



**SOUTH  
SUBURBAN**  
PARKS & RECREATION



October 14, 2020  
**2021 Proposed Budget Summary**



## 2021 PROPOSED BUDGET SUMMARY

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October 14, 2020

To the Board of Directors and Citizens of the District:

We are submitting the Proposed 2020 Budget of \$95,755,567 for your comments and review. 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.

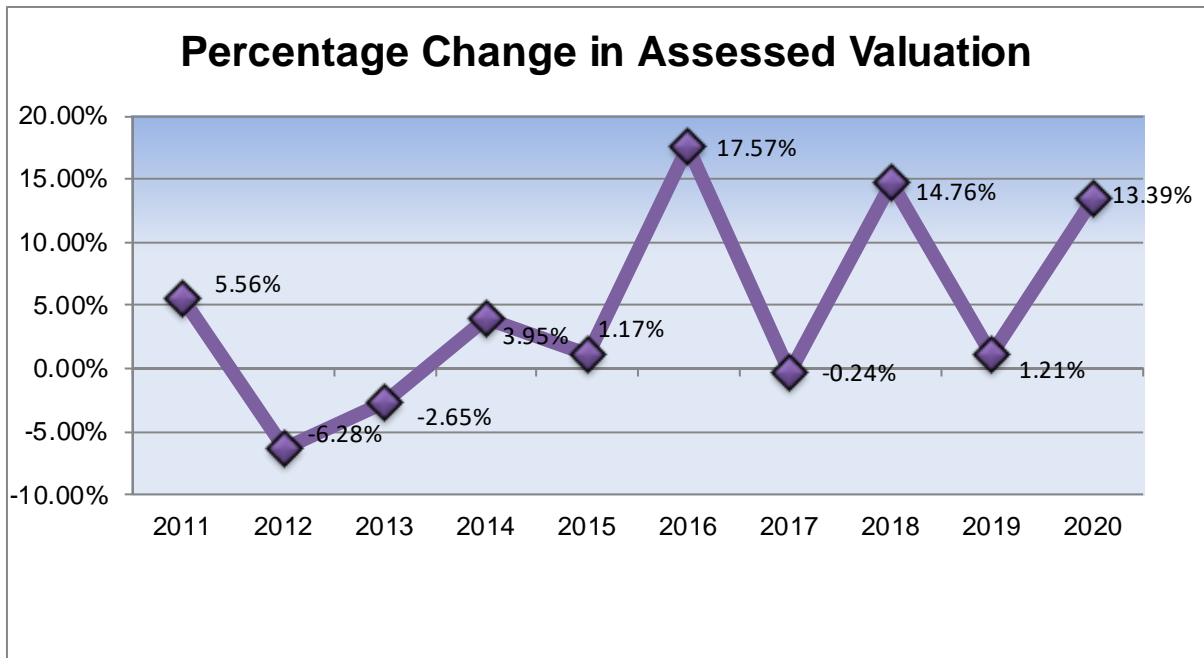
This budget includes \$50,585,868 for operational expenditures, \$8,216,504 for debt service, \$33,106,292 for capital and maintenance projects, and \$3,846,903 of undesignated funds for emergencies. Sources of funds include \$29,313,365 from property taxes, \$25,121,019 from program and facility fees 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 Proposed 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 proposed to be split by the Planning and Parks 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**

Due to the pandemic, the counties will not have the 2021 preliminary assessed valuation until later in October 2020. The District does not anticipate the valuation will change significantly as this is 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. The chart below was updated to reflect the actual valuation for 2020. This chart will be updated when information from the counties is available for 2021.



	Assessed Value	% Change
2011	2,393,062,513	5.56%
2012 (1)	2,242,690,279	-6.28%
2013 (2)	2,183,234,130	-2.65%
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%
2016	2,699,582,676	17.57%
2017	2,693,208,226	-0.24%
2018	3,090,703,735	14.76%
2019	3,127,966,506	1.21%
2020	3,546,680,532	13.39%

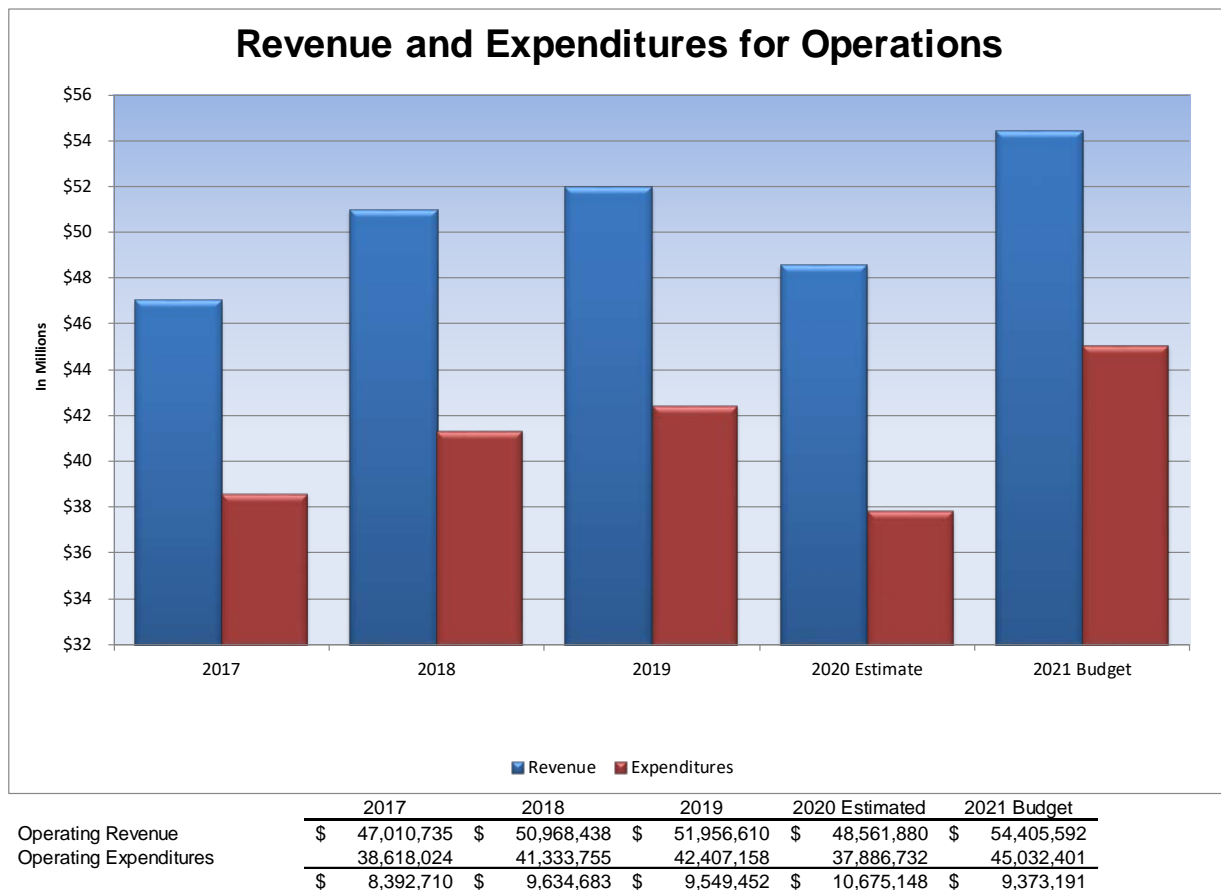
**(1)** Decrease related to sluggish economy

