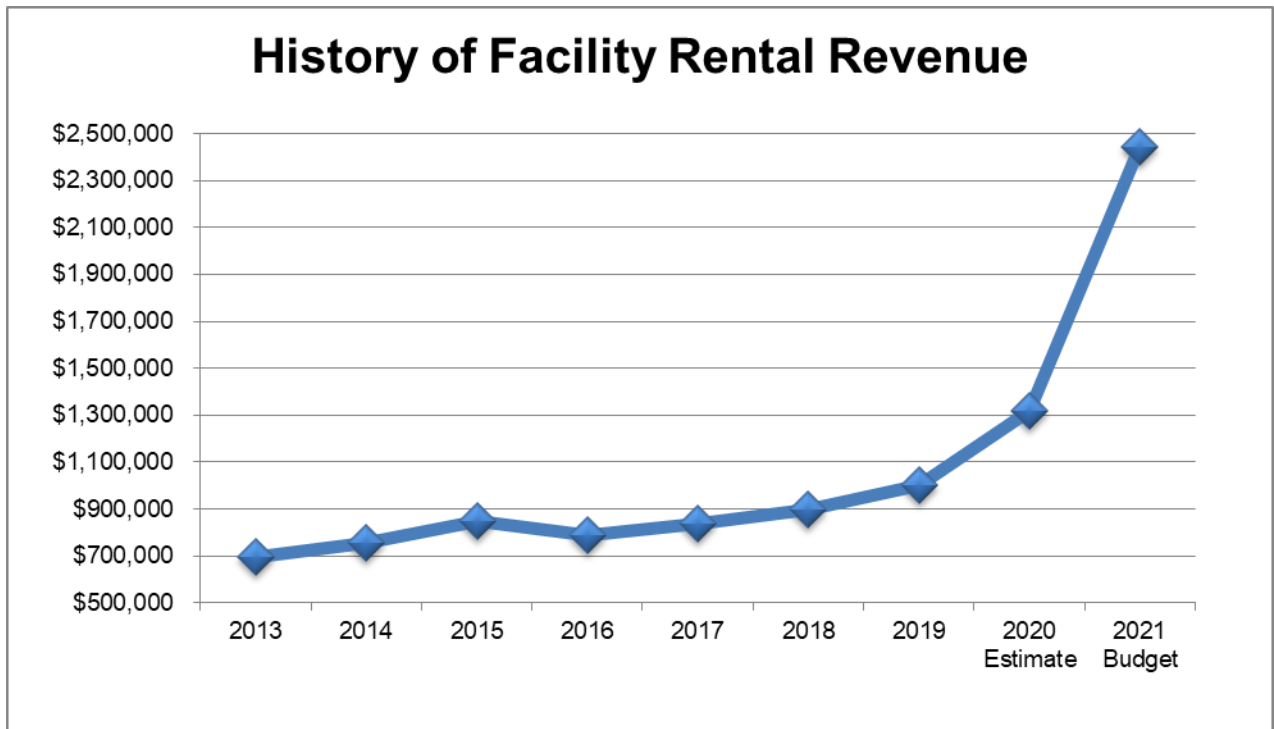
This category includes Intergovernmental Revenue, Interest Income, Contract Sales, and other miscellaneous revenue.

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.

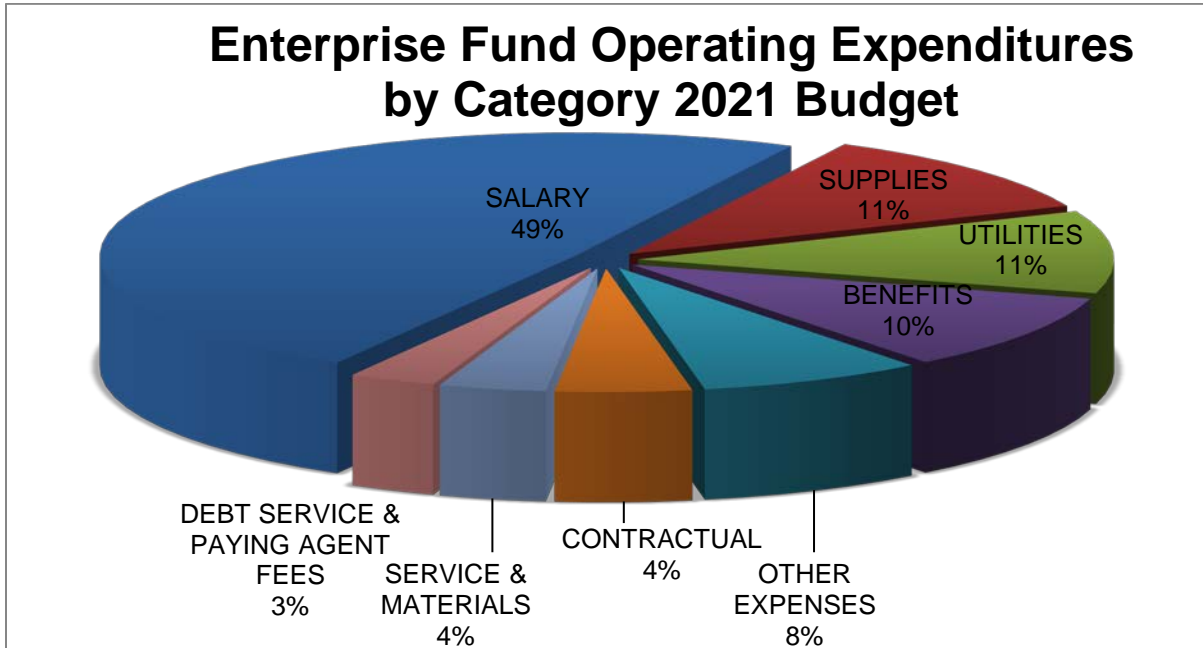
Facility Rental Income

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. The budget amount is generated using historical information, as well as adjusting for any changes in the fee structure. Large increase is anticipated due to the opening of the SS Sports complex in 2021.



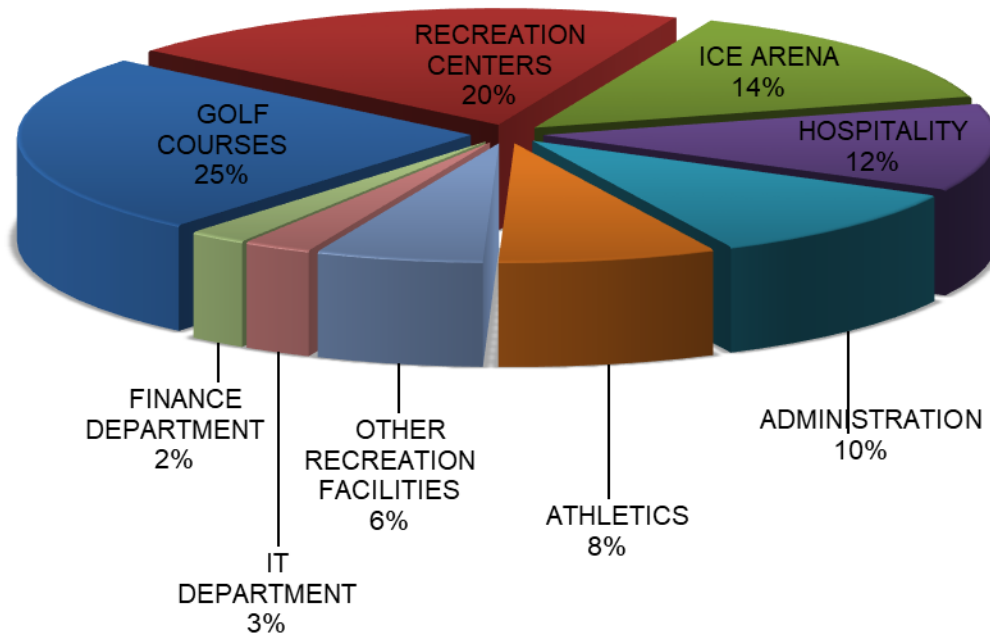
Major Operational Expenditures

Significant operational expenditures include salary (49%), supplies (11%), benefits (10%), utilities (11%), and other expenditures (8%).



These expenditures are also grouped by department with golf courses (25%), recreation centers (20%), hospitality (12%), ice arenas (14%) and administration (10%) as the larger areas.

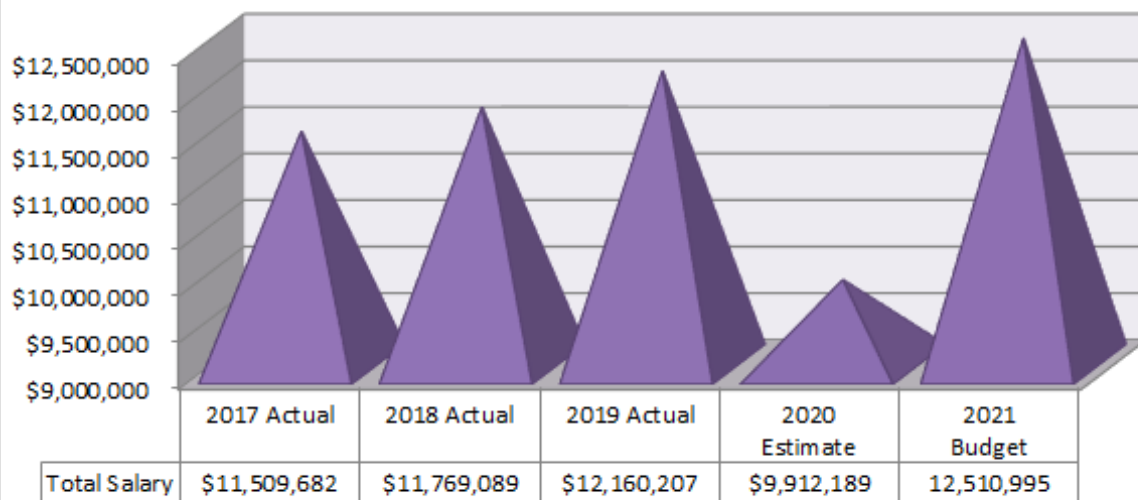
Enterprise Fund Expenditures by Department 2021 Budget



Salary

Salary represents about 49% of the Enterprise Fund expenditures. The Enterprise Fund includes salary from golf courses, hospitality, and recreation departments. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.

Enterprise Fund Salary



Supplies

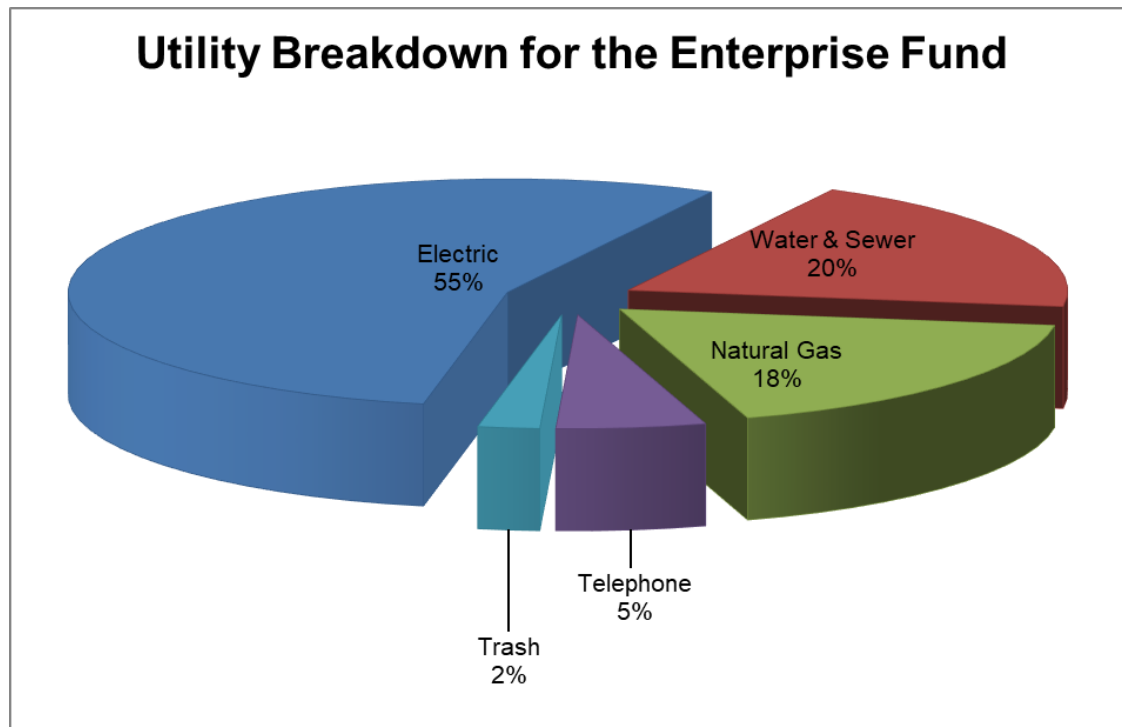
This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

Benefits

Benefits represent about 10% 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 2021 Budget.



Other Expenditures

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

ENTERPRISE FUND SUMMARY

Table of Contents

	2021	
	Budget	Page
Revenue:		
Ice Arena	\$ 5,158,730	186
Recreation Centers	3,596,343	196
Athletics	2,649,627	215
Other Recreation Facilities	2,238,418	229
Recreation Department	13,643,118	
Golf	8,201,200	241
Hospitality	3,276,701	257
Interest Income	20,000	270
Registration	25,600	270
Total Operating Revenue	25,166,619	
Expenditures:		
Ice Arena	4,200,721	186
Recreation Centers	6,012,543	196
Athletics	2,282,013	215
Other Recreation Facilities	1,754,748	229
Recreation Department	14,250,025	
Golf	7,314,220	241
Hospitality	3,526,137	257
Administration	2,973,909	270
Finance Department	622,564	271
IT Department	724,995	271
Total Operating Expenditures	29,411,850	
Excess Operating Revenue over Expenditures	(4,245,231)	
Other Revenue:		
Transfer In	4,950,000	271
Lease Proceeds	220,000	271
Total Other Revenue	5,170,000	
Other Expenditures:		
Undesignated	20,643	271
Capital Outlay	220,000	271
Merit	311,200	271
Total Other Expenditures	551,843	
Net Revenue Over Expenditures	372,926	
Carryover	(372,926)	271
Funds Available	\$ -	

RECREATION DEPARTMENT

2021 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ 71,000	\$ 535,289	\$ (464,289)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	445,300	741,393	(296,093)
FACILITY MAINTENANCE	-	306,383	(306,383)
IN HOUSE HOCKEY	270,275	72,522	197,753
YOUTH TRAVEL HOCKEY	258,570	-	258,570
FIGURE SKATING	226,682	80,425	146,257
ICE ARENA MAINTENANCE	-	160,366	(160,366)
ADULT HOCKEY LEAGUES	246,075	68,286	177,789
ICE ARENA OPERATIONS	579,276	356,873	222,403
BIRTHDAY PARTIES	99,539	82,277	17,262
LICENSED DAY CAMPS	105,000	93,306	11,694
FAMILY ENTERTAINMENT CENTER	207,250	264,422	(57,172)
TOTAL FAMILY SPORTS CENTER	2,437,967	2,226,253	211,714
SOUTH SUBURBAN ICE ARENA	-	39,250	(39,250)
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	93,850	654,795	(560,945)
FACILITY MAINTENANCE	-	257,770	(257,770)
IN HOUSE HOCKEY	745,873	252,486	493,387
YOUTH TRAVEL HOCKEY	270,200	-	270,200
FIGURE SKATING	354,660	106,788	247,872
ICE ARENA MAINTENANCE	-	222,960	(222,960)
ADULT HOCKEY LEAGUES	747,950	434,379	313,571
ICE ARENA OPERATIONS	490,230	-	490,230
BIRTHDAY PARTIES	18,000	6,040	11,960
TOTAL NEW REC COMPLEX ICE ARENA	2,720,763	1,935,218	785,545
TOTAL ICE ARENAS	5,158,730	4,200,721	958,009
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	242,000	426,919	(184,919)
MAINTENANCE	-	234,983	(234,983)
STAR (THERAPEUTIC ACTIVE REC)	46,760	66,898	(20,138)
ACTIVE OLDER ADULTS	86,000	139,660	(53,660)
ARTS AND ENRICHMENT	41,000	31,826	9,174
FITNESS	285,558	208,309	77,249
AQUATICS	121,000	375,231	(254,231)
TOTAL BUCK RECREATION CENTER	822,318	1,483,826	(661,508)
LONE TREE RECREATION CENTER:			
OPERATIONS	265,000	347,711	(82,711)
MAINTENANCE	-	249,021	(249,021)
ACTIVE OLDER ADULTS	2,000	1,965	35
ARTS AND ENRICHMENT	65,740	110,362	(44,622)
SCHOOL AGE CHILD CARE	95,000	98,052	(3,052)
CHILD DISCOVERY TIME AT LTRC	41,050	37,800	3,250
FITNESS	224,387	189,447	34,940
AQUATICS	144,750	387,494	(242,744)
TOTAL LONE TREE RECREATION CENTER	\$ 837,927	\$ 1,421,852	\$ (583,925)

RECREATION DEPARTMENT

2021 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
GOODSON RECREATION CENTER:			
OPERATIONS	\$ 246,700	\$ 431,227	\$ (184,527)
MAINTENANCE	-	390,108	(390,108)
ACTIVE OLDER ADULTS	4,000	3,100	900
ARTS AND ENRICHMENT	257,100	256,071	1,029
SCHOOL AGE CHILD CARE	115,000	95,817	19,183
CHILD DISCOVERY TIME	100,500	79,050	21,450
GYMNASTICS	391,145	286,620	104,525
FITNESS	481,197	363,191	118,006
AQUATICS	188,125	371,818	(183,693)
TOTAL GOODSON RECREATION CENTER	1,783,767	2,277,002	(493,235)
SHERIDAN RECREATION CENTER:			
OPERATIONS	49,840	168,282	(118,442)
MAINTENANCE	-	105,375	(105,375)
ARTS AND ENRICHMENT	13,042	16,560	(3,518)
FITNESS	18,449	4,357	14,092
TOTAL SHERIDAN RECREATION CENTER	81,331	294,574	(213,243)
TOTAL RECREATION CENTERS	3,525,343	5,477,254	(1,951,911)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	268,652	122,310	146,342
YOUTH COMMISSION	850	600	250
YOUTH BASEBALL	121,740	103,429	18,311
ADULT SOFTBALL	160,470	184,374	(23,904)
YOUTH VOLLEYBALL	19,510	15,769	3,741
ADULT VOLLEYBALL	7,560	5,833	1,727
TRACK	83,833	74,477	9,356
ADULT BASKETBALL	54,100	53,420	680
YOUTH BASKETBALL	97,688	110,527	(12,839)
PICKLEBALL	19,001	13,941	5,060
ADULT LACROSSE	12,790	9,022	3,768
YOUTH LACROSSE	207,155	175,006	32,149
ADULT FLAG FOOTBALL	2,034	1,562	472
YOUTH FLAG FOOTBALL	84,680	53,054	31,626
CLINICS & CAMPS	83,099	77,013	6,086
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	213,400	351,687	(138,287)
ADULT SOCCER	82,950	27,200	55,750
YOUTH SOCCER	99,050	19,994	79,056
ADULT LACROSSE	7,500	3,600	3,900
YOUTH LACROSSE	40,000	21,838	18,162
ADULT FLAG FOOTBALL	12,435	8,173	4,262
CAMPS & CLINICS	\$ 32,530	\$ 18,200	\$ 14,330

RECREATION DEPARTMENT

2021 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	\$ 587,000	\$ 645,577	\$ (58,577)
FITNESS	6,000	3,700	2,300
ADULT SOCCER	108,000	52,350	55,650
YOUTH SOCCER	78,400	41,050	37,350
ADULT LACROSSE	18,000	10,601	7,399
YOUTH LACROSSE	48,000	27,596	20,404
ADULT FLAG FOOTBALL	24,000	11,700	12,300
YOUTH FLAG FOOTBALL	19,200	5,910	13,290
CAMPS & CLINICS	50,000	32,500	17,500
TOTAL ATHLETIC PROGRAMS	2,649,627	2,282,013	367,614
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	28,183	21,858	6,325
COLORADO JOURNEY MINI GOLF	351,382	183,537	167,845
CORNERSTONE BATTING CAGES	72,669	44,541	28,128
LONE TREE TENNIS	71,438	52,297	19,141
LITTLETON TENNIS	898,110	497,550	400,560
HOLLY TENNIS	49,186	88,662	(39,476)
BMX	15,150	14,830	320
LONE TREE HUB ARTS & ENRICH	133,950	129,364	4,586
LONE TREE HUB ACTIVE ADULTS	4,000	500	3,500
LONE TREE HUB ESPORTS	46,950	46,147	803
LONE TREE HUB FITNESS	6,500	4,000	2,500
LONE TREE HUB MAINTENANCE	-	16,760	(16,760)
OUTDOOR POOLS:			
COOK CREEK POOL	176,000	206,848	(30,848)
COOK CREEK SWIM TEAM	37,000	18,384	18,616
HOLLY POOL	139,000	174,979	(35,979)
HOLLY SWIM TEAM	28,000	15,829	12,171
FRANKLIN POOL	93,000	133,698	(40,698)
FRANKLIN SWIM TEAM	25,000	15,734	9,266
HARLOW POOL	62,900	89,230	(26,330)
TOTAL OTHER RECREATION FACILITIES	2,238,418	1,754,748	483,670
TOTAL RECREATION DEPARTMENT	\$ 13,643,118	\$ 14,250,025	\$ (606,907)

RECREATION FACILITIES

**2021
Budget**

ADMINISTRATION

Revenue:

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

ADMINISTRATION

Expenditures:

31-80-01-100-5001	Full-Time Salaries	331,186
31-80-01-100-5009	Fringe Benefits	90,103
31-80-01-100-5120	Scholarship Expense	8,000
31-80-01-100-5125	Rec Money Expense	70,000
31-80-01-100-5201	Office Supplies	500
31-80-01-100-5205	Program Supplies	4,000
31-80-01-100-5403	Telephone	1,500
31-80-01-100-5501	Contract Services - Seimens	3,500
31-80-01-100-5803	Dues & Memberships	4,000
31-80-01-100-5805	Staff Development	20,000
31-80-01-100-5812	Uniforms	1,000
31-80-01-100-5854	Mileage	1,500
	Total Administration Expenditures	<u>\$ 535,289</u>

RECREATION FACILITIES

**2021
Budget**

FAMILY SPORTS CENTER: GENERAL OPERATIONS

Revenue:

31-81-84-140-4075	Rental Income	\$ 405,900
31-81-84-140-4099	Miscellaneous	34,000
31-81-84-140-4125	Contractual Sales	2,000
31-81-84-140-4150	Locker/Towel Rental	1,400
31-81-84-140-4360	Advertising	2,000
Total Revenue		445,300

Expenditures:

31-81-84-140-5001	Full-Time Salaries	166,939
31-81-84-140-5009	Fringe Benefits	47,317
31-81-84-140-5201	Office Supplies	1,000
31-81-84-140-5204	Postage	500
31-81-84-140-5205	Program Supplies	1,000
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	15,000
31-81-84-140-5702	Services/Materials to Maintain Equipmen	3,220
31-81-84-140-5803	Dues & Subscriptions	100
31-81-84-140-5804	Rent/Lease Expense	194,479
31-81-84-140-5812	Uniforms	375
31-81-84-970-5117	Paying Agent Fees	450
31-81-84-970-9001	Principal 2010 COPS	225,000
31-81-84-970-9002	Interest 2010 COPS	6,863
Total Expenditures		\$ 741,393

RECREATION FACILITIES

**2021
Budget**

FAMILY SPORTS CENTER: FACILITY MAINTENANCE

Expenditures:

31-81-84-260-5001	Full-Time Salaries	\$ 121,095
31-81-84-260-5002	Part-Time Salaries	21,400
31-81-84-260-5009	Fringe Benefits	47,422
31-81-84-260-5203	Custodial Supplies	20,000
31-81-84-260-5205	Program Supplies	200
31-81-84-260-5207	Chemical Supplies	2,700
31-81-84-260-5302	Minor Tools & Equipment	2,250
31-81-84-260-5501	Contractual Services	59,436
31-81-84-260-5701	Services/Materials to Maintain Facilities/I	17,000
31-81-84-260-5702	Services/Materials to Maintain Equipmen	14,000
31-81-84-260-5812	Uniforms	380
31-81-84-260-5826	Vandalism	500
Total Expenditures		306,383

IN HOUSE HOCKEY

Revenue:

31-81-84-811-4105	League Fees	200,000
31-81-84-811-4157	Facility Rental	70,275
Total Revenue		270,275

Expenditures:

31-81-84-811-5001	Full-Time Salaries	42,564
31-81-84-811-5009	Fringe Benefits	23,958
31-81-84-811-5205	Program Supplies	6,000
Total Expenditures		72,522

YOUTH TRAVEL HOCKEY

Revenue:

31-81-84-812-4157	Facility Rental	251,430
31-81-84-812-4216	Player Fees	7,140
Total Revenue		\$ 258,570

RECREATION FACILITIES

**2021
Budget**

FAMILY SPORTS CENTER: FIGURE SKATING

Revenue:

31-81-84-813-4100	Pro Lesson Tickets	\$ 16,800
31-81-84-813-4106	Class Revenue	148,934
31-81-84-813-4197	Freestyle Skating	56,148
31-81-84-813-4254	ISIA Revenue	4,800
Total Revenue		226,682

Expenditures:

31-81-84-813-5001	Full-Time Salaries	20,074
31-81-84-813-5002	Part-Time Salaries	38,988
31-81-84-813-5009	Fringe Benefits	11,213
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
31-81-84-813-5802	Promo, Publicity & Printing	200
31-81-84-813-5803	Dues & Subscriptions	1,200
31-81-84-813-5805	Staff Development	100
31-81-84-813-5854	Mileage Reimbursement	1,200
Total Expenditures		80,425

ICE ARENA MAINTENANCE

Expenditures:

31-81-84-814-5002	Part-Time Salaries	71,833
31-81-84-814-5009	Fringe Benefits	7,183
31-81-84-814-5202	Motor Fuels & Lubricants	1,500
31-81-84-814-5203	Custodial Supplies	250
31-81-84-814-5207	Chemical Supplies	8,000
31-81-84-814-5302	Minor Tools & Equipment	1,000
31-81-84-814-5501	Contractual Services	12,000
31-81-84-814-5701	Services/Materials to Maintain Facilities/I	8,000
31-81-84-814-5702	Services/Materials to Maintain Equipmen	50,000
31-81-84-814-5812	Uniforms	600
Total Expenditures		\$ 160,366

RECREATION FACILITIES

**2021
Budget**

FAMILY SPORTS CENTER: ADULT HOCKEY LEAGUES

Revenue:

31-81-84-815-4106	Class Revenue	\$ 6,075
31-81-84-815-4157	Facility Rental	240,000
Total Revenue		246,075

Expenditures:

31-81-84-815-5001	Full-Time Salaries	47,856
31-81-84-815-5009	Fringe Benefits	20,430
Total Expenditures		68,286

ICE ARENA OPERATIONS

Revenue:

