

2022 Budget

South Suburban Park and Recreation District



**SOUTH
SUBURBAN**
PARKS & RECREATION

- Arapahoe County
 - Douglas County
 - Jefferson County
- Colorado

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Sterne Park

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

Arapahoe, Douglas and Jefferson Counties, Colorado

2022 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, its policies, and a summary of the Capital Improvement Plan.
- **Department Summaries (Section 2).** This section presents more details on each of the District's departments. Section includes each department's mission, goals, organization chart, staffing levels, and performance indicators. A summary of the staffing levels is also presented.
- **Budget Summaries (Section 3).** 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, and summary by fund.
- **General Fund Budget (Section 4).** 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 5).** 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 6).** This section contains summary and detailed information about the Grants Fund.
- **Capital Projects Fund (Section 7).** This section contains summary and detailed information about the Capital Projects Fund.
- **Enterprise Fund Budget (Section 8).** This section contains summary and detailed information about the Enterprise Fund. The summary information includes definitions for the major revenue sources and expenditures for the Enterprise Fund. Other key information about the Enterprise Fund is also presented.
- **Debt Fund Budget (Section 9).** This section contains summary and detailed information about the Debt Service Fund. The summary information includes a description of the outstanding general obligation debt and the legal debt margin calculations.
- **Appendix (Section 10).** This section includes supplemental information about the District including; the budget resolutions, several maps, a listing of District Assets, an Executive Summary of the Financial Forecast, and a glossary of terms.

South Suburban Park and Recreation District

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1. INTRODUCTION



South Suburban Sports Complex



Letter of Transmittal



November 10, 2021

To the Board of Directors and Citizens of the District:

We are submitting the 2022 Budget of \$100,316,512 for your approval. The 2022 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 time due to the COVID-19 pandemic. The District resumed normal operations, with a few exceptions, as of the 2nd half of 2021. Estimating 2021 operations and developing the 2022 budget was again challenging. Staff relied on the resources and information available to develop these future plans, as well as using 2019 and 2021 operations as a reference instead of 2020.

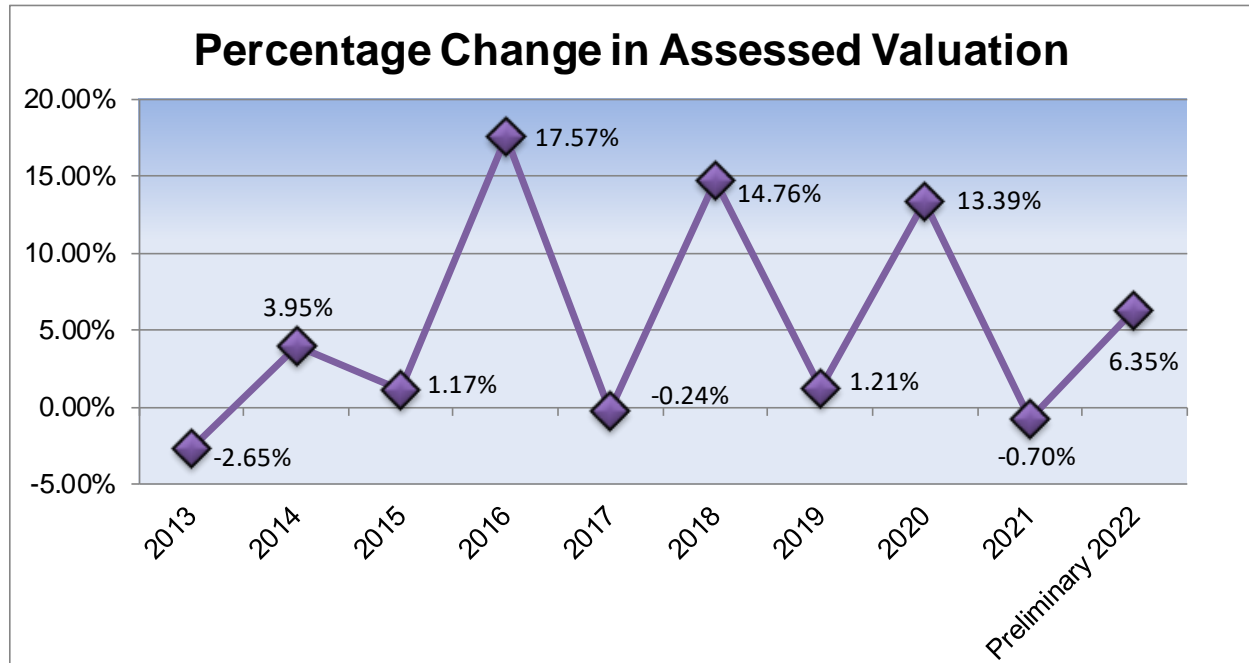
This budget includes \$51,085,204 for operational expenditures, \$7,781,304 for debt service, \$32,429,894 for capital and maintenance projects, and \$9,020,110 of undesignated funds for emergencies. Sources of funds include \$31,033,251 from property taxes, \$27,816,236 from program and facility fees and charges, \$4,892,669 from intergovernmental grants and partnerships, \$6,192,269 from other revenue, and \$18,180,000 from debt proceeds. Debt proceeds will be used to replace the Family Sports Center Dome and the Tennis Bubble at Littleton Golf Course.

Key elements included in the 2022 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 (\$18,000,000).
- Capital funding through leveraging of District funds with grants and intergovernmental revenue (\$3,581,900).
- Additional \$10,727,994 for highest priority capital and maintenance needs throughout the District funded from Operations and Conservation Trust funds. Remaining GO Bond proceeds (\$1,120,000) will be used to fund Goodson roof repairs, Cherry Park renovation, and Fairways at Lone Tree Park renovation.
- Limited increases in fees and charges for programs and facilities usage. Increase is 1.3% of total program/facility revenue.
- Funded full time positions increased from 239 to 249. Total approved full time positions for 2022 is 253.
- 3.5% merit increase, and an additional 0.5% 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.
- No increase in premiums for health coverage to District employees. Three new approved holidays and a 1% increase in the District's pension contribution matching.

Financial Trends and Measurements

The District's preliminary assessed valuation for 2021 (taxes to be collected in 2022) is \$3,745,560,557, a 6.35% increase. Operating property taxes are anticipated to increase \$1,659,021 from \$26,121,802 in 2021 to \$27,780,823 in 2022. Budget amount reflects a 99% collection rate for tax revenue. The District passed an election question in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of state mandated property tax assessment rate reductions beginning in collection year 2022.



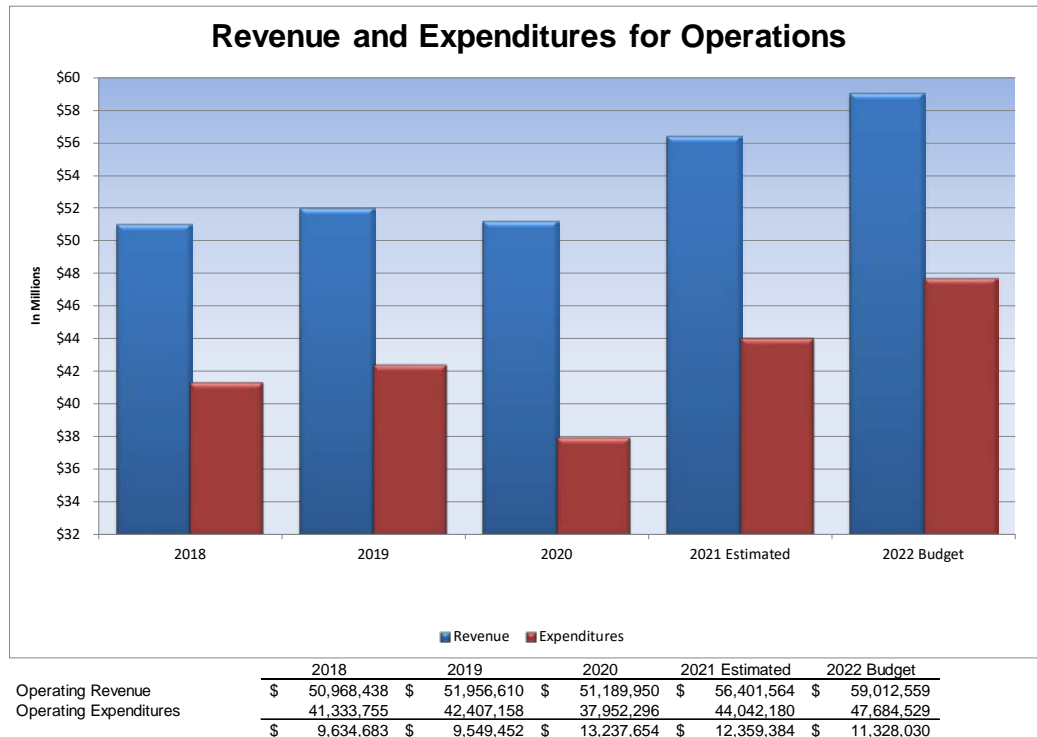
	Assessed Value	% Change
2013 (1)	2,183,234,130	-2.65%
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%
2016	2,699,582,676	17.57%
2017	2,693,208,226	-0.24%
2018	3,090,703,735	14.76%
2019	3,127,966,506	1.21%
2020	3,546,680,532	13.39%
2021	3,521,882,452	-0.70%
Preliminary 2022	3,745,560,557	6.35%

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

Preliminary 2022 Mill Levy:

Operations	7.417 mills
Abatements	0.094 mills
General Obligation Debt	0.885 mills
Total	<u>8.396 mills</u>

Operating revenue reflects an increase of 4.63% (2022 budget vs. 2021 estimate). Revenue increase is related to the increase in property tax revenue (6.35%), as well as increase in program revenue due to program rebounding and fee increases. Operating expenditures for 2022 are projected to increase 8.27% (without capital projects) compared to 2021 estimates. Operating expenses include increased in salary and benefits costs as well as program expenditures. With programs and facilities reopening to pre-pandemic levels there is a related increase in salary, benefits, and program costs.



Note: This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. Graph **excludes** capital expenditures, Hudson Gardens Management Fee, undesignated funds, other reserves, and debt payments (Enterprise Fund debt payments and the payments on the Energy Lease are included).

Fees and Charges

Recommended changes to Fees and Charges is \$371,558, which is a 1.3% of total program/facility revenue. The strategy for fees and charges has been to increase fees where program/facility costs have gone up and/or where market conditions allow. The fee increases by department include \$63,689 for Golf, \$291,735 for Recreation, and \$16,134 for Parks. Fees recommended for increase in the Golf Department include driving range balls and miniature golf fees at Family Sports Center. The Recreation Department includes fee increases for some fitness, gymnastics, licensed childcare, aquatics, arts/enrichment, and athletic programs. Parks Department changes are for a few programs at South Platte Park/Carson Nature Center. A detailed list of the recommended fee increases is available for review.

The breakdown of total fees and charges is as follows:

	2022	
	Budget	%
Ice Arena	\$ 5,218,783	19%
Recreation Centers	4,290,336	15%
Athletics	2,769,963	10%
Other Recreation Facilities	2,478,166	9%
Total Recreation	14,757,248	53%
Golf Courses	9,247,489	33%
Hospitality	3,811,499	14%
Total	\$ 27,816,236	100%

Capital Projects

The budget includes \$32,429,894 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 copy of the Five Year Capital Improvement plan is available for review.

Some of the major projects recommended include;

- 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 (\$17,000,000). As well as, improvements to the parking lot at Family Sports Center (\$915,000).
- Park renovations at Cherry Park, Fairways at Lone Tree, Linksvie Park, and Trailmark Park. Design/planning funds for future park renovations at Abbott Park, Columbine Manor Park, Little Dry Creek Park, Cornerstone Park, Harlow Park, and Jackass Hill Park.
- Lone Tree Golf Course improvement projects including entry upgrades (\$950,000), parking lot improvements (\$450,000), and hotel bathroom renovations (\$150,000).
- Lone Tree Recreation Center pickleball courts (\$1,500,000 including partner match of \$750,000).
- New High Line Canal Trailhead near Littleton YMCA (\$975,000 including partner match of \$660,000)
- Various irrigation upgrades, trail repairs and additions, replacement of park signage, and replacement equipment.

RESERVES

The budget includes \$9,020,110 of undesignated funds for emergencies, \$9,254,424 from operations, \$29,445 from Conservation Trust Fund, and \$11,241 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	Debt Service Fund	Total
7% Emergency Reserve (includes 3% Tabor reserve)	\$ 1,127,023	\$ 2,125,644	\$ -	\$ 3,252,667
Debt Service Reserve	-	-	142,327	142,327
Environmental Liability Escrow	200,000	-	-	200,000
Health Insurance Claims	2,000,000	-	-	2,000,000
Total	\$ 3,327,023	\$ 2,125,644	\$ 142,327	\$ 5,594,994

Salary and Employee benefits

Employers' Council is projecting an average increase of 3.1% for a solid performing employee in 2022 for Colorado. Based on the current market data for 2022, staff is recommending a 3.5% merit increase. An additional 0.5% 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 of \$25,359 for benchmarking adjustments. The 2022 budget request for these items is \$548,334.

Per Colorado State law, the minimum wage will increase by CPI, which we have estimated at 3%. To remain competitive we are moving our minimum rate to \$13 per hour. This will impact part-time salaries for those employees at minimum wage. Additional funds have been included in the 2022 budget to cover this pay increase.

Currently the District contributes 5% to the 401a Pension Plan with no employee contribution required. The District will also match 100% of the first 2% an employee contributes to the 457 plan. For the 2022 plan year, the District will increase the 401a Pension Plan match from 2% to 3%.

Currently the District offers seven holidays (56 hours) to full-time staff. To remain competitive, the District will add three additional holidays (Martin Luther King Jr Day, President's Day, and Juneteenth). This is in line with Employers Council's paid time off survey with 80 hours of paid holiday time off for staff. The holidays were selected as part of our DEI (Diversity, Equality, and Inclusion) initiative to create a more inclusive work environment.

Debt Service

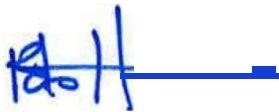
In 2019 the District issued General Obligation Bonds, Series 2019, for \$40,285,000. Payment on the 2019 GO Bonds is budgeted at \$3,081,200 for 2022. Also in 2019, the District issued \$32,350,000 of Certificates of Participation. The District has \$2,425,500 budgeted for debt payments in 2022. The 2010 Certificates of Participation, for Family Sports Center and the South Suburban Service Center, were be paid off in 2021.

The budget also includes \$1,400,000 for new COPS issue anticipated for December 2021 or early 2022. Funds will be used for replacement of the dome at Family Sports Center and the bubble at 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 2022 budget for lease payments is \$874,604.

Conclusion

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

Sincerely,



Rob Hanna
Executive Director

Sincerely,



Steve Shipley
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**South Suburban Park & Recreation District
Colorado**

For the Fiscal Year Beginning

January 01, 2021

Christopher P. Morill

Executive Director



Profile of the District



Rueter Hess Reservoir

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 2021, 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. See additional demographic information about the District in the Economic Outlook following and in the Appendix Section.

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 five sheets of ice, 94 (7 lighted) baseball/softball fields, (including one with artificial turf), over 115 multi-purpose fields, (including five with artificial turf), 2 indoor multipurpose artificial turf fields, six pickleball courts and two maintenance service centers.

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, 2020. This was the twentieth 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, 2021 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 twelfth 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, risk management, 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, Littleton, and SS Sports Complex). 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. See Section 2 of this document for more details on each department.

Economic Outlook

The District is located toward the southern edge of the Denver metropolitan area, eight miles south of downtown Denver, and its economy reflects the general economic conditions of the area. The Denver Metro population is estimated to be over 2.9 million people, while the District's population is slightly over 157,000. Between 2010 and 2020, the population of Arapahoe County increased 14.5% and the population of Douglas County increased 25.4%. During the same period, the populations of the Denver-Aurora area and the State increased 16.5% and 14.8%, respectively. The age distribution of residents within the District will also continue to shift, with the largest growth in the 65+ age group.

The novel coronavirus and its variants (and associated COVID-19 infections) continue to circulate in the State. The State and local governments have implemented orders, guidance, recommendations and other measures intended to slow the spread of the COVID-19. These actions resulted in significant increases in unemployment rates in 2020. Rates have since improved in 2021. The metro area unemployment rate as of August 2021 was 5.5% compared to 7.5% in August of 2020. As of August 2021, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 5.8, 4.2, and 5.0 respectively. Similar to the Denver Metro Area, unemployment rates for Arapahoe and Douglas Counties have declined since their pandemic highs. However, it is not possible to predict the duration or severity of the unemployment resulting from the pandemic.

Labor Force and Employment						
Year	Arapahoe County ⁽¹⁾		Douglas County ⁽¹⁾		Denver Metro ⁽¹⁾	
	Labor Force	Percent Unemployed	Labor Force	Percent Unemployed	Labor Force	Percent Unemployed
2016	340,623	3.0%	177,570	2.5%	1,541,898	3.0%
2017	349,710	2.6	184,388	2.2	1,587,413	2.5
2018	359,083	3.0	191,178	2.6	1,634,196	2.9
2019	364,820	2.6	197,399	2.3	1,666,397	2.6
2020	366,768	7.9	194,649	5.8	1,669,888	7.5
<u>Month of August</u>						
2020	368,688	8.1%	194,467	5.5%	1,674,266	7.5%
2021	376,121	5.8	200,753	4.2	1,713,045	5.5

(1) Figures for Arapahoe County, Douglas County, and the Denver Metro Area are not seasonally adjusted.

Sources: State of Colorado, Department of Labor and Employment, Labor Market Information, Colorado Labor Force Data and United States Department of Labor, Bureau of Labor Statistics.

In March 2020, District facilities were closed for several months, except for District golf courses which reopened in April 2020. Accordingly, fees and charges associated with District facilities were down approximately \$4 million for 2020. The District reacted swiftly and laid off 24 full time employees and furloughed the majority of the part time staff. This along with reductions in other operational costs resulted in a decrease in operating expenditures of just over \$4 million. The revenue loss was also offset by an increase in property tax revenues of approximately \$3 million due to the reassessment. As a result, the District ended the year 2020 with a minimal net financial impact. 2021 has seen a significant rebound in usage at District facilities and staffing levels are returning to normal. There are significant increases in participation and revenue for all programs and activities.

Other economic indicators also point to an improvement in the Denver Metro Area;

- The consumer price index increased 4.5% from September 2020 to September 2021.
- Retail sales have increased 15.3% through July 2021.
- The median home price of Denver-area single-family home was up 29.3% thru the second quarter of 2021.
- The year to date average number of new unemployment claims in the Denver Metro Area decreased 53.90% through July 2021.
- Foreclosure activity is down 70.5% through August 2021 for the Denver Metro Area. The table below shows the foreclosure history in Arapahoe and Douglas Counties. Reductions are similar to the Denver Metro Area.

History of Foreclosures

Year	Arapahoe County		Douglas County	
	Number of Foreclosures Filed	Percent Change	Number of Foreclosures Filed	Percent Change
2016	731	--	314	--
2017	706	(3.4)%	254	(19.1)%
2018	638	(9.6)	279	9.8
2019	638	0.0	242	(13.3)
2020	217	(66.0)	98	(59.5)
2021 ⁽¹⁾	40	--	23	--

(1) Figures are for foreclosures filed from January 1 through July 31, 2021 for Arapahoe County and from January 1 through August 31, 2021 for Douglas County.

Sources: Colorado Division of Housing (2016 to 2020) and the Public Trustees' Offices of Arapahoe and Douglas Counties (2021).

During the 2021 session, the Colorado General Assembly adopted legislation (SB21-293) temporarily reducing the residential assessment rate for all residential property for the next two years (for collection in years 2023/2024) to 6.95% from the current rate of 7.15%. It also reduces the rate for multi-family property to 6.8% and certain sub-classes of non-residential property to 26.4%. In 2019, the District passed an election that allows it to adjust its mill levy for general operations to maintain its revenues if assessment rates for any property types were adjusted in the future. For 2021 the District's preliminary assessed value increased 6.35%, due to reassessment. Estimated increase in property tax revenue for 2022 collections is \$1,659,021.

Long Term Financial Planning

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2022 to 2024. 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. Most part-time employees were furloughed at the end of March for several months. Twenty four full time employees were laid off in April. COVID had a major impact on revenue in 2020. The District was able to adjust and reduce expenditures to help offset the loss in revenue. COVID had minor impacts in early 2021 as facilities were restricted on capacity. We are not forecasting any financial impact in 2022 related to COVID. When projecting revenue and expenditures for 2022 – 2024 in most cases we ignored the 2020 actuals. See the detailed assumptions used for each category in the appendix of this document.

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 6.35% increase in assessed value for 2022. No increase is estimated for 2023 (not a reassessment year) and 2024.
- The District passed an election in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result from state-mandated property tax assessment rate reductions beginning in collection year 2022.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2022, 2023, and 2024 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 actuals decreased significantly (17.08%) as a result of COVID. Program Revenue increased 21.69% in 2021, even exceeding 2019 amounts. Our assumption is that this popularity will level off and therefore, annual increases for 2022, 2023 and 2024 is only 1%. 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 41% of total operating costs. During 2021 the District struggled to fill all positions. The District is hopeful that the labor pool will increase and we will be able to fill vacant positions in 2022. For the 2022 projection we used a 5% increase. For 2022 and 2023 increases were assumed at 4%.

Major Operating Expenditures (continued):

- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. For the 2022 projection we used a 6% increase to account for increased staffing by filling vacant positions. For 2023 and 2024 increases were assumed at 4%.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2022, 2023, and 2024 at an increase of 2%. This is higher than the 5 and 10 year average, but accounts for the South Suburban Sports Complex which came on line in 2021. The General Fund used a 4.0% increase in 2022, 2023, and 2024. 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. 2022, 2023, and 2024 principal and interest payments are included in the amount of approximately \$2,425,000.
- The District is considering issuing \$18,000,000 in COPs in 2021 to replace the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome. A Debt service payment of \$1,125,000 has been included for 2022, 2023, and 2024 in the General Fund.

Key Findings

Total unrestricted funds available is projected to be \$394,017 at the end of 2024. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these findings are based on the projections. It is not uncommon for a financial plan to forecast decreases or deficits in funds available. Over the forecasted period, total operating revenue is projected to increase 0.92% and total operating expenditures are projected to increase 3.99%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to decrease from (\$2,553,612) in 2022 to (\$4,006,671) in 2024. Net operating revenue in the General Fund decreases from \$10,267,403 in 2022 to \$8,336,663 in 2024. 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 \$60,457,074 for capital and maintenance projects for years 2022 to 2024. The portion funded by unobligated operational funds is \$32,127,049. Remaining projects will be funded by debt issuance and partner funding.

Challenges and Opportunities:

Funding Sources for Capital

The District's Five Year CIP Plan reflects capital needs over the next 5 years in excess of \$101 million. To fund these projects the District is planning to issue Certificates of Participation around \$18 million in 2021 for the construction of the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome, and has approximately \$63 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$19 million and \$600 thousand in capital leases (for fitness equipment).

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 anticipates a facility study in 2023.

Goodson Recreation Center

Goodson Recreation Center is in need of a major overhaul. The District intends to combine the South Suburban Ice Arena Use Plan with the Goodson Use Plan to determine needs for both facilities. This forecast anticipates a facility study in 2023.

Family Sports Center Dome/Littleton Tennis Bubble and Golf Pro Shop

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. The District is anticipating issuing COPs for the construction of these facilities. Estimated costs for these two new structures is \$18 million. Debt proceeds and construction costs are reflected in 2021.

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. 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 Budget for three fields near the new recreation complex and \$3.5 million for two synthetic fields and lights at Cornerstone Park. These new fields are anticipated to be available in the spring of 2022.

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,

Leases

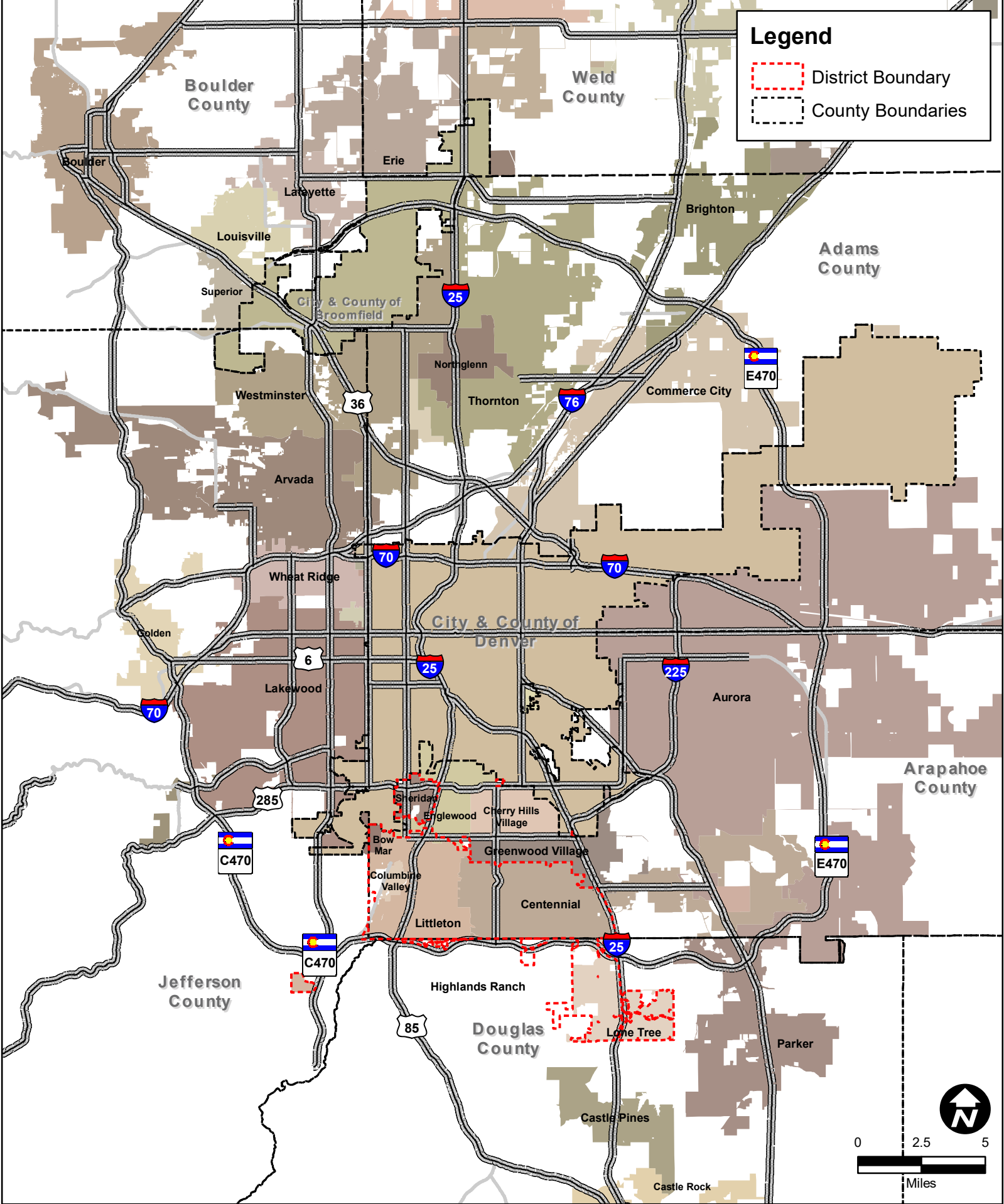
The District has several leases on facilities that will need to be evaluated. The Sheridan Recreation Center is located on land owned by the Sheridan School District. The land lease expires April 7, 2027. The Family Sports Center is located on land owned by the Arapahoe County Public Airport Authority. 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

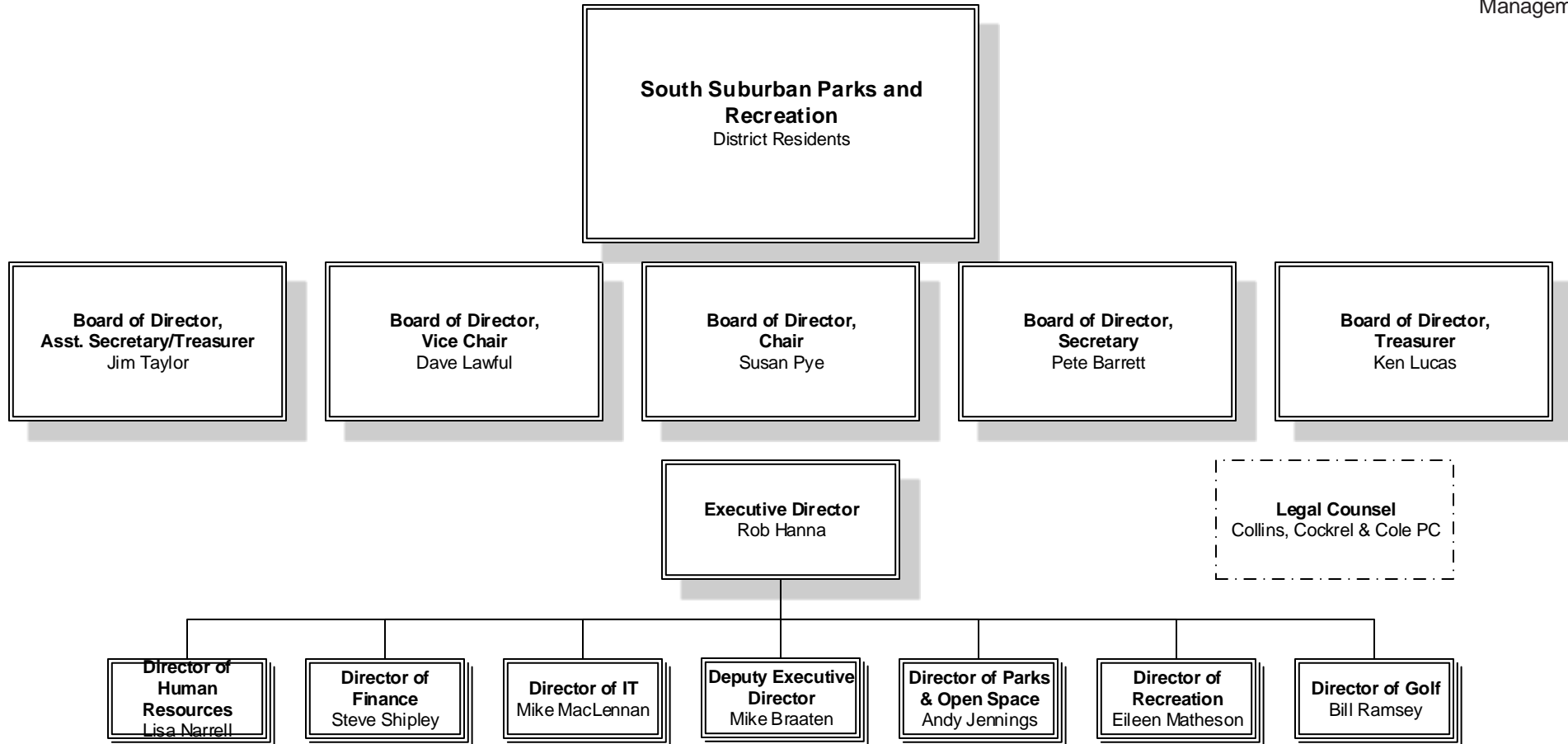
The District has annexed areas east of I-25 into the District. The area known as Ridgegate East has increased the District's boundaries by approximately 3.5 square miles. Planned development for the District includes a recreation center, 65 acres for a regional park, 100 acres of neighborhood parks, 400 acres of open space, and various trails. The developer plans to start development in 2021 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 \$300,000 in 2022 for the first phase in developing the regional park and additional funds for construction starting in 2025 in the Five Year CIP Plan. In 2024 the District has \$200,000 included in the Five Year CIP Plan for a needs assessment for the recreation center. The District expects some matching funds from Douglas County and the Developer for these projects.

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. The Executive Summary for the Financial Forecast is in the appendix section of this document.

The District also completed a Five Year Capital Improvement Plan (CIP) that spans years 2022 to 2026. The purpose of the CIP is to analyze the future capital and deferred maintenance needs based on the District's Master Plan and strategic goals for the future. The Summary for this plan is included in the Capital Improvement Plan Section of this Document. The detailed listing of the projects is included in the appendix section.



Management



***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



District Mission and Guiding Principals



Sheridan Community Park Shelter

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 Principals 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 2022 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 2022 are included in Section 2, Department Summaries. Their goals and performance measure will be linked to the District wide guiding principles and strategic goals by using appropriate number designation.



Budget Process and Calendar



Lone Tree Tennis Playground and Shelter

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.

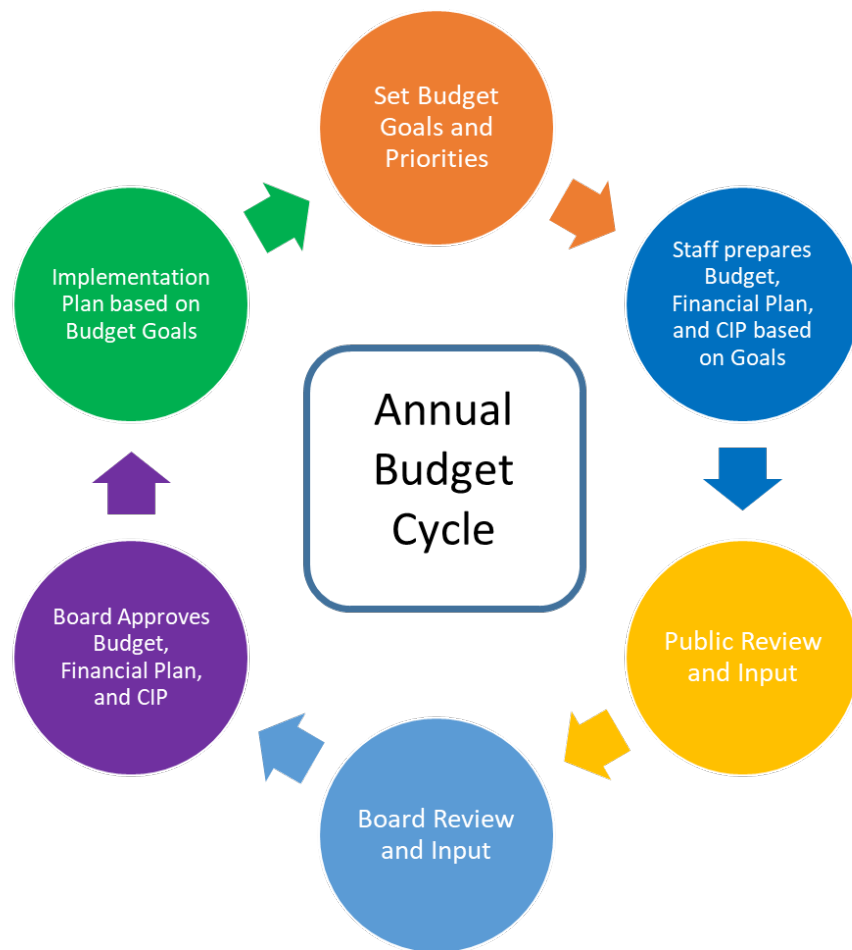
In July, each department is provided with a budget packet to use for compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets 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.

2022 BUDGET CALENDAR

Tues., July 13	Budget worksheets available with June numbers on Questica
Wed., Aug 11	First Public Hearing on 2022 Budget. Present Major Priorities for 2022 Budget to Board
Mon., Aug 16	Five Year Capital Improvement Projects and 2021 Capital Budget Estimates due. Also requests for New Full Time or Part Time Medical Eligible positions and funding of open positions/staffing levels.
Wed., Aug 25	Preliminary Assessed Valuations due from Assessors.
Tues., Aug 31	All 2022 Budget work papers (including 2021 estimates), fees and charges, requests for new programs, and summary transmittal letter due to Executive Director and the Finance Department.
Wed., Sept 8	Second Public Hearing on 2022 Budget. Present draft of Five Year CIP Plan to Board.
Wed., Oct 13	Third and Final Public Hearing on 2022 Proposed Budget.
Wed., Oct 13	2022 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish "Notice of Budget" upon receipt of proposed budget). Also present the Financial Plan.
Wed., Nov 10	Board formally adopts 2022 Budget and Five Year CIP Plan
Tues., 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.
Wed., Dec 8	Board certifies Mill Levy to Counties.
Fri., Dec 10	Final Assessed Valuation due from Assessors.
Wed., Dec 15	Mill Levies transmitted to Counties.



Summary of Significant Financial Policies



Lone Tree Recreation Center

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).

- 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. 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 12/31/21	\$ 12,928,621	\$ 554,245	\$ -	\$ 111,241	\$ 142,327	\$ 4,060,647
Restricted for:						
Emergencies	900,000	-	-	-	-	950,000
Environmental Liability Escrow	200,000	-	-	-	-	-
Total Restricted Fund Balance	1,100,000	-	-	-	-	950,000
Assigned to:						
Health Insurance Claims	2,000,000	-	-	-	-	-
Subsequent year's expenditures	9,601,598	554,245	-	111,241	142,327	1,935,003
Total Assigned Fund Balance	11,601,598	554,245	-	111,241	142,327	1,935,003
Unassigned:						
Operating Reserve (net of emergency reserve)	227,023	-	-	-	-	1,175,644
Total Unassigned Fund Balance	227,023	-	-	-	-	1,175,644
Remaining Fund Balance 12/31/21	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 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.

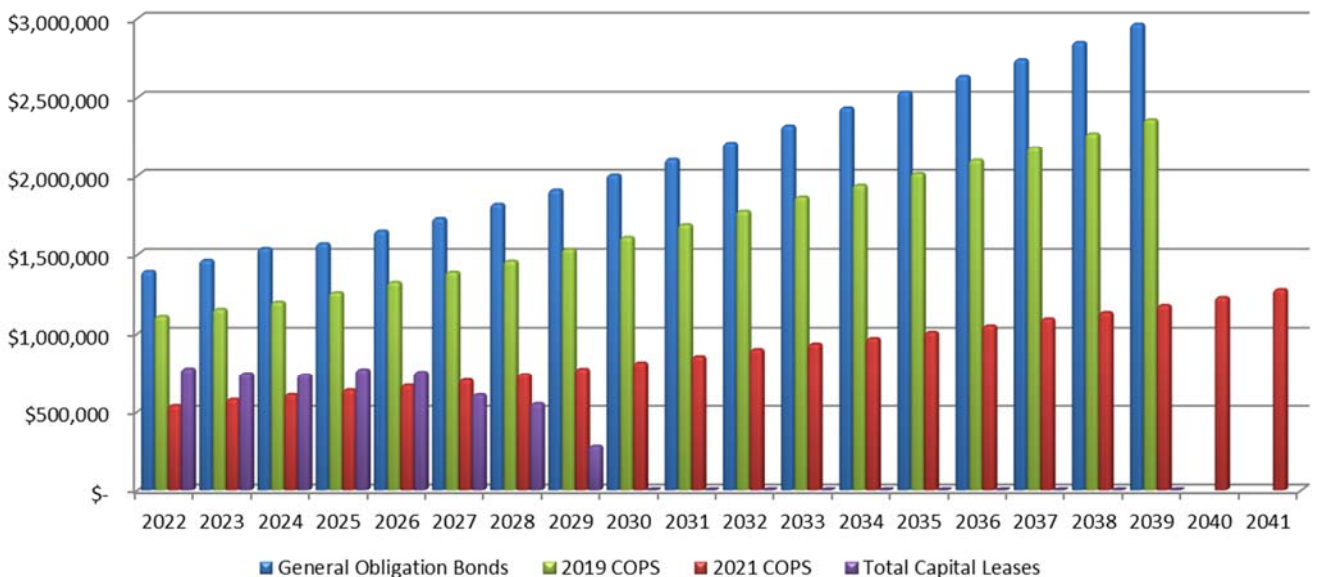
Outstanding Debt as of December 31, 2021

Description	Balance as of December 31, 2021	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 37,880,000	General Obligation Debt	To construct a portion of the new recreation complex and funding for other District improvement projects	AA
Total General Obligation Bonds Outstanding	<u>\$ 37,880,000</u>			
(2019) - \$32,350,000 Certificates of Participation	\$ 30,240,000	Certificate of Participation	To construct a portion of the new recreation complex and outdoor pool renovations	AA-
(2021) - \$17,715,000 Certificates of Participation	\$17,715,000	Certificate of Participation	To replace Family Sports Center Dome and Littleton Tennis Bubble and Clubhouse	AA-
Total COPs Outstanding	<u>47,955,000</u>			
(2014) - \$5,760,987 Energy Performance Lease	3,658,667	Lease	Purchase energy savings equipment and improve facilities	not rated
(2018) - \$152,335 Equipment Lease (Buck)	40,077	Lease	Purchase fitness equipment	not rated
(2019) - \$158,365 Equipment Lease (Goodson)	81,129	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	831,875	Lease	Purchase golf carts	not rated
(2021) - \$191,870 Equipment Lease (Lone Tree)	191,870	Lease	Purchase fitness equipment	not rated
Total Lease/Loans Outstanding	<u>5,228,618</u>			
Total Outstanding Debt as of December 31, 2021	<u>\$ 91,063,618</u>			

Debt Service Schedule 2022

COP/Lease Payments		General Obligation Bond Payments	
Debt Issuance		Debt Issuance	
	Total		Total
2019 COP - Principal	\$ 1,110,000	2019 General Obligation Bonds - Principal	\$ 1,395,000
2021 COP - Principal	540,000	Total General Obligation Principal Payments	1,395,000
Energy Performance Lease - Principal	404,083		
Golf Course Lease - Principal	160,814	2019 General Obligation Bonds - Interest	1,686,200
Equipment Lease - Principal	126,730	Total General Obligation Interest Payments	1,686,200
Denver Water Loan - Principal	85,000		
Total COP Principal Payments	2,426,627	Total General Obligation Bond Payments	\$ 3,081,200
2019 COP - Interest	1,315,500	Grand Total Principal	\$ 3,821,627
2021 COP - Interest	790,865	Grand Total Interest	3,904,029
Energy Performance Lease - Interest	90,154	Grand Total	7,725,656
Golf Course Lease - Interest	14,141		
Equipment Lease - Interest	7,169	By Fund:	
Denver Water Loan - Interest	-	General Fund	3,820,352
Total COP Interest Payments	\$ 2,217,829	Debt Service Fund	3,081,200
		Enterprise Fund	824,104
Total COP/Lease Payments	\$ 4,644,456	Grand Total	\$ 7,725,656

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."

Debt Payments by Year (Principal Only)

Tax, Spending, and Debt Limitations

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

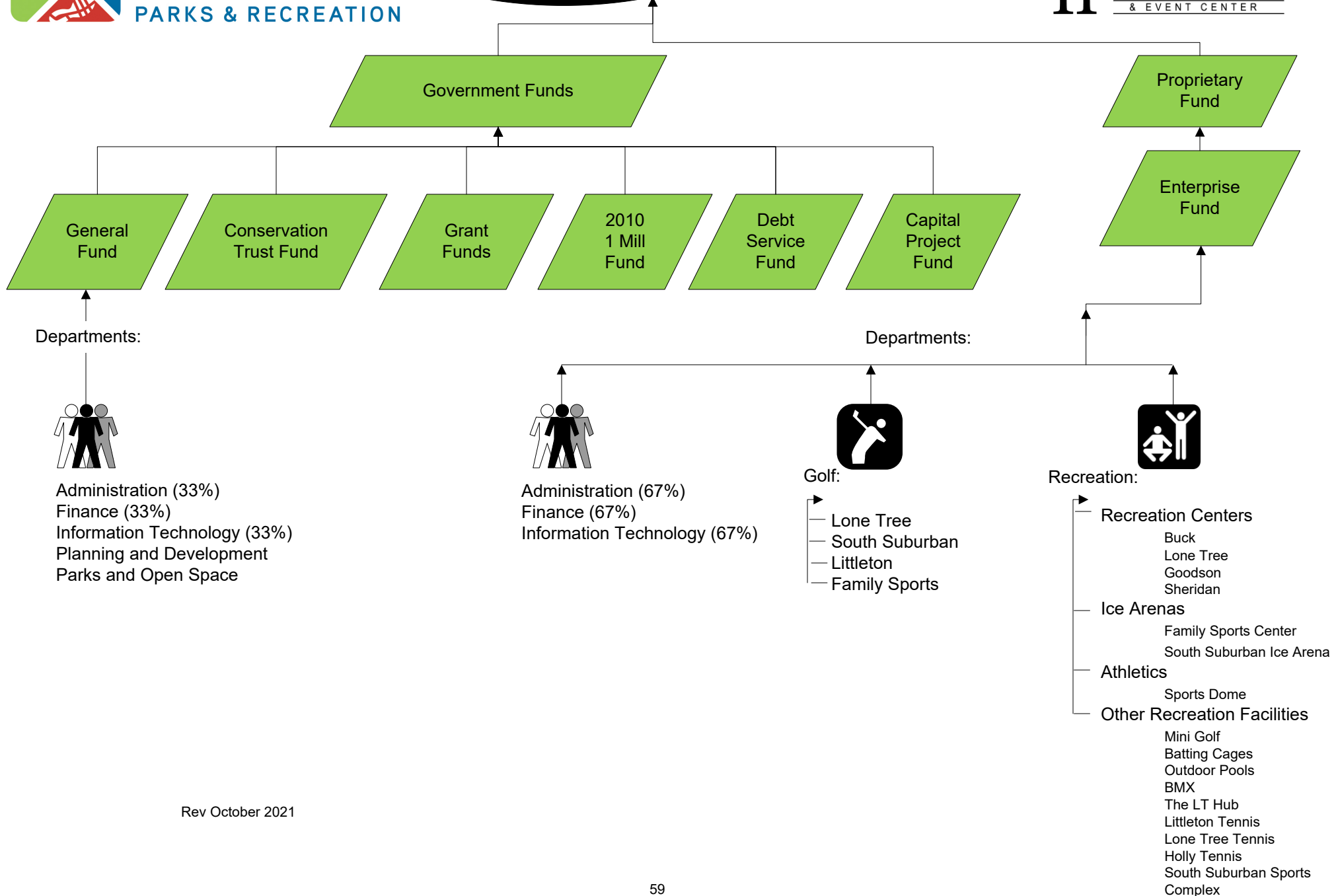
Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The District's management believes spending and revenue limits are determined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

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

Month End Procedures

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

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



SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2018	2019	2020	2021	2022
FULL TIME POSITIONS:					
Administration	6	6	6	6	5
Communications	5	5	5	5	4
Human Resources	5	4	5	5	4
Total Administration	16	15	16	16	13
Finance	6	7	7	7	6
Golf	32	33	33	33	32
Hospitality	16	17	19	19	18
Information Technology	9	9	9	9	9
Parks & Open Space	77	78	78	78	81
Planning & Development	5	5	5	6	6
Recreation	86	86	90	90	88
Total Full Time Positions	247	250	257	258	253
Total Full Time Equivalents (2021/22 Estimated)	475	469	379	475	484
Total W-2s Issued (2021/22 Estimated)	1,918	1,932	1,659	1,800	1,900

2022 Changes:

Overall - Funded Full Time positions moved from 239 to 249. Total approved full time positions are 253, a five position reduction from 2021.

Administration - one position removed

Communications - one position removed

Human Resources - one position removed, one position moved from unfunded to funded

Finance - one position removed

Golf - one position removed

Hospitality - one position removed, one position moved from unfunded to funded, and four positions transferred within Hospitality

Parks - three new positions added in 2022, five positions moved from unfunded to funded and transferred within Parks

Recreation - four positions remain unfunded, two positions removed, three positions funded, and eight positions transferred within Recreation

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

2020 Changes:

Human Resources - one new FT position approved

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

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

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

2019 Changes:

Human Resources - one position transferred to Finance

Finance - one position transferred from Human Resources

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

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

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

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

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

Detailed Staffing Levels are presented with each Department in Section 2 of this document.



Capital Improvement Plan



Hogback Hill Trail

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 approved Master and Strategic plans.

Guiding Principles:

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

Specific Strategic Goals related to Capital Improvement Plan:

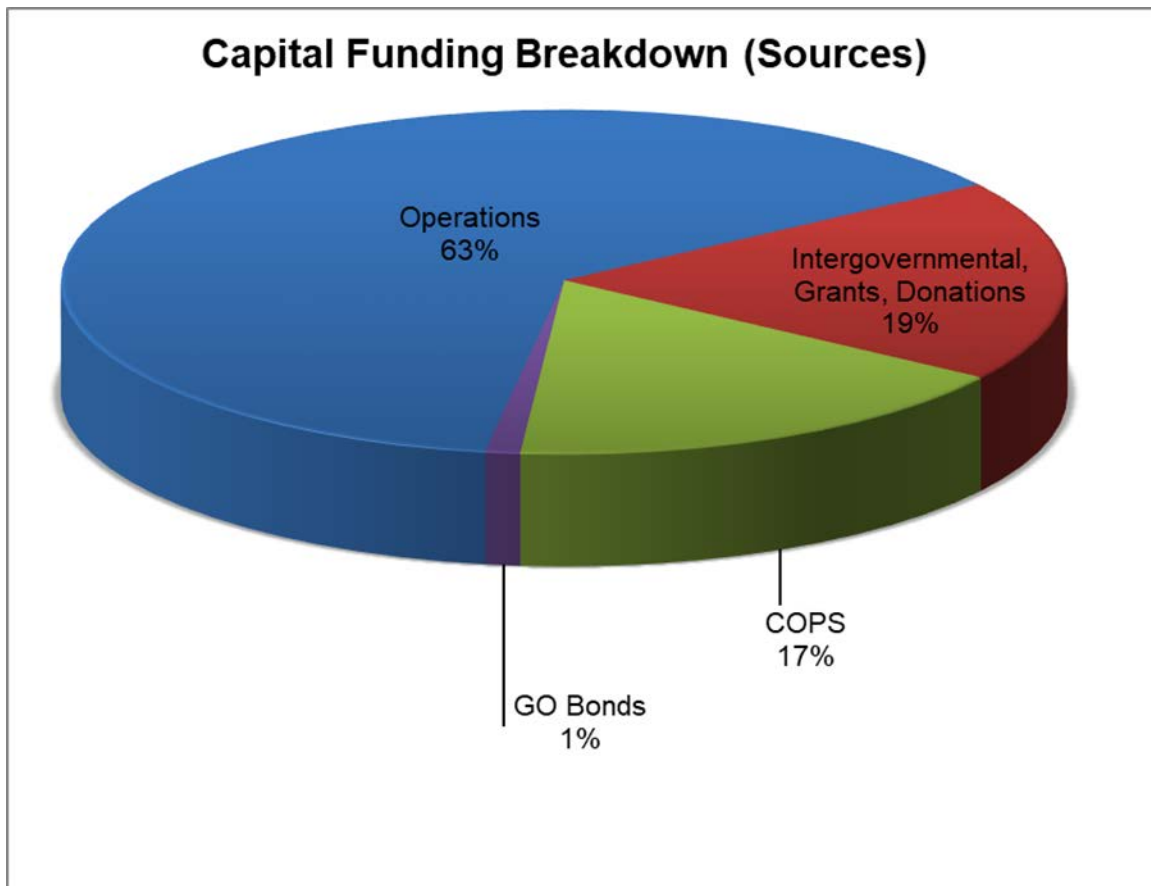
- Deliver new projects and improvements that support our guiding principles
- Drive net revenue through improving/maintaining the quality and value of our facilities and services
- Address capacity needs and facility improvements to meet the needs and desires of the community
- Provide opportunities 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 capital and maintenance projects identified in this plan were considered as part of the prior year's capital improvement plan, the 2022 work plan, and the District's three year financial plan.

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

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

The District anticipates spending \$101,827,285 on capital outlay over the next five years. Of this amount \$63,479,760 is from undesignated operational funds, \$18,730,000 is from the issuance of debt or debt proceeds, and \$19,617,525 is from grants and matching funds from our partners.