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

2020 Mill Levy:

Operations	7.417 mills
Abatements	0.039 mills
General Obligation Debt	0.909 mills
Total	<u>8.365 mills</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 18.9% (without capital projects) compared to 2020 estimates. When comparing to 2019 actual expenditures the increase is 6.2%. 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 0.30% 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 Proposed 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 \$33,106,292 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 Project Requests 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 \$3,846,903 of undesignated funds for emergencies, \$2,566,806 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 proposed new full time position. This position will be split between the Parks and Planning department. Impact on the 2021 budget is expected to be \$128,909 for salary, benefits and a new vehicle. If approved, the total number of full time positions would move 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

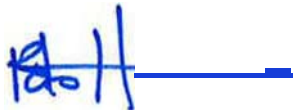
In 2019 the District issued General Obligation Bonds, Series 2019, for \$40,285,000. Payment on the 2019 GO Bonds is budgeted at \$3,081,850 for 2021. Also in 2019, the District issued \$32,350,000 of Certificates of Participation. The District has \$2,428,300 budgeted for debt payments in 2021. The 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 proposed budget have been evaluated through public hearings, discussion with Board and staff, financial analysis, COVID-19 impacts, and various projections. If approved, we believe this budget will allow the District to continue to serve the public with quality parks and recreation opportunities and adhere to the District's Guiding Principles and Goals.

Sincerely,



Rob Hanna  
Executive Director

Sincerely,



Steve Shipley  
Director of Finance



## BUDGET SUMMARY

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
2021 BUDGET SUMMARY**

	<b>ALL FUNDS</b>			
	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b><u>OPERATING FUNDS:</u></b>				
<b><u>CARRYOVERS:</u></b>				
GENERAL FUND	\$ 9,981,428	\$ 15,200,474	\$ 15,200,474	\$ 14,944,705
ENTERPRISE FUND	2,148,532	2,080,589	2,444,921	1,653,476
<b>TOTAL CARRYOVERS</b>	<b>12,129,960</b>	<b>17,281,063</b>	<b>17,645,395</b>	<b>16,598,181</b>
<b><u>REVENUES:</u></b>				
GENERAL FUND	31,885,413	30,772,095	30,681,309	30,123,973
ENTERPRISE FUND	28,225,144	31,292,198	24,415,968	30,336,619
<b>TOTAL REVENUES</b>	<b>60,110,557</b>	<b>62,064,293</b>	<b>55,097,277</b>	<b>60,460,592</b>
<b>TOTAL REVENUES AND CARRYOVERS</b>	<b>72,240,517</b>	<b>79,345,356</b>	<b>72,742,672</b>	<b>77,058,773</b>
<b><u>EXPENDITURES:</u></b>				
GENERAL FUND	26,666,367	42,152,998	30,937,078	41,750,511
ENTERPRISE FUND	27,928,755	31,326,427	25,207,413	29,963,693
<b>TOTAL EXPENDITURES</b>	<b>54,595,122</b>	<b>73,479,424</b>	<b>56,144,491</b>	<b>71,714,204</b>
<b><u>DEBT SERVICE FUND:</u></b>				
<b><u>CARRYOVERS:</u></b>				
DEBT SERVICE FUND	382,645	33,298	59,928	59,928
<b>TOTAL CARRYOVERS</b>	<b>382,645</b>	<b>33,298</b>	<b>59,928</b>	<b>59,928</b>
<b><u>REVENUES:</u></b>				
DEBT SERVICE FUND	3,384,097	3,268,549	3,203,549	3,228,365
<b>TOTAL REVENUES</b>	<b>3,384,097</b>	<b>3,268,549</b>	<b>3,203,549</b>	<b>3,228,365</b>
<b>TOTAL REVENUES AND CARRYOVERS</b>	<b>3,766,742</b>	<b>3,301,847</b>	<b>3,263,477</b>	<b>3,288,293</b>
<b><u>EXPENDITURES:</u></b>				
DEBT SERVICE FUND	3,706,813	3,301,847	3,203,549	3,288,293
<b>TOTAL EXPENDITURES</b>	<b>3,706,813</b>	<b>3,301,847</b>	<b>3,203,549</b>	<b>3,288,293</b>
<b><u>SPECIAL REVENUE FUNDS:</u></b>				
<b><u>CARRYOVERS:</u></b>				
CONSERVATION TRUST FUND	554,568	712,925	712,926	403,473
CAPITAL PROJECTS FUND	706,432	61,960,544	61,960,545	4,391,222
<b>TOTAL CARRYOVERS</b>	<b>1,261,000</b>	<b>62,673,469</b>	<b>62,673,471</b>	<b>4,794,695</b>
<b><u>REVENUES:</u></b>				
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
<b>TOTAL REVENUES</b>	<b>87,024,442</b>	<b>17,686,855</b>	<b>4,045,589</b>	<b>15,958,375</b>
<b>TOTAL REVENUES AND CARRYOVERS</b>	<b>88,285,442</b>	<b>80,360,324</b>	<b>66,719,060</b>	<b>20,753,070</b>
<b><u>EXPENDITURES:</u></b>				
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
<b>TOTAL EXPENDITURES</b>	<b>25,611,971</b>	<b>80,360,324</b>	<b>61,924,365</b>	<b>20,753,070</b>
<b>GRAND TOTAL CARRYOVERS</b>	<b>13,773,605</b>	<b>79,987,830</b>	<b>80,378,794</b>	<b>21,452,804</b>
<b>GRAND TOTAL REVENUES</b>	<b>150,519,095</b>	<b>83,019,697</b>	<b>62,346,415</b>	<b>79,647,332</b>
<b>GRAND TOTAL REVENUE SOURCES</b>	<b>164,292,700</b>	<b>163,007,527</b>	<b>142,725,209</b>	<b>101,100,136</b>
<b>GRAND TOTAL EXPENDITURES</b>	<b>83,913,906</b>	<b>157,141,596</b>	<b>121,272,405</b>	<b>95,755,567</b>
<b>NET REVENUES OVER EXPENSES</b>	<b>80,378,794</b>	<b>5,865,931</b>	<b>21,452,804</b>	<b>5,344,569</b>
<b><u>RESERVES:</u></b>				
GENERAL FUND	4,406,857	3,819,571	3,683,014	3,318,167
ENTERPRISE FUND	1,890,974	2,046,360	1,639,373	2,026,402
DEBT SERVICE	59,928	-	59,928	-
CAPITAL PROJECTS FUND	61,960,545	-	4,391,222	-
<b>TOTAL RESERVES</b>	<b>\$ 68,318,305</b>	<b>\$ 5,865,931</b>	<b>\$ 9,773,538</b>	<b>5,344,569</b>