31-81-84-818-4102	General Admissions	144,261
31-81-84-818-4145	Tournaments	26,100
31-81-84-818-4157	Facility Rental	127,827
31-81-84-818-4201	Skate Rental	30,238
31-81-84-818-4271	Camp Revenue	14,500
31-81-84-818-4397	High School Hockey	236,350
Total Revenue		579,276

Expenditures:

31-81-84-818-5001	Full-Time Salaries	64,584
31-81-84-818-5002	Part-Time Salaries	92,756
31-81-84-818-5009	Fringe Benefits	27,443
31-81-84-818-5201	Office Supplies	700
31-81-84-818-5204	Postage	150
31-81-84-818-5205	Program Supplies	5,350
31-81-84-818-5230	Printing/Copies	1,200
31-81-84-818-5400	Utilities Natural Gas	27,000
31-81-84-818-5401	Utilities Electric	105,000
31-81-84-818-5402	Water & Sewer	25,500
31-81-84-818-5403	Telephone	4,890
31-81-84-818-5511	Advertising	150
31-81-84-818-5803	Dues & Subscriptions	1,000
31-81-84-818-5812	Uniforms	700
31-81-84-818-5854	Mileage Reimbursement	450
Total Expenditures		\$ 356,873

RECREATION FACILITIES

**2021
Budget**

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)	91,739
Total Revenue		99,539

Expenditures:

31-81-84-850-5001	Full-Time Salaries	38,000
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	13,525
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
Total Expenditures		82,277

CAMPS & CLINICS

Revenue:

31-81-84-851-4106	Class Revenue	105,000
Total Revenue		105,000

Expenditures:

31-81-84-851-5001	Full-Time Salaries	27,427
31-81-84-851-5002	Part-Time Salaries	30,000
31-81-84-851-5009	Fringe Benefits	16,024
31-81-84-851-5116	Licensing	330
31-81-84-851-5204	Postage	25
31-81-84-851-5205	Program Supplies	3,800
31-81-84-851-5206	Food & Concession Supplies	10,000
31-81-84-851-5230	Printing/Copies	50
31-81-84-851-5231	Trips and Tour Expense	4,500
31-81-84-851-5403	Telephone	350
31-81-84-851-5805	Staff Development	500
31-81-84-851-5812	Uniforms	300
Total Expenditures		\$ 93,306

RECREATION FACILITIES

**2021
Budget**

FAMILY SPORTS CENTER: FAMILY ENTERTAINMENT CENTER

Revenue:

31-81-84-870-4075	Lollipop Park Lease Payment	\$ 42,000
31-81-84-870-4099	Miscellaneous	250
31-81-84-870-4102	General Admissions	10,000
31-81-84-870-4240	Token Sales	30,000
31-81-84-870-4241	Attractions	125,000
Total Revenue		207,250

Expenditures:

31-81-84-870-5001	Full-Time Salaries	52,260
31-81-84-870-5002	Part-Time Salaries	90,480
31-81-84-870-5009	Fringe Benefits	28,207
31-81-84-870-5116	Licensing	1,200
31-81-84-870-5201	Office Supplies	300
31-81-84-870-5204	Postage	100
31-81-84-870-5205	Program Supplies	2,000
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	1,500
31-81-84-870-5802	Promo, Publicity & Printing	100
31-81-84-870-5812	Uniforms	975
31-81-84-870-5854	Mileage Reimbursement	300
Total Expenditures		264,422

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:

31-81-83-818-5400	Utilities Natural Gas	9,000
31-81-83-818-5401	Utilities Electric	15,000
31-81-83-818-5402	Water & Sewer	8,000
31-81-83-818-5403	Telephone	250
31-81-83-818-5404	Trash Collection	250
31-81-83-818-5501	Contractual Services	1,250
31-81-83-818-5701	Svc/Mat to Maintain Facility	2,500
31-81-83-818-5702	Ser/Mat to Main Equipment	3,000
Total Expenditures		\$ 39,250

RECREATION FACILITIES

**2021
Budget**

SS SPORTS COMPLEX ICE ARENA ICE ARENA: GENERAL OPERATIONS

Revenue:

31-81-91-140-4075	Rental Income	\$ 18,000
31-81-91-140-4122	Concession Self Operated	55,000
31-81-91-140-4124	Vending Self Operated	6,850
31-81-91-140-4150	Locker/Towel Rental	4,000
31-81-91-140-4360	Advertising	10,000
Total Revenue		93,850

Expenditures:

31-81-91-140-5001	Full-Time Salaries	166,000
31-81-91-140-5006	Concession Salary	26,400
31-81-91-140-5009	Fringe Benefits	59,245
31-81-91-140-5201	Office Supplies	1,500
31-81-91-140-5204	Postage	150
31-81-91-140-5206	Food & Concession Supplies	40,000
31-81-91-140-5230	Printing/Copies	1,200
31-81-91-140-5400	Utilities Natural Gas	54,000
31-81-91-140-5401	Utilities Electric	220,000
31-81-91-140-5402	Water & Sewer	49,000
31-81-91-140-5511	Advertising	10,000
31-81-91-140-5701	Services/Materials to Maintain Facilities/l	4,650
31-81-91-140-5702	Service/Materials to Maintain Equipment	16,000
31-81-91-140-5803	Dues & Subscriptions	1,450
31-81-91-140-5812	Uniforms	200
31-81-91-140-5842	Repair Fund	5,000
Total Expenditures		654,795

FACILITY MAINTENANCE

Expenditures:

31-81-91-260-5001	Full-Time Salaries	128,176
31-81-91-260-5002	Part-Time Salaries	26,250
31-81-91-260-5009	Fringe Benefits	46,719
31-81-91-260-5501	Contractual Services	42,850
31-81-91-260-5701	Services/Materials to Maintain Facilities/l	10,500
31-81-91-260-5702	Service/Materials to Maintain Equipment	2,975
31-81-91-260-5812	Uniforms	300
Total Expenditures		\$ 257,770

RECREATION FACILITIES

**2021
Budget**

SS SPORTS COMPLEX ICE ARENA: IN HOUSE HOCKEY

Revenue:

31-81-91-811-4105	League Fees	\$ 652,478
31-81-91-811-4145	Tournaments/Clinics	70,275
31-81-91-811-4216	Player Fees	23,120
Total Revenue		745,873

Expenditures:

31-81-91-811-5001	Full-Time Salaries	18,607
31-81-91-811-5002	Part-Time Salaries	46,400
31-81-91-811-5009	Fringe Benefits	12,906
31-81-91-811-5113	Facility Rental	26,873
31-81-91-811-5134	Special Event Expense	6,930
31-81-91-811-5205	Program Supplies	11,938
31-81-91-811-5501	Contractual Services	82,032
31-81-91-811-5802	Promo, Publicity & Printing	2,200
31-81-91-811-5812	Uniforms	44,600
Total Expenditures		252,486

YOUTH TRAVEL HOCKEY

Revenue:

31-81-91-812-4200	Littleton Hockey Rental	270,200
Total Revenue		270,200

FIGURE SKATING

Revenue:

31-81-91-813-4100	Pro Lesson Tickets	44,047
31-81-91-813-4106	Class Revenue	112,897
31-81-91-813-4197	Freestyle Skating	189,951
31-81-91-813-4254	ISI Revenue	7,765
Total Revenue		354,660

Expenditures:

31-81-91-813-5001	Full-Time Salaries	46,840
31-81-91-813-5002	Part-Time Salaries	33,980
31-81-91-813-5009	Fringe Benefits	17,068
31-81-91-813-5205	Program Supplies	7,750
31-81-91-813-5230	Printing/Copies	400
31-81-91-813-5854	Mileage Reimbursement	750
Total Expenditures		\$ 106,788

RECREATION FACILITIES

**2021
Budget**

SS SPORTS COMPLEX ICE ARENA: ICE ARENA MAINTENANCE

Expenditures:

31-81-91-814-5002	Part-Time Salaries	\$ 168,000
31-81-91-814-5009	Fringe Benefits	16,800
31-81-91-814-5202	Motor Fuels & Lubricants	250
31-81-91-814-5203	Custodial Supplies	17,550
31-81-91-814-5207	Chemical Supplies	9,660
31-81-91-814-5302	Minor Tools & Equipment	2,500
31-81-91-814-5702	Service/Materials to Maintain Equipment	5,200
31-81-91-814-5812	Uniforms	3,000
Total Expenditures		<u>222,960</u>

ADULT HOCKEY LEAGUES

Revenue:

31-81-91-815-4158	Adult Ice	126,150
31-81-91-815-4159	Adult Hockey	621,800
Total Revenue		<u>747,950</u>

Expenditures:

31-81-91-815-5001	Full-Time Salaries	18,607
31-81-91-815-5002	Part-Time Salaries	28,632
31-81-91-815-5009	Fringe Benefits	11,129
31-81-91-815-5113	Facility Rental	240,000
31-81-91-815-5205	Program Supplies	17,213
31-81-91-815-5501	Contractual Services	111,344
31-81-91-815-5503	Contractual Persons	1,100
31-81-91-815-5803	Dues & Subscriptions	6,354
Total Expenditures		<u>434,379</u>

ICE ARENA OPERATIONS

Revenue:

31-81-91-818-4102	General Admissions	56,336
31-81-91-818-4157	Facility Rental	364,620
31-81-91-818-4201	Skate Rental	20,554
31-81-91-818-4396	Denver Figure Skating	37,520
31-81-91-818-4398	Colorado Skating Club	11,200
Total Revenue		<u>\$ 490,230</u>

RECREATION FACILITIES

**2021
Budget**

**SS SPORTS COMPLEX ICE ARENA:
BIRTHDAY PARTIES**

Revenue:

31-81-91-850-4268	Parties/Groups (non tax)	\$ 18,000
Total Revenue		18,000

Expenditures:

31-81-91-850-5002	Part-Time Salaries	4,400
31-81-91-850-5009	Fringe Benefits	440
31-81-91-850-5205	Program Supplies	200
31-81-91-850-5206	Food & Concession Supplies	1,000
Total Expenditures		6,040

TOTAL ICE ARENAS REVENUE	5,158,730
TOTAL ICE ARENAS EXPENDITURES	4,200,721
NET REVENUE OVER EXPENDITURES	\$ 958,009

RECREATION FACILITIES

**2021
Budget**

**BUCK RECREATION CENTER:
OPERATIONS**

Revenue:

31-82-52-140-4102	General Admission	\$ 70,000
31-82-52-140-4122	Concessions Self Operated	1,500
31-82-52-140-4125	Contractual Sales	4,500
31-82-52-140-4130	Pro Shop	3,000
31-82-52-140-4155	Pass Sales	135,000
31-82-52-140-4157	Facility Rental	19,000
31-82-52-140-4165	Photo ID Revenue	9,000
Total Revenue		242,000

Expenditures:

31-82-52-140-5001	Full-Time Salaries	69,611
31-82-52-140-5002	Part-Time Salaries	126,500
31-82-52-140-5009	Fringe Benefits	50,001
31-82-52-140-5201	Office Supplies	750
31-82-52-140-5204	Postage	25
31-82-52-140-5205	Program Supplies	1,500
31-82-52-140-5206	Food & Concession Supplies	750
31-82-52-140-5208	Pro Shop Supplies	1,500
31-82-52-140-5230	Printing/Copies	7,000
31-82-52-140-5400	Utilities Natural Gas	31,000
31-82-52-140-5401	Utilities Electric	69,000
31-82-52-140-5402	Water & Sewer	11,500
31-82-52-140-5403	Telephone	13,000
31-82-52-140-5501	Contractual Services	2,000
31-82-52-140-5805	Staff Development	500
31-82-52-140-5812	Uniforms	500
31-82-52-140-5854	Mileage Reimbursement	300
31-82-52-970-9001	Principal Buck Rec Ctr Equip Lease	38,717
31-82-52-970-9002	Interest Buck Rec Ctr Equip Lease	2,765
Total Expenditures		\$ 426,919

RECREATION FACILITIES

**2021
Budget**

BUCK RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-52-260-5001	Full-Time Salaries	\$ 84,194
31-82-52-260-5002	Part-Time Salaries	16,000
31-82-52-260-5009	Fringe Benefits	32,389
31-82-52-260-5203	Custodial Supplies	15,000
31-82-52-260-5404	Trash Collection	3,000
31-82-52-260-5501	Contractual Services	52,000
31-82-52-260-5701	Serv/Mat to Maintain Facilities	17,000
31-82-52-260-5702	Ser/Mat to Maintain Equipment	15,000
31-82-52-260-5812	Uniforms	300
31-82-52-260-5854	Mileage Reimbursement	100
Total Expenditures		234,983

SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

Revenue:

31-82-52-510-4030	STAR Donations	1,000
31-82-52-510-4031	Douglas County Grant for STAR	13,000
31-82-52-510-4106	Class Revenue	32,760
Total Revenue		46,760

Expenditures:

31-82-52-510-5001	Full-Time Salaries	39,595
31-82-52-510-5002	Part-Time Salaries	5,500
31-82-52-510-5009	Fringe Benefits	14,253
31-82-52-510-5108	STAR Donation Expenditures	500
31-82-52-510-5205	Program Supplies	3,750
31-82-52-510-5231	Trip and Tours Expense	1,000
31-82-52-510-5501	Contractual Services	2,000
31-82-52-510-5854	Mileage Reimbursement	300
Total Expenditures		\$ 66,898

RECREATION FACILITIES

**2021
Budget**

BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-82-52-511-4106	Class Revenue	\$ 45,000
31-82-52-511-4266	Sponsorship Revenue	8,000
31-82-52-511-4269	Trips and Tours Revenue	33,000
Total Revenue		86,000

Expenditures:

31-82-52-511-5001	Full-Time Salaries	53,089
31-82-52-511-5002	Part-Time Salaries	30,000
31-82-52-511-5009	Fringe Benefits	19,721
31-82-52-511-5201	Office Supplies	100
31-82-52-511-5205	Program Supplies	1,000
31-82-52-511-5230	Printing/Copies	2,000
31-82-52-511-5231	Trips and Tour Expense	18,000
31-82-52-511-5503	Contractual Persons	15,000
31-82-52-511-5854	Mileage Reimbursement	750
Total Expenditures		139,660

ARTS AND ENRICHMENT

Revenue:

31-82-52-520-4106	Class Revenue	20,500
31-82-52-520-4125	Contractual Sales Revenue	15,000
31-82-52-520-4205	Theatre Revenue	2,500
31-82-52-520-4208	Special Events Revenue	3,000
Total Revenue		41,000

Expenditures:

31-82-52-520-5001	Full-Time Salaries	6,753
31-82-52-520-5002	Part-Time Salaries	11,500
31-82-52-520-5009	Fringe Benefits	3,123
31-82-52-520-5201	Office Supplies	100
31-82-52-520-5204	Postage	25
31-82-52-520-5205	Program Supplies	1,000
31-82-52-520-5230	Printing/Copies	25
31-82-52-520-5503	Contractual Persons (A/P Only)	9,000
31-82-52-520-5854	Mileage Reimbursement	300
Total Expenditures		\$ 31,826

RECREATION FACILITIES

**2021
Budget**

**BUCK RECREATION CENTER:
FITNESS**

Revenue:

31-82-52-830-4100	Pro Lesson Tickets	\$ 36,517
31-82-52-830-4106	Class Revenue	41,250
31-82-52-830-4242	Renew/Active Program	23,184
31-82-52-830-4252	Silver & Fit Program	2,160
31-82-52-830-4255	Silver Sneakers Program	138,856
31-82-52-830-4257	Contracted Fitness	3,202
31-82-52-830-4261	Registered Fitness	37,367
31-82-52-830-4264	Massage	3,022
Total Revenue		<u>285,558</u>

Expenditures:

31-82-52-830-5001	Full-Time Salaries	59,220
31-82-52-830-5002	Part-Time Salaries	110,436
31-82-52-830-5009	Fringe Benefits	32,332
31-82-52-830-5205	Program Supplies	2,625
31-82-52-830-5230	Printing/Copies	375
31-82-52-830-5503	Contractual Persons (Accounts Payable	1,921
31-82-52-830-5805	Staff Development	600
31-82-52-830-5812	Uniforms	300
31-82-52-830-5854	Mileage Reimbursement	500
Total Expenditures		<u>\$ 208,309</u>

RECREATION FACILITIES

**2021
Budget**

**BUCK RECREATION CENTER:
AQUATICS**

Revenue:

31-82-52-840-4100	Pro Lessons	\$ 4,500
31-82-52-840-4102	General Admission	52,000
31-82-52-840-4106	Class Revenue	56,250
31-82-52-840-4268	Parties	7,500
31-82-52-840-4277	Red Cross Training Revenue	750
Total Revenue		121,000

Expenditures:

31-82-52-840-5001	Full-Time Salaries	64,081
31-82-52-840-5002	Part-Time Salaries	162,000
31-82-52-840-5009	Fringe Benefits	36,000
31-82-52-840-5205	Program Supplies	1,875
31-82-52-840-5207	Chemical Supplies	16,000
31-82-52-840-5216	First Aid Supplies	200
31-82-52-840-5230	Printing/Copies	225
31-82-52-840-5400	Utilities Natural Gas	24,000
31-82-52-840-5401	Utilities Electric	51,000
31-82-52-840-5402	Water & Sewer	8,500
31-82-52-840-5453	Red Cross Fees	2,250
31-82-52-840-5507	Computer Software Maintenance	800
31-82-52-840-5701	Services/Materials to Maintain Facilities	3,500
31-82-52-840-5702	Srv/Mat to Maintain Equipment	3,500
31-82-52-840-5812	Uniforms	1,000
31-82-52-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 375,231

RECREATION FACILITIES

**2021
Budget**

LONE TREE RECREATION CENTER: GENERAL OPERATIONS

Revenue:

31-82-80-140-4102	General Admission	\$ 70,000
31-82-80-140-4122	Concession Self Operated	1,500
31-82-80-140-4125	Contractual Sales	3,500
31-82-80-140-4130	Pro Shop Sales	1,000
31-82-80-140-4155	Pass Sales	160,000
31-82-80-140-4157	Facility Rental	20,000
31-82-80-140-4165	ID Card Revenue	9,000
Total Revenue		<u>265,000</u>

Expenditures:

31-82-80-140-5001	Full-Time Salaries	67,923
31-82-80-140-5002	Part-Time Salaries	127,000
31-82-80-140-5009	Fringe Benefits	37,738
31-82-80-140-5201	Office Supplies	750
31-82-80-140-5204	Postage	50
31-82-80-140-5205	Program Supplies	1,500
31-82-80-140-5206	Food & Concession Supplies	1,000
31-82-80-140-5208	Pro Shop Supplies	1,000
31-82-80-140-5230	Printing/Copies	7,500
31-82-80-140-5400	Utilities Natural Gas	18,500
31-82-80-140-5401	Utilities Electric	44,000
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	500
31-82-80-140-5854	Mileage Reimbursement	1,250
Total Expenditures		<u>\$ 347,711</u>

RECREATION FACILITIES

**2021
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-80-260-5001	Full-Time Salaries	\$ 89,270
31-82-80-260-5002	Part-Time Salaries	33,000
31-82-80-260-5009	Fringe Benefits	40,001
31-82-80-260-5201	Office Supplies	200
31-82-80-260-5203	Custodial Supplies	15,000
31-82-80-260-5204	Postage	50
31-82-80-260-5230	Printing/Copies	100
31-82-80-260-5404	Trash Collection	2,000
31-82-80-260-5501	Contractual Services	36,000
31-82-80-260-5701	Serv/Mat. to Maintain Facilities	18,000
31-82-80-260-5702	Ser/Mat to Maintain Equipment	14,500
31-82-80-260-5812	Uniforms	400
31-82-80-260-5854	Mileage Reimbursement	500
Total Expenditures		<u>249,021</u>

ACTIVE OLDER ADULTS

Revenue:

31-82-80-511-4106	Class Revenue	<u>2,000</u>
Total Revenue		<u>2,000</u>

Expenditures:

31-82-80-511-5002	Part-Time Salaries	900
31-82-80-511-5009	Fringe Benefits	90
31-82-80-511-5205	Program Supplies	300
31-82-80-511-5503	Contractual Persons (Accounts Payable	675
Total Expenditures		<u>\$ 1,965</u>

RECREATION FACILITIES

**2021
Budget**

LONE TREE RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

31-82-80-520-4030	City of Lone Tree Contracted Art	\$ 2,000
31-82-80-520-4031	Donation	4,000
31-82-80-520-4106	Class Revenue	41,330
31-82-80-520-4125	Contractual Sales Revenue	12,410
31-82-80-520-4205	Theatre Revenue	2,000
31-82-80-520-4208	Special Events Revenue	4,000
Total Revenue		65,740

Expenditures:

31-82-80-520-5001	Full-Time Salaries	55,529
31-82-80-520-5002	Part-Time Salaries	18,500
31-82-80-520-5009	Fringe Benefits	20,273
31-82-80-520-5201	Office Supplies	75
31-82-80-520-5205	Program Supplies	5,135
31-82-80-520-5230	Printing/Copies	50
31-82-80-520-5503	Contractual Persons	10,500
31-82-80-520-5854	Mileage Reimbursement	300
Total Expenditures		110,362

SCHOOL AGE CHILD CARE

Revenue:

31-82-80-531-4106	Class Revenue	95,000
Total Revenue		95,000

Expenditures:

31-82-80-531-5001	Full-Time Salaries	27,427
31-82-80-531-5002	Part-Time Salaries	42,000
31-82-80-531-5009	Fringe Benefits	17,500
31-82-80-531-5204	Postage	25
31-82-80-531-5205	Program Supplies	3,000
31-82-80-531-5206	Food & Concession Supplies	1,250
31-82-80-531-5230	Printing/Copies	100
31-82-80-531-5231	Trip and Tours Expense	4,000
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	300
31-82-80-531-5854	Mileage Reimbursement	500
Total Expenditures		\$ 98,052

RECREATION FACILITIES

**2021
Budget**

LONE TREE RECREATION CENTER: CHILD DISCOVERY TIME

Revenue:

31-82-80-532-4030	Donations	\$ 100
31-82-80-532-4106	Class Revenue	40,950
Total Revenue		41,050

Expenditures:

31-82-80-532-5002	Part-Time Salaries	32,000
31-82-80-532-5009	Fringe Benefits	3,200
31-82-80-532-5204	Postage	50
31-82-80-532-5205	Program Supplies	2,000
31-82-80-532-5230	Printing/Copies	50
31-82-80-532-5805	Staff Development	500
Total Expenditures		37,800

FITNESS

Revenue:

31-82-80-830-4100	Pro Lessons Tickets	33,375
31-82-80-830-4106	Class Revenue	43,875
31-82-80-830-4242	Renew/Active Program	16,692
31-82-80-830-4252	Silver & Fit Program	720
31-82-80-830-4255	Silver Sneakers Program	99,977
31-82-80-830-4261	Registered Fitness	6,660
31-82-80-830-4262	Martial Arts	23,088
Total Revenue		224,387

Expenditures:

31-82-80-830-5001	Full-Time Salaries	60,252
31-82-80-830-5002	Part-Time Salaries	91,113
31-82-80-830-5009	Fringe Benefits	19,682
31-82-80-830-5205	Program Supplies	2,625
31-82-80-830-5230	Printing/Copies	375
31-82-80-830-5503	Contractual Persons	14,000
31-82-80-830-5805	Staff Development	600
31-82-80-830-5812	Uniforms	300
31-82-80-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 189,447

RECREATION FACILITIES

**2021
Budget**

LONE TREE RECREATION CENTER: AQUATICS

Revenue:

31-82-80-840-4100	Pro Lesson Tickets	\$ 4,500
31-82-80-840-4102	General Admissions	60,000
31-82-80-840-4106	Class Revenue	54,750
31-82-80-840-4268	Parties/Groups	24,750
31-82-80-840-4277	Red Cross Training Revenue	750
Total Revenue		144,750

Expenditures:

31-82-80-840-5001	Full-Time Salaries	62,052
31-82-80-840-5002	Part-Time Salaries	162,000
31-82-80-840-5009	Fringe Benefits	38,842
31-82-80-840-5205	Program Supplies	2,000
31-82-80-840-5207	Chemical Supplies	15,000
31-82-80-840-5216	First Aid Supplies	200
31-82-80-840-5230	Printing/Copies	300
31-82-80-840-5400	Utilities Natural Gas	29,000
31-82-80-840-5401	Utilities Electric	67,000
31-82-80-840-5403	Telephone	500
31-82-80-840-5453	Red Cross Fees	1,500
31-82-80-840-5507	Computer Software Maintenance	800
31-82-80-840-5701	Service/Material To Maintain Facilities/E	3,500
31-82-80-840-5702	Service/Materials to Maintain Equipmen	3,500
31-82-80-840-5812	Uniforms	1,000
31-82-80-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 387,494

RECREATION FACILITIES

**2021
Budget**

GOODSON RECREATION CENTER: OPERATIONS

Revenue:

31-82-81-140-4102	General Admission	\$ 35,000
31-82-81-140-4125	Contractual Sales	3,700
31-82-81-140-4130	Pro Shop Sales	2,000
31-82-81-140-4155	Pass Sales	190,000
31-82-81-140-4157	Facility Rental	10,500
31-82-81-140-4208	Special Event Revenue	500
31-82-81-140-4265	Babysitting Revenue	4,500
31-82-81-140-4266	Sponsorship Revenue	500
Total Revenue		246,700

Expenditures:

31-82-81-140-5001	Full-Time Salaries	62,640
31-82-81-140-5002	Part-Time Salaries	140,000
31-82-81-140-5009	Fringe Benefits	41,000
31-82-81-140-5201	Office Supplies	1,250
31-82-81-140-5204	Postage	50
31-82-81-140-5205	Program Supplies	3,000
31-82-81-140-5208	Pro Shop Supplies	1,000
31-82-81-140-5230	Printing/Copies	5,500
31-82-81-140-5400	Utilities Natural Gas	28,500
31-82-81-140-5401	Utilities Electric	60,000
31-82-81-140-5402	Water & Sewer	22,500
31-82-81-140-5403	Telephone	19,200
31-82-81-140-5501	Contractual Services	2,500
31-82-81-140-5805	Staff Development	500
31-82-81-140-5812	Uniforms	750
31-82-81-140-5854	Mileage Reimbursement	750
31-82-81-970-9001	Principal Goodson Equipment Lease	39,093
31-82-81-970-9002	Interest Goodson Equipment Lease	2,994
Total Expenditures		\$ 431,227

RECREATION FACILITIES

**2021
Budget**

GOODSON RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-81-260-5001	Full-Time Salaries	\$ 191,248
31-82-81-260-5002	Part-Time Salaries	10,000
31-82-81-260-5009	Fringe Benefits	76,860
31-82-81-260-5201	Office Supplies	100
31-82-81-260-5203	Custodial Supplies	18,000
31-82-81-260-5404	Trash Collection	3,500
31-82-81-260-5501	Contractual Services	50,000
31-82-81-260-5701	Serv/Mat. to Maintain Building	20,000
31-82-81-260-5702	Ser/Mat to Maintain Equipment	20,000
31-82-81-260-5812	Uniforms	400
Total Expenditures		<u>390,108</u>

ACTIVE OLDER ADULTS

Revenue:

31-82-81-511-4106	Class Revenue	<u>4,000</u>
Total Revenue		<u>4,000</u>

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	300
31-82-81-511-5503	Contract Persons	600
Total Expenditures		<u>\$ 3,100</u>