Major Capital Projects over the Next Five Years:

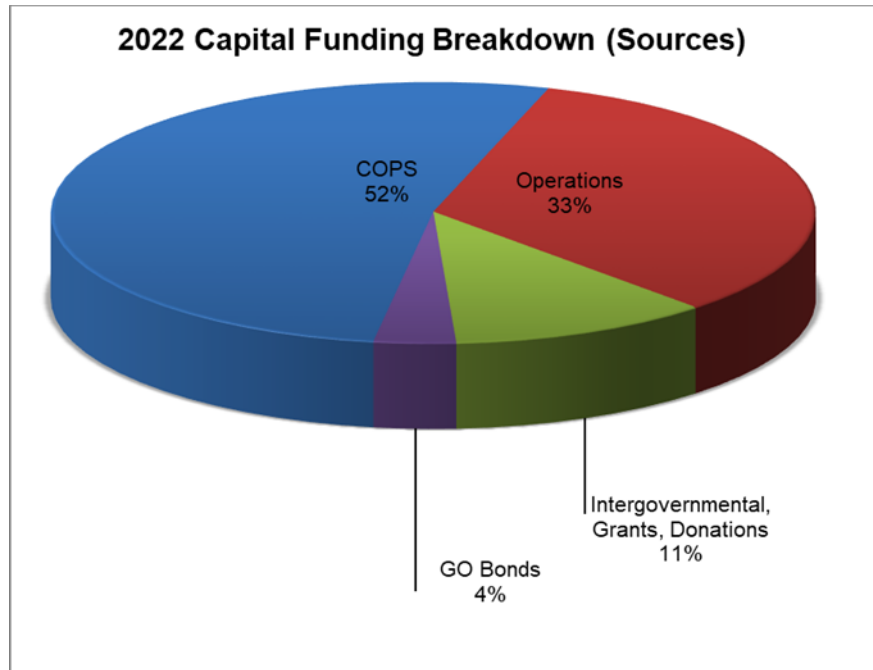
- Family Sports Center Dome/Littleton Tennis Bubble
- Ridgeway Development
- Cornerstone Park Renovation
- Multiple Park Renovations and Trail Improvements
- David A Lorenz Regional Park Phase II
- Replacement Mowers, Equipment and Vehicles
- Projects Matched with our Municipal Partners

The CIP plan will be updated annually, or more frequently if needed, to address the changing needs of the District. The first year of the plan agrees to the adopted budget. The projects approved for the 2022 Budget are discussed in more detail below.

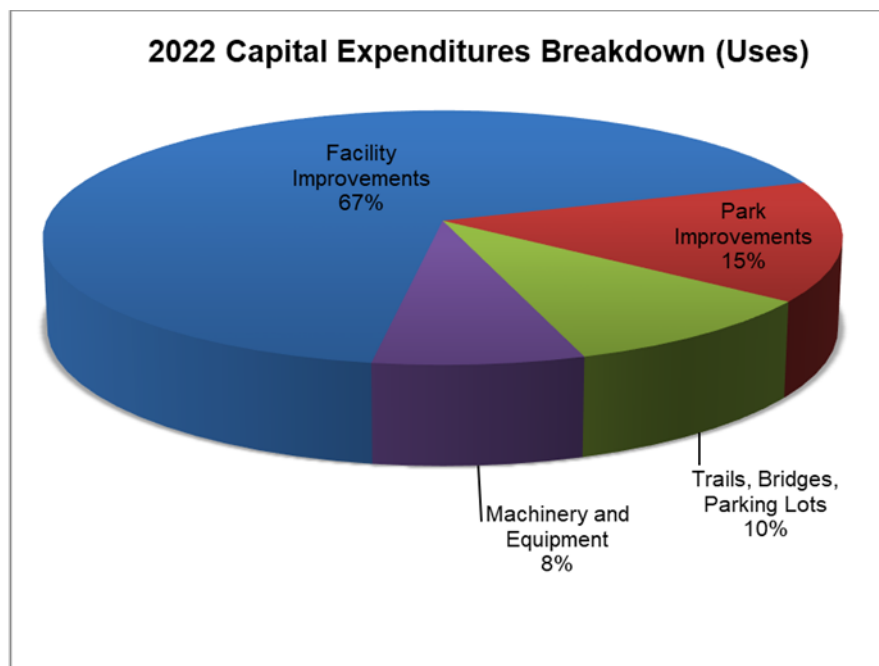
The draft Capital Improvement Plan was reviewed by the Board of Directors in October 2021. Capital priorities were also discussed with staff and the Board during the 2022 Budget process. The final Capital Improvement Plan was approved by the Board of Directors on November 10, 2021.

2022 Capital Projects

The District anticipates spending \$32,429,894 on capital outlay during 2022. Of this amount \$10,727,994 is from undesignated operational funds, \$18,120,000 is from the issuance of debt or debt proceeds, and \$3,581,900 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 2022 that are unknown at the time of budget preparation.



The next chart shows the 2022 percentage breakdown of capital expenditures. Park Improvements account for 15%, Facility Improvements 67%, Trails (including trails, bridges, and parking lots) 10%, and the remaining 8% for Machinery and Equipment.



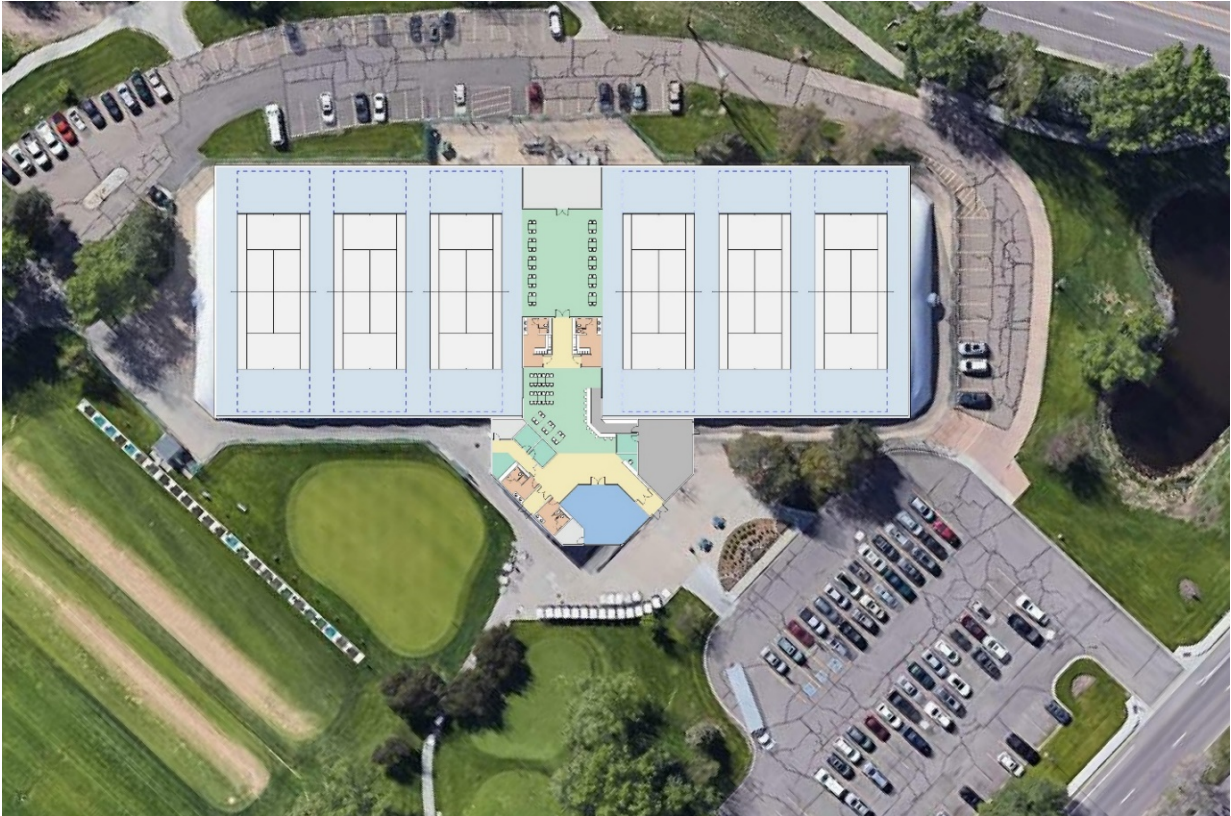
Project Highlights for 2022

Some of the major capital projects for 2022 include:

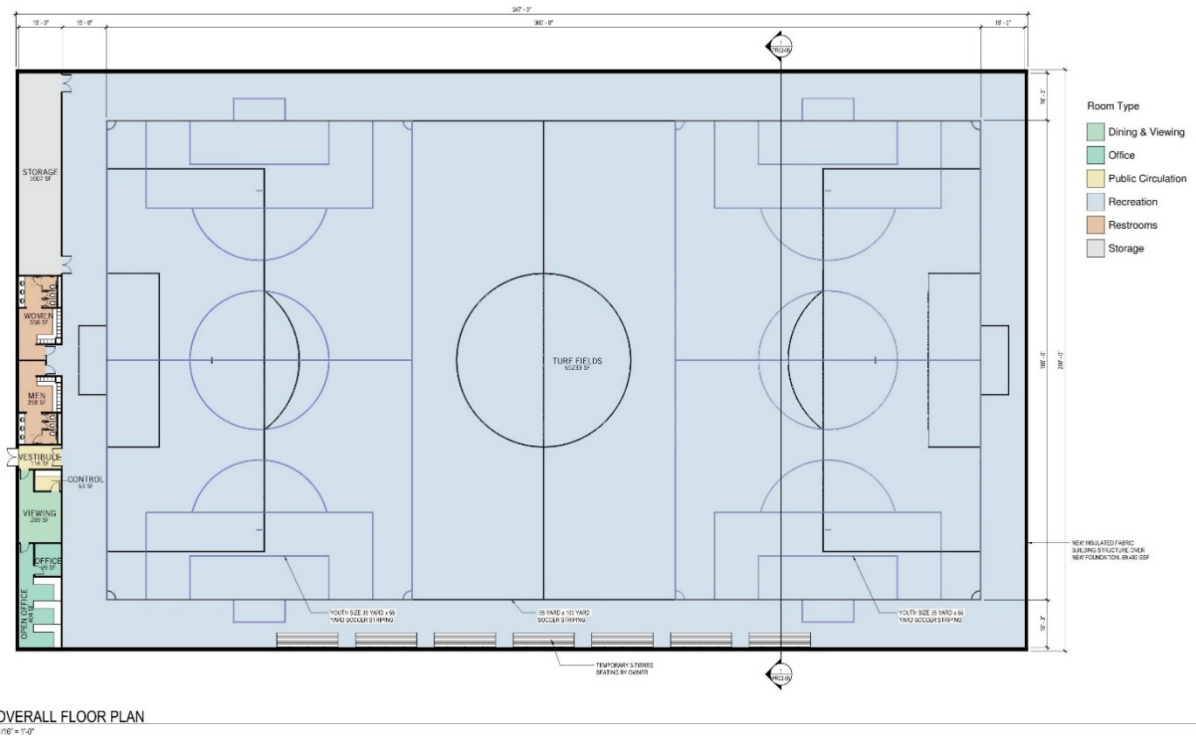
Family Sports Center Dome/Littleton Tennis Bubble

- **Project Description** – The fabric and inflation packages on the Dome and Bubble are nearing the end of their useful lives. The District is replacing these air structures with tension membrane structures or metal buildings. This would eliminate the inflation packages and reduce the chance of collapse during snow storms. The District also plans to renovate the offices at the Family Sports Center and the Littleton Golf Course Clubhouse and Pro Shop.
- **Funding Source** – Funding source will be from Certificates of Participations. Estimated costs for these two project is \$18 million. Debt proceeds and construction costs are reflected in 2022.
- **Impact on Operating Costs** – Utility cost savings are expected due to the removal of the inflation system required for the air supported structure.

Littleton Conceptual Plan



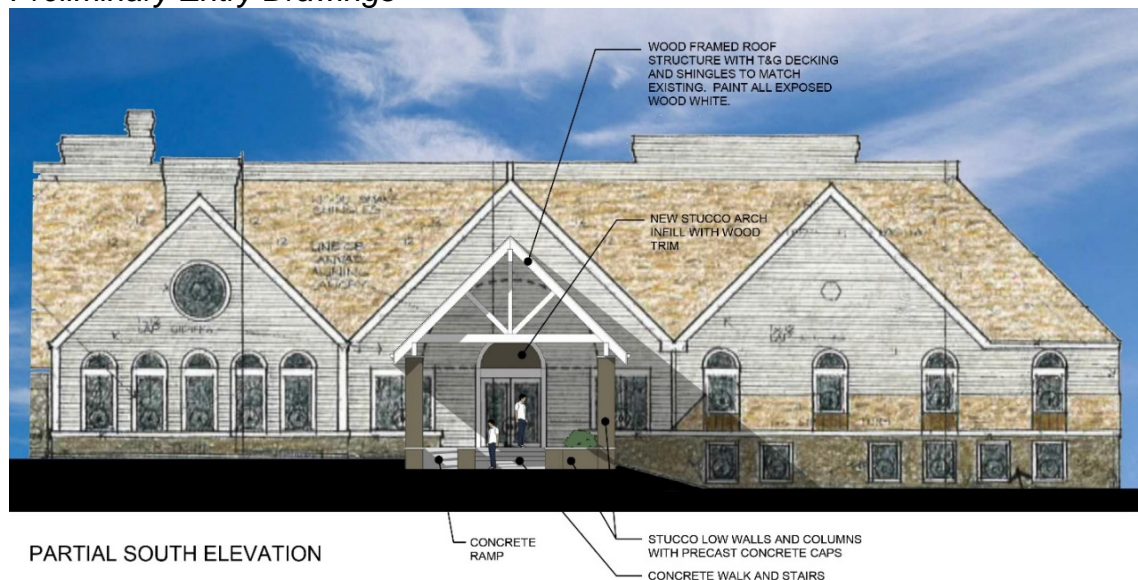
Family Sports Center Conceptual Plan



Lone Tree Golf Course Entry Improvements

- **Project Description** – Replace the existing canopy at the facility entrance with a permanent structure that integrates with the existing architecture. Replace the existing stairs, ramp, and parking area adjacent to the building to provide an accessible route and parking spaces per ADA Standards.
- **Funding Source** – Project cost is estimated at \$950,000. Project will be funded with operating funds.
- **Impact on Operating Costs** – No impact to operating costs.

Preliminary Entry Drawings



Family Sports Center Parking Lot Improvements

- **Project Description** – Replace the existing parking lot adjacent to the Family Sport Dome. The pavement is cracked and areas of the subgrade needs to be replaced. This work is to be done in conjunction with the planned replacement of the Family Sports Dome.
- **Funding Source** – Project cost is estimated at \$915,000. Project will be funded with operating funds.
- **Impact on Operating Costs** – No impact to operating costs.

Bear Creek Trail Site Plan

- **Project Description** – Planning and design of future improvements to the Bear Creek Trail corridor including a potential new trailhead near S. Federal Blvd and Highway 285. Design in 2022 with construction tentatively planned for 2023.
- **Funding Source** – Planning and design phase is estimated at \$225,000. The District is planning to fund half of the project cost from operations. The City of Sheridan and Arapahoe County are potential funding partners for planning phase and for construction of the project.
- **Impact on Operating Costs** – To be determined upon completion of design work.

Existing Conditions Photograph



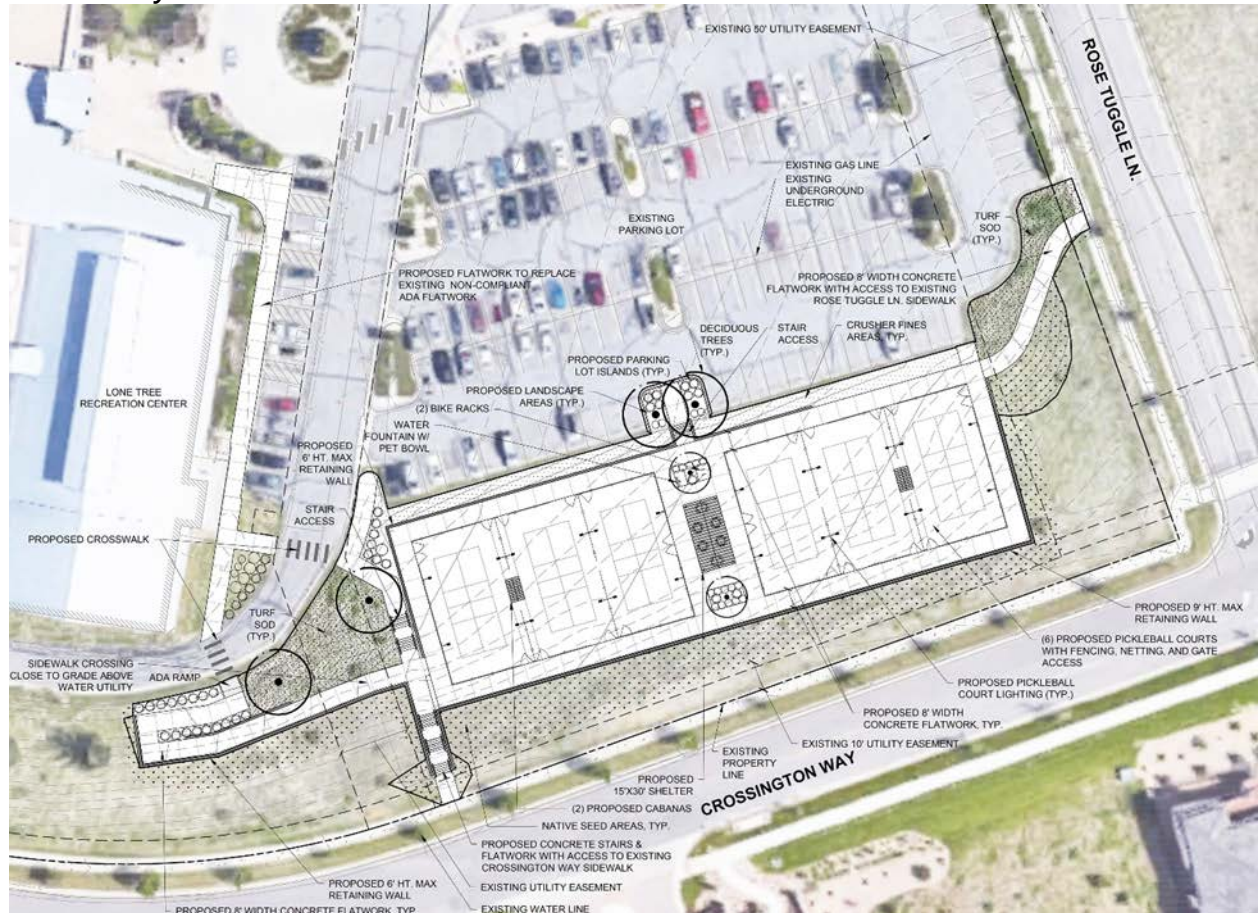
High Line Canal Trailhead

- **Project Description** – Construct a trailhead near the Littleton YMCA in partnership with the High Line Canal Conservancy and Arapahoe County Open Spaces. The project includes a small parking lot, trail connection, bridge, and other amenities.
- **Funding Source** – Total project budget is \$975,000. Project funding includes partner matching from Centennial \$107,900 and ACOS Standard Grant \$329,000.
- **Impact on Operating Costs** – Additional operating costs are anticipated for parking lot and trail maintenance.

Lone Tree Recreation Center Pickleball Courts

- **Project Description** – Complete the design and construct six Pickleball Courts. The project includes a shade pavilion, court lighting, accessible routes, retaining walls, and landscape improvements. This is a partnership project with the City of Lone Tree.
- **Funding Source** – Total project is budgeted at \$1,500,000, with \$750,000 partner match from the City of Lone Tree.
- **Impact on Operating Costs** – Additional operating costs are anticipated for electrical use from the lighting system and maintenance of the courts and landscaping.

Preliminary Site Plan



Sweetwater Park Irrigation Upgrades

- **Project Description** – This project would allow for design of irrigation systems and the replacement of the mainline, valves piping, sprinkler heads and if needed incorporate a booster pump allowing the district to be much more efficient in the water distribution.
- **Funding Source** – This project is currently budgeted from undesignated operating funds of \$277,100.
- **Impact on Operating Costs** – This project replaces existing older irrigation asset that requires increased maintenance due to aging of components, and should result in a decrease in operating costs.

Proposed irrigation plan for Sweetwater



Park Monument Signs

- **Project Description** - Multi-year replacement for facility monument signs, park signs and rules and regulation signs.
- **Funding Source** – This project is currently budgeted from undesignated operating funds of \$200,000.
- **Impact on Operating Costs** – This project replaces existing or recently removed assets, and should result in no net increase in operating costs.

Sample Monument Sign Design



Equipment

Expenditures for equipment, vehicles, and computers represent 8% of the total capital budget or \$2,410,594. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles and New Parks Equipment (\$861,194)** - 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 Replacement and New Equipment (\$473,100)** – same as above.
- **Technology and System Upgrades (\$258,000)** - Budget includes \$170,000 for annual computer replacements, \$30,000 for Digital Signage throughout the District, and funds for several facilities to receive Wi-Fi/Internet upgrades.
- **Recreation Facility Equipment replacement (\$601,300)** – Includes mechanical maintenance items for facilities, such as heat pumps and boilers. Also includes replacement of some equipment used at various facilities, including PA system, office furniture, storage, ice skates, gym hoop motors, and pitching machines.

Mowers - Current Conditions



Vehicle – Current Condition



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





2. Department Summaries

Including Mission, Goals, and Key Performance Indicators



Swim Meet at Franklin Pool

Administration Department

The Administration Department includes the Executive Director, Deputy Executive Director, Risk & Compliance Manager and Admin Support staff. This department also oversees Communications and Human Resources. These units are reported as separate departments for this document.

The Administration 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.

Organizational Chart for Administration Department



Staffing Levels for Administration Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
ADMINISTRATION	BUSINESS SUPPORT SPEC	2	2	2	2	1	One Position Removed in 2022
ADMINISTRATION	DEPUTY EXECUTIVE DIRECTOR	1	1	1	1	1	
ADMINISTRATION	EXECUTIVE DIRECTOR	1	1	1	1	1	
ADMINISTRATION	RECEPTIONIST/ADMIN ASST	1	1	1	1	1	
ADMINISTRATION	RISK & COMPLIANCE MANAGER	1	1	1	1	1	
ADMINISTRATION Total		6	6	6	6	5	
FULL TIME EQUIVALENTS							
		5.87	5.31	5.00	4.68	5.00	

ADMINISTRATION DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROPERTY TAXES	\$ 26,224,485	\$ 26,160,000	\$26,090,000	\$ 27,751,578
SPECIFIC OWNERSHIP	2,249,547	2,000,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	44,399	20,000	28,965	20,000
NET INVESTMENT INCOME	180,390	185,000	38,800	74,996
OTHER REVENUE	1,686,464	342,000	665,340	314,994
TOTAL OPERATING REVENUE	30,385,285	28,707,000	28,923,105	30,261,568
EXPENDITURES:				
SALARY	626,414	895,929	574,547	597,503
BENEFITS	12,229	215,139	178,500	192,748
SUPPLIES	23,825	13,172	19,200	13,780
SERVICE & MATERIALS	2,419	5,500	2,000	5,500
MAINTENANCE & EQUIPMENT	102,934	101,200	101,200	111,200
UTILITIES	62,354	71,289	82,501	86,904
CONTRACTUAL	12,648	16,125	16,125	19,320
OTHER EXPENSE	2,296,180	1,578,224	1,526,121	1,689,632
TREASURER AND PAYING AGENT FEES	396,813	393,000	393,000	417,774
TOTAL OPERATING EXPENDITURES	3,535,816	3,289,578	2,893,194	3,134,361
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 26,849,469	\$ 25,417,422	\$26,029,911	\$ 27,127,207

2022 Budget Initiatives

- Coordination of intergovernmental relationships and activities with our partner cities and counties
- Application for NRPA National Gold Medal Award
- Planning for CAPRA re-accreditation
- Implementation of District board candidate election
- Expansion of emergency preparedness and workplace safety efforts

Performance Objectives and Measurable Outcomes:

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goals
2.3,1.1, 6.1	Coordinated, continued COVID-19 response	Dynamic facility and programmatic responses to Government guidance/public health orders (PHO)	Organizational guidance and communication for employees and departments	Assist in interpreting CDC guidance, public health orders and other guidance as they impact District operations.	Continue to provide assistance as needed to address organizational response to any continuing COVID-19 issues

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goals
7.4	Expand Intergovernmental and community relations	Meet regularly with partners and community groups, and the like to improve relationships and partner on issues of mutual concern	Regular Zoom meetings with city partners, COVID response interaction with Arapahoe and Douglas Counties.	In person facility/park celebrations, regular subcommittee meetings with cities. Joint meetings when appropriate. Active participation on community organizations and city committees	Engage new council members in partner cities, expand regular meetings with county reps. Engage with associations.
6.3	Facilitate District emergency preparedness efforts	Continued advancement in District Emergency Planning Efforts	Identified Safe Rooms, implemented/ distributed emergency kits; drills delayed due to COVID impacts.	Revised plans to correspond to South Metro Fire's requirements. Plan to address reaccreditation requirements and train/re-train staff on facility drills	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.	Review and update SDS Data Sheets for each facility utilizing the Target Solutions SDS Database and software to ensure quick access
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	Evaluate existing program; plan changes to implement with revision to master plan, strategic plan.	Revise customer service training in coordination with facility and program managers in response to new District master & strategic plans

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goals
5.3, 7.1, 7.2	Analyze risk, liability and financial impact of loss.	Identify issues and trends, seek cost savings.	Implement recommendations to mitigate risk and loss – through training and education, the District realized a 0.2 reduction in their E-Mod; resulting in significant savings on the Workers Comp 2021 premium	Completed two safety week training sessions in the spring and fall and met 86% compliance by all employees resulting in a 5% credit for 2022 premiums. Prepared a safety training video for employee on-boarding.	Continue to implement trainings and safety measures to obtain an E-Mod rating of 0.75 or less. Address training to specific trends, injuries and accidents. New training for part-time and seasonal employees

Future Strategic Planning

- Financial and project planning for the organization related to a revised masterplan and strategic plan, tying those efforts into the five-year capital improvement plan and three-year financial plan revisions.
- Work to educate our partner local governments on our processes, standards and plans.
- Continued focus on elevating organizational risk management efforts.
- Seek technology solutions and efficiencies to address organizational needs when appropriate.
- Evaluation of departmental structure to ensure efficient use of staff and delivery of services and programs.

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.com, Twitter and Instagram.

Vision

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

Mission

Engage and effectively communicate with the communities we serve to promote and market District programs, facilities and parks that will help them enhance their quality of life.

Organizational Chart for Communications Department



Staffing Levels for Communications Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
COMMUNICATIONS	COMMUNICATION SPECIALIST	1	1	1	1	1	
COMMUNICATIONS	GRAPHIC DESIGNER	1	1	1	1	1	
COMMUNICATIONS	GRAPHIC DESIGNER & MARKETING ASST	1	1	1	1	0	Position Removed in 2022
COMMUNICATIONS	MANAGER COMMUNICATIONS	1	1	1	1	1	
COMMUNICATIONS	MULTIMEDIA SPECIALIST	1	1	1	1	1	
COMMUNICATIONS Total		5	5	5	5	4	
FULL TIME EQUIVALENTS		5.10	4.61	3.50	3.39	4.00	

COMMUNICATIONS DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
OTHER REVENUE	\$ 585	\$ 200	\$ 681	\$ 200
TOTAL OPERATING REVENUE	585	200	681	200
EXPENDITURES:				
SALARY	234,237	259,494	259,494	243,111
BENEFITS	62,327	69,184	69,184	89,789
PROGRAM EXPENSES	38,788	45,000	30,000	45,000
SUPPLIES	54,261	69,500	65,000	72,500
SERVICE & MATERIALS	-	5,000	750	5,000
MAINTENANCE & EQUIPMENT	5,323	6,600	6,000	9,100
UTILITIES	1,191	1,272	1,272	1,800.00
CONTRACTUAL	63,544	78,000	63,294	62,000
OTHER EXPENSE	141,447	168,700	158,230	115,700
TOTAL OPERATING EXPENDITURES	601,118	702,750	653,224	644,000
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (600,533)	\$ (702,550)	\$ (652,543)	\$ (643,800)

2022 Budget Initiatives

- Plan and implement public “grand openings” for the new Sports Dome, new Littleton Golf and Tennis facility, new and renovated parks, and other capital projects.
- Support planning projects that require public input. Create digital solutions to gather public input and feedback, as well as 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.
- Continuation of CAPRA (Commission for Accreditation of Park and Recreation Agencies) accreditation work; aid in planning and preparation of the Gold Medal application in 2022.

2022 Performance Objectives and Status

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goals
7.3	Support district-wide promotions, as well as department specific goals with a variety of digital ads, including Facebook, Instagram, Google Search, YouTube. Produce metrics reports detailing ROI.	Produce quarterly reports that include analytics on paid advertisements.	Due to pandemic, very few ads were ran in 2020.	Quarterly reports are submitted to leadership with detailed information about clicks for each ad ran.	Continue to capitalize on the success of Google Ads, for athletics, special events and birthday parties.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goals
7.3	Plan and implement public “grand openings” for the new facilities and improved parks.	Hold at least one grand opening event that includes appropriate elected officials, partner staff and residents.	Held event for Chase Park and created grand opening videos for outdoor pools due to COVID-19.	Held VIP and public events for Sports Complex that included elected officials from partner cities and counties and project construction partners; dedicated Fox Hill Park and Walnut Hills ballfields with staff from City of Centennial and Arapahoe County.	Host grand opening events for Sports Dome and Littleton Golf & Tennis. Dedication events for Ida, Berry, Bobcat, Centennial Ridge Parks, among others.
6.1, 6.3, 6.4, 6.6	Train each communications department employee on the use of Adobe software to increase versatility of department to better serve clients.	Ensure each staff member has access to Adobe Creative Cloud and participates in at least one training per year.	Staff participated in Adobe trainings via the Stack Skills platform.	Staff participated in the virtual Adobe Max conference, taking a combined 40 sessions.	Continue to build skills in Adobe to make department more efficient in editing and producing documents, graphics and videos.
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.	Contract with Slate Communications to create catalog.	Slate successfully produced four issues of the catalog, despite challenges during a pandemic.	Slate completed all four issues of the quarterly catalog. The process went smoothly, even with the introduction of a new registration system. This allowed our graphic design turnaround time to greatly improve.	Revised 2022 catalogs with condensed information – pushing information and registration to Civic-Rec site. Move design in house.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goals
5.1, 7.3	Continue to produce engaging video content, including promotion of big events and sales, among others.	Create at least 10 videos a year that are displayed via Facebook, Instagram or YouTube.	Staff created about 20 videos, including 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. Additionally, monthly video updates were available on the progress of the new South Suburban Sports Complex.	Staff focused on more organic videos in 2021, including a Bike to Work promo that received recognition from DRCOG. Interviews with employees were also created that were used on LinkedIn as a way to attract new employees to the District. More than 40 videos were created in 2021.	Focus on more short-form videos specific to Instagram stories and reels.

Future Strategic Planning

- Work with other departments to elevate and expand reach of internal communications, building on existing work with short videos, talking points for front desk staff and utilizing Paylocity as a marketing tool. Seek other technology solutions to improve communications.
- Coordinate and partner with our local government partners to cross promote and market information of mutual interest.
- Evaluate the effectiveness of a smaller quarterly catalog and research online-only platforms.
- 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.

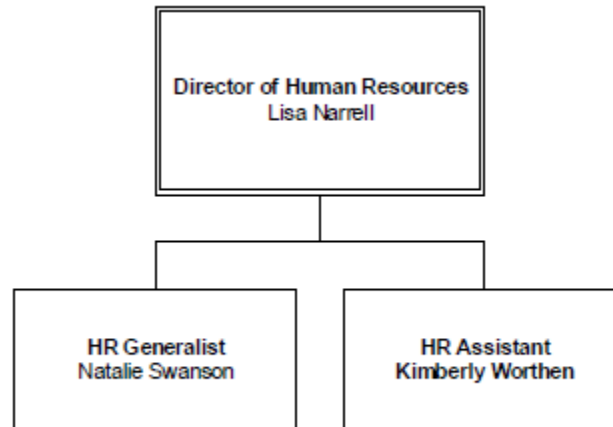
Vision

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

Organizational Chart for Human Resources Department



Staffing Levels for Human Resources

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
HUMAN RESOURCES	DIR OF HUMAN RESOURCES	1	1	1	1	1	
HUMAN RESOURCES	HR BUSINESS PARTNER	1	1	1	1	1	Position Transferred from Hospitality in 2018
HUMAN RESOURCES	HR GENERALIST	1	1	1	1	0	Position Removed in 2022
HUMAN RESOURCES	HUMAN RESOURCES ASSISTANT	1	1	1	1	1	1 Position Unfunded in 2021, Position Funded in 2022
HUMAN RESOURCES	SENIOR BENEFITS SPECIALIST	1	0	0	0	0	0 Position Transferred to Finance 2019
HUMAN RESOURCES	SENIOR HR GENERALIST	0	0	1	1	1	1 New FT Position in 2020
HUMAN RESOURCES Total		5	4	5	5	4	
FULL TIME EQUIVALENTS		4.97	4.61	3.32	2.90	4.00	

HUMAN RESOURCES DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
EXPENDITURES:				
SALARY	\$ 267,986	\$ 365,482	\$ 259,599	\$ 347,967
BENEFITS	55,799	80,125	45,000	78,230
SUPPLIES	541	2,400	1,000	600
MAINTENANCE & EQUIPMENT	1,865	222,220	209,000	225,000
UTILITIES				
CONTRACTUAL	14,869	21,500	20,000	28,000
OTHER EXPENSE	78,952	177,950	130,100	197,705
TOTAL OPERATING EXPENDITURES	420,012	869,677	664,699	877,502
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (420,012)	\$ (869,677)	\$ (664,699)	\$ (877,502)

2022 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.

2022 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
6.5	Increase the number of qualified applicants.	Number of applications & hires	Applications - 5731 New Hires - 374	Applications - 7496 New Hires - 478	Applications - 7500 New Hires - 400
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.	Track Wellness Program activities.	64 participants in Wellness Program. Recertified Health Links Certification.	54 participants in Wellness Program. Recertified Health Links Certification.	65 participants in Wellness Program. Recertify Health Links Certification.
6.5	Implement new Web ATS which provides a user-friendly applicant experience and provides an appealing and easy to navigate hiring process for all involved.	Review feedback from supervisors using the new system.	Implemented WebATS, created job templates in the system to streamline postings, and trained supervisors.	Created online training for new supervisors and continue to train current supervisors on changes and new system features. Created training videos and “how to” guides.	Utilize additional tools within the system for example the capability for applicants to text to apply for a job.
6.6	Provide additional tools for supervisors, including expanded offerings. Redesign and the Leadership Academy Program to offer participants opportunity to further enhance leadership skills.	Review feedback from surveys.	Redesigned HR Sub Hub 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.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
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/increased pay structures. Completed pay equity analysis.	Continue to conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees.
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 Review time off/ holidays given to staff and proposed 2 additional days. Increase the District match to 3%.	Continue to offer a competitive benefits program
6.5	Promote the District as an employer of choice: Build relationships within the community with High School and Colleges. Host and attend job fairs.	Number of job fairs attended and hosted.	Hosted 2 job fairs and attended 4 job fairs.	Hosted 2 job fairs and attended 4 job fairs.	Look for new ways to promote job opportunities. Expand use of social media

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
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. 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 completed onboarding training.	478 employees completed onboarding training. Revised the online onboarding process included a new hire welcome video, updated the harassment video, and added a benefits video for FT staff. Added capability for supervisors to receive notifications about where employees are at in the process.	Review process and make changes as needed. Review customer service video.

Future Strategic Planning

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

Finance Department

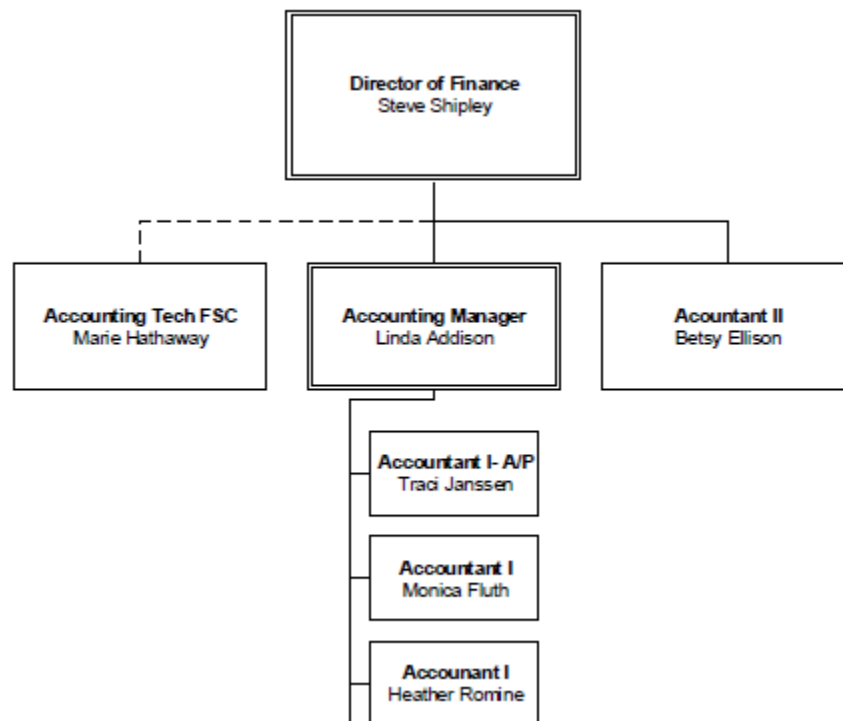
The Finance department is responsible for all financial activities including payroll, accounts payable, cash receipts, fixed assets, investments, and financial reporting for South Suburban Park and Recreation District. The Finance Department is also responsible for implementing and monitoring the District internal controls and overseeing the District's annual external audit and budget, as well as preparing the District's Comprehensive Annual Financial Report.

The 2022 Finance Department Budget is \$891,797. This is a decrease of \$54,049 (5.7%) from the 2021 budget and \$3,588 (0.4%) under the 2021 estimate. The 2022 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.

Organizational Chart for Finance Department



Staffing Levels for Finance Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
FINANCE	ACCOUNTANT I	3	3	3	3	3	
FINANCE	ACCOUNTANT II	1	1	1	1	1	
FINANCE	ACCOUNTING MANAGER	1	1	1	1	1	
FINANCE	ACCOUNTING TECHNICIAN	0	1	1	1	0	Position Moved to Part-time in 2022
FINANCE	DIR OF FINANCE	1	1	1	1	1	
FINANCE Total		6	7	7	7	6	
FULL TIME EQUIVALENTS							
		7.54	7.77	6.69	7.11	6.25	

FINANCE DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
EXPENDITURES:				
SALARY	\$ 535,230	\$ 586,580	\$ 567,000	\$ 573,888
BENEFITS	130,272	150,066	140,000	146,815
SUPPLIES	2,840	3,500	3,500	4,000
MAINTENANCE & EQUIPMENT	121,411	107,000	113,000	83,000
OTHER EXPENSE	30,331	98,700	71,885	84,094
TOTAL OPERATING EXPENDITURES	820,084	945,846	895,385	891,797
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (820,084)	\$ (945,846)	\$ (895,385)	\$ (891,797)

2022 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	2020 Actual	2021 YTD (Nov)	2022 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	\$7,214,936	\$6,632,008	\$8,800,000
		Purchase Card Transactions	12,642	12,841	15,000
		Rebate from Purchase Card	\$106,820	\$99,480	\$132,000
		Accounts Payable Checks	3,773	3,274	3,000

Future Strategic Planning

- Continue Implementation of document management system to create more efficient workflows (example - 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, 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.

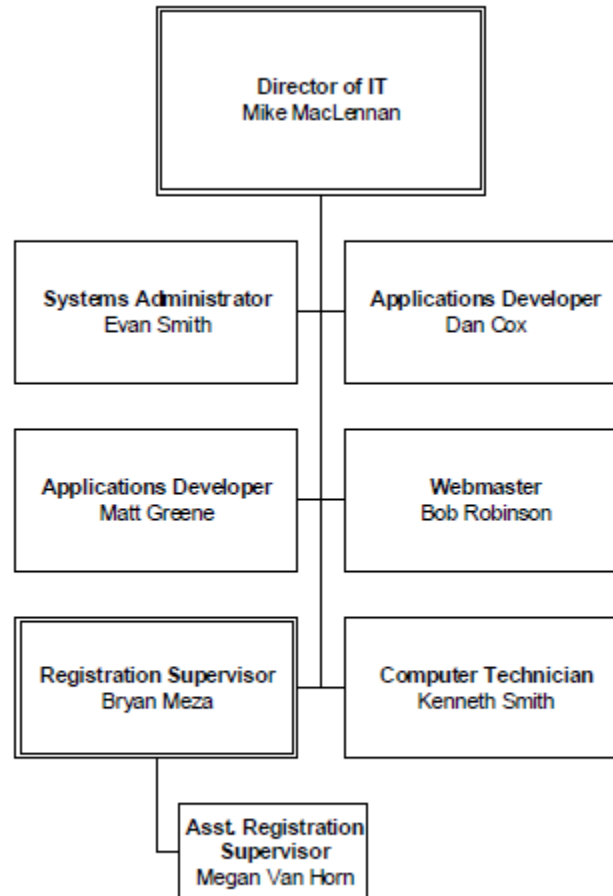
Vision

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.

Organizational Chart for Information Technology Department



Staffing Levels for IT Department (Includes Registration)

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
INFORMATION TECH	APPLICATIONS DEVELOPER	3	3	3	3	2	Position Transferred to 5540 in 2022
INFORMATION TECH	ASSISTANT REGISTRATION SUPERVISOR	1	1	1	1	1	
INFORMATION TECH	COMPUTER TECH	1	1	1	1	2	Position Transferred from 2524 in 2022
INFORMATION TECH	DIR OF INFO TECHNOLOGY	1	1	1	1	1	
INFORMATION TECH	SUPERVISOR REGISTRATION	1	1	1	1	1	
INFORMATION TECH	SYSTEMS ADMINISTRATOR	1	1	1	1	1	
INFORMATION TECH	WEBMASTER	1	1	1	1	1	
INFORMATION TECH Total		9	9	9	9	9	
FULL TIME EQUIVALENTS		11.89	12.12	10.37	11.31	12.00	

IT DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
EXPENDITURES:				
SALARY	\$ 457,301	\$ 541,801	\$ 474,017	\$ 524,286
BENEFITS	122,159	151,069	125,257	150,282
MAINTENANCE & EQUIPMENT	197,048	197,000	188,542	197,000
UTILITIES	168,809	193,116	250,064	264,600
OTHER EXPENSE	1,121	13,200	8,742	13,195
TOTAL OPERATING EXPENDITURES	946,438	1,096,186	1,046,622	1,149,362
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (946,438)	\$ (1,096,186)	\$ (1,046,622)	\$ (1,149,362)

REGISTRATION DIVISION BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROGRAM REVENUE	\$ 19,050	\$ 25,000	\$ 8,093	\$ 9,000
OTHER REVENUE	(8,806)	600	337	600
TOTAL OPERATING REVENUE	10,244	25,600	8,430	9,600
EXPENDITURES:				
SALARY	158,141	189,571	167,522	175,126
BENEFITS	23,508	27,185	36,867	38,279
SUPPLIES	5,280	13,500	7,894	13,500
UTILITIES	-	150	-	-
OTHER EXPENSE	728	1,100	-	706
TOTAL OPERATING EXPENDITURES	187,657	231,506	212,283	227,611
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (177,413)	\$ (205,906)	\$ (203,853)	\$ (218,011)

2022 Budget Initiatives

- Upgrade Golf Tee Sheet and Mobile App
- Complete Disaster Recovery Project
- Migrate Multiple Sites to Centralized Access Controls
- Wi-Fi Upgrade for Golf Courses
- Internet Upgrade for Colorado Journey Complex
- Replacement Digital Signage Package

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 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
Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
1, 5.4, 7.1	Upgrade Golf Tee Sheet and Mobile App	Complete Mobile App for iPhone and Android	-	-	2
1, 5.4, 7.1	Migrate Additional Sites to CCure Access Controls	Number of sites on access control system	-	1	6
1, 6.4, 6.6	Internet Upgrade for Colorado Journey	Add fiber connectivity to CoJo sites	-	-*	2
1, 6.4, 6.6	Replace Digital Signage	Replace current signage package with one more suited to our needs	20	24	44
1, 6.4, 6.6	Wi-Fi upgrades	Recable buildings to allow a more robust mesh wi-fi network for customers	2	5	9
1, 6.4, 6.6	Computer Replacement	Increase number of replaced PCs, laptops and servers across the organization	280	65	80

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
- Standardize Work Order Systems Organization wide
- Redesign Golf Department inventory control software

Planning and Development Department

The Planning and Development Department staff consists of four landscape architect/planning professionals, one construction inspector, and one planning analyst. 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.

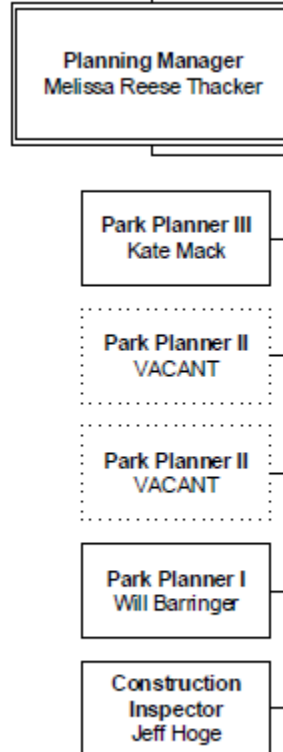
Vision

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.

Organizational Chart for Planning Department



Staffing Levels for Planning Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
PLANNING & DEVELOP	CONSTRUCTION INSPECTOR	0	0	0	1	1	1 New FT Position in 2021
PLANNING & DEVELOP	PARK PLANNER I	1	1	1	1	1	
PLANNING & DEVELOP	MANAGER PLANNING	1	1	1	1	1	
PLANNING & DEVELOP	PARK PLANNER II	2	2	2	2	2	
PLANNING & DEVELOP	SENIOR PARK PLANNER	1	1	1	1	1	
PLANNING & DEVELOP Total		5	5	5	6	6	
FULL TIME EQUIVALENTS		5.00	5.21	3.76	3.95	5.50	

PLANNING DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
OTHER REVENUE	\$ 42,585	\$ -	\$ -	\$ -
TOTAL OPERATING REVENUE	42,585	-	-	-
EXPENDITURES:				
SALARY	362,544	508,005	479,505	448,218
BENEFITS	84,879	140,818	140,818	127,442
SERVICE & MATERIALS	2,360	4,200	4,200	4,200
MAINTENANCE & EQUIPMENT	5,872	9,100	10,800	10,800
UTILITIES	2,279	3,000	3,000	6,500
OTHER EXPENSE	46,524	71,750	91,750	75,238
TOTAL OPERATING EXPENDITURES	504,456	736,873	730,073	672,398
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (461,871)	\$ (736,873)	\$ (730,073)	\$ (672,398)

2022 Budget Initiatives

The main goal for the Planning and Development Department will be to manage approximately \$23,684,100 of the overall 2022 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 typically plan and design projects one-year and construct them the next year 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 2022, 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 2022.

2022 Grant Applications:

- Bear Creek Trail Improvement Study – City of Sheridan's Arapahoe County Open Space Planning Grant Application
- Cherry Park Playground Improvement Project - Arapahoe County Open Space Standard Grant Application
- Cornerstone Park Improvement Study - Arapahoe County Open Space Planning Grant Application
- Little Dry Creek Playground Improvement Project - Arapahoe County Open Space Standard Grant Application

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 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.	3	4	6
Quality First, 1.2	Design upgrades to playgrounds to meet current codes and standards	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	4	4	7
Quality First, 1.2	Construct upgrades to ball fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	4	2	0
Quality First, 1.2	Design upgrades to ball fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	1	0	0
Quality First, 1.2	Construct upgrades to multipurpose fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	0	2	3
Quality First, 1.2	Design upgrades to multipurpose fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	2	3	0
Quality First, 1.2	Design upgrades to trails and/or trail connections to meet current codes and standards.	Provide safe, ADA compliant accessible trails and trail connections.	1	2	4
Quality First, 1.2	Construct upgrades to trails and/or trail connections to meet current codes and standards.	Provide safe, ADA compliant accessible trails and trail connections.	0	3	1
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

- Planning study and phasing plan for improvements to Cornerstone Park
- Feasibility plans for improvements to the Mary Carter Greenway and Bear Creek Trails
- Site plan for Reynolds Landing Park including in-river improvements
- Complete planning for a regional park in RidgeGate East

- Update the District-wide Master Plan and Strategic Plan
- Study the South Suburban Ice Arena for repurposing
- Embrace Our Guiding Principles by delivering new projects and improvements
Value our Staff by utilizing the Strategic and Master Plans to guide project selection and prioritization
- Engage our future by maintaining partnerships to benefit SSPRD and surrounding region.
- Coordinate planning efforts and construction projects with our partners at the cities of Lone Tree, Sheridan, Littleton, Centennial, Bow Mar and Columbine Valley
- Coordinate planning efforts and construction projects with Mile High Flood District, Southeast Metro Stormwater Authority, South Platte Working Group, High Line Canal Working Group, High Line Canal Conservancy, and other groups as opportunities arise

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 81 full-time and 72 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), Two skate parks, 50 tennis courts, 63 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 waterfowl.

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 where we offer maintenance services.

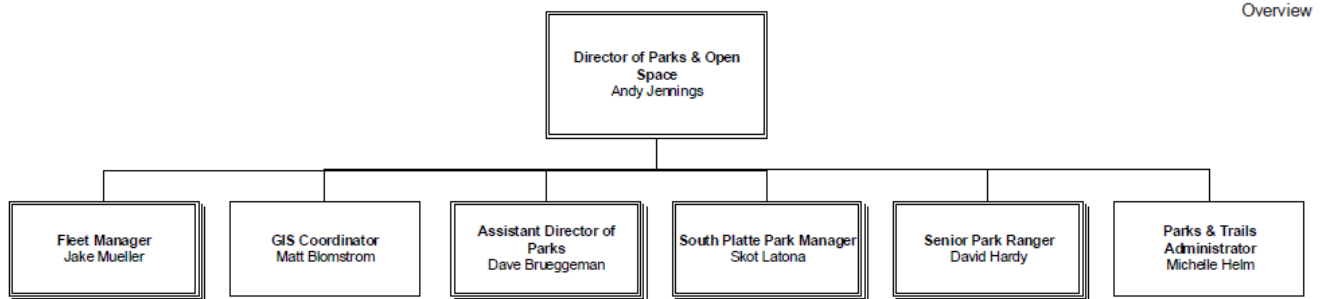
Vision

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.