## OPERATING FUNDS

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

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>REVENUE:</b>				
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>
<b>EXPENDITURES:</b>				
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	642,696
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>15,140,709</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	<u>12,871,463</u>	<u>13,404,607</u>	<u>16,599,928</u>	<u>14,098,264</u>
<b>OTHER REVENUE:</b>				
CHV PAYMENT	778,780	-	-	-
INTERGOVERNMENTAL/DONATION FOR CAPITAL	2,197,314	1,344,040	785,397	810,000
LOAN PROCEEDS (Denver Water)	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>
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	-	6,406,212	-	2,306,407
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
PROPOSED MERIT INCREASE/BENCHMARKIN	-	96,461	-	311,200
PROPOSED NEW POSITIONS	-	-	-	128,909
CAPITAL EXPENDITURES	7,129,500	10,930,011	8,776,228	13,933,076
TOTAL OTHER EXPENDITURES	<u>12,447,999</u>	<u>26,204,550</u>	<u>17,651,094</u>	<u>26,609,802</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>
<b>TOTAL REVENUE</b>				
TOTAL REVENUE	\$31,885,413	\$ 30,772,095	\$30,681,309	\$ 30,123,973
<b>TOTAL EXPENDITURES</b>				
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>
<b>BEGINNING FUNDS AVAILABLE</b>				
BEGINNING FUNDS AVAILABLE	9,981,428	15,200,474	15,200,474	14,944,705
<b>ENDING FUNDS</b>				
ENDING FUNDS	15,200,474	3,819,571	14,944,705	3,318,167
<b>LESS RESERVES:</b>				
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**  
**INTERGOVERNMENTAL/DONATION, OTHER, AND ADMINISTRATION**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
INTERGOVERNMENTAL/DONATION REVENUE:				
REIMBURSEMENT FROM CITY OF LITTLETON	\$ 385,943	\$ 387,450	\$ 329,342	\$ 380,819
ADMIN DONATIONS/GRANTS	20,562	20,000	4,000	20,000
COMMUNICATIONS DONATION	-	-	200	-
PLANNING OPERATING DONATIONS	22,342	-	34,740	-
PARKS DONATIONS	11,522	44,205	16,253	-
TOTAL INTERGOV/DONATION REVENUE	<u>\$ 440,369</u>	<u>\$ 451,655</u>	<u>\$ 384,535</u>	<u>\$ 400,819</u>
OTHER REVENUE:				
ADMINISTRATION OTHER REVENUE	\$ 214,009	\$ 80,000	\$ 165,318	\$ 80,000
COVID19 REIMBURSEMENT FUNDS	-	-	500,000	-
CREDITS/REBATES	207,313	192,000	202,314	180,000
INSURANCE REIMBURSEMENTS	75,607	50,000	30,000	50,000
SPONSORSHIPS	60,000	30,000	45,000	32,000
COMMUNICATIONS OTHER REVENUE	228	300	300	200
PARK PERMIT REVENUE	104,664	110,000	30,000	80,000
OTHER PARKS REVENUE	130,839	129,272	95,445	90,954
TOTAL OTHER REVENUE	<u>\$ 792,660</u>	<u>\$ 591,572</u>	<u>\$ 1,068,377</u>	<u>\$ 513,154</u>
ADMINISTRATION EXPENDITURES:				
ADMINISTRATION	\$ 519,174	\$ 571,063	\$ 469,283	\$ 503,913
GENERAL OFFICE	110,215	113,249	87,565	112,064
COMMUNICATIONS DIVISION (includes Public	644,862	784,499	621,720	697,160
HUMAN RESOURCES	209,924	317,397	164,042	284,404
MEDICAL CLAIMS LIABILITY ADJUSTMENT	(124,105)	-	-	-
INSURANCE	215,656	214,500	229,350	229,350
TOTAL EXPENDITURES	<u>\$ 1,575,726</u>	<u>\$ 2,000,708</u>	<u>\$ 1,571,960</u>	<u>\$ 1,826,891</u>

**CONSTRUCTION & MAINTENANCE EXPENDITURES**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
GENERAL CONSTRUCTION	\$ 591,886	\$ 642,763	\$ 638,925	\$ 656,852
MECHANICAL MAINTENANCE	496,697	593,159	578,458	579,840
TOTAL EXPENDITURES	<u>\$ 1,088,583</u>	<u>\$ 1,235,922</u>	<u>\$ 1,217,383</u>	<u>\$ 1,236,692</u>

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

**PARKS AND OPEN SPACE EXPENDITURES**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
PARK MAINTENANCE ADMIN	\$ 449,568	\$ 472,002	\$ 384,530	\$ 470,078
GARAGE & SHOP	1,082,679	1,168,489	1,089,216	1,082,989
SIGN SHOP	144,047	154,958	28,000	152,330
MAINTENANCE DISTRICT ADMIN	670,538	699,032	771,905	901,099
IRRIGATION WATER COSTS	1,703,364	1,875,000	1,613,437	1,968,746
MAINTENANCE DISTRICT #1	436,130	444,870	432,951	496,844
MAINTENANCE DISTRICT #2	428,736	478,790	446,032	531,292
MAINTENANCE DISTRICT #3	402,630	455,584	304,530	528,887
MAINTENANCE DISTRICT #4	483,265	487,685	324,376	412,859
MAINTENANCE DISTRICT #5	280,505	344,183	295,941	-
ATHLETIC FIELDS	352,863	384,708	380,245	386,543
FORESTRY & HORTICULTURE GENERAL OPER	214,985	222,088	72,279	107,512
LARGE TREE CARE	277,219	410,312	315,707	381,799
TREE ESTABLISHMENT/HEALTH CARE	363,882	416,934	328,758	464,057
GIS	135,572	162,045	140,879	147,575
HORTICULTURE	360,060	467,198	387,619	412,867
TRAILS & OPEN SPACE ADMIN	123,488	168,559	31,491	51,348
TRAILS	801,808	854,312	634,408	741,786
OPEN SPACE	581,390	649,077	452,420	575,593
SOUTH PLATTE PARK	531,475	541,434	443,744	490,476
CARSON PROGRAMS	93,084	118,219	79,445	79,154
VISITORS' SERVICES	356,974	359,966	313,772	386,873
SPP PROGRAM/FUND DONATIONS	11,465	44,205	16,253	-
TOTAL EXPENDITURES	<u>\$10,285,727</u>	<u>\$ 11,379,650</u>	<u>\$ 9,287,937</u>	<u>\$ 10,770,707</u>

# SOUTH SUBURBAN PARK AND RECREATION DISTRICT GENERAL FUND SUMMARY

## INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL PROJECTS

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>INTERGOVERNMENTAL/DONATION FOR CAPITAL:</b>				
ACOS Grant Bowles Grove Park	\$ 269,126	\$ -	\$ -	\$ -
ACOS Grant Chase Park	-	414,000	414,000	-
ACOS Grant Progress Park Impr	500,000	-	-	-
ACOS Grant Sheridan Square Park	322,500	-	-	-
Buck Family Foundation BCRC Spray Feature	5,000	-	-	-
Centennial Funds Cherry Knolls Backstop	9,985	-	-	-
Centennial Funds Foxhill Playground	1,466	-	-	-
Centennial Funds Foxridge Playground	1,610	-	-	-
Centennial Funds Palos Verdes Tot Lot	2,007	-	-	-
Centennial Funds Walnut Hills Ballfield Relocation	-	120,000	120,000	-
Douglas Cty Funds for Kline Homestead/Prov Ct	64,988	49,390	49,390	-
Funds for Mary Carter Greenway	-	-	-	150,000
GOCO Grant MCG East Bank Trail	500,000	-	-	-
Holding Acct for Grant Funding	-	500,000	-	500,000
Littleton Funds Progress Park Impr	322,873	-	-	-
Littleton Funds Ridgeview Park	-	-	-	125,000
Littleton Funds South Platte Park Fire System	22,570	-	-	-
Littleton Funds South Platte Park Restroom	6,250	-	-	-
Littleton Funds SPP Restroom Updates	-	112,500	68,857	-
Lone Tree Funds for Cook Crk Slide	-	-	-	20,000
Memorial Funds SPP Outdoor Classroom	100,000	-	-	-
Matching Gifts Revenue	11,884	15,000	-	15,000
Sheridan Funds Chase Park Dev	-	108,150	108,150	-
Sheridan Funds for Quincy Trail Projects	-	25,000	25,000	-
Sheridan Funds Sheridan Square Park	57,055	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ 2,197,314</b>	<b>\$ 1,344,040</b>	<b>\$ 785,397</b>	<b>\$ 810,000</b>