RECREATION FACILITIES

**2021
Budget**

GOODSON RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

31-82-81-520-4099	Clay	\$ 21,000
31-82-81-520-4106	Class Revenue	195,000
31-82-81-520-4125	Contractual Sales Revenue	31,600
31-82-81-520-4208	Special Event Revenue	9,500
Total Revenue		257,100

Expenditures:

31-82-81-520-5001	Full-Time Salaries	81,860
31-82-81-520-5002	Part-Time Salaries	83,125
31-82-81-520-5009	Fringe Benefits	46,951
31-82-81-520-5201	Office Supplies	400
31-82-81-520-5205	Program Supplies	25,135
31-82-81-520-5230	Printing/Copies	100
31-82-81-520-5503	Contractual Persons	18,000
31-82-81-520-5854	Mileage Reimbursement	500
Total Expenditures		256,071

SCHOOL AGE CHILD CARE

Revenue:

31-82-81-531-4106	Class Revenue	115,000
Total Revenue		115,000

Expenditures:

31-82-81-531-5001	Full-Time Salaries	22,612
31-82-81-531-5002	Part-Time Salaries	45,000
31-82-81-531-5009	Fringe Benefits	12,780
31-82-81-531-5204	Postage	25
31-82-81-531-5205	Program Supplies	4,000
31-82-81-531-5206	Food & Concession Supplies	1,500
31-82-81-531-5230	Printing/Copies	100
31-82-81-531-5231	Trip and Tours Expense	6,000
31-82-81-531-5403	Telephone	1,000
31-82-81-531-5501	Contractual Services	1,000
31-82-81-531-5803	Dues & Subscriptions	400
31-82-81-531-5805	Staff Development	500
31-82-81-531-5812	Uniforms	400
31-82-81-531-5854	Mileage Reimbursements	500
Total Expenditures		\$ 95,817

RECREATION FACILITIES

**2021
Budget**

**GOODSON RECREATION CENTER:
CHILD DISCOVERY TIME**

Revenue:

31-82-81-532-4030	Child Discovery Time Donations	\$ 500
31-82-81-532-4106	Class Revenue	100,000
Total Revenue		100,500

Expenditures:

31-82-81-532-5001	Full-Time Salaries	22,612
31-82-81-532-5002	Part-Time Salaries	40,000
31-82-81-532-5009	Fringe Benefits	11,888
31-82-81-532-5108	Donation Expense	500
31-82-81-532-5201	Office Supplies	100
31-82-81-532-5204	Postage	200
31-82-81-532-5205	Program Supplies	3,000
31-82-81-532-5230	Printing/Copies	250
31-82-81-532-5805	Staff Development	500
Total Expenditures		\$ 79,050

RECREATION FACILITIES

**2021
Budget**

GOODSON RECREATION CENTER: GYMNASTICS

Revenue:

31-82-81-820-4030	Gymnastics Donations	\$ 3,064
31-82-81-820-4100	Pro Lesson Tickets	12,880
31-82-81-820-4105	League Fees	119,250
31-82-81-820-4106	Class Revenue	174,750
31-82-81-820-4130	Pro Shop Revenue	10,785
31-82-81-820-4251	Drop In Revenue	25,686
31-82-81-820-4268	Parties/Groups	33,521
31-82-81-820-4271	Camp Revenue	11,209
Total Revenue		391,145

Expenditures:

31-82-81-820-5001	Full-Time Salaries	58,221
31-82-81-820-5002	Part-Time Salaries	155,226
31-82-81-820-5009	Fringe Benefits	32,528
31-82-81-820-5201	Office Supplies	150
31-82-81-820-5204	Postage	10
31-82-81-820-5205	Program Supplies	2,625
31-82-81-820-5208	Pro Shop Supplies	9,000
31-82-81-820-5217	League Expense	5,775
31-82-81-820-5230	Printing/Copies	50
31-82-81-820-5400	Utilities Natural Gas	2,700
31-82-81-820-5401	Utilities Electric	10,000
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	4,500
31-82-81-820-5805	Staff Development	450
31-82-81-820-5812	Uniforms	375
31-82-81-820-5854	Mileage Reimbursement	500
Total Expenditures		\$ 286,620

RECREATION FACILITIES

**2021
Budget**

GOODSON RECREATION CENTER: FITNESS

Revenue:

31-82-81-830-4100	Pro Lesson Tickets	\$ 103,500
31-82-81-830-4106	Class Revenue	78,750
31-82-81-830-4242	Renew/Active Program	25,725
31-82-81-830-4252	Silver & Fit Program	2,400
31-82-81-830-4255	Silver Sneakers Program	158,025
31-82-81-830-4257	Contracted Fitness	29,192
31-82-81-830-4261	Registered Fitness	48,134
31-82-81-830-4262	Martial Arts	20,238
31-82-81-830-4264	Massage	15,008
31-82-81-830-4272	Physical Therapy	225
Total Revenue		<u>481,197</u>

Expenditures:

31-82-81-830-5001	Full-Time Salaries	33,630
31-82-81-830-5002	Part-Time Salaries	239,499
31-82-81-830-5009	Fringe Benefits	40,488
31-82-81-830-5201	Office Supplies	560
31-82-81-830-5204	Postage	50
31-82-81-830-5205	Program Supplies	4,200
31-82-81-830-5230	Printing/Copies	500
31-82-81-830-5503	Contractual Persons	41,914
31-82-81-830-5805	Staff Development	1,250
31-82-81-830-5812	Uniforms	300
31-82-81-830-5854	Mileage Reimbursement	800
Total Expenditures		<u>\$ 363,191</u>

RECREATION FACILITIES

**2021
Budget**

**GOODSON RECREATION CENTER:
AQUATICS**

Revenue:

31-82-81-840-4100	Pro Lesson Tickets	\$ 12,000
31-82-81-840-4102	General Admissions	67,000
31-82-81-840-4106	Class Revenue	90,000
31-82-81-840-4119	Competitive Teams	13,500
31-82-81-840-4268	Parties/Groups	1,500
31-82-81-840-4277	Red Cross Training Revenue	4,125
Total Revenue		188,125

Expenditures:

31-82-81-840-5001	Full-Time Salaries	91,328
31-82-81-840-5002	Part-Time Salaries	158,000
31-82-81-840-5009	Fringe Benefits	55,815
31-82-81-840-5205	Program Supplies	2,000
31-82-81-840-5207	Chemical Supplies	9,000
31-82-81-840-5216	First Aid Supplies	200
31-82-81-840-5230	Printing/Copies	300
31-82-81-840-5400	Utilities Natural Gas	17,000
31-82-81-840-5401	Utilities Electric	24,500
31-82-81-840-5453	Red Cross Fees	4,500
31-82-81-840-5507	Computer Software Maintenance	800
31-82-81-840-5701	Services/Materials to Maintain Facilities/	3,500
31-82-81-840-5702	Ser/Mat to Maintain Equipment	3,500
31-82-81-840-5812	Uniforms	1,000
31-82-81-840-5854	Mileage Reimbursement	375
Total Expenditures		\$ 371,818

RECREATION FACILITIES

**2021
Budget**

SHERIDAN RECREATION CENTER: OPERATIONS

Revenue:

31-82-82-140-4102	General Admission	\$ 4,500
31-82-82-140-4125	Contractual Sales	3,000
31-82-82-140-4130	Pro Shop Sales	15
31-82-82-140-4155	Pass Sales	13,000
31-82-82-140-4157	Facility Rental	28,000
31-82-82-140-4162	Games Self Operated	125
31-82-82-140-4165	ID Card Revenue	1,200
Total Revenue		49,840

Expenditures:

31-82-82-140-5001	Full-Time Salaries	67,430
31-82-82-140-5002	Part-Time Salaries	42,781
31-82-82-140-5009	Fringe Benefits	29,662
31-82-82-140-5054	Sheridan Occupation Tax	183
31-82-82-140-5205	Program Supplies	1,250
31-82-82-140-5400	Utilities Natural Gas	5,000
31-82-82-140-5401	Utilities Electric	14,000
31-82-82-140-5402	Water & Sewer	1,400
31-82-82-140-5403	Telephone	3,576
31-82-82-140-5501	Contractual Services	2,000
31-82-82-140-5805	Staff Development	200
31-82-82-140-5812	Uniforms	300
31-82-82-140-5854	Mileage Reimbursement	500
Total Expenditures		168,282

MAINTENANCE

Expenditures:

31-82-82-260-5001	Full-Time Salaries	42,337
31-82-82-260-5002	Part-Time Salaries	15,660
31-82-82-260-5009	Fringe Benefits	29,336
31-82-82-260-5054	Sheridan Occupation Tax	92
31-82-82-260-5203	Custodial Supplies	5,500
31-82-82-260-5404	Trash Collection	1,300
31-82-82-260-5501	Contractual Services	650
31-82-82-260-5701	Serv/Mat. to Maintain Facilities	8,000
31-82-82-260-5702	Ser/Mat to Maintain Equipment	2,500
Total Expenditures		\$ 105,375

RECREATION FACILITIES

**2021
Budget**

SHERIDAN RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

31-82-82-520-4106	Class Revenue	\$ 8,712
31-82-82-520-4125	Contractual Sales Revenue	3,600
31-82-82-520-4208	Special Event Revenue	730
Total Revenue		13,042

Expenditures:

31-82-82-520-5002	Part-Time Salaries	12,000
31-82-82-520-5009	Fringe Benefits	1,200
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
31-82-82-520-5503	Contractual Persons	2,160
31-82-82-520-5854	Mileage Reimbursement	100
Total Expenditures		16,560

FITNESS

Revenue:

31-82-82-830-4242	Renew/Active Program	2,394
31-82-82-830-4252	Silver & Fit Program	648
31-82-82-830-4255	Silver Sneakers Program	14,339
31-82-82-830-4262	Martial Arts	1,068
Total Revenue		18,449

Expenditures:

31-82-82-830-5002	Part-Time Salaries	2,924
31-82-82-830-5009	Fringe Benefits	292
31-82-82-830-5205	Programs Supplies	500
31-82-82-830-5503	Contractual Persons	641
Total Expenditures		4,357

TOTAL RECREATION CENTERS REVENUE

3,525,343

TOTAL RECREATION CENTERS EXPENDITURES

5,477,253

NET REVENUE OVER (UNDER) EXPENDITURES

\$ (1,951,910)

RECREATION FACILITIES

**2021
Budget**

ATHLETICS

GENERAL OPERATIONS

Revenue:

31-83-01-140-4104	Athletic Grass Field Rental	\$ 245,752
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	13,000
Total Revenue		268,652

Expenditures:

31-83-01-140-5001	Full-Time Salaries	47,623
31-83-01-140-5002	Part-Time Salaries	4,680
31-83-01-140-5009	Fringe Benefits	13,607
31-83-01-140-5201	Office Supplies	50
31-83-01-140-5205	Program Supplies	5,500
31-83-01-140-5230	Printing/Copies	50
31-83-01-140-5403	Telephone	1,200
31-83-01-140-5450	Portalets	31,000
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	600
Total Expenditures		122,310

YOUTH COMMISSION

Revenue:

31-83-01-602-4105	Youth Commission Revenue	550
31-83-01-602-4266	Sponsorship Revenue	300
Total Revenue		850

Expenditures:

31-83-01-602-5205	Program Supplies	600
Total Expenditures		\$ 600

RECREATION FACILITIES

**2021
Budget**

ATHLETICS YOUTH BASEBALL

Revenue:

31-83-61-610-4105	League Fees	\$ 117,740
31-83-61-610-4266	Sponsorship Revenue	4,000
Total Revenue		121,740

Expenditures:

31-83-61-610-5001	Full-Time Salaries	47,239
31-83-61-610-5002	Part-Time Salaries	17,600
31-83-61-610-5009	Fringe Benefits	12,785
31-83-61-610-5106	Merchant Vendor Fees	3,497
31-83-61-610-5205	Program Supplies	20,558
31-83-61-610-5450	Portalets	750
31-83-61-610-5503	Contractual Persons	500
31-83-61-610-5854	Mileage Reimbursement	500
Total Expenditures		103,429

ADULT SOFTBALL

Revenue:

31-83-61-611-4105	League Fees	160,470
Total Revenue		160,470

Expenditures:

31-83-61-611-5001	Full-Time Salaries	37,420
31-83-61-611-5002	Part-Time Salaries	19,976
31-83-61-611-5009	Fringe Benefits	13,354
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	9,581
31-83-61-611-5401	Utilities Electric	70,000
31-83-61-611-5402	Water & Sewer	200
31-83-61-611-5403	Telephone	480
31-83-61-611-5450	Portalets	1,600
31-83-61-611-5503	Contractual Persons	23,000
31-83-61-611-5702	Services/Materials to Maintain Equipmen	3,500
31-83-61-611-5854	Mileage Reimbursement	150
Total Expenditures		\$ 184,374

RECREATION FACILITIES

**2021
Budget**

ATHLETICS VOLLEYBALL

Revenue:

31-83-61-620-4105	League Fees	\$ 19,510
	Total Revenue	19,510

Expenditures:

31-83-61-620-5001	Full-Time Salaries	8,828
31-83-61-620-5002	Part-Time Salaries	672
31-83-61-620-5009	Fringe Benefits	1,693
31-83-61-620-5106	Merchant Vendor Fees	585
31-83-61-620-5205	Program Supplies	3,991
	Total Expenditures	15,769

ADULT VOLLEYBALL

Revenue:

31-83-61-621-4105	League Fees	7,560
	Total Revenue	7,560

Expenditures:

31-83-61-621-5001	Full-Time Salaries	1,070
31-83-61-621-5002	Part-Time Salaries	2,788
31-83-61-621-5009	Fringe Benefits	603
31-83-61-621-5106	Merchant Vendor Fees	212
31-83-61-621-5205	Program Supplies	1,160
	Total Expenditures	5,833

TRACK

Revenue:

31-83-61-625-4106	Class Revenue	79,928
31-83-61-625-4130	Merchandise Sales	300
31-83-61-625-4266	Sponsorship Revenue	3,605
	Total Revenue	83,833

Expenditures:

31-83-61-625-5001	Full-Time Salaries	17,070
31-83-61-625-5002	Part-Time Salaries	12,229
31-83-61-625-5009	Fringe Benefits	6,156
31-83-61-625-5205	Program Supplies	24,588
31-83-61-625-5450	Portalets	1,450
31-83-61-625-5503	Contractual Persons	11,159
31-83-61-625-5802	Promo, Publicity & Printing	1,800
31-83-61-625-5854	Mileage Reimbursement	25
	Total Expenditures	\$ 74,477

RECREATION FACILITIES

**2021
Budget**

ATHLETICS ADULT BASKETBALL

Revenue:

31-83-61-630-4105	League Fees	\$ 54,100
	Total Revenue	54,100

Expenditures:

31-83-61-630-5001	Full-Time Salaries	14,968
31-83-61-630-5002	Part-Time Salaries	26,500
31-83-61-630-5009	Fringe Benefits	7,192
31-83-61-630-5106	Merchant Vendor Fees	1,479
31-83-61-630-5205	Program Supplies	1,881
31-83-61-630-5503	Contractual Persons	1,400
	Total Expenditures	53,420

YOUTH BASKETBALL

Revenue:

31-83-61-631-4105	League Fees	85,175
31-83-61-631-4106	Class Revenue	11,713
31-83-61-631-4266	Sponsorship Revenue	800
	Total Revenue	97,688

Expenditures:

31-83-61-631-5001	Full-Time Salaries	62,170
31-83-61-631-5002	Part-Time Salaries	14,628
31-83-61-631-5009	Fringe Benefits	15,694
31-83-61-631-5106	Merchant Vendor Fees	2,400
31-83-61-631-5205	Program Supplies	6,640
31-83-61-631-5403	Telephone	575
31-83-61-631-5503	Contractual Persons	8,370
31-83-61-631-5854	Mileage Reimbursement	50
	Total Expenditures	\$ 110,527

RECREATION FACILITIES

**2021
Budget**

ATHLETICS PICKLEBALL

Revenue:

31-83-61-655-4105	Leagues/tournaments	\$ 4,900
31-83-61-655-4106	Clinics/Bootcamps	12,381
31-83-61-655-4140	Court Reservations	1,720
Total Revenue		19,001

Expenditures:

31-83-61-655-5001	Full-Time Salaries	4,817
31-83-61-655-5002	Part-Time Salaries	4,958
31-83-61-655-5009	Fringe Benefits	2,026
31-83-61-655-5205	Program Supplies	2,140
Total Expenditures		13,941

ADULT LACROSSE

Revenue:

31-83-61-670-4105	League Fees	12,790
Total Revenue		12,790

Expenditures:

31-83-61-670-5002	Part-Time Salaries	6,840
31-83-61-670-5009	Fringe Benefits	684
31-83-61-670-5106	Merchant Vendor Fees	358
31-83-61-670-5205	Program Supplies	1,140
Total Expenditures		\$ 9,022

RECREATION FACILITIES

**2021
Budget**

ATHLETICS YOUTH LACROSSE

Revenue:

31-83-61-671-4105	League Fees	\$ 190,340
31-83-61-671-4106	Class Revenue	16,815
Total Revenue		207,155

Expenditures:

31-83-61-671-5001	Full-Time Salaries	42,338
31-83-61-671-5002	Part-Time Salaries	35,447
31-83-61-671-5009	Fringe Benefits	11,298
31-83-61-671-5106	Merchant Vendor Fees	5,330
31-83-61-671-5205	Program Supplies	55,893
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
Total Expenditures		175,006

ADULT FLAG FOOTBALL

Revenue:

31-83-61-690-4105	League Fees	2,034
Total Revenue		2,034

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
Total Expenditures		\$ 1,562

RECREATION FACILITIES

**2021
Budget**

ATHLETICS YOUTH FLAG FOOTBALL

Revenue:

31-83-61-691-4105	League Fees	\$ 84,680
	Total Revenue	84,680

Expenditures:

31-83-61-691-5001	Full-Time Salaries	19,268
31-83-61-691-5002	Part-Time Salaries	13,664
31-83-61-691-5009	Fringe Benefits	7,486
31-83-61-691-5106	Merchant Vendor Fees	2,480
31-83-61-691-5205	Program Supplies	7,936
31-83-61-691-5450	Portalets	2,100
31-83-61-691-5517	Constant Contact	120
	Total Expenditures	53,054

CAMPS & CLINICS

Revenue:

31-83-61-851-4106	Class Revenue	70,153
31-83-61-851-4257	Contracted Programs	12,946
	Total Revenue	83,099

Expenditures:

31-83-61-851-5001	Full-Time Salaries	42,916
31-83-61-851-5002	Part-Time Salaries	19,289
31-83-61-851-5009	Fringe Benefits	11,326
31-83-61-851-5205	Program Supplies	2,243
31-83-61-851-5230	Printing/Copies	50
31-83-61-851-5503	Contractual Persons	1,164
31-83-61-851-5854	Mileage Reimbursement	25
	Total Expenditures	77,013

ATHLETICS REVENUE

1,223,162

ATHLETICS EXPENDITURES

1,000,338

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 222,824

RECREATION FACILITIES

**2021
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	1,400
31-83-84-140-4360	Advertising	2,000
Total Revenue		213,400

Expenditures:

31-83-84-140-5001	Full-Time Salaries	111,011
31-83-84-140-5002	Part-Time Salaries	23,133
31-83-84-140-5009	Fringe Benefits	48,257
31-83-84-140-5201	Office Supplies	300
31-83-84-140-5203	Custodial Supplies	6,500
31-83-84-140-5205	Program Supplies	1,050
31-83-84-140-5230	Printing/Copies	350
31-83-84-140-5400	Utilities Natural Gas	43,000
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
31-83-84-140-5812	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	45,000
31-83-84-970-9002	Interest 2010 COPS	1,373
Total Expenditures		351,687

ADULT SOCCER

Revenue:

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

Expenditures:

31-83-84-660-5002	Part-Time Salaries	17,500
31-83-84-660-5009	Fringe Benefits	1,750
31-83-84-660-5106	Merchant Vendor Fees	2,000
31-83-84-660-5205	Program Supplies	1,700
31-83-84-660-5503	Contractual Persons	4,250
Total Expenditures		\$ 27,200

RECREATION FACILITIES

**2021
Budget**

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:

31-83-84-661-4105	League Fees	\$ 99,050
	Total Revenue	99,050

Expenditures:

31-83-84-661-5002	Part-Time Salaries	15,474
31-83-84-661-5009	Fringe Benefits	1,547
31-83-84-661-5106	Merchant Vending Fees	2,773
31-83-84-661-5205	Program Supplies	200
	Total Expenditures	19,994

ADULT LACROSSE

Revenue:

31-83-84-670-4105	League Fees	7,500
	Total Revenue	7,500

Expenditures:

31-83-84-670-5002	Part-Time Salaries	2,500
31-83-84-670-5009	Fringe Benefits	250
31-83-84-670-5106	Merchant Vendor Fees	350
31-83-84-670-5205	Program Supplies	500
	Total Expenditures	3,600

YOUTH LACROSSE

Revenue:

31-83-84-671-4105	League Fees	40,000
	Total Revenue	40,000

Expenditures:

31-83-84-671-5001	Full-Time Salaries	6,970
31-83-84-671-5002	Part-Time Salaries	12,225
31-83-84-671-5009	Fringe Benefits	1,223
31-83-84-671-5106	Merchant Vendor Fees	1,120
31-83-84-671-5205	Program Supplies	300
	Total Expenditures	\$ 21,838

RECREATION FACILITIES

**2021
Budget**

**FAMILY SPORTS CENTER DOME:
ADULT FLAG FOOTBALL**

Revenue:

31-83-84-690-4105	League Fees	\$ 12,435
	Total Revenue	12,435

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	348
31-83-84-690-5205	Program Supplies	400
	Total Expenditures	8,173

CAMPS & CLINICS

Revenue:

31-83-84-851-4106	Class Revenue	32,530
	Total Revenue	32,530

Expenditures:

31-83-84-851-5002	Part-Time Salaries	1,000
31-83-84-851-5009	Fringe Benefits	100
31-83-84-851-5205	Program Supplies	350
31-83-84-851-5503	Contractual Persons	16,750
	Total Expenditures	18,200

FSC ATHLETIC REVENUE	487,865
FSC ATHLETIC EXPENDITURES	450,692
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 37,173

RECREATION FACILITIES

**2021
Budget**

SS SPORTS COMPLEX ATHLETICS: GENERAL OPERATIONS

Revenue:

31-83-91-140-4102	General Admissions	\$ 30,000
31-83-91-140-4104	Athletic Field & Gym Rental	495,000
31-83-91-140-4125	Contractual Sales	2,000
31-83-91-140-4130	Pro Shop Sales	2,000
31-83-91-140-4155	Pass Sales	5,000
31-83-91-140-4157	Facility Rental	50,000
31-83-91-140-4360	Advertising	3,000
Total Revenue		587,000

Expenditures:

31-83-91-140-5001	Full-Time Salaries	138,217
31-83-91-140-5002	Part-Time Salaries	180,000
31-83-91-140-5009	Fringe Benefits	74,900
31-83-91-140-5201	Office Supplies	200
31-83-91-140-5203	Custodial Supplies	20,000
31-83-91-140-5205	Program Supplies	4,000
31-83-91-140-5208	Pro Shop Supplies	3,000
31-83-91-140-5230	Printing/Copies	1,000
31-83-91-140-5400	Utilities Natural Gas	36,000
31-83-91-140-5401	Utilities Electric	90,000
31-83-91-140-5402	Water & Sewer	18,750
31-83-91-140-5403	Telephone	10,500
31-83-91-140-5404	Trash Collection	8,010
31-83-91-140-5501	Contractual Services	45,000
31-83-91-140-5701	Services/Materials to Maintain Facilities/I	10,000
31-83-91-140-5702	Service/Materials to Maintain Equipment	5,000
31-83-91-140-5812	Uniforms	1,000
Total Expenditures		\$ 645,577

RECREATION FACILITIES

**2021
Budget**

SS SPORTS COMPLEX ATHLETICS: ADULT SOCCER

Revenue:

31-83-91-660-4105	League Fees	\$ 108,000
	Total Revenue	108,000

Expenditures:

31-83-91-660-5002	Part-Time Salaries	32,600
31-83-91-660-5009	Fringe Benefits	3,300
31-83-91-660-5106	Merchant Vendor Fees	2,700
31-83-91-660-5205	Program Supplies	4,000
31-83-91-660-5503	Contractual Persons	9,000
31-83-91-660-5517	Constant Contact	750
	Total Expenditures	52,350

YOUTH SOCCER

Revenue:

31-83-91-661-4105	League Fees	78,400
	Total Revenue	78,400

Expenditures:

31-83-91-661-5002	Part-Time Salaries	32,590
31-83-91-661-5009	Fringe Benefits	3,260
31-83-91-661-5106	Merchant Vendor Fees	2,000
31-83-91-661-5205	Program Supplies	2,700
31-83-91-661-5517	Constant Contact	500
	Total Expenditures	41,050

ADULT LACROSSE

Revenue:

31-83-91-670-4105	League Fees	18,000
	Total Revenue	18,000

Expenditures:

31-83-91-670-5002	Part-Time Salaries	8,280
31-83-91-670-5009	Fringe Benefits	821
31-83-91-670-5106	Merchant Vendor Fees	500
31-83-91-670-5205	Program Supplies	750
31-83-91-670-5517	Constant Contact	250
	Total Expenditures	\$ 10,601

RECREATION FACILITIES

**2021
Budget**

SS SPORTS COMPLEX ATHLETICS: YOUTH LACROSSE

Revenue:

31-83-91-671-4105	League Fees	\$ 48,000
	Total Revenue	48,000

Expenditures:

31-83-91-671-5002	Part-Time Salaries	21,632
31-83-91-671-5009	Fringe Benefits	2,164
31-83-91-671-5106	Merchant Vendor Fees	1,200
31-83-91-671-5205	Program Supplies	2,400
31-83-91-671-5517	Constant Contact	200
	Total Expenditures	27,596

ADULT FLAG FOOTBALL

Revenue:

31-83-91-690-4105	League Fees	24,000
	Total Revenue	24,000

Expenditures:

31-83-91-690-5002	Part-Time Salaries	9,000
31-83-91-690-5009	Fringe Benefits	900
31-83-91-690-5106	Merchant Vendor Fees	600
31-83-91-690-5205	Program Supplies	1,000
31-83-91-690-5517	Constant Contact	200
	Total Expenditures	11,700

YOUTH FLAG FOOTBALL

Revenue:

31-83-91-691-4105	League Fees	19,200
	Total Revenue	19,200

Expenditures:

31-83-91-691-5002	Part-Time Salaries	3,600
31-83-91-691-5009	Fringe Benefits	360
31-83-91-691-5106	Merchant Vendor Fees	500
31-83-91-691-5205	Program Supplies	1,200
31-83-91-691-5517	Constant Contact	250
	Total Expenditures	\$ 5,910