Organizational Chart for Parks Department



Staffing Levels for Parks Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
PARKS & OPEN SPACE	ADMIN ASST PARKS	0	0	1	1	1	1 Position Upgraded from PTME in 2020
PARKS & OPEN SPACE	ASST DIRECTOR PARKS/OPEN SPACE	0	1	1	1	1	1 Position Transferred from 1646 in 2019
PARKS & OPEN SPACE	DIR OF PARKS AND OPEN SPACE	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC ATHLETIC FIELDS	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC ASPHALT	0	0	0	0	2	2 New Positions in 2022
PARKS & OPEN SPACE	LEAD MAINT SPEC LARGE TREE CARE	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC NAT OPEN SPEC	2	2	2	2	1	1 One Position Unfunded in 2021, One Position Transferred to 4704 in 2022
PARKS & OPEN SPACE	LEAD MAINT SPEC PARK DIST	10	9	9	9	9	9 One Position Transferred to 4629 in 2019
PARKS & OPEN SPACE	LEAD PARK RANGER	0	0	0	0	2	2 One Position Transferred from 3665 in 2022, One Position Transferred from 4679 in 2022
PARKS & OPEN SPACE	LEAD MAINT SPEC SIGNS	1	1	1	1	1	
PARKS & OPEN SPACE	LEAD MAINT SPEC TRAILS	2	2	2	2	2	
PARKS & OPEN SPACE	LEAD MAINT SPEC TREE EST/CARE	1	1	1	1	1	
PARKS & OPEN SPACE	FLEET SPECIALIST	1	1	1	1	1	
PARKS & OPEN SPACE	MAINT TECH ATHLETIC FIELDS	2	2	2	2	2	
PARKS & OPEN SPACE	MAINT TECH HORTICULTURE	3	3	3	3	3	
PARKS & OPEN SPACE	MAINT TECH LARGE TREE CARE	1	1	1	1	1	
PARKS & OPEN SPACE	MAINT TECH NAT OPEN SPACE	3	3	3	3	3	
PARKS & OPEN SPACE	MAINT TECH PARK DISTR	9	11	10	10	10	10 One Position Transferred from Recreation in 2019, One Position Transferred from 3692 in 2019
PARKS & OPEN SPACE	MAINT TECH SIGNS	1	1	1	1	0	0 Position Transferred to 2676 in 2022
PARKS & OPEN SPACE	MAINT TECH SPP RESOURCES	0	0	0	0	1	1 Position Transferred from 4686 in 2022
PARKS & OPEN SPACE	MAINT TECH TRAILS	3	3	3	3	2	2 Position Transferred to 4650 in 2022
PARKS & OPEN SPACE	MAINT TECH TREE EST AND CARE	1	1	1	1	2	2 Additional Position added in 2022
PARKS & OPEN SPACE	MANAGER FORESTRY AND HORT	1	1	1	1	1	1 Position unfunded in 2021, Position Funded in 2022
PARKS & OPEN SPACE	MANAGER PARK MAINT	1	1	1	1	1	
PARKS & OPEN SPACE	MANAGER FLEET	1	1	1	1	1	
PARKS & OPEN SPACE	MANAGER SOUTH PLATTE PARK	1	1	1	1	1	
PARKS & OPEN SPACE	MECHANIC SERVICE CENTER	3	3	3	3	4	4 Position Transferred from 4556 in 2022
PARKS & OPEN SPACE	OFFICE MANAGER	1	1	1	1	1	
PARKS & OPEN SPACE	PARK INTERP PUBLIC PROGRAMS	2	2	2	2	2	
PARKS & OPEN SPACE	PARK RANGER	5	5	5	5	5	
PARKS & OPEN SPACE	PARK RANGER SENIOR	1	1	1	1	1	
PARKS & OPEN SPACE	PARTS DRIVER/MECHANICS HELPER	1	1	1	1	0	0 Position Unfunded in 2021, Position Transferred to 4704
PARKS & OPEN SPACE	SPECIALIST GIS	1	1	1	1	1	
PARKS & OPEN SPACE	SPECIALIST NATR CNTR OUTDR REC	1	1	1	1	1	1 Position Funded for 7 months in 2021, Position Funded in 2022
PARKS & OPEN SPACE	SPECIALIST PERMIT	1	1	1	1	1	
PARKS & OPEN SPACE	SPECIALIST RESOURCE	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR ATHLETIC FIELDS	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR HORTICULTURE	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR LARGE TREE CARE	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR NATURAL OPEN SPACE	1	1	1	1	1	
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT	6	5	5	5	4	4 One Position Transferred to 1509 in 2019, One Position Transferred to 1647 in 2022
PARKS & OPEN SPACE	SUPERVISOR PARK MAINT/SIGN SHOP	0	0	0	0	1	1 Position Transferred from 1646 in 2022
PARKS & OPEN SPACE	SUPERVISOR TRAILS	1	1	1	1	1	1 Position Unfunded in 2021, Position Funded in 2022
PARKS & OPEN SPACE	SUPERVISOR TREE EST AND CARE	1	1	1	1	1	
PARKS & OPEN SPACE	WELDER FABRICATOR MECHANIC	1	1	1	1	1	
PARKS & OPEN SPACE Total		77	78	78	78	81	
FULL TIME EQUIVALENTS		97.9	96.7	84.3	96.8	99.5	

PARKS DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 364,768	\$ 438,892	\$ 421,414	\$ 412,476
PROGRAM REVENUE	147,132	194,637	498,795	514,203
OTHER REVENUE	14,706	254,300	85,910	97,520
TOTAL OPERATING REVENUE	526,606	887,829	1,006,119	1,024,199
EXPENDITURES:				
SALARY	4,207,484	4,846,147	4,659,324	5,299,434
BENEFITS	1,319,894	1,532,208	1,534,336	1,692,419
PROGRAM EXPENSES	28,266	92,458	100,500	96,920
SUPPLIES	383,049	561,682	592,852	589,962
SERVICE & MATERIALS	924,851	1,005,136	1,129,833	1,004,910
MAINTENANCE & EQUIPMENT	56,676	114,297	112,428	119,819
UTILITIES	2,497,805	2,290,861	2,242,668	2,396,321
CONTRACTUAL	60,914	399,809	201,908	266,709
OTHER EXPENSE	200,237	363,426	428,800	344,822
TOTAL OPERATING EXPENDITURES	9,679,176	11,206,025	11,002,649	11,811,316
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (9,152,571)	\$ (10,318,196)	\$ (9,996,530)	\$ (10,787,117)

2022 Budget Initiatives

- The Trails crew within the Parks Department will be expanded to include the labor and equipment to perform asphalt crack fill operations throughout the district. The crew maintains over 15 miles of asphalt trails and 46 asphalt parking lots all of which needs crack filling attention.
- An on-going program to upgrade park irrigation systems will continue in 2022 with the upgrades to Sweetwater Park and Quebec Street Greenbelt.
- In 2022 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. Areas of emphasis will be mowing of turf and open space areas, herbicide applications and snow removal.
- 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.

- In 2022 the Park Ranger program will expand by two lead rangers bringing the ranger operation to consist of 1 Senior Park Ranger, 2 Lead Rangers and 5 Park Rangers as well as 2 seasonal bike rangers and 3 seasonal rangers that provide services at the Rueter-Hess Reservoir and Rosie Rueter Trail and Incline. They 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. 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 2022. Rangers will also continue to expand on staff development through a variety of training opportunities as well as developing interagency relationships and collaboration efforts to improve overall service levels and partnerships with other local ranger and law enforcement agencies.
- 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 2022, as EAB detection in the North Metro areas is increasing with the invasive pest being found further south.
- South Platte Park will continue to program outdoor activities as much as possible, utilizing COVID protocols and or health department orders, to maximize benefit to the community and revenues for the Park by providing distanced outdoor interactive learning. Nature camps are moving to more full-week programming rather than one-time programming to take advantage of parent demand. Field Trip bookings have resumed for the time-being with awareness that winter illness trends could limit those again. In 2022 South Platte Park will expand Nature Van marketing and programming targeting two to three programs per week. Staff will test some expansion to areas outside South Platte Park to serve the newer south and east portions of the District and test running similar and simultaneous programs from multiple locations with summer seasonal staff. There is still a fully-booked trip to South Africa, postponed from 2020 now planned for Sept 2022. Other smaller trips may resume in spring pending transportation protocols. Outdoor Recreation programs will identify a location for the archery program to continue and expand, and will push larger summer camp and contractor services for 2022. South Platte Park will maintain weed management and maintenance protocols, and will continue phased resurfacing of trails with a crowned/mud-resistant design to eliminate damage seen during the drought and over-crowding situations in 2020.

- Management of development processes for Aspen Grove Reimagined and both Riverpark and Santa Fe Park development will remain a priority. Staff will present a river-management plan early in 2022 for proposed changes to rules and policies to deal with crowding and safety concerns. Volunteer management will move to a new online data-management software, and permits will be shifted to CivicRec.
- In 2022 the Garage / Shop operation is reclassified to the Fleet Division which operates out of the South Suburban Service Center in the maintenance garage and provides service for all vehicles and equipment within the district with the exception of the golf courses, which have their own mechanics. The Fleet Division consists of 4 full-time mechanics, 1 fabricator/welder, 1 fleet specialist and 1 fleet manager. The fleet inventory consists of 120 light and medium duty and 10 heavy duty vehicles and over 400 pieces of equipment. A proactive preventative maintenance schedule consist of 5,000 miles for vehicles and 150 hours on equipment. Scheduled PM service consist of lube, oil and filter change and complete vehicle safety inspection. All diagnostics, maintenance, service, repairs and replacement of parts on all vehicles is done in house with the following exceptions: Vehicle alignments, transmission rebuilds, body damage paint and repair, factory recalls and glass repair / replacement. The fabrication and welding service consist custom made parts for equipment and or vehicles such as tool boxes, racks, etc as needed to meet the requirements of the equipment or vehicle operators.
 - In 2022 the Fleet Division will be replacing 8 trucks and adding 4 new trucks to the fleet. They will also replace 4 riding mowers, 2 trailers, 1 tractor and 1 athletic field line stripper. In addition they will purchase a new asphalt crack seal trailer for the new asphalt crack seal crew. All make-ready and up-fitting of new vehicles will be performed in-house. All GPS units have been upgraded for 2022 and training for staff will be scheduled in 2022.
 - The sign shop coordinated and installed 15 park monument signs in 2021 the goal is to install 36 monument signs in 2022. 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's new ink jet printer is used to print multi colored decals that can be adhered to most any surface and is used to make the new rules and regulation signs.
 - In 2022 the GIS Division will continue to provide maps of the district's amenities in multiple formats and focuses, which helps park users find the resources they're seeking. Many of our products are now available online, including those we provide to our internal South Suburban customers. This has allowed us to move away from log-books and other paper intensive formats, which can aid the district in its goals to improve sustainability.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
1	Irrigation System replacement at Cherry Park in 2021	Decrease maintenance costs. Improve system efficiency	\$1,257 per acre 58%	Project completed end of 3 rd quarter 2021	\$1,106 per acre 80%
1	Privatization of herbicide application in turf grass parks. Additional tree wells were added to this goal in 2021	Reduction of district resources to be redirected and used on other tasks.	339 labor hours	547 labor hours	700 labor hours
1	Asphalt crack fill on trails and parking lots.	Decrease costs per lineal foot of crack fill Increase frequency of crack filling		\$.85 per lineal foot Every 3-5 years	\$.50 per lineal foot Annually
4	All GPS units have been upgraded and all new vehicles will have the new units installed.	Reduce idling, harsh braking and speeding.	86 upgraded units installed	Began training 4 th quarter of supervisory staff	
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	7 nature van events for 335 individuals; 18 outreach for 293 ppl, 4 field trips for 167 students	15 nature van events for 509 individuals; 46 Outreach to 601 individuals; 41 field trips for 1232 students	30 Nature Van Events, 20 Outreach 40 Field Trips
1	Data collection through the use of digital patrol logs	Maintain 100% of Ranger time and activities.	80% tracked	100% tracked	100% tracked and breakdown by city and county.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
1, 2, 3,7	Develop Ranger Volunteer Programs	Take lead on the Trail Hands Volunteer program and develop a volunteer program for the east side of the district.	N/A	Rangers assisted with the Trail Hands Volunteers in SPP	Rangers will lead the Trail Hands Volunteers. Rangers will develop and supervise a volunteer group on the east side of the district.
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.	8 booths 3 Trail Etiquette 2 Co-exist with Wildlife 1 Bear behavior & safety 1 River Etiquette	12 booths 1 Fishing 1 Wild Turkeys SPP 1 Living with coyotes 2 Trail maint. 4 Trail Etiquette 1 Ranger info 2 Dog Etiquette	Goal is to have at least 16 educational booths throughout the district.
1, 6, 7	Improve reporting of captured data with existing resources like ArcGIS Online or open source solutions.	ArcGIS Online has potential opportunities for data reporting that we have just begun to use for Ranger Logs and Playground Inspections	Developed Playground inspection app and memorial bench app for data collection and reporting.	Developed the Ranger Digital Logs, Shrub bed inventory app and an Irrigation app for the 10K tree project. Continued to make updates to existing apps.	Move all remaining applications and maps from the GIS server to ArcGIS online. Continue to update and improve on all apps and digital logs.

Future Strategic Planning

- Continue to work with the Rueter-Hess Recreational Authority Board on the maintenance and operations of the Rueter-Hess Reservoir paddle days as well as the Rosie Rueter Trail and Incline.
- Continue to work with surrounding jurisdictions to ensure that critical trail connections are identified, mapped for regional connectivity.
- Upgrade GIS map layers to keep information and inventory current.
- Continue to develop and expand the Park Ranger Program for public education of park rules and regulations as well as educational opportunities for specific topics of wildlife, trail use etc.

- 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.
- Continue to replace and upgrade older vehicles and equipment to provide better and safer working environments for employees.
- Continue to expand and offer quality programming for the public through the Carson Nature Center and South Platte Park.
- Continue to upgrade and monitor GPS systems on vehicles to reduce fuel waste through excessive idling, improve preventative maintenance service timelines through GPS notifications and tracking as well as monitor and reduce overall wear and tear on vehicles through GPS monitoring of driving habits and improved training of vehicle operations.

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 Sports Complex, a multigenerational facility, 4 outdoor pools, 3 tennis centers, 64 outdoor tennis courts, 5 sheets of ice, 2 indoor boxed turf fields, 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, pottery studio and two restaurants. Furthermore, professional staff creates all recreation programming for the District (athletics, aquatics, community wellness, arts and enrichment, fitness, youth and teen programs, including licensed day care and preschool and babysitting, Active Older Adults, individuals with disabilities, tennis, BMX, and community special events. In addition, to the Facilities, Programs and Ice divisions, the Recreation Department is comprised of and oversees the Districts Mechanical Maintenance, Building Construction and three-quarters of the Hospitality Division (Avalanche Grill, Littleton Grill, Sports Complex).

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

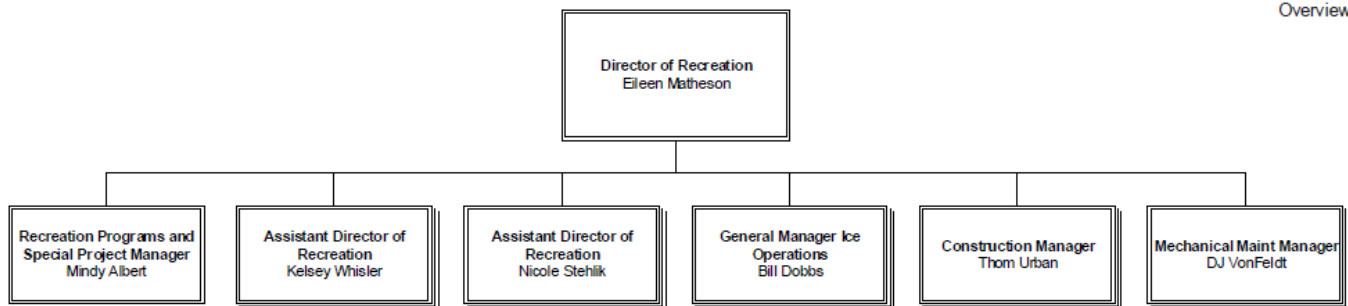
The Recreation Department strives to exceed expectations and meet the diverse needs of the South Suburban Parks and Recreation Community by being a leader in community recreation services and program offerings at quality facilities. We enrich recreational pursuits and wellness by promoting a culture 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.

Organizational Chart for Recreation Department

Overview



Staffing Levels for Recreation Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
	RECREATION ACCOUNTANT I FSC	1	1	1	1	1	
	RECREATION ADMIN ASST RECREATION	1	1	1	1	1	1 Position Reclassified to FT from RPT in 2018
	RECREATION ASST DIR OF RECREATION	2	2	2	2	2	
	RECREATION ASST FACILITY SUPERVISOR	1	1	1	1	1	1 Position Unfunded in 2021 and 2022
	RECREATION ASST FACILITY SUPV LTRC	1	0	0	0	0	0 Position Transferred to the Parks Department in 2019
	RECREATION ASST GENERAL MANAGER	2	2	2	2	2	2 One Position Unfunded in 2021 and 2022
	RECREATION CHILD CARE DIRECTOR	1	1	1	1	1	0 Position Unfunded in 2021, Position Transferred to 2753 in 2022
	RECREATION CONSTR EQUIPMENT OPERATOR	1	1	1	1	1	
	RECREATION COORD ACTIVE OLDER ADULT	1	1	1	1	1	0 Position Removed in 2022
	RECREATION COORD BDAY PARTIES FSCR	1	1	1	1	1	0 Position Removed in 2022
	RECREATION COORD COMMUNITY TENNIS	2	2	2	2	2	
	RECREATION COORD FAMILY SERVICES	2	2	2	2	2	
	RECREATION COORD FITNESS	2	2	2	2	2	
	RECREATION COORD GYMNASTICS	1	1	1	1	1	
	RECREATION COORD STAR	1	1	1	1	1	1 Position Unfunded in 2021 and 2022
	RECREATION COORDINATOR AQUATIC	3	3	4	4	4	3 One Position Upgrade from PTME in 2020, One Position funded at 60% in 2021, Position Funded in 2022, One Position Transferred to 5722 in 2022
	RECREATION COORDINATOR ARTS AND ENRICH	3	3	3	3	3	2 Position Transferred to 4713 in 2022
	RECREATION COORDINATOR ATHLETICS	8	8	9	9	9	10 One New FT Position in 2020, One Position Funded at 60% for 2021, Position Funded for 2022, One Position Transferred from 4734 in 2022
	RECREATION COORDINATOR ESPORTS	0	0	0	0	0	1 Position Transferred from 4725 in 2022
	RECREATION CUSTODIAL MAINT SPECIALIST	10	10	10	10	10	8 Two Position Unfunded in 2021, One Position Unfunded in 2022, One Position Transferred to 4761 in 2022, One Position Transferred to 4714 in 2022
	RECREATION DIR OF RECREATION	1	1	1	1	1	
	RECREATION EVENT COORDINATOR	1	1	1	1	1	
	RECREATION FACILITIES MAINT MECHANIC	4	4	4	4	4	5 Position Transferred from 2763 in 2022
	RECREATION FACILITY MAINT SPECIALIST ICE	3	3	3	3	3	4 One Position Unfunded in 2021, Position Funded in 2022, One Position Transferred from 4725 in 2022
	RECREATION FACILITY MAINT SUPV ICE ARENA	1	1	1	1	1	
	RECREATION FAMILY SERVICES MANAGER	0	0	0	0	0	1 Position Transferred from 3743 in 2022
	RECREATION FIGURE SKATING DIRECTOR	1	1	1	1	1	
	RECREATION GENERAL MGR ICE AND SPORTS OP	1	1	1	1	1	
	RECREATION ICE OFFICE ADMINISTRATOR	1	1	1	1	1	0 Position Unfunded in 2021, Position Transferred to 2578 in 2022
	RECREATION LEAD FACILITY MAINT	4	4	4	4	4	
	RECREATION LEAD MAINT SPEC CONS WD SHOP	1	1	1	1	1	
	RECREATION LEAD MAINT SPEC CONSTR	1	2	2	2	2	2 One Position Reclassified from Part time in 2019
	RECREATION MAINT TECH CONSTRUCTION	2	2	2	2	2	
	RECREATION MANAGEMENT ANALYST II	1	1	1	1	1	0 Position Unfunded in 2021, Position Transferred to 2739 in 2022
	RECREATION MANAGER AQUATICS	1	1	1	1	1	
	RECREATION MANAGER ARTS AND ENRICH	1	1	1	1	1	
	RECREATION MANAGER ATHLETICS	1	1	1	1	1	
	RECREATION MANAGER CONSTRUCTION	1	1	1	1	1	
	RECREATION MANAGER FITNESS	1	1	1	1	1	
	RECREATION MANAGER MECHANICAL MAINT	1	1	1	1	1	
	RECREATION MANAGER REC PROGRAMS/SPECIAL PROJ	0	0	0	0	0	1 Position Transferred from 2532 in 2022
	RECREATION MANAGER SPORTS COMPLEX	0	0	1	1	1	1 New FT Position in 2020
	RECREATION SPECIALIST ADULT HOCKEY	1	1	2	2	2	2 One New FT Position in 2020
	RECREATION SPECIALIST AQUATICS	0	0	0	0	0	1 Position Transferred from 4722 in 2022
	RECREATION SPECIALIST STAR PROGRAM	1	1	1	1	1	
	RECREATION SPECIALIST YOUTH IN HOUSE ICE	1	1	1	1	1	
	RECREATION SUPERVISOR ATHLETIC PROGRAMS	1	1	1	1	1	
	RECREATION SUPERVISOR CONSTR	1	1	1	1	1	
	RECREATION SUPERVISOR FACILITIES MAINT MECHANIC	1	1	1	1	1	
	RECREATION SUPERVISOR LITTLETON TENNIS BUBBLE	0	0	0	0	0	1 Position Transferred from 4513 in 2022
	RECREATION SUPERVISOR PROGM AND FACILITIES	3	3	3	3	3	
	RECREATION SUPERVISOR REGISTRATION	2	2	2	2	2	1 Position Transferred to 3758 in 2022
	RECREATION SUPV FAC SHERIDAN RECR CTR	1	1	1	1	1	
	RECREATION SUPV FAMILY ENTERTMT CENTER	1	1	1	1	1	
	RECREATION SUPV ICE AND FACILITY MAINTENANCE	1	1	1	1	1	
	RECREATION Total	86	86	90	90	88	

Full Time Equivalents for Recreation Department

FULL TIME EQUIVALENTS:

RECREATION ADMINISTRATION	3.9	4.0	3.0	3.7	4.0
ICE ARENAS	45.2	41.4	32.6	44.0	45.0
RECREATION CENTERS	102.5	107.5	72.7	89.1	90.0
ATHLETICS	21.6	17.0	13.6	26.0	26.0
OTHER RECREATION FACILITIES	24.2	22.7	14.9	28.1	28.0
CONSTRUCTION/MECHANICAL MAINT	12.9	13.4	14.0	14.1	15.0
TOTAL RECREATION FULL TIME EQUIVALENTS	210.2	206.0	150.9	205.0	208.0

(Hospitality Staffing Levels and Full Time Equivalents are shown in the Golf Department)

RECREATION DEPARTMENT SUMMARY BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 105,994	\$ 336,653	\$ 220,918	\$ 280,718
PROGRAM REVENUE	7,209,269	10,610,252	10,679,439	11,805,201
RESTAURANT	49,250	170,352	138,471	149,257
RETAIL SALES REVENUE	9,098	25,500	20,301	22,200
FACILITY RENTAL REVENUE	1,188,264	2,242,752	2,248,030	2,072,256
CONTRACT SALES REVENUE	91,766	107,985	235,538	257,116
OTHER REVENUE	123,120	110,280	215,096	199,549
TOTAL OPERATING REVENUE	8,776,762	13,603,774	13,757,793	14,786,297
EXPENDITURES:				
SALARY	6,248,499	8,226,908	7,598,430	8,611,964
BENEFITS	1,532,249	1,912,910	1,732,167	1,909,892
PROGRAM EXPENSES	88,028	407,133	115,560	160,720
SUPPLIES	429,030	756,846	732,077	775,837
SERVICE & MATERIALS	244,889	396,595	366,812	407,220
MAINTENANCE & EQUIPMENT	101,530	259,970	274,070	259,200
UTILITIES	1,270,289	1,908,461	2,082,299	2,149,803
CONTRACTUAL	896,893	1,140,083	1,297,418	1,346,750
OTHER EXPENSE	328,276	591,490	435,149	497,310
DEBT SERVICE	360,151	361,809	361,804	133,752
TREASURER AND PAYING AGENT FEES	540	3,550	3,550	3,000
TOTAL OPERATING EXPENDITURES	11,500,374	15,965,756	14,999,336	16,255,448
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (2,723,612)	\$ (2,361,982)	\$ (1,241,543)	\$ (1,469,151)

(Hospitality Summary by Category is shown in the Golf Department)

2022 Budget Initiatives

The Departments continued initiatives; evaluating marketing efforts, program trend awareness, embracing technology advances while focusing on customer service, staff recruitment and 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.

Through the development of the 2022 budget many positive strides were observed towards recovery from covid impacts in 2021 and a primary goal will be to maintain the positive momentum and continue to focus on areas that are slow to return to pre-covid levels. Overall, the year 2021 has been very successful overall for the Recreation Department. While there have been challenges, many improvements have been made in programming, customer service and facility upgrades that will undoubtedly provide a positive impact for 2022. In addition to updating our customer service and program experiences, opening the Sports Complex, switching registration software and hospitality point of sale software have been extremely exciting opportunities that will shape this Department and we look forward to the replacement of the Dome and Bubble.

Major 2022 Budget Initiatives include:

- Research and utilize document management software for policies and compliance documentation required of specific standards in obtaining CAPRA (Commission for Accreditation of Park and Recreation Agencies) re-accreditation.
- Review and update the District's Recreation Programming Plan covering the next 2-3 years addressing all leisure and recreation program and services; specifically programming functions, including activity selection, type and scope of programs and outreach initiative's, and in alignment with the District's Master and Strategic Plans.
- Submit an application for the National Gold Medal Award.
- Continue to grow Youth and Adult Hockey and Learn to Skate programs through education and marketing efforts and program implementation.
- Provide new opportunities on the ice including operating the STEM field trip initiative which will provide a fun learning experience to teachers and students.
- Expand licensed childcare programs to add licensed school break camps at the Sports Complex and the Buck Recreation Center with the potential to generate an additional \$170,000 in revenue.
- Continue to focus efforts on increasing the number of drop-in group fitness class offerings closer to pre-COVID times.
- Market the rental facility spaces to maximize overall usage and limit unused spaces.
- Maintain major revenue growth observed in 2021 at the outdoor pools through general admissions, pass sales and class registrations.
- Resume more traditional pool group bookings at the outdoor pools which has not occurred in the past two years.
- Continue to focus on opportunities for cost savings based on available resources and public demands, such as reduced operating hours, higher program minimums and creative staffing schedules to limit excess staffing.
- Renovation and repurpose of the Buck babysitting room to a general multi-purpose room to increase programming and rental capacities.
- Promotion of birthday party options to maximize opportunities for scheduling.

- Continue to balance athletic programming across the District while not producing any after hours at the Recreation Centers with their limited evening hours.
- Capitalize on program momentum in youth basketball, sports camps and pickleball with expanding offerings, leagues and tournaments while maintaining appropriate service levels that staff can successfully accommodate.
- Strategically open the newly constructed synthetic turf fields at DALRP and Cornerstone to allow for internal programs and rentals. This delicate balance will be largely dependent on the contract with the new landfill owners as it could affect rental users outside of the DALRP area if fields 5 & 6 close for a portion of 2022.
- Develop a sustainable racquetball program at Goodson with leagues, shuttles and camps/clinics.
- Develop a BMX league that promotes the sport outside the USABMX affiliation to increase awareness and overall sport participation.
- 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.
- Balance athletic programming utilizing the Sports Complex to create openings for drop-in users or additional programming in the Recreation Centers.
- Maximizing outdoor court space for tennis programs, privates and leagues while construction takes place.
- Continued program development of tennis operations with the emphasis on the Youth Elevation Program.
- Successfully transition from the Aloha to Toast POS station and utilize its capabilities to the fullest to provide new customer service experiences.
- Develop a strong and dependable support staff based upon customer service representatives, cart staff and hospitality staff at Littleton Bubble that work together to enhance customer experiences while golfing or playing tennis. Careful consideration for needs of all parties will need to be taken into account while operating out of a trailer during construction.
- Increase marketing efforts at COJO toward group rentals for special outings, fundraising, sponsorship nights and team based activities.
- Utilize the newly developed preventative maintenance plan to operate the batting cages safely and help minimize any out of order machines.
- Successfully install card readers at the cages to increase customer satisfaction and usage with a more streamlined customer experience.
- Capitalize on successful internal programming at the Sheridan Recreation Center instead of offering summer group visits in the Creativity Lab, which has a greater return on investment and maximizes the current trend.
- 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.
- 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.

- Balance popular arts and enrichment programming, such as pottery, culinary and dance instruction at all the facilities without exceeding evening hours of the recreation centers.
- Re-energize the Active Adult Trips & Tours to become a sustainable and community-focused program while ensuring cost recovery is met or exceeded.
- 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.
- Market the rentable community areas, fields, gyms and hospitality section at the Sports Complex to meet and exceed revenue goals.

Performance Objectives and Measurable Outcomes:

Guiding Principal or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
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	500	600
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
5.1	Evaluate Accreditation management software.	Reduce time and effort to maintain policies and compliance documentation for Accreditation.	NA	Q&A with agencies who have utilized DMS software for reaccreditation.	Input all documentation from 2019 accreditation standards. Setup/assign review tasks.

Guiding Principal or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
2.0	Review and Update Recreation Programming Plan.	Establish project priorities and timelines to meet new standards.	Update existing policies and other documents. Collect program survey data and reports	Update existing policies and other documents. Collect program survey data and reports.	Process to complete new plan with recommendations for future direction and budget cycles.
5.0	Submit an application for the National Gold Medal Award	Assemble responses for application questions, gather supporting data and complete application.	NA	Establish timeline and groups needed.	Complete and submit application March.
2,5.4	SSPRD Learn to Skate program	Increase the in LTS numbers	1,328	3,517	3,693
1.2	Increase the overall licensed school break camp participation by adding two new locations.	Number of registrations.	3,662	4,131	7,000
1.2	Continue to increase general recreation center usage to pre-COVID levels.	Overall Facility Visits	224,550	245,190	400,000
1.2	Maximize facility downtime and room vacancies through additional rentals.	Recreation Center Rental Hours	1,841	2,364	3,000
Quality First: 1.2	Increase specialty fitness class offerings and registrations in the newly renovated Maple room at LTRC.	Average weekly classes and monthly registrations.	NA	8 weekly classes/55 registrations	15 weekly classes/110 registrations

Future Strategic Planning

- Research and apply for additional grant and sponsorship opportunities for appropriate programs such as Active Adults, Family Services, Adaptive Recreation and Athletics. Additional funding of this nature will help reduce costs to participants, increase offerings, and/or improve overall experience.
- Streamline program processes utilizing the resources provided in the CivicRec Recreation Management Software for time and staff efficiency. Increase staff training opportunities to ensure accuracy of input and data, recognize and troubleshoot errors and provide quality customer service.
- Continue the storage and development of District agreements and other documents required by the retention policy within the Document Management System. Train appropriate staff on system use.
- Continue to utilize and improve upon ice scheduling through Athlete Trax.

- Cultivate partnerships and relationships with outside organizations that will lead to more opportunities to host high performance events which will bring continued positive exposure to the Sports Complex and FSC.
- Focus on recruiting and retaining a high quality work force for full-time and part-time positions.
- Restructure within the Recreation Center, Fitness and Aquatics Division to include the addition of a new Family Services Manager to support the group of licensed childcare programs and reorganize the front desk/customer service operations and maintenance operations to create more efficiencies and consistencies.
- 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, 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 2022, some of which include:
 - Various Buck Recreation Center Improvements: Therapy pool handrail and border tile work, major painting of the facility, upgrade the PA system.
 - Various Goodson Recreation Center Improvements: Replace the accordion wall between rooms 3 & 4, upgrade the gymnastics PA, replace room 3 flooring, replaster and update the border tile of the main pool, significant group fitness equipment replacement, major roof repairs.
 - Various Lone Tree Recreation Center Improvements: Major repairs to the waterslide and stairs, replace the multi-purpose room walls, upgrade the multi-purpose room sound system, light sand and refinish of the wood floors, update the willow room flooring from carpet to LVT, replacement of the domestic boilers.
 - Various Outdoor Pool Improvements: Replacement of Cook Creek shade structures, upgrade to automatic pool vacuums, water slide seam recaulking, replace Cook Creek pool boiler.
 - BMX Mechanical upgrades and Soltic repairs
 - Batting Cages and Colorado Journey repairs, pitching machine replacement and mechanical wiring upgrades.

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 serves. All four courses offer complete practice and learning facilities and a full service golf shop with current selection of equipment and clothing. Associate with each course is a food and beverage operation 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. New in 2021, participation is the PGA Junior League Team Golf Program offering introduction to competitive play to juniors. 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 and the USGA to provide tournament opportunities and programs to grow the game of golf.

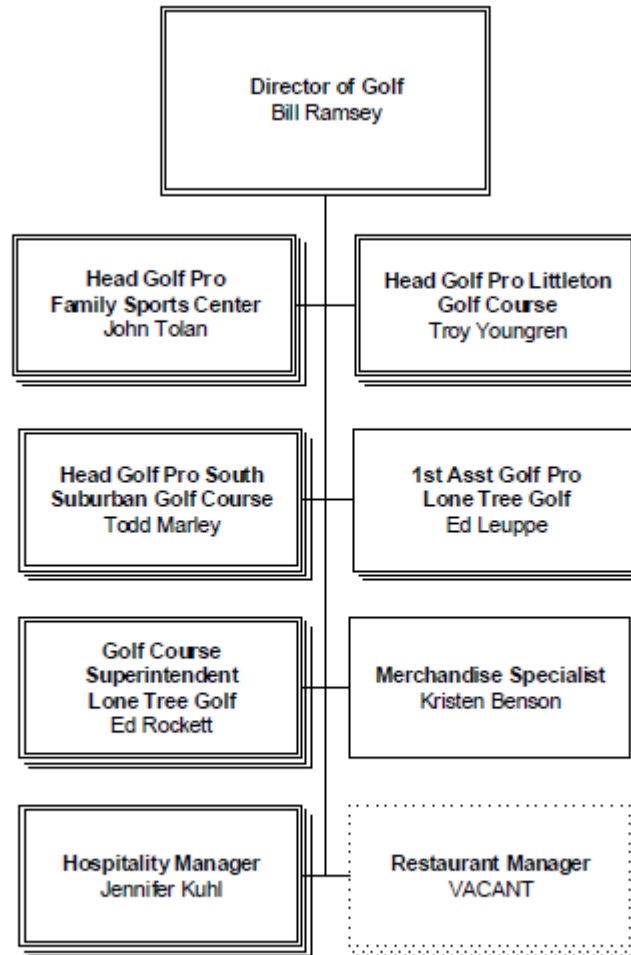
Vision

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.

Organizational Chart for Golf Department



Staffing Levels for Golf Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
GOLF	1ST ASST SUP GOLF MAINT	3	3	3	3	3	
GOLF	2ND ASST GOLF MAINT	5	5	5	5	5	
GOLF	ASST GOLF MECHANIC	3	3	3	3	3	One Position Reclassified from RPT in 2018
GOLF	ASST GOLF PROFESSIONAL	5	5	5	5	4	One Position Removed in 2022
GOLF	COORD MERCHANDISE	1	1	1	1	1	
GOLF	DIR OF GOLF	1	1	1	1	1	
GOLF	DRIVING RANGE SUPERVISOR	0	1	1	1	1	Position Reclassified from Part time in 2019
GOLF	GOLF IRRIGATION SPECIALIST	3	3	3	3	3	
GOLF	GOLF MECHANIC	4	4	4	4	4	One Position Reclassified from RPT in 2018
GOLF	HEAD GOLF PRO	3	3	3	3	3	
GOLF	SUPERINTENDENT GOLF COURSE MAINT	4	4	4	4	4	
GOLF Total		32	33	33	33	32	
FULL TIME EQUIVALENTS		78.37	75.87	71.24	79.71	80.00	

Staffing Levels for Hospitality Department

DEPT.	POSITION DESCRIPTION	2018	2019	2020	2021	2022	Comments
FULL TIME POSITIONS:							
HOSPITALITY ASST GRILL SUPV		2	2	3	3	1	One Position Reclassified from Part Time in 2018, One New FT Position in 2020, One Positions transferred to 4573 in 2022, One Position Transferred to 6569 in 2022
HOSPITALITY ASST HOSPITALITY SUPERVISOR		0	0	0	0	2	One Position transferred from 1180 in 2022, One Position transferred from 2176 in 2022
HOSPITALITY DIRECTOR OF HOSPITALITY SER		0	0	0	0	0	Position Reclassified to Hospitality Manager in 2018
HOSPITALITY CHEF		0	0	0	0	1	Position transferred from 2187 in 2022
HOSPITALITY KITCHEN SUPERVISOR		0	0	1	1	2	New FT Position in 2020, Position Unfunded in 2021, Position Funded in 2022, One Position Transferred from 2187 in 2022
HOSPITALITY LEAD COOK I		2	2	2	2	1	One Position Unfunded in 2021, One Position Transferred to 2188 in 2022
HOSPITALITY LEAD COOK II		3	3	3	3	2	One Position Transferred to 2188 in 2022
HOSPITALITY LEAD HOUSEKEEPER		0	1	1	1	1	Position Reclassified from Part time in 2019
HOSPITALITY LEAD NIGHT AUDITOR		1	1	1	1	1	
HOSPITALITY MANAGER HOSPITALITY		1	1	1	1	1	Position Reclassified from Hospitality Director in 2018
HOSPITALITY RESTAURANT MANAGER		3	3	3	3	2	One Position Removed in 2022
HOSPITALITY SALES & MARKETING MANAGER		1	1	1	1	1	
HOSPITALITY SUPERVISOR GRILL		2	2	2	2	2	
HOSPITALITY SUPV FRONT DESK AND HOTEL		1	1	1	1	1	
HOSPITALITY Total		16	17	19	19	18	
FULL TIME EQUIVALENTS:							
Hospitality Managed by Golf		33.0	34.8	28.1	39.5	39.0	
Hospitality Managed by Recreation		14.8	15.6	12.3	20.8	21.0	
TOTAL FULL TIME EQUIVALENTS		47.8	50.5	40.4	60.3	60.0	

In 2021, a new restaurant was opened in the South Suburban Complex

GOLF DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROGRAM REVENUE	\$ 8,631,701	\$ 7,056,600	\$ 8,377,658	\$ 8,192,325
RETAIL SALES REVENUE	867,901	1,137,650	1,019,354	1,048,554
CONTRACT SALES REVENUE	7,432	6,500	6,500	6,500
OTHER REVENUE	24	450	131	110
TOTAL OPERATING REVENUE	9,507,058	8,201,200	9,403,643	9,247,489
EXPENDITURES:				
SALARY	2,892,972	3,173,165	2,963,931	3,096,572
BENEFITS	684,030	643,979	609,748	664,828
PROGRAM EXPENSES	159,739	209,278	191,576	236,062
SUPPLIES	1,147,308	1,469,337	1,289,384	1,390,662
SERVICE & MATERIALS	432,273	488,430	464,987	492,493
MAINTENANCE & EQUIPMENT	20,376	68,950	66,834	70,175
UTILITIES	749,306	705,546	676,833	719,782
CONTRACTUAL	63,992	59,150	50,450	55,000
OTHER EXPENSE	169,100	202,102	180,430	203,574
DEBT SERVICE	301,238	350,139	350,139	174,953
TREASURER AND PAYING AGENT FEES	-	-	350	-
TOTAL OPERATING EXPENDITURES	6,620,335	7,370,076	6,844,662	7,104,102
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 2,886,723	\$ 831,124	\$ 2,558,981	\$ 2,143,387

HOSPITALITY DEPARTMENT BY CATEGORY

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROGRAM REVENUE	\$ 245,322	\$ 557,409	\$ 486,983	\$ 579,000
RESTAURANT	1,749,294	2,683,789	2,935,436	3,193,040
RETAIL SALES REVENUE	4,593	33,099	34,700	37,600
CONTRACT SALES REVENUE	1,080	2,144	500	1,700
OTHER REVENUE	(347)	260	838	159
TOTAL OPERATING REVENUE	1,999,941	3,276,701	3,458,457	3,811,499
EXPENDITURES:				
SALARY	1,267,349	1,647,695	1,748,055	1,910,567
BENEFITS	294,808	306,381	306,967	306,219
PROGRAM EXPENSES	26,559	31,592	25,300	30,990
RESTAURANT SALES EXPENSE	219,992	292,069	334,419	356,085
SUPPLIES	488,191	694,993	797,770	831,258
SERVICE & MATERIALS	71,748	84,300	85,400	102,369
MAINTENANCE & EQUIPMENT	5,971	8,000	12,300	9,950
UTILITIES	146,036	219,897	194,773	207,453
CONTRACTUAL	74,085	101,750	110,500	141,125
OTHER EXPENSE	73,595	94,836	98,442	106,339
DEBT SERVICE	61,627	61,830	61,830	-
TREASURER AND PAYING AGENT FEES	120	120	120	-
TOTAL OPERATING EXPENDITURES	2,730,080	3,543,462	3,775,876	4,002,355
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (730,139)	\$ (266,761)	\$ (317,419)	\$ (190,856)

2022 Budget Initiatives

- The 2022 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 4 year program of updating the Lone Tree Hotel guest rooms. Program consists of replacing furniture, new paint, and counter tops. Program will also replace existing decks.
- Renovate/Replace the current air supported structure and clubhouse at Littleton Golf and Tennis with a permanent metal building. Project will include updating current golf shop and grill, adding outdoor seating, and renovating existing putting green.
- Continue replacement of the concrete cart path 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.
- Through a partnership with Mile High flood District and Semsua, begin phase one of a program to replace stream crossings and stabilize creek banks on Big Dry Creek at South Suburban Golf Course.
- Replace the outdoor furniture on the patio at South Suburban Golf Course.
- Remodel the Lone Tree front entrance to enhance aesthetics of building and to meet ADA regulations.
- Upgrade the POS system in the Hospitality division of all 4 golf courses.
- Add a new practice putting green at Lone Tree near the short game area to reduce heavy use of existing practice green.

Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
1	Improve the pace of play at the golf courses for improved customer satisfaction and enjoyment.	Varies by course. SSGC and Lone Tree 4hours 20 minutes; Littleton, less than 4 hours.	4:30 and 4:10 respectively.	4:35 and 4:10	4:20 and less than 4 hours.
5.4	Play 215,000 rounds of golf at our golf courses.	Retain increased number of rounds played at courses since Covid	218,254	205,338 (10/31/20)	215,000

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2020 Actual	2021 YTD	2022 Goal
7.3	Increase the number of PGA Junior League Teams offered through facilities.	Offer additional playing/learning opportunities with additional participants in our programs	8	15	20
1.4	Improve the playing conditions off golf courses, including bunkers and tee areas while maintain the annual amount of maintenance budget.	Provide quality playing conditions within the established budget allocated	3,794,235	\$3,808,662	\$3,922,694
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.	3	11	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	0	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. Phase 1 and 2 are now complete. Future projects will be addressed 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.
- Relocate the green on hole #6 at Littleton Golf Club, increasing the length of the hole and changing it to a par 4.

- There is need to continue the concrete cart path replacement program at all 4 courses.
- 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 upgraded in the next few years. Existing lights are nearing the end of their life expectancy and are required to maintain the revenue stream at the facility.
- 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.
- Address the aesthetics of the retainage pond at Littleton Golf Club.



3. BUDGET SUMMARIES



Hunters Hill Park

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 31,504,073	\$ 30,663,236	\$ 31,996,973	\$ 34,328,623
CONSERVATION TRUST FUND	819,074	760,001	802,500	760,000
GRANT FUND	59,115	228,262	156,664	128,293
CAPITAL PROJECTS FUND	2,254,312	16,031,621	2,459,121	18,695,000
ENTERPRISE FUND	24,788,244	30,136,196	29,718,380	30,845,836
DEBT SERVICE FUND	3,207,126	3,228,365	3,155,365	3,356,673
TOTAL	62,631,944	81,047,681	68,289,003	88,114,425
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	28,117,618	45,947,611	37,655,281	43,930,221
CONSERVATION TRUST FUND	368,599	1,923,402	1,411,656	1,314,245
GRANT FUND	59,115	228,262	156,664	128,293
CAPITAL PROJECTS FUND	52,901,311	27,345,167	13,661,426	18,806,241
ENTERPRISE FUND	24,326,895	31,141,394	28,564,002	32,780,839
DEBT SERVICE FUND	3,139,742	3,355,677	3,140,350	3,356,673
TOTAL	108,913,280	109,941,513	84,589,379	100,316,512
NET INCREASE IN FUND BALANCE	(46,281,337)	(28,893,832)	(16,300,376)	(12,202,087)
BEGINNING FUNDS AVAILABLE	80,378,794	34,238,401	34,097,457	17,797,081
ENDING FUNDS	34,097,457	5,344,569	17,797,081	5,594,994
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,733,389)	(3,144,569)	(2,967,548)	(3,252,667)
DEBT SERVICE RESERVE	(127,312)	-	(142,327)	(142,327)
CONSERVATION TRUST RESERVE	(1,163,401)	-	(554,245)	-
CAPITAL PROJECTS FUND RESERVE	(11,313,546)	-	(111,241)	-
COPS RESERVE	(525,555)	-	-	-
INSURANCE RESERVE	(2,202,322)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 15,831,932	\$ -	\$11,821,720	\$ -



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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROPERTY TAXES	\$ 29,424,599	\$ 29,313,365	\$ 29,243,365	\$ 31,033,251
SPECIFIC OWNERSHIP	2,249,547	2,000,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	1,327,828	1,545,545	1,471,297	1,463,194
NET INVESTMENT INCOME	583,104	290,001	50,800	179,996
PROGRAM REVENUE	16,252,474	18,443,898	20,050,968	21,099,729
RESTAURANT	1,798,544	2,854,141	3,073,907	3,342,297
RETAIL SALES REVENUE	881,592	1,196,249	1,074,355	1,108,354
FACILITY RENTAL REVENUE	1,188,264	2,242,752	2,248,030	2,072,256
CONTRACT SALES REVENUE	100,278	116,629	242,538	265,316
OTHER REVENUE	1,858,331	708,090	968,333	613,132
TOTAL OPERATING REVENUE	55,664,561	58,710,670	60,523,593	63,277,525
EXPENDITURES:				
SALARY	17,238,958	21,193,260	19,673,829	21,768,115
BENEFITS	4,318,923	5,214,451	4,902,367	5,386,060
PROGRAM EXPENSES	400,495	1,013,723	619,600	697,985
RESTAURANT SALES EXPENSE	219,992	292,069	334,419	356,085
SUPPLIES	2,513,143	3,551,061	3,460,584	3,650,209
SERVICE & MATERIALS	1,678,540	1,989,161	2,053,982	2,021,692
MAINTENANCE	619,005	1,094,337	1,094,174	1,095,244
UTILITIES	4,898,067	5,393,592	5,533,410	5,833,163
CONTRACTUAL	1,186,945	1,816,417	1,759,694	1,918,903
OTHER EXPENSES	3,399,418	3,428,047	3,166,149	3,513,641
DEBT SERVICE	3,807,977	3,986,294	3,856,644	3,570,052
TREASURER & PAYING AGENT FEES	396,813	396,000	396,000	420,774
TOTAL OPERATING EXPENDITURES	40,678,276	49,368,412	46,850,852	50,231,924
EXCESS OPERATING REVENUE OVER EXPENDITURES	14,986,285	9,342,258	13,672,741	13,045,601
OTHER REVENUE:				
INTERGOVERNMENTAL/DONATIONS FOR				
CAPITAL PROJECTS	2,470,371	3,592,011	3,023,528	3,581,900
OPERATING TRANSFER IN	3,507,012	5,025,000	2,957,500	3,075,000
SALE OF ASSETS	-	-	1,592,511	-
DEBT PROCEEDS	990,000	13,720,000	191,871	18,180,000
TOTAL OTHER REVENUE	\$ 6,967,383	\$ 22,337,011	\$ 7,765,410	\$ 24,836,900

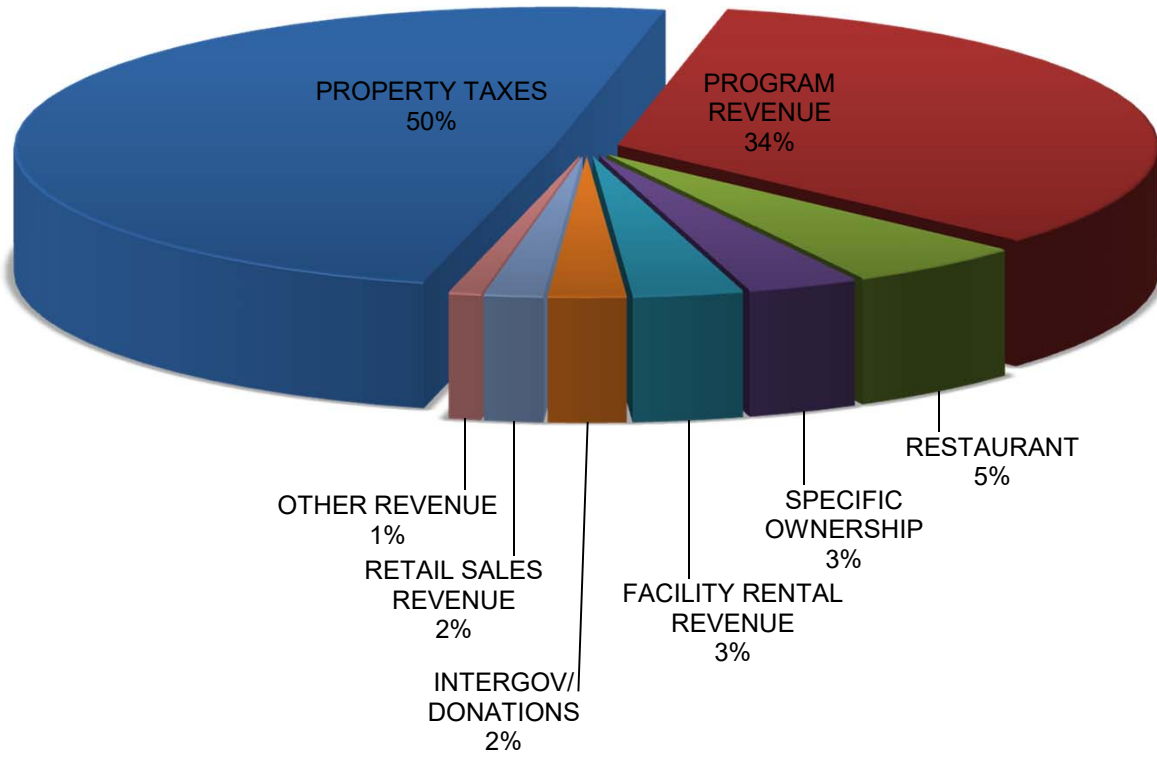
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

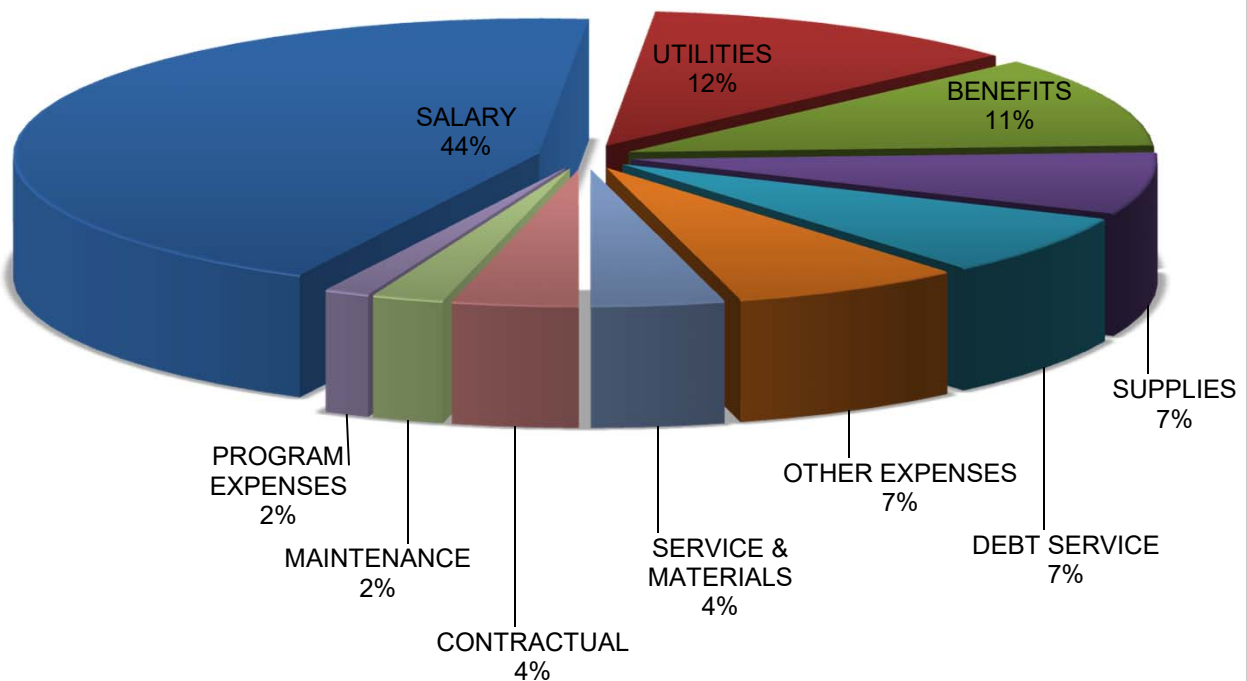
	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 6,421,602	\$ -	\$ 9,295,110
DEBT SERVICE FOR 2010 COPS	521,500	526,555	527,555	-
DEBT SERVICE FOR 2019 COPS	2,432,500	2,431,300	2,431,300	2,425,500
DEBT SERVICE FOR 2021 COPS	-	850,000	-	1,125,000
ENERGY PERFORMANCE LEASE	465,866	479,842	480,842	494,237
LOAN PAYMENT (DENVER WATER)	-	72,513	85,000	71,513
HUDSON GARDENS MANAGEMENT FEE	620,000	620,000	620,000	620,000
PROPOSED MERIT INCREASE	-	-	-	548,334
OPERATING TRANSFER OUT	3,507,012	5,025,000	2,957,500	3,075,000
CAPITAL EXPENDITURES	60,688,127	44,146,289	30,636,330	32,429,894
TOTAL OTHER EXPENDITURES	68,235,005	60,573,101	37,738,527	50,084,588
NET REVENUE OVER EXPENDITURES	\$ (46,281,336)	\$ (28,893,832)	\$ (16,300,376)	\$ (12,202,087)
 TOTAL REVENUE	 \$ 62,631,944	 \$ 81,047,681	 \$ 68,289,003	 \$ 88,114,425
TOTAL EXPENDITURES	108,913,281	109,941,513	84,589,379	100,316,512
NET REVENUE OVER (UNDER) EXPENDITURES	(46,281,337)	(28,893,832)	(16,300,376)	(12,202,087)
 BEGINNING FUNDS AVAILABLE	 80,378,794	 34,238,401	 34,097,457	 17,797,081
ENDING FUNDS AVAILABLE	34,097,457	5,344,569	17,797,081	5,594,994
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,733,389)	(3,144,569)	(2,967,548)	(3,252,667)
DEBT SERVICE RESERVE	(127,312)	-	(142,327)	(142,327)
CONSERVATION TRUST RESERVE	(1,163,401)	-	(554,245)	-
CAPITAL PROJECTS FUND RESERVE	(11,313,546)	-	(111,241)	-
COPS RESERVE	(525,555)	-	-	-
INSURANCE RESERVE	(2,202,322)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 15,831,932	\$ -	\$ 11,821,720	\$ -

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 1/1/2022	2022 BUDGETED REVENUE	2022 BUDGETED EXPENDITURES	2022 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2022
GENERAL FUND	12,928,621	34,328,623	(43,930,221)	(3,327,023)	-
CONSERVATION TRUST FUND	554,245	760,000	(1,314,245)	-	-
GRANTS FUND	-	128,293	(128,293)	-	-
CAPITAL PROJECTS FUND	111,241	18,695,000	(18,806,241)	-	-
ENTERPRISE FUND	4,060,647	30,845,836	(32,780,839)	(2,125,644)	-
DEBT SERVICE FUND	142,327	3,356,673	(3,356,673)	(142,327)	-
TOTAL	\$ 17,797,081	\$ 88,114,425	\$ (100,316,512)	\$ (5,594,994)	\$ -

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 (\$7,148,775). 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 2022 capital projects.