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

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>REVENUE:</b>				
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
<b>EXPENDITURES:</b>				
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)
<b>OTHER REVENUE:</b>				
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
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	-	112,763	-	20,643
PROPOSED MERIT INCREASE/BENCH	-	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
<b>TOTAL REVENUE</b>				
TOTAL REVENUE	\$ 28,225,144	\$ 31,292,198	\$ 24,415,968	\$ 30,336,619
<b>TOTAL EXPENDITURES</b>				
TOTAL EXPENDITURES	27,928,755	31,326,427	25,207,413	29,963,693
<b>NET REVENUE OVER (UNDER) EXP</b>				
NET REVENUE OVER (UNDER) EXP	296,389	(34,229)	(791,445)	372,926
<b>BEGINNING FUNDS AVAILABLE</b>				
BEGINNING FUNDS AVAILABLE	2,148,532	2,080,589	2,444,921	1,653,476
<b>ENDING FUNDS</b>				
ENDING FUNDS	2,444,921	2,046,360	1,653,476	2,026,402
<b>LESS RESERVES:</b>				
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**

**ADMINISTRATION EXPENDITURES**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
ADMINISTRATION ( + MERCHANT FEES)	\$ 1,151,122	\$ 1,370,434	\$ 1,377,786	\$ 1,473,095
GENERAL OFFICE	223,770	222,524	177,784	227,523
REGISTRATION	210,399	226,378	210,877	230,215
HUMAN RESOURCES	426,209	463,797	333,056	577,426
INSURANCE	437,847	435,500	465,650	465,650
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,449,347</b>	<b>\$ 2,718,633</b>	<b>\$ 2,565,153</b>	<b>\$ 2,973,909</b>

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

**RECREATION DEPARTMENT REVENUE**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>ADMINISTRATION:</b>				
GENERAL ADMINISTRATION	\$ -	\$ 71,000	\$ 71,000	\$ 71,000
<b>ICE ARENAS:</b>				
<b>FAMILY SPORTS CENTER</b>				
GENERAL OPERATIONS	218,885	168,900	222,400	445,300
RECREATION PROGRAMS	5,647	9,540	2,120	-
IN-HOUSE HOCKEY	526,350	533,230	564,030	270,275
YOUTH TRAVEL HOCKEY	485,874	423,540	308,180	258,570
FIGURE SKATING	279,470	277,190	175,500	226,682
ADULT HOCKEY	555,632	537,435	379,150	246,075
ICE ARENA OPERATIONS	510,836	550,227	429,999	579,276
BIRTHDAY PARTIES	84,068	99,800	22,500	99,539
CAMPS & CLINICS	122,355	134,000	70,000	105,000
FAMILY ENT CENTER	246,350	328,450	88,079	207,250
<b>SUBTOTAL FSC ICE ARENA</b>	<b>3,035,468</b>	<b>3,062,312</b>	<b>2,261,958</b>	<b>2,437,967</b>
<b>SS ICE ARENA</b>				
OPERATIONS	1,632,854	1,382,416	1,036,252	-
<b>SUBTOTAL SS ICE ARENA</b>	<b>1,632,854</b>	<b>1,382,416</b>	<b>1,036,252</b>	<b>-</b>
<b>SS SPORTS COMPLEX ICE ARENA</b>				
GENERAL OPERATIONS	-	-	-	93,850
IN-HOUSE HOCKEY	-	185,065	-	745,873
YOUTH TRAVEL HOCKEY	-	-	-	270,200
FIGURE SKATING	-	12,000	-	354,660
ADULT HOCKEY	-	-	-	747,950
ICE ARENA OPERATIONS	-	90,000	-	490,230
BIRTHDAY PARTIES	-	2,100	-	18,000
<b>SUBTOTAL SS SPORTS COMPLEX ICE</b>	<b>-</b>	<b>289,165</b>	<b>-</b>	<b>2,720,763</b>
<b>SUBTOTAL ICE ARENAS</b>	<b>4,668,322</b>	<b>4,733,893</b>	<b>3,298,210</b>	<b>5,158,730</b>
<b>RECREATION CENTERS:</b>				
<b>BUCK RECREATION CENTER</b>				
OPERATIONS	370,887	380,100	144,953	242,000
STAR	64,752	91,819	31,936	46,760
ACTIVE OLDER ADULTS	164,915	140,000	24,204	86,000
ARTS & ENRICHMENT	41,711	59,844	22,789	41,000
FITNESS	360,397	400,161	125,313	285,558
AQUATICS	139,944	174,000	70,976	121,000
<b>SUBTOTAL BUCK RECREATION</b>				
<b>CENTER</b>	<b>1,142,606</b>	<b>1,245,924</b>	<b>420,171</b>	<b>822,318</b>
<b>LONE TREE RECREATION CENTER</b>				
OPERATIONS	437,944	387,500	200,120	265,000
ACTIVE OLDER ADULTS	2,554	4,006	600	2,000
ARTS & ENRICHMENT	108,335	99,256	38,386	65,740
SCHOOL AGE PROGRAMS	88,093	93,000	85,000	95,000
CHILD DISCOVERY TIME AT LT	51,106	57,350	35,000	41,050
FITNESS	307,737	324,392	122,281	224,387
AQUATICS	173,576	208,000	67,658	144,750
<b>SUBTOTAL LONE TREE RECREATION</b>				
<b>CENTER</b>	<b>\$ 1,169,345</b>	<b>\$ 1,173,504</b>	<b>\$ 549,045</b>	<b>\$ 837,927</b>