RECREATION FACILITIES

		2021 Budget
SS SPORTS COMPLEX ATHLETICS:		
FITNESS		
Revenue:		
31-83-91-830-4106	Class Revenue	\$ 5,000
31-83-91-830-4257	Contracted Fitness	1,000
Total Revenue		<u>6,000</u>
Expenditures:		
31-83-91-830-5002	Part-Time Salaries	2,000
31-83-91-830-5009	Fringe Benefits	200
31-83-91-830-5205	Program Supplies	750
31-83-91-830-5503	Contractual Persons	750
Total Expenditures		<u>3,700</u>
CAMPS & CLINICS		
Revenue:		
31-83-91-851-4106	Class Revenue	20,000
31-83-91-851-4257	Contracted Programs	30,000
Total Revenue		<u>50,000</u>
Expenditures:		
31-83-91-851-5002	Part-Time Salaries	15,000
31-83-91-851-5009	Fringe Benefits	1,500
31-83-91-851-5205	Program Supplies	2,000
31-83-91-851-5503	Contractual Persons	14,000
Total Expenditures		<u>32,500</u>
REC COMPLEX ATHLETIC REVENUE		938,600
REC COMPLEX ATHLETIC EXPENDITURES		<u>830,984</u>
NET REVENUE OVER (UNDER) EXPENDITURES		<u>\$ 107,616</u>

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: OUTDOOR RECREATION PROGRAMS

Revenue:

31-40-51-543-4173	Outdoor Recreation	\$ 12,235
31-40-51-543-4182	Eco Travel Revenue	15,948
Total Revenue		28,183

Expenditures:

31-40-51-543-5001	Full-Time Salaries	9,246
31-40-51-543-5009	Fringe Benefits	4,123
31-40-51-543-5205	Program Supplies	200
31-40-51-543-5503	Contractual Persons	8,289
Total Expenditures		21,858

COLORADO JOURNEY MINI GOLF

Revenue:

31-84-62-140-4102	General Admissions	311,268
31-84-62-140-4122	Concession Self Operated	19,102
31-84-62-140-4268	Parties/Groups	19,812
31-84-62-140-4360	Advertising Revenue	1,200
Total Revenue		351,382

Expenditures:

31-84-62-140-5001	Full-Time Salaries	33,845
31-84-62-140-5002	Part-Time Salaries	58,005
31-84-62-140-5009	Fringe Benefits	11,742
31-84-62-140-5106	Merchant Vendor Fee	100
31-84-62-140-5201	Office Supplies	400
31-84-62-140-5203	Custodial Supplies	875
31-84-62-140-5205	Program Supplies	9,250
31-84-62-140-5206	Food & Concession Supplies	12,360
31-84-62-140-5230	Printing/Copies	1,000
31-84-62-140-5401	Utilities Electric	16,250
31-84-62-140-5402	Water & Sewer	9,000
31-84-62-140-5403	Telephone	4,500
31-84-62-140-5404	Trash Collection	1,400
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	5,200
31-84-62-140-5812	Uniforms	500
31-84-62-140-5854	Mileage Reimbursement	250
Total Expenditures		\$ 183,537

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: CORNERSTONE BATTING CAGES

Revenue:

31-84-63-140-4102	General Admissions	\$ 67,869
31-84-63-140-4122	Concession Self Operated	4,800
Total Revenue		<u>72,669</u>

Expenditures:

31-84-63-140-5001	Full-Time Salaries	6,769
31-84-63-140-5002	Part-Time Salaries	17,685
31-84-63-140-5009	Fringe Benefits	2,957
31-84-63-140-5106	Merchant Vendor Fee	30
31-84-63-140-5205	Program Supplies	1,000
31-84-63-140-5206	Food & Concession Supplies	3,250
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	3,800
31-84-63-140-5802	Promo, Publicity & Printing	500
Total Expenditures		<u>\$ 44,541</u>

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: LONE TREE TENNIS

Revenue:

31-84-70-650-4106	Adult Class Revenue	\$ 3,612
31-84-70-650-4113	Youth Class Revenue	9,156
31-84-70-650-4119	USTA/CTA Teams	25,925
31-84-70-650-4125	Contractual Sales	50
31-84-70-650-4130	Pro Shop	50
31-84-70-650-4136	Pro Lesson Court Fees	15,000
31-84-70-650-4140	Court Reservations	3,645
31-84-70-650-4257	Contracted Programs	14,000
Total Revenue		71,438

Expenditures:

31-84-70-650-5001	Full-Time Salaries	11,646
31-84-70-650-5002	Part-Time Salaries	3,600
31-84-70-650-5009	Fringe Benefits	4,444
31-84-70-650-5201	Office Supplies	250
31-84-70-650-5205	Program Supplies	3,200
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	1,400
31-84-70-650-5450	Portalets	200
31-84-70-650-5503	Contractual Persons (District Classes)	5,107
31-84-70-650-5504	Contractual Persons (Private Lessons)	10,500
31-84-70-650-5701	Service/Materials to Maintain Facilities	3,500
31-84-70-650-5702	Service/Materials to Maintain Equipment	250
31-84-70-650-5812	Uniforms	250
31-84-70-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 52,297

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: LITTLETON TENNIS

Revenue:

31-84-72-650-4106	Adult Class Revenue	\$ 117,240
31-84-72-650-4113	Youth Class Revenue	192,720
31-84-72-650-4118	In-House Teams	31,860
31-84-72-650-4119	USTA/CTA Teams	21,550
31-84-72-650-4130	Pro Shop Sales	50
31-84-72-650-4136	Pro Lesson Court Fees	155,000
31-84-72-650-4139	Block Time Court Reservations	315,175
31-84-72-650-4140	Court Reservations	21,205
31-84-72-650-4141	Racquet Stringing	3,000
31-84-72-650-4145	Tournaments	33,810
31-84-72-650-4180	Expansion Fund	2,000
31-84-72-650-4208	Special Event Revenue	4,500
Total Revenue		898,110

Expenditures:

31-84-72-650-5001	Full-Time Salaries	72,870
31-84-72-650-5002	Part-Time Salaries	51,000
31-84-72-650-5009	Fringe Benefits	29,771
31-84-72-650-5106	Merchant Vendor Fees	3,400
31-84-72-650-5203	Custodial Supplies	3,000
31-84-72-650-5205	Program Supplies	9,100
31-84-72-650-5230	Printing/Copies	75
31-84-72-650-5400	Utilities Natural Gas	32,000
31-84-72-650-5401	Utilities Electric	40,000
31-84-72-650-5402	Water & Sewer	1,000
31-84-72-650-5403	Telephone	1,300
31-84-72-650-5404	Trash Collection	900
31-84-72-650-5501	Contractual Services	6,000
31-84-72-650-5503	Contractual Persons (District Classes)	123,984
31-84-72-650-5504	Contractual Persons (Private Lessons)	108,500
31-84-72-650-5701	Services/Materials to Maintain Facilities/I	7,000
31-84-72-650-5812	Uniforms	500
31-84-72-650-5839	Tennis Tournament Expense	7,000
31-84-72-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 497,550

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: HOLLY TENNIS

Revenue:

31-84-88-650-4106	Adult Class Revenue	\$ 4,976
31-84-88-650-4113	Youth Class Revenue	17,015
31-84-88-650-4119	USTA/CTA Teams	17,830
31-84-88-650-4125	Contractual Sales	325
31-84-88-650-4130	Pro Shop Sales	350
31-84-88-650-4136	Pro Lesson Court Fees	6,000
31-84-88-650-4140	Court Reservations	2,690
Total Revenue		49,186

Expenditures:

31-84-88-650-5001	Full-Time Salaries	34,412
31-84-88-650-5002	Part-Time Salaries	3,600
31-84-88-650-5009	Fringe Benefits	12,404
31-84-88-650-5201	Office Supplies	100
31-84-88-650-5205	Program Supplies	3,500
31-84-88-650-5208	Pro Shop Supplies	250
31-84-88-650-5401	Utilities Electric	13,500
31-84-88-650-5402	Water & Sewer	2,400
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)	8,796
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
Total Expenditures		\$ 88,662

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: BMX

Revenue:

31-84-89-682-4106	Class Revenue	\$ 13,900
31-84-89-682-4130	Merchandise Sales	250
31-84-89-682-4266	Sponsorship	1,000
Total Revenue		15,150

Expenditures:

31-84-89-682-5001	Full-Time Salaries	4,513
31-84-89-682-5002	Part-Time Salaries	270
31-84-89-682-5009	Fringe Benefits	819
31-84-89-682-5201	Office Supplies	75
31-84-89-682-5205	Program Supplies	8,403
31-84-89-682-5403	Telephone	480
31-84-89-682-5450	Portalets	270
Total Expenditures		14,830

LONE TREE HUB ARTS AND ENRICHMENT

Revenue:

31-84-55-520-4020	City of Lone Tree Reimbursement	50,000
31-84-55-520-4030	Donations	200
31-84-55-520-4106	Class Revenue	12,750
31-84-55-520-4125	Contractual Sales Revenue	22,000
31-84-55-520-4157	Facility Rental	48,000
31-84-55-520-4208	Special Events Revenue	1,000
Total Revenue		133,950

Expenditures:

31-84-55-520-5001	Full-Time Salaries	20,261
31-84-55-520-5002	Part-Time Salaries	43,000
31-84-55-520-5009	Fringe Benefits	10,218
31-84-55-520-5201	Office Supplies	500
31-84-55-520-5204	Postage	50
31-84-55-520-5205	Program Supplies	2,135
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	3,400
31-84-55-520-5403	Telephone	16,000
31-84-55-520-5503	Contractual Persons	13,200
31-84-55-520-5854	Mileage Reimbursement	400
Total Expenditures		\$ 129,364

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: LONE TREE HUB ACTIVE ADULTS

Revenue:

31-84-55-511-4106	Active Adult Class Revenue	\$ 4,000
	Total Revenue	4,000

Expenditures:

31-84-55-511-5205	Program Supplies	500
	Total Expenditures	500

LONE TREE HUB ESPORTS

Revenue:

31-84-55-523-4105	League Fees	9,850
31-84-55-523-4106	Class Revenue	24,500
31-84-55-523-4157	Facility Rental	2,200
31-84-55-523-4251	Drop In Revenue	10,400
	Total Revenue	46,950

Expenditures:

31-84-55-523-5001	Full-Time Salaries	13,721
31-84-55-523-5002	Part-Time Salaries	4,500
31-84-55-523-5009	Fringe Benefits	23,926
31-84-55-523-5106	Merchant Vendor Fees	1,000
31-84-55-523-5205	Program Supplies	3,000
	Total Expenditures	46,147

LONE TREE HUB FITNESS

Revenue:

31-84-55-830-4257	Contracted Fitness	6,500
	Total Revenue	6,500

Expenditures:

31-84-55-830-5503	Contractual Persons	4,000
	Total Expenditures	\$ 4,000

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: LONE TREE HUB MAINTENANCE

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

COOK CREEK POOL

Revenue:		
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	23,000
Total Revenue		176,000

Expenditures:		
31-84-86-840-5001	Full-Time Salaries	8,638
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	1,500
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	1,200
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
Total Expenditures		\$ 206,848

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: COOK CREEK SWIM TEAM

Revenue:

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

Expenditures:

31-84-86-841-5001	Full-Time Salaries	3,599
31-84-86-841-5002	Part-Time Salaries	9,785
31-84-86-841-5009	Fringe Benefits	2,000
31-84-86-841-5205	Program Supplies	1,000
31-84-86-841-5501	Contractual Services	2,000
	Total Expenditures	18,384

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	14,000
	Total Revenue	139,000

Expenditures:

31-84-87-840-5001	Full-Time Salaries	7,198
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	3,000
31-84-87-840-5207	Chemical Supplies	12,000
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/	2,500
31-84-87-840-5702	Services/Materials to Maintain Equipme	2,500
31-84-87-840-5812	Uniforms	800
	Total Expenditures	\$ 174,979

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: HOLLY SWIM TEAM

Revenue:

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

Expenditures:

31-84-87-841-5001	Full-Time Salaries	2,879
31-84-87-841-5002	Part-Time Salaries	8,500
31-84-87-841-5009	Fringe Benefits	1,700
31-84-87-841-5205	Program Supplies	750
31-84-87-841-5501	Contractual	2,000
	Total Expenditures	15,829

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	9,000
	Total Revenue	93,000

Expenditures:

31-84-85-840-5001	Full-Time Salaries	7,198
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	10,000
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	750
31-84-85-840-5507	Computer Software Maintenance	300
31-84-85-840-5701	Services/Materials to Maintain Facilities/	1,500
31-84-85-840-5702	Services/Materials to Maintain Equipme	1,500
31-84-85-840-5812	Uniforms	750
	Total Expenditures	\$ 133,698

RECREATION FACILITIES

**2021
Budget**

OTHER RECREATION FACILITIES: FRANKLIN SWIM TEAM

Revenue:

31-84-85-841-4121	Swim Team Revenue	\$ 25,000
	Total Revenue	25,000

Expenditures:

31-84-85-841-5001	Full-Time Salaries	2,879
31-84-85-841-5002	Part-Time Salaries	8,755
31-84-85-841-5009	Fringe Benefits	1,700
31-84-85-841-5205	Program Supplies	1,200
31-84-85-841-5501	Contractual Services	1,200
	Total Expenditures	15,734

HARLOW POOL

Revenue:

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	2,600
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	7,000
	Total Revenue	62,900

Expenditures:

31-84-90-840-5001	Full-Time Salaries	7,199
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
31-84-90-840-5206	Food & Concession Supplies	700
31-84-90-840-5207	Chemical Supplies	7,000
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	750
31-84-90-840-5507	Computer Software Maintenance	300
31-84-90-840-5701	Services/Materials to Maintain Facilities/	1,500
31-84-90-840-5702	Ser/Mat to Main Equipment	1,500
31-84-90-840-5812	Uniforms	750
	Total Expenditures	\$ 89,230

RECREATION FACILITIES

	<u>2021 Budget</u>
TOTAL OTHER RECREATION FACILITIES REVENUE	\$ 2,238,418
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	<u>1,754,748</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>483,670</u>
TOTAL RECREATION DEPARTMENT REVENUE	13,643,118
TOTAL RECREATION DEPARTMENT EXPENDITURES	<u>14,250,025</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ (606,907)</u>

GOLF DEPARTMENT

2021 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	\$ -	\$ 19,000	\$ (19,000)
MAINTENANCE ADMIN	-	97,133	(97,133)
LANDSCAPE MAINTENANCE	-	799,525	(799,525)
GARAGE & SHOP	-	220,466	(220,466)
PRO SHOP	267,050	232,651	34,399
GENERAL OPERATIONS	2,152,500	647,590	1,504,910
TOTAL LONE TREE GOLF COURSE	2,419,550	2,016,365	403,185
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	18,000	(18,000)
MAINTENANCE ADMIN	-	107,592	(107,592)
LANDSCAPE MAINTENANCE	-	787,797	(787,797)
GARAGE & SHOP	-	205,089	(205,089)
PRO SHOP	204,500	169,084	35,416
GENERAL OPERATIONS	2,176,000	696,800	1,479,200
TOTAL SOUTH SUBURBAN GOLF COURSE	2,380,500	1,984,362	396,138
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	6,800	(6,800)
MAINTENANCE ADMIN	-	78,317	(78,317)
LANDSCAPE MAINTENANCE	-	510,487	(510,487)
GARAGE & SHOP	-	178,016	(178,016)
PRO SHOP	150,150	124,584	25,566
GENERAL OPERATIONS	1,242,000	410,986	831,014
TOTAL LITTLETON GOLF COURSE	1,392,150	1,309,190	82,960
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	5,400	(5,400)
MAINTENANCE ADMIN	-	63,089	(63,089)
LANDSCAPE MAINTENANCE	-	490,343	(490,343)
GARAGE & SHOP	-	106,268	(106,268)
PRO SHOP	162,500	198,983	(36,483)
GENERAL OPERATIONS	1,846,500	1,140,220	706,280
TOTAL FAMILY SPORTS CENTER GOLF COURSE	2,009,000	2,004,303	4,697
TOTAL GOLF DEPARTMENT	\$ 8,201,200	\$ 7,314,220	\$ 886,980

GOLF DEPARTMENT

**2021
Budget**

LONE TREE GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

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

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-70-261-5001	Full-Time Salaries	38,007
31-70-70-261-5009	Fringe Benefits	16,826
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	3,000
31-70-70-261-5401	Utilities Electric	3,500
31-70-70-261-5402	Water & Sewer	1,000
31-70-70-261-5403	Telephone	2,200
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
Total Expenditures		97,133

LANDSCAPE MAINTENANCE

Expenditures:

31-70-70-263-5001	Full-Time Salaries	193,570
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	60,955
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	135,000
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
Total Expenditures		\$ 799,525

GOLF DEPARTMENT

**2021
Budget**

LONE TREE GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-70-264-5001	Full-Time Salaries	\$ 81,626
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	36,640
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
Total Expenditures		220,466

PRO SHOP

Revenue:		
31-70-70-750-4110	Cash Over/Under	50
31-70-70-750-4129	Sales Tax Revenue	7,000
31-70-70-750-4130	Pro Shop Sales	260,000
Total Revenue		267,050

Expenditures:		
31-70-70-750-5001	Full-Time Salaries	17,330
31-70-70-750-5002	Part-Time Salaries	23,000
31-70-70-750-5003	Overtime	150
31-70-70-750-5009	Fringe Benefits	3,171
31-70-70-750-5205	Program Supplies	7,000
31-70-70-750-5208	Pro Shop Supplies	180,000
31-70-70-750-5321	Lost Discount/Lost Merchandise	2,000
Total Expenditures		\$ 232,651

GOLF DEPARTMENT

2021 Budget

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-70-751-4106	Golf Class Revenue	\$ 10,000
31-70-70-751-4128	Admission Tax	16,000
31-70-70-751-4136	Pro Rental Fees	2,500
31-70-70-751-4175	Green Fees	1,250,000
31-70-70-751-4176	Junior Golf	10,000
31-70-70-751-4177	Driving Range	165,000
31-70-70-751-4178	Golf Cart Rental	425,000
31-70-70-751-4179	Club & Hand Cart Rental	6,000
31-70-70-751-4180	Expansion Fund	48,000
31-70-70-751-4183	Annual Membership	220,000
Total Revenue		<u>\$ 2,152,500</u>

GOLF DEPARTMENT

**2021
Budget**

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-70-751-5001	Full-Time Salaries	\$ 195,451
31-70-70-751-5002	Part-Time Salaries	155,000
31-70-70-751-5003	Overtime	1,300
31-70-70-751-5009	Fringe Benefits	64,529
31-70-70-751-5201	Office Supplies	1,500
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	17,000
31-70-70-751-5302	Minor Tools & Equipment	500
31-70-70-751-5305	Cart Maintenance	15,000
31-70-70-751-5400	Utilities Natural Gas	12,000
31-70-70-751-5401	Utilities Electric	34,000
31-70-70-751-5402	Water & Sewer	4,000
31-70-70-751-5403	Telephone	2,500
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/Build	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	19,000
31-70-70-751-5835	Junior Golf	6,000
31-70-70-970-9001	Principal Golf Cart Lease	49,809
31-70-70-970-9002	Interest Golf Cart Lease	5,301
Total Expenditures		647,590

SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

Expenditures:		
31-70-71-260-5701	Services/Materials to Maintain Facilities/Build	13,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	5,000
Total Expenditures		\$ 18,000

GOLF DEPARTMENT

**2021
Budget**

SOUTH SUBURBAN GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-71-261-5001	Full-Time Salaries	\$ 36,400
31-70-71-261-5009	Fringe Benefits	12,392
31-70-71-261-5201	Office Supplies	500
31-70-71-261-5203	Custodial Supplies	1,550
31-70-71-261-5302	Minor Tools & Equipment	14,000
31-70-71-261-5401	Utilities Electric	21,700
31-70-71-261-5402	Water & Sewer	1,700
31-70-71-261-5403	Telephone	3,800
31-70-71-261-5404	Trash Collection	5,500
31-70-71-261-5501	Contractual Services	2,700
31-70-71-261-5803	Dues & Subscriptions	650
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	4,700
Total Expenditures		107,592

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-71-263-5001	Full-Time Salaries	194,152
31-70-71-263-5002	Part-Time Salaries	154,500
31-70-71-263-5003	Overtime	4,500
31-70-71-263-5009	Fringe Benefits	68,505
31-70-71-263-5209	Agricultural Supplies	132,612
31-70-71-263-5218	Irrigation Supplies	20,000
31-70-71-263-5304	Equipment Rental	3,800
31-70-71-263-5401	Utilities Electric	112,498
31-70-71-263-5709	Service/Materials to Maintain Landscape	72,100
31-70-71-263-5711	Service/Materials to Maintain Golf Course	15,450
31-70-71-263-5712	Irrigation Trans. & Dist.	6,180
31-70-71-263-5812	Uniforms	3,500
Total Expenditures		\$ 787,797

GOLF DEPARTMENT

**2021
Budget**

SOUTH SUBURBAN GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-71-264-5001	Full-Time Salaries	\$ 66,876
31-70-71-264-5009	Fringe Benefits	28,060
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	52,000
31-70-71-264-5812	Uniforms	6,153
Total Expenditures		205,089

PRO SHOP

Revenue:		
31-70-71-750-4129	Sales Tax Revenue	4,500
31-70-71-750-4130	Pro Shop Sales	200,000
Total Revenue		204,500

Expenditures:		
31-70-71-750-5001	Full-Time Salaries	14,442
31-70-71-750-5002	Part-Time Salaries	7,000
31-70-71-750-5009	Fringe Benefits	2,642
31-70-71-750-5205	Program Supplies	3,000
31-70-71-750-5208	Pro Shop Supplies	140,000
31-70-71-750-5321	Lost Discount/Lost Merchandise	2,000
Total Expenditures		\$ 169,084

GOLF DEPARTMENT

**2021
Budget**

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:		
31-70-71-751-4103	Season Tickets	\$ 65,000
31-70-71-751-4136	Pro Rental Fees	14,000
31-70-71-751-4175	Green Fees	1,300,000
31-70-71-751-4176	Junior Golf	45,000
31-70-71-751-4177	Driving Range	250,000
31-70-71-751-4178	Golf Cart Rental	420,000
31-70-71-751-4179	Club & Hand Cart Rental	12,000
31-70-71-751-4180	Expansion Fund	70,000
Total Revenue		<u>2,176,000</u>

Expenditures:		
31-70-71-751-5001	Full-Time Salaries	248,548
31-70-71-751-5002	Part-Time Salaries	210,000
31-70-71-751-5009	Fringe Benefits	69,842
31-70-71-751-5201	Office Supplies	2,500
31-70-71-751-5202	Motor Fuels & Lubricants	1,500
31-70-71-751-5203	Custodial Supplies	3,000
31-70-71-751-5205	Program Supplies	6,500
31-70-71-751-5230	Printing/Copies	150
31-70-71-751-5305	Cart Maintenance	5,200
31-70-71-751-5400	Utilities Natural Gas	6,000
31-70-71-751-5401	Utilities Electric	8,000
31-70-71-751-5402	Water & Sewer	3,850
31-70-71-751-5403	Telephone	3,000
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/Build	5,000
31-70-71-751-5704	Service/Materials to Rental Equipment	1,800
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	6,200
31-70-71-751-5833	Tournaments	1,800
31-70-71-751-5834	Driving Range	33,000
31-70-71-751-5835	Junior Golf	9,000
31-70-71-970-9001	Principal Golf Cart Lease	49,809
31-70-71-970-9002	Interest Golf Cart Lease	5,301
Total Expenditures		<u>\$ 696,800</u>

GOLF DEPARTMENT

**2021
Budget**

LITTLETON GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

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

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-72-261-5001	Full-Time Salaries	38,586
31-70-72-261-5009	Fringe Benefits	10,706
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	1,400
31-70-72-261-5401	Utilities Electric	3,100
31-70-72-261-5402	Water & Sewer	550
31-70-72-261-5403	Telephone	3,000
31-70-72-261-5501	Contractual Services	13,500
31-70-72-261-5803	Dues & Subscriptions	1,200
31-70-72-261-5805	Staff Development	1,400
31-70-72-261-5812	Uniforms	1,200
Total Expenditures		\$ 78,317

GOLF DEPARTMENT

**2021
Budget**

LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-72-263-5001	Full-Time Salaries	\$ 182,272
31-70-72-263-5002	Part-Time Salaries	90,200
31-70-72-263-5003	Overtime	700
31-70-72-263-5009	Fringe Benefits	56,465
31-70-72-263-5209	Agricultural Supplies	66,650
31-70-72-263-5218	Irrigation Supplies	15,900
31-70-72-263-5304	Equipment Rental	3,000
31-70-72-263-5401	Utilities Electric	37,000
31-70-72-263-5402	Water & Sewer	300
31-70-72-263-5709	Service/Materials to Maintain Landscape	24,500
31-70-72-263-5711	Service/Materials to Maintain Golf Course	8,000
31-70-72-263-5712	Irrigation Trans. & Dist.	25,000
31-70-72-263-5826	Vandalism	500
Total Expenditures		510,487

GARAGE & SHOP

Expenditures:		
31-70-72-264-5001	Full-Time Salaries	98,499
31-70-72-264-5003	Overtime	500
31-70-72-264-5009	Fringe Benefits	35,167
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	2,350
Total Expenditures		\$ 178,016

GOLF DEPARTMENT

**2021
Budget**

LITTLETON GOLF COURSE: PRO SHOP

Revenue:

31-70-72-750-4129	Sales Tax Revenue	\$ 10,150
31-70-72-750-4130	Pro Shop Sales	140,000
Total Revenue		150,150

Expenditures:

31-70-72-750-5001	Full-Time Salaries	14,442
31-70-72-750-5002	Part-Time Salaries	2,500
31-70-72-750-5009	Fringe Benefits	2,642
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	2,000
Total Expenditures		\$ 124,584

GOLF DEPARTMENT

2021 Budget

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-72-751-4099	Miscellaneous	\$ 200
31-70-72-751-4103	Season Tickets	22,000
31-70-72-751-4106	Class Revenue	3,500
31-70-72-751-4110	Cash Over/Under	200
31-70-72-751-4136	Pro Rental Fees	1,600
31-70-72-751-4165	ID Cards	3,500
31-70-72-751-4175	Green Fees	780,000
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	290,000
31-70-72-751-4179	Club & Hand Cart Rental	7,000
31-70-72-751-4180	Expansion Fund	22,000
Total Revenue		<u>\$ 1,242,000</u>

GOLF DEPARTMENT

**2021
Budget**

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-72-751-5001	Full-Time Salaries	\$ 116,584
31-70-72-751-5002	Part-Time Salaries	140,000
31-70-72-751-5003	Overtime	250
31-70-72-751-5009	Fringe Benefits	28,774
31-70-72-751-5201	Office Supplies	400
31-70-72-751-5202	Motor Fuels & Lubricants	7,000
31-70-72-751-5203	Custodial Supplies	3,500
31-70-72-751-5204	Postage	200
31-70-72-751-5205	Program Supplies	6,000
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	300
31-70-72-751-5305	Cart Maintenance	4,000
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	500
31-70-72-751-5403	Telephone	2,700
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/Build	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	1,200
31-70-72-751-5812	Uniforms	5,000
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	42,694
31-70-72-970-9002	Interest Golf Cart Lease	4,544
Total Expenditures		410,986

FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

Expenditures:		
31-70-84-260-5701	Services/Materials to Maintain Facilities/Build	3,500
31-70-84-260-5709	Service/Materials to Maintain Landscape	1,900
Total Expenditures		\$ 5,400