The **Capital Projects fund** balance change is due to anticipated spending of all funds on 2022 capital projects.

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROPERTY TAXES	\$ 26,224,485	\$ 26,160,000	\$ 26,090,000	\$ 27,751,578
SPECIFIC OWNERSHIP TAX	2,249,547	2,000,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATION	386,062	419,892	430,379	432,476
INTEREST INCOME	168,225	165,000	33,800	54,996
OTHER	1,863,387	762,954	1,170,876	827,673
TOTAL OPERATING REVENUE	30,891,706	29,507,846	29,825,055	31,166,723
EXPENDITURES:				
ADMINISTRATION	2,348,697	1,973,761	1,695,328	1,837,991
FINANCE	271,026	323,282	295,477	294,293
IT DEPARTMENT	312,324	371,191	345,385	379,287
PLANNING	504,456	736,873	730,073	672,398
CONSTRUCTION & MAINTENANCE	1,137,513	1,257,623	1,252,039	1,334,228
PARKS AND OPEN SPACE	9,629,122	11,145,167	10,919,058	11,722,738
TOTAL OPERATING EXPENDITURES	14,203,138	15,807,897	15,237,360	16,240,935
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	16,688,568	13,699,949	14,587,695	14,925,788
OTHER REVENUE:				
SALE OF ASSET	-	-	1,592,511	-
INTERGOVERNMENTAL REVENUE FOR CAPITAL	605,355	1,080,390	571,907	3,086,900
OPERATING TRANSFER IN	7,012	75,000	7,500	75,000
TOTAL OTHER REVENUE	612,367	1,155,390	2,171,918	3,161,900
OTHER EXPENDITURES:				
UNDESIGNATED	-	4,048,241	-	7,148,775
DEBT SERVICE FOR 2010 COPS	521,500	526,555	527,555	-
DEBT SERVICE FOR 2019 COPS	2,432,500	2,431,300	2,431,300	2,425,500
DEBT SERVICE FOR 2021 COPS	-	850,000	-	1,125,000
ENERGY PERFORMANCE LEASE	465,866	479,842	480,842	494,237
LOAN PAYMENT (DENVER WATER)	-	72,513	85,000	71,513
HUDSON GARDENS MGMT FEE	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,500,000	4,950,000	2,950,000	3,000,000
MERIT INCREASE/BENCHMARKING	-	-	-	274,167
CAPITAL EXPENDITURES	6,374,614	16,161,263	15,323,224	12,530,094
TOTAL OTHER EXPENDITURES	13,914,480	30,139,714	22,417,921	27,689,286
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 3,386,455	\$ (15,284,375)	\$ (5,658,308)	\$ (9,601,598)
TOTAL REVENUE				
TOTAL REVENUE	\$ 31,504,073	\$ 30,663,236	\$ 31,996,973	\$ 34,328,623
TOTAL EXPENDITURES				
TOTAL EXPENDITURES	28,117,618	45,947,611	37,655,281	43,930,221
NET REVENUE OVER (UNDER) EXPENDITURES	3,386,455	(15,284,375)	(5,658,308)	(9,601,598)
BEGINNING FUNDS AVAILABLE				
BEGINNING FUNDS AVAILABLE	15,200,474	18,602,542	18,586,929	12,928,621
ENDING FUNDS				
ENDING FUNDS	18,586,929	3,318,167	12,928,621	3,327,023
LESS RESERVES:				
7% OPERATING RESERVE	(1,094,016)	(1,118,167)	(1,039,105)	(1,127,023)
COPS RESERVE	(525,555)	-	-	-
INSURANCE RESERVE	(2,202,322)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 14,565,036	\$ -	\$ 9,689,516	\$ -



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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROPERTY TAXES	\$ 26,224,485	\$ 26,160,000	\$ 26,090,000	\$ 27,751,578
SPECIFIC OWNERSHIP	2,249,547	2,000,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	386,062	419,892	430,379	432,476
NET INVESTMENT INCOME	168,225	165,000	33,800	54,996
PROGRAM REVENUE	119,048	166,454	418,945	414,959
OTHER REVENUE	1,744,339	596,500	751,931	412,714
TOTAL OPERATING REVENUE	30,891,706	29,507,846	29,825,055	31,166,723

EXPENDITURES:				
SALARY	7,420,550	8,682,264	8,076,639	8,908,940
BENEFITS	2,021,409	2,601,160	2,493,794	2,754,752
PROGRAM EXPENSES	93,938	171,500	165,900	181,180
SUPPLIES	464,327	650,054	681,330	679,787
SERVICE & MATERIALS	941,728	1,040,336	1,157,283	1,040,110
MAINTENANCE & EQUIPMENT	499,096	765,717	749,439	766,369
UTILITIES	2,740,810	2,571,538	2,591,505	2,769,625
CONTRACTUAL	207,771	610,145	354,327	409,285
OTHER EXPENSE	2,273,706	1,960,436	1,988,077	2,045,458
TREASURER AND PAYING AGENT FEES	396,813	396,000	396,000	420,774
OVERHEAD CHARGEBACK (1)	(2,857,010)	(3,641,254)	(3,416,934)	(3,735,345)
TOTAL OPERATING EXPENDITURES	14,203,138	15,807,897	15,237,360	16,240,935
EXCESS OPERATING REVENUE OVER EXPENDITURES	16,688,568	13,699,949	14,587,695	14,925,788

OTHER REVENUE:

SALE OF ASSET	-	-	1,592,511	-
INTERGOVERNMENTAL REVENUE FOR CAF	605,355	1,080,390	571,907	3,086,900
OPERATING TRANSFER IN	7,012	75,000	7,500	75,000
TOTAL OTHER REVENUE	\$ 612,367	\$ 1,155,390	\$ 2,171,918	\$ 3,161,900

(continued)

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 4,048,241	\$ -	7,148,775
DEBT SERVICE FOR 2010 COPS	521,500	526,555	527,555	-
DEBT SERVICE FOR 2019 COPS	2,432,500	2,431,300	2,431,300	2,425,500
DEBT SERVICE FOR 2021 COPS	-	850,000	-	1,125,000
ENERGY PERFORMANCE LEASE	465,866	479,842	480,842	494,237
LOAN PAYMENT (DENVER WATER)	-	72,513	85,000	71,513
HUDSON GARDENS MGMT FEE	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,500,000	4,950,000	2,950,000	3,000,000
MERIT INCREASE/BENCHMARKING	-	-	-	274,167
CAPITAL EXPENDITURES	6,374,614	16,161,263	15,323,224	12,530,094
TOTAL OTHER EXPENDITURES	13,914,480	30,139,714	22,417,921	27,689,286
NET REVENUE OVER (UNDER)	<u>\$ 3,386,455</u>	<u>\$ (15,284,375)</u>	<u>\$ (5,658,308)</u>	<u>\$ (9,601,598)</u>
 TOTAL REVENUE	 \$ 31,504,073	 \$ 30,663,236	 \$ 31,996,973	 \$ 34,328,623
TOTAL EXPENDITURES	28,117,618	45,947,611	37,655,281	43,930,221
NET REVENUE OVER (UNDER)				
EXPENDITURES	<u>3,386,455</u>	<u>(15,284,375)</u>	<u>(5,658,308)</u>	<u>(9,601,598)</u>
 BEGINNING FUNDS AVAILABLE	 15,200,474	 18,602,542	 18,586,929	 12,928,621
ENDING FUNDS	18,586,929	3,318,167	12,928,621	3,327,023
LESS RESERVES:				
7% OPERATING RESERVE	(1,094,016)	(1,118,167)	(1,039,105)	(1,127,023)
COPS RESERVE	(525,555)	-	-	-
INSURANCE RESERVE	(2,202,322)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 14,565,036</u>	<u>\$ -</u>	<u>\$ 9,689,516</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 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
INTERGOVERNMENTAL	\$ 812,667	\$ 750,000	\$ 800,000	750,000
INTEREST INCOME	6,407	10,001	2,500	10,000
TOTAL REVENUE	819,074	760,001	802,500	760,000
EXPENDITURES:				
CAPITAL OUTLAY	368,599	1,539,466	1,411,656	1,284,800
UNDESIGNATED	-	383,936	-	29,445
TOTAL EXPENDITURES	368,599	1,923,402	1,411,656	1,314,245
NET REVENUES OVER (UNDER) EXP	450,475	(1,163,401)	(609,156)	(554,245)
BEGINNING FUND BALANCE	712,926	1,163,401	1,163,401	554,245
ENDING FUND BALANCE	1,163,401	-	554,245	-
LESS RESERVES:				
CTF RESERVE	(1,163,401)	-	(554,245)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
GRANT REVENUE	\$ 59,115	\$ 228,262	\$ 156,664	\$ 128,293
TOTAL REVENUE	59,115	228,262	156,664	128,293
EXPENDITURES:				
GRANT EXPENDITURES	59,115	228,262	156,664	128,293
TOTAL EXPENDITURES	59,115	228,262	156,664	128,293
 NET REVENUES OVER (UNDER) EXP	-	-	-	-
BEGINNING FUND BALANCE	-	-	-	-
ENDING FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
DEBT PROCEEDS	\$ -	\$ 13,500,000	\$ -	\$ 18,180,000
INTEREST INCOME	389,295	20,000	7,500	20,000
INTERGOVERNMENTAL FUNDS	1,865,017	2,511,621	2,451,621	495,000
TOTAL REVENUE	<u>2,254,312</u>	<u>16,031,621</u>	<u>2,459,121</u>	<u>18,695,000</u>
EXPENDITURES:				
ISSUANCE COST	-	130,000	-	180,000
UNDESIGNATED	-	1,034,631	-	11,241
CAPITAL OUTLAY	52,901,311	26,180,536	13,661,426	18,615,000
TOTAL EXPENDITURES	<u>52,901,311</u>	<u>27,345,167</u>	<u>13,661,426</u>	<u>18,806,241</u>
NET REVENUES OVER (UNDER) EXP	(50,646,999)	(11,313,546)	(11,202,305)	(111,241)
BEGINNING FUND BALANCE	61,960,545	11,313,546	11,313,546	111,241
ENDING FUND BALANCE	11,313,546	-	111,241	-
LESS RESERVES:				
CPF RESERVE	(11,313,546)	-	(111,241)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
ICE ARENA	\$ 3,298,343	\$ 4,955,780	\$ 5,063,655	\$ 5,218,783
RECREATION CENTERS	2,212,484	3,598,870	3,497,638	4,290,336
ATHLETICS	1,469,622	2,649,627	2,616,507	2,769,963
OTHER RECREATION FACILITIES	1,788,387	2,238,418	2,523,179	2,478,166
GOLF COURSES	9,507,058	8,201,200	9,403,643	9,247,489
HOSPITALITY	1,999,941	3,276,701	3,458,457	3,811,499
INTEREST INCOME	12,165	20,000	5,000	20,000
OTHER REVENUE	10,244	25,600	8,430	9,600
TOTAL OPERATING REVENUE	20,298,244	24,966,196	26,576,509	27,845,836
EXPENDITURES:				
ADMINISTRATION	2,395,906	3,119,750	2,728,071	3,045,481
FINANCE DEPARTMENT	549,058	622,564	599,908	597,504
IT DEPARTMENT	634,113	724,995	701,237	770,076
ICE ARENA	2,957,098	4,222,503	3,831,982	3,942,076
RECREATION CENTERS	4,861,780	6,260,652	5,715,444	6,530,488
ATHLETICS	1,244,664	2,294,334	2,074,261	2,222,462
OTHER RECREATION FACILITIES	1,290,258	1,763,240	2,052,537	2,186,479
GOLF COURSES	6,620,335	7,370,076	6,844,662	7,104,102
HOSPITALITY	2,730,080	3,543,462	3,775,876	4,002,355
TOTAL OPERATING EXPENDITURES	23,283,292	29,921,576	28,323,978	30,401,023
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,985,049)	(4,955,380)	(1,747,469)	(2,555,187)
OTHER REVENUE:				
OPERATING TRANSFER IN	3,500,000	4,950,000	2,950,000	3,000,000
CAPITAL LEASE PROCEEDS	990,000	220,000	191,871	-
TOTAL OTHER REVENUE	4,490,000	5,170,000	3,141,871	3,000,000
OTHER EXPENDITURES:				
UNDESIGNATED	-	954,794	-	2,105,649
MERIT INCREASE/BENCHMARKING	-	-	-	274,167
CAPITAL OUTLAY	1,043,603	265,024	240,024	-
TOTAL OTHER EXPENDITURES	1,043,603	1,219,818	240,024	2,379,816
NET REVENUE OVER (UNDER) EXP	461,348	(1,005,198)	1,154,378	(1,935,003)
TOTAL REVENUE	24,788,244	30,136,196	29,718,380	30,845,836
TOTAL EXPENDITURES	24,326,895	31,141,394	28,564,002	32,780,839
NET REVENUE OVER (UNDER) EXPENDIT	461,348	(1,005,198)	1,154,378	(1,935,003)
BEGINNING FUNDS AVAILABLE	2,444,921	3,031,600	2,906,269	4,060,647
ENDING FUNDS	2,906,269	2,026,402	4,060,647	2,125,644
LESS RESERVES:				
7% OPERATING RESERVE	(1,639,373)	(2,026,402)	(1,928,443)	(2,125,644)
UNRESERVED FUNDS AVAILABLE	\$ 1,266,896	\$ -	\$ 2,132,204	\$ -

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
INTERGOVERNMENTAL/ DONATIONS	\$ 69,984	\$ 147,391	\$ 84,254	\$ 152,425
NET INVESTMENT INCOME	12,165	20,000	5,000	20,000
PROGRAM REVENUE	16,133,426	18,277,444	19,632,023	20,684,770
RESTAURANT	1,798,544	2,854,141	3,073,907	3,342,297
RETAIL SALES REVENUE	881,592	1,196,249	1,074,355	1,108,354
FACILITY RENTAL REVENUE	1,188,264	2,242,752	2,248,030	2,072,256
CONTRACT SALES REVENUE	100,278	116,629	242,538	265,316
OTHER REVENUE	113,991	111,590	216,402	200,418
TOTAL OPERATING REVENUE	20,298,244	24,966,196	26,576,509	27,845,836
EXPENDITURES:				
SALARY	9,818,408	12,510,995	11,597,189	12,859,175
BENEFITS	2,297,514	2,613,291	2,408,573	2,631,308
PROGRAM EXPENSES	247,442	613,961	297,036	388,512
RESTAURANT SALES EXPENSE	219,992	292,069	334,419	356,085
SUPPLIES	2,048,816	2,901,007	2,779,254	2,970,422
SERVICE & MATERIALS	736,812	948,825	896,699	981,582
MAINTENANCE & EQUIPOMENT	119,909	328,620	344,735	328,875
UTILITIES	2,157,258	2,822,054	2,941,905	3,063,538
CONTRACTUAL	979,174	1,206,272	1,405,367	1,509,618
OTHER EXPENSES	1,077,285	1,268,784	1,127,072	1,267,710
DEBT SERVICE & PAYING AGENT FEES	723,674	774,444	774,794	308,852
OVERHEAD CHARGEBACK (1)	2,857,010	3,641,254	3,416,934	3,735,345
TOTAL OPERATING EXPENDITURES	23,283,293	29,921,576	28,323,978	30,401,023
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(2,985,049)	(4,955,380)	(1,747,469)	(2,555,187)
OTHER REVENUE:				
TRANSFER IN	3,500,000	4,950,000	2,950,000	3,000,000
CAPITAL LEASE PROCEEDS	990,000	220,000	191,871	-
TOTAL OTHER REVENUE	\$ 4,490,000	\$ 5,170,000	\$ 3,141,871	\$ 3,000,000

(continued)

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 954,794	\$ -	\$ 2,105,649
MERIT INCREASE/BENCHMRKING	-	-	-	274,167
CAPITAL OUTLAY	1,043,603	265,024	240,024	-
TOTAL OTHER EXPENDITURES	<u>1,043,603</u>	<u>1,219,818</u>	<u>240,024</u>	<u>2,379,816</u>
NET REVENUE OVER (UNDER) EXP	<u>\$ 461,348</u>	<u>\$ (1,005,198)</u>	<u>\$ 1,154,378</u>	<u>\$ (1,935,003)</u>
TOTAL REVENUE	\$ 24,788,244	\$ 30,136,196	\$ 29,718,380	\$ 30,845,836
TOTAL EXPENDITURES	<u>24,326,896</u>	<u>31,141,394</u>	<u>28,564,002</u>	<u>32,780,839</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>461,348</u>	<u>(1,005,198)</u>	<u>1,154,378</u>	<u>(1,935,003)</u>
BEGINNING FUNDS AVAILABLE	<u>2,444,921</u>	<u>3,031,600</u>	<u>2,906,269</u>	<u>4,060,647</u>
ENDING FUNDS	<u>2,906,269</u>	<u>2,026,402</u>	<u>4,060,647</u>	<u>2,125,644</u>
LESS RESERVES:				
7% OPERATING RESERVE	<u>(1,639,373)</u>	<u>(2,026,402)</u>	<u>(1,928,443)</u>	<u>(2,125,644)</u>
UNRESERVED FUNDS AVAILABLE	<u>\$ 1,266,896</u>	<u>\$ -</u>	<u>\$ 2,132,204</u>	<u>\$ -</u>

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

	Actual 2020	Budget 2021	Estimated 2021	Budget 2022
REVENUE:				
PROPERTY TAXES	\$ 3,200,114	\$ 3,153,365	\$ 3,153,365	\$ 3,281,673
INTEREST EARNINGS	7,012	75,000	2,000	75,000
TOTAL REVENUE	3,207,126	3,228,365	3,155,365	3,356,673
EXPENDITURES:				
ADMINISTRATION	48,427	198,827	51,000	200,473
BOND PRINCIPAL	1,050,000	1,355,000	1,355,000	1,395,000
BOND INTEREST	2,034,303	1,726,850	1,726,850	1,686,200
OPERATING TRANSFER OUT	7,012	75,000	7,500	75,000
TOTAL EXPENDITURES	3,139,742	3,355,677	3,140,350	3,356,673
NET REVENUE OVER EXPENDITURES	67,384	(127,312)	15,015	-
BEGINNING FUND BALANCE	59,928	127,312	127,312	142,327
ENDING FUND BALANCE	127,312	-	142,327	142,327
LESS RESERVES:				
DEBT SERVICE RESERVE	(127,312)	-	(142,327)	(142,327)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -



4. GENERAL FUND BUDGET



Sumac Hill Farm Overlook



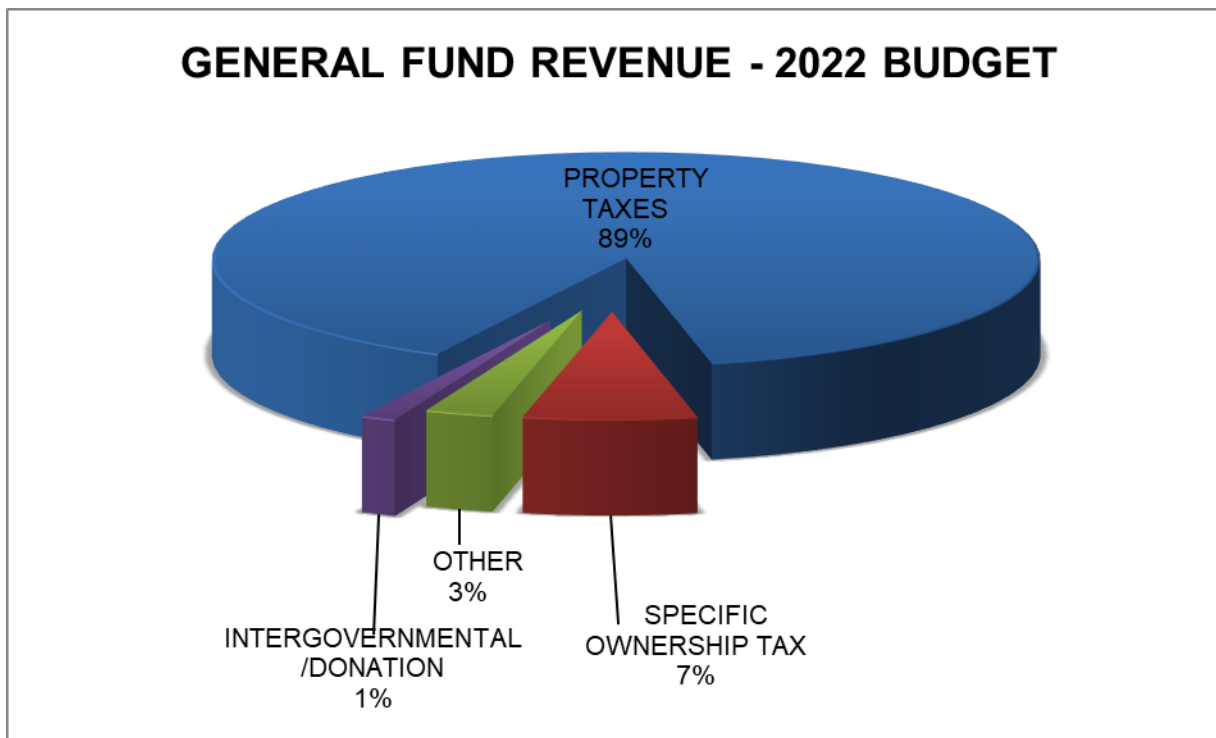
South Suburban Park and Recreation District General Fund Budget Overview

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 (89%), specific ownership taxes (7%), other income (3%), 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
	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	26,444,051	26,224,485	219,566	99.17%
	2021 Estimate	26,319,027	26,090,000	229,027	99.13%
	2022 Budget	28,132,906	27,751,578	381,328	98.64%

(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
	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	-	-	-	0.00%
	2021 Estimate	-	-	-	0.00%
	2022 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

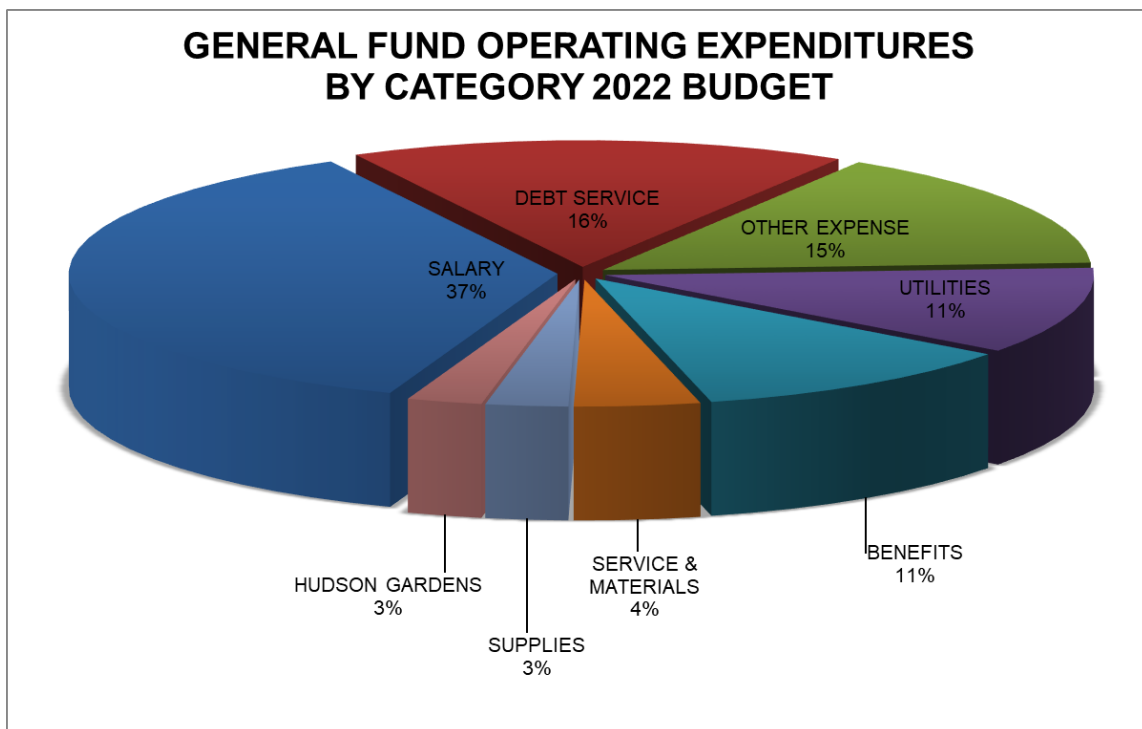
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

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.

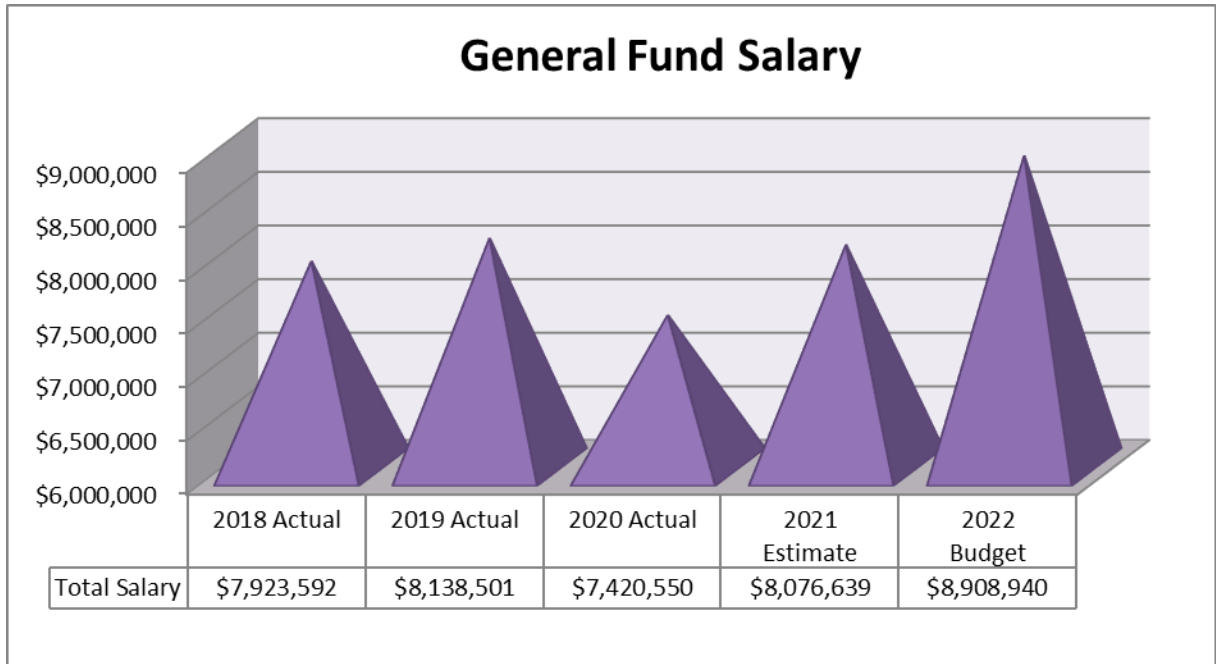
Major Expenditures

Expenditures include salaries (37%), debt service (16%), other expenses (15%), utilities (11%), benefits (11%), service and materials (4%), supplies (3%), and Hudson Gardens (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.

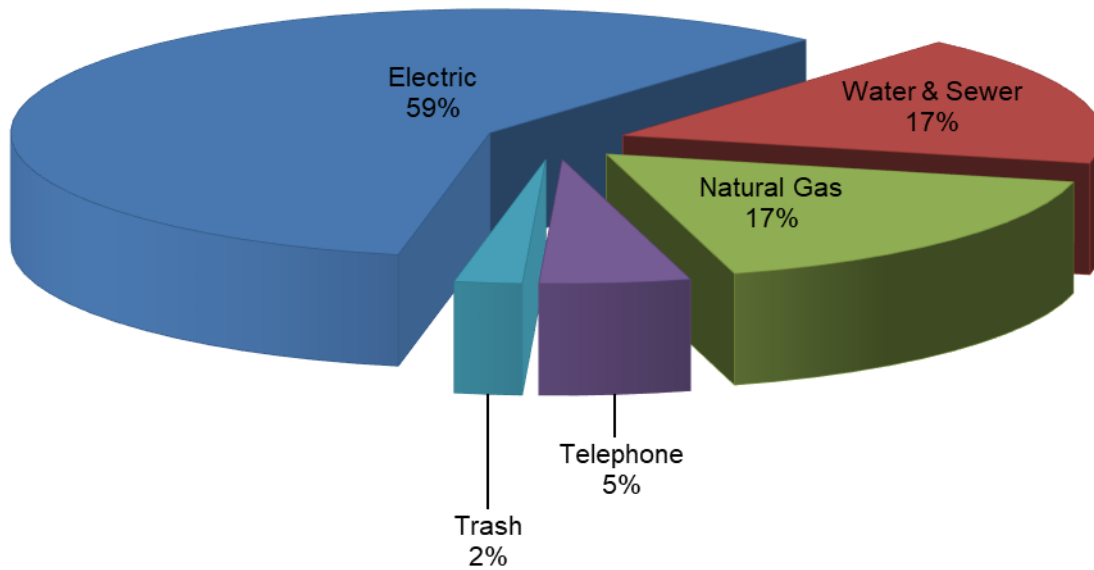
Benefits

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

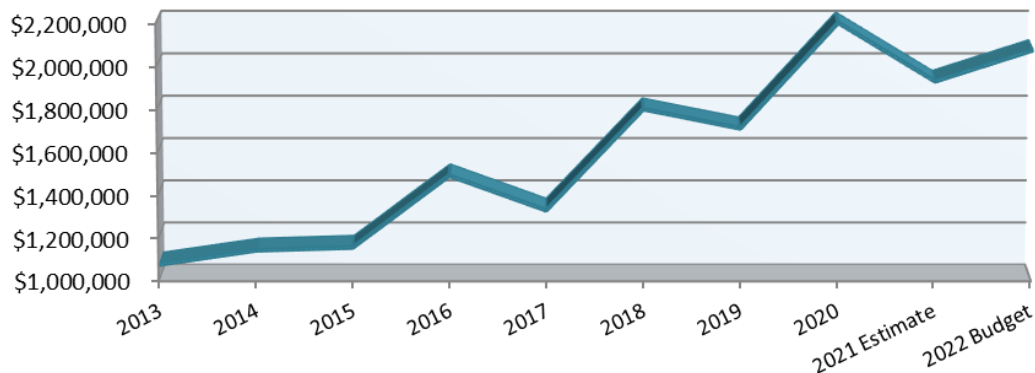
Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease 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 Enterprise Fund



For the 2022, water expenses for parks' irrigation is budgeted at \$2,067,183. 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 Energy Performance Lease, Denver Water loan (for new well at SSGC), 2019 COPS, 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 2022 Budget includes a \$620,000 management fee for Hudson Gardens.

GENERAL FUND SUMMARY

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	2022 Budget	Page
Revenue:		
Property Taxes	\$ 27,751,578	148
Specific Ownership Tax	2,100,000	148
Intergovernmental/Donation Revenue	432,275	148
Interest Income	54,996	148
Other Revenue	827,874	149
Total Operating Revenue	31,166,723	
Expenditures:		
Administration	578,824	150
General Office	89,646	151
Communication Department	643,996	151
Human Resources	289,564	152
Insurance	235,954	152
Subtotal Administration	1,837,984	
Finance Department	294,283	153
IT Department	379,287	153
Planning	672,398	154
Parks and Open Space	11,722,755	154
Construction and Mechanical Maintenance	1,334,228	163
Total Operating Expenditures	16,240,935	
Excess Operating Revenue over Expenditures	14,925,788	
Other Revenue		
Intergovernmental/Donation for Capital	3,086,900	164
Transfer In	75,000	164
Total Other Revenue	3,161,900	
Other Expenditures		
Hudson Gardens Management Fee	620,000	165
Merit/Position Upgrades	274,167	165
Undesignated	6,873,775	165
2019 COPs Payment	2,425,500	165
2020 COPs Payment	1,400,000	165
Energy Performance Lease	494,237	165
Loan Payment (Denver Water)	71,513	165
Transfer Out	3,000,000	165
Capital Projects	12,530,094	166
Total Other Expenditures	27,689,286	
Net Revenue Over Expenditures	(9,601,598)	
Carryover	9,601,598	165
Funds Available	\$ -	

GENERAL FUND DETAIL

**2022
Budget**

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 27,851,578
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(100,000)
TOTAL PROPERTY TAX REVENUE		<u>27,751,578</u>

SPECIFIC OWNERSHIP TAX

Revenue:

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

INTERGOVERNMENTAL/DONATION REVENUE

Revenue:

10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-40-51-121-4035	Platte Park Fund Grant/Donation Carryove	3,222
10-40-51-122-4035	Carryover Scholarship Grant/Donations	15,324
10-40-51-540-4020	City of Littleton Reimbursement	279,324
10-40-51-542-4020	City of Littleton Reimbursement	114,405
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		<u>432,275</u>

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	15,000
10-10-01-100-4050	Interest Earnings	39,996
TOTAL INTEREST INCOME		<u>\$ 54,996</u>

GENERAL FUND DETAIL

		2022 Budget
OTHER REVENUE		
Revenue:		
10-10-01-100-4087	Solar Lease Pymts - 2017 Agreement	\$ (275,004)
10-10-01-100-4088	Solar Credits - 2017 Agreement	225,000
10-10-01-100-4089	Solar Credits	54,996
10-10-01-100-4090	Energy Rebate/Credits	24,996
10-10-01-100-4094	Purchase Card Rebate	110,000
10-10-01-100-4099	Miscellaneous	80,004
10-10-01-100-4174	Park Permits	249,996
10-10-01-100-4266	Sponsorship	45,000
10-10-01-110-4170	Insurance Reimbursements	50,004
10-11-01-522-4360	Commissions from sale of temp Art Display	200
10-40-41-418-4020	Rueter Hess Management Fee Revenue	50,000
10-40-41-418-4104	Rueter Hess Rentals	6,352
10-40-41-418-4106	Class Revenue	23,865
10-40-41-418-4135	Reimburse Salary and Benefits	43,220
10-40-41-418-4186	Materials/Supplies Reimb Revenue	7,000
10-40-41-418-4257	Contract Services Reimbursement Rev	2,499
10-40-41-447-4172	Temporary Access Permit Fee	5,004
10-40-51-540-4099	Miscellaneous	4,500
10-40-51-540-4157	Facility Rental	1,800
10-40-51-540-4174	SPP Park Permits	1,000
10-40-51-541-4130	Carson Center Retail Sales	500
10-40-51-541-4173	Program Fund	116,942
TOTAL OTHER REVENUE		827,874
TOTAL OPERATING REVENUE		\$ 31,166,723

GENERAL FUND DETAIL

		2022 Budget
ADMINISTRATION		
Expenditures:		
10-10-01-100-5001	Full-Time Salaries	\$ 484,106
10-10-01-100-5002	Part-Time Salaries	15,002
10-10-01-100-5004	Board Salary Expense	12,000
10-10-01-100-5009	Fringe Benefits	157,595
10-10-01-100-5102	Legal Services	150,000
10-10-01-100-5103	Election Expense	45,000
10-10-01-100-5104	Board Expense	22,000
10-10-01-100-5107	Consultants & Special Projects	120,000
10-10-01-100-5108	Safety Grant Expense	20,000
10-10-01-100-5119	Collection Charges	417,773
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	40,000
10-10-01-100-5612	Benefit Consulting	60,000
10-10-01-100-5803	Dues & Subscriptions	13,000
10-10-01-100-5805	Staff Development	12,000
10-10-01-100-5806	Miscellaneous	9,600
10-10-01-100-5809	Fireworks Expense	5,000
10-10-01-100-5832	Reimburse Foothills Trailmark Fee	13,920
10-10-01-100-5867	Rueter-Hess Master Plan Contribution	72,000
10-10-01-100-5868	HLC Conservancy Contribution	10,000
Subtotal		1,697,596
10-10-01-100-5857	Overhead Chargeback	(1,118,772)
Total Expenditures		\$ 578,824

GENERAL FUND DETAIL

		2022 Budget
GENERAL OFFICE		
Expenditures:		
10-10-01-115-5001	Full-Time Salaries	\$ 86,398
10-10-01-115-5009	Fringe Benefits	35,156
10-10-01-115-5012	Tax Rebate	6,000
10-10-01-115-5116	BMI License	1,500
10-10-01-115-5203	Custodial Supplies	2,180
10-10-01-115-5204	Postage	11,600
10-10-01-115-5400	Utilities Natural Gas	9,000
10-10-01-115-5401	Utilities Electric	27,204
10-10-01-115-5402	Water & Sewer	6,504
10-10-01-115-5404	Trash Collection	3,600
10-10-01-115-5495	Lease for Postage/Folder Equipment	5,196
10-10-01-115-5499	Canon Printer Maint/Lease	14,004
10-10-01-115-5501	Contractual Services	19,320
10-10-01-115-5701	Services/Materials to Maintain	5,496
	Facilities/Building	
10-10-01-115-5805	Staff Development	2,000
10-10-01-115-5806	Miscellaneous Expense	2,004
10-10-01-115-5854	Mileage Reimbursement	500
10-10-01-115-5863	Employee Recognition Expense	34,000
	Subtotal	271,662
10-10-01-115-5857	Overhead Chargeback	(182,016)
	Total Expenditures	89,646

COMMUNICATIONS

Expenditures:		
10-11-01-100-5001	Full-Time Salaries	243,112
10-11-01-100-5009	Fringe Benefits	89,788
10-11-01-100-5134	Special Event Expense	45,000
10-11-01-100-5201	Office Supplies	1,000
10-11-01-100-5204	Postage	68,000
10-11-01-100-5211	Audio Visual Supplies	3,504
10-11-01-100-5230	Printing/Copies	80,000
10-11-01-100-5403	Telephone	1,800
10-11-01-100-5501	Contractual Services	60,000
10-11-01-100-5506	Computer Maintenance	2,496
10-11-01-100-5507	Computer Software Maintenance	5,496
10-11-01-100-5802	Promo, Publicity & Printing	12,000
10-11-01-100-5803	Dues & Subscriptions	13,000
10-11-01-100-5805	Staff Development	7,000
10-11-01-100-5806	Miscellaneous	1,500
10-11-01-100-5854	Mileage Reimbursement	1,500
	Total Expenditures	\$ 635,196

GENERAL FUND DETAIL

**2022
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		<u>8,800</u>

HUMAN RESOURCES

Expenditures:

10-12-01-100-5001	Full-Time Salaries	312,964
10-12-01-100-5002	Part-Time Salaries	34,996
10-12-01-100-5009	Fringe Benefits	78,232
10-12-01-100-5107	Consultants & Special Projects	25,000
10-12-01-100-5201	Office Supplies	600
10-12-01-100-5502	Background Checks	27,996
10-12-01-100-5507	Computer Software Maintenance	225,000
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	35,004
10-12-01-100-5854	Mileage Reimbursement	600
10-12-01-100-5855	Tuition Reimbursement	10,800
10-12-01-100-5865	Leadership Training	20,000
10-12-01-100-5866	Employee Wellness Program	14,000
Subtotal		<u>877,492</u>
10-12-01-100-5857	Overhead Chargeback	(587,928)
Total Expenditures		<u>289,564</u>

INSURANCE

Expenditures:

10-10-01-110-5600	Insurance Claims	50,004
10-10-01-110-5601	Insurance Premiums	665,000
Subtotal		<u>715,004</u>
10-10-01-110-5857	Overhead Chargeback	(479,050)
Total Expenditures		<u>235,954</u>

TOTAL ADMINISTRATION EXPENDITURES

\$ 1,837,984

GENERAL FUND DETAIL

		2022 Budget
FINANCE		
Expenditures:		
10-20-01-100-5001	Full-Time Salaries	\$ 526,890
10-20-01-100-5002	Part-Time Salaries	46,996
10-20-01-100-5009	Fringe Benefits	146,813
10-20-01-100-5100	Armored Car Service Fees	9,996
10-20-01-100-5105	Bank Service Charges	35,004
10-20-01-100-5109	Bank Corrections	200
10-20-01-100-5114	Auditing Services	27,000
10-20-01-100-5201	Office Supplies	3,996
10-20-01-100-5506	Contractual Services (Support)	18,000
10-20-01-100-5507	Computer Software Annual Maintenance	65,000
10-20-01-100-5803	Dues & Subscriptions	2,900
10-20-01-100-5805	Staff Development	7,000
10-20-01-100-5806	Miscellaneous	996
10-20-01-100-5854	Mileage Reimbursement	996
	Subtotal	891,787
10-20-01-100-5857	Overhead Chargeback	(597,504)
TOTAL FINANCE EXPENDITURES		294,283
IT DEPARTMENT		
Expenditures:		
10-25-01-100-5001	Full Time Salaries	524,282
10-25-01-100-5009	Fringe Benefits	150,281
10-25-01-100-5403	Telephone	264,600
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	1,149,363
10-25-01-100-5857	Overhead Chargeback	(770,076)
TOTAL IT EXPENDITURES		\$ 379,287

GENERAL FUND DETAIL

**2022
Budget**

PLANNING

ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 439,714
10-30-01-100-5002	Part-Time Salaries	8,500
10-30-01-100-5009	Fringe Benefits	127,444
10-30-01-100-5107	Consultants & Special Projects	60,000
10-30-01-100-5403	Telephone	3,000
10-30-01-100-5407	SEMSWA Annual Permit	3,500
10-30-01-100-5495	Annual Railroad Lease Payment	1,800
10-30-01-100-5507	Computer Software Maintenance	9,000
10-30-01-100-5702	Services/Materials to Maintain Equipment	4,200
10-30-01-100-5803	Dues & Subscriptions	1,248
10-30-01-100-5805	Staff Development	6,996
10-30-01-100-5806	Miscellaneous	4,500
10-30-01-100-5854	Mileage Reimbursement	2,496
Total Expenditures		672,398

TOTAL PLANNING EXPENDITURES

672,398

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:

10-40-41-100-5001	Full-Time Salaries	257,360
10-40-41-100-5009	Fringe Benefits	65,017
10-40-41-100-5204	Postage	40
10-40-41-100-5230	Printing/Copies	4,500
10-40-41-100-5401	Utilities Electric	64,950
10-40-41-100-5403	Telephone	528
10-40-41-100-5501	Contractual Services	18,250
10-40-41-100-5510	STARPR	1,500
10-40-41-100-5803	Dues & Subscriptions	1,600
10-40-41-100-5805	Staff Development	4,360
10-40-41-100-5806	Miscellaneous	5,700
10-40-41-100-5812	Uniforms	24,875
Total Expenditures		\$ 448,680

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$	415,732
10-40-42-264-5003	Overtime		500
10-40-42-264-5009	Fringe Benefits		124,446
10-40-42-264-5116	Licensing		2,500
10-40-42-264-5202	Motor Fuels & Lubricants		210,000
10-40-42-264-5302	Minor Tools & Equipment		5,000
10-40-42-264-5304	Equipment Rental		996
10-40-42-264-5495	GPS Service for Vehicles		20,496
10-40-42-264-5501	Contract Services		40,000
10-40-42-264-5702	Srv/Mat to Maintain Equipment		110,004
10-40-42-264-5703	Srv/Mat to Maintain Autos		125,004
10-40-42-264-5805	Staff Development		1,500
10-40-42-264-5806	Miscellaneous		5,004
10-40-42-264-5812	Uniforms		6,260

Total Expenditures

1,067,442

SIGN SHOP

Expenditures:

10-40-42-265-5001	Full Time Salaries		105,522
10-40-42-265-5009	Fringe Benefits		38,018
10-40-42-265-5302	Minor Tools & Equipment		1,000
10-40-42-265-5700	Service & Materials		27,000
10-40-42-265-5826	Vandalism		1,000

Total Expenditures

\$ 172,540

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT ADMIN

Expenditures:

10-40-41-411-5001	Full-Time Salaries	\$ 181,624
10-40-41-411-5002	Part-Time Salaries	48,606
10-40-41-411-5009	Fringe Benefits	78,576
10-40-41-411-5201	Office Supplies	2,004
10-40-41-411-5203	Custodial Supplies	3,504
10-40-41-411-5209	Agricultural Supplies	174,000
10-40-41-411-5304	Equipment Rental	6,600
10-40-41-411-5400	Utilities Natural Gas	11,004
10-40-41-411-5401	Utilities Electric	73,580
10-40-41-411-5402	Water & Sewer	2,067,184
10-40-41-411-5403	Telephone	50,316
10-40-41-411-5404	Trash Collection	36,500
10-40-41-411-5450	Site Services	11,724
10-40-41-411-5501	Contractual Services	77,256
10-40-41-411-5516	Privatization Contracts	122,500
10-40-41-411-5700	Service & Materials	49,000
10-40-41-411-5701	Materials To Maintain Building	22,500
10-40-41-411-5708	Services to Maintain Playgrounds	78,000
10-40-41-411-5803	Dues & Subscriptions	1,345
10-40-41-411-5805	Staff Development	19,645
10-40-41-411-5806	Miscellaneous	1,500
Total Expenditures		<u>3,116,968</u>

MAINTENANCE DISTRICT #1

Expenditures:

10-40-41-412-5001	Full-Time Salaries	293,046
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	113,420
10-40-41-412-5302	Minor Tools & Equipment	1,500
10-40-41-412-5700	Service & Materials	23,808
10-40-41-412-5806	Miscellaneous	650
10-40-41-412-5826	Vandalism	1,200
Total Expenditures		<u>\$ 506,324</u>

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT #2

Expenditures:

10-40-41-413-5001	Full-Time Salaries	\$ 292,256
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	152,660
10-40-41-413-5302	Minor Tools & Equipment	1,500
10-40-41-413-5700	Service & Materials	23,808
10-40-41-413-5806	Miscellaneous	650
10-40-41-413-5826	Vandalism	1,200
Total Expenditures		544,774

MAINTENANCE DISTRICT #3

Expenditures:

10-40-41-414-5001	Full-Time Salaries	290,718
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	134,650
10-40-41-414-5302	Minor Tools & Equipment	1,500
10-40-41-414-5700	Service & Materials	23,808
10-40-41-414-5806	Miscellaneous	650
10-40-41-414-5826	Vandalism	1,200
Total Expenditures		525,226

MAINTENANCE DISTRICT #4

Expenditures:

10-40-41-415-5001	Full-Time Salaries	226,082
10-40-41-415-5002	Part-Time Salaries	70,600
10-40-41-415-5003	Overtime	2,100
10-40-41-415-5009	Fringe Benefits	102,044
10-40-41-415-5302	Minor Tools & Equipment	1,500
10-40-41-415-5700	Service & Materials	23,808
10-40-41-415-5806	Miscellaneous	650
10-40-41-415-5826	Vandalism	1,200
Total Expenditures		\$ 427,984

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

ATHLETIC FIELDS

Expenditures:

10-40-41-417-5001	Full-Time Salaries	\$	176,320
10-40-41-417-5002	Part-Time Salaries		62,414
10-40-41-417-5003	Overtime		3,000
10-40-41-417-5009	Fringe Benefits		70,658
10-40-41-417-5302	Minor Tools & Equipment		1,000
10-40-41-417-5700	Service & Materials		52,728
10-40-41-417-5701	Srv/Mat to Maintain Tennis Cts		28,840
10-40-41-417-5806	Miscellaneous		650
10-40-41-417-5826	Vandalism		600
Total Expenditures			396,210

RUETER-HESS MANAGEMENT

Expenditures:

10-40-41-418-5001	Full-Time Salaries		14,468
10-40-41-418-5002	Part-Time Salaries		22,620
10-40-41-418-5009	Fringe Benefits		5,600
10-40-41-418-5205	Program Supplies		2,499
10-40-41-418-5501	Contractual Services		4,500
10-40-41-418-5700	Service & Materials		7,000
10-40-41-418-5832	Reimburse Rueter Hess Rev/Fees Collected		15,000
Total Expenditures			\$ 71,687

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

FORESTRY & HORTICULTURE GENERAL OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	\$ 121,668
10-40-41-435-5009	Fringe Benefits	43,358
10-40-41-435-5230	Printing/Copies	504
10-40-41-435-5400	Utilities Natural Gas	3,100
10-40-41-435-5401	Utilities Electric	3,996
10-40-41-435-5402	Water & Sewer	3,100
10-40-41-435-5403	Telephone	8,364
10-40-41-435-5404	Trash Collection	6,000
10-40-41-435-5409	Data Plan	21,996
10-40-41-435-5700	Service & Materials	5,280
10-40-41-435-5701	Services/Materials to Maintain Facilities/Building	9,000
10-40-41-435-5803	Dues & Subscriptions	2,835
10-40-41-435-5805	Staff Development	13,316
10-40-41-435-5806	Miscellaneous	800
Total Expenditures		243,317

LARGE TREE CARE

Expenditures:

10-40-41-436-5001	Full-Time Salaries	146,252
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	63,174
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		\$ 386,846

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

TREE ESTABLISHMENT AND HEALTH CARE

Expenditures:

10-40-41-437-5001	Full-Time Salaries	\$ 186,172
10-40-41-437-5002	Part-Time Salaries	113,816
10-40-41-437-5003	Overtime	1,400
10-40-41-437-5009	Fringe Benefits	102,580
10-40-41-437-5134	Special Event Expense	2,750
10-40-41-437-5302	Minor Tools & Equipment	3,996
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

488,914

GIS

Expenditures:

10-40-41-439-5001	Full-Time Salaries	60,384
10-40-41-439-5002	Part-Time Salaries	35,904
10-40-41-439-5003	Overtime	100
10-40-41-439-5009	Fringe Benefits	17,432
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	9,500
10-40-41-439-5806	Miscellaneous	500

Total Expenditures

146,820

HORTICULTURE

Expenditures:

10-40-41-440-5001	Full-Time Salaries	176,996
10-40-41-440-5002	Part-Time Salaries	106,666
10-40-41-440-5003	Overtime	1,250
10-40-41-440-5009	Fringe Benefits	77,054
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	1,800

Total Expenditures

\$ 408,766

GENERAL FUND DETAIL

2022
Budget

PARKS AND OPEN SPACE

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries	\$	319,534
10-40-41-446-5002	Part-Time Salaries		101,062
10-40-41-446-5003	Overtime		6,000
10-40-41-446-5009	Fringe Benefits		133,758
10-40-41-446-5302	Minor Tools & Equipment		1,500
10-40-41-446-5304	Equipment Rental		10,000
10-40-41-446-5404	Trash Collection		24,000
10-40-41-446-5450	Site Services		5,004
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots		327,600
10-40-41-446-5826	Vandalism		5,004

Total Expenditures

933,462

OPEN SPACE

Expenditures:

10-40-41-447-5001	Full-Time Salaries		240,330
10-40-41-447-5002	Part-Time Salaries		85,100
10-40-41-447-5003	Overtime		3,500
10-40-41-447-5009	Fringe Benefits		109,292
10-40-41-447-5209	Agricultural Supplies		155,568
10-40-41-447-5302	Minor Tools & Equipment		1,044

Total Expenditures

\$ 594,834

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE SOUTH PLATTE PARK

Expenditures:		
10-40-51-540-5001	Full-Time Salaries	\$ 299,276
10-40-51-540-5002	Part-Time Salaries	78,000
10-40-51-540-5003	Overtime	200
10-40-51-540-5009	Benefits	108,926
10-40-51-540-5201	Office Supplies	996
10-40-51-540-5204	Postage	2,800
10-40-51-540-5205	Volunteer Program Supplies	2,700
10-40-51-540-5210	Interpretive/Educational Supplies	3,996
10-40-51-540-5217	Miscellaneous Supplies	18,000
10-40-51-540-5230	Printing/Copies	3,800
10-40-51-540-5400	Utilities Natural Gas	5,200
10-40-51-540-5401	Utilities Electric	4,600
10-40-51-540-5402	Water & Sewer	2,004
10-40-51-540-5403	Telephone	5,004
10-40-51-540-5404	Trash Collection	1,596
10-40-51-540-5501	Contractual Services	35,860
10-40-51-540-5701	Service/Materials to Maintain Facility	2,998
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	1,000
10-40-51-540-5803	Dues and Subscriptions	660
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		580,416

CARSON NATURE CENTER PROGRAM FUND

Expenditures:		
10-40-51-541-5001	Full Time Salaries	56,510
10-40-51-541-5002	Part-Time Salaries	17,665
10-40-51-541-5009	Fringe Benefits	19,568
10-40-51-541-5205	Program Supplies	11,347
10-40-51-541-5208	Carson Center Retail Supplies	250
10-40-51-541-5501	Contractual Services	8,600
10-40-51-541-5503	Contractual Persons	3,500
Total Expenditures		\$ 117,440

GENERAL FUND DETAIL

**2022
Budget**

PARKS AND OPEN SPACE

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 381,590
10-40-51-542-5002	Part-Time Salaries	11,980
10-40-51-542-5009	Benefits	127,414
10-40-51-542-5217	Miscellaneous Supplies	1,200
10-40-51-542-5403	Telephone	3,300
10-40-51-542-5702	Service/Materials to Maintain Equipment	1,000
10-40-51-542-5805	Staff Development	5,400
10-40-51-542-5812	Uniforms	4,000
Total Expenditures		535,884

PLATTE PARK GRANTS/DONATIONS

Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	3,221
10-40-51-122-5120	Scholarship Expense	5,000
Total Expenditures		8,221

TOTAL PARKS AND OPEN SPACE EXPENDITURES

11,722,755

GENERAL CONSTRUCTION

Expenditures:

10-85-42-212-5001	Full-Time Salaries	457,716
10-85-42-212-5009	Fringe Benefits	151,712
10-85-42-212-5302	Minor Tools & Equipment	4,500
10-85-42-212-5403	Telephone	5,004
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		\$ 665,632

GENERAL FUND DETAIL

		2022 Budget
MECHANICAL MAINTENANCE		
Expenditures:		
10-85-42-250-5001	Full-Time Salaries	\$ 429,820
10-85-42-250-5009	Fringe Benefits	130,084
10-85-42-250-5302	Minor Tool & Equipment	7,000
10-85-42-250-5304	Equipment Rental	1,200
10-85-42-250-5403	Telephone	8,496
10-85-42-250-5503	Contractual Persons	72,996
10-85-42-250-5701	Service/Material to Maintain	4,000
	Facilities/Building	
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	2,500
10-85-42-250-5854	Mileage Reimbursement	1,500
Total Expenditures		668,596

OTHER REVENUE

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:		
10-30-01-954-8591	ACOS Grant Cornerstone	100,000
10-30-01-952-8511	Centennial Funds Abbott Park	35,000
10-30-41-952-8543	Centennial Funds Linksvew Park Reno	436,900
10-30-41-952-8510	Centennial Funds Little Dry Crk Park Renc	35,000
10-30-01-954-8661	Funds for HLC Trailhead Construction	660,000
10-10-01-959-8999	Holding Acct for Grant Funding	500,000
10-30-41-956-8681	Littleton Funds Harlow Park Renovations	25,000
10-30-01-956-8662	Littleton Funds Jackass Hill Site Plan	15,000
10-30-01-956-8664	Littleton Funds Sterne Park Pavilion Reno	35,000
10-30-01-956-8672	Littleton Funds Trailmark	240,000
10-30-01-951-8505	Lone Tree Funds Cook Crk Improvements	77,500
10-82-80-951-8506	Lone Tree Funds Pickleball Courts	750,000
10-30-01-950-8500	Matching Gifts Revenue	15,000
10-30-01-957-8689	Sheridan Funds Bear Ck Trail	162,500
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		3,086,900

Miscellaneous

Revenue:		
10-10-01-990-9101	Operating Transfer In	75,000
TOTAL MISCELLANEOUS		75,000

TOTAL OTHER REVENUE	\$ 3,161,900
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GENERAL FUND DETAIL

**2022
Budget**

OTHER EXPENDITURES

HUDSON GARDEN'S MANAGEMENT FEE

Expenditures:

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

OTHER

Expenditures:

10-10-01-100-5807	Merit Pay	274,167
10-10-01-995-9200	Unobligated Funds	6,873,775
10-80-00-970-9002	2019 COPS Interest Payment	1,315,500
10-80-00-970-9001	2019 COPS Principal Payment	1,110,000
10-83-00-970-9001	2020 COPS Principal Payment	1,400,000
10-10-01-970-9002	Interest Energy Performance Lease	90,154
10-10-01-970-9001	Principal Energy Performance Lease	404,083
10-70-72-970-9002	Denver Water Loan Interest Payment	5,790
10-70-72-970-9001	Denver Water Loan Principal Payment	65,723
TOTAL OTHER		4,391,250

TRANSFER OUT

Expenditures:

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

TOTAL OTHER EXPENDITURES

8,011,250

GENERAL FUND CARRYOVER

Revenue:

10-10-01-996-4998	Carryover Revenue - GF	9,601,598
TOTAL CARRYOVER		\$ 9,601,598

GENERAL FUND DETAIL

**2022
Budget**

CAPITAL PROJECTS

Expenditures:

10-30-41-952-6745	Abbott Park Improvements	\$	70,000
10-70-70-950-6044	Aerator		30,000
10-84-00-950-6660	Aquatics Backup Circulation Pumps		10,000
10-84-00-950-6682	Aquatics Slide Replacement/Repairs		7,000
10-84-00-950-6926	Aquatics UV Bulb Replacement		12,000
10-70-72-950-6103	Ball Picker		15,000
10-84-63-950-6529	Batting Cages Card Readers		10,000
10-84-63-950-6104	Batting Cages Pitching Machine Replacem		30,000
10-84-63-950-6050	Batting Cages Repairs		50,000
10-84-63-950-6926	Batting Cages Wiring Upgrades		10,000
10-82-52-950-6655	BCRC Babysitting Room Flooring/Millwork		15,000
10-82-52-950-6687	BCRC Gym hoop/curtain motors		7,500
10-82-52-950-6816	BCRC Lobby Furniture Replacement		25,000
10-82-52-950-6788	BCRC Office Furniture		40,000
10-82-52-950-6763	BCRC Outdoor Storage Shed		7,000
10-82-52-950-6609	BCRC PA System Upgrade		15,000
10-82-52-950-6858	BCRC Paint Interior/update colors		30,000
10-82-52-950-6697	BCRC RTU Unit Replacement		20,000
10-82-52-950-6811	BCRC Upgrade Pool Lighting		18,000
10-30-41-957-6703	Bear Creek Trail Improvements		225,000
10-30-41-950-6083	Bench Installation throughout the District		10,000
10-70-70-950-6509	Big Dry Creek Trail Project at SSGC		300,000
10-84-89-950-6697	BMX Mechanical Upgrades		10,000
10-84-89-950-7009	BMX Track Sealing		15,000
10-40-41-950-6049	Bridge Inspection		50,000
10-70-84-950-6125	Bunker Rake		18,000
10-84-62-950-6039	COJO Building Improvements/Roof Replac		35,000
10-25-62-950-7111	COJO Fiber Connectivity		20,000
10-30-41-954-6515	Columbine Manor Park Improvements		70,000
10-25-01-950-7130	Computer Equipment Replacement		170,000
10-84-86-951-6779	Cook Creek Shade Structure Replacemen		100,000
10-84-86-951-6624	Cook Crk Boiler Replacement		55,000
10-30-41-954-6989	Cornerstone Park Improvements		350,000
10-82-00-950-6812	CPR Training Equipment		5,000
10-82-00-950-6035	Digital Signage at District Facilities		30,000
10-30-41-950-6037	District Signage		200,000
10-30-41-950-6856	Drinking Fountain Replacements		22,800
10-82-00-950-6765	Fitness Equipment		17,000
10-81-84-950-6104	FSC Entertainment Equipment Replaceme		9,300
10-70-84-950-6055	FSC Golf Cart Path Improvements		30,000
10-70-84-950-6036	FSC Golf Irrigation Upgrade		15,000
10-70-84-950-6006	FSC Golf Rough Mower		18,100
10-81-84-950-6566	FSC Ice Compressors Annual Maint		25,000
10-75-84-950-7112	FSC Liquor Inventory Software		3,000
10-81-84-950-6052	FSC Locker Room Upgrades		35,000
10-81-84-950-6824	FSC Rental Skate Replacement	\$	5,000

GENERAL FUND DETAIL

		2022 Budget
CAPITAL PROJECTS (continued)		
10-81-84-950-6697	FSC RTU Unit Replacements	\$ 75,000
10-81-84-950-6510	FSC Sports Dome Parking Lot Replaceme	915,000
10-70-84-950-6678	FSC Sprayer	39,000
10-70-84-950-6002	FSC Tri-plex Greens Mower	54,000
10-82-00-950-7020	Golf Medal Award Application	50,000
10-25-70-950-7110	Golf Wi-Fi Upgrades	38,000
10-82-81-950-6576	Goodson Basketball Motorized Hoop Syst	15,000
10-82-81-950-6610	Goodson Board Room Updates/Moveable	50,000
10-82-81-950-6052	Goodson Room 3 Flooring Replacement	15,000
10-82-81-950-6767	Goodson Sound System Replacement	20,000
10-30-41-956-7104	Harlow Park Imp	50,000
10-40-41-952-6992	HLC Annual Resurface Centennial	22,500
10-40-41-956-6992	HLC Annual Resurface Littleton	22,500
10-30-41-954-6962	HLC Trailhead Construction	975,000
10-10-01-959-7999	Holding Acct for Capital Project	500,000
10-84-88-950-6054	Holly Tennis Bathroom Remodel	20,000
10-30-41-956-6644	Jackass Hill Site Plan	30,000
10-75-84-950-6130	Kitchen Equipment Replacement	20,000
10-75-00-950-6130	Kitchen Equipment Replacement	50,000
10-30-41-952-6553	Linksvew Park Renovation	545,000
10-40-41-952-6516	Little Dry Creek Park Improvements	70,000
10-70-72-950-6044	Littleton Aerator	39,000
10-70-72-950-6055	Littleton Golf Cart Path Repair	60,000
10-70-72-950-7063	Littleton Golf Irrigation Upgrade	20,000
10-70-72-950-6023	Littleton Golf Utility Vehicles	14,000
10-30-41-956-7020	Littleton Master Plan Update	40,000
10-70-72-950-6022	Littleton Sweeper	82,000
10-30-41-956-6536	Littleton Trail Improvements	200,000
10-70-70-950-6074	LTGC Asphalt Shop Yard	15,000
10-75-70-950-6758	LTGC Banquet chairs	18,000
10-75-70-950-6043	LTGC Beverage Cart	35,000
10-70-70-950-6034	LTGC Building Impr/Replace Gutters	30,000
10-70-70-950-6675	LTGC Bunker Renovation	50,000
10-30-70-950-6594	LTGC Entry Improvements	950,000
10-70-70-950-6055	LTGC Golf Cart Path Repair	50,000
10-75-70-950-6884	LTGC Heat Pump/Exchanger Replacemer	70,000
10-75-70-950-7084	LTGC Hotel Balcony Repairs/Furniture	40,000
10-30-70-950-6567	LTGC Hotel Bathroom Renovations	150,000
10-70-70-950-7063	LTGC Irrigation Upgrade	20,000
10-75-70-950-6676	LTGC Meeting Room Renovation	16,000
10-70-70-950-6006	LTGC Mowers	75,000
10-75-70-950-6762	LTGC Patio Furniture	50,000
10-70-70-950-6058	LTGC Putting Green	75,000
10-70-70-950-6069	LTGC Tree Replacement Program	25,000
10-82-80-950-6872	LTRC Boiler Replacement	70,000
10-82-80-950-6531	LTRC Entry Carpet Replacement	7,500
10-82-80-950-6858	LTRC Facility Painting	\$ 30,000

GENERAL FUND DETAIL

		2022 Budget
CAPITAL PROJECTS (continued)		
10-82-80-951-7039	LTRC Pickleball Court Construction/Design	\$ 1,500,000
10-82-80-950-6827	LTRC Preschool Shade Structure	5,000
10-82-80-950-6535	LTRC Racquetball Improvements	5,000
10-82-80-950-6610	LTRC Replace Moveable Walls	60,000
10-82-80-950-6934	LTRC Replace Tables	7,500
10-82-80-950-6789	LTRC Slide Maintenance	15,000
10-82-80-950-6775	LTRC Slide Tower Repairs	60,000
10-82-80-950-6767	LTRC Sound System Replacement	35,000
10-82-80-950-6727	LTRC Willow Room Flooring Replacement	20,000
10-10-01-950-7020	Master/Strategic Plan Update	225,000
10-10-01-950-6080	Matching Gifts Projects	30,000
10-30-41-950-6992	MC Grwy Trail Improvements	100,000
10-40-41-950-6851	Medema Parking Lot Lights	10,500
10-40-41-950-6031	Paint Stripper	18,450
10-40-41-950-6124	Park Radios	30,064
10-40-41-950-6007	Parks Mower	108,000
10-40-42-950-6117	Parks Trailer	82,200
10-40-41-950-6026	Pickup Trucks	557,430
10-84-00-950-6104	Pool Vacuums	6,000
10-75-00-950-6877	POS System Update	13,000
10-11-01-950-6127	Public Art	30,000
10-82-00-950-6931	Rec Centers Wood Floor Refinishing	12,000
10-40-41-950-6594	Resurface Parking Lots	68,500
10-30-41-951-6912	RidgeGate Regional Park	300,000
10-30-91-950-6697	SS Sports Complex HVAC Access	40,000
10-75-91-950-6764	SS Sports Complex Replace Kitchen Door	5,000
10-30-91-950-6738	SS Sports Complex Resurfacer Room Imp	100,000
10-30-91-950-6673	SS Sports Complex Shade Pavilion	150,000
10-70-71-950-6675	SSGC Bunker Renovation	50,000
10-70-71-950-6128	SSGC Excavator	45,000
10-75-71-950-6832	SSGC Patio Furniture/Enhancements	36,000
10-70-71-950-6673	SSGC Shelter Imp	10,000
10-70-71-950-6678	SSGC Sprayer	54,000
10-70-71-950-6575	SSGC Starter Building	12,000
10-70-71-950-6024	SSGC Topdresser	15,000
10-81-83-950-6567	SSIA Facility Mediation/Permafrost	50,000
10-30-41-956-7074	Sterne Park Pavilion Renovation	70,000
10-40-42-950-6128	Tractors	42,250
10-30-41-956-6911	Trailmark Park Renovation	480,000
TOTAL CAPITAL PROJECTS		\$ 12,530,094



5. CONSERVATION TRUST FUND BUDGET



Foxridge Park Playground

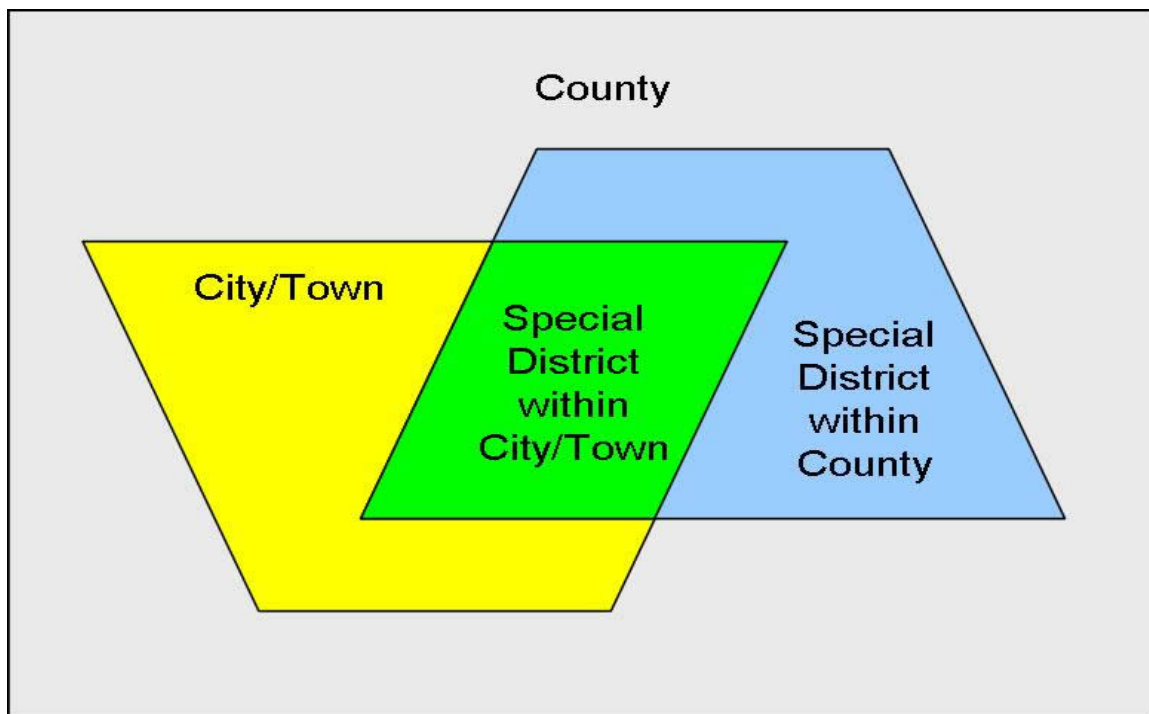


South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

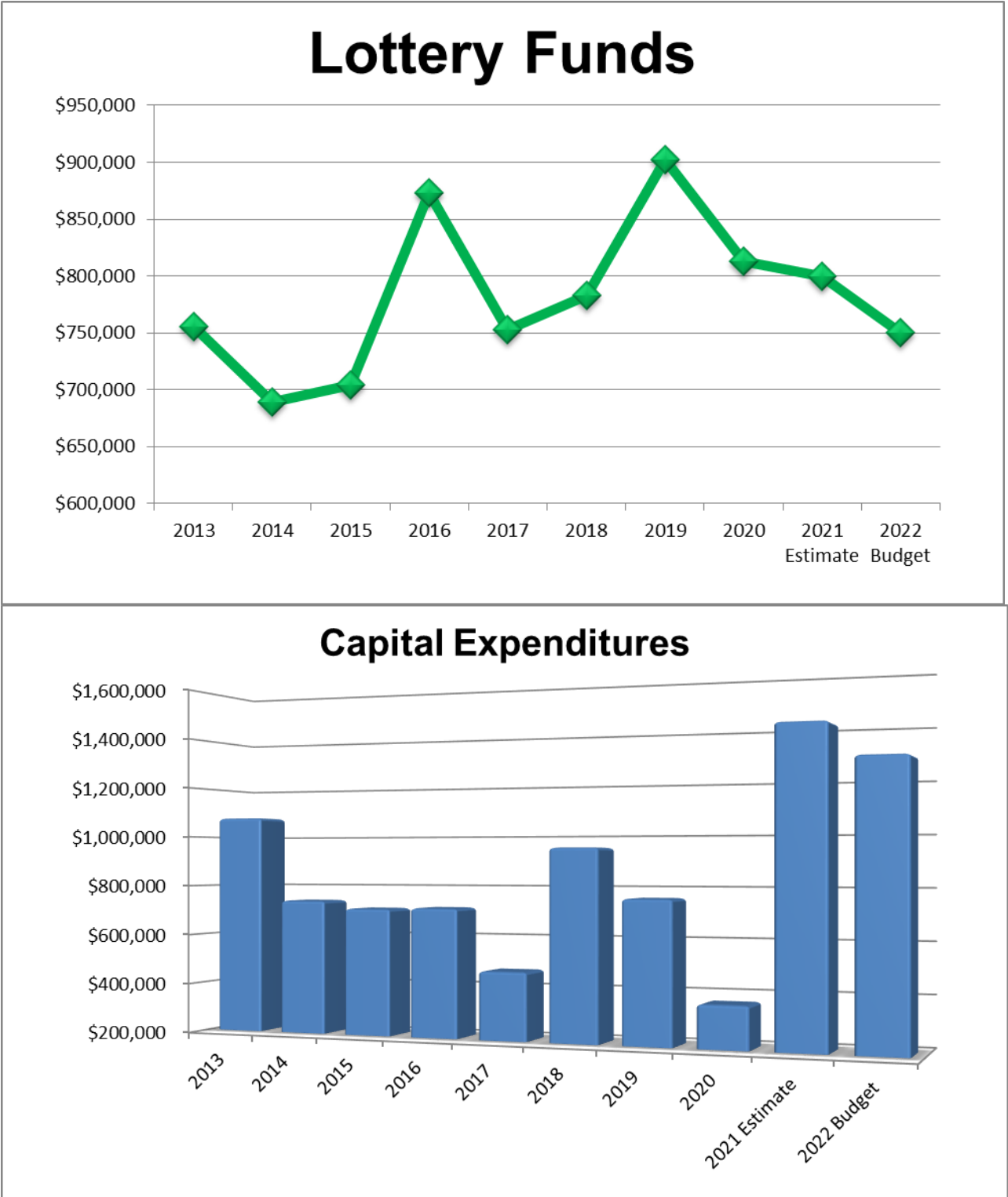
Conservation Trust Fund Description

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

	2022 Budget	Page
Operating Revenue:		
Interest Income	\$ 10,000	174
Total Operating Revenue	10,000	
Excess Operating Revenues of Expenditures	10,000	
Other Revenue:		
Lottery Proceeds	750,000	174
Total Other Revenue	750,000	
Other Expenditures:		
Undesignated	29,445	174
Capital Projects	1,284,800	174
Total Other Expenditures	1,314,245	
Net Revenue of Expenditures	(554,245)	
Carryover	554,245	174
Funds Available	\$ -	

CONSERVATION TRUST FUND

**2022
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	29,445
TOTAL UNDESIGNATED		29,445

CARRYOVER

Revenue:

21-10-01-996-4998	Carryover Revenue	554,245
TOTAL CARRYOVER		554,245

CAPITAL PROJECTS

Expenditures:

21-40-41-950-6074	Asphalt Repairs	135,000
21-82-52-950-6625	BCRC Therapy Pool Hand Rail/Tile Replacement	45,000
21-82-81-950-6112	Goodson Pool Renovations	135,000
21-40-41-950-6114	Holly Tennis Resurface Courts	84,000
21-70-70-950-6594	LTGC Parking Lot Improvements	450,000
21-40-41-950-6745	MC Grwy Concrete Trails	80,700
21-40-41-950-6656	Medema Park Replace Basketball Courts	78,000
21-40-41-950-7063	Sweetwater Park Irrigation Upgrade	277,100
TOTAL CAPITAL PROJECTS		\$ 1,284,800

6. GRANT FUND



Carson Nature Center



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 SPECIAL REVENUE FUND

Table of Contents

	2022 Budget	Page
Operating Revenue:		
Grant Revenue	\$ 128,293	179
Total Operating Revenue	128,293	
 Operating Expenditures:		
Grant Expenditures	128,293	179
Total Other Expenditures	128,293	
 Net Revenue of Expenditures	\$ -	

GRANT FUND

**2022
Budget**

GRANT SPECIAL REVENUE FUND

ARTS AND ENRICHMENT GRANTS DIVISION

Revenue:

23-82-81-120-4030	SCFD Cultural Arts Grant Revenue	\$ 128,293
TOTAL GRANT REVENUE		128,293

Expenditures:

23-82-81-120-5001	Full-Time Salaries	30,520
23-82-81-120-5002	Part-Time Salaries	30,000
23-82-81-120-5009	Fringe Benefits	10,883
23-82-81-120-5108	Cultural Arts Donation Expense	15,000
23-82-81-120-5205	Program Supplies	41,890
TOTAL GRANT EXPENDITURES		\$ 128,293



**SOUTH
SUBURBAN**
PARKS & RECREATION
7. CAPITAL PROJECTS FUND



New Bridge on the Highline Canal Trail



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 replacing the air structures at the Family Sports Center and the Littleton Golf Course Clubhouse with steel building. The District issued COPs in December 2021 in the amount of \$17,715,000 for the renovation of these facilities.

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

Capital Projects Fund

Table of Contents

	2022 Budget	Page
Revenue:		
Interest Earnings	\$ 20,000	185
Intergovernmental Revenue	495,000	185
Debt Proceeds	18,180,000	185
Total Revenue	18,695,000	
 Expenditures:		
Issuance Cost	180,000	185
Undesignated	11,241	185
Capital Projects	18,615,000	185
Total Expenditures	18,806,241	
 Net Revenue of Expenditures	(111,241)	
Carryover	111,241	185
Funds Available	\$ -	

Capital Projects Fund

		2022 Budget
REVENUE		
41-10-01-100-4050	Interest Earnings	\$ 20,000
41-10-01-100-4998	Carryover Revenue	111,241
41-10-01-970-9009	Debt Proceeds	18,180,000
Total Revenue		18,311,241
INTERGOVERNMENTAL REVENUE		
Revenue:		
41-30-41-952-8530	Centennial Funds Cherry Park	495,000
Total Intergovernmental Revenue		495,000
OTHER EXPENDITURES		
Expenditures:		
41-10-01-950-6001	Undesignated Capital Outlay	11,241
41-10-01-970-5118	Issuance Cost	180,000
Total Other Expenditures		191,241
CAPITAL PROJECTS		
Expenditures:		
41-30-84-950-6034	Bubble/Dome Replacement	17,000,000
41-30-41-952-6772	Cherry Park Renovations	615,000
41-30-41-950-6643	Fairways at Lone Tree Park	675,000
41-82-81-950-6034	Goodson Roof Repairs	325,000
Total Capital Projects		\$ 18,615,000





8. ENTERPRISE FUND BUDGET



South Suburban Golf Course



South Suburban Park and Recreation District Enterprise Fund Budget Overview

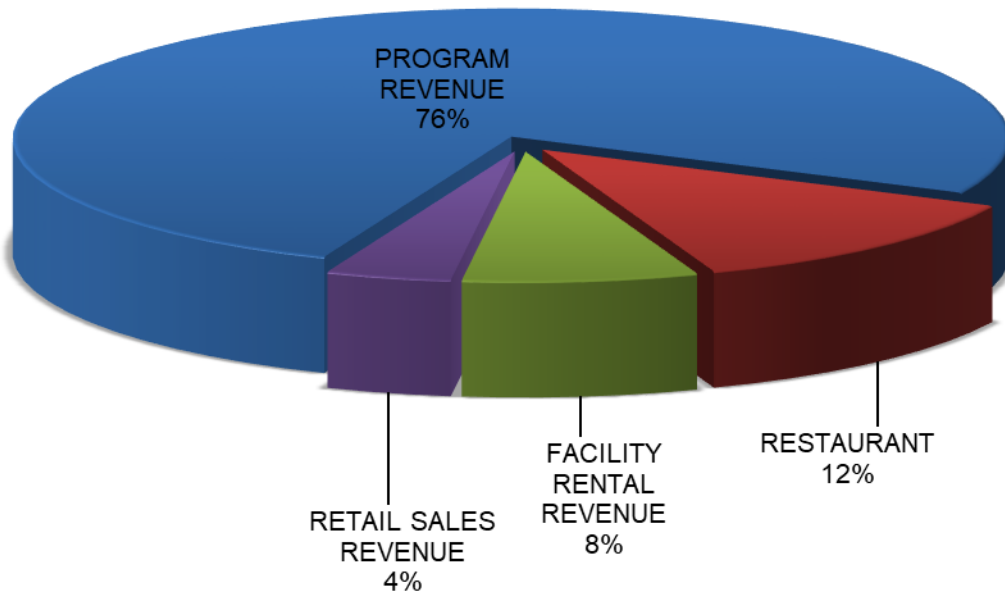
Enterprise Fund Description

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.

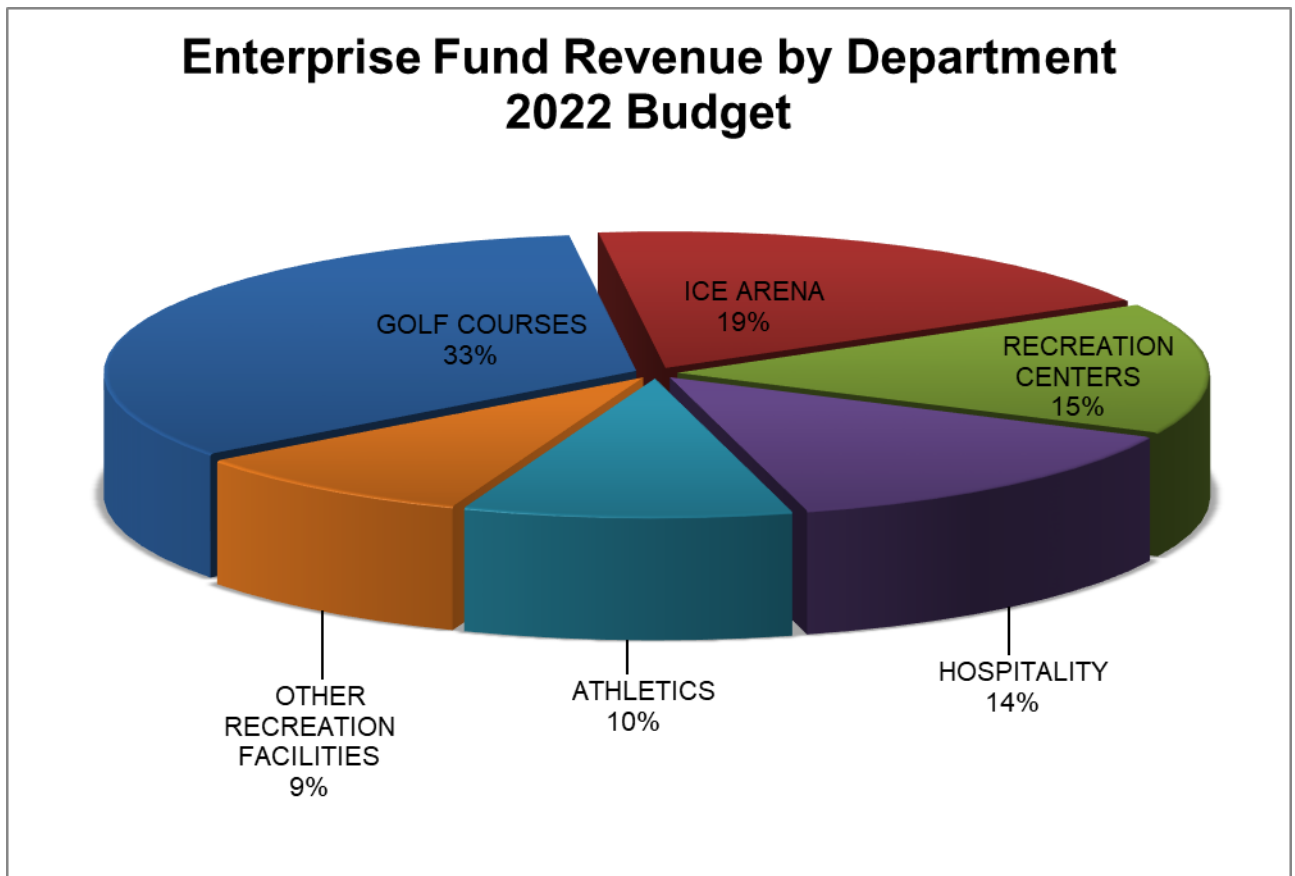
Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (76% - also called "Fees and Charges"), restaurant revenue (12%), facility rental (8%), and retail sales revenue (4%).

Enterprise Fund Revenue by Category 2022 Budget

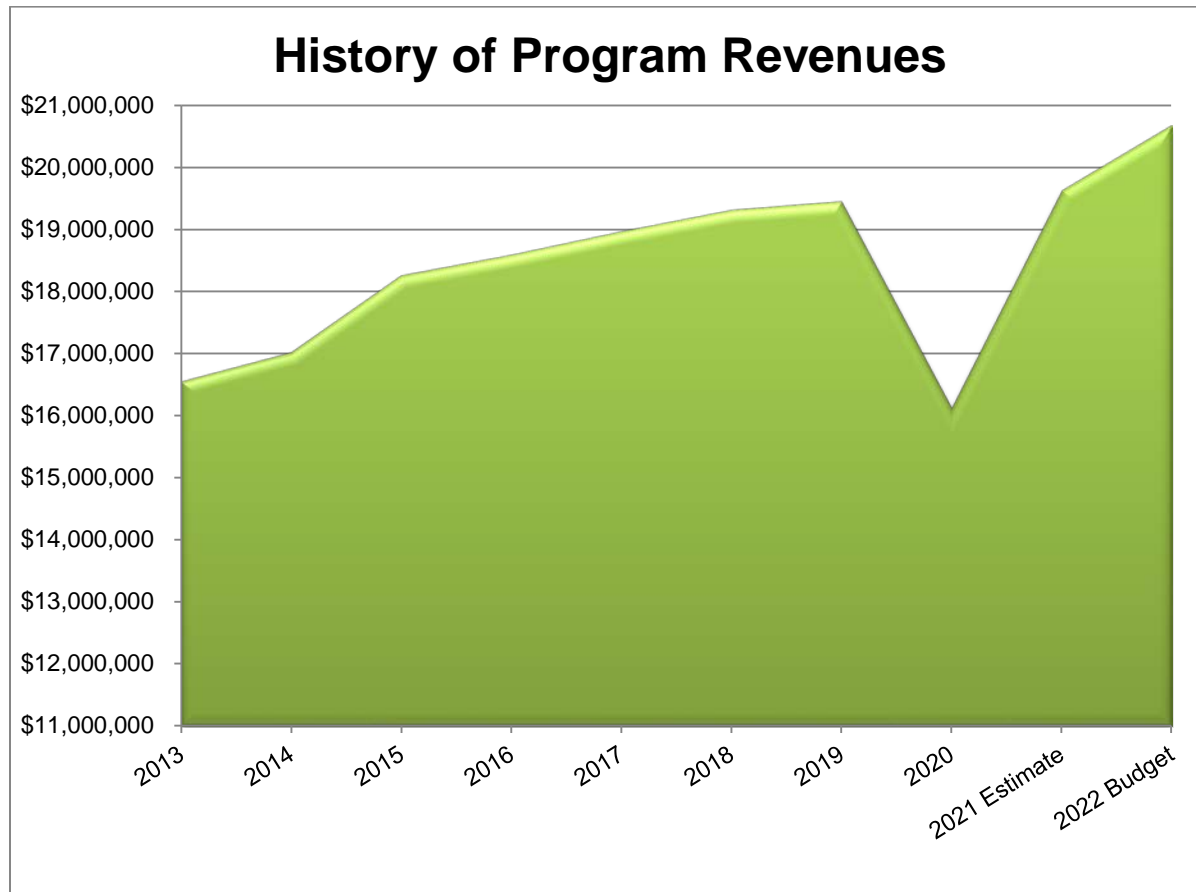


The revenue is also broken down by department with golf courses (33%), ice arenas (19%), recreation centers (15%), hospitality (14%), athletics (10%), and other recreation facilities (9%).



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 actual revenue shows a large decrease due to the impact of the pandemic. Program revenue has rebounded in 2021 and is anticipated to exceed 2019 levels in 2022.



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.

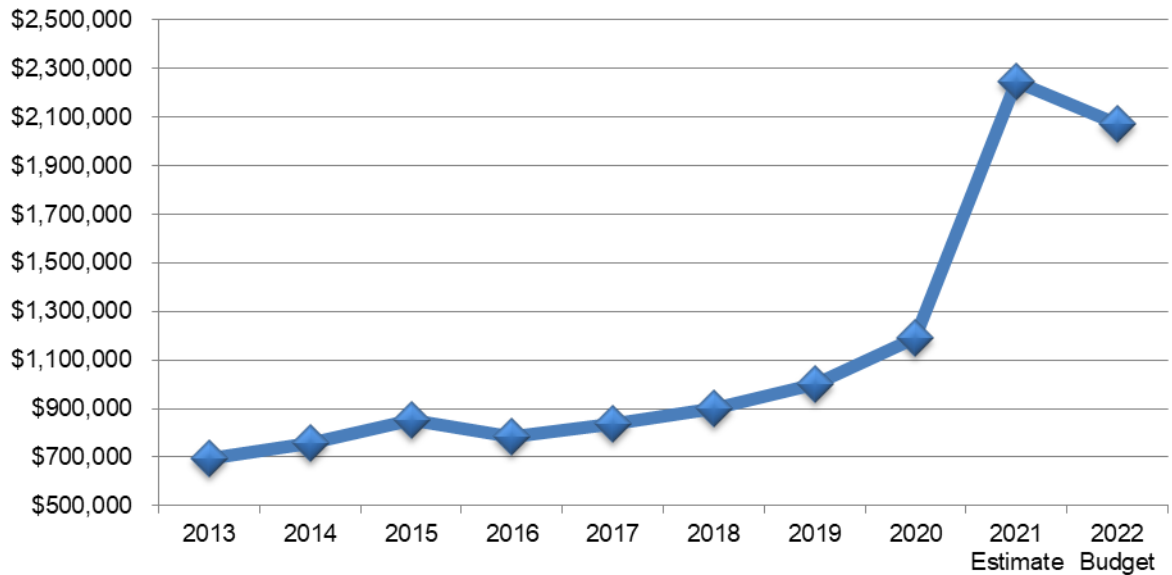
Retail Sales Revenue

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 and leveling off in 2022.

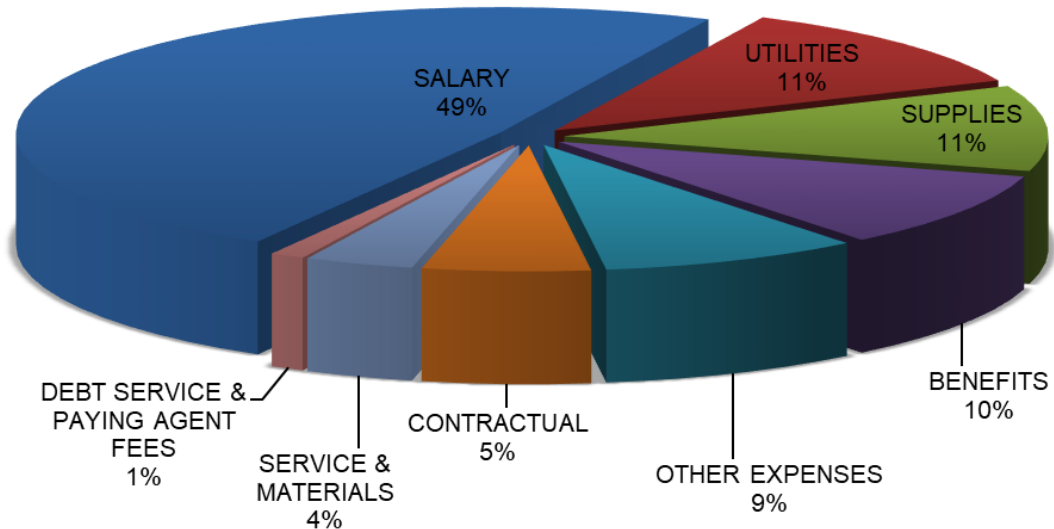
History of Facility Rental Revenue



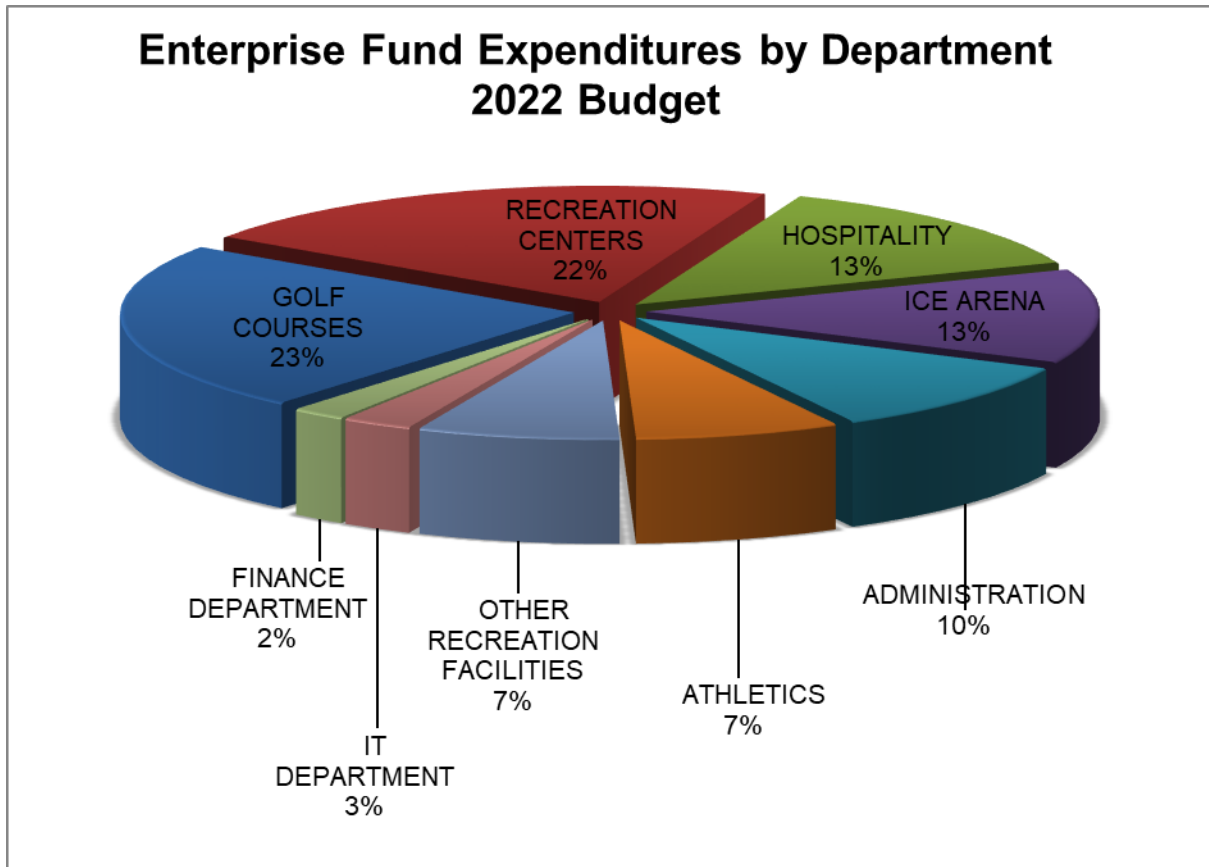
Major Operational Expenditures

Significant operational expenditures include salary (49%), utilities (11%), supplies (11%), benefits (10%), and other expenditures (9%).

Enterprise Fund Operating Expenditures by Category 2022 Budget

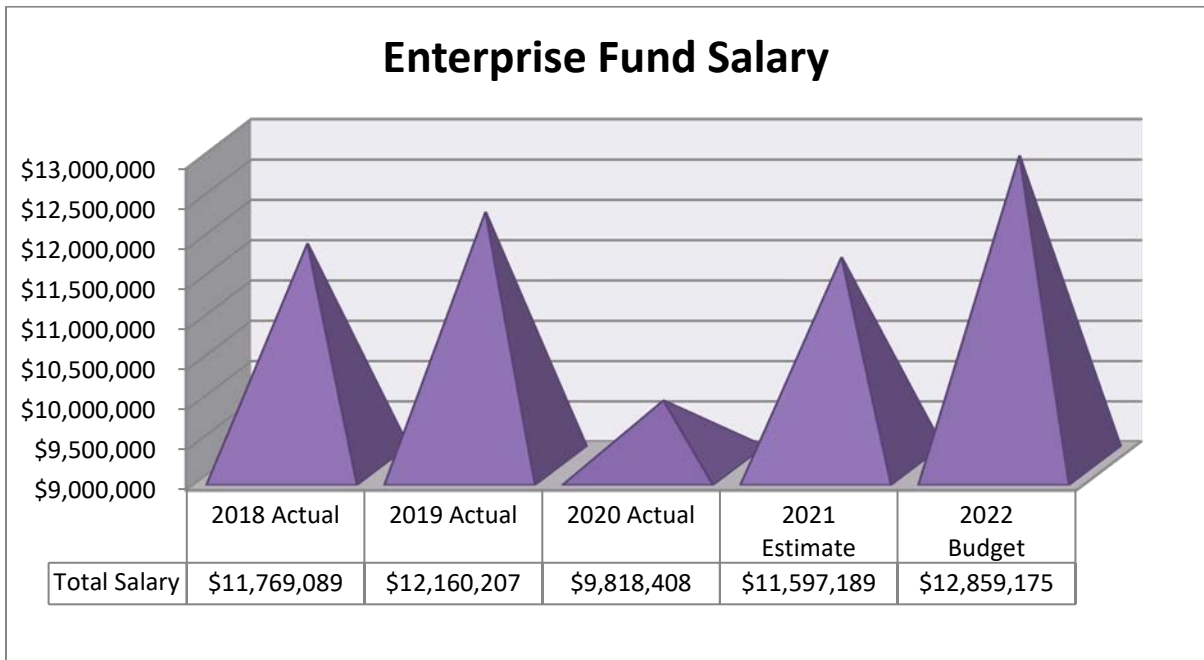


These expenditures are also grouped by department with golf courses (23%), recreation centers (22%), hospitality (13%), ice arenas (13%) and administration (10%) as the larger areas.



Salary

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



Supplies

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

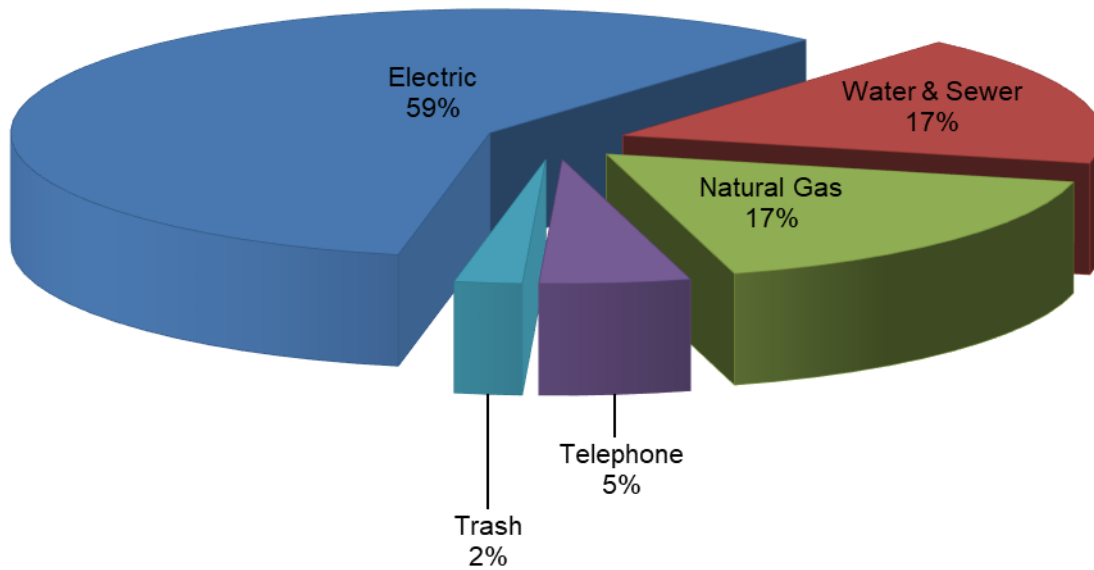
Benefits

Benefits represent about 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 2022 Budget.