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>GOODSON RECREATION CENTER</b>				
OPERATIONS	\$ 428,411	\$ 409,800	\$ 178,500	\$ 246,700
ACTIVE OLDER ADULTS	6,827	9,000	2,400	4,000
ARTS & ENRICHMENT	309,587	279,000	157,278	257,100
SCHOOL AGE PROGRAMS	117,056	107,646	107,646	115,000
CHILD DISCOVERY TIME	203,660	200,500	100,500	100,500
GYMNASTICS	392,163	517,233	114,564	391,145
FITNESS	657,651	662,361	259,050	481,197
AQUATICS	230,661	271,500	106,349	188,125
<b>SUBTOTAL GOODSON RECREATION CENTER</b>	<b>2,346,016</b>	<b>2,457,040</b>	<b>1,026,287</b>	<b>1,783,767</b>
<b>SHERIDAN RECREATION CENTER</b>				
OPERATIONS	75,350	71,955	30,642	49,840
ARTS & ENRICHMENT	9,108	34,762	2,064	13,042
FITNESS	25,691	25,589	12,069	18,449
<b>SUBTOTAL SHERIDAN RECREATION CENTER</b>	<b>110,150</b>	<b>132,306</b>	<b>44,775</b>	<b>81,331</b>
<b>SUBTOTAL RECREATION CENTERS</b>	<b>4,768,117</b>	<b>5,008,774</b>	<b>2,040,278</b>	<b>3,525,343</b>
<b>ATHLETICS:</b>				
GENERAL OPERATIONS	398,919	389,900	196,712	268,652
GENERAL ACTIVITIES	664	-	-	-
YOUTH COMMISSION	549	850	200	850
YOUTH BASEBALL	123,883	124,355	75,030	121,740
ADULT SOFTBALL	159,723	179,540	115,145	160,470
YOUTH VOLLEYBALL	22,149	19,582	14,500	19,510
ADULT VOLLEYBALL	7,956	12,030	3,361	7,560
TRACK	102,286	90,722	49,247	83,833
ADULT BASKETBALL	55,223	63,500	31,500	54,100
YOUTH BASKETBALL	153,414	172,630	86,665	97,688
PICKLEBALL	25,580	21,881	9,500	19,001
ADULT LACROSSE	11,998	16,705	12,480	12,790
YOUTH LACROSSE	263,872	332,400	141,925	207,155
ADULT FLAG FOOTBALL	1,695	2,034	-	2,034
YOUTH FLAG FOOTBALL	86,634	104,000	30,499	84,680
CAMPS & CLINICS	68,217	83,446	79,611	83,099
<b>SUBTOTAL ATHLETIC PROGRAMS</b>	<b>1,482,763</b>	<b>1,613,575</b>	<b>846,375</b>	<b>1,223,162</b>
<b>FSC DOME</b>				
OPERATIONS	224,137	213,300	141,000	213,400
ADULT SOCCER	80,539	82,950	62,689	82,950
YOUTH SOCCER	141,694	155,000	85,200	99,050
ADULT LACROSSE	6,942	12,500	6,250	7,500
YOUTH LACROSSE	52,640	60,850	40,000	40,000
ADULT FLAG FOOTBALL	11,545	17,500	10,575	12,435
CAMPS & CLINICS	25,821	36,053	26,360	32,530
<b>SUBTOTAL FSC DOME</b>	<b>543,317</b>	<b>578,153</b>	<b>372,074</b>	<b>487,865</b>
<b>SS SPORTS COMPLEX ATHLETICS</b>				
OPERATIONS	-	91,650	47,550	587,000
FITNESS	-	1,000	-	6,000
ADULT SOCCER	-	-	-	108,000
YOUTH SOCCER	-	-	-	78,400
ADULT LACROSSE	-	-	-	18,000
YOUTH LACROSSE	-	-	-	48,000
ADULT FLAG FOOTBALL	-	-	-	24,000
YOUTH FLAG FOOTBALL	-	-	-	19,200
CAMPS & CLINICS	-	1,500	-	50,000
<b>SUBTOTAL SS SPORTS COMPLEX ATHLETICS</b>	<b>-</b>	<b>94,150</b>	<b>47,550</b>	<b>938,600</b>
<b>SUBTOTAL ATHLETICS</b>	<b>\$ 2,026,080</b>	<b>\$ 2,285,878</b>	<b>\$ 1,265,999</b>	<b>\$ 2,649,627</b>

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>OTHER RECREATION FACILITIES:</b>				
<b>SOUTH PLATTE PARK</b>				
OUTDOOR RECREATION	\$ 59,755	\$ 108,254	\$ 26,360	\$ 28,183
<b>COLORADO JOURNEY</b>				
OPERATIONS	394,484	364,700	238,584	351,382
<b>BATTING CAGES</b>				
OPERATIONS	91,357	100,500	20,249	72,669
<b>TENNIS</b>				
LT TENNIS CENTER	48,109	61,370	67,850	71,438
LITTLETON TENNIS	957,480	931,815	827,189	898,110
HOLLY TENNIS	42,977	65,764	44,750	49,186
<b>COUNTY LINE BMX</b>				
COUNTY LINE BMX	10,708	20,725	13,948	15,150
<b>LONE TREE HUB</b>				
ACTIVE OLDER ADULTS	8,778	9,300	1,607	4,000
ARTS & ENRICHMENT	151,964	161,450	106,083	133,950
ESPORTS	-	-	9,700	46,950
FITNESS	16,005	15,682	4,616	6,500
<b>OUTDOOR POOLS</b>				
FRANKLIN POOL	69,195	95,000	43,000	93,000
FRANKLIN SWIM TEAM	19,730	25,000	-	25,000
COOK CREEK POOL	158,796	180,000	109,182	176,000
COOK CREEK SWIM TEAM	35,750	37,000	-	37,000
HOLLY POOL	68,725	142,000	44,871	139,000
HOLLY SWIM TEAM	26,095	28,000	-	28,000
HARLOW POOL	43,449	62,800	51,800	62,900
<b>SUBTOTAL OTHER REC FACILITIES</b>	<b>2,203,357</b>	<b>2,409,360</b>	<b>1,609,789</b>	<b>2,238,418</b>
<b>TOTAL REVENUE</b>	<b>\$ 13,665,876</b>	<b>\$ 14,508,905</b>	<b>\$ 8,285,276</b>	<b>\$ 13,643,118</b>