GOLF DEPARTMENT

2021
Budget

FAMILY SPORTS CENTER GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-84-261-5001	Full-Time Salaries	\$ 31,761
31-70-84-261-5009	Fringe Benefits	15,708
31-70-84-261-5201	Office Supplies	300
31-70-84-261-5203	Custodial Supplies	600
31-70-84-261-5302	Minor Tools & Equipment	1,500
31-70-84-261-5404	Trash Collections	6,600
31-70-84-261-5501	Contractual Services	4,000
31-70-84-261-5803	Dues & Subscriptions	670
31-70-84-261-5805	Staff Development	950
31-70-84-261-5812	Uniforms	1,000
Total Expenditures		63,089

LANDSCAPE MAINTENANCE

Expenditures:

31-70-84-263-5001	Full-Time Salaries	120,348
31-70-84-263-5002	Part-Time Salaries	40,000
31-70-84-263-5003	Overtime	250
31-70-84-263-5009	Fringe Benefits	39,097
31-70-84-263-5209	Agricultural Supplies	54,000
31-70-84-263-5218	Irrigation Supplies	9,000
31-70-84-263-5304	Equipment Rental	1,000
31-70-84-263-5400	Utilities Natural Gas	1,548
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
Total Expenditures		\$ 490,343

GOLF DEPARTMENT

**2021
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-84-264-5001	Full-Time Salaries	\$ 54,253
31-70-84-264-5009	Fringe Benefits	19,940
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	1,975
Total Expenditures		106,268

PRO SHOP

Revenue:		
31-70-84-750-4130	Golf Pro Shop Sales	150,000
31-70-84-750-4202	Skate Sharpening	12,500
Total Revenue		162,500

Expenditures:		
31-70-84-750-5001	Full-Time Salaries	41,872
31-70-84-750-5002	Part-Time Salaries	22,000
31-70-84-750-5009	Fringe Benefits	23,611
31-70-84-750-5205	Program Supplies	3,500
31-70-84-750-5208	Golf Pro Shop Supplies	108,000
Total Expenditures		198,983

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	127,000
31-70-84-751-4179	Club & Hand Cart Rental	8,000
31-70-84-751-4180	Expansion Fund	12,000
31-70-84-752-4130	Hockey Pro Shop Sales	350,000
Total Revenue		\$ 1,846,500

GOLF DEPARTMENT

2021
Budget

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Expenditures:

31-70-84-751-5001	Full-Time Salaries	\$ 144,741
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	48,308
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	4,950
31-70-84-751-5701	Services/Materials to Maintain Facilities/Build	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	146,940
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	185,813
31-70-84-970-9002	Interest 2010 COPS	6,868
Total Expenditures		<u>1,140,220</u>

TOTAL GOLF REVENUE	8,201,200
TOTAL GOLF EXPENDITURES	7,314,220
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 886,980</u>

HOSPITALITY DEPARTMENT

	2021 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 462,654	\$ 494,238	\$ (31,584)
BANQUET	477,227	386,077	91,150
ROOMS DIVISION	313,600	298,605	14,995
TOTAL LONE TREE GOLF COURSE	1,253,481	1,178,920	74,561
SSGC RESTAURANT OPERATIONS	614,610	674,718	(60,108)
CENTENNIAL RESTAURANT	254,200	252,862	1,338
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	657,730	650,940	6,790
CONCESSION	158,430	164,326	(5,896)
TOTAL FSC GOLF COURSE	816,160	815,266	894
SS SPORTS COMPLEX RESTAURANT	335,000	347,510	(12,510)
ADMINISTRATION	3,250	256,861	(253,611)
TOTAL HOSPITALITY DEPARTMENT	\$ 3,276,701	\$ 3,526,137	\$ (249,436)

HOSPITALITY DEPARTMENT

2021 Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:

31-75-70-760-4125	Contractual Sales	\$ 1,534
31-75-70-760-4129	Sales Tax Revenue	14,999
31-75-70-760-4185	Food Sales	205,918
31-75-70-760-4190	Service Charges	880
31-75-70-760-4220	Restaurant Liquor Sales	75,430
31-75-70-760-4221	Restaurant Beer Sales	145,170
31-75-70-760-4222	Restaurant Wine Sales	18,723
	Total Revenue	<u>\$ 462,654</u>

HOSPITALITY DEPARTMENT

2021
Budget

LONE TREE GOLF COURSE: CAFÉ

Expenditures:

31-75-70-760-5001	Full-Time Salaries	\$ 133,210
31-75-70-760-5002	Kitchen Salaries	63,350
31-75-70-760-5003	Overtime	5,000
31-75-70-760-5006	Concession Salary	50,650
31-75-70-760-5007	Service Charge Compensation	505
31-75-70-760-5009	Fringe Benefits	39,554
31-75-70-760-5011	Minimum Wage Adjustment	1,364
31-75-70-760-5106	Merchant Vendor Fees	700
31-75-70-760-5116	Licensing	750
31-75-70-760-5201	Office Supplies	250
31-75-70-760-5203	Custodial Supplies	8,000
31-75-70-760-5206	Food & Concession Supplies	95,987
31-75-70-760-5212	Bar Supplies	1,000
31-75-70-760-5221	Paper Supplies	6,000
31-75-70-760-5224	Decorations	500
31-75-70-760-5225	China, Silver, and Glass	1,000
31-75-70-760-5226	Kitchen Equipment	1,500
31-75-70-760-5233	Alcohol Supplies-Liquor	11,421
31-75-70-760-5234	Alcohol Supplies-Beer	33,065
31-75-70-760-5235	Alcohol Supplies-Wine	5,631
31-75-70-760-5400	Utilities Natural Gas	2,125
31-75-70-760-5401	Utilities Electric	6,400
31-75-70-760-5402	Water & Sewer	1,888
31-75-70-760-5403	Telephone	5,188
31-75-70-760-5404	Trash Collection	1,000
31-75-70-760-5501	Contractual Services	12,000
31-75-70-760-5701	Services/Materials to Maintain Fac	5,000
31-75-70-760-5790	Linen	200
31-75-70-760-5812	Uniforms	1,000
Total Expenditures		\$ 494,238

HOSPITALITY DEPARTMENT

**2021
Budget**

LONE TREE GOLF COURSE:

BANQUET

Revenue:

31-75-70-761-4184	Miscellaneous Banquet Fees	\$ 115,138
31-75-70-761-4186	Equipment Rental	4,560
31-75-70-761-4188	Banquet Food Sales	236,195
31-75-70-761-4190	Service Charges	46,381
31-75-70-761-4223	Banquet Liquor Sales	28,713
31-75-70-761-4224	Banquet Beer Sales	18,480
31-75-70-761-4225	Banquet Wine Sales	27,760
Total Revenue		<u>477,227</u>

Expenditures:

31-75-70-761-5001	Full-Time Salaries	108,194
31-75-70-761-5002	Kitchen Salaries	28,450
31-75-70-761-5006	Concession Salary	51,376
31-75-70-761-5007	Service Charge Compensation	32,467
31-75-70-761-5009	Fringe Benefits	36,861
31-75-70-761-5116	Licensing	1,850
31-75-70-761-5201	Office Supplies	250
31-75-70-761-5203	Custodial Supplies	1,600
31-75-70-761-5206	Food & Concession Supplies	70,859
31-75-70-761-5212	Bar Supplies	1,200
31-75-70-761-5221	Paper Supplies	300
31-75-70-761-5224	Decorations	800
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	5,743
31-75-70-761-5234	Alcohol Supplies-Beer	3,696
31-75-70-761-5235	Alcohol Supplies-Wine	5,551
31-75-70-761-5400	Utilities Natural Gas	2,900
31-75-70-761-5401	Utilities Electric	10,850
31-75-70-761-5402	Water & Sewer	2,300
31-75-70-761-5403	Telephone	1,680
31-75-70-761-5404	Trash Collection	2,100
31-75-70-761-5501	Contractual Services	5,350
31-75-70-761-5701	Services/Materials to Maintain Fac	4,800
31-75-70-761-5790	Linen	1,000
31-75-70-761-5802	Promo, Publicity & Printing	1,500
31-75-70-761-5812	Uniforms	300
31-75-70-761-5854	Mileage Reimbursement	1,200
Total Expenditures		<u>\$ 386,077</u>

HOSPITALITY DEPARTMENT

2021
Budget

LONE TREE GOLF COURSE: ROOMS DIVISION

Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 1,000
31-75-70-770-4130	Gift Shop Sales	5,100
31-75-70-770-4193	Guest Accommodations	307,500
	Total Revenue	313,600

Expenditures:

31-75-70-770-5001	Full-Time Salaries	81,069
31-75-70-770-5002	Part-Time Salaries	93,000
31-75-70-770-5003	Overtime	1,200
31-75-70-770-5009	Fringe Benefits	28,040
31-75-70-770-5201	Office Supplies	250
31-75-70-770-5203	Custodial Supplies	2,402
31-75-70-770-5208	Gift Shop Supplies	1,300
31-75-70-770-5223	Amenities Expense	19,496
31-75-70-770-5400	Utilities Natural Gas	4,081
31-75-70-770-5401	Utilities Electric	13,488
31-75-70-770-5402	Water & Sewer	2,052
31-75-70-770-5403	Telephone	2,545
31-75-70-770-5404	Trash Collection	2,390
31-75-70-770-5501	Contractual Services	14,500
31-75-70-770-5701	Services/Materials to Maintain Fac	8,000
31-75-70-770-5716	Television Expense	5,292
31-75-70-770-5790	Linen	2,000
31-75-70-770-5812	Uniforms	600
31-75-70-770-5836	Commissions	16,900
	Total Expenditures	\$ 298,605

HOSPITALITY DEPARTMENT

2021 Budget

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Revenue:

31-75-71-760-4122	Concession Self-Operated	\$ 340,000
31-75-71-760-4125	Contract Sales	610
31-75-71-760-4129	Sales Tax Revenue	12,000
31-75-71-760-4184	Miscellaneous Banquet Fees	1,400
31-75-71-760-4190	Service Charges	2,400
31-75-71-760-4220	Restaurant Liquor Sales	70,000
31-75-71-760-4221	Restaurant Beer Sales	160,000
31-75-71-760-4222	Restaurant Wine Sales	28,200
Total Revenue		<u>\$ 614,610</u>

HOSPITALITY DEPARTMENT

**2021
Budget**

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Expenditures:

31-75-71-760-5001	Full-Time Salaries	\$ 104,258
31-75-71-760-5002	Kitchen Salaries	140,000
31-75-71-760-5003	Overtime	3,200
31-75-71-760-5006	Concession Salary	62,000
31-75-71-760-5007	Service Charge Compensation	2,800
31-75-71-760-5009	Fringe Benefits	42,610
31-75-71-760-5011	Minimum Wage Adjustment	5,500
31-75-71-760-5106	Merchant Vendor Fees	500
31-75-71-760-5116	Licensing	1,500
31-75-71-760-5201	Office Supplies	350
31-75-71-760-5202	Motor Fuels & Lubricants	100
31-75-71-760-5203	Custodial Supplies	11,000
31-75-71-760-5206	Food & Concession Supplies	150,000
31-75-71-760-5212	Bar Supplies	2,950
31-75-71-760-5221	Paper Supplies	2,350
31-75-71-760-5224	Decorations	800
31-75-71-760-5225	China, Silver, and Glass	850
31-75-71-760-5226	Kitchen Equipment	2,500
31-75-71-760-5233	Alcohol Supplies-Liquor	15,500
31-75-71-760-5234	Alcohol Supplies-Beer	45,000
31-75-71-760-5235	Alcohol Supplies-Wine	7,600
31-75-71-760-5400	Utilities Natural Gas	4,500
31-75-71-760-5401	Utilities Electric	12,000
31-75-71-760-5402	Water & Sewer	3,600
31-75-71-760-5403	Telephone	3,500
31-75-71-760-5404	Trash Collection	1,800
31-75-71-760-5501	Contractual Services	22,000
31-75-71-760-5701	Services/Materials to Maintain Fac	20,000
31-75-71-760-5790	Linen	4,000
31-75-71-760-5812	Uniforms	1,200
31-75-71-760-5854	Mileage Reimbursement	750
	Total Expenditures	\$ 674,718

HOSPITALITY DEPARTMENT

**2021
Budget**

LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 105,100
31-75-72-760-4220	Restaurant Liquor Sales	31,500
31-75-72-760-4221	Restaurant Beer Sales	105,100
31-75-72-760-4222	Restaurant Wine Sales	12,500
	Total Revenue	254,200

Expenditures:

31-75-72-760-5001	Full-Time Salaries	46,405
31-75-72-760-5003	Overtime	2,000
31-75-72-760-5006	Concession Salary	61,008
31-75-72-760-5009	Fringe Benefits	18,513
31-75-72-760-5011	Minimum Wage Adjustment	200
31-75-72-760-5106	Merchant Vendor Fees	875
31-75-72-760-5116	Licensing	2,300
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	41,350
31-75-72-760-5212	Bar Supplies	1,200
31-75-72-760-5221	Paper Supplies	4,000
31-75-72-760-5225	China, Silver, and Glass	200
31-75-72-760-5226	Kitchen Equipment	1,000
31-75-72-760-5233	Alcohol Supplies-Liquor	6,234
31-75-72-760-5234	Alcohol Supplies-Beer	28,377
31-75-72-760-5235	Alcohol Supplies-Wine	3,750
31-75-72-760-5400	Utilities Natural Gas	6,000
31-75-72-760-5401	Utilities Electric	10,300
31-75-72-760-5402	Water & Sewer	2,000
31-75-72-760-5403	Telephone	1,700
31-75-72-760-5404	Trash Collection	700
31-75-72-760-5501	Contractual Services	6,900
31-75-72-760-5701	Services/Materials to Maintain Fac	4,000
31-75-72-760-5812	Uniforms	350
31-75-72-760-5854	Mileage Reimbursement	300
	Total Expenditures	\$ 252,862

HOSPITALITY DEPARTMENT

2021 Budget

FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

Revenue:

31-75-84-760-4110	Cash Over/Under	\$ 30
31-75-84-760-4122	Concession Self-Operated	340,000
31-75-84-760-4190	Service Charges	4,700
31-75-84-760-4220	Restaurant Liquor Sales	55,000
31-75-84-760-4221	Restaurant Beer Sales	170,000
31-75-84-760-4222	Restaurant Wine Sales	18,000
31-75-84-760-4268	Parties/Groups	30,000
31-75-84-760-4273	Parties/Groups (taxable)	40,000
	Total Revenue	<hr/> \$ 657,730 <hr/>

HOSPITALITY DEPARTMENT

2021
Budget

FAMILY SPORTS CENTER GOLF COURSE:
AVALANCHE GRILLE

Expenditures:

31-75-84-760-5001	Full-Time Salaries	\$ 82,479
31-75-84-760-5002	Kitchen Salaries	90,000
31-75-84-760-5003	Overtime	3,000
31-75-84-760-5006	Concession Salary	50,000
31-75-84-760-5007	Service Charge Compensation	2,000
31-75-84-760-5009	Fringe Benefits	60,000
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	6,000
31-75-84-760-5206	Food & Concession Supplies	110,000
31-75-84-760-5212	Bar Supplies	1,300
31-75-84-760-5221	Paper Supplies	6,500
31-75-84-760-5224	Decorations	50
31-75-84-760-5225	China, Silver, and Glass	500
31-75-84-760-5226	Kitchen Equipment	1,000
31-75-84-760-5230	Printing/Copies	25
31-75-84-760-5233	Alcohol Supplies-Liquor	11,000
31-75-84-760-5234	Alcohol Supplies-Beer	50,000
31-75-84-760-5235	Alcohol Supplies-Wine	3,000
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	17,000
31-75-84-760-5701	Services/Materials to Maintain Fa	5,000
31-75-84-760-5702	Service/materials to Maintain Equ	1,000
31-75-84-760-5716	Television Expense	4,700
31-75-84-760-5804	Rent/Lease Expense	51,861
31-75-84-760-5812	Uniforms	100
31-75-84-760-5854	Mileage Reimbursement	200
31-75-84-970-5117	Paying Agent Fees	120
31-75-84-970-9001	Principal 2010 COPS	60,000
31-75-84-970-9002	Interest 2010 COPS	1,830
Total Expenditures		\$ 650,940

HOSPITALITY DEPARTMENT

**2021
Budget**

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4110	Cash Over/Under	\$ 30
31-75-84-860-4122	Concession Self-Operated	140,000
31-75-84-860-4124	Vending Self Operated	17,000
31-75-84-860-4190	Service Charges	400
31-75-84-860-4268	Parties/Groups	800
31-75-84-860-4273	Parties/Groups (taxable)	200
	Total Revenue	158,430

Expenditures:

31-75-84-860-5001	Full-Time Salaries	10,500
31-75-84-860-5003	Overtime	300
31-75-84-860-5006	Concession Salary	50,000
31-75-84-860-5007	Service Charge Compensation	500
31-75-84-860-5009	Fringe Benefits	14,001
31-75-84-860-5116	Licensing	500
31-75-84-860-5201	Office Supplies	50
31-75-84-860-5203	Custodial Supplies	200
31-75-84-860-5206	Food & Concession Supplies	65,000
31-75-84-860-5221	Paper Supplies	4,500
31-75-84-860-5226	Kitchen Equipment	500
31-75-84-860-5229	Vending Concession Supplies	4,000
31-75-84-860-5230	Printing/Copies	25
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	1,000
31-75-84-860-5701	Services/Materials to Maintain Fa	1,500
31-75-84-860-5812	Uniforms	50
31-75-84-860-5854	Mileage Reimbursement	300
	Total Expenditures	\$ 164,326

HOSPITALITY DEPARTMENT

2021 Budget

HOSPITALITY ADMINISTRATION

Revenue:

31-75-70-100-4099	Miscellaneous	\$ 200
31-75-70-100-4165	ID Cards	3,050
Total Revenue		3,250

Expenditures:

31-75-70-100-5001	Full-Time Salaries	94,716
31-75-70-100-5002	Part-Time Salaries	28,002
31-75-70-100-5003	Overtime	500
31-75-70-100-5009	Fringe Benefits	26,553
31-75-70-100-5201	Office Supplies	5,500
31-75-70-100-5203	Custodial Supplies	3,800
31-75-70-100-5204	Postage	200
31-75-70-100-5224	Decorations	2,500
31-75-70-100-5400	Utilities Natural Gas	2,160
31-75-70-100-5401	Utilities Electric	10,350
31-75-70-100-5402	Water & Sewer	580
31-75-70-100-5403	Telephone	2,700
31-75-70-100-5501	Contractual Services	21,000
31-75-70-100-5701	Services/Materials to Maintain Fac	31,000
31-75-70-100-5802	Promo, Publicity & Printing	25,000
31-75-70-100-5803	Dues & Subscriptions	400
31-75-70-100-5805	Staff Development	300
31-75-70-100-5812	Uniforms	600
31-75-70-100-5854	Mileage Reimbursement	1,000
Total Expenditures		256,861

SS SPORTS COMPLEX HOSPITALITY:

RESTAURANT

Revenue:

31-75-91-760-4122	Concession Self-Operated	115,000
31-75-91-760-4220	Restaurant Liquor Sales	50,000
31-75-91-760-4221	Restaurant Beer Sales	150,000
31-75-91-760-4222	Restaurant Wine Sales	20,000
Total Revenue		\$ 335,000

HOSPITALITY DEPARTMENT

2021
Budget

SS SPORTS COMPLEX HOSPITALITY: RESTAURANT

Expenditures:

31-75-91-760-5001	Full-Time Salaries	\$ 84,090
31-75-91-760-5002	Part-Time Salaries	10,000
31-75-91-760-5006	Concession Salary	45,000
31-75-91-760-5009	Fringe Benefits	40,250
31-75-91-760-5116	Licensing	4,000
31-75-91-760-5201	Office Supplies	250
31-75-91-760-5203	Custodial Supplies	4,000
31-75-91-760-5206	Food & Concession Supplies	40,000
31-75-91-760-5212	Bar Supplies	1,500
31-75-91-760-5221	Paper Supplies	5,000
31-75-91-760-5233	Alcohol Supplies-Liquor	7,500
31-75-91-760-5234	Alcohol Supplies-Beer	40,000
31-75-91-760-5235	Alcohol Supplies-Wine	5,000
31-75-91-760-5400	Utilities Natural Gas	12,000
31-75-91-760-5401	Utilities Electric	30,000
31-75-91-760-5402	Water & Sewer	6,250
31-75-91-760-5403	Telephone	3,500
31-75-91-760-5404	Trash Collection	2,670
31-75-91-760-5501	Contractual Services	2,000
31-75-91-760-5701	Services/Materials to Maintain Fa	4,000
31-75-91-760-5812	Uniforms	500
Total Expenditures		347,510

TOTAL HOSPITALITY REVENUE	3,276,701
TOTAL HOSPITALITY EXPENDITURES	3,526,137
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (249,436)

ENTERPRISE FUND OTHER

		2021 Budget
INTEREST INCOME		
Revenues:		
31-10-01-100-4050	Interest Earnings	\$ 20,000
TOTAL INTEREST INCOME		<u>20,000</u>
REGISTRATION REVENUE		
Revenues:		
31-11-81-150-4110	Cash Over/Under	600
31-11-81-150-4165	ID Card Revenue	25,000
TOTAL REGISTRATION REVENUE		<u>25,600</u>
TOTAL ADMINISTRATION REVENUE		<u>45,600</u>
ADMINISTRATION		
Expenditures:		
31-10-01-100-5106	Merchant Vendor Fees	450,000
31-10-01-100-5857	Overhead Chargeback	1,023,095
31-10-01-115-5857	Overhead Chargeback	227,523
Total Expenditures		<u>1,700,618</u>
REGISTRATION EXPENDITURES		
Expenditures:		
31-11-81-150-5001	Full-Time Salaries	95,780
31-11-81-150-5002	Part-Time Salaries	92,500
31-11-81-150-5009	Fringe Benefits	27,185
31-11-81-150-5204	Postage	500
31-11-81-150-5205	Program Supplies	13,000
31-11-81-150-5230	Printing/Copies	400
31-11-81-150-5403	Telephone	150
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	300
Total Expenditures		<u>230,215</u>
HUMAN RESOURCES		
Expenditures:		
31-12-01-100-5857	Overhead Chargeback	577,426
Total Human Resources Expenditures		<u>\$ 577,426</u>

ENTERPRISE FUND OTHER**2021
Budget****INSURANCE****Expenditures:**

31-10-01-110-5857	Overhead Chargeback	\$ 465,650
	Total Insurance Expenditures	<u>465,650</u>

TOTAL ADMINISTRATION EXPENDITURES**2,973,909****FINANCE****Expenditures:**

31-20-01-100-5857	Overhead Chargeback	622,564
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TOTAL FINANCE EXPENDITURES**622,564****IT Department****Expenditures:**

31-25-01-100-5857	Overhead Chargeback	724,995
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TOTAL IT EXPENSES**724,995****OTHER REVENUE****Revenues:**

31-10-01-970-9015	Capital Lease Proceeds	220,000
31-10-01-990-9101	Operating Transfer In	4,950,000

TOTAL OTHER REVENUE**5,170,000****OTHER EXPENDITURES****Expenditures:**

31-10-01-100-5807	Merit Pay	311,200
31-10-01-995-9200	Undesignated	20,643

TOTAL OTHER EXPENDITURES**331,843****CARRYOVER****Revenues:**

31-10-01-996-4998	Carryover Revenue	(372,926)
	Total Carryover Revenues	<u>(372,926)</u>

CAPITAL OUTLAY**Expenditures:**

31-82-80-950-6721	LTRC Cardio Equipment Replaceme	220,000
	TOTAL OTHER EXPENDITURES	<u>\$ 220,000</u>





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:

GO Bond Property Taxes				
Collection Year	GO Debt Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
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	3,346,821	3,339,608	7,213	99.78%
2020 Estimate	3,223,933	3,193,549	30,384	99.06%
2021 Budget	3,210,717	3,153,365	57,352	98.21%

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 2021. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2020

Description	Balance as of December 31, 2020	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 39,235,000	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	\$ 39,235,000			

Debt Service Schedule 2021

General Obligation Bond Payments	
Debt Issuance	Total
2019 General Obligation Bonds - Principal	\$ 1,355,000
Total General Obligation Principal Payments	1,355,000
2019 General Obligation Bonds - Interest	1,726,850
Total General Obligation Interest Payments	1,726,850
Total General Obligation Bond Payments	\$ 3,081,850

Debt to Maturity for General Obligation Debt:

	General Obligation Bonds	
	Interest	Principal
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	1,512,400	1,570,000
2026-2039	11,252,350	31,910,000
	<u>\$ 19,337,450</u>	<u>\$ 39,235,000</u>

The District's General Obligation bonds are subject to the following debt limitation as described in the Colorado Revised Statute Section 32-1-1101 (6) (a) "The total principal amount of general obligation debt of a special district issued, on or after July 1, 1991, shall not at the time of issuance exceed the greater of two million dollars or fifty percent of the valuation for assessment of the taxable property in the special district, as certified by the assessor."

	Legal Debt Margin					
	2016	2017	2018	2019	2020	Preliminary 2021
Assessed Valuation	\$ 2,699,582,676	\$ 2,693,208,226	\$ 3,090,703,735	\$ 3,127,966,506	\$ 3,546,680,532	\$ 3,520,522,573
Legal Debt Margin:						
Debt Limitation - 50% of the Total						
Valuation for Assessment per Colorado						
Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,349,791,338	\$ 1,346,604,113	\$ 1,545,351,868	\$ 1,563,983,253	\$ 1,773,340,266	\$ 1,760,261,287
Total General Obligation Debt	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000
Legal Debt Margin	\$ 1,339,956,338	\$ 1,339,889,113	\$ 1,541,911,868	\$ 1,523,698,253	\$ 1,734,105,266	\$ 1,722,381,287
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	0.73%	0.50%	0.22%	2.58%	2.21%	2.15%

DEBT SERVICE FUND

Table of Contents

	2021 Budget	Page
Revenue:		
Property Taxes	\$ 3,153,365	278
Interest Income	75,000	278
Total Operating Revenue	3,228,365	
Expenditures:		
Administration	131,443	278
Bond Principal	1,355,000	278
Bond Interest	1,726,850	278
Total Operating Expenditures	3,213,293	
Excess Operating Revenue of Expenditures	15,072	
Other Expenditures:		
Transfer Out	75,000	278
Total Other Expenditures	75,000	
Net Revenue Over Expenditures	(59,928)	
Carryover	59,928	278
Funds Available	\$ -	

DEBT SERVICE FUND

	2021 Budget
DEBT SERVICE FUND	
PROPERTY TAXES	
Revenue:	
51-10-01-970-4001 Property Tax	\$ 3,153,365
TOTAL PROPERTY TAXES	3,153,365
INTEREST INCOME	
Revenue:	
51-10-01-970-4050 Interest Earnings	75,000
TOTAL INTEREST INCOME	75,000
CARRYOVER REVENUE	
Revenue:	
51-10-01-100-4998 Carryover Revenue	59,928
TOTAL INTEREST INCOME	59,928
TOTAL REVENUE	3,288,293
ADMINISTRATION	
Expenditures:	
51-10-01-970-5117 Paying Agent Fees	85,215
51-10-01-970-5119 Collection Charges	46,228
TOTAL ADMINISTRATION EXPENDITURES	131,443
BOND PRINCIPAL	
Expenditures:	
51-10-01-970-9001 Principal GO Bonds	1,355,000
TOTAL BOND PRINCIPAL EXPENDITURES	1,355,000
BOND INTEREST	
Expenditures:	
51-10-01-970-9002 Interest GO Bonds	1,726,850
TOTAL BOND INTEREST EXPENDITURES	1,726,850
TRANSFER OUT	
Expenditures:	
51-10-01-970-9100 Operating Transfer Out	75,000
TOTAL TRANSFER OUT	\$ 75,000



9. APPENDIX



**South Suburban Park and Recreation District
Resolution # 2020-028**

A RESOLUTION TO ADOPT THE 2021 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, 2021 AND ENDING THE LAST DAY OF DECEMBER, 2021.