Utility Breakdown for the Enterprise Fund



Other Expenditures

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

ENTERPRISE FUND SUMMARY

Table of Contents

	2022	
	Budget	Page
Revenue:		
Ice Arena	\$ 5,218,783	201
Recreation Centers	4,290,336	200, 211
Athletics	2,769,963	230
Other Recreation Facilities	2,478,166	243
Recreation Department	14,757,248	
Golf	9,247,489	255
Hospitality	3,811,499	270
Interest Income	20,000	281
Registration	9,600	281
Total Operating Revenue	27,845,836	
Expenditures:		
Ice Arena	3,942,076	201
Recreation Centers	6,530,488	200, 211
Athletics	2,222,462	230
Other Recreation Facilities	2,186,479	243
Recreation Department	14,881,505	
Golf	7,104,102	255
Hospitality	4,002,355	270
Administration	3,045,479	281
Finance Department	597,504	282
IT Department	770,076	282
Total Operating Expenditures	30,401,021	
Excess Operating Revenue over Expenditures	(2,555,185)	
Other Revenue:		
Transfer In	3,000,000	282
Total Other Revenue	3,000,000	
Other Expenditures:		
Undesignated	2,105,651	282
Merit	274,167	282
Total Other Expenditures	2,379,818	
Net Revenue Over Expenditures	(1,935,003)	
Carryover	1,935,003	282
Funds Available	\$ -	

RECREATION DEPARTMENT

2022 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ 71,000	\$ 813,202	\$ (742,202)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	296,184	509,864	(213,680)
FACILITY MAINTENANCE	-	364,999	(364,999)
IN HOUSE HOCKEY	121,885	-	121,885
YOUTH TRAVEL HOCKEY	258,570	-	258,570
FIGURE SKATING	234,141	96,856	137,285
ICE ARENA MAINTENANCE	-	160,359	(160,359)
ADULT HOCKEY LEAGUES	200,000	-	200,000
ICE ARENA OPERATIONS	628,416	367,671	260,745
BIRTHDAY PARTIES	38,434	17,241	21,193
LICENSED DAY CAMPS	120,000	70,930	49,070
FAMILY ENTERTAINMENT CENTER	177,579	274,948	(97,369)
TOTAL FAMILY SPORTS CENTER	2,075,209	1,862,868	212,341
SOUTH SUBURBAN ICE ARENA	-	49,500	(49,500)
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	88,500	789,916	(701,416)
LICENSED SCHOOL AGE CARE	95,000	75,366	19,634
FACILITY MAINTENANCE	-	277,033	(277,033)
IN HOUSE HOCKEY	735,880	322,878	413,002
YOUTH TRAVEL HOCKEY	287,000	-	287,000
FIGURE SKATING	475,769	96,478	379,291
ICE ARENA MAINTENANCE	-	198,760	(198,760)
ADULT HOCKEY LEAGUES	609,225	266,777	342,448
ICE ARENA OPERATIONS	846,200	-	846,200
BIRTHDAY PARTIES	6,000	2,500	3,500
TOTAL NEW REC COMPLEX ICE ARENA	3,143,574	2,029,708	1,113,866
TOTAL ICE ARENAS	5,218,783	3,942,076	1,276,707
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	293,500	450,475	(156,975)
MAINTENANCE	-	240,745	(240,745)
STAR (THERAPEUTIC ACTIVE REC)	51,000	69,191	(18,191)
ACTIVE OLDER ADULTS	65,000	61,810	3,190
ARTS AND ENRICHMENT	58,000	51,828	6,172
LICENSED SCHOOL AGE CARE	67,500	71,930	(4,430)
FITNESS	295,500	220,946	74,554
AQUATICS	156,500	388,795	(232,295)
TOTAL BUCK RECREATION CENTER	987,000	1,555,720	(568,720)
LONE TREE RECREATION CENTER:			
OPERATIONS	350,500	387,906	(37,406)
MAINTENANCE	-	234,311	(234,311)
ARTS AND ENRICHMENT	112,000	142,258	(30,258)
SCHOOL AGE CHILD CARE	105,000	96,770	8,230
CHILD DISCOVERY TIME AT LTRC	95,000	97,405	(2,405)
FITNESS	295,000	228,403	66,597
AQUATICS	165,000	378,485	(213,485)
TOTAL LONE TREE RECREATION CENTER	\$ 1,122,500	\$ 1,565,538	\$ (443,038)

RECREATION DEPARTMENT

2022 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
GOODSON RECREATION CENTER:			
OPERATIONS	\$ 315,500	\$ 433,908	\$ (118,408)
MAINTENANCE	-	381,614	(381,614)
ARTS AND ENRICHMENT	275,700	273,423	2,277
SCHOOL AGE CHILD CARE	115,000	96,419	18,581
CHILD DISCOVERY TIME	155,000	115,405	39,595
GYMNASTICS	410,000	302,946	107,054
FITNESS	542,500	354,252	188,248
AQUATICS	205,000	379,406	(174,406)
TOTAL GOODSON RECREATION CENTER	<u>2,018,700</u>	<u>2,337,373</u>	<u>(318,673)</u>
SHERIDAN RECREATION CENTER:			
OPERATIONS	46,886	158,395	(111,509)
MAINTENANCE	-	81,260	(81,260)
ARTS AND ENRICHMENT	20,000	15,200	4,800
FITNESS	24,250	3,800	20,450
TOTAL SHERIDAN RECREATION CENTER	<u>91,136</u>	<u>258,655</u>	<u>(167,519)</u>
TOTAL RECREATION CENTERS	<u>4,219,336</u>	<u>5,717,286</u>	<u>(1,497,950)</u>
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	304,924	143,857	161,067
YOUTH COMMISSION	850	600	250
YOUTH BASEBALL	117,835	98,256	19,579
ADULT SOFTBALL	159,470	185,504	(26,034)
YOUTH VOLLEYBALL	19,952	16,108	3,844
ADULT VOLLEYBALL	7,560	6,511	1,049
TRACK	89,878	80,411	9,467
ADULT BASKETBALL	65,219	63,499	1,720
YOUTH BASKETBALL	156,140	122,906	33,234
PICKLEBALL	32,525	19,470	13,055
ADULT LACROSSE	13,280	9,199	4,081
YOUTH LACROSSE	203,165	165,226	37,939
YOUTH FLAG FOOTBALL	81,990	54,776	27,214
CLINICS & CAMPS	91,025	82,132	8,893
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	225,900	317,621	(91,721)
ADULT SOCCER	82,950	27,250	55,700
YOUTH SOCCER	132,600	26,606	105,994
ADULT LACROSSE	7,500	3,530	3,970
YOUTH LACROSSE	49,500	24,715	24,785
ADULT FLAG FOOTBALL	10,000	6,520	3,480
CAMPS & CLINICS	\$ 38,500	\$ 18,245	\$ 20,255

RECREATION DEPARTMENT

2022 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	\$ 569,500	\$ 614,785	\$ (45,285)
FITNESS	75,700	45,740	29,960
ADULT SOCCER	53,000	13,650	39,350
YOUTH SOCCER	39,000	7,570	31,430
ADULT LACROSSE	10,200	5,100	5,100
YOUTH LACROSSE	25,000	15,400	9,600
CAMPS & CLINICS	106,800	47,275	59,525
TOTAL ATHLETIC PROGRAMS	2,769,963	2,222,462	547,501
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	99,244	88,578	10,666
COLORADO JOURNEY MINI GOLF	366,104	194,414	171,690
CORNERSTONE BATTING CAGES	76,657	48,772	27,885
LONE TREE TENNIS	90,203	49,437	40,766
LITTLETON TENNIS	933,015	518,712	414,303
LITTLETON GENERAL OPERATIONS	-	367,067	(367,067)
HOLLY TENNIS	80,279	79,411	868
BMX	15,039	14,929	110
LONE TREE HUB ARTS & ENRICH	165,925	145,705	20,220
LONE TREE HUB ESPORTS	43,550	28,344	15,206
LONE TREE HUB FITNESS	4,500	3,150	1,350
LONE TREE HUB MAINTENANCE	-	19,870	(19,870)
OUTDOOR POOLS:			
COOK CREEK POOL	183,500	195,177	(11,677)
COOK CREEK SWIM TEAM	37,000	19,355	17,645
HOLLY POOL	133,000	146,410	(13,410)
HOLLY SWIM TEAM	28,000	16,644	11,356
FRANKLIN POOL	115,000	141,060	(26,060)
FRANKLIN SWIM TEAM	25,000	15,684	9,316
HARLOW POOL	82,150	93,760	(11,610)
TOTAL OTHER RECREATION FACILITIES	2,478,166	2,186,479	291,687
TOTAL RECREATION DEPARTMENT	\$ 14,757,248	\$ 14,881,505	\$ (124,257)

RECREATION DEPARTMENT

**2022
Budget**

ADMINISTRATION

Revenue:

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

Expenditures:

31-80-01-100-5001	Full-Time Salaries	415,965
31-80-01-100-5009	Fringe Benefits	125,130
31-80-01-100-5120	Scholarship Expense	8,004
31-80-01-100-5125	Rec Money Expense	60,000
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	3,000
31-80-01-100-5507	Civic Rec Software Maintenance/Fees	177,000
31-80-01-100-5803	Dues & Memberships	603
31-80-01-100-5805	Staff Development	15,000
31-80-01-100-5812	Uniforms	1,000
31-80-01-100-5854	Mileage	1,500
	Total Administration Expenditures	\$ 813,202

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER: GENERAL OPERATIONS

Revenue:

31-81-84-140-4075	Rental Income	\$ 218,180
31-81-84-140-4099	Miscellaneous	72,000
31-81-84-140-4125	Contractual Sales	2,004
31-81-84-140-4150	Locker/Towel Rental	1,000
31-81-84-140-4360	Advertising	3,000
Total Revenue		296,184

Expenditures:

31-81-84-140-5001	Full-Time Salaries	171,044
31-81-84-140-5009	Fringe Benefits	38,167
31-81-84-140-5201	Office Supplies	996
31-81-84-140-5204	Postage	500
31-81-84-140-5205	Program Supplies	1,000
31-81-84-140-5230	Printing/Copies	996
31-81-84-140-5302	Minor Tools & Equipment	156
31-81-84-140-5400	Utilities Natural Gas	15,000
31-81-84-140-5401	Utilities Electric	49,000
31-81-84-140-5402	Water & Sewer	12,000
31-81-84-140-5403	Telephone	5,496
31-81-84-140-5511	Advertising	15,000
31-81-84-140-5702	Services/Materials to Maintain Equipmen	3,216
31-81-84-140-5803	Dues & Subscriptions	100
31-81-84-140-5804	Rent/Lease Expense	196,741
31-81-84-140-5812	Uniforms	452
Total Expenditures		\$ 509,864

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER: FACILITY MAINTENANCE

Expenditures:

31-81-84-260-5001	Full-Time Salaries	\$ 164,119
31-81-84-260-5002	Part-Time Salaries	21,398
31-81-84-260-5009	Fringe Benefits	64,534
31-81-84-260-5203	Custodial Supplies	18,000
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	59,940
31-81-84-260-5701	Services/Materials to Maintain Facilities/I	17,004
31-81-84-260-5702	Services/Materials to Maintain Equipmen	14,004
31-81-84-260-5812	Uniforms	350
31-81-84-260-5826	Vandalism	500
Total Expenditures		364,999

IN HOUSE HOCKEY

Revenue:

31-81-84-811-4105	League Fees	89,905
31-81-84-811-4157	Facility Rental	30,000
31-81-84-811-4266	Sponsorship Revenue	1,980
Total Revenue		121,885

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 DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER: FIGURE SKATING

Revenue:

31-81-84-813-4100	Pro Lesson Tickets	\$ 16,800
31-81-84-813-4106	Class Revenue	154,559
31-81-84-813-4197	Freestyle Skating	57,982
31-81-84-813-4254	ISIA Revenue	4,800
Total Revenue		234,141

Expenditures:

31-81-84-813-5001	Full-Time Salaries	34,462
31-81-84-813-5002	Part-Time Salaries	38,982
31-81-84-813-5009	Fringe Benefits	16,258
31-81-84-813-5134	Special Event Expense	500
31-81-84-813-5205	Program Supplies	2,004
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		96,856

ICE ARENA MAINTENANCE

Expenditures:

31-81-84-814-5002	Part-Time Salaries	71,836
31-81-84-814-5009	Fringe Benefits	7,163
31-81-84-814-5202	Motor Fuels & Lubricants	1,500
31-81-84-814-5203	Custodial Supplies	252
31-81-84-814-5207	Chemical Supplies	8,004
31-81-84-814-5302	Minor Tools & Equipment	996
31-81-84-814-5501	Contractual Services	12,000
31-81-84-814-5701	Services/Materials to Maintain Facilities/I	8,004
31-81-84-814-5702	Services/Materials to Maintain Equipmen	50,004
31-81-84-814-5812	Uniforms	600
Total Expenditures		160,359

ADULT HOCKEY LEAGUES

Revenue:

31-81-84-815-4105	League Fees	200,000
Total Revenue		\$ 200,000

RECREATION DEPARTMENT

**2022
Budget**

**FAMILY SPORTS CENTER:
ICE ARENA OPERATIONS**

Revenue:

31-81-84-818-4102	General Admissions	\$ 220,010
31-81-84-818-4157	Facility Rental	127,812
31-81-84-818-4201	Skate Rental	30,238
31-81-84-818-4202	Skate Sharpening	9,000
31-81-84-818-4271	Camp Revenue	5,004
31-81-84-818-4397	High School Hockey	236,352
Total Revenue		628,416

Expenditures:

31-81-84-818-5001	Full-Time Salaries	70,900
31-81-84-818-5002	Part-Time Salaries	92,736
31-81-84-818-5009	Fringe Benefits	32,129
31-81-84-818-5201	Office Supplies	200
31-81-84-818-5204	Postage	152
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	4,896
31-81-84-818-5511	Advertising	156
31-81-84-818-5803	Dues & Subscriptions	996
31-81-84-818-5812	Uniforms	1,000
31-81-84-818-5854	Mileage Reimbursement	456
Total Expenditures		\$ 367,671

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER: BIRTHDAY PARTIES

Revenue:

31-81-84-850-4190	Service Charges	\$ 4,041
31-81-84-850-4268	Parties/Groups (non tax)	34,393
Total Revenue		38,434

Expenditures:

31-81-84-850-5002	Part-Time Salaries	6,000
31-81-84-850-5007	Service Charge Compensation	4,051
31-81-84-850-5009	Fringe Benefits	598
31-81-84-850-5201	Office Supplies	100
31-81-84-850-5205	Program Supplies	1,950
31-81-84-850-5206	Food & Concession Supplies	2,196
31-81-84-850-5230	Printing/Copies	96
31-81-84-850-5403	Telephone	1,800
31-81-84-850-5812	Uniforms	450
Total Expenditures		17,241

CAMPS & CLINICS

Revenue:

31-81-84-851-4106	Class Revenue	120,000
Total Revenue		120,000

Expenditures:

31-81-84-851-5001	Full-Time Salaries	24,593
31-81-84-851-5002	Part-Time Salaries	23,998
31-81-84-851-5009	Fringe Benefits	11,008
31-81-84-851-5204	Postage	25
31-81-84-851-5205	Program Supplies	3,000
31-81-84-851-5206	Food & Concession Supplies	2,500
31-81-84-851-5230	Printing/Copies	50
31-81-84-851-5231	Trip and Tours Expense	3,500
31-81-84-851-5403	Telephone	456
31-81-84-851-5501	Contract Services	1,000
31-81-84-851-5805	Staff Development	500
31-81-84-851-5812	Uniforms	300
Total Expenditures		\$ 70,930

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER: FAMILY ENTERTAINMENT CENTER

Revenue:

31-81-84-870-4075	Lobby Rental Payment	\$ 50,000
31-81-84-870-4099	Miscellaneous	200
31-81-84-870-4102	General Admissions	50,003
31-81-84-870-4240	Token Sales	30,000
31-81-84-870-4241	Attractions	47,376
Total Revenue		177,579

Expenditures:

31-81-84-870-5001	Full-Time Salaries	52,000
31-81-84-870-5002	Part-Time Salaries	114,500
31-81-84-870-5009	Fringe Benefits	9,121
31-81-84-870-5116	Licensing	1,200
31-81-84-870-5201	Office Supplies	152
31-81-84-870-5204	Postage	100
31-81-84-870-5205	Program Supplies	3,000
31-81-84-870-5230	Printing/Copies	300
31-81-84-870-5400	Utilities Natural Gas	20,000
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		274,948

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:

31-81-83-818-5400	Utilities Natural Gas	6,996
31-81-83-818-5401	Utilities Electric	39,996
31-81-83-818-5402	Water & Sewer	504
31-81-83-818-5403	Telephone	2,004
Total Expenditures		\$ 49,500

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ICE ARENA ICE ARENA: GENERAL OPERATIONS

Revenue:

31-81-91-140-4075	Rental Income	\$ 18,500
31-81-91-140-4122	Concession Self-Operated	35,000
31-81-91-140-4124	Vending Self Operated	12,000
31-81-91-140-4150	Locker/Towel Rental	3,000
31-81-91-140-4360	Advertising	20,000
Total Revenue		88,500

Expenditures:

31-81-91-140-5001	Full-Time Salaries	163,930
31-81-91-140-5006	Concession Salary	15,004
31-81-91-140-5009	Fringe Benefits	43,636
31-81-91-140-5201	Office Supplies	1,500
31-81-91-140-5204	Postage	150
31-81-91-140-5205	Program Supplies	500
31-81-91-140-5206	Food & Concession Supplies	30,000
31-81-91-140-5230	Printing/Copies	1,200
31-81-91-140-5302	Minor Tools & Equipment	200
31-81-91-140-5400	Utilities Natural Gas	46,000
31-81-91-140-5401	Utilities Electric	400,000
31-81-91-140-5402	Water & Sewer	40,000
31-81-91-140-5511	Advertising	12,500
31-81-91-140-5701	Services/Materials to Maintain Facilities/I	12,000
31-81-91-140-5702	Service/Materials to Maintain Equipment	15,996
31-81-91-140-5803	Dues & Subscriptions	1,450
31-81-91-140-5812	Uniforms	550
31-81-91-140-5842	Repair Fund	5,000
31-81-91-140-5854	Mileage Reimbursement	300
Total Expenditures		789,916

FACILITY MAINTENANCE

Expenditures:

31-81-91-260-5001	Full-Time Salaries	131,500
31-81-91-260-5002	Part-Time Salaries	40,000
31-81-91-260-5009	Fringe Benefits	48,680
31-81-91-260-5501	Contractual Services	42,850
31-81-91-260-5701	Services/Materials to Maintain Facilities/I	10,500
31-81-91-260-5702	Service/Materials to Maintain Equipment	3,203
31-81-91-260-5812	Uniforms	300
Total Expenditures		\$ 277,033

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ICE ARENA ICE ARENA: SCHOOL AGE CHILD CARE

Revenue:

31-81-91-531-4106	Class Revenue	\$ 95,000
	Total Revenue	95,000

Expenditures:

31-81-91-531-5001	Full-Time Salaries	26,520
31-81-91-531-5002	Part-Time Salaries	24,000
31-81-91-531-5009	Fringe Benefits	11,034
31-81-91-531-5204	Postage	25
31-81-91-531-5205	Program Supplies	5,000
31-81-91-531-5206	Food & Concession Supplies	2,000
31-81-91-531-5230	Printing/Copies	25
31-81-91-531-5231	Trip and Tours Expense	4,000
31-81-91-531-5403	Telephone	456
31-81-91-531-5501	Contractual Services	756
31-81-91-531-5803	Dues & Subscriptions	450
31-81-91-531-5805	Staff Development	500
31-81-91-531-5812	Uniforms	300
31-81-91-531-5854	Mileage Reimbursement	300
	Total Expenditures	75,366

IN HOUSE HOCKEY

Revenue:

31-81-91-811-4105	League Fees	681,000
31-81-91-811-4145	Tournaments/Clinics	40,000
31-81-91-811-4216	Player Fees	14,880
	Total Revenue	735,880

Expenditures:

31-81-91-811-5001	Full-Time Salaries	73,760
31-81-91-811-5002	Part-Time Salaries	34,750
31-81-91-811-5009	Fringe Benefits	38,840
31-81-91-811-5134	Special Event Expense	8,980
31-81-91-811-5205	Program Supplies	15,580
31-81-91-811-5501	Contractual Services	95,768
31-81-91-811-5802	Promo, Publicity & Printing	2,200
31-81-91-811-5812	Uniforms	53,000
	Total Expenditures	\$ 322,878

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ICE ARENA: YOUTH TRAVEL HOCKEY

Revenue:

31-81-91-812-4200	Littleton Hockey Rental	\$ 280,000
31-81-91-812-4216	Player Fees	7,000
Total Revenue		287,000

FIGURE SKATING

Revenue:

31-81-91-813-4100	Pro Lesson Tickets	69,240
31-81-91-813-4106	Class Revenue	181,622
31-81-91-813-4197	Freestyle Skating	217,341
31-81-91-813-4254	ISI Revenue	7,566
Total Revenue		475,769

Expenditures:

31-81-91-813-5001	Full-Time Salaries	34,460
31-81-91-813-5002	Part-Time Salaries	40,100
31-81-91-813-5009	Fringe Benefits	12,368
31-81-91-813-5205	Program Supplies	1,000
31-81-91-813-5227	ISI Expense	1,800
31-81-91-813-5230	Printing/Copies	150
31-81-91-813-5503	Contractual Persons	4,000
31-81-91-813-5802	Promo, Publicity & Printing	200
31-81-91-813-5803	Dues & Subscriptions	1,200
31-81-91-813-5854	Mileage Reimbursement	1,200
Total Expenditures		96,478

ICE ARENA MAINTENANCE

Expenditures:

31-81-91-814-5002	Part-Time Salaries	148,004
31-81-91-814-5009	Fringe Benefits	14,790
31-81-91-814-5202	Motor Fuels & Lubricants	250
31-81-91-814-5203	Custodial Supplies	17,556
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	4,500
31-81-91-814-5812	Uniforms	1,500
Total Expenditures		\$ 198,760

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ICE ARENA: ADULT HOCKEY LEAGUES

Revenue:

31-81-91-815-4106	Class Revenue	\$ 6,070
31-81-91-815-4158	Adult Ice	126,155
31-81-91-815-4159	Adult Hockey	442,000
31-81-91-815-4216	Player Fees	35,000
Total Revenue		609,225

Expenditures:

31-81-91-815-5001	Full-Time Salaries	58,786
31-81-91-815-5002	Part-Time Salaries	40,000
31-81-91-815-5009	Fringe Benefits	28,323
31-81-91-815-5205	Program Supplies	17,214
31-81-91-815-5501	Contractual Services	115,000
31-81-91-815-5503	Contractual Persons	1,100
31-81-91-815-5803	Dues & Subscriptions	6,354
Total Expenditures		266,777

ICE ARENA OPERATIONS

Revenue:

31-81-91-818-4102	General Admissions	153,000
31-81-91-818-4157	Facility Rental	620,000
31-81-91-818-4201	Skate Rental	25,000
31-81-91-818-4396	Denver Figure Skating	48,200
Total Revenue		846,200

BIRTHDAY PARTIES

Revenue:

31-81-91-850-4268	Parties/Groups (non tax)	6,000
Total Revenue		6,000

Expenditures:

31-81-91-850-5002	Part-Time Salaries	1,000
31-81-91-850-5009	Fringe Benefits	150
31-81-91-850-5205	Program Supplies	750
31-81-91-850-5206	Food & Concession Supplies	500
31-81-91-850-5812	Uniforms	100
Total Expenditures		2,500

TOTAL ICE ARENAS REVENUE

5,218,783

TOTAL ICE ARENAS EXPENDITURES

3,942,076

NET REVENUE OVER EXPENDITURES

\$ 1,276,707

RECREATION DEPARTMENT

**2022
Budget**

BUCK RECREATION CENTER: OPERATIONS

Revenue:

31-82-52-140-4102	General Admission	\$ 87,508
31-82-52-140-4122	Concessions Self Operated	2,496
31-82-52-140-4125	Contractual Sales	5,496
31-82-52-140-4130	Pro Shop	3,000
31-82-52-140-4155	Pass Sales	170,004
31-82-52-140-4157	Facility Rental	24,996
Total Revenue		293,500

Expenditures:

31-82-52-140-5001	Full-Time Salaries	72,020
31-82-52-140-5002	Part-Time Salaries	130,000
31-82-52-140-5009	Fringe Benefits	59,687
31-82-52-140-5201	Office Supplies	1,500
31-82-52-140-5204	Postage	24
31-82-52-140-5205	Program Supplies	1,500
31-82-52-140-5206	Food & Concession Supplies	756
31-82-52-140-5208	Pro Shop Supplies	1,500
31-82-52-140-5230	Printing/Copies	5,004
31-82-52-140-5400	Utilities Natural Gas	30,996
31-82-52-140-5401	Utilities Electric	69,000
31-82-52-140-5402	Water & Sewer	20,004
31-82-52-140-5403	Telephone	12,996
31-82-52-140-5501	Contractual Services	2,700
31-82-52-140-5805	Staff Development	504
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	40,077
31-82-52-970-9002	Interest Buck Rec Ctr Equip Lease	1,407
Total Expenditures		\$ 450,475

RECREATION DEPARTMENT

**2022
Budget**

BUCK RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-52-260-5001	Full-Time Salaries	\$ 87,153
31-82-52-260-5002	Part-Time Salaries	20,280
31-82-52-260-5009	Fringe Benefits	32,920
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	51,996
31-82-52-260-5701	Serv/Mat to Maintain Facilities	18,000
31-82-52-260-5702	Ser/Mat to Maintain Equipment	12,000
31-82-52-260-5812	Uniforms	300
31-82-52-260-5854	Mileage Reimbursement	96
Total Expenditures		240,745

SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

Revenue:

31-82-52-510-4030	STAR Donations	8,004
31-82-52-510-4031	Douglas County Grant for STAR	12,996
31-82-52-510-4106	Class Revenue	30,000
Total Revenue		51,000

Expenditures:

31-82-52-510-5001	Full-Time Salaries	40,980
31-82-52-510-5002	Part-Time Salaries	5,500
31-82-52-510-5009	Fringe Benefits	14,596
31-82-52-510-5108	STAR Donation Expenditures	504
31-82-52-510-5204	Postage	15
31-82-52-510-5205	Program Supplies	2,496
31-82-52-510-5231	Trip and Tours Expense	2,496
31-82-52-510-5501	Contractual Services	2,004
31-82-52-510-5805	Staff Development	150
31-82-52-510-5812	Uniforms	150
31-82-52-510-5854	Mileage Reimbursement	300
Total Expenditures		\$ 69,191

RECREATION DEPARTMENT

**2022
Budget**

BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-82-52-511-4266	Sponsorship Revenue	\$ 1,000
31-82-52-511-4269	Trips and Tours Revenue	64,000
Total Revenue		65,000

Expenditures:

31-82-52-511-5002	Part-Time Salaries	35,312
31-82-52-511-5009	Fringe Benefits	3,498
31-82-52-511-5201	Office Supplies	96
31-82-52-511-5204	Postage	96
31-82-52-511-5205	Program Supplies	300
31-82-52-511-5230	Printing/Copies	2,000
31-82-52-511-5231	Trips and Tour Expense	20,004
31-82-52-511-5805	Staff Development	150
31-82-52-511-5812	Uniform	150
31-82-52-511-5854	Mileage Reimbursement	204
Total Expenditures		61,810

ARTS AND ENRICHMENT

Revenue:

31-82-52-520-4106	Class Revenue	24,000
31-82-52-520-4125	Contractual Sales Revenue	28,000
31-82-52-520-4205	Theatre Revenue	4,500
31-82-52-520-4208	Special Events Revenue	1,500
Total Revenue		58,000

Expenditures:

31-82-52-520-5001	Full-Time Salaries	6,990
31-82-52-520-5002	Part-Time Salaries	20,000
31-82-52-520-5009	Fringe Benefits	3,613
31-82-52-520-5201	Office Supplies	100
31-82-52-520-5205	Program Supplies	1,500
31-82-52-520-5230	Printing/Copies	25
31-82-52-520-5503	Contractual Persons (A/P Only)	19,600
Total Expenditures		\$ 51,828

RECREATION DEPARTMENT

**2022
Budget**

**BUCK RECREATION CENTER:
SCHOOL AGE CHILD CARE**

Revenue:

31-82-52-531-4106	Class Revenue	\$ 67,500
	Total Revenue	67,500

Expenditures:

31-82-52-531-5001	Full-Time Salaries	24,600
31-82-52-531-5002	Part-Time Salaries	24,999
31-82-52-531-5009	Fringe Benefits	11,105
31-82-52-531-5204	Postage	25
31-82-52-531-5205	Program Supplies	3,999
31-82-52-531-5206	Food & Concession Supplies	1,500
31-82-52-531-5230	Printing/Copies	99
31-82-52-531-5231	Trip and Tours Expense	3,000
31-82-52-531-5403	Telephone	504
31-82-52-531-5501	Contractual Services	600
31-82-52-531-5803	Dues & Subscriptions	399
31-82-52-531-5805	Staff Development	550
31-82-52-531-5812	Uniforms	250
31-82-52-531-5854	Mileage Reimbursement	300
	Total Expenditures	\$ 71,930

RECREATION DEPARTMENT

**2022
Budget**

BUCK RECREATION CENTER: FITNESS

Revenue:

31-82-52-830-4100	Pro Lesson Tickets	\$ 41,000
31-82-52-830-4106	Class Revenue	38,000
31-82-52-830-4242	Renew/Active Program	50,000
31-82-52-830-4252	Silver & Fit Program	2,500
31-82-52-830-4255	Silver Sneakers Program	110,000
31-82-52-830-4257	Contracted Fitness	4,000
31-82-52-830-4261	Registered Fitness	50,000
Total Revenue		295,500

Expenditures:

31-82-52-830-5001	Full-Time Salaries	63,985
31-82-52-830-5002	Part-Time Salaries	110,004
31-82-52-830-5009	Fringe Benefits	40,286
31-82-52-830-5205	Program Supplies	2,496
31-82-52-830-5230	Printing/Copies	375
31-82-52-830-5503	Contractual Persons (Accounts Payable)	2,400
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		\$ 220,946

RECREATION DEPARTMENT

**2022
Budget**

BUCK RECREATION CENTER: AQUATICS

Revenue:

31-82-52-840-4100	Pro Lessons	\$ 6,000
31-82-52-840-4102	General Admission	70,000
31-82-52-840-4106	Class Revenue	65,000
31-82-52-840-4268	Parties	8,500
31-82-52-840-4277	Red Cross Training Revenue	7,000
Total Revenue		156,500

Expenditures:

31-82-52-840-5001	Full-Time Salaries	66,257
31-82-52-840-5002	Part-Time Salaries	171,002
31-82-52-840-5009	Fringe Benefits	37,718
31-82-52-840-5205	Program Supplies	2,256
31-82-52-840-5207	Chemical Supplies	15,996
31-82-52-840-5230	Printing/Copies	228
31-82-52-840-5400	Utilities Natural Gas	30,000
31-82-52-840-5401	Utilities Electric	51,996
31-82-52-840-5453	Red Cross Fees	3,300
31-82-52-840-5507	Computer Software Maintenance	750
31-82-52-840-5701	Services/Materials to Maintain Facilities	3,996
31-82-52-840-5702	Srv/Mat to Maintain Equipment	3,996
31-82-52-840-5812	Uniforms	1,000
31-82-52-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 388,795

RECREATION DEPARTMENT

**2022
Budget**

LONE TREE RECREATION CENTER: GENERAL OPERATIONS

Revenue:

31-82-80-140-4102	General Admission	\$ 95,000
31-82-80-140-4125	Contractual Sales	3,500
31-82-80-140-4130	Pro Shop Sales	2,000
31-82-80-140-4155	Pass Sales	215,000
31-82-80-140-4157	Facility Rental	35,000
Total Revenue		350,500

Expenditures:

31-82-80-140-5001	Full-Time Salaries	70,616
31-82-80-140-5002	Part-Time Salaries	130,000
31-82-80-140-5009	Fringe Benefits	33,210
31-82-80-140-5201	Office Supplies	500
31-82-80-140-5204	Postage	47
31-82-80-140-5205	Program Supplies	1,500
31-82-80-140-5208	Pro Shop Supplies	1,200
31-82-80-140-5230	Printing/Copies	5,004
31-82-80-140-5400	Utilities Natural Gas	18,000
31-82-80-140-5401	Utilities Electric	45,000
31-82-80-140-5402	Water & Sewer	14,000
31-82-80-140-5403	Telephone	12,000
31-82-80-140-5501	Contractual Services	4,500
31-82-80-140-5805	Staff Development	504
31-82-80-140-5812	Uniforms	500
31-82-80-140-5854	Mileage Reimbursement	996
31-82-80-970-9001	Principal LT Rec Ctr Equip Lease	46,587
31-82-80-970-9002	Interest LT Rec Ctr Equip Lease	3,742
Total Expenditures		\$ 387,906

RECREATION DEPARTMENT

**2022
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:

31-82-80-260-5001	Full-Time Salaries	\$ 92,302
31-82-80-260-5002	Part-Time Salaries	27,000
31-82-80-260-5009	Fringe Benefits	31,357
31-82-80-260-5201	Office Supplies	204
31-82-80-260-5203	Custodial Supplies	15,000
31-82-80-260-5204	Postage	48
31-82-80-260-5404	Trash Collection	2,496
31-82-80-260-5501	Contractual Services	35,000
31-82-80-260-5701	Serv/Mat. to Maintain Facilities	18,000
31-82-80-260-5702	Ser/Mat to Maintain Equipment	12,000
31-82-80-260-5812	Uniforms	400
31-82-80-260-5854	Mileage Reimbursement	504
Total Expenditures		234,311

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	80,000
31-82-80-520-4125	Contractual Sales Revenue	14,000
31-82-80-520-4205	Theatre Revenue	2,000
31-82-80-520-4208	Special Events Revenue	10,000
Total Revenue		112,000

Expenditures:

31-82-80-520-5001	Full-Time Salaries	57,472
31-82-80-520-5002	Part-Time Salaries	38,000
31-82-80-520-5009	Fringe Benefits	22,561
31-82-80-520-5201	Office Supplies	75
31-82-80-520-5205	Program Supplies	14,000
31-82-80-520-5230	Printing/Copies	50
31-82-80-520-5503	Contractual Persons	9,800
31-82-80-520-5854	Mileage Reimbursement	300
Total Expenditures		\$ 142,258

RECREATION DEPARTMENT

**2022
Budget**

LONE TREE RECREATION CENTER: SCHOOL AGE CHILD CARE

Revenue:

31-82-80-531-4106	Class Revenue	\$ 105,000
	Total Revenue	105,000

Expenditures:

31-82-80-531-5001	Full-Time Salaries	25,136
31-82-80-531-5002	Part-Time Salaries	47,000
31-82-80-531-5009	Fringe Benefits	13,512
31-82-80-531-5204	Postage	24
31-82-80-531-5205	Program Supplies	3,000
31-82-80-531-5206	Food & Concession Supplies	1,251
31-82-80-531-5230	Printing/Copies	100
31-82-80-531-5231	Trip and Tours Expense	3,000
31-82-80-531-5403	Telephone	996
31-82-80-531-5501	Contractual Services	997
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	504
	Total Expenditures	96,770

CHILD DISCOVERY TIME

Revenue:

31-82-80-532-4106	Class Revenue	95,000
	Total Revenue	95,000

Expenditures:

31-82-80-532-5001	Full-Time Salaries	24,590
31-82-80-532-5002	Part-Time Salaries	55,002
31-82-80-532-5009	Fringe Benefits	14,120
31-82-80-532-5204	Postage	49
31-82-80-532-5205	Program Supplies	2,500
31-82-80-532-5230	Printing/Copies	48
31-82-80-532-5501	Contractual Services	696
31-82-80-532-5805	Staff Development	400
	Total Expenditures	\$ 97,405

RECREATION DEPARTMENT

**2022
Budget**

LONE TREE RECREATION CENTER: FITNESS

Revenue:

31-82-80-830-4100	Pro Lessons Tickets	\$ 50,000
31-82-80-830-4106	Class Revenue	43,000
31-82-80-830-4242	Renew/Active Program	40,000
31-82-80-830-4252	Silver & Fit Program	2,000
31-82-80-830-4255	Silver Sneakers Program	80,000
31-82-80-830-4261	Registered Fitness	45,000
31-82-80-830-4262	Martial Arts	35,000
Total Revenue		295,000

Expenditures:

31-82-80-830-5001	Full-Time Salaries	62,660
31-82-80-830-5002	Part-Time Salaries	120,000
31-82-80-830-5009	Fringe Benefits	20,572
31-82-80-830-5205	Program Supplies	2,496
31-82-80-830-5230	Printing/Copies	375
31-82-80-830-5503	Contractual Persons	21,000
31-82-80-830-5805	Staff Development	500
31-82-80-830-5812	Uniforms	300
31-82-80-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 228,403

RECREATION DEPARTMENT

**2022
Budget**

LONE TREE RECREATION CENTER: AQUATICS

Revenue:

31-82-80-840-4100	Pro Lesson Tickets	\$ 4,000
31-82-80-840-4102	General Admissions	70,000
31-82-80-840-4106	Class Revenue	58,000
31-82-80-840-4268	Parties/Groups	25,000
31-82-80-840-4277	Red Cross Training Revenue	8,000
Total Revenue		165,000

Expenditures:

31-82-80-840-5001	Full-Time Salaries	64,401
31-82-80-840-5002	Part-Time Salaries	150,000
31-82-80-840-5009	Fringe Benefits	37,780
31-82-80-840-5205	Program Supplies	2,256
31-82-80-840-5207	Chemical Supplies	15,000
31-82-80-840-5230	Printing/Copies	204
31-82-80-840-5400	Utilities Natural Gas	29,004
31-82-80-840-5401	Utilities Electric	66,996
31-82-80-840-5403	Telephone	552
31-82-80-840-5453	Red Cross Fees	2,500
31-82-80-840-5507	Computer Software Maintenance	750
31-82-80-840-5701	Service/Material To Maintain Facilities/E	3,996
31-82-80-840-5702	Service/Materials to Maintain Equipmen	3,996
31-82-80-840-5812	Uniforms	750
31-82-80-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 378,485

RECREATION DEPARTMENT

**2022
Budget**

GOODSON RECREATION CENTER: OPERATIONS

Revenue:

31-82-81-140-4102	General Admission	\$ 42,000
31-82-81-140-4125	Contractual Sales	6,000
31-82-81-140-4130	Pro Shop Sales	1,500
31-82-81-140-4155	Pass Sales	245,000
31-82-81-140-4157	Facility Rental	20,000
31-82-81-140-4266	Sponsorship Revenue	1,000
Total Revenue		315,500

Expenditures:

31-82-81-140-5001	Full-Time Salaries	64,816
31-82-81-140-5002	Part-Time Salaries	139,992
31-82-81-140-5009	Fringe Benefits	39,660
31-82-81-140-5201	Office Supplies	1,296
31-82-81-140-5204	Postage	52
31-82-81-140-5205	Program Supplies	4,500
31-82-81-140-5208	Pro Shop Supplies	1,000
31-82-81-140-5230	Printing/Copies	4,500
31-82-81-140-5400	Utilities Natural Gas	29,004
31-82-81-140-5401	Utilities Electric	60,000
31-82-81-140-5402	Water & Sewer	22,500
31-82-81-140-5403	Telephone	20,004
31-82-81-140-5501	Contractual Services	2,496
31-82-81-140-5805	Staff Development	500
31-82-81-140-5812	Uniforms	752
31-82-81-140-5854	Mileage Reimbursement	750
31-82-81-970-9001	Principal Goodson Equipment Lease	40,066
31-82-81-970-9002	Interest Goodson Equipment Lease	2,020
Total Expenditures		433,908

MAINTENANCE

Expenditures:

31-82-81-260-5001	Full-Time Salaries	187,538
31-82-81-260-5002	Part-Time Salaries	9,984
31-82-81-260-5009	Fringe Benefits	74,080
31-82-81-260-5201	Office Supplies	100
31-82-81-260-5203	Custodial Supplies	20,004
31-82-81-260-5404	Trash Collection	3,504
31-82-81-260-5501	Contractual Services	48,000
31-82-81-260-5701	Serv/Mat. to Maintain Building	20,004
31-82-81-260-5702	Ser/Mat to Maintain Equipment	18,000
31-82-81-260-5812	Uniforms	400
Total Expenditures		\$ 381,614

RECREATION DEPARTMENT

**2022
Budget**

GOODSON RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

31-82-81-520-4099	Clay	\$ 29,000
31-82-81-520-4106	Class Revenue	205,000
31-82-81-520-4125	Contractual Sales Revenue	36,000
31-82-81-520-4208	Special Event Revenue	5,700
Total Revenue		275,700

Expenditures:

31-82-81-520-5001	Full-Time Salaries	82,940
31-82-81-520-5002	Part-Time Salaries	100,000
31-82-81-520-5009	Fringe Benefits	37,283
31-82-81-520-5201	Office Supplies	400
31-82-81-520-5205	Program Supplies	27,000
31-82-81-520-5230	Printing/Copies	100
31-82-81-520-5503	Contractual Persons	25,200
31-82-81-520-5854	Mileage Reimbursement	500
Total Expenditures		273,423

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	25,136
31-82-81-531-5002	Part-Time Salaries	47,005
31-82-81-531-5009	Fringe Benefits	13,505
31-82-81-531-5204	Postage	24
31-82-81-531-5205	Program Supplies	3,000
31-82-81-531-5206	Food & Concession Supplies	1,251
31-82-81-531-5230	Printing/Copies	99
31-82-81-531-5231	Trip and Tours Expense	3,000
31-82-81-531-5403	Telephone	999
31-82-81-531-5501	Contractual Services	999
31-82-81-531-5805	Staff Development	501
31-82-81-531-5812	Uniforms	399
31-82-81-531-5854	Mileage Reimbursements	501
Total Expenditures		\$ 96,419

RECREATION DEPARTMENT

**2022
Budget**

**GOODSON RECREATION CENTER:
CHILD DISCOVERY TIME**

Revenue:

31-82-81-532-4106	Class Revenue	\$ 155,000
	Total Revenue	155,000

Expenditures:

31-82-81-532-5001	Full-Time Salaries	24,590
31-82-81-532-5002	Part-Time Salaries	70,000
31-82-81-532-5009	Fringe Benefits	15,609
31-82-81-532-5201	Office Supplies	100
31-82-81-532-5204	Postage	204
31-82-81-532-5205	Program Supplies	3,000
31-82-81-532-5230	Printing/Copies	252
31-82-81-532-5403	Telephone	150
31-82-81-532-5501	Contractual Services	1,000
31-82-81-532-5805	Staff Development	500
	Total Expenditures	\$ 115,405

RECREATION DEPARTMENT

**2022
Budget**

GOODSON RECREATION CENTER: GYMNASTICS

Revenue:

31-82-81-820-4030	Gymnastics Donations	\$ 4,000
31-82-81-820-4100	Pro Lesson Tickets	17,000
31-82-81-820-4105	League Fees	115,000
31-82-81-820-4106	Class Revenue	190,000
31-82-81-820-4130	Pro Shop Revenue	10,000
31-82-81-820-4251	Drop In Revenue	25,000
31-82-81-820-4268	Parties/Groups	35,000
31-82-81-820-4271	Camp Revenue	14,000
Total Revenue		410,000

Expenditures:

31-82-81-820-5001	Full-Time Salaries	60,291
31-82-81-820-5002	Part-Time Salaries	160,000
31-82-81-820-5009	Fringe Benefits	39,710
31-82-81-820-5108	Gymnastics Donations Expense	2,000
31-82-81-820-5201	Office Supplies	150
31-82-81-820-5204	Postage	10
31-82-81-820-5205	Program Supplies	3,000
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	2,500
31-82-81-820-5401	Utilities Electric	10,000
31-82-81-820-5403	Telephone	10
31-82-81-820-5503	Contractual Persons	2,500
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	500
31-82-81-820-5854	Mileage Reimbursement	500
Total Expenditures		\$ 302,946

RECREATION DEPARTMENT

**2022
Budget**

GOODSON RECREATION CENTER: FITNESS

Revenue:

31-82-81-830-4100	Pro Lesson Tickets	\$ 125,000
31-82-81-830-4106	Class Revenue	75,000
31-82-81-830-4242	Renew/Active Program	55,000
31-82-81-830-4252	Silver & Fit Program	3,000
31-82-81-830-4255	Silver Sneakers Program	135,000
31-82-81-830-4257	Contracted Fitness	35,000
31-82-81-830-4261	Registered Fitness	60,000
31-82-81-830-4262	Martial Arts	28,000
31-82-81-830-4264	Massage	25,000
31-82-81-830-4272	Physical Therapy	1,500
Total Revenue		542,500

Expenditures:

31-82-81-830-5001	Full-Time Salaries	34,968
31-82-81-830-5002	Part-Time Salaries	220,000
31-82-81-830-5009	Fringe Benefits	37,328
31-82-81-830-5201	Office Supplies	400
31-82-81-830-5204	Postage	10
31-82-81-830-5205	Program Supplies	3,996
31-82-81-830-5230	Printing/Copies	500
31-82-81-830-5503	Contractual Persons	55,000
31-82-81-830-5805	Staff Development	1,000
31-82-81-830-5812	Uniforms	300
31-82-81-830-5854	Mileage Reimbursement	750
Total Expenditures		\$ 354,252

RECREATION DEPARTMENT

**2022
Budget**

GOODSON RECREATION CENTER: AQUATICS

Revenue:

31-82-81-840-4100	Pro Lesson Tickets	\$ 10,000
31-82-81-840-4102	General Admissions	75,000
31-82-81-840-4106	Class Revenue	90,000
31-82-81-840-4119	Competitive Teams	7,000
31-82-81-840-4268	Parties/Groups	15,000
31-82-81-840-4277	Red Cross Training Revenue	8,000
Total Revenue		205,000

Expenditures:

31-82-81-840-5001	Full-Time Salaries	109,434
31-82-81-840-5002	Part-Time Salaries	140,990
31-82-81-840-5009	Fringe Benefits	61,270
31-82-81-840-5205	Program Supplies	2,253
31-82-81-840-5207	Chemical Supplies	9,000
31-82-81-840-5230	Printing/Copies	300
31-82-81-840-5400	Utilities Natural Gas	17,004
31-82-81-840-5401	Utilities Electric	24,504
31-82-81-840-5453	Red Cross Fees	5,000
31-82-81-840-5507	Computer Software Maintenance	750
31-82-81-840-5701	Services/Materials to Maintain Facilities/	3,996
31-82-81-840-5702	Ser/Mat to Maintain Equipment	3,756
31-82-81-840-5812	Uniforms	750
31-82-81-840-5854	Mileage Reimbursement	399
Total Expenditures		\$ 379,406

RECREATION DEPARTMENT

**2022
Budget**

SHERIDAN RECREATION CENTER: OPERATIONS

Revenue:

31-82-82-140-4102	General Admission	\$ 3,031
31-82-82-140-4125	Contractual Sales	2,416
31-82-82-140-4155	Pass Sales	13,439
31-82-82-140-4157	Facility Rental	28,000
Total Revenue		46,886

Expenditures:

31-82-82-140-5001	Full-Time Salaries	69,458
31-82-82-140-5002	Part-Time Salaries	32,824
31-82-82-140-5009	Fringe Benefits	25,866
31-82-82-140-5054	Sheridan Occupation Tax	93
31-82-82-140-5205	Program Supplies	1,250
31-82-82-140-5400	Utilities Natural Gas	6,323
31-82-82-140-5401	Utilities Electric	14,000
31-82-82-140-5402	Water & Sewer	2,005
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		158,395

MAINTENANCE

Expenditures:

31-82-82-260-5001	Full-Time Salaries	43,394
31-82-82-260-5009	Fringe Benefits	19,653
31-82-82-260-5054	Sheridan Occupation Tax	36
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	877
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		\$ 81,260

RECREATION DEPARTMENT

**2022
Budget**

SHERIDAN RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

31-82-82-520-4106	Class Revenue	\$ 12,000
31-82-82-520-4125	Contractual Sales Revenue	6,000
31-82-82-520-4208	Special Event Revenue	2,000
Total Revenue		20,000

Expenditures:

31-82-82-520-5002	Part-Time Salaries	8,000
31-82-82-520-5009	Fringe Benefits	800
31-82-82-520-5201	Office Supplies	50
31-82-82-520-5205	Program Supplies	2,000
31-82-82-520-5230	Printing/Copies	50
31-82-82-520-5503	Contractual Persons	4,200
31-82-82-520-5854	Mileage Reimbursement	100
Total Expenditures		15,200

FITNESS

Revenue:

31-82-82-830-4242	Renew/Active Program	5,500
31-82-82-830-4252	Silver & Fit Program	750
31-82-82-830-4255	Silver Sneakers Program	18,000
Total Revenue		24,250

Expenditures:

31-82-82-830-5002	Part-Time Salaries	3,000
31-82-82-830-5009	Fringe Benefits	300
31-82-82-830-5205	Programs Supplies	500
Total Expenditures		3,800

TOTAL RECREATION CENTERS REVENUE	4,219,336
TOTAL RECREATION CENTERS EXPENDITURES	5,717,286
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (1,497,950)

RECREATION DEPARTMENT

**2022
Budget**

ATHLETICS GENERAL OPERATIONS

Revenue:

31-83-01-140-4104	Grass Field Rental	\$ 250,124
31-83-01-140-4105	Synthetic Fields	18,400
31-83-01-140-4125	Contractual Sales	1,400
31-83-01-140-4135	Reimbursement - Portalet	35,000
Total Revenue		304,924

Expenditures:

31-83-01-140-5001	Full-Time Salaries	49,512
31-83-01-140-5002	Part-Time Salaries	5,070
31-83-01-140-5009	Fringe Benefits	13,975
31-83-01-140-5201	Office Supplies	50
31-83-01-140-5205	Program Supplies	6,000
31-83-01-140-5403	Telephone	1,500
31-83-01-140-5450	Portalets	45,000
31-83-01-140-5451	School Charges	12,000
31-83-01-140-5702	Services/Materials to Maintain Equipmen	8,000
31-83-01-140-5805	Staff Development	1,000
31-83-01-140-5812	Uniforms	1,000
31-83-01-140-5854	Mileage Reimbursement	750
Total Expenditures		143,857

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 DEPARTMENT

**2022
Budget**

ATHLETICS YOUTH BASEBALL

Revenue:

31-83-61-610-4105	League Fees	\$ 113,835
31-83-61-610-4266	Sponsorship Revenue	4,000
Total Revenue		117,835

Expenditures:

31-83-61-610-5001	Full-Time Salaries	41,830
31-83-61-610-5002	Part-Time Salaries	16,866
31-83-61-610-5009	Fringe Benefits	11,778
31-83-61-610-5106	Merchant Vendor Fees	3,415
31-83-61-610-5201	Office Supplies	50
31-83-61-610-5205	Program Supplies	22,567
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		98,256

ADULT SOFTBALL

Revenue:

31-83-61-611-4105	League Fees	159,470
Total Revenue		159,470

Expenditures:

31-83-61-611-5001	Full-Time Salaries	38,334
31-83-61-611-5002	Part-Time Salaries	19,976
31-83-61-611-5009	Fringe Benefits	13,520
31-83-61-611-5106	Merchant Vendor Fees	4,644
31-83-61-611-5201	Office Supplies	100
31-83-61-611-5205	Program Supplies	10,000
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		\$ 185,504

RECREATION DEPARTMENT

**2022
Budget**

ATHLETICS VOLLEYBALL

Revenue:

31-83-61-620-4105	League Fees	\$ 19,952
	Total Revenue	19,952

Expenditures:

31-83-61-620-5001	Full-Time Salaries	9,133
31-83-61-620-5002	Part-Time Salaries	728
31-83-61-620-5009	Fringe Benefits	1,754
31-83-61-620-5106	Merchant Vendor Fees	558
31-83-61-620-5205	Program Supplies	3,935
	Total Expenditures	16,108