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

RECREATION DEPARTMENT EXPENDITURES				
	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>ADMINISTRATION:</b>				
GENERAL ADMINISTRATION	\$ 588,675	\$ 622,697	\$ 516,969	\$ 535,289
<b>ICE ARENAS:</b>				
<b>FAMILY SPORTS CENTER</b>				
GENERAL OPERATIONS	496,573	529,541	505,002	509,081
FACILITY MAINTENANCE	336,647	300,442	302,500	306,383
RECREATION PROGRAMS	2,193	3,872	366	-
IN-HOUSE HOCKEY	218,956	218,005	194,380	72,522
YOUTH TRAVEL HOCKEY	111,928	138,980	38,331	-
FIGURE SKATING	96,585	100,304	88,967	80,425
ICE ARENA MAINTENANCE	222,738	211,265	161,116	160,366
ADULT HOCKEY	230,790	256,001	206,000	68,286
ICE ARENA OPERATIONS	315,954	362,108	324,190	356,873
BIRTHDAY PARTIES	55,289	77,770	60,225	82,277
CAMPS & CLINICS	107,372	106,869	88,237	93,306
FAMILY ENT CENTER	274,984	316,954	233,180	264,422
DEBT SERVICE	233,589	232,219	232,219	232,313
<b>SUBTOTAL FSC ICE ARENA</b>	<b>2,703,599</b>	<b>2,854,330</b>	<b>2,434,713</b>	<b>2,226,253</b>
<b>SS ICE ARENA</b>				
OPERATIONS	909,806	1,020,957	847,784	39,250
<b>SUBTOTAL FSC ICE ARENA</b>	<b>909,806</b>	<b>1,020,957</b>	<b>847,784</b>	<b>39,250</b>
<b>SS SPORTS COMPLEX ICE ARENA</b>				
GENERAL OPERATIONS	-	113,400	45,900	654,795
FACILITY MAINTENANCE	-	67,800	7,000	257,770
IN-HOUSE HOCKEY	-	65,935	7,600	252,486
YOUTH TRAVEL HOCKEY	-	12,100	-	-
FIGURE SKATING	-	2,800	200	106,788
ICE ARENA MAINTENANCE	-	12,700	4,100	222,960
ADULT HOCKEY	-	17,000	4,400	434,379
ICE ARENA OPERATIONS	-	-	-	-
BIRTHDAY PARTIES	-	3,600	-	6,040
<b>SUBTOTAL SS SPORTS COMPLEX ICE</b>	<b>-</b>	<b>295,335</b>	<b>69,200</b>	<b>1,935,218</b>
<b>SUBTOTAL ICE ARENAS</b>	<b>3,613,405</b>	<b>4,170,622</b>	<b>3,351,697</b>	<b>4,200,721</b>
<b>RECREATION CENTERS:</b>				
<b>BUCK RECREATION CENTER</b>				
OPERATIONS	454,083	486,484	322,539	385,437
FACILITY MAINTENANCE	230,207	244,597	199,766	234,983
STAR	141,772	163,480	110,079	66,898
ACTIVE OLDER ADULTS	181,838	177,616	112,138	139,660
ARTS & ENRICHMENT	87,316	95,575	48,464	31,826
FITNESS	243,472	259,032	135,185	208,309
AQUATICS	408,708	421,835	274,847	375,231
DEBT SERVICE	41,052	41,484	41,484	41,482
<b>SUBTOTAL BUCK RECREATION CENTER</b>	<b>1,788,448</b>	<b>1,890,103</b>	<b>1,244,502</b>	<b>1,483,825</b>
<b>LONE TREE RECREATION CENTER</b>				
OPERATIONS	352,749	398,340	306,496	347,711
FACILITY MAINTENANCE	284,006	309,154	236,550	249,021
ACTIVE OLDER ADULTS	2,284	2,672	548	1,965
ARTS & ENRICHMENT	132,330	125,347	114,006	110,362
SCHOOL AGE PROGRAMS	86,252	89,312	85,330	98,052
CHILD DISCOVERY TIME AT LT	32,576	39,900	35,600	37,800
FITNESS	222,374	241,456	139,975	189,447
AQUATICS	382,148	416,477	278,691	387,494
DEBT SERVICE	51,376	-	-	-
<b>SUBTOTAL LONE TREE RECREATION CENTER</b>	<b>\$ 1,546,095</b>	<b>\$ 1,622,658</b>	<b>\$ 1,197,196</b>	<b>\$ 1,421,852</b>

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>GOODSON RECREATION CENTER</b>				
OPERATIONS	\$ 428,050	\$ 460,216	\$ 319,977	\$ 389,140
FACILITY MAINTENANCE	380,655	394,209	300,311	390,108
ACTIVE OLDER ADULTS	5,933	3,600	2,330	3,100
ARTS & ENRICHMENT	294,013	266,039	232,762	256,071
SCHOOL AGE PROGRAMS	104,005	114,169	73,510	95,817
CHILD DISCOVERY TIME	169,666	170,072	109,718	79,050
GYMNASTICS	260,576	372,422	174,523	286,620
FITNESS	479,047	471,260	235,024	363,191
AQUATICS	353,521	425,303	235,494	371,818
DEBT SERVICE	1,264	42,086	42,086	42,087
<b>SUBTOTAL GOODSON RECREATION CENTER</b>	<b>2,476,730</b>	<b>2,719,376</b>	<b>1,725,735</b>	<b>2,277,002</b>
<b>SHERIDAN RECREATION CENTER</b>				
OPERATIONS	160,049	170,626	146,995	168,282
FACILITY MAINTENANCE	102,737	112,700	89,103	105,375
ARTS & ENRICHMENT	14,735	30,256	13,093	16,560
FITNESS	6,101	7,728	3,217	4,357
<b>SUBTOTAL SHERIDAN RECREATION CENTER</b>	<b>283,622</b>	<b>321,310</b>	<b>252,408</b>	<b>294,574</b>
<b>SUBTOTAL RECREATION CENTERS</b>	<b>6,094,894</b>	<b>6,553,447</b>	<b>4,419,841</b>	<b>5,477,253</b>
<b>ATHLETICS:</b>				
GENERAL OPERATIONS	183,683	181,609	154,556	122,310
YOUTH COMMISSION	196	600	150	600
YOUTH BASEBALL	92,088	102,946	70,142	103,429
ADULT SOFTBALL	156,909	183,730	151,417	184,374
YOUTH VOLLEYBALL	11,790	16,671	12,147	15,769
ADULT VOLLEYBALL	6,166	5,925	3,010	5,833
TRACK	77,864	77,922	50,432	74,477
ADULT BASKETBALL	51,875	58,570	40,625	53,420
YOUTH BASKETBALL	121,208	144,592	116,178	110,527
PICKLEBALL	13,596	16,178	9,804	13,941
ADULT LACROSSE	6,062	10,674	4,560	9,022
YOUTH LACROSSE	148,960	202,468	107,142	175,006
ADULT FLAG FOOTBALL	834	1,562	88	1,562
YOUTH FLAG FOOTBALL	53,707	58,132	41,192	53,054
CAMPS & CLINICS	68,065	75,753	50,406	77,013
<b>SUBTOTAL ATHLETIC PROGRAMS</b>	<b>993,003</b>	<b>1,137,332</b>	<b>811,849</b>	<b>1,000,338</b>
<b>FSC DOME</b>				
OPERATIONS	279,745	297,145	265,763	305,214
ADULT SOCCER	27,799	27,141	22,105	27,200
YOUTH SOCCER	27,376	25,933	17,986	19,994
ADULT LACROSSE	3,022	5,800	3,369	3,600
YOUTH LACROSSE	24,035	29,419	22,476	21,838
ADULT FLAG FOOTBALL	6,351	8,293	6,543	8,173
CAMPS & CLINICS	16,529	19,442	13,300	18,200
DEBT SERVICE	46,718	46,454	46,454	46,473
<b>SUBTOTAL FSC DOME</b>	<b>\$ 431,574</b>	<b>\$ 459,627</b>	<b>\$ 397,996</b>	<b>\$ 450,692</b>