WHEREAS, the proposed 2021 budget was submitted to the Board of Directors for South Suburban Park and Recreation District 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 26, 2020, September 9, 2020, and October 14, 2020; 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	\$41,750,511
Debt Service Fund	3,288,293
Conservation Trust Fund	1,163,473
Grant Fund	150,000
Capital Projects Fund	19,439,597
Enterprise Fund	29,963,693
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$95,755,567</u>

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

<u>General Fund</u>			
From the 2020 fund balance carryover	\$ 11,626,538		
From sources other than general property tax	3,963,973		
From the general property tax levy	<u>26,160,000</u>		
TOTAL GENERAL FUND			41,750,511
 <u>Debt Service Fund</u>			
From the 2020 fund balance carryover	59,928		
From sources other than general property tax	75,000		
From the general property tax levy	<u>3,153,365</u>		
TOTAL DEBT SERVICE FUND			3,288,293
 <u>Conservation Trust Fund</u>			
From the 2020 fund balance carryover	403,473		
From sources other than general property tax	<u>760,000</u>		
TOTAL CONSERVATION TRUST FUND			1,163,473
 <u>Grant Fund</u>			
From the 2020 fund balance carryover	-		
From sources other than general property tax	<u>150,000</u>		
TOTAL GRANT FUND			150,000
 <u>Capital Projects Fund</u>			
From the 2020 fund balance carryover	4,391,222		
From sources other than general property tax	<u>15,048,375</u>		
TOTAL CAPITAL PROJECTS FUND			19,439,597
 <u>Enterprise Fund</u>			
From the 2020 fund balance carryover	(372,926)		
From sources other than general property tax	<u>30,336,619</u>		
TOTAL ENTERPRISE FUND			29,963,693
 TOTAL BUDGETED REVENUE, ALL FUNDS			 <u><u>\$ 95,755,567</u></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 2021.

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

PASSED, APPROVED, AND ADOPTED this 11 day of November, 2020
by the Board of Directors of the South Suburban Park and Recreation District,
by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:

Susan K. Pye

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Susan Pye, Chairman

ATTEST:

DocuSigned by:

Peter J. Barrett

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Pete Barrett, Secretary

Legal compliance approval:

DocuSigned by:

Jennifer King

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Approved as to content:

DocuSigned by:

Steve Shipley

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South Suburban Park and Recreation District
Resolution # 2020-029
A RESOLUTION TO SET MILL LEVIES ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 11, 2020; 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 0.056 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.912 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 2021 budget year, there is hereby levied a tax of 7.417 mills, plus 0.056 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2021 budget year, there is hereby levied a tax of 0.912 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

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 9 day of December, 2020 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:
Susan K. Pye

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Susan K. Pye, Chair

ATTEST:

DocuSigned by:
Peter J. Barrett

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Peter J. Barrett, Secretary

ATTEST:

DocuSigned by:
Steve Shipley

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Steve Shipley, Finance Director

South Suburban Park and Recreation District
Resolution # 2020-030
A RESOLUTION TO SET MILL LEVIES DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 11, 2020; 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 0.056 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.912 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 2021 budget year there is hereby levied a tax of 7.417 mills, plus 0.056 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2021 budget year, there is hereby levied a tax of 0.912 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

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 9 day of December, 2020 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:

Susan K. Pye

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Susan K. Pye, Chair

ATTEST:

DocuSigned by:

Peter J. Barrett

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Peter J. Barrett, Secretary

ATTEST:

DocuSigned by:

Steve Shipley

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Steve Shipley, Finance Director

South Suburban Park and Recreation District
Resolution # 2020-031
A RESOLUTION TO SET MILL LEVIES JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2020, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2021 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 11, 2020; 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 0.056 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.912 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 2021 budget year, there is hereby levied a tax of 7.417 mills, plus 0.056 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2021 budget year, there is hereby levied a tax of 0.912 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2020.

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 9 day of December, 2020 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:
Susan K. Pye

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Susan K. Pye, Chair

ATTEST:

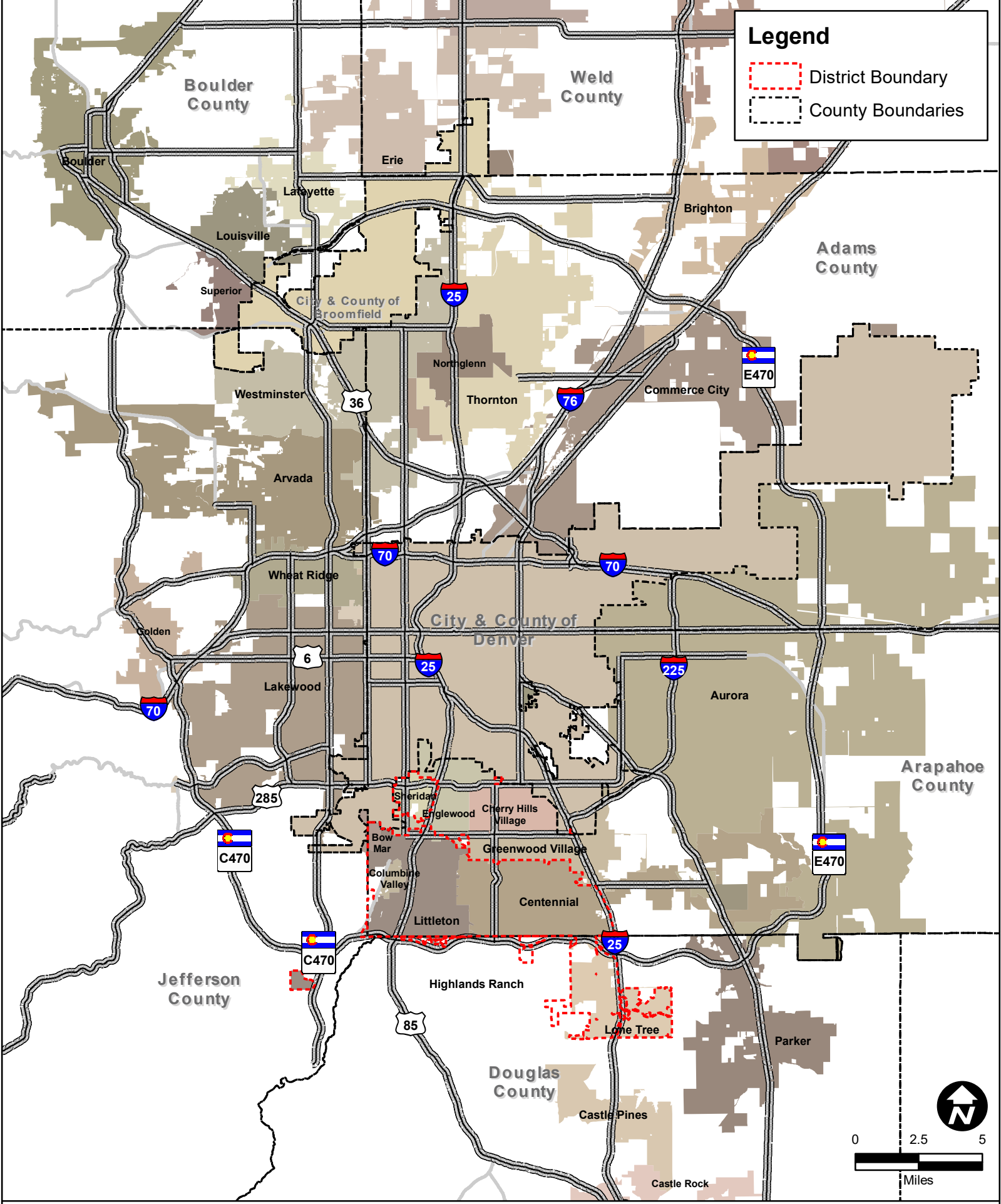
DocuSigned by:
Peter J. Barrett

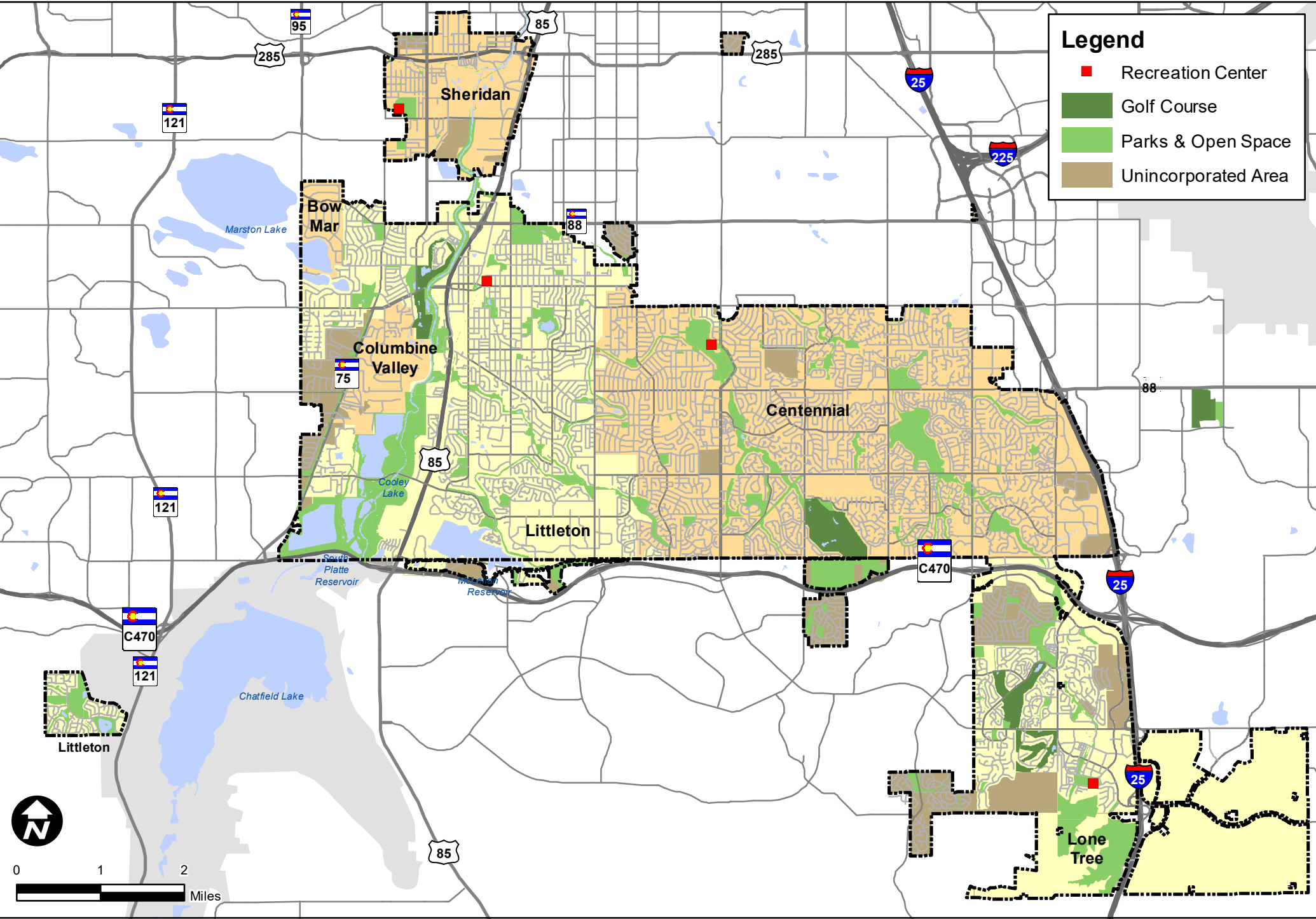
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Peter J. Barrett, Secretary

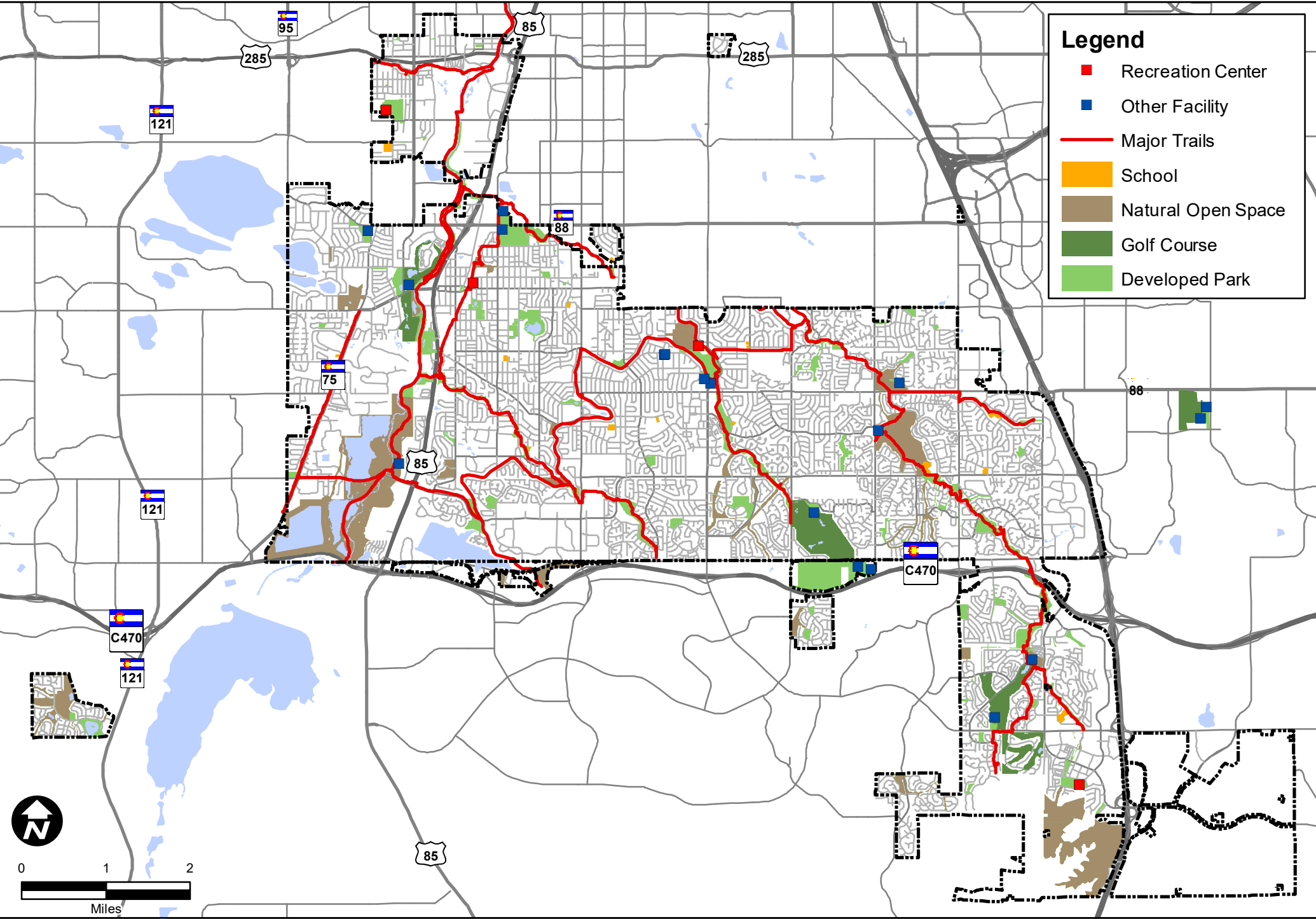
ATTEST:

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Steve Shipley

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Steve Shipley, Finance Director







Legend

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

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Abbott Park • 8000 S. High St., Centennial, 80122	8.65	29	3	134	1	1		1	1	2		1	1	1			1	0.48		0.48	
Acres Green Drive Medians • 8400 Acres Green Drive, Highlands Ranch, 80124	2.39			80																	
Acres Green Trail • Sweet Water Rd & Chaparral Rd., Lone Tree, 80124	4.64			43														0.86		0.02	0.84
Airlife Memorial • NA, Littleton, 80121	0.17			32																	
Alice Terry Elementary School/Park • 4485 S. Irving St., Sheridan, 80110	7.27	35	0	44	2	2		1		3								0.42	0.21	0.21	
Altair Park • 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 • 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 • 6954 S. Windermere St., Littleton, 80120	4.86			50																	
Barnes Park • 2000 W. Girard Ave., Sheridan, 80110	1.25			52	1	1				1			1					0.05		0.05	
Bear Creek Trail • NA, Sheridan,	2.95			425														1.60	0.32	1.24	
Bega Park • 2250 W. Main St., Littleton, 80120	1.93			83														0.12		0.12	
Belvedere Park • 10200 Belvedere Ln., Lone Tree, 80124	4.96			145																	
Bemis House • 5890 S. Bemis St., Littleton, 80120	0.54			16																	
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	56	2	28														0.15		0.15	
Berry Park • 3400 W. Berry Ave., Littleton, 80121	2.06	8	1	53						1			1	1				0.24	0.16	0.08	
Big Dry Creek East Trailhead • 580 E. Powers Ave., Littleton, 80121	3.61			57																	
Big Dry Creek Trail • 7901 S. Colorado Blvd., Centennial,	65.35			2367														5.25		2.89	2.35
Bobcat Park • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			12									1	1				0.12	0.02	0.10	

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
Bowles Grove Park • 5501 S. Federal Blvd., Littleton, 80123	19.30	77	4	393	3	2	1	1		2								0.53	0.51	0.02	
Carbone Park • 7455 S. Elati St., Littleton, 80120	5.31			76														0.08		0.03	0.05
Carl Sandburg Elementary School/Park • 6900 S. Elizabeth St., Centennial, 80122	1.08			10	1	1		1		1											
Carriage Club Estates Park • 10476 Dunsford Dr., Lone Tree, 80124	3.74			100					1	1			1	1				0.46		0.46	
Carriage Club Estates Trail • 10400 Block, Dunsford Dr., Lone Tree, 80124	0.06			1																	
Carson Nature Center • 7301 S. Platte River Pkwy., Littleton, 80120	1.20	33	2	56																	
Centennial Link Trail • NA, Centennial, 80121	17.68			633														2.98	0.17	1.36	1.45
Centennial Ridge Park • 10022 Lone Tree Pkwy., Lone Tree, 80124	4.80			90					1	1			1	1				0.35		0.35	
Charley Emley Park • 6700 S. Prince St., Littleton, 80120	1.67			26					1		2	1	1	1				0.35	0.15	0.20	
Chase Park • 2750 W. Princeton Pl., Sheridan, 80110	0.88			19					1			1	1	1				0.08		0.08	
Cherry Knolls Park • 7077 S. Elizabeth St., Centennial, 80122	27.08	52	0	333	3	3		2		5		1	1	1	1	1		0.80		0.80	
Cherry Park • 6300 E. Weaver Dr., Centennial, 80111	5.36			83					1	1		1	1	1				0.32		0.32	
Cherry Park Trail • 6299 E. Caley Dr., Centennial, 80111	0.09			10														0.06			0.06
Cimarron Trail Park • 5350 Bow Mar Dr., Littleton, 80123	2.59			77														0.22			0.22
Clarkson Park • 7346 S. Clarkson St., Centennial, 80122	7.82			67						2		1	1	1			1	0.71		0.32	0.39
Coal Mine Trail • Columbine Heights Subdivision, Littleton, 80123	0.91			69														0.45	0.45		
Colorado Journey Miniature Golf • 5150 S. Windermere St., Englewood, 80120	2.68			195																	
Columbine Manor Park • 5075 W. Ken Caryl Rd., Littleton, 80128	4.90	17	0	92	1	1				1		1	1					0.16		0.16	
Columbine Trail • NA, ,	26.72	14	2	248										3				2.56	2.36	0.21	

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
Cook Creek Park/Pool • 8711 Lone Tree Pkwy., Lone Tree, 80124	3.10	105	3	176														0.54	0.23	0.30	
Cook Creek Regional Trail • NA, Lone Tree, 80124	3.25			8														0.95	0.04	0.91	
Cook Creek Tennis Courts • 8641 Kachina Way, Lone Tree, 80124	1.19	8	1	40							2			1			1	0.23		0.10	0.13
Cornerstone Park • 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 • 4829 S. Santa Fe Dr., Littleton, 80120	5.44	8	1	100														0.26		0.11	0.15
Cypress Greens Open Space (Parcel 6B) • Cypress Greens Subdivision, Lone Tree, 80124	0.24																				
Damon Runyon Elementary School/Park • 7455 S. Elati St., Littleton, 80120	0.90				1	1		1		1											
Danny Phillip Dietz Jr. Memorial • 3500 W. Berry Ave., Littleton, 80121	0.20			11																	
David A. Lorenz Regional Park • 8560 S. Colorado Blvd., Highlands Ranch, 80126	125.96	475	14	268	1	1		1		8				2			3	0.81		0.81	
deKoevend Open Space (Holm/Carlson Property) • 6190 S. Franklin St., Centennial, 80121-2460	39.99			306																	
deKoevend Park • 6301 S. University Blvd., Centennial, 80121	33.36	67	4	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 • 1901 E. Panama Dr., Centennial, 80121	2.08			66								1						0.15		0.15	
Douglas H. Buck Recreation Center • 2004 W. Powers Ave., Littleton, 80120	2.94	108	11	116														0.32		0.32	
Dry Creek Elementary School/Park • 7686 E. Hinsdale Ave., Centennial, 80112	2.59			4	1	1		1		2								0.31		0.31	
East Elementary School/Park • 5933 S. Fairfield St., Littleton, 80120	1.74			27	1	1		1		1											
East/West Trail	3.03																				
Elati Park • 5350 S. Elati St., Littleton, 80120	0.21			8								1	1					0.04		0.04	
Eugene Field Elementary School/Park • 5402 S. Sherman Wy., Littleton, 80121	1.67			31	1	1		1	1	1											
Fairways at Lone Tree • 9607 Troon Village Dr., Lone Tree, 80124	4.14	9	2	166					1	1		2	2	2			1	0.49		0.49	

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
Family Sports Center • 6901 S. Peoria St., Centennial, 80112	13.13	738	12	136						4											
Family Sports Center Golf Course • 6901 S. Peoria St., Centennial, 80112	67.88			472																	
Filmore Tributary • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48			210																	
Footbridge Park • 1312 W. Geddes Ave., Littleton, 80120	0.31			10										1				0.10	0.06	0.04	
Forest Park Natural Area • Forest Park Subdivision, Centennial, 80122	22.04			316																	
Foxhill Park • 8100 S. Holly St., Centennial, 80112	7.17			240					1	1		1	1	1				0.56		0.32	0.24
Foxridge Open Space • 6120 E. Phillips Ave., Centennial, 80112	22.33			750														0.99	0.62	0.16	0.21
Foxridge Orchard • 7700 Block, S. Poplar St., Centennial, 80112	0.57			20																	
Foxridge Park/Greenbelt • 7878 S. Onieda Wy., Centennial, 80112	4.00			125	1	1				1		1	1					0.28	0.28		
Foxridge Spring Creek Trail • Foxridge Subdivision, Centennial, 80112	2.19			39														0.59	0.53	0.06	
Foxridge West Open Space/Trails • 6120 E. Otero Dr., Centennial, 80112	11.94			231					1	1	2							2.44	1.10	1.34	
Franklin Street Right-of-Way • NA, Centennial, 80121	0.09																				
Gallup Gardens • 6015 S. Gallup St., Littleton, 80120	2.68	41	0	144														0.35		0.35	
Gallup Park • 6147 S. Gallup St., Littleton, 80120	8.15	27	2	64	1	1		1		1	4	1	1	1			1	0.31		0.31	
Goodson Recreation Center • 6315 S. University Blvd., Centennial, 80121	6.54	266	9	79														0.38		0.33	0.05
Grandpa's Acres • 400 W. Ridge Rd., Littleton, 80120	5.01			46														0.07		0.07	
Hamlet Park • 4466 W. Lake Cr., Littleton, 80123	2.72			54	1	1			1	1			1	1				0.06		0.06	
Harlow Park/Pool • 5151 S. Lowell Blvd., Littleton, 80123	12.37	45	3	130	3	3		2	1	2	4	1	1	1			1	0.59	0.03	0.56	
Harmony Park • 3380 S. Irving St., Sheridan, 80110	0.91	3	1	10	1	1			1	1		1	1					0.07		0.07	

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
Heritage Hills Trail • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			15														0.07		0.07	
Heritage Village Park • 5000 E. Fair Dr., Centennial, 80121	8.14	13	2	97	1	1				1			1	1							
High Line Canal Trail • NA, ,	116.91	38	1	5285														9.70		0.36	9.29
High Ridge Trailhead • 8560 S. Colorado Blvd., Highlands Ranch, 80126	0.79	20		2																	
Highlands Greenbelt • 7750 S. Monroe Way, Centennial, 80122	23.21			336														0.43		0.10	0.32
Hogback Hill Park • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	13	1	23	1	1			1	1				1			1				
Holly Dam/Open Space • 6652 S. Krameria Wy., Centennial, 80111	42.08			347														1.65		0.54	1.11
Holly Park, Pool, Tennis • 6652 S. Krameria Wy., Centennial, 80111	3.72	78	4	42							6			1		1					
Homestead Elementary School/Park • 7451 S. Homestead Pkwy., Centennial, 80112	8.41			54	2	2		2		1								0.58	0.11	0.27	0.20
Horseshoe Park • 7600 Block, S. Elati St., Littleton, 80120	15.72			516						1											
Hudson Gardens • 6115 S. Santa Fe Dr., Littleton, 80120	28.91	198	8	990																	
Hunters Hill Park • 7275 S. Xanthia St., Centennial, 80112	5.89			85	1	1				2			1	1				0.23	0.06	0.17	
Ida Park • 152 W. Ida Ave., Littleton, 80120	0.19			4								1						0.04		0.04	
Jackass Hill Park • Sunset Dr. & S. Prince St., Littleton, 80120	18.18			93														0.47		0.47	
James A. Taylor Park • 5120 S. Meade St., Littleton, 80123	2.68			60										1				0.10		0.10	
Ketring Park • 6028 S. Gallup St., Littleton, 80120	43.83	37	2	598														1.79	1.04	0.54	0.20
Kimmer Plaza • 9358 Kimmer Dr., Lone Tree, 80124	7.03			31														0.40		0.13	0.28
Kline Homestead Park • 9000 Redwing Ave., Highlands Ranch, 80126	5.77	24	2	45					1	1			1	1				0.43		0.43	
LaQuinta Park • 9575 La Quinta Dr., Lone Tree, 80124	1.59			55									1	1				0.26		0.26	