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	1,096
31-83-61-621-5002	Part-Time Salaries	3,432
31-83-61-621-5009	Fringe Benefits	671
31-83-61-621-5106	Merchant Vendor Fees	212
31-83-61-621-5205	Program Supplies	1,100
	Total Expenditures	6,511

TRACK

Revenue:

31-83-61-625-4106	Class Revenue	86,103
31-83-61-625-4130	Merchandise Sales	1,200
31-83-61-625-4266	Sponsorship Revenue	2,575
	Total Revenue	89,878

Expenditures:

31-83-61-625-5001	Full-Time Salaries	17,582
31-83-61-625-5002	Part-Time Salaries	10,543
31-83-61-625-5009	Fringe Benefits	6,390
31-83-61-625-5106	Merchant Vendor Fees	30
31-83-61-625-5205	Program Supplies	31,911
31-83-61-625-5403	Telephone	564
31-83-61-625-5450	Portalets	1,455
31-83-61-625-5503	Contractual Persons	9,885
31-83-61-625-5802	Promo, Publicity & Printing	1,870
31-83-61-625-5805	Staff Development	81
31-83-61-625-5854	Mileage Reimbursement	100
	Total Expenditures	\$ 80,411

RECREATION DEPARTMENT

**2022
Budget**

ATHLETICS ADULT BASKETBALL

Revenue:

31-83-61-630-4105	League Fees	\$ 65,219
	Total Revenue	65,219

Expenditures:

31-83-61-630-5001	Full-Time Salaries	15,335
31-83-61-630-5002	Part-Time Salaries	22,384
31-83-61-630-5009	Fringe Benefits	6,846
31-83-61-630-5106	Merchant Vendor Fees	1,826
31-83-61-630-5205	Program Supplies	2,100
31-83-61-630-5503	Contractual Persons	15,008
	Total Expenditures	63,499

YOUTH BASKETBALL

Revenue:

31-83-61-631-4105	League Fees	141,754
31-83-61-631-4106	Class Revenue	13,586
31-83-61-631-4266	Sponsorship Revenue	800
	Total Revenue	156,140

Expenditures:

31-83-61-631-5001	Full-Time Salaries	57,101
31-83-61-631-5002	Part-Time Salaries	17,024
31-83-61-631-5009	Fringe Benefits	15,466
31-83-61-631-5106	Merchant Vendor Fees	3,626
31-83-61-631-5205	Program Supplies	9,190
31-83-61-631-5403	Telephone	575
31-83-61-631-5503	Contractual Persons	19,674
31-83-61-631-5854	Mileage Reimbursement	250
	Total Expenditures	\$ 122,906

RECREATION DEPARTMENT

**2022
Budget**

ATHLETICS PICKLEBALL

Revenue:

31-83-61-655-4105	Leagues/tournaments	\$ 8,910
31-83-61-655-4106	Clinics/Bootcamps	14,985
31-83-61-655-4140	Court Reservations	8,630
Total Revenue		32,525

Expenditures:

31-83-61-655-5001	Full-Time Salaries	5,005
31-83-61-655-5002	Part-Time Salaries	7,725
31-83-61-655-5009	Fringe Benefits	2,338
31-83-61-655-5106	Merchant Vending Fees	550
31-83-61-655-5205	Program Supplies	3,852
Total Expenditures		19,470

ADULT LACROSSE

Revenue:

31-83-61-670-4105	League Fees	13,280
Total Revenue		13,280

Expenditures:

31-83-61-670-5002	Part-Time Salaries	6,843
31-83-61-670-5009	Fringe Benefits	688
31-83-61-670-5106	Merchant Vendor Fees	372
31-83-61-670-5205	Program Supplies	1,296
Total Expenditures		\$ 9,199

RECREATION DEPARTMENT

**2022
Budget**

ATHLETICS YOUTH LACROSSE

Revenue:

31-83-61-671-4105	League Fees	\$ 176,670
31-83-61-671-4106	Class Revenue	26,495
Total Revenue		203,165

Expenditures:

31-83-61-671-5001	Full-Time Salaries	43,796
31-83-61-671-5002	Part-Time Salaries	36,466
31-83-61-671-5009	Fringe Benefits	11,704
31-83-61-671-5106	Merchant Vendor Fees	4,944
31-83-61-671-5205	Program Supplies	45,564
31-83-61-671-5450	Portalets	3,804
31-83-61-671-5503	Contractual Persons	18,648
31-83-61-671-5702	Services/Materials to Maintain Equipmen	252
31-83-61-671-5854	Mileage Reimbursement	48
Total Expenditures		165,226

YOUTH FLAG FOOTBALL

Revenue:

31-83-61-691-4105	League Fees	81,990
Total Revenue		81,990

Expenditures:

31-83-61-691-5001	Full-Time Salaries	20,027
31-83-61-691-5002	Part-Time Salaries	14,056
31-83-61-691-5009	Fringe Benefits	7,663
31-83-61-691-5106	Merchant Vendor Fees	2,460
31-83-61-691-5205	Program Supplies	8,350
31-83-61-691-5450	Portalets	2,100
31-83-61-691-5517	Constant Contact	120
Total Expenditures		\$ 54,776

RECREATION DEPARTMENT

**2022
Budget**

ATHLETICS CAMPS & CLINICS

Revenue:

31-83-61-851-4106	Class Revenue	\$ 76,500
31-83-61-851-4257	Contracted Programs	14,525
Total Revenue		91,025

Expenditures:

31-83-61-851-5001	Full-Time Salaries	44,334
31-83-61-851-5002	Part-Time Salaries	20,323
31-83-61-851-5009	Fringe Benefits	11,938
31-83-61-851-5205	Program Supplies	2,243
31-83-61-851-5503	Contractual Persons	2,905
31-83-61-851-5805	Staff Development	189
31-83-61-851-5854	Mileage Reimbursement	200
Total Expenditures		82,132

ATHLETICS REVENUE

1,343,813

ATHLETICS EXPENDITURES

1,048,455

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 295,358

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

Revenue:

31-83-84-140-4104	Athletic Field Rental	\$ 222,492
31-83-84-140-4125	Contractual Sales	1,404
31-83-84-140-4360	Advertising	2,004
Total Revenue		225,900

Expenditures:

31-83-84-140-5001	Full-Time Salaries	112,911
31-83-84-140-5002	Part-Time Salaries	24,856
31-83-84-140-5009	Fringe Benefits	48,328
31-83-84-140-5201	Office Supplies	300
31-83-84-140-5203	Custodial Supplies	6,504
31-83-84-140-5205	Program Supplies	1,056
31-83-84-140-5230	Printing/Copies	348
31-83-84-140-5400	Utilities Natural Gas	50,004
31-83-84-140-5401	Utilities Electric	24,000
31-83-84-140-5402	Water & Sewer	3,504
31-83-84-140-5403	Telephone	204
31-83-84-140-5701	Ser/Mat to Maint Facilities/Building	3,504
31-83-84-140-5702	Services/Materials to Maintain Equipmen	2,004
31-83-84-140-5804	Rent/Lease Expense	39,348
31-83-84-140-5812	Uniforms	500
31-83-84-140-5854	Mileage Reimbursement	250
Total Expenditures		317,621

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	15,490
31-83-84-660-5009	Fringe Benefits	1,548
31-83-84-660-5106	Merchant Vendor Fees	2,004
31-83-84-660-5205	Program Supplies	1,704
31-83-84-660-5503	Contractual Persons	6,504
Total Expenditures		\$ 27,250

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:

31-83-84-661-4105	League Fees	\$ 132,600
	Total Revenue	132,600

Expenditures:

31-83-84-661-5002	Part-Time Salaries	20,456
31-83-84-661-5009	Fringe Benefits	2,042
31-83-84-661-5106	Merchant Vending Fees	3,708
31-83-84-661-5205	Program Supplies	400
	Total Expenditures	26,606

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	2,490
31-83-84-670-5009	Fringe Benefits	248
31-83-84-670-5106	Merchant Vendor Fees	216
31-83-84-670-5205	Program Supplies	576
	Total Expenditures	3,530

YOUTH LACROSSE

Revenue:

31-83-84-671-4105	League Fees	49,500
	Total Revenue	49,500

Expenditures:

31-83-84-671-5001	Full-Time Salaries	7,201
31-83-84-671-5002	Part-Time Salaries	13,234
31-83-84-671-5009	Fringe Benefits	2,588
31-83-84-671-5106	Merchant Vendor Fees	1,392
31-83-84-671-5205	Program Supplies	300
	Total Expenditures	\$ 24,715

RECREATION DEPARTMENT

**2022
Budget**

FAMILY SPORTS CENTER DOME: ADULT FLAG FOOTBALL

Revenue:

31-83-84-690-4105	League Fees	\$ 10,000
	Total Revenue	10,000

Expenditures:

31-83-84-690-5002	Part-Time Salaries	5,400
31-83-84-690-5009	Fringe Benefits	544
31-83-84-690-5106	Merchant Vendor Fees	276
31-83-84-690-5205	Program Supplies	300
	Total Expenditures	6,520

CAMPS & CLINICS

Revenue:

31-83-84-851-4106	Class Revenue	38,500
	Total Revenue	38,500

Expenditures:

31-83-84-851-5002	Part-Time Salaries	1,493
31-83-84-851-5009	Fringe Benefits	154
31-83-84-851-5205	Program Supplies	350
31-83-84-851-5503	Contractual Persons	16,248
	Total Expenditures	18,245

FSC ATHLETIC REVENUE

546,950

FSC ATHLETIC EXPENDITURES

424,487

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 122,463

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ATHLETICS: GENERAL OPERATIONS

Revenue:

31-83-91-140-4102	General Admissions	\$ 32,000
31-83-91-140-4104	Athletic Field & Gym Rental	399,996
31-83-91-140-4125	Contractual Sales	114,996
31-83-91-140-4130	Pro Shop Sales	500
31-83-91-140-4155	Pass Sales	5,004
31-83-91-140-4157	Facility Rental	15,000
31-83-91-140-4360	Advertising	2,004
Total Revenue		569,500

Expenditures:

31-83-91-140-5001	Full-Time Salaries	162,112
31-83-91-140-5002	Part-Time Salaries	186,004
31-83-91-140-5009	Fringe Benefits	40,003
31-83-91-140-5201	Office Supplies	252
31-83-91-140-5203	Custodial Supplies	23,004
31-83-91-140-5205	Program Supplies	3,000
31-83-91-140-5208	Pro Shop Supplies	297
31-83-91-140-5230	Printing/Copies	996
31-83-91-140-5400	Utilities Natural Gas	27,002
31-83-91-140-5401	Utilities Electric	108,004
31-83-91-140-5402	Water & Sewer	4,500
31-83-91-140-5403	Telephone	4,996
31-83-91-140-5404	Trash Collection	12,996
31-83-91-140-5501	Contractual Services	33,915
31-83-91-140-5701	Services/Materials to Maintain Facilities/I	6,204
31-83-91-140-5702	Service/Materials to Maintain Equipment	996
31-83-91-140-5812	Uniforms	504
Total Expenditures		\$ 614,785

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ATHLETICS:

ADULT SOCCER

Revenue:

31-83-91-660-4105	League Fees	\$ 53,000
	Total Revenue	53,000

Expenditures:

31-83-91-660-5002	Part-Time Salaries	9,998
31-83-91-660-5009	Fringe Benefits	1,000
31-83-91-660-5106	Merchant Vendor Fees	804
31-83-91-660-5205	Program Supplies	504
31-83-91-660-5503	Contractual Persons	996
31-83-91-660-5517	Constant Contact	348
	Total Expenditures	13,650

YOUTH SOCCER

Revenue:

31-83-91-661-4105	League Fees	39,000
	Total Revenue	39,000

Expenditures:

31-83-91-661-5002	Part-Time Salaries	6,200
31-83-91-661-5009	Fringe Benefits	614
31-83-91-661-5205	Program Supplies	504
31-83-91-661-5517	Constant Contact	252
	Total Expenditures	7,570

ADULT LACROSSE

Revenue:

31-83-91-670-4105	League Fees	10,200
	Total Revenue	10,200

Expenditures:

31-83-91-670-5002	Part-Time Salaries	4,000
31-83-91-670-5009	Fringe Benefits	400
31-83-91-670-5106	Merchant Vendor Fees	250
31-83-91-670-5205	Program Supplies	300
31-83-91-670-5517	Constant Contact	150
	Total Expenditures	\$ 5,100

RECREATION DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX ATHLETICS: YOUTH LACROSSE

Revenue:

31-83-91-671-4105	League Fees	\$ 25,000
	Total Revenue	25,000

Expenditures:

31-83-91-671-5002	Part-Time Salaries	11,000
31-83-91-671-5009	Fringe Benefits	1,196
31-83-91-671-5106	Merchant Vendor Fees	1,200
31-83-91-671-5205	Program Supplies	1,800
31-83-91-671-5517	Constant Contact	204
	Total Expenditures	15,400

FITNESS

Revenue:

31-83-91-830-4106	Class Revenue	700
31-83-91-830-4257	Contracted Fitness	75,000
	Total Revenue	75,700

Expenditures:

31-83-91-830-5002	Part-Time Salaries	400
31-83-91-830-5009	Fringe Benefits	40
31-83-91-830-5205	Program Supplies	300
31-83-91-830-5503	Contractual Persons	45,000
	Total Expenditures	45,740

CAMPS & CLINICS

Revenue:

31-83-91-851-4106	Class Revenue	1,800
31-83-91-851-4257	Contracted Programs	105,000
	Total Revenue	106,800

Expenditures:

31-83-91-851-5002	Part-Time Salaries	250
31-83-91-851-5009	Fringe Benefits	30
31-83-91-851-5205	Program Supplies	1,000
31-83-91-851-5503	Contractual Persons	45,995
	Total Expenditures	47,275

SS SPORTS COMPLEX ATHLETIC REVENUE
SS SPORTS COMPLEX ATHLETIC EXPENDITURES
NET REVENUE OVER (UNDER) EXPENDITURES

879,200
749,520
\$ 129,680

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: OUTDOOR RECREATION PROGRAMS

Revenue:

31-40-51-543-4173	Outdoor Recreation	\$ 99,244
Total Revenue		99,244

Expenditures:

31-40-51-543-5001	Full-Time Salaries	13,000
31-40-51-543-5009	Fringe Benefits	4,780
31-40-51-543-5205	Program Supplies	735
31-40-51-543-5210	Interpretive/Educational Supplies	320
31-40-51-543-5503	Contractual Persons	69,743
Total Expenditures		88,578

COLORADO JOURNEY MINI GOLF

Revenue:

31-84-62-140-4102	General Admissions	326,832
31-84-62-140-4122	Concession Self Operated	18,057
31-84-62-140-4268	Parties/Groups	20,015
31-84-62-140-4360	Advertising Revenue	1,200
Total Revenue		366,104

Expenditures:

31-84-62-140-5001	Full-Time Salaries	35,202
31-84-62-140-5002	Part-Time Salaries	60,857
31-84-62-140-5009	Fringe Benefits	18,187
31-84-62-140-5106	Merchant Vendor Fee	100
31-84-62-140-5201	Office Supplies	348
31-84-62-140-5203	Custodial Supplies	900
31-84-62-140-5205	Program Supplies	9,250
31-84-62-140-5206	Food & Concession Supplies	12,500
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	1,500
31-84-62-140-5501	Contractual Services	360
31-84-62-140-5701	Services/Materials to Maintain Facilities/	14,500
31-84-62-140-5702	Services/Materials to Maintain Equipme	3,500
31-84-62-140-5802	Promo, Publicity & Printing	5,200
31-84-62-140-5805	Staff Development	504
31-84-62-140-5812	Uniforms	504
31-84-62-140-5854	Mileage Reimbursement	252
Total Expenditures		\$ 194,414

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: CORNERSTONE BATTING CAGES

Revenue:

31-84-63-140-4102	General Admissions	\$ 72,457
31-84-63-140-4122	Concession Self Operated	4,200
Total Revenue		76,657

Expenditures:

31-84-63-140-5001	Full-Time Salaries	7,040
31-84-63-140-5002	Part-Time Salaries	21,430
31-84-63-140-5009	Fringe Benefits	4,566
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	2,352
31-84-63-140-5403	Telephone	1,104
31-84-63-140-5701	Services/Materials to Maintain Facilities/	4,200
31-84-63-140-5702	Services/Materials to Maintain Equipme	3,300
31-84-63-140-5802	Promo, Publicity & Printing	500
Total Expenditures		\$ 48,772

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: LONE TREE TENNIS

Revenue:

31-84-70-650-4106	Adult Class Revenue	\$ 3,072
31-84-70-650-4113	Youth Class Revenue	27,196
31-84-70-650-4119	USTA/CTA Teams	24,585
31-84-70-650-4125	Contractual Sales	50
31-84-70-650-4136	Pro Lesson Court Fees	15,500
31-84-70-650-4140	Court Reservations	5,800
31-84-70-650-4257	Contracted Programs	14,000
Total Revenue		90,203

Expenditures:

31-84-70-650-5001	Full-Time Salaries	3,539
31-84-70-650-5002	Part-Time Salaries	1,950
31-84-70-650-5009	Fringe Benefits	1,155
31-84-70-650-5106	Merchant Vendor Fees	736
31-84-70-650-5201	Office Supplies	250
31-84-70-650-5205	Program Supplies	3,500
31-84-70-650-5208	Pro Shop Supplies	50
31-84-70-650-5401	Utilities - Electric	6,500
31-84-70-650-5402	Water & Sewer	1,000
31-84-70-650-5403	Telephone	1,400
31-84-70-650-5450	Portalets	2,250
31-84-70-650-5503	Contractual Persons (District Classes)	12,107
31-84-70-650-5504	Contractual Persons (Private Lessons)	10,850
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		\$ 49,437

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: LITTLETON TENNIS

Revenue:

31-84-72-650-4106	Adult Class Revenue	\$ 174,800
31-84-72-650-4113	Youth Class Revenue	210,790
31-84-72-650-4118	In-House Teams	20,580
31-84-72-650-4119	USTA/CTA Teams	18,325
31-84-72-650-4136	Pro Lesson Court Fees	170,000
31-84-72-650-4139	Block Time Court Reservations	283,550
31-84-72-650-4140	Court Reservations	25,000
31-84-72-650-4141	Racquet Stringing	3,500
31-84-72-650-4145	Tournaments	22,970
31-84-72-650-4180	Expansion Fund	2,000
31-84-72-650-4208	Special Event Revenue	1,500
Total Revenue		933,015

Expenditures:

31-84-72-650-5001	Full-Time Salaries	150,656
31-84-72-650-5002	Part-Time Salaries	23,530
31-84-72-650-5009	Fringe Benefits	52,511
31-84-72-650-5106	Merchant Vendor Fees	1,596
31-84-72-650-5205	Program Supplies	9,400
31-84-72-650-5503	Contractual Persons (District Classes)	151,756
31-84-72-650-5504	Contractual Persons (Private Lessons)	119,000
31-84-72-650-5805	Staff Development	148
31-84-72-650-5812	Uniforms	1,000
31-84-72-650-5839	Tennis Tournament Expense	6,615
31-84-72-650-5854	Mileage Reimbursement	2,500
Total Expenditures		518,712

LITTLETON GENERAL OPERATIONS

Expenditures:

31-84-72-140-5001	Full-Time Salaries	60,570
31-84-72-140-5002	Part-Time Salaries	120,000
31-84-72-140-5009	Fringe Benefits	26,897
31-84-72-140-5203	Custodial Supplies	7,000
31-84-72-140-5205	Program Supplies	6,000
31-84-72-140-5400	Utilities Natural Gas	45,000
31-84-72-140-5401	Utilities Electric	53,000
31-84-72-140-5402	Water & Sewer	3,500
31-84-72-140-5403	Telephone	5,700
31-84-72-140-5404	Trash Collection	3,000
31-84-72-140-5501	Contractual Services	16,400
31-84-72-140-5701	Services/Materials to Maintain Facilities/I	19,000
31-84-72-140-5802	Promo, Publicity & Printing	1,000
Total Expenditures		\$ 367,067

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: HOLLY TENNIS

Revenue:

31-84-88-650-4106	Adult Class Revenue	\$ 5,544
31-84-88-650-4113	Youth Class Revenue	28,400
31-84-88-650-4119	USTA/CTA Teams	26,535
31-84-88-650-4125	Contractual Sales	200
31-84-88-650-4136	Pro Lesson Court Fees	14,000
31-84-88-650-4140	Court Reservations	5,600
Total Revenue		80,279

Expenditures:

31-84-88-650-5001	Full-Time Salaries	19,130
31-84-88-650-5002	Part-Time Salaries	2,250
31-84-88-650-5009	Fringe Benefits	6,497
31-84-88-650-5106	Merchant Vendor Fees	796
31-84-88-650-5201	Office Supplies	100
31-84-88-650-5205	Program Supplies	4,500
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)	13,578
31-84-88-650-5504	Contractual Persons (Private Lessons)	9,800
31-84-88-650-5701	Services/Materials to Maintain Facilities/I	2,004
31-84-88-650-5702	Services/Materials to Maintain Equipmen	1,356
31-84-88-650-5812	Uniforms	250
31-84-88-650-5854	Mileage Reimbursement	100
Total Expenditures		\$ 79,411

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: BMX

Revenue:

31-84-89-682-4099	Miscellaneous	\$ 270
31-84-89-682-4105	League Fees	14,569
31-84-89-682-4266	Sponsorship	200
Total Revenue		15,039

Expenditures:

31-84-89-682-5001	Full-Time Salaries	4,694
31-84-89-682-5009	Fringe Benefits	1,612
31-84-89-682-5201	Office Supplies	50
31-84-89-682-5205	Program Supplies	7,823
31-84-89-682-5403	Telephone	480
31-84-89-682-5450	Portalets	270
Total Expenditures		14,929

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	425
31-84-55-520-4106	Class Revenue	17,500
31-84-55-520-4125	Contractual Sales Revenue	35,000
31-84-55-520-4157	Facility Rental	63,000
Total Revenue		165,925

Expenditures:

31-84-55-520-5001	Full-Time Salaries	20,963
31-84-55-520-5002	Part-Time Salaries	40,000
31-84-55-520-5009	Fringe Benefits	10,242
31-84-55-520-5201	Office Supplies	700
31-84-55-520-5205	Program Supplies	2,000
31-84-55-520-5230	Printing/Copies	1,200
31-84-55-520-5400	Utilities Natural Gas	7,000
31-84-55-520-5401	Utilities Electric	15,000
31-84-55-520-5402	Water & Sewer	3,500
31-84-55-520-5403	Telephone	20,000
31-84-55-520-5503	Contractual Persons	24,500
31-84-55-520-5805	Staff Development	200
31-84-55-520-5854	Mileage Reimbursement	400
Total Expenditures		\$ 145,705

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: LONE TREE HUB ESPORTS

Revenue:

31-84-55-523-4105	League Fees	\$ 8,850
31-84-55-523-4106	Class Revenue	20,000
31-84-55-523-4157	Facility Rental	2,200
31-84-55-523-4251	Drop In Revenue	12,500
Total Revenue		43,550

Expenditures:

31-84-55-523-5001	Full-Time Salaries	13,084
31-84-55-523-5002	Part-Time Salaries	6,000
31-84-55-523-5009	Fringe Benefits	5,264
31-84-55-523-5106	Merchant Vendor Fees	996
31-84-55-523-5205	Program Supplies	3,000
Total Expenditures		28,344

LONE TREE HUB FITNESS

Revenue:

31-84-55-830-4257	Contracted Fitness	4,500
Total Revenue		4,500

Expenditures:

31-84-55-830-5503	Contractual Persons	3,150
Total Expenditures		3,150

LONE TREE HUB MAINTENANCE

Expenditures:

31-84-55-260-5203	Custodial Supplies	3,000
31-84-55-260-5404	Trash Collection	1,550
31-84-55-260-5501	Contractual Services	4,320
31-84-55-260-5701	Services/Materials to Maintain Facilities/l	8,000
31-84-55-260-5702	Service/Materials to Maintain Equipment	3,000
Total Expenditures		\$ 19,870

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: COOK CREEK POOL

Revenue:

31-84-86-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-86-840-4102	General Admissions	85,000
31-84-86-840-4106	Class Revenue	14,500
31-84-86-840-4122	Concession Self Operated	33,000
31-84-86-840-4155	Pass Sales	25,000
31-84-86-840-4268	Parties/Groups	25,000
Total Revenue		183,500

Expenditures:

31-84-86-840-5001	Full-Time Salaries	8,890
31-84-86-840-5002	Part-Time Salaries	93,000
31-84-86-840-5009	Fringe Benefits	12,056
31-84-86-840-5205	Program Supplies	1,750
31-84-86-840-5206	Food & Concession Supplies	13,000
31-84-86-840-5207	Chemical Supplies	17,000
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	756
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	275
31-84-86-840-5701	Services/Materials to Maintain Facilities/	4,000
31-84-86-840-5702	Ser/Mat to Maintain Equipment	4,000
31-84-86-840-5812	Uniforms	750
Total Expenditures		195,177

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	3,705
31-84-86-841-5002	Part-Time Salaries	9,999
31-84-86-841-5009	Fringe Benefits	2,151
31-84-86-841-5205	Program Supplies	1,000
31-84-86-841-5501	Contractual Services	2,500
Total Expenditures		\$ 19,355

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: HOLLY POOL

Revenue:

31-84-87-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-87-840-4102	General Admissions	55,000
31-84-87-840-4106	Class Revenue	20,000
31-84-87-840-4122	Concession Self-Operated	22,000
31-84-87-840-4155	Pass Sales	25,000
31-84-87-840-4268	Group Admission	10,000
Total Revenue		133,000

Expenditures:

31-84-87-840-5001	Full-Time Salaries	7,414
31-84-87-840-5002	Part-Time Salaries	73,000
31-84-87-840-5009	Fringe Benefits	9,600
31-84-87-840-5205	Program Supplies	1,750
31-84-87-840-5206	Food & Concession Supplies	8,000
31-84-87-840-5207	Chemical Supplies	14,000
31-84-87-840-5400	Utilities Natural Gas	7,950
31-84-87-840-5401	Utilities Electric	8,000
31-84-87-840-5402	Water & Sewer	8,000
31-84-87-840-5403	Telephone	996
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		146,410

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	2,967
31-84-87-841-5002	Part-Time Salaries	9,099
31-84-87-841-5009	Fringe Benefits	1,828
31-84-87-841-5205	Program Supplies	750
31-84-87-841-5501	Contractual	2,000
Total Expenditures		\$ 16,644

RECREATION DEPARTMENT

**2022
Budget**

OTHER RECREATION FACILITIES: FRANKLIN POOL

Revenue:

31-84-85-840-4100	Pro Lesson Tickets	\$ 1,000
31-84-85-840-4102	General Admissions	45,000
31-84-85-840-4106	Class Revenue	16,000
31-84-85-840-4122	Concession Self-Operated	18,000
31-84-85-840-4155	Pass Sales	25,000
31-84-85-840-4268	Group Admission	10,000
Total Revenue		115,000

Expenditures:

31-84-85-840-5001	Full-Time Salaries	7,412
31-84-85-840-5002	Part-Time Salaries	73,000
31-84-85-840-5009	Fringe Benefits	9,598
31-84-85-840-5205	Program Supplies	1,750
31-84-85-840-5206	Food & Concession Supplies	8,000
31-84-85-840-5207	Chemical Supplies	12,000
31-84-85-840-5400	Utilities Natural Gas	6,000
31-84-85-840-5401	Utilities Electric	6,500
31-84-85-840-5402	Water & Sewer	8,500
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/	2,000
31-84-85-840-5702	Services/Materials to Maintain Equipme	2,000
31-84-85-840-5812	Uniforms	750
Total Expenditures		141,060

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	2,967
31-84-85-841-5002	Part-Time Salaries	9,000
31-84-85-841-5009	Fringe Benefits	1,717
31-84-85-841-5205	Program Supplies	750
31-84-85-841-5501	Contractual Services	1,250
Total Expenditures		\$ 15,684

RECREATION DEPARTMENT

**2022
Budget**

**OTHER RECREATION FACILITIES:
HARLOW POOL**

Revenue:

31-84-90-840-4100	Pro Lesson Tickets	\$ 999
31-84-90-840-4102	General Admissions	43,000
31-84-90-840-4106	Class Revenue	8,001
31-84-90-840-4122	Concession Self-Operated	4,500
31-84-90-840-4125	Contractual Sales	650
31-84-90-840-4155	Pass Sales	18,000
31-84-90-840-4268	Parties/Groups	7,000
Total Revenue		82,150

Expenditures:

31-84-90-840-5001	Full-Time Salaries	7,408
31-84-90-840-5002	Part-Time Salaries	41,000
31-84-90-840-5009	Fringe Benefits	6,398
31-84-90-840-5205	Program Supplies	1,300
31-84-90-840-5206	Food & Concession Supplies	2,000
31-84-90-840-5207	Chemical Supplies	9,500
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	10,500
31-84-90-840-5403	Telephone	1,104
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	2,000
31-84-90-840-5702	Ser/Mat to Main Equipment	2,000
31-84-90-840-5812	Uniforms	750
Total Expenditures		93,760

TOTAL OTHER RECREATION FACILITIES REVENUE	2,478,166
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	2,186,479
NET REVENUE OVER (UNDER) EXPENDITURES	291,687

TOTAL RECREATION DEPARTMENT REVENUE	14,757,248
TOTAL RECREATION DEPARTMENT EXPENDITURES	14,881,505
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (124,257)

GOLF DEPARTMENT

2022 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	\$ -	\$ 19,000	\$ (19,000)
MAINTENANCE ADMIN	-	98,368	(98,368)
LANDSCAPE MAINTENANCE	-	804,452	(804,452)
GARAGE & SHOP	-	229,394	(229,394)
PRO SHOP	288,450	239,748	48,702
GENERAL OPERATIONS	2,482,500	683,209	1,799,291
TOTAL LONE TREE GOLF COURSE	2,770,950	2,074,171	696,779
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	18,000	(18,000)
MAINTENANCE ADMIN	-	112,958	(112,958)
LANDSCAPE MAINTENANCE	-	813,668	(813,668)
GARAGE & SHOP	-	210,924	(210,924)
PRO SHOP	240,000	186,750	53,250
GENERAL OPERATIONS	2,575,350	732,903	1,842,447
TOTAL SOUTH SUBURBAN GOLF COURSE	2,815,350	2,075,203	740,147
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	7,100	(7,100)
MAINTENANCE ADMIN	-	79,346	(79,346)
LANDSCAPE MAINTENANCE	-	510,280	(510,280)
GARAGE & SHOP	-	183,226	(183,226)
PRO SHOP	142,654	111,700	30,954
GENERAL OPERATIONS	1,424,535	280,824	1,143,711
TOTAL LITTLETON GOLF COURSE	1,567,189	1,172,476	394,713
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	5,400	(5,400)
MAINTENANCE ADMIN	-	65,294	(65,294)
LANDSCAPE MAINTENANCE	-	511,294	(511,294)
GARAGE & SHOP	-	115,660	(115,660)
PRO SHOP	159,000	202,048	(43,048)
GENERAL OPERATIONS	1,935,000	882,556	1,052,444
TOTAL FAMILY SPORTS CENTER GOLF COURSE	2,094,000	1,782,252	311,748
TOTAL GOLF DEPARTMENT	\$ 9,247,489	\$ 7,104,102	\$ 2,143,387

GOLF DEPARTMENT

2022
Budget

LONE TREE GOLF COURSE: FACILITY MAINTENANCE

Expenditures:		
31-70-70-260-5701	Services/Materials to Maintain Facilities/Bulk	\$ 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	39,142
31-70-70-261-5009	Fringe Benefits	17,026
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	1,400
31-70-70-261-5805	Staff Development	2,000
31-70-70-261-5812	Uniforms	2,200
Total Expenditures		98,368

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-70-263-5001	Full-Time Salaries	192,620
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	61,832
31-70-70-263-5209	Agricultural Supplies	145,000
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		\$ 804,452

GOLF DEPARTMENT

2022
Budget

LONE TREE GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-70-264-5001	Full-Time Salaries	\$ 89,192
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	38,002
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		229,394

PRO SHOP

Revenue:		
31-70-70-750-4110	Cash Over/Under	50
31-70-70-750-4129	Sales Tax Revenue	8,400
31-70-70-750-4130	Pro Shop Sales	280,000
Total Revenue		288,450

Expenditures:		
31-70-70-750-5001	Full-Time Salaries	18,020
31-70-70-750-5002	Part-Time Salaries	23,000
31-70-70-750-5003	Overtime	150
31-70-70-750-5009	Fringe Benefits	5,578
31-70-70-750-5205	Program Supplies	7,000
31-70-70-750-5208	Pro Shop Supplies	184,000
31-70-70-750-5321	Lost Discount/Lost Merchandise	2,000
Total Expenditures		\$ 239,748

GOLF DEPARTMENT

2022 Budget

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-70-751-4106	Golf Class Revenue	\$ 19,000
31-70-70-751-4128	Admission Tax	17,500
31-70-70-751-4136	Pro Rental Fees	4,000
31-70-70-751-4175	Green Fees	1,450,000
31-70-70-751-4176	Junior Golf	12,000
31-70-70-751-4177	Driving Range	205,000
31-70-70-751-4178	Golf Cart Rental	450,000
31-70-70-751-4179	Club & Hand Cart Rental	6,000
31-70-70-751-4180	Expansion Fund	54,000
31-70-70-751-4183	Annual Membership	265,000
Total Revenue		<u>\$ 2,482,500</u>

GOLF DEPARTMENT

**2022
Budget**

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-70-751-5001	Full-Time Salaries	\$ 204,552
31-70-70-751-5002	Part-Time Salaries	160,000
31-70-70-751-5003	Overtime	1,300
31-70-70-751-5009	Fringe Benefits	73,646
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	7,500
31-70-70-751-5204	Postage	3,600
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	3,000
31-70-70-751-5404	Trash Collection	3,000
31-70-70-751-5501	Contractual Services	8,000
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	8,000
31-70-70-751-5833	Tournaments	6,000
31-70-70-751-5834	Driving Range	19,000
31-70-70-751-5835	Junior Golf	10,500
31-70-70-970-9001	Principal Golf Cart Lease	50,656
31-70-70-970-9002	Interest Golf Cart Lease	4,455
Total Expenditures		683,209

SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

Expenditures:		
31-70-71-260-5701	Services/Materials to Maintain Facilities/Build	14,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	4,000
Total Expenditures		\$ 18,000

GOLF DEPARTMENT

2022
Budget

SOUTH SUBURBAN GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-71-261-5001	Full-Time Salaries	\$ 37,300
31-70-71-261-5009	Fringe Benefits	12,550
31-70-71-261-5201	Office Supplies	500
31-70-71-261-5203	Custodial Supplies	1,500
31-70-71-261-5302	Minor Tools & Equipment	14,000
31-70-71-261-5401	Utilities Electric	22,488
31-70-71-261-5402	Water & Sewer	2,295
31-70-71-261-5403	Telephone	3,933
31-70-71-261-5404	Trash Collection	5,692
31-70-71-261-5501	Contractual Services	3,000
31-70-71-261-5803	Dues & Subscriptions	700
31-70-71-261-5805	Staff Development	4,000
31-70-71-261-5812	Uniforms	5,000
Total Expenditures		112,958

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-71-263-5001	Full-Time Salaries	200,576
31-70-71-263-5002	Part-Time Salaries	162,225
31-70-71-263-5003	Overtime	5,000
31-70-71-263-5009	Fringe Benefits	69,628
31-70-71-263-5209	Agricultural Supplies	132,642
31-70-71-263-5218	Irrigation Supplies	20,000
31-70-71-263-5304	Equipment Rental	4,500
31-70-71-263-5401	Utilities Electric	116,424
31-70-71-263-5709	Service/Materials to Maintain Landscape	74,623
31-70-71-263-5711	Service/Materials to Maintain Golf Course	16,550
31-70-71-263-5712	Irrigation Trans. & Dist.	7,500
31-70-71-263-5812	Uniforms	4,000
Total Expenditures		\$ 813,668

GOLF DEPARTMENT

2022
Budget

SOUTH SUBURBAN GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-71-264-5001	Full-Time Salaries	\$ 68,562
31-70-71-264-5009	Fringe Benefits	28,354
31-70-71-264-5202	Motor Fuels & Lubricants	48,645
31-70-71-264-5302	Minor Tools & Equipment	5,175
31-70-71-264-5702	Services/Materials to Maintain Equipment	53,820
31-70-71-264-5812	Uniforms	6,368
Total Expenditures		210,924

PRO SHOP

Revenue:		
31-70-71-750-4129	Sales Tax Revenue	5,000
31-70-71-750-4130	Pro Shop Sales	235,000
Total Revenue		240,000

Expenditures:		
31-70-71-750-5001	Full-Time Salaries	15,016
31-70-71-750-5002	Part-Time Salaries	7,000
31-70-71-750-5009	Fringe Benefits	2,734
31-70-71-750-5205	Program Supplies	5,000
31-70-71-750-5208	Pro Shop Supplies	155,000
31-70-71-750-5321	Lost Discount/Lost Merchandise	2,000
Total Expenditures		\$ 186,750

GOLF DEPARTMENT

2022
Budget

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:		
31-70-71-751-4103	Season Tickets	\$ 85,000
31-70-71-751-4136	Pro Rental Fees	8,500
31-70-71-751-4175	Green Fees	1,600,000
31-70-71-751-4176	Junior Golf	51,350
31-70-71-751-4177	Driving Range	303,000
31-70-71-751-4178	Golf Cart Rental	430,000
31-70-71-751-4179	Club & Hand Cart Rental	12,500
31-70-71-751-4180	Expansion Fund	85,000
Total Revenue		<u>2,575,350</u>
Expenditures:		
31-70-71-751-5001	Full-Time Salaries	258,064
31-70-71-751-5002	Part-Time Salaries	217,350
31-70-71-751-5009	Fringe Benefits	74,553
31-70-71-751-5201	Office Supplies	2,300
31-70-71-751-5202	Motor Fuels & Lubricants	1,000
31-70-71-751-5203	Custodial Supplies	3,200
31-70-71-751-5204	Postage	75
31-70-71-751-5205	Program Supplies	7,500
31-70-71-751-5221	Paper Supplies	500
31-70-71-751-5230	Printing/Copies	500
31-70-71-751-5305	Cart Maintenance	5,000
31-70-71-751-5400	Utilities Natural Gas	6,000
31-70-71-751-5401	Utilities Electric	9,000
31-70-71-751-5402	Water & Sewer	10,000
31-70-71-751-5403	Telephone	2,000
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	9,000
31-70-71-751-5704	Service/Materials to Rental Equipment	1,800
31-70-71-751-5802	Promo, Publicity & Printing	1,500
31-70-71-751-5803	Dues & Subscriptions	1,500
31-70-71-751-5805	Staff Development	1,100
31-70-71-751-5812	Uniforms	7,000
31-70-71-751-5833	Tournaments	2,250
31-70-71-751-5834	Driving Range	36,000
31-70-71-751-5835	Junior Golf	10,000
31-70-71-970-9001	Principal Golf Cart Lease	50,656
31-70-71-970-9002	Interest Golf Cart Lease	4,455
Total Expenditures		<u>\$ 732,903</u>

GOLF DEPARTMENT

2022
Budget

LITTLETON GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-72-260-5701	Services/Materials to Maintain Facilities/Bulk	\$ 2,900
31-70-72-260-5709	Service/Materials to Maintain Landscape	4,200
Total Expenditures		<u>7,100</u>

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-72-261-5001	Full-Time Salaries	39,742
31-70-72-261-5009	Fringe Benefits	10,904
31-70-72-261-5201	Office Supplies	500
31-70-72-261-5203	Custodial Supplies	250
31-70-72-261-5302	Minor Tools & Equipment	3,000
31-70-72-261-5400	Utilities Natural Gas	1,400
31-70-72-261-5401	Utilities Electric	3,150
31-70-72-261-5402	Water & Sewer	500
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	1,000
31-70-72-261-5812	Uniforms	1,200
Total Expenditures		<u>\$ 79,346</u>

GOLF DEPARTMENT

2022
Budget

LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-72-263-5001	Full-Time Salaries	\$ 178,140
31-70-72-263-5002	Part-Time Salaries	90,000
31-70-72-263-5003	Overtime	700
31-70-72-263-5009	Fringe Benefits	58,890
31-70-72-263-5209	Agricultural Supplies	66,650
31-70-72-263-5218	Irrigation Supplies	16,200
31-70-72-263-5304	Equipment Rental	3,400
31-70-72-263-5401	Utilities Electric	38,000
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		510,280

GARAGE & SHOP

Expenditures:		
31-70-72-264-5001	Full-Time Salaries	102,126
31-70-72-264-5003	Overtime	500
31-70-72-264-5009	Fringe Benefits	35,800
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	3,300
Total Expenditures		\$ 183,226

GOLF DEPARTMENT

2022
Budget

LITTLETON GOLF COURSE: PRO SHOP

Revenue:

31-70-72-750-4129	Sales Tax Revenue	\$ 9,654
31-70-72-750-4130	Pro Shop Sales	133,000
	Total Revenue	142,654

Expenditures:

31-70-72-750-5001	Full-Time Salaries	15,016
31-70-72-750-5002	Part-Time Salaries	2,700
31-70-72-750-5009	Fringe Benefits	2,734
31-70-72-750-5205	Program Supplies	3,000
31-70-72-750-5208	Pro Shop Supplies	86,450
31-70-72-750-5321	Lost Discount/Lost Merchandise	1,800
	Total Expenditures	111,700

GENERAL OPERATIONS

Revenue:

31-70-72-751-4099	Miscellaneous	240
31-70-72-751-4103	Season Tickets	26,500
31-70-72-751-4106	Class Revenue	12,555
31-70-72-751-4110	Cash Over/Under	(180)
31-70-72-751-4136	Pro Rental Fees	1,875
31-70-72-751-4165	ID Cards	3,500
31-70-72-751-4175	Green Fees	902,000
31-70-72-751-4176	Junior Golf	14,500
31-70-72-751-4177	Driving Range	118,000
31-70-72-751-4178	Golf Cart Rental	313,500
31-70-72-751-4179	Club & Hand Cart Rental	7,000
31-70-72-751-4180	Expansion Fund	25,045
	Total Revenue	\$ 1,424,535

GOLF DEPARTMENT

2022
Budget

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-72-751-5001	Full-Time Salaries	\$ 77,000
31-70-72-751-5002	Part-Time Salaries	80,500
31-70-72-751-5003	Overtime	250
31-70-72-751-5009	Fringe Benefits	23,486
31-70-72-751-5201	Office Supplies	400
31-70-72-751-5202	Motor Fuels & Lubricants	9,150
31-70-72-751-5205	Program Supplies	4,000
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
31-70-72-751-5802	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	5,500
31-70-72-751-5834	Driving Range	20,000
31-70-72-751-5835	Junior Golf	3,000
31-70-72-970-9001	Principal Golf Cart Lease	43,420
31-70-72-970-9002	Interest Golf Cart Lease	3,818
Total Expenditures		280,824

FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

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

GOLF DEPARTMENT

2022
Budget

FAMILY SPORTS CENTER GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:		
31-70-84-261-5001	Full-Time Salaries	\$ 32,876
31-70-84-261-5009	Fringe Benefits	15,898
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	7,500
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		65,294

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-84-263-5001	Full-Time Salaries	124,772
31-70-84-263-5002	Part-Time Salaries	40,000
31-70-84-263-5003	Overtime	250
31-70-84-263-5009	Fringe Benefits	39,872
31-70-84-263-5209	Agricultural Supplies	54,000
31-70-84-263-5218	Irrigation Supplies	18,000
31-70-84-263-5304	Equipment Rental	1,000
31-70-84-263-5400	Utilities Natural Gas	4,300
31-70-84-263-5402	Water & Sewer	220,000
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		\$ 511,294

GOLF DEPARTMENT

2022
Budget

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-84-264-5001	Full-Time Salaries	\$ 56,148
31-70-84-264-5009	Fringe Benefits	20,268
31-70-84-264-5202	Motor Fuels & Lubricants	15,500
31-70-84-264-5702	Services/Materials to Maintain Equipment	20,000
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	2,244
Total Expenditures		115,660

PRO SHOP

Revenue:		
31-70-84-750-4130	Golf Pro Shop Sales	150,000
31-70-84-750-4202	Skate Sharpening	9,000
Total Revenue		159,000

Expenditures:		
31-70-84-750-5001	Full-Time Salaries	44,683
31-70-84-750-5002	Part-Time Salaries	22,000
31-70-84-750-5009	Fringe Benefits	23,865
31-70-84-750-5205	Program Supplies	3,500
31-70-84-750-5208	Golf Pro Shop Supplies	108,000
Total Expenditures		202,048

GENERAL OPERATIONS

Revenue:		
31-70-84-751-4102	General Admissions	95,000
31-70-84-751-4105	League Fees	22,000
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	540,000
31-70-84-751-4176	Junior Golf	80,000
31-70-84-751-4177	Driving Range	800,000
31-70-84-751-4178	Golf Cart Rental	135,000
31-70-84-751-4179	Club & Hand Cart Rental	8,000
31-70-84-751-4180	Expansion Fund	13,500
31-70-84-752-4130	Hockey Pro Shop Sales	210,000
Total Revenue		\$ 1,935,000

GOLF DEPARTMENT

2022
Budget

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-84-751-5001	Full-Time Salaries	\$ 154,391
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	49,222
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	16,500
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	29,000
31-70-84-751-5402	Water & Sewer	6,000
31-70-84-751-5403	Telephone	3,000
31-70-84-751-5501	Contractual Services	6,000
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	148,648
31-70-84-751-5812	Uniforms	7,000
31-70-84-751-5834	Driving Range	72,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-752-5208	Hockey Pro Shop Supplies	151,200
31-70-84-970-9001	Principal 2010 COPS	16,081
31-70-84-970-9002	Interest 2010 COPS	1,414
Total Expenditures		882,556
TOTAL GOLF REVENUE		9,247,489
TOTAL GOLF EXPENDITURES		7,104,102
NET REVENUE OVER (UNDER) EXPENDITURES		\$ 2,143,387

HOSPITALITY DEPARTMENT

	2022 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 671,000	\$ 664,364	\$ 6,636
BANQUET	461,000	458,754	2,246
ROOMS DIVISION	366,400	337,313	29,087
TOTAL LONE TREE GOLF COURSE	1,498,400	1,460,431	37,969
SSGC RESTAURANT OPERATIONS	658,200	686,732	(28,532)
CENTENNIAL RESTAURANT	274,845	240,904	33,941
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	608,733	545,316	63,417
CONCESSION	77,534	85,226	(7,692)
TOTAL FSC GOLF COURSE	686,267	630,542	55,725
SS SPORTS COMPLEX RESTAURANT	691,687	681,650	10,037
ADMINISTRATION	2,100	302,096	(299,996)
TOTAL HOSPITALITY DEPARTMENT	\$ 3,811,499	\$ 4,002,355	\$ (190,856)

HOSPITALITY DEPARTMENT

2022 Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:

31-75-70-760-4125	Contractual Sales	\$ 1,000
31-75-70-760-4185	Food Sales	310,000
31-75-70-760-4220	Restaurant Liquor Sales	120,000
31-75-70-760-4221	Restaurant Beer Sales	210,000
31-75-70-760-4222	Restaurant Wine Sales	30,000
Total Revenue		<u>671,000</u>

Expenditures:

31-75-70-760-5001	Full-Time Salaries	152,150
31-75-70-760-5002	Kitchen Salaries	85,000
31-75-70-760-5003	Overtime	15,000
31-75-70-760-5006	Concession Salary	55,000
31-75-70-760-5009	Fringe Benefits	64,598
31-75-70-760-5011	Minimum Wage Adjustment	1,500
31-75-70-760-5106	Merchant Vendor Fees	1,000
31-75-70-760-5116	Licensing	500
31-75-70-760-5201	Office Supplies	100
31-75-70-760-5203	Custodial Supplies	7,000
31-75-70-760-5206	Food & Concession Supplies	140,000
31-75-70-760-5212	Bar Supplies	1,500
31-75-70-760-5221	Paper Supplies	12,000
31-75-70-760-5224	Decorations	1,000
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	17,000
31-75-70-760-5234	Alcohol Supplies-Beer	45,000
31-75-70-760-5235	Alcohol Supplies-Wine	8,000
31-75-70-760-5400	Utilities Natural Gas	2,125
31-75-70-760-5401	Utilities Electric	6,000
31-75-70-760-5402	Water & Sewer	1,891
31-75-70-760-5403	Telephone	6,500
31-75-70-760-5404	Trash Collection	1,000
31-75-70-760-5501	Contractual Services	30,000
31-75-70-760-5701	Services/Materials to Maintain Fac	5,000
31-75-70-760-5790	Linen	500
31-75-70-760-5812	Uniforms	2,500
Total Expenditures		<u>\$ 664,364</u>

HOSPITALITY DEPARTMENT

**2022
Budget**

LONE TREE GOLF COURSE: BANQUET

Revenue:

31-75-70-761-4184	Miscellaneous Banquet Fees	\$ 100,000
31-75-70-761-4186	Equipment Rental	4,000
31-75-70-761-4188	Banquet Food Sales	240,000
31-75-70-761-4190	Service Charges	48,000
31-75-70-761-4223	Banquet Liquor Sales	30,000
31-75-70-761-4224	Banquet Beer Sales	17,000
31-75-70-761-4225	Banquet Wine Sales	22,000
Total Revenue		<u>461,000</u>

Expenditures:

31-75-70-761-5001	Full-Time Salaries	181,380
31-75-70-761-5002	Kitchen Salaries	8,000
31-75-70-761-5003	Overtime	1,000
31-75-70-761-5006	Concession Salary	35,000
31-75-70-761-5007	Service Charge Compensation	33,600
31-75-70-761-5009	Fringe Benefits	50,124
31-75-70-761-5116	Licensing	1,500
31-75-70-761-5201	Office Supplies	100
31-75-70-761-5203	Custodial Supplies	4,000
31-75-70-761-5206	Food & Concession Supplies	72,000
31-75-70-761-5212	Bar Supplies	1,200
31-75-70-761-5221	Paper Supplies	1,000
31-75-70-761-5224	Decorations	3,000
31-75-70-761-5225	China, Silver, and Glass	3,500
31-75-70-761-5226	Kitchen Equipment	2,500
31-75-70-761-5233	Alcohol Supplies-Liquor	7,500
31-75-70-761-5234	Alcohol Supplies-Beer	4,250
31-75-70-761-5235	Alcohol Supplies-Wine	5,500
31-75-70-761-5400	Utilities Natural Gas	3,000
31-75-70-761-5401	Utilities Electric	10,000
31-75-70-761-5402	Water & Sewer	2,000
31-75-70-761-5403	Telephone	1,500
31-75-70-761-5404	Trash Collection	1,500
31-75-70-761-5501	Contractual Services	10,000
31-75-70-761-5701	Services/Materials to Maintain Fac	3,000
31-75-70-761-5790	Linen	10,000
31-75-70-761-5812	Uniforms	2,500
31-75-70-761-5854	Mileage Reimbursement	100
Total Expenditures		<u>\$ 458,754</u>

HOSPITALITY DEPARTMENT

2022
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	360,300
	Total Revenue	366,400

Expenditures:

31-75-70-770-5001	Full-Time Salaries	83,308
31-75-70-770-5002	Part-Time Salaries	94,605
31-75-70-770-5003	Overtime	285
31-75-70-770-5009	Fringe Benefits	36,848
31-75-70-770-5203	Custodial Supplies	1,120
31-75-70-770-5208	Gift Shop Supplies	1,312
31-75-70-770-5223	Amenities Expense	28,000
31-75-70-770-5400	Utilities Natural Gas	2,560
31-75-70-770-5401	Utilities Electric	13,615
31-75-70-770-5402	Water & Sewer	2,029
31-75-70-770-5403	Telephone	3,276
31-75-70-770-5404	Trash Collection	2,765
31-75-70-770-5501	Contractual Services	38,000
31-75-70-770-5701	Services/Materials to Maintain Fac	10,000
31-75-70-770-5716	Television Expense	5,160
31-75-70-770-5790	Linen	1,500
31-75-70-770-5812	Uniforms	1,100
31-75-70-770-5836	Commissions	11,830
	Total Expenditures	\$ 337,313