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

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>SS SPORTS COMPLEX ATHLETICS</b>				
OPERATIONS	\$ -	\$ 146,240	\$ 67,551	\$ 645,577
FITNESS	-	605	-	3,700
ADULT SOCCER	-	-	-	52,350
YOUTH SOCCER	-	-	-	41,050
ADULT LACROSSE	-	-	-	10,601
YOUTH LACROSSE	-	-	-	27,596
ADULT FLAG FOOTBALL	-	-	-	11,700
YOUTH FLAG FOOTBALL	-	-	-	5,910
CAMPS & CLINICS	-	525	-	32,500
<b>SUBTOTAL SS SPORTS COMPLEX ATHLETICS</b>	-	147,370	67,551	830,984
<b>SUBTOTAL ATHLETICS</b>	<b>1,424,577</b>	<b>1,744,329</b>	<b>1,277,396</b>	<b>2,282,013</b>
<b>OTHER RECREATION FACILITIES:</b>				
<b>SOUTH PLATTE PARK</b>				
OUTDOOR RECREATION	60,138	105,607	25,645	21,858
<b>COLORADO JOURNEY</b>				
OPERATIONS	172,814	192,238	141,003	183,537
<b>BATTING CAGES</b>				
OPERATIONS	45,687	57,500	19,963	44,541
<b>TENNIS</b>				
LT TENNIS CENTER	45,447	56,111	46,984	52,297
LITTLETON TENNIS	483,735	464,136	478,874	497,550
HOLLY TENNIS	80,533	93,326	71,128	88,662
<b>COUNTY LINE BMX</b>				
COUNTY LINE BMX	16,509	18,065	13,824	14,830
<b>LONE TREE HUB</b>				
MAINTENANCE	13,190	16,760	12,940	16,760
ACTIVE OLDER ADULTS	792	750	405	500
ARTS & ENRICHMENT	154,438	153,500	109,027	129,364
ESPORTS	-	-	6,240	46,147
FITNESS	9,389	9,818	3,186	4,000
<b>OUTDOOR POOLS</b>				
FRANKLIN POOL	120,969	132,640	73,045	133,698
FRANKLIN SWIM TEAM	12,524	15,620	3,768	15,734
COOK CREEK POOL	223,491	208,122	127,299	206,848
COOK CREEK SWIM TEAM	18,256	18,182	5,084	18,384
HOLLY POOL	122,908	178,171	90,935	174,979
HOLLY SWIM TEAM	14,378	15,823	3,944	15,829
HARLOW POOL	74,308	89,582	64,757	89,229
<b>SUBTOTAL OTHER REC FACILITIES</b>	<b>1,669,506</b>	<b>1,825,951</b>	<b>1,298,050</b>	<b>1,754,748</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 13,391,058</b>	<b>\$ 14,917,046</b>	<b>\$ 10,863,953</b>	<b>\$ 14,250,024</b>

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

<b>GOLF REVENUE</b>				
	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>LONE TREE</b>				
PRO SHOP	\$ 276,495	\$ 277,550	\$ 206,050	\$ 267,050
GENERAL OPERATIONS	1,953,561	2,139,153	2,256,630	2,152,500
<b>SUBTOTAL LONE TREE GOLF</b>	<b>2,230,056</b>	<b>2,416,703</b>	<b>2,462,680</b>	<b>2,419,550</b>
<b>SOUTH SUBURBAN</b>				
PRO SHOP	278,384	224,000	179,000	204,500
GENERAL OPERATIONS	2,076,556	2,153,000	2,319,033	2,176,000
<b>SUBTOTAL SOUTH SUBURBAN GOLF</b>	<b>2,354,940</b>	<b>2,377,000</b>	<b>2,498,033</b>	<b>2,380,500</b>
<b>LITTLETON</b>				
PRO SHOP	143,222	135,000	102,500	150,150
GENERAL OPERATIONS	1,158,577	1,236,650	1,328,885	1,242,000
<b>SUBTOTAL LITTLETON GOLF</b>	<b>1,301,799</b>	<b>1,371,650</b>	<b>1,431,385</b>	<b>1,392,150</b>
<b>FSC GOLF</b>				
FSC GOLF PRO SHOP	173,642	175,000	111,191	162,500
FSC GENERAL OPERATIONS	1,510,370	1,481,500	1,485,206	1,496,500
FSC HOCKEY PRO SHOP	315,590	350,000	250,000	350,000
<b>SUBTOTAL FSC GOLF</b>	<b>1,999,602</b>	<b>2,006,500</b>	<b>1,846,396</b>	<b>2,009,000</b>
<b>TOTAL GOLF REVENUE</b>	<b>\$ 7,886,398</b>	<b>\$ 8,171,853</b>	<b>\$ 8,238,494</b>	<b>\$ 8,201,200</b>

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

**GOLF EXPENDITURES**

	Actual 2019	Budget 2020	Estimated 2020	Budget 2021
<b>LONE TREE</b>				
FACILITY MAINTENANCE	\$ 17,255	\$ 19,000	\$ 19,000	\$ 19,000
MAINTENANCE ADMIN	94,841	98,728	92,108	97,133
LANDSCAPE MAINTENANCE	777,636	820,147	733,347	799,525
GARAGE AND SHOP	206,808	215,119	193,652	220,466
PRO SHOP	238,100	242,245	198,450	232,651
GENERAL OPERATIONS	540,934	594,816	535,430	592,480
DEBT SERVICE	37,784	40,474	40,474	55,110
<b>SUBTOTAL LONE TREE GOLF</b>	<b>1,913,358</b>	<b>2,030,529</b>	<b>1,812,461</b>	<b>2,016,365</b>
<b>SOUTH SUBURBAN</b>				
FACILITY MAINTENANCE	10,991	17,000	17,000	18,000
MAINTENANCE ADMIN	71,013	107,167	101,465	107,592
LANDSCAPE MAINTENANCE	738,707	797,261	735,260	787,797
GARAGE AND SHOP	155,750	206,691	170,974	205,089
PRO SHOP	247,484	182,300	141,485	169,084
GENERAL OPERATIONS	651,982	632,673	653,861	641,690
DEBT SERVICE	37,854	40,474	40,474	55,110
<b>SUBTOTAL SOUTH SUBURBAN GOLF</b>	<b>1,913,781</b>	<b>1,983,566</b>	<b>1,860,519</b>	<b>1,984,363</b>
<b>LITTLETON</b>				
FACILITY MAINTENANCE	7,553	6,800	5,800	6,800
MAINTENANCE ADMIN	70,011	77,478	76,930	78,317
LANDSCAPE MAINTENANCE	455,280	508,041	470,010	510,487
GARAGE AND SHOP	166,848	196,177	128,047	178,016
PRO SHOP	124,521	123,875	88,200	124,584
GENERAL OPERATIONS	354,495	374,823	362,790	363,748
DEBT SERVICE	34,160	34,692	34,690	47,238
<b>SUBTOTAL LITTLETON GOLF</b>	<b>1,212,868</b>	<b>1,321,886</b>	<b>1,166,467</b>	<b>1,309,191</b>
<b>FSC GOLF</b>				
FACILITY MAINTENANCE	4,470	5,400	5,300	5,400
MAINTENANCE ADMIN	58,719	61,311	61,065	63,089
LANDSCAPE MAINTENANCE	485,270	504,487	471,685	490,343
GARAGE AND SHOP	95,611	101,801	103,102	106,268
FSC GOLF PRO SHOP	173,157	187,909	143,032	198,983
FSC GENERAL OPERS	722,633	709,057	657,575	695,539
FSC HOCKEY PRO SHOP	209,240	252,000	175,000	252,000
FSC DEBT SERVICE	176,490	175,115	175,455	192,681
<b>SUBTOTAL FSC GOLF</b>	<b>1,925,590</b>	<b>1,997,080</b>	<b>1,792,214</b>	<b>2,004,301</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,965,598</b>	<b>\$ 7,333,061</b>	<b>\$ 6,631,661</b>	<b>\$ 7,314,220</b>