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
Laura Ingalls Wilder Elem. School/Park • 4300 W. Ponds Cir., Littleton, 80123	1.34				1	1		1													
Lee Gulch Overlook • 6591 S. Santa Fe Dr., Littleton, 80120	6.32	11	1	162																	
Lee Gulch Trail / Ivan Thomas Greenway • NA, Littleton,	54.75			1485										1				3.77	0.07	0.57	3.07
Lincoln Avenue Trail • NA, Lone Tree, 80124	0.57			16														0.49		0.49	
Lincoln Commons • 9624 E. Lincoln Ave., Lone Tree, 80124	9.49			172																	
Linksview Park • 4200 E. Links Pkwy., Centennial, 80122	7.35			108	1	1				1		1	1					0.20		0.20	
Little Dry Creek Greenbelt • NA, Centennial,	12.06			289					1									1.09	0.71	0.08	0.29
Little Dry Creek Park • 6389 S. Clermont Ct., Centennial, 80121	18.70			171	2	2			1	4		1	1	1				0.91	0.67	0.24	
Little's Creek Park • 6801 S. Broadway, Littleton, 80120	6.21			114						1			1	1				0.27	0.19	0.08	
Littleton Army Corp Lease • 8250 S. Platte Canyon Rd., Littleton, 80128	22.76			139																	
Littleton Community Trail	2.49			250														2.45		0.85	1.60
Littleton Golf & Tennis Club • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1135							6										
Lone Tree Golf Course & Hotel • 9808 S. Sunningdale Blvd., Lone Tree, 80124	181.85	335	13	1081														0.20		0.20	
Lone Tree Recreation Center • 10249 Ridgagate Circle, Lone Tree, 80124	7.17	196	8	144														0.31		0.31	
Lonesome Pine Park • 501 Maximus Dr., Highlands Ranch, 80124	6.01			44					1	1	2		1	1				0.22		0.22	
Mark Hopkins Elementary School/Park • 7171 S. Pennsylvania St., Centennial, 80122	3.35			14	3	3		1		2											
Mark Twain Elementary School/Park • 6901 S. Franklin St., Centennial, 80122	1.33				1	1		1													
Mary Carter Greenway • NA, ,	145.80	9	1	3819										2		1		15.95		10.86	4.92
Maximus Trail Park • Maximus Dr. & Mercury Dr., Highlands Ranch, 8012	3.61			87														0.67		0.30	0.37

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
Medema Park • 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 • 6445 S. Clarkson St., Centennial, 80121	6.77	26	2	229	1	1		1		2		1	1	1		1		0.14		0.14	0.00
Mission Viejo Open Space • County Line Rd. & Southpark Ln., Highlands Ranch, 8	37.01			211														0.51		0.43	0.08
Monterey Open Space • E. Dry Creek Rd. & S. Adams St., Centennial, 80122	5.17			108														0.04		0.04	
Nesbitt Park • 3025 W. Mansfield Ave., Sheridan, 80110	0.33			12								1	1	1				0.07		0.07	
Nevada Ditch Conservation Easement • 4300 Block, W. Mineral Ave., Littleton,	7.89			272																	
Ohlson Acres • 1756 Plum Valley Ln., Littleton, 80129	6.73			47																	
Orchard Road Trail • E. Orchard Rd. & S. Vine St., Greenwood Village, 801	0.24																	0.29		0.29	
Otero Tennis Courts • 6300 E. Otero Dr., Centennial, 80112	0.59			16														0.14		0.14	
Oxbow Point • 4850 S. Zuni St., Englewood, 80110	2.54			147														0.03			0.03
Oxford Trailhead • 2151 W. Oxford Ave., Sheridan, 80110	0.35	11	2	18																	
Palos Verdes Park • 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 • 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 • 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 • 3128 E. Maplewood Ave., Centennial, 80121	1.63			31	2	2		1		1											
Persinger Park • 3330 S. Dale Ct., Sheridan, 80110	0.41			22								1	1	1				0.08		0.08	
Powers Park • 601 W. Powers Ave., Littleton, 80120	4.54			62	1	1				1		1	1	1				0.29	0.15	0.15	
Prairie Sky Park • 9381 Crossington Way, Lone Tree, 80124	13.07	57	3	154	1	1		1	1	2		1	1	1	1			1.20		1.20	
Progress Park • 5100 S. Hickory St., Littleton, 80120	23.36	64	4	729	4	3		2		3		1	1	1	1	1	1	0.10		0.10	

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
Promenade Park • 10120 Belvedere Ln., Lone Tree, 80124	3.43			98																	
Prominence Point Open Space • Ptarmigan Trl. & Wolfdale Dr., Lone Tree, 80124	10.72			9														0.89		0.00	0.88
Promise Park • 233 W. Powers Pl., Littleton, 80120	1.02			17					1	1		1	1	1				0.13		0.13	
Province Center Open Space • 8789 S. Redwing Ave., Highlands Ranch, 80126	15.91			199						1								0.25		0.18	0.06
Province Center Park • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32			29								1	1	1				0.31		0.31	
Puma Park • 8000 S. Corona Way, Centennial, 80122	33.16			325	2	2		1		5		1	1	1			1	1.77		1.76	
Quebec Street Greenbelt • 7967 S. Quincy Way, Centennial, 80112	2.22			66														0.63	0.46	0.17	
Railroad Spur (Mineral) Trail • NA, Littleton,	15.73			225														0.93		0.24	0.69
Ralph Moody Elementary School/Park • 6390 S. Windermere St., Littleton, 80120	2.16			18	1	1		1		1											
Rattlesnake Trail • 9900 Block, Lone Tree Pkwy, Lone Tree, 80124	0.58			28														0.20		0.20	
Reynolds Landing • 6745 S. Santa Fe Drive, Littleton, 80120	9.68	78	2	96										3	1	1		0.67		0.63	0.05
Ridgegate Open Space	73.16																				
Ridgegate Open Space (South)	286.30																				
Ridgeview Park • 2500 W. Roland Ave., Littleton, 80120	5.04			94														0.18		0.18	
Ridgewood Park (Lower) • 6700 S. Prince St., Littleton, 80120	10.28	0	0	308	2	2		2		1											
Rusty Sun Tennis Courts • 8147 S. Niagara St., Centennial, 80112	0.81	5	0	6					1		2										
Sheridan Community Park • 3325 W. Oxford Ave., Sheridan, 80236	34.95	209	5	353	3	3	1	1		4	4	1	1			1		1.21		1.18	0.03
Sheridan Community Trail • Quincy ROW, Lowell to Federal, Sheridan, 80236	0.29			25														0.24		0.24	
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75			34										1	1						

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Sheridan Square Park • 3400 W. Lehigh Ave., Sheridan, 80236	0.20																				
Slaughterhouse Gulch Park • 5562 S. Crocker St., Littleton, 80120	13.51			537														0.32		0.03	0.29
South Platte Park • 7301 S. Platte River Pkwy, Littleton, 80120	663.69	64	5	1504										1		1		0.56		0.25	0.31
South Platte Park Reservoir • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60																				
South Suburban Administration Building • 6631 S. University Blvd., Centennial, 80121	1.79	70	4	40													1	0.10		0.10	
South Suburban Golf Course • 7900 S. Colorado Blvd., Centennial, 80122	200.09	196	4	1955																	
South Suburban Ice Arena • 6580 S. Vine St., Centennial, 80121	6.20	222	8	82						1								0.13		0.13	
South Suburban Service Center • 5500 Boatworks Dr., Highlands Ranch, 80126	4.88	139	1	32																	
South Suburban Sports Complex	22.96																				
Southbridge Park • 7791 S. Windermere St., Littleton, 80120	10.09	26	1	95	1	1		1	1	4		1	1	1				0.63		0.63	
Sterne Park • 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
Sumac Hill Farm Conservation Easement • NA, Centennial, 80121	10.80																				
Sunset Park • 6082 S. Newport St., Centennial, 80111	1.81			37	1	1			1	1		1	1	1				0.15		0.15	
Sweetwater Park • 13170 Mercury Dr., Highlands Ranch, 80124	31.97			393	1	1			1	1		1	1	1			1	0.75	0.44	0.29	
Taos Open Space • 8641 Kachina Way, Lone Tree, 80124	15.77			243														0.21		0.01	0.19
Tennis Center and Park at Lone Tree Golf Course • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			110							6	1	1	1		1		0.27		0.27	
Terra Ridge Trails • Terra Ridge Subdivision, Lone Tree, 80124	1.16			51														1.00	0.68	0.32	
The Lone Tree Hub • 8827 Lone Treek Pkwy., Lone Tree, 80124	1.53			103														0.15		0.15	
TrailMark Open Space • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			1240										2				4.38		0.74	3.64

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
TrailMark Park • 8853 W. Trailmark Pkwy., Littleton, 80127	28.40	9	0	339								1	1	1			1	1.11		0.33	0.76
University Trail • Dream House Acres Subdivision, Centennial, 80121	2.64																	0.23		0.23	
Veteran's Park • 4101 S. Hazel Ct., Sheridan, 80110	0.52			22																	
Walnut Hills Elementary School/Park • 8195 E. Costilla Blvd., Centennial, 80112	4.03			17	2	2		1		2	2										
Walnut Hills Park • 8443 E. Davies Ave., Centennial, 80112	8.88			228					1			1	1	1				0.08		0.07	
War Memorial Rose Garden • 2201 W. Shepperd Ave., Littleton, 80120	1.25	0	0	22										1	1			0.02		0.02	
Watson Lake • 5800 S. Federal Blvd., Littleton, 80123	12.80			221																	
West Belleview Trailhead • 2400 W Belleview Ave, Littleton, 80120	0.32	9	1	12										1				0.08		0.08	
Wildcat Park • 3040 W. Jefferson Dr., Sheridan, 80110	0.42			23														0.08		0.08	
Wildcat Ridge Park • 6400 Wildcat Ridge Dr., Highlands Ranch, 80124	19.43			537						1				1				2.20		1.75	0.45
Wildcat Trail • 7400 Block, Timberline Rd., Highlands Ranch, 80130	0.48			1																	
Willow Creek Greenbelt/Trail • NA, Centennial,	92.63			2179														5.57	1.83	2.18	1.56
Willow Creek Park • 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 • 7100 S. Holly St., Centennial, 80112	159.36			1245														2.42		0.37	2.06
Willow Spring Service Center • 7100 S. Holly St., Centennial, 80112	2.32	67	1	7																	
World War II Memorial • 6000 S. Gallup St., Littleton, 80120	1.38																				
Writers Vista Park • 1900 W. Mineral Ave., Littleton, 80120	13.82	48	2	310	2	2		1	1	3		1	1	1	1	2		0.50		0.49	0.01
Wynetka Ponds • 5875 S. Lowell Blvd, Littleton, 80123	37.94	43	2	263										1			1	1.34		0.15	1.19

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
	GIS Acreage	Total	Handicap	Total Trees	Total	Backstops	Lighted	Skinned	Basketball Courts	MP Fields	Tennis Courts	2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
Totals:	4102.89	5955	215	47193	82	79	6	42	30	135	50	43	56	84	17	19	17	113.73	14.27	57.85	41.22

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

Fiscal Year	Estimated Population	Personal Income	Median Income	Arapahoe County Unemployment Rate	Douglas County Unemployment Rate
2011	136,181	6,602,054,880	48,480	7.7%	6.9%
2012	140,296	6,801,550,080	48,480	7.7%	6.3%
2013	142,547	6,997,774,777	49,091	5.7%	4.7%
2014	146,450	7,368,338,850	50,313	4.0%	3.3%
2015	150,150	8,452,544,100	56,294	3.7%	3.1%
2016	152,384	8,007,017,280	52,545	3.2%	2.8%
2017	152,500	8,785,830,000	57,612	2.2%	1.9%
2018	154,703	9,084,005,457	58,719	3.4%	3.1%
2019	157,476	10,271,214,624	65,224	2.8%	2.4%
2020	157,385	10,795,351,920	68,592	8.3%	5.8%
	<u>Median Age Group</u>				
1960	25 to 34				
1970	25 to 34				
1980	25 to 34				
1990	35 to 44				
2000	35 to 44				
2010	35 to 44				
2020	35 to 44				

Source: State of Colorado, Division of Local Government; United States Department of Labor, Bureau of Labor Statistics; US Department of Commerce, Bureau of

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

	2019		2010	
Employer	Employees	Rank	Employees	Rank
Cherry Creek School District	8,300	1		
Douglas County Schools	6,283	2		
Comcast	4,200	3	3,400	3
Charles Schawb	4,200	4		
Raytheon Company	2,600	5	2,200	5
EchoStar Communications	2,520	6		
Littleton Public Schools	2,400	7		
Arapahoe County Government	2,000	8		
Columbia HCA Swedish	1,900	9		
Arrow Electronics	1,800	10	-	-
Lockheed-Martin Space Systems			5,740	1
Century Link (Qwest Corp.)	-	-	4,280	2
Exempla Lutheran Medical Center			2,500	4
Great West Life	-	-	2,010	6
Kaiser Permanente			1,970	7
Dish Network	-	-	1,930	8
Healthone: Sky Ridge Medical	-	-	1,850	9
United Launce Alliance	-	-	1,710	10

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

Source: Arapahoe and Douglas County CAFR

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

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
MILL LEVY:										
Operations	5.417	5.417	5.417	7.393	7.417	7.417	7.417	7.417	7.417	7.417
Debt Service	1.432	1.422	1.368	1.362	1.166	1.163	1.021	0.909	0.909	0.912
Refund/Abatements	0.185	0.121	0.130	0.053	0.068	0.063	0.058	0.038	0.039	0.056
Total	7.034	6.960	6.915	8.808	8.651	8.643	8.496	8.364	8.365	8.385
ASSESSED VALUATION:										
Arapahoe County	\$ 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	\$ 2,700,174,645	\$ 2,675,056,387
Douglas County	463,502,450	471,127,900	505,125,718	539,472,950	654,512,800	659,381,460	743,049,810	749,805,880	812,704,290	812,989,020
Jefferson County	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	33,837,045
Total District	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	3,546,680,532	3,521,882,452
Cherry Hills Village	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	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	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000	\$ -	\$ 40,285,000	\$ 39,235,000

South Suburban Park and Recreation District Three Year Financial Plan 2021-2023

Executive Summary

Purpose

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2021 to 2023. 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 3.7% thru the second quarter of 2020.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 154,000 in 2020. 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 2020 was 7.8% compared to 2.7% in July of 2019.
- 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
2021-2023

Denver - Boulder - Greeley CPI		
Year		% Change
	2015	1.176%
	2016	2.772%
	2017	3.386%
	2018	2.731%
	2019	1.924%
	2020 June Projection	2.700%
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.
- Staff believes there will still be an impact in 2021 related to COVID, however the plan assumes there are no other 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.

In March of 2020 all district facilities were closed due to the COVID pandemic. The golf courses were able to open April 18th under certain restrictions. Other facilities were allowed to open on a restricted basis towards the end of June. All part-time employees were furloughed at the end of March for several months and a portion of those have been brought back to work since that time. Twenty four full time employees were laid off in April. COVID has had a major impact on revenue in 2020. The District was able to adjust and reduce expenditures to help offset the loss in revenue. We believe COVID will still have a financial impact in 2021 but do not know the severity of the impact. When projecting revenue and expenditures for 2021 – 2023 in most cases we ignored the 2020 estimates and relied on the 2019 actuals as our base number. For some revenue categories we even decreased the 2019 actual revenue for 2021. See the detailed assumptions used for each category later in this document.

South Suburban Park and Recreation District Three Year Financial Plan 2021-2023

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. One percent is estimated for 2021, three percent for 2022 and no increase for 2023 (not a reassessment year).
- The District passed a de-Gallagherization election in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of the Gallagher Amendment beginning in collection year 2022.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,100,000 for years 2021, 2022, and 2023 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue – In 2020 the District's Program Revenue estimates decreased significantly (26.76%) as a result of COVID. The Financial Plan projected 2021 Program Revenue using the 2019 actuals less a 7.5% reduction, due to anticipated impacts of COVID in 2021. 2022 and 2023 includes an annual increase of 2% for Program revenue. 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 43% of total operating costs. For the 2021 projection we used the 2019 actual salary expense. For 2022 and 2023 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. For the 2021 projection we used the 2019 actual benefit expense. For 2022 and 2023 increases were assumed at 4% for the Enterprise Fund and 6.7% for the General Fund. The increases align with the 5 and 10 year averages for each fund.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected the 2021 Utilities as the same as the 2019 actuals and a 1.0% increase in 2022 and 2023. The General Fund used a 3.0% increase in 2021, 2022, and 2023. The increases align with the 5 and 10 year averages for each fund.
- 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 15, 2019 with

**South Suburban Park and Recreation District
Three Year Financial Plan
2021-2023**

the first payment due in 2020. 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. 2021, 2022, and 2023 principal and interest payments are included in the amount of approximately \$2,430,000.
- The District is considering issuing \$13,500,000 in COPs in 2021 to replace the Littleton Tennis Bubble and the Family Sports Center Dome. A Debt service payment of \$850,000 has been included for 2021 and \$875,000 for 2022 and 2023, in the General Fund.
- Due to the uncertainty of COVID the District has not updated the Five Year CIP Plan. Capital expenditures used in this Financial Plan for 2021 was from the Proposed 2021 Budget. Capital expenditures used for 2022 and 2023 were taken from the Five Year CIP Plan prepared last year with the 2020 budget. The District will update the CIP Plan later once we better understand the total impacts of COVID.

Key Findings

Total unrestricted funds available is projected to be \$498,736 at the end of 2023. 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 5.46% and total operating expenditures are projected to increase 6.49%. These increases are slightly elevated do to the large decreases in 2020 as a result of COVID. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to decrease from (\$5,027,924) in 2021 to (\$3,318,951) in 2023. The Operating loss in 2021 is projected as we will continue to see impacts of COVID. Net operating revenue in the General Fund decreases 5% from \$10,152,575 in 2021 to \$9,615,796 in 2023. 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 \$56,174,601 for capital and maintenance projects for years 2021 to 2023. The portion funded by unobligated operational funds is \$33,639,476. Remaining projects will be funded by debt issuance and partner funding.

South Suburban Park and Recreation District Three Year Financial Plan 2021-2023

Challenges and Opportunities

Sports 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 \$1,500,000 are included in 2022.

Once the complex has been fully operational for several years we expect it to generate a net revenue. However, for 2021 a loss of \$1,502 was estimated. This was obtained by combining the net revenue from the 2021 budget of the Family Sports Center Ice Arena, South Suburban Ice Arena and the Sports Complex. The 2021 budget was generated with the premises the 2021 will still be impacted by COVID. 2022 and 2023 show net revenue from the Sports Complex as \$50,000 and \$100,000, respectively. The amounts are reflected in the Enterprise Fund as one line item as projected revenue and expenses by category are not yet available.

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 2024.

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 a better system, that 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 \$13.5 million. Debt proceeds and construction costs are reflected in 2021.

Other Projects

The District also has projects anticipated from GO Bond proceeds. Major projects consist of renovation to Goodson Recreation Center roof, improvements to Cornerstone Park, sprinkler replacements, upgrades to parks, trails, tennis courts, and playgrounds,

**South Suburban Park and Recreation District
Three Year Financial Plan
2021-2023**

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 sports complex, and updating fields at Cornerstone Park to include synthetic fields and lights. The District has \$9.5 million included in the 2021 Proposed Budget for fields near the new recreation complex and \$3.5 million for Cornerstone Park synthetic fields and lighting in 2020, which will be carried over to 2021.

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.

Ridgegate East Inclusion

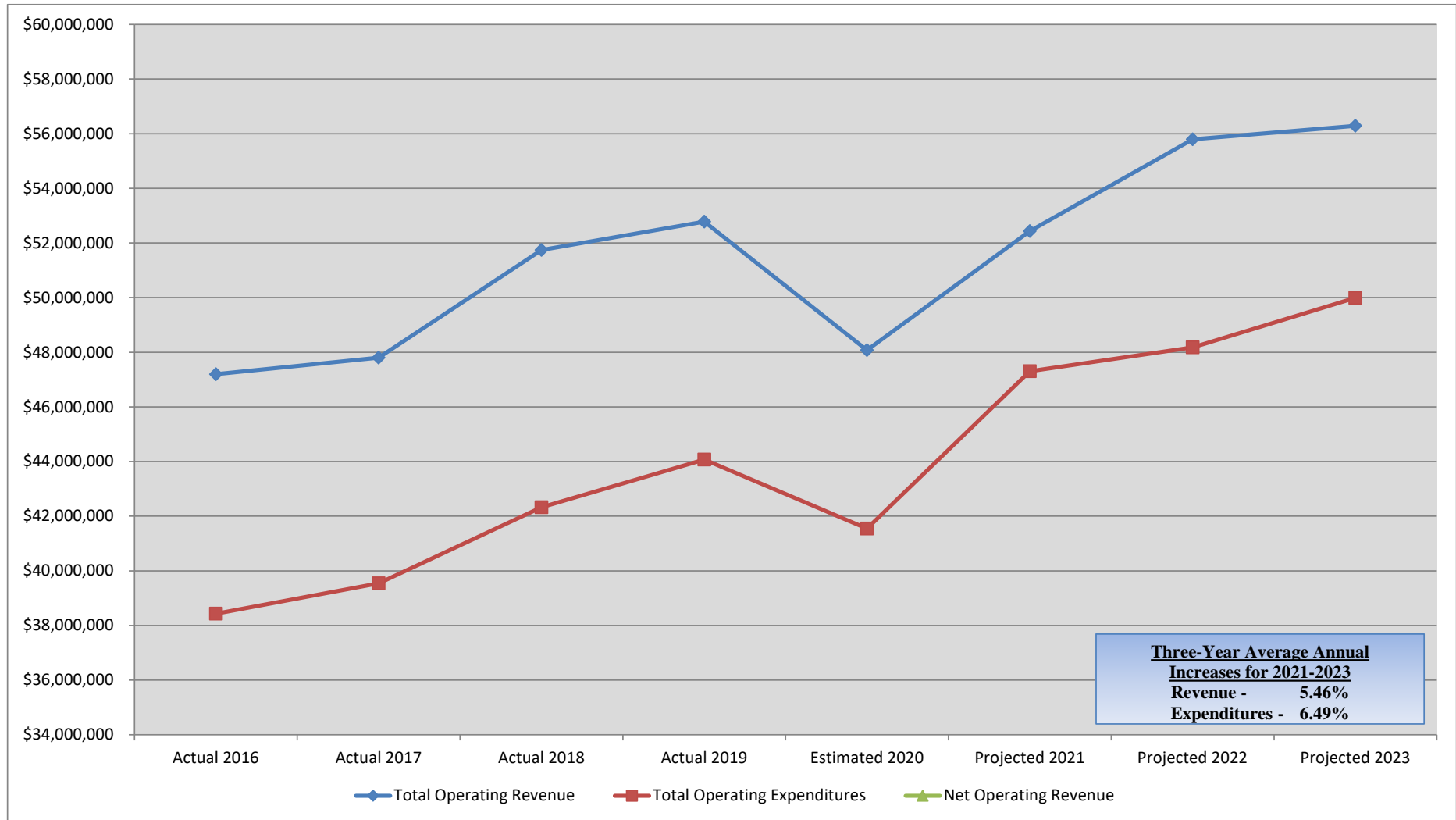
The District has annexed areas east of I-25 into the District. The area known as Ridgegate East has increased the District's boundaries by approximately 3.5 square miles. Planned development for the District includes a recreation center, 65 acres for a regional park, 100 acres of neighborhood parks, 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 the first phase in developing the regional park, additional funding will likely be needed for the completion of the park. The District expects some matching funds from Douglas County and the Developer.

Conclusion

Overall the District's financial future looks positive. However the COVID Pandemic is still an uncertainty as how it will impact 2021 and 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
2016 - 2023**

Three Year Financial Plan



Note: Capital expenditures are not included in this graph.

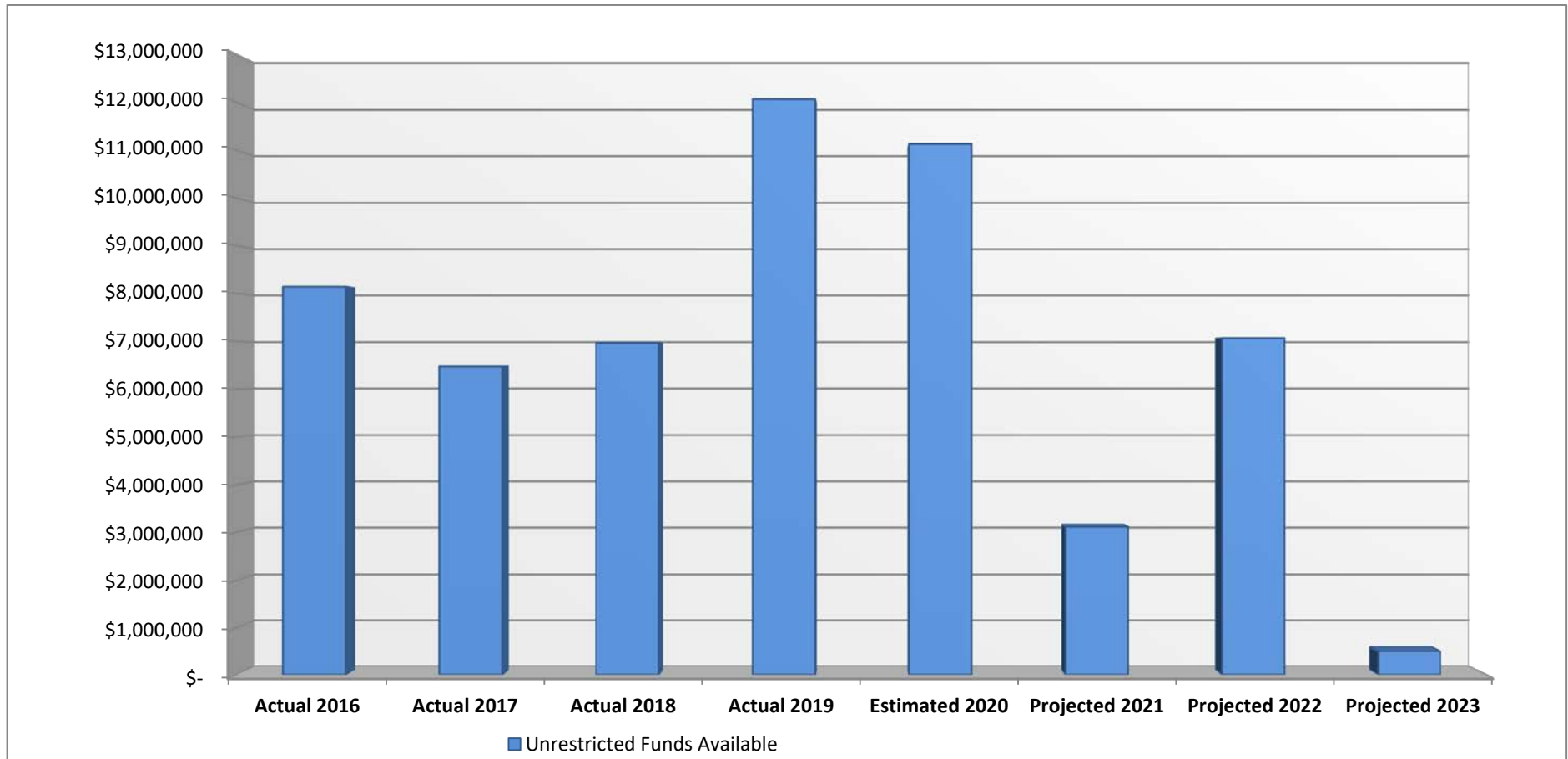
Note: The decline in revenue and expenditures in 2020 is due to closures of facilities and a reduction of services related to the COVID pandemic.