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

**HOSPITALITY REVENUE**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>LONE TREE</b>				
RESTAURANT	\$ 596,846	\$ 579,330	\$ 380,445	\$ 462,654
BANQUET	488,090	580,000	170,478	477,227
ROOMS DIVISION	382,533	403,790	177,960	313,600
PAVILION	300	-	-	-
<b>SUBTOTAL LONE TREE</b>	<b>1,467,769</b>	<b>1,563,120</b>	<b>728,883</b>	<b>1,253,481</b>
<b>SOUTH SUBURBAN</b>				
RESTAURANT	605,400	589,477	460,483	614,610
<b>SUBTOTAL SOUTH SUBURBAN</b>	<b>605,400</b>	<b>589,477</b>	<b>460,483</b>	<b>614,610</b>
<b>LITTLETON</b>				
RESTAURANT	290,809	284,844	224,586	254,200
<b>SUBTOTAL LITTLETON</b>	<b>290,809</b>	<b>284,844</b>	<b>224,586</b>	<b>254,200</b>
<b>FAMILY SPORTS CENTER</b>				
AVALANCHE GRILL	655,938	693,500	546,664	657,730
CONCESSION	225,586	257,500	141,000	158,430
<b>SUBTOTAL FSC</b>	<b>881,523</b>	<b>951,000</b>	<b>687,664</b>	<b>816,160</b>
<b>SS SPORTS COMPLEX</b>				
RESTAURANT	-	17,900	12,500	335,000
CONCESSION	-	5,500	-	-
<b>SUBTOTAL SS SPORTS COMPLEX</b>	<b>-</b>	<b>23,400</b>	<b>12,500</b>	<b>335,000</b>
ADMINISTRATION	2,907	4,100	2,556	3,250
<b>TOTAL HOSPITALITY REVENUE</b>	<b>\$ 3,248,408</b>	<b>\$ 3,415,941</b>	<b>\$ 2,116,672</b>	<b>\$ 3,276,701</b>

**HOSPITALITY EXPENDITURES**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>LONE TREE</b>				
RESTAURANT	\$ 672,942	\$ 586,514	\$ 479,036	\$ 494,238
BANQUET	441,126	504,490	226,071	386,077
ROOMS DIVISION	344,990	379,631	258,445	298,605
<b>SUBTOTAL LONE TREE</b>	<b>1,459,058</b>	<b>1,470,635</b>	<b>963,552</b>	<b>1,178,920</b>
<b>SOUTH SUBURBAN</b>				
RESTAURANT	683,289	567,352	547,599	674,718
<b>SUBTOTAL SOUTH SUBURBAN</b>	<b>683,289</b>	<b>567,352</b>	<b>547,599</b>	<b>674,718</b>
<b>LITTLETON</b>				
RESTAURANT	288,581	285,404	223,324	252,862
<b>SUBTOTAL LITTLETON</b>	<b>288,581</b>	<b>285,404</b>	<b>223,324</b>	<b>252,862</b>
<b>FAMILY SPORTS CENTER</b>				
AVALANCHE GRILL	660,616	676,609	599,440	588,990
CONCESSION	226,227	221,196	159,343	164,326
DEBT SERVICE	62,292	61,925	61,925	61,950
<b>SUBTOTAL FSC</b>	<b>949,134</b>	<b>959,730</b>	<b>820,708</b>	<b>815,266</b>
<b>SS SPORTS COMPLEX</b>				
RESTAURANT	-	39,980	34,076	347,510
CONCESSION	-	11,100	-	-
<b>SUBTOTAL SS SPORTS COMPLEX</b>	<b>-</b>	<b>51,080</b>	<b>34,076</b>	<b>347,510</b>
ADMINISTRATION	277,457	252,731	256,600	256,861
<b>TOTAL HOSPITALITY EXPENDITURES</b>	<b>\$ 3,657,520</b>	<b>\$ 3,586,932</b>	<b>\$ 2,845,859</b>	<b>\$ 3,526,138</b>



## DEBT SERVICE FUND

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
DEBT SERVICE FUND**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 3,339,608	\$ 3,193,549	\$ 3,193,549	\$ 3,153,365
INTEREST EARNINGS	44,488	75,000	10,000	75,000
<b>TOTAL REVENUE</b>	<b>3,384,097</b>	<b>3,268,549</b>	<b>3,203,549</b>	<b>3,228,365</b>
<b>EXPENDITURES:</b>				
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
<b>TOTAL EXPENDITURES</b>	<b>3,706,813</b>	<b>3,301,847</b>	<b>3,203,549</b>	<b>3,288,293</b>
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	\$ -





## CONSERVATION TRUST FUND

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
CONSERVATION TRUST FUND**

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>REVENUE:</b>				
INTERGOVERNMENTAL	\$ 902,032	\$ 750,000	\$ 750,000	\$ 750,000
INTEREST INCOME	14,941	10,000	10,000	10,000
<b>TOTAL REVENUE</b>	<b>916,974</b>	<b>760,000</b>	<b>760,000</b>	<b>760,000</b>
<b>EXPENDITURES:</b>				
CAPITAL OUTLAY	758,616	1,323,230	1,069,453	923,716
UNDESIGNATED	-	149,695	-	239,757
<b>TOTAL EXPENDITURES</b>	<b>758,616</b>	<b>1,472,925</b>	<b>1,069,453</b>	<b>1,163,473</b>
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	<u>\$ 712,926</u>	<u>\$ -</u>	<u>\$ 403,473</u>	<u>\$ -</u>



## GRANT FUND

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

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



## CAPITAL PROJECTS FUND

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

	<b>Actual 2019</b>	<b>Budget 2020</b>	<b>Estimated 2020</b>	<b>Budget 2021</b>
<b>REVENUE:</b>				
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
<b>TOTAL REVENUE</b>	<b>86,052,717</b>	<b>16,713,900</b>	<b>3,150,634</b>	<b>15,048,375</b>
<b>EXPENDITURES:</b>				
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
<b>TOTAL EXPENDITURES</b>	<b>24,798,604</b>	<b>78,674,444</b>	<b>60,719,957</b>	<b>19,439,597</b>
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>

**INTERGOVERNMENTAL/DONATION FOR CAPITAL:**

ACOS Harmony Park	\$ -	\$ -	\$ -	\$ 300,000
ACOS Southbridge Park	-	-	-	500,000
Centennial Finds Foxhill Park Playground	-	417,500	417,500	-
Centennial Funds Cherry Knolls Park	-	5,549	5,549	-
Centennial Funds Foxridge Park	-	66,625	66,625	-
Centennial Funds Palos Verdes Tot Lot	-	182,500	182,500	-
Centennial Funds Palos Verdes Trail Conn	-	50,000	21,185	-
Centennial Funds Wayfinding Signs	-	26,500	26,500	115,875
Douglas Cty Funds New Recreation Comp	-	400,000	400,000	-
Foundation Funds for Southbridge Park	-	-	-	100,000
Littleton Funds Berry Park	-	10,000	10,000	215,000
Littleton Funds Hamlet Playground	-	250,000	250,000	-
Littleton Funds Harlow Park Impr	-	750,000	750,000	-
Littleton Funds Ida Park	-	5,000	5,000	87,500
Littleton Funds Southbridge Park Imp	-	40,000	40,000	150,000
Littleton Funds Wayfinding Signs	-	15,000	15,000	60,000
Littleton Funds Writers Vista Playground	-	510,775	510,775	-
<b>TOTAL REVENUE</b>	<u>\$ -</u>	<u>\$ 2,729,449</u>	<u>\$ 2,700,634</u>	<u>\$ 1,528,375</u>