South Suburban Park and Recreation District

Unrestricted Funds Available

2016 - 2023

Three Year Financial Plan

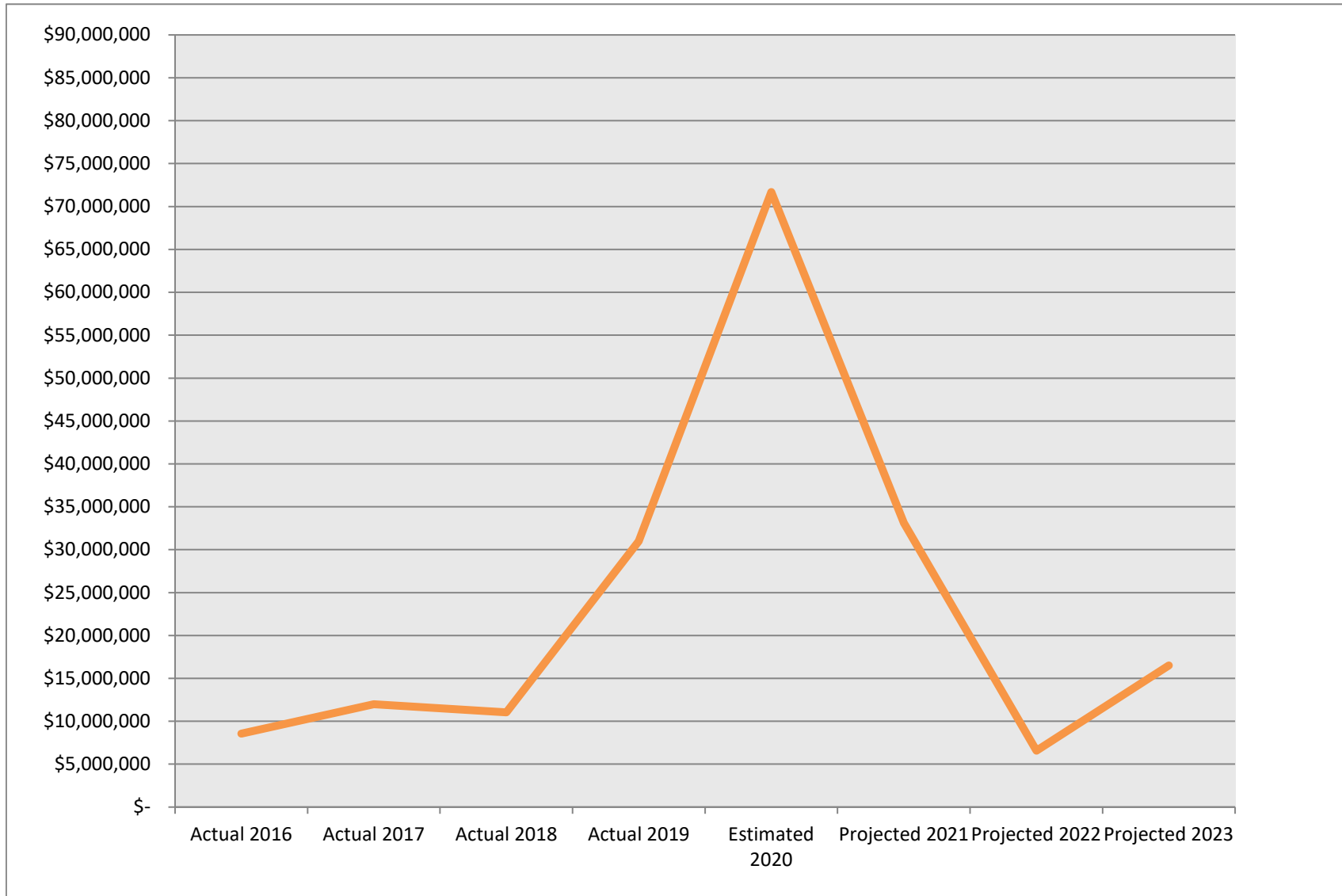


	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Estimated 2020	Projected 2021	Projected 2022	Projected 2023
Funds Available Beginning	\$ 9,128,253	\$ 12,575,796	\$ 11,532,350	\$ 13,390,960	\$ 80,318,866	\$ 20,842,876	\$ 9,779,610	\$ 13,494,471
Net Operating Revenue	8,770,019	8,262,614	9,422,484	9,145,212	6,986,148	5,234,651	7,650,800	6,316,845
Intergovernmental for capital	2,165,947	2,683,406	3,323,116	3,099,346	4,236,031	3,088,375	965,000	2,143,625
Capital outlay	(8,557,883)	(11,989,466)	(11,039,325)	(30,983,858)	(71,688,169)	(33,106,292)	(6,570,939)	(16,497,370)
Debt Proceeds/Sale of Asset	1,069,460	-	152,335	85,667,206	990,000	13,720,000	1,670,000	220,000
Funds Available Ending	12,575,796	11,532,350	13,390,960	80,318,866	20,842,876	9,779,610	13,494,471	5,677,571
Less Reserves	(4,430,830)	(5,061,179)	(6,417,421)	(68,258,376)	(9,713,609)	(6,661,607)	(6,425,675)	(5,178,835)
Unrestricted Funds Available	\$ 8,144,966	\$ 6,471,171	\$ 6,973,539	\$ 12,060,490	\$ 11,129,267	\$ 3,118,003	\$ 7,068,796	\$ 498,736

Note: All years include capital outlay.

South Suburban Park and Recreation District Capital Expenditures 2016 - 2023

Three Year Financial Plan



Note: For 2021 amounts are projected based on the 2021 Proposed Budget. For 2022 and 2023, amounts are projected based on the prior year Five Year Capital Improvement Plan and include projects funded by debt in the amount of \$18,538,625.

**South Suburban Park and Recreation District
Combined Enterprise and General Fund
2016-2023**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Estimated	2021 Projected	2022 Projected	2023 Projected
OPERATING REVENUE:								
Property Taxes	\$20,031,286	\$20,112,293	\$22,958,299	\$23,239,021	\$26,183,000	\$26,444,830	\$27,238,175	\$27,238,175
Specific Ownership	1,962,079	2,230,639	\$ 2,204,071	2,267,632	2,100,000	2,100,000	2,100,000	2,100,000
Intergovernmental/Donation/Grants	532,255	475,958	560,352	516,048	526,899	505,000	505,000	505,000
Net Investment Income	123,115	194,660	362,831	437,870	175,000	18,000	108,661	44,747
Program Revenue	18,704,390	19,176,080	19,565,352	19,681,562	14,373,260	18,200,000	20,046,353	20,443,280
Retail Sales Revenue	1,101,673	1,110,738	1,127,031	1,178,036	884,304	1,000,000	1,201,597	1,225,629
Restaurant	2,503,401	2,426,793	2,662,108	2,795,196	1,873,288	2,500,000	2,879,052	2,965,424
Contract Sales Revenue	47,875	58,774	46,247	143,304	99,711	60,000	60,000	60,000
Rental Revenue	785,828	837,481	899,840	1,003,188	1,319,282	1,000,000	1,000,000	1,000,000
Net Sports Complex	-	-	-	-	-	(1,502)	50,000	100,000
Other Revenue	644,941	414,421	582,308	739,243	537,136	605,000	605,000	605,000
CHV Reserve	759,973	762,108	769,914	778,780	-	-	-	-
Total Operating Revenue	47,196,816	47,799,945	51,738,353	52,779,880	48,071,880	52,431,328	55,793,838	56,287,255
OPERATING EXPENDITURES:								
Salary	18,142,927	18,953,125	19,692,681	20,298,708	17,417,563	20,298,708	21,110,656	21,955,083
Benefits	4,386,606	4,264,409	4,816,570	4,818,502	4,755,550	4,818,502	5,084,896	5,366,598
Program Expenses	470,596	501,384	508,128	427,800	428,931	447,108	463,178	479,971
Restaurant Sales Expense	232,320	244,160	273,056	273,543	219,049	273,543	285,852	298,715
Supplies	3,199,373	3,196,188	3,400,757	3,375,308	2,642,417	3,342,411	3,407,205	3,474,781
Service & Materials	1,831,078	1,792,121	1,731,221	2,128,181	1,742,451	2,128,181	2,263,948	2,412,522
Maintenance & Equipment	370,340	407,671	481,330	604,709	665,803	728,474	799,235	877,404
Utilities	2,676,244	2,757,407	2,870,717	2,839,308	2,842,197	2,901,341	2,941,573	2,982,543
Utilities-Parks Water	1,482,377	1,333,466	1,793,331	1,703,364	1,613,437	1,694,109	1,778,814	1,867,755
Contractual	961,006	1,170,606	1,551,785	1,485,366	1,185,503	1,558,087	1,713,896	1,885,286
Other Expenses	2,084,578	2,178,100	2,324,062	2,546,227	2,503,956	2,634,557	2,775,437	2,927,461
Board Expense	39,263	145,642	31,451	68,056	15,747	30,000	50,000	30,000
Professional Services	214,563	234,183	283,693	309,831	278,000	300,000	300,000	300,000
Treasurer and Paying Agent Fees	301,604	300,282	345,443	349,308	396,011	397,672	409,573	409,573
Debt Service	1,686,018	1,662,330	1,701,545	2,225,151	4,219,117	5,133,984	4,173,775	4,102,718
Hudson Gardens Management Fee	350,000	400,000	521,500	620,000	620,000	620,000	620,000	620,000
Total Operating Expenditures	38,428,893	39,541,074	42,327,270	44,073,362	41,545,732	47,306,677	48,178,038	49,990,410
Total Net Operating Revenue	\$ 8,767,923	\$ 8,258,871	\$ 9,411,083	\$ 8,706,518	\$ 6,526,148	\$ 5,124,651	\$ 7,615,800	\$ 6,296,845

**South Suburban Park and Recreation District
2021 Capital Requests
SUMMARY**

	<u>2021</u>
Total by Funding Source:	
District Share of Capital Projects (Operations)	\$14,090,392
Projects Funded by Lease	220,000
Projects Funded by GO Bonds	3,001,125
Projects Funded by COPS	13,500,000
Partner Contributions to Operating Capital Projects	810,000
Partner Contributions to Bond Capital Projects	1,528,375
Total Capital Requests	<u>\$33,149,892</u>
 Total by Department:	
Admin	\$ 30,000
Golf	766,500
Hospitality	270,100
IT Department	390,000
Parks & Open Space	1,397,975
Planning	13,406,942
Recreation (Includes Construction and Mechanical Maint)	14,550,000
Partner Contributions to Capital Projects	2,338,375
Total Capital Requests	<u>\$33,149,892</u>

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
PROJECTS FUNDED BY OPERATIONS:				
Admin	Various	Matching Gifts	Projects matched by Community Members/Associations	\$ 30,000
Admin	Various	Matching Gifts	Partner Share is \$15,000	(15,000)
Admin	Various	Public Art	Annual allocation for the SSAC	15,000
Golf	Family Sports Center	Equipment Replacement	Replace driving range tractor	17,500
Golf	Family Sports Center	Equipment Replacement	Utility cart	20,000
Golf	Family Sports Center	Equipment Replacement	Replace worn reel/bedknife grinder	35,000
Golf	Family Sports Center	Irrigation Upgrades	Wetting agent injector for irrigation system	20,000
Golf	Family Sports Center	Landscape Improvements	Replace handrail and landscaping for mini golf	20,000
Golf	Family Sports Center	Mini Golf Carpet	Replace carpet on mini golf course	20,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Bunker rake	25,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades	12,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Rough Mower	78,000
Golf	Lone Tree Golf	Bunker Renovation	reshape, add drainage, and sand to bunkers	75,000
Golf	Lone Tree Golf	Cart Path Repair	Add and Replace concrete cart paths	50,000
Golf	Lone Tree Golf	Equipment Replacement	Greens roller	20,000
Golf	Lone Tree Golf	Equipment Replacement	sidewinder mower	45,000
Golf	Lone Tree Golf	Tee markers	Replace 5 sets of tee markers on each hole	15,000
Golf	South Suburban Golf	Bunker renovation	reshape, and add drainage and sand to bunkers	40,000
Golf	South Suburban Golf	Equipment Replacement	4 wheel drive workman utility vehicle	33,000
Golf	South Suburban Golf	Equipment Replacement	Toro 4500 rotary mower	73,000
Golf	South Suburban Golf	Irrigation Upgrades	Replace aging irrigation heads and values	18,000
Golf	South Suburban Golf	Well #1 motor and pump		150,000
Hospitality	All Locations	Equipment replacement	contingency for equipment replacement	40,000
Hospitality	All Locations	Upgrades to F & B POS	Biennial hardware / software upgrades to Hospitality food & beverage point of sale systems	12,000
Hospitality	FSC	Equipment Replacement - new	Replace Counter Top Grill, broiler, prep table, freezer, compressor, beer taps	2,800
Hospitality	Littleton Bubble	Equipment Replacement - new	Replace Charboiler, prep cooler, refrigerator	7,800
Hospitality	Lone Tree Golf	Banquet Chairs	Replace banquet chairs that are worn	9,500
Hospitality	Lone Tree Golf	Banquet kitchen	Repair kitchen ceiling tiles	18,000
Hospitality	Lone Tree Golf	Building Upgrade	update mop closet to health code	6,000
Hospitality	Lone Tree Golf	Lighting Upgrades	add new lighting in grille	12,000
Hospitality	Lone Tree Golf	Meeting room renovation	Update banquet rooms. Wallcoverings	12,000
Hospitality	Lone Tree Golf	Outdoor furniture	Replace banquets outdoor furniture on deck	5,000
Hospitality	Lone Tree Golf	Patio furniture	Replace deck patio furniture	50,000
Hospitality	Lone Tree Golf	Patio Upgrade	add new sound system	\$ 15,000

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
Hospitality	Lone Tree Golf	refurbish hotel rooms	replace all furniture including beds and box springs, re-wallpaper, refinish cabinets, bathtub and shower replacement, and replace vanity counters in 8 of the hotel rooms as part of 2 year renovation	\$ 60,000
Hospitality	South Suburban Golf	Furniture Replacement	Replace patio furniture	20,000
IT	Admin	Disaster Recovery	Create clone of our servers offsite allowing for disaster recovery and redundancy in the event of power outages	135,000
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	30,000
IT	FSC	Wi-Fi Upgrade FSC	recable building and add access points to allow signal throughout entire facility	30,000
IT	LTRC	Wi Fi Upgrade LTRC	recable building and add access points to allow signal throughout entire facility	10,000
IT	Various	Annual Computer Equipment Replacement	Replace aging or obsolete computer equipment	165,000
IT	Various	Digital Signage Package	Replace existing digital signage software with newer package	20,000
Mechanical Maintenance	Family Sports Center	RTU units	Replacement of 16 RTU for the facility-various ones each year depending on life expectancy and function	100,000
Mechanical Maintenance	Goodson	Domestic Boilers	3 boilers responsible for HVAC heat and domestic hot water	110,000
Mechanical Maintenance	Lone Tree Hotel	Heat pump replacement	Replacement of aging heat pumps	20,000
Parks & Open Space	Cherry Park	Irrigation Upgrades	Cherry Park irrigation rehab for 2021	184,370
Parks & Open Space	Fox Ridge Trail	Asphalt Trails	Resurface Trail	140,000
Parks & Open Space	Lone Tree Tennis	Tennis Courts	Resurface courts	124,000
Parks & Open Space	Mary Carter Greenway	Concrete Trails	Mary Carter Greenway Trail (1000 lf sections)	78,280
Parks & Open Space	Various	Central Irrigation Controls	Upgrade irrigation controls at various locations	47,740
Parks & Open Space	Various	Drinking Fountains	Upgrade drinking fountains with dog bowl and jug filler at various locations	\$ 15,914

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
Parks & Open Space	Various	Park monument signs and rule reg signs	Multi-year replacement plan for facility monument signs, park signs and rule reg signs	\$ 129,326
Parks & Open Space	Various	Replacement Vehicles and Equipment	Replacement of District fleet vehicles and equipment.	540,345
Parks & Open Space	Various Regional Trail locations	Concrete and Asphalt	Remove and replace damaged trail segments along regional trails across the district.	130,000
Parks & Open Space	Willow Springs Service Center	GPS Device	Replace GPS Device used by GIS for gathering field data.	8,000
Planning	Admin	New vehicle for Construction Inspector		43,600
Planning	Big Dry Creek Trail	SEMSWA's Easter Ave. crossing at Cherry Knolls Park	Per IGA fund additional costs related to improvements within Cherry Knolls Park	37,217
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, playground, etc. to replace fields on the landfill portion of DALRP.	9,450,000
Planning	Dry Creek Elementary	Concrete walk addition	Add concrete walk along east side of parking lot on park parcel to minimize kids walking and biking through parking lot (citizen request)	25,000
Planning	High Line Canal	High Line Canal Conservancy Management Fee	District's portion of the High Line Canal Conservancy Management Fee	10,000
Planning	Holly Pool	Retaining wall replacement	Design and construct retaining wall and landscape replacements at Holly Pool entrance	90,000
Planning	Lone Tree Golf Club & Hotel	Entry improvements - Construction in 2022	Design entry to clubhouse from parking including accessible route/parking and covered walkway	60,000
Planning	Lone Tree Golf Club & Hotel	Main Level Restroom Improvements - Plus \$40,000 in 2020 - Total budget is \$265,000	Major renovation including moving walls and plumbing of the men's and women's restroom on main level	225,000
Planning	Lone Tree Golf Club & Hotel	North Hotel Balconies	Make structural repairs to the north hotel balconies - life/safety issue	\$ 165,000

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
Planning	Mary Carter Greenway	Master Plan for safety improvements and expanded accessibility from C-470 to Hamilton Ave.	Complete a master plan including feasibility, recommended phases and estimated cost to improve the Mary Cater Greenway	\$ 225,000
Planning	Mary Carter Greenway	Master Plan for safety improvements and expanded accessibility from C-470 to Hamilton Ave.	\$50,000 from Telluray Foundation and \$100,000 from ACOS	(150,000)
Planning	Reynolds Landing	Phase II Master Plan	Cash match for implementation of Phase 2 of the Reynolds Landing Master Plan. (Littleton, ACOS and Telluray Foundation partnership) Installation of upland trail improvements related to in-river boater oriented improvements, improved river access and Superchi house re-purposing.	100,000
Planning	Ridgeview Park Remediation (Littleton Projects)	Pond Remediation - Placeholder - project needs estimated	Due to lack of water rights, remove pond and install a trickle channel	250,000
Planning	Ridgeview Park Remediation (Littleton Projects)	Pond Remediation - Placeholder - project needs estimated	\$125,000 match from Littleton	(125,000)
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
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)
Recreation	Aquatics-Outdoor Pools	Sound System	Install PA/Facility Sound System	35,000
Recreation	Buck Recreation Center/Fitness	Pilates Reformers	Replace/Upgrade 7 Pilates Reformer Equipment (5 yr. replacement plan-last done 2016)	18,000
Recreation	Colorado Journey	Ball Repair containment - new	Repair ball holes-18 holes	25,000
Recreation	Colorado Journey	Mining Car Feature		8,000
Recreation	Cook Creek/Aquatics	Acidrite Units/Accutab Erosion feeders - new	Replace chemical feed with Acidrite/Accutab to be consistent with other pools	12,000
Recreation	Cook Creek/Aquatics	Resurface Slide	City of Lone Tree Funds	(20,000)
Recreation	Cook Creek/Aquatics	Resurface Slide	Resurface slide, finish is original to facility and is beginning to show wear and tear	\$ 40,000

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
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
Recreation	Family Sports Center	Concessions equipment replacement	Equipment replacement in concession area (popcorn machine, ice maker, pizza oven)	6,000
Recreation	Family Sports Center	Ice Rink players floors	Replace wood and rubber in the ice rink players floor area	25,000
Recreation	Family Sports Center	Maintenance of ice rink compressors	Annual preventative maintenance on ice rink compressors	25,000
Recreation	Family Sports Center	Rock Wall Hand Holds & Euro bungy parts		5,000
Recreation	Family Sports Center	Skate Replacement	Replace ice skates for rental-20% yearly	5,000
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
Recreation	FSC	FSC Fire Safety - new	Replacement required on Fire Safety items	11,000
Recreation	Goodson Recreation Center/Facility	Boardroom Update	Remove Dais and convert to functional MP room with updated flooring.	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
Recreation	Goodson Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 20 Indoor Cycle Bikes (5 yr. replacement plan-last done 2016)	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
Recreation	Lone Tree Recreation Center/Facility	Acid Room Door Replacement - new	Replace failing acid room door in pool mechanical	5,000
Recreation	Lone Tree Recreation Center/Facility	Custodial Closet Upgrades	update sinks, chem units, and mop bins	10,000
Recreation	Lone Tree Recreation Center/Facility	Gang Shower Upgrade	Convert women's locker room gang shower into a stall/ADA shower	20,000
Recreation	Lone Tree Recreation Center/Facility	Lobby Furniture	Update/new furniture including tables/chairs (original to facility)	20,000
Recreation	Lone Tree Recreation Center/Facility	Oak Room Storage	Add closet for art storage	5,000
Recreation	Lone Tree Recreation Center/Facility	Replace Multipurpose Round Tables	Heavy, old, and some are cracking	\$ 15,000

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
Recreation	Lone Tree Recreation Center/Facility	Stage Lighting		\$ 18,000
Recreation	Lone Tree Recreation Center/Facility	Window Replacement	Several with cracked seals	20,000
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
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	85,000
Recreation	Multi-Site/Aquatics	UV Bulb Replacement	UV Bulb Replacement-Until 2020 clear comfort replacement	12,000
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	29,000
TOTAL OPERATING PROJECTS				\$ 14,090,392
LEASE PROJECTS:				
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan- last done 2016)	\$ 220,000
TOTAL OPERATING PROJECTS				\$ 220,000
GO BOND PROJECTS:				
Planning	Berry Park (Littleton Projects)	Playground Construction	Update 18 year old playground, pavilion, and trail	\$ 430,000
Planning	Berry Park (Littleton Projects)	Playground Construction	\$215,000 match from Littleton	(215,000)
Planning	Bobcat Park (Sheridan Projects)	Playground Renovation-Construction	Remove and replace the playground and improve connectivity to Bear Creek Trail	450,000
Planning	Centennial Ridge (Lone Tree Projects)	Playground/Pavilion Renovation-Construction	Update the playground, pavilion and basketball court.	\$ 620,000

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
Planning	Harmony Park (Arapahoe County Projects)	Playground Renovation-Construction	Remove and replace the playground	\$ 480,000
Planning	Harmony Park (Arapahoe County Projects)	Playground Renovation-Construction	\$300,000 ACOS grant	(300,000)
Planning	High Line Canal (Arapahoe County Projects)	Replace Bridge	Match for High Line Canal bridge at Elati Street.	100,000
Planning	Ida Park (Littleton Projects)	Playground Construction	Update 22 year old playground	175,000
Planning	Ida Park (Littleton Projects)	Playground Construction	\$87,500 match from Littleton	(87,500)
Planning	Lonesome Pine Park (Douglas County Projects)	Playground, Basketball Court and Pavilion Renovation and Pickleball Addition	Renovate 30 year old playground, pavilion, basketball court and replace tennis courts with lighted Pickleball courts	1,050,000
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.	900,000
Planning	Southbridge Park (Littleton Projects)	Ballfield, Playground and Pavilion-Construction	\$150,000 match from Littleton, \$500,000 ACOS Grant, and \$100,000 from Telluray Foundation	(750,000)
Planning	Various Trails (Centennial Projects)	Wayfinding Signs-Installation	Install wayfinding signs on Centennial Link, Little Dry Creek, Lee Gulch	154,500
Planning	Various Trails (Centennial Projects)	Wayfinding Signs-Installation	\$150,000 match from Centennial	(115,875)
Planning	Various Trails (Columbine Trail and BDC in Englewood)	Wayfinding Signs- Installation	Install wayfinding signs on Big Dry Creek in Englewood or Unincorporated Arapahoe County and Columbine Trail	50,000
Planning	Various Trails (Littleton Projects)	Wayfinding Signs- Installation	Install wayfinding signs on Big Dry Creek, Lee Gulch	120,000
Planning	Various Trails (Littleton Projects)	Wayfinding Signs- Installation	\$60,000 match from Littleton	(60,000)
TOTAL GO BOND PROJECTS				\$ 3,001,125

**South Suburban Park and Recreation District
2021 Capital Requests**

Department	Facility	Project	Description	2021 Amount
COPS PROJECTS:				
Recreation	FSC Dome	Dome Replacement		\$ 5,375,000
Recreation	Littleton Tennis	Bubble Replacement		8,125,000
TOTAL COPS PROJECTS				<u>\$ 13,500,000</u>
Total Partner Revenue/Lease Proceeds				\$ 2,338,375
Total Capital Projects				<u>\$ 33,149,892</u>

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 15th. The adopted budget becomes effective annually as of January 1st and appropriations lapse at year end.

Amortization - process of gradually writing off the initial cost of an asset.

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.**

CAPRA – Commission for Accreditation of Parks and Recreation Agencies

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.

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.

COVID or COVID 19 - Coronaviruses are a large family of viruses that are known to cause illness ranging from the common cold to more severe diseases. Coronavirus disease (COVID-19) is an infectious disease caused by a newly discovered coronavirus.

CPI – Consumer Price Index

CPSC - Consumer Product Safety Commission

CRM – Customer Relationship Management

CRS – Colorado Revised Statute

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.

Depreciation – a method of allocating the cost of a tangible or physical asset over its useful life or life expectancy.

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.

DMS – Document Management System

EAB – Emerold Ash Borer

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

EPR – a system with the ability to deliver an integrated suite of business applications.

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 Activities - involves a government taking care of money that belongs to individuals outside of the government itself or are related to requirements of grants and tax revenues that governments receives.

Fiduciary Fund – fiduciary activities are recorded in a fiduciary fund.

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

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

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

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

FSC – Family Sports Center

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

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

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

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

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.

GPS - Stands for "Global Positioning System." GPS is a satellite navigation system used to determine the ground position of an object.

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

LAN – Local Area Networking

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

Major Fund - Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Matching Gifts Program – Approved joint projects, with the District paying for ½ of the cost. The remaining cost of the project is paid for by the applicant (i.e. home owners associations or local fund raising).

Merit - An increase to an individual's base pay rate based on performance.

Microsoft Dynamics GP - a mid-market business accounting software package

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.

MOD – Manager on Duty

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

NSF – Non-sufficient funds

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.

P-card – Procurement card

Paylocity – a software service for payroll and human resources.

PCs – Personal Computers

PHO – Public Health Orders

PGA – Professional Golf Association

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

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

PO – Purchase Order

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.

Questica – a budget software system

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

SEMSWA – Southeast Metro Stormwater Authority

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.

SQL Server - a database server by Microsoft. SQL is a special-purpose programming language designed to handle data in a relational database management system

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.