HOSPITALITY DEPARTMENT

2022 Budget

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Revenue:

31-75-71-760-4122	Concession Self-Operated	\$ 360,000
31-75-71-760-4125	Contract Sales	700
31-75-71-760-4129	Sales Tax Revenue	14,500
31-75-71-760-4184	Miscellaneous Banquet Fees	1,500
31-75-71-760-4190	Service Charges	2,500
31-75-71-760-4220	Restaurant Liquor Sales	78,000
31-75-71-760-4221	Restaurant Beer Sales	172,000
31-75-71-760-4222	Restaurant Wine Sales	29,000
	Total Revenue	<u>\$ 658,200</u>

HOSPITALITY DEPARTMENT

2022
Budget

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Expenditures:

31-75-71-760-5001	Full-Time Salaries	\$ 103,826
31-75-71-760-5002	Kitchen Salaries	138,000
31-75-71-760-5003	Overtime	3,200
31-75-71-760-5006	Concession Salary	66,000
31-75-71-760-5007	Service Charge Compensation	2,800
31-75-71-760-5009	Fringe Benefits	36,100
31-75-71-760-5011	Minimum Wage Adjustment	5,800
31-75-71-760-5106	Merchant Vendor Fees	500
31-75-71-760-5116	Licensing	1,500
31-75-71-760-5201	Office Supplies	450
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	160,000
31-75-71-760-5212	Bar Supplies	5,000
31-75-71-760-5221	Paper Supplies	3,500
31-75-71-760-5224	Decorations	800
31-75-71-760-5225	China, Silver, and Glass	852
31-75-71-760-5226	Kitchen Equipment	3,000
31-75-71-760-5233	Alcohol Supplies-Liquor	22,000
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	4,200
31-75-71-760-5401	Utilities Electric	12,000
31-75-71-760-5402	Water & Sewer	3,600
31-75-71-760-5403	Telephone	3,000
31-75-71-760-5404	Trash Collection	1,954
31-75-71-760-5501	Contractual Services	20,000
31-75-71-760-5701	Services/Materials to Maintain Fac	20,000
31-75-71-760-5790	Linen	3,000
31-75-71-760-5812	Uniforms	1,200
31-75-71-760-5854	Mileage Reimbursement	750
Total Expenditures		<u>\$ 686,732</u>

HOSPITALITY DEPARTMENT

2022 Budget

LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 111,608
31-75-72-760-4220	Restaurant Liquor Sales	40,807
31-75-72-760-4221	Restaurant Beer Sales	109,266
31-75-72-760-4222	Restaurant Wine Sales	13,164
Total Revenue		274,845

Expenditures:

31-75-72-760-5001	Full-Time Salaries	47,800
31-75-72-760-5003	Overtime	5,000
31-75-72-760-5006	Concession Salary	65,620
31-75-72-760-5009	Fringe Benefits	18,762
31-75-72-760-5011	Minimum Wage Adjustment	250
31-75-72-760-5116	Licensing	2,500
31-75-72-760-5201	Office Supplies	200
31-75-72-760-5203	Custodial Supplies	2,975
31-75-72-760-5206	Food & Concession Supplies	42,011
31-75-72-760-5212	Bar Supplies	975
31-75-72-760-5221	Paper Supplies	3,900
31-75-72-760-5225	China, Silver, and Glass	350
31-75-72-760-5226	Kitchen Equipment	1,250
31-75-72-760-5233	Alcohol Supplies-Liquor	7,791
31-75-72-760-5234	Alcohol Supplies-Beer	28,481
31-75-72-760-5235	Alcohol Supplies-Wine	3,263
31-75-72-760-5501	Contractual Services	5,155
31-75-72-760-5701	Services/Materials to Maintain Fac	3,996
31-75-72-760-5812	Uniforms	300
31-75-72-760-5854	Mileage Reimbursement	325
Total Expenditures		\$ 240,904

HOSPITALITY DEPARTMENT

2022 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	300,000
31-75-84-760-4190	Service Charges	4,702
31-75-84-760-4220	Restaurant Liquor Sales	68,001
31-75-84-760-4221	Restaurant Beer Sales	170,000
31-75-84-760-4222	Restaurant Wine Sales	16,000
31-75-84-760-4268	Parties/Groups	20,000
31-75-84-760-4273	Parties/Groups (taxable)	30,000
Total Revenue		<u>\$ 608,733</u>

HOSPITALITY DEPARTMENT

2022
Budget

FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

Expenditures:

31-75-84-760-5001	Full-Time Salaries	\$ 85,204
31-75-84-760-5002	Kitchen Salaries	95,004
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	1,500
31-75-84-760-5009	Fringe Benefits	27,975
31-75-84-760-5011	Minimum Wage Adjustment	221
31-75-84-760-5116	Licensing	876
31-75-84-760-5201	Office Supplies	100
31-75-84-760-5202	Motor Fuels & Lubricants	120
31-75-84-760-5203	Custodial Supplies	3,000
31-75-84-760-5206	Food & Concession Supplies	90,000
31-75-84-760-5212	Bar Supplies	900
31-75-84-760-5221	Paper Supplies	6,996
31-75-84-760-5224	Decorations	25
31-75-84-760-5225	China, Silver, and Glass	250
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	15,000
31-75-84-760-5234	Alcohol Supplies-Beer	50,001
31-75-84-760-5235	Alcohol Supplies-Wine	2,501
31-75-84-760-5400	Utilities Natural Gas	6,768
31-75-84-760-5401	Utilities Electric	14,496
31-75-84-760-5402	Water & Sewer	10,416
31-75-84-760-5403	Telephone	1,500
31-75-84-760-5501	Contractual Services	11,472
31-75-84-760-5701	Services/Materials to Maintain Fa	5,004
31-75-84-760-5702	Service/materials to Maintain Equ	4,548
31-75-84-760-5716	Television Expense	4,704
31-75-84-760-5790	Linen	50
31-75-84-760-5804	Rent/Lease Expense	52,464
31-75-84-760-5812	Uniforms	100
31-75-84-760-5854	Mileage Reimbursement	96
Total Expenditures		\$ 545,316

HOSPITALITY DEPARTMENT

2022 Budget

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4110	Cash Over/Under	\$ 30
31-75-84-860-4122	Concession Self-Operated	60,000
31-75-84-860-4124	Vending Self Operated	17,004
31-75-84-860-4190	Service Charges	200
31-75-84-860-4268	Parties/Groups	200
31-75-84-860-4273	Parties/Groups (taxable)	100
Total Revenue		77,534

Expenditures:

31-75-84-860-5001	Full-Time Salaries	10,814
31-75-84-860-5002	Part-Time Salaries	996
31-75-84-860-5003	Overtime	50
31-75-84-860-5006	Concession Salary	30,000
31-75-84-860-5007	Service Charge Compensation	50
31-75-84-860-5009	Fringe Benefits	3,612
31-75-84-860-5011	Minimum Wage Adjustment	155
31-75-84-860-5116	Licensing	500
31-75-84-860-5201	Office Supplies	20
31-75-84-860-5203	Custodial Supplies	100
31-75-84-860-5206	Food & Concession Supplies	18,000
31-75-84-860-5221	Paper Supplies	3,000
31-75-84-860-5226	Kitchen Equipment	200
31-75-84-860-5229	Vending Concession Supplies	3,504
31-75-84-860-5230	Printing/Copies	25
31-75-84-860-5401	Utilities Electric	4,500
31-75-84-860-5402	Water & Sewer	6,996
31-75-84-860-5403	Telephone	900
31-75-84-860-5501	Contractual Services	504
31-75-84-860-5701	Services/Materials to Maintain Fa	625
31-75-84-860-5702	Ser/Mat to Maint. Equipment	200
31-75-84-860-5812	Uniforms	200
31-75-84-860-5854	Mileage Reimbursement	275
Total Expenditures		\$ 85,226

HOSPITALITY DEPARTMENT

**2022
Budget**

SS SPORTS COMPLEX HOSPITALITY: RESTAURANT

Revenue:

31-75-91-760-4122	Concession Self-Operated	\$ 342,095
31-75-91-760-4129	Sales Tax Revenue	17,004
31-75-91-760-4190	Service Charges	5,496
31-75-91-760-4220	Restaurant Liquor Sales	64,496
31-75-91-760-4221	Restaurant Beer Sales	231,000
31-75-91-760-4222	Restaurant Wine Sales	31,596
Total Revenue		<u>691,687</u>

Expenditures:

31-75-91-760-5001	Full-Time Salaries	97,522
31-75-91-760-5002	Part-Time Salaries	130,000
31-75-91-760-5006	Concession Salary	71,996
31-75-91-760-5007	Service Charge Compensation	1,500
31-75-91-760-5009	Fringe Benefits	40,996
31-75-91-760-5116	Licensing	14,796
31-75-91-760-5201	Office Supplies	252
31-75-91-760-5203	Custodial Supplies	3,996
31-75-91-760-5206	Food & Concession Supplies	140,004
31-75-91-760-5212	Bar Supplies	996
31-75-91-760-5221	Paper Supplies	21,996
31-75-91-760-5226	Kitchen Equipment	504
31-75-91-760-5233	Alcohol Supplies-Liquor	24,996
31-75-91-760-5234	Alcohol Supplies-Beer	50,004
31-75-91-760-5235	Alcohol Supplies-Wine	8,700
31-75-91-760-5400	Utilities Natural Gas	9,996
31-75-91-760-5401	Utilities Electric	45,996
31-75-91-760-5402	Water & Sewer	804
31-75-91-760-5403	Telephone	1,200
31-75-91-760-5404	Trash Collection	3,996
31-75-91-760-5501	Contractual Services	6,000
31-75-91-760-5701	Services/Materials to Maintain Fa	5,004
31-75-91-760-5812	Uniforms	396
Total Expenditures		<u>\$ 681,650</u>

HOSPITALITY DEPARTMENT

2022 Budget

SS SPORTS COMPLEX HOSPITALITY: HOSPITALITY ADMINISTRATION

Revenue:

31-75-70-100-4099	Miscellaneous	\$ 100
31-75-70-100-4165	ID Cards	2,000
	Total Revenue	2,100

Expenditures:

31-75-70-100-5001	Full-Time Salaries	98,432
31-75-70-100-5002	Part-Time Salaries	45,000
31-75-70-100-5003	Overtime	5,000
31-75-70-100-5009	Fringe Benefits	27,206
31-75-70-100-5201	Office Supplies	6,500
31-75-70-100-5203	Custodial Supplies	5,000
31-75-70-100-5224	Decorations	5,000
31-75-70-100-5400	Utilities Natural Gas	2,160
31-75-70-100-5401	Utilities Electric	10,000
31-75-70-100-5402	Water & Sewer	500
31-75-70-100-5403	Telephone	2,698
31-75-70-100-5501	Contractual Services	20,000
31-75-70-100-5701	Services/Materials to Maintain Fac	45,000
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	3,000
31-75-70-100-5812	Uniforms	1,000
31-75-70-100-5854	Mileage Reimbursement	200
	Total Expenditures	302,096

TOTAL HOSPITALITY REVENUE	3,811,499
TOTAL HOSPITALITY EXPENDITURES	4,002,355
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (190,856)

ENTERPRISE FUND OTHER

		2022 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	9,000
TOTAL REGISTRATION REVENUE		<u>9,600</u>
TOTAL ADMINISTRATION REVENUE		<u>29,600</u>
ADMINISTRATION		
Expenditures:		
31-10-01-100-5106	Merchant Vendor Fees	450,000
31-10-01-100-5857	Overhead Chargeback	1,118,879
31-10-01-115-5857	Overhead Chargeback	182,011
Total Expenditures		<u>1,750,890</u>
REGISTRATION EXPENDITURES		
Expenditures:		
31-11-81-150-5001	Full-Time Salaries	85,124
31-11-81-150-5002	Part-Time Salaries	90,000
31-11-81-150-5009	Fringe Benefits	38,284
31-11-81-150-5204	Postage	504
31-11-81-150-5205	Program Supplies	12,999
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	300
Total Expenditures		<u>227,611</u>
HUMAN RESOURCES		
Expenditures:		
31-12-01-100-5857	Overhead Chargeback	587,928
Total Human Resources Expenditures		<u>\$ 587,928</u>

ENTERPRISE FUND OTHER

		2022 Budget
INSURANCE		
Expenditures:		
31-10-01-110-5857	Overhead Chargeback	\$ 479,050
	Total Insurance Expenditures	<u>479,050</u>
TOTAL ADMINISTRATION EXPENDITURES		<u>3,045,479</u>
FINANCE		
Expenditures:		
31-20-01-100-5857	Overhead Chargeback	597,504
TOTAL FINANCE EXPENDITURES		<u>597,504</u>
IT Department		
Expenditures:		
31-25-01-100-5857	Overhead Chargeback	770,076
TOTAL IT EXPENSES		<u>770,076</u>
OTHER REVENUE		
Revenues:		
31-10-01-990-9101	Operating Transfer In	3,000,000
TOTAL OTHER REVENUE		<u>3,000,000</u>
OTHER EXPENDITURES		
Expenditures:		
31-10-01-100-5807	Merit Pay	274,167
31-10-01-995-9200	Unobligated Funds	2,105,651
TOTAL OTHER EXPENDITURES		<u>2,379,818</u>
CARRYOVER		
Revenues:		
31-10-01-996-4998	Carryover Revenue	1,935,003
Total Carryover Revenues		<u>\$ 1,935,003</u>



9. DEBT SERVICE FUND BUDGET



Lone Tree Hub



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
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	3,223,933	3,200,114	23,819	99.26%
2021 Estimate	3,211,957	3,153,365	58,592	98.18%
2022 Budget	3,314,821	3,281,673	33,148	99.00%

The principal and interest payment budgets are calculated using the debt service schedules on the outstanding bonds. Below is a listing of the current outstanding general obligation bonds and the payments due for 2022. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2021				
Description	Balance as of December 31, 2021	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 37,880,000	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	\$ 37,880,000			

Debt Service Schedule 2022

General Obligation Bond Payments	
Debt Issuance	Total
2019 General Obligation Bonds - Principal	\$ 1,395,000
Total General Obligation Principal Payments	1,395,000
2019 General Obligation Bonds - Interest	1,686,200
Total General Obligation Interest Payments	1,686,200
Total General Obligation Bond Payments	\$ 3,081,200

Debt to Maturity for General Obligation Debt:

	General Obligation Bonds	
	Interest	Principal
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	1,433,900	1,650,000
2027-2041	9,818,450	30,260,000
	\$ 17,610,600	\$ 37,880,000

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

	Legal Debt Margin					
	2017	2018	2019	2020	2021	Preliminary 2022
Assessed Valuation	\$ 2,693,208,226	\$ 3,090,703,735	\$ 3,127,966,506	\$ 3,546,680,532	\$ 3,521,882,452	\$ 3,745,560,557
Legal Debt Margin:						
Debt Limitation - 50% of the Total						
Valuation for Assessment per Colorado						
Revised Statutes, Section 32-1-1101 (6)	\$ 1,346,604,113	\$ 1,545,351,868	\$ 1,563,983,253	\$ 1,773,340,266	\$ 1,760,941,226	\$ 1,872,780,279
Total General Obligation Debt	\$ 6,715,000	\$ 3,440,000	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000	\$ 36,485,000
Legal Debt Margin	\$ 1,339,889,113	\$ 1,541,911,868	\$ 1,523,698,253	\$ 1,734,105,266	\$ 1,723,061,226	\$ 1,836,295,279
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	0.50%	0.22%	2.58%	2.21%	2.15%	1.95%

DEBT SERVICE FUND

Table of Contents

	2022 Budget	Page
Revenue:		
Property Taxes	\$ 3,281,673	288
Interest Income	75,000	288
Total Operating Revenue	3,356,673	
Expenditures:		
Administration	200,473	288
Bond Principal	1,395,000	288
Bond Interest	1,686,200	288
Total Operating Expenditures	3,281,673	
Excess Operating Revenue of Expenditures	75,000	
Other Expenditures:		
Transfer Out	75,000	288
Total Other Expenditures	75,000	
Net Revenue Over Expenditures	-	
Carryover	-	
Funds Available	\$ -	

DEBT SERVICE FUND

	2022 Budget
DEBT SERVICE FUND	
PROPERTY TAXES	
Revenue:	
51-10-01-970-4001 Property Tax	\$ 3,281,673
TOTAL PROPERTY TAXES	3,281,673
INTEREST INCOME	
Revenue:	
51-10-01-970-4050 Interest Earnings	75,000
TOTAL INTEREST INCOME	75,000
TOTAL REVENUE	3,356,673
ADMINISTRATION	
Expenditures:	
51-10-01-970-5117 Paying Agent Fees	154,255
51-10-01-970-5119 Collection Charges	46,218
TOTAL ADMINISTRATION EXPENDITURES	200,473
BOND PRINCIPAL	
Expenditures:	
51-10-01-970-9001 Principal GO Bonds	1,395,000
TOTAL BOND PRINCIPAL EXPENDITURES	1,395,000
BOND INTEREST	
Expenditures:	
51-10-01-970-9002 Interest GO Bonds	1,686,200
TOTAL BOND INTEREST EXPENDITURES	1,686,200
TRANSFER OUT	
Expenditures:	
51-10-01-970-9100 Operating Transfer Out	75,000
TOTAL TRANSFER OUT	\$ 75,000



10. APPENDIX



Gymnastics at Goodson Recreation Center

**South Suburban Park and Recreation District
Resolution # 2021-041**

A RESOLUTION ADOPTING THE 2022 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, 2022 AND ENDING THE LAST DAY OF DECEMBER, 2022

WHEREAS, the proposed 2022 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 11, 2021, September 8, 2021, and October 13, 2021; 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	\$43,930,221
Debt Service Fund	3,356,673
Conservation Trust Fund	1,314,245
Grant Fund	128,293
Capital Projects Fund	18,806,241
Enterprise Fund	32,780,839
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$100,316,512</u>

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

General Fund

From the 2021 fund balance carryover	\$ 9,601,598	
From sources other than general property tax	6,577,045	
From the general property tax levy	<u>27,751,578</u>	
TOTAL GENERAL FUND		43,930,221

Debt Service Fund

From the 2021 fund balance carryover	-	
From sources other than general property tax	75,000	
From the general property tax levy	<u>3,281,673</u>	
TOTAL DEBT SERVICE FUND		3,356,673

Conservation Trust Fund

From the 2021 fund balance carryover	554,245	
From sources other than general property tax	<u>760,000</u>	
TOTAL CONSERVATION TRUST FUND		1,314,245

Grant Fund

From the 2021 fund balance carryover	-	
From sources other than general property tax	<u>128,293</u>	
TOTAL GRANT FUND		128,293

Capital Projects Fund

From the 2021 fund balance carryover	111,241	
From sources other than general property tax	<u>18,695,000</u>	
TOTAL CAPITAL PROJECTS FUND		18,806,241

Enterprise Fund

From the 2021 fund balance carryover	1,935,003	
From sources other than general property tax	<u>30,845,836</u>	
TOTAL ENTERPRISE FUND		32,780,839

TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$ 100,316,512</u>
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SECTION 3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under Article X, Section 20 of the Colorado Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

SECTION 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2022.

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 10th day of November, 2021
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

0400A05837904B5

Susan K. Pye, Chair

ATTEST:

DocuSigned by:

Peter J. Barrett

BC81BCBAF42C4EF...

Peter J. Barrett, Secretary

ATTEST:

Legal Compliance Approval:

DocuSigned by:

Steve Shipley

4BDF29D8BBA54E7...

Steve Shipley, Finance Director

DocuSigned by:

Jennifer King

090614099A4345A...

**South Suburban Park and Recreation District
Resolution # 2021-043**

A RESOLUTION TO SET MILL LEVIES ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP
DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND
RECREATION DISTRICT, COLORADO, FOR THE 2022 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 10, 2021; 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 0.094 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.885 mills; and

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

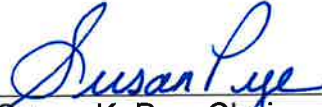
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2022 budget year, there is hereby levied a tax of 7.417 mills, plus 0.094 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2022 budget year, there is hereby levied a tax of 0.885 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 3. That the Executive Director 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 8th day of December, 2021 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



Susan K. Pye, Chair

ATTEST:



Peter J. Barrett, Secretary

ATTEST:



Steve Shipley, Finance Director

**South Suburban Park and Recreation District
Resolution # 2021-044**

A RESOLUTION TO SET MILL LEVIES DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2022 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 10, 2021; 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 0.094 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.885 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 2022 budget year there is hereby levied a tax of 7.417 mills, plus 0.094 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2022 budget year, there is hereby levied a tax of 0.885 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 3. That the Executive Director 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 8th day of December, 2021 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



Susan K. Pye, Chair

ATTEST:



Peter J. Barrett, Secretary

ATTEST:



Steve Shipley, Finance Director

**South Suburban Park and Recreation District
Resolution # 2021-045**

A RESOLUTION TO SET MILL LEVIES JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2021, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2022 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 10, 2021; 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 0.094 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.885 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 2022 budget year, there is hereby levied a tax of 7.417 mills, plus 0.094 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2022 budget year, there is hereby levied a tax of 0.885 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2021.

Section 3. That the Executive Director 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 8th day of December, 2021 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

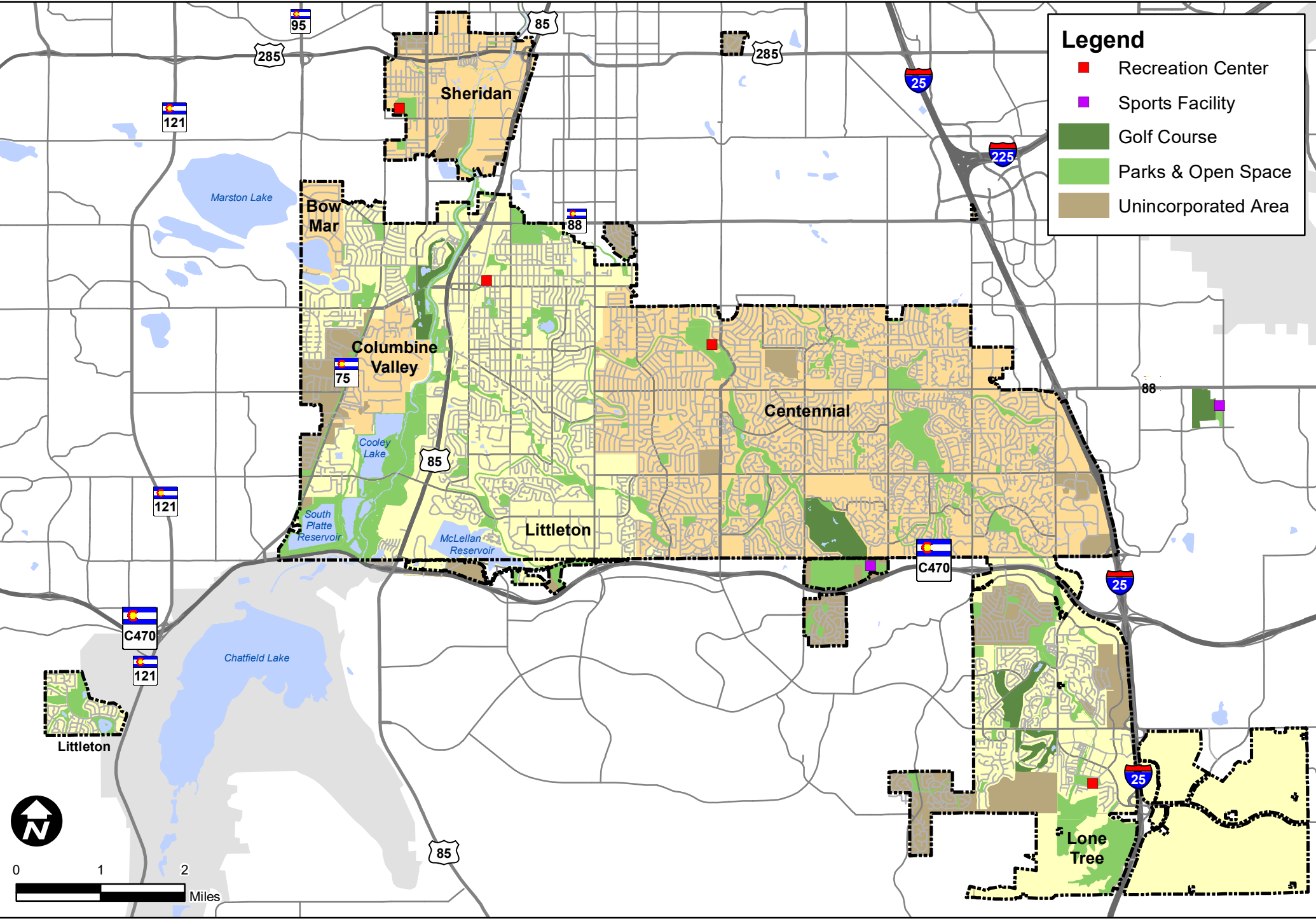

Susan K. Pye, Chair

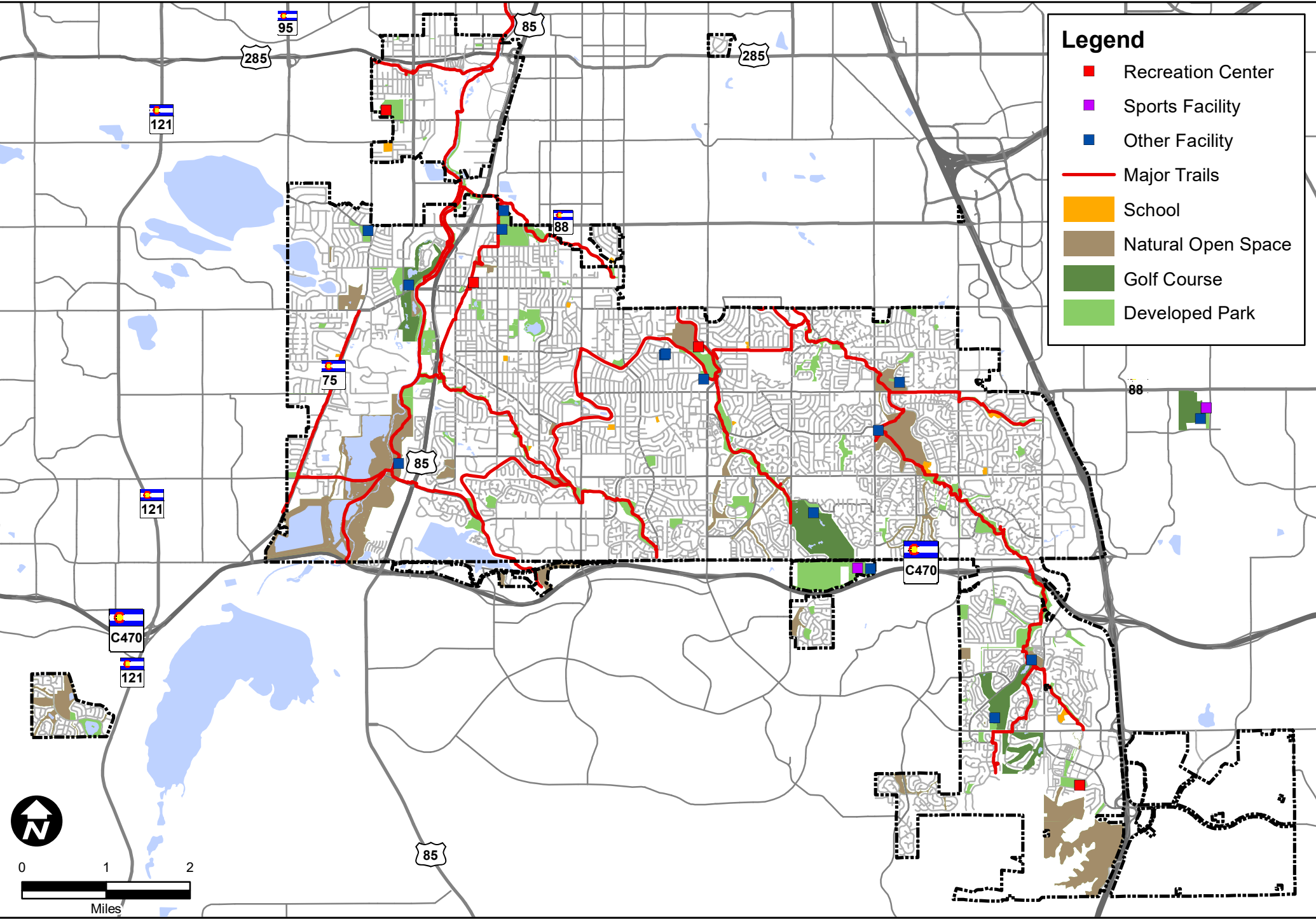
ATTEST:


Peter J. Barrett, Secretary

ATTEST:


Steve Shipley, Finance Director





Facilities, Properties, and Trails

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			81																	
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	59	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	5	2	1	1	1	1	1		1.21		1.07	0.14
Ashbaugh Park/Pond • 6954 S. Windermere St., Littleton, 80120	4.86			54																	
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			348														1.61	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				144														0.25		0.24	0.01
Bemis House • 5890 S. Bemis St., Littleton, 80120	0.54			17														0.03		0.03	
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	56	2	29														0.15		0.15	
Berry Park • 3400 W. Berry Ave., Littleton, 80121	2.06	8	1	48						1			1	1				0.24	0.16	0.08	
Big Dry Creek East Trailhead • 580 E. Powers Ave., Littleton, 80121	3.61			53														0.02		0.02	
Big Dry Creek Trail • 7901 S. Colorado Blvd., Centennial,	65.35			2357														5.20		2.89	2.31
Bobcat Park • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			63									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								0.62	0.51	0.11	
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			7	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 • 3000 W. Carson Dr., Littleton, 80120	1.20	33	2	58														0.12		0.12	
Centennial Link Trail • NA, Centennial, 80121	17.68			584														3.38	0.18	1.74	1.45
Centennial Ridge Park • 10022 Lone Tree Pkwy., Lone Tree, 80124	4.80			91					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					0.10		0.10	
Cherry Knolls Park • 7077 S. Elizabeth St., Centennial, 80122	27.08	52	0	337	3	3		2		4		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			67														0.45	0.45		
Colorado Journey Miniature Golf • 5150 S. Windermere St., Englewood, 80120	2.68			194																	
Columbine Manor Park • 5075 W. Ken Caryl Rd., Littleton, 80128	4.90	17	0	93	1	1				1		1	1					0.16		0.16	
Columbine Trail • NA, ,	26.72	14	2	247										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	53														0.54	0.23	0.30	
Cook Creek Regional Trail • NA, Lone Tree, 80124	3.25			126														0.95	0.04	0.91	
Cook Creek Tennis Courts • 8641 Kachina Way, Lone Tree, 80124	1.19	8	1	23							2			1			1	0.23		0.10	0.13
Cornerstone Park • 1200 W. Belleview Ave, Englewood, 80120	63.10	902	28	608	3	3	3	3	1	14		1	1	6	3	4		2.41		2.06	0.35
Creekside Experience • 4829 S. Santa Fe Dr., Littleton, 80120	5.44	8	1	101														0.26		0.11	0.15
Cypress Greens Open Space (Parcel 6B) • Cypress Greens Subdivision, Lone Tree, 80124	0.24			15																	
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			16																	
David A. Lorenz Regional Park • 8560 S. Colorado Blvd., Highlands Ranch, 80126	125.96	475	14	116	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			295																	
deKoevend Park • 6301 S. University Blvd., Centennial, 80121	33.36	67	4	931	7	6	1	1	1	2	6	1	1	5	4	1	1	1.46	0.05	1.41	0.01
deKoevend Tot Lot • 1901 E. Panama Dr., Centennial, 80121	2.08			83								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			23	1	1		1		1											
East/West Trail	3.03																				
Elati Park • 5350 S. Elati St., Littleton, 80120	0.21			10								1	1					0.03		0.03	
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	66					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	135						4											
Family Sports Center Golf Course • 6901 S. Peoria St., Centennial, 80112	67.88			474																	
Filmore Tributary • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48			213																	
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														0.41		0.12	0.29
Foxhill Park • 8100 S. Holly St., Centennial, 80112	7.17			241					1	1		1	1	1				0.56		0.32	0.24
Foxridge Open Space • 6120 E. Phillips Ave., Centennial, 80112	22.33			746														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			124	1	1				1		1	1					0.28	0.28		
Foxridge Spring Creek Trail • Foxridge Subdivision, Centennial, 80112	2.19			34														0.59	0.53	0.06	
Foxridge West Open Space/Trails • 6120 E. Otero Dr., Centennial, 80112	11.94			233					1	1	2							2.44	1.10	1.34	
Franklin Street Right-of-Way • NA, Centennial, 80121	0.09																	0.04		0.04	
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	66														0.46		0.42	0.04
Grandpa's Acres • 400 W. Ridge Rd., Littleton, 80120	5.01			56														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	0.68	0.03	0.65	
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	90	1	1				1			1	1							
High Line Canal Trail • NA, ,	116.91	38	1	4820														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			337														0.81		0.29	0.52
Hogback Hill Park • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	13	1	20	1	1			1	1				1			1				
Holly Dam/Open Space • 6652 S. Krameria Wy., Centennial, 80111	42.08			362														1.65		0.54	1.11
Holly Park, Pool, Tennis • 6652 S. Krameria Wy., Centennial, 80111	3.72	78	4	27							6			1		1					
Homestead Elementary School/Park • 7451 S. Homestead Pkwy., Centennial, 80112	8.41			45	2	2		2		1								0.58	0.11	0.27	0.20
Horseshoe Park • 7600 Block, S. Elati St., Littleton, 80120	15.72			518						1											
Hudson Gardens • 6115 S. Santa Fe Dr., Littleton, 80120	28.91	239	10	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	579														1.79	1.04	0.54	0.20
Kimmer Plaza • 9358 Kimmer Dr., Lone Tree, 80124	7.03			31														0.47		0.22	0.24
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			1427										1				3.77	0.07	0.57	3.07
Lincoln Avenue Trail • NA, Lone Tree, 80124	0.57			12														0.49		0.49	
Lincoln Commons • 9624 E. Lincoln Ave., Lone Tree, 80124				120														0.31		0.31	
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			323					1									1.20	0.30	0.61	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			133																	
Littleton Community Trail	2.49			280														2.45		0.85	1.60
Littleton Golf & Tennis Club • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1153							6										
Lone Tree Golf Course & Hotel • 9808 Sunningdale Blvd., Lone Tree, 80124	181.85	335	13	1065														0.32		0.32	
Lone Tree Recreation Center • 10249 Ridgagate Circle, Lone Tree, 80124	7.17	196	8	149														0.31		0.31	
Lonesome Pine Park • 501 Maximus Dr., Highlands Ranch, 80124	6.01			44					1	1	2		1	1				0.31		0.31	
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	3801										2		1		17.70		12.14	5.39
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	176	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	69	1	1		1		1		1	1	1		1		0.14		0.14	0.00
Mission Viejo Open Space • County Line Rd. & Southpark Ln., Highlands Ranch, 8	37.01			212														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			264																	
Ohlson Acres • 1756 Plum Valley Ln., Littleton, 80129	6.73			103																	
Orchard Road Trail • E. Orchard Rd. & S. Vine St., Greenwood Village, 801	0.24			2														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			141														0.03			0.03
Oxford Trailhead • 2151 W. Oxford Ave., Sheridan, 80110	0.35	11	2	6																	
Palos Verdes Park • 5916 S. Kearney St., Centennial, 80111	7.18			134						1		1	1	1				0.35		0.30	0.05
Palos Verdes Tot Lot • 5601 E. Maplewood Ave., Centennial, 80111	2.78	10	0	77						2			1	1				0.08		0.08	
Park at Lone Tree Elementary School • 9373 Heritage Hills Parkway, Lone Tree, 80124	8.12	120	6	143	1	1		1		1		1	1	1				0.56		0.56	
Peabody Elementary School/Park • 3128 E. Maplewood Ave., Centennial, 80121	1.63			22	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	151	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	733	4	3		2		3		1	1	1	1	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
Promenade Park • 10120 Belvedere Ln., Lone Tree, 80124				98														0.26		0.26	
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			195						1								0.25		0.18	0.06
Province Center Park • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32			33								1	1	1				0.32		0.32	
Puma Park • 8000 S. Corona Way, Centennial, 80122	33.16			353	2	2		1		5		1	1	1			1	1.77		1.76	
Quebec Street Greenbelt • 7967 S. Quincy Way, Centennial, 80112	2.22			67														0.63	0.46	0.17	
Railroad Spur (Mineral) Trail • NA, Littleton,	15.73			231														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	107										3	1	1		0.98		0.69	0.29
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	319	2	2		2		1											
Rusty Sun Tennis Courts • 8147 S. Niagara St., Centennial, 80112	0.81	5	0	6					1		2							0.05		0.05	
Sheridan Community Park • 3325 W. Oxford Ave., Sheridan, 80236	34.95	209	5	349	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			24														0.24		0.24	
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75			41										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																	0.05		0.05	
Slaughterhouse Gulch Park	13.51			563														0.32		0.03	0.29
South Platte Park • 7301 S. Platte River Pkwy, Littleton, 80120	663.69	64	5	1383										1		1		0.82		0.29	0.54
South Platte Park Reservoir • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60			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	85						1								0.13		0.13	
South Suburban Service Center • 5500 Boatworks Dr., Highlands Ranch, 80126	4.88	139	1	67														0.12		0.12	
South Suburban Sports Complex • 4810 E. County Line Rd., Littleton, 80126	22.96																				
Southbridge Park • 7791 S. Windermere St., Littleton, 80120	10.09	26	1	93	1	1		1	1	4		1	1	1				0.63		0.63	
Sterne Park • 5932 S. Spotswood St., Littleton, 80120	13.92	46	2	253						1		1	1	2	2	1		0.81	0.33	0.31	0.17
Sumac Hill Farm Conservation Easement • NA, Centennial, 80121	10.80			1																	
Sunset Park • 6082 S. Newport St., Centennial, 80111	1.81			37					1	1		1	1	1				0.20		0.20	
Superchi Property																					
Sweetwater Park • 13170 Mercury Dr., Highlands Ranch, 80124	31.97			392	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			414														0.21		0.01	0.19
Tennis Center and Park at Lone Tree Golf Course • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			113							6	1	1	1		1		0.27		0.27	
Terra Ridge Trails • Terra Ridge Subdivision, Lone Tree, 80124	1.16			38														1.00	0.68	0.32	
The Lone Tree Hub • 8827 Lone Tree Pkwy., Lone Tree, 80124	1.53	38	2	73														0.15		0.15	
TrailMark Open Space • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			1243										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	332								1	1	1			1	1.09		0.33	0.75
Veteran's Park • 4101 S. Hazel Ct., Sheridan, 80110	0.52			22														0.12		0.12	
Walnut Hills Elementary School/Park • 8195 E. Costilla Blvd., Centennial, 80112	4.03			14	2	2		1		2	2										
Walnut Hills Park • 8443 E. Davies Ave., Centennial, 80112	8.88			180					1			1	1	1				0.10		0.09	
War Memorial Rose Garden • 2201 W. Shepperd Ave., Littleton, 80120	1.25	0	0	22										1	1			0.09		0.09	
Watson Lake • 5800 S. Federal Blvd., Littleton, 80123	12.80			215																	
West Belleview Trailhead • 2400 W Belleview Ave, Littleton, 80120	0.32	9	1	11										1				0.08		0.08	
Wildcat Park • 3040 W. Jefferson Dr., Sheridan, 80110	0.42			39														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			2189														6.35	1.83	2.87	1.65
Willow Creek Park • 7570 E. Mineral Dr., Centennial, 80112	29.58	75	3	403	4	4		2		4			1	1				0.76	0.16	0.60	
Willow Spring Open Space • 7100 S. Holly St., Centennial, 80112	159.36			1255														2.42		0.37	2.06
Willow Spring Service Center • 7100 S. Holly St., Centennial, 80112	2.32	67	1	7														0.02		0.02	
World War II Memorial • 6000 S. Gallup St., Littleton, 80120	1.38			19																	
Writers Vista Park • 1900 W. Mineral Ave., Littleton, 80120	13.82	48	2	311	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
Totals:	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
	4080.57	5964	215	46354	80	77	6	42	29	131	50	43	56	83	17	18	16	120.59	13.86	63.57	42.76

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

Fiscal Year	Estimated Population	Personal Income	Per Capita Income	Arapahoe County Unemployment Rate	Douglas County Unemployment Rate
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	7,842,034,200	52,228	3.7%	3.1%
2016	152,384	7,980,654,848	52,372	3.2%	2.8%
2017	154,703	8,453,900,138	54,646	3.0%	2.6%
2018	154,703	8,762,687,326	56,642	3.8%	3.4%
2019	157,476	9,205,417,056	58,456	2.8%	2.4%
2020 (1)	157,093	9,607,336,601	61,157	7.9%	5.8%
2021	157,093	10,968,547,446	69,822	5.8%	4.2%

	<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

(1) Increase in unemployment rates due to COVID 19 pandemic.

Source: Colorado Department of Local Affairs, State Demography Office; Bureau of Labor Statistics, Local Area Unemployment; Bureau of Economic Analysis, Personal Income by County.

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

Employer	2021		2012	
	Employees	Rank	Employees	Rank
Cherry Creek School District	7,900	1	2,500	6
Douglas County Schools	6,477	2	-	-
Charles Schawb	4,300	3	-	-
EchoStar Communications	2,700	4	-	-
Raytheon Company	2,600	5	-	-
Arapahoe County Government	2,400	6	-	-
Littleton Public Schools	2,200	7	-	-
Columbia HCA Swedish	1,900	8	-	-
Centrua Health	1,510	9	-	-
Healthone: Sky Ridge Medical	1,370	10	-	-
Lockheed-Martin Space Systems	-	-	5,390	1
University of Denver	-	-	4,310	2
Century Link/Qwest Communications	-	-	4,100	3
Dish Network	-	-	3,470	4
Comcast	-	-	3,000	5
Great West Life	-	-	2,080	7
Sprint/Nextel	-	-	2,080	8
CH2M Hill	-	-	2,069	9
Kaiser Permanente	-	-	2,050	10

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

Source: Arapahoe and Douglas County Comprehensive Annual Financial Report

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
MILL LEVY:										
Operations	4.417	4.417	6.393	6.417	6.417	7.417	7.417	7.417	7.417	7.417
Debt Service	1.422	1.368	1.362	1.166	1.163	1.021	0.909	0.909	0.912	0.885
Refund/Abatements	0.121	0.130	0.053	0.068	0.063	0.058	0.038	0.039	0.056	0.094
1 Mill Open Space	1.000	1.000	1.000	1.000	1.000	-	-	-	-	-
Total	6.960	6.915	8.808	8.651	8.643	8.496	8.364	8.365	8.385	8.396

ASSESSED VALUATION:

District	\$ 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	\$ 3,744,781,554
Cherry Hills Village	302,069,870	290,330,250	292,319,440	337,211,814	335,470,819	340,298,508	341,130,275	-	-	-
Greenwood Village	111,950,240	130,415,670	128,547,654	150,018,432	165,401,453	208,047,477	212,773,789	-	-	-
Outstanding GO Debt	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000	\$ 36,485,000

South Suburban Park and Recreation District Three Year Financial Plan 2022-2024

Executive Summary

Purpose

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2022 to 2024. 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 16.8% compared to 2020.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 157,000 in 2021.
- The metro area unemployment rate as of July 2021 was 6.0% compared to 7.8% in July of 2020.
- 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
2022-2024

Denver - Aurora - Lakewood CPI	
Year	% Change
2016	2.772%
2017	3.386%
2018	2.731%
2019	1.924%
2020	1.951%
2021 June Projection	3.200%
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 may still be an impact in 2022 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. Twenty four full time employees were laid off in April. COVID had a major impact on revenue in 2020. The District was able to adjust and reduce expenditures to help offset the loss in revenue. COVID had minor impacts in early 2021 as facilities were restricted on capacity. We are not forecasting any financial impact in 2022 related to COVID. When projecting revenue and expenditures for 2022 – 2024 in most cases we ignored the 2020 actuals. See the detailed assumptions used for each category later in this document.

South Suburban Park and Recreation District Three Year Financial Plan 2022-2024

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 6.35% increase in assessed value for 2022. No increase is estimated for 2023(not a reassessment year) and 2024.
- The District passed an election in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result from state-mandated property tax assessment rate reductions beginning in collection year 2022.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2022, 2023, and 2024 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 actuals decreased significantly (17.08%) as a result of COVID. Program Revenue increased 21.69% in 2021, even exceeding 2019 amounts. As programs and activities were extremely popular in 2021, with significant increases, our assumption is that this popularity will level off and therefore, annual increases for 2022, 2023 and 2024 is only 1%. 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 41% of total operating costs. During 2021 the District struggled to fill all positions. The District is hopeful that the labor pool will increase and we will be able to fill vacant positions in 2022. For the 2022 projection we used a 5% increase. 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 2022 projection we used a 6% increase to account for increased staffing by filling vacant positions. For 2023 and 2024 increases were assumed at 4%.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2022, 2023, and 2024 at an increase of 2%. This is higher than the 5 and 10 year average, but accounts for the South Suburban Sports Complex which came on line in 2021. The General Fund used a 4.0% increase in 2022, 2023, and 2024. 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.

South Suburban Park and Recreation District Three Year Financial Plan 2022-2024

- 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. 2022, 2023, and 2024 principal and interest payments are included in the amount of approximately \$2,425,000.
- The District is considering issuing \$18,000,000 in COPs in 2021 to replace the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome. A Debt service payment of \$1,125,000 has been included for 2022, 2023, and 2024 in the General Fund.

Key Findings

Total unrestricted funds available is projected to be \$394,017 at the end of 2024. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these findings are based on the projections. It is not uncommon for a financial plan to forecast decreases or deficits in funds available. Over the forecasted period, total operating revenue is projected to increase 0.92% and total operating expenditures are projected to increase 3.99%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to decrease from (\$2,553,612) in 2022 to (\$4,006,671) in 2024. Net operating revenue in the General Fund decreases from \$10,267,403 in 2022 to \$8,336,663 in 2024. 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 \$60,457,074 for capital and maintenance projects for years 2022 to 2024. The portion funded by unobligated operational funds is \$32,127,049. Remaining projects will be funded by debt issuance and partner funding.

Challenges and Opportunities

Funding Sources for Capital

The District's Five Year CIP Plan reflects capital needs over the next 5 years in excess of \$101 million. To fund these projects the District is planning to issue Certificates of Participation around \$18 million in 2021 for the construction of the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome, and has approximately \$63 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$19 million and \$600 thousand in capital leases (for fitness equipment).

South Suburban Park and Recreation District Three Year Financial Plan 2022-2024

Reimbursement Agreement

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

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 anticipates a facility study in 2023.

Goodson Recreation Center

Goodson Recreation Center is in need of a major overhaul. The District intends to combine the South Suburban Ice Arena Use Plan with the Goodson Use Plan to determine needs for both facilities. This forecast anticipates a facility study in 2023.

Family Sports Center Dome/Littleton Tennis Bubble and Golf Pro Shop

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. The District is anticipating issuing COPs for the construction of these facilities. Estimated costs for these two new structures is \$18 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,

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 Budget for three fields near the new recreation complex and \$3.5 million for two synthetic fields and lights at Cornerstone Park. These new fields are anticipated to be available in the spring of 2022.

South Suburban Park and Recreation District
Three Year Financial Plan
2022-2024

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

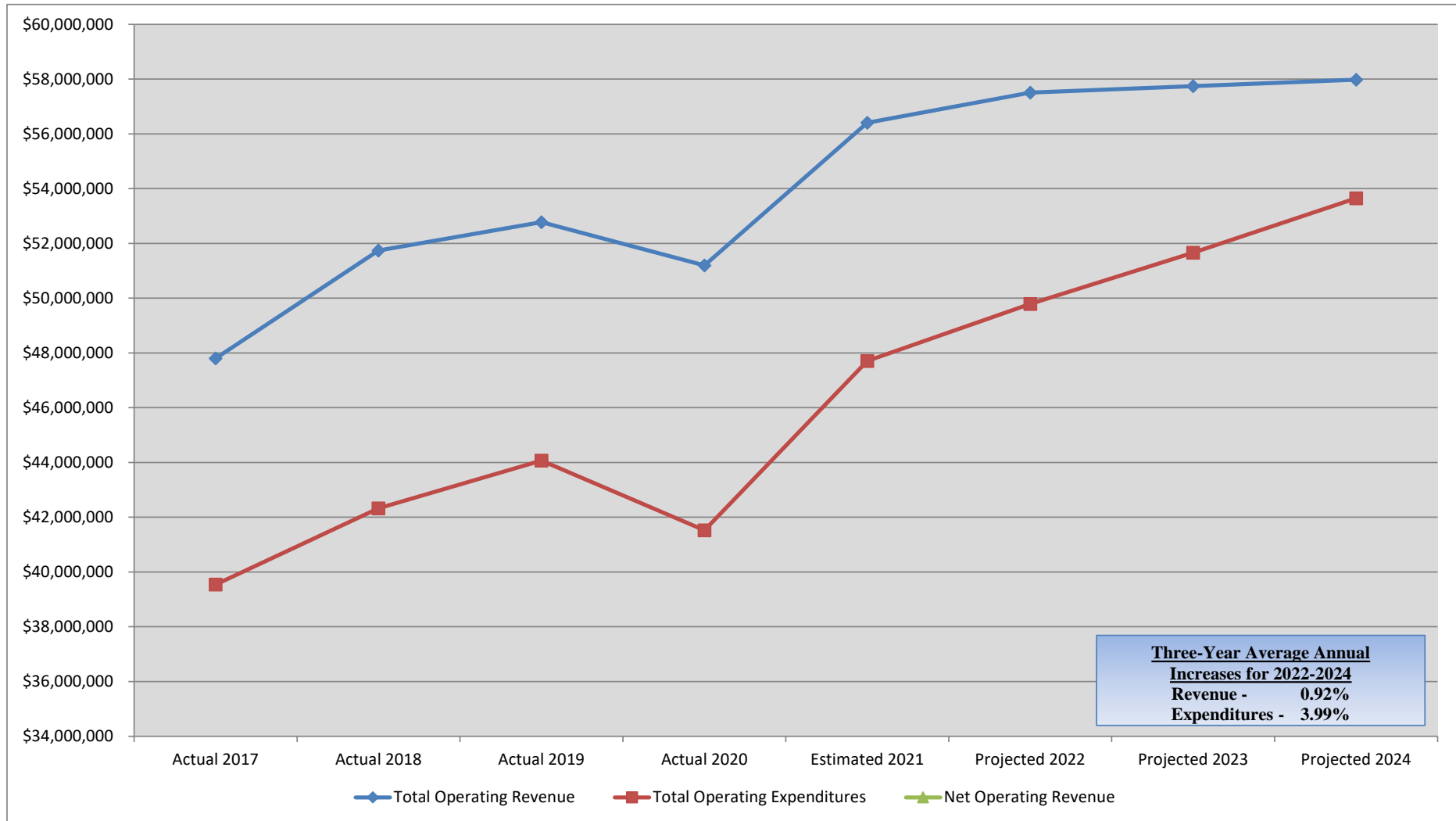
The District has annexed areas east of I-25 into the District. The area known as Ridgegate East has increased the District's boundaries by approximately 3.5 square miles. Planned development for the District includes a recreation center, 65 acres for a regional park, 100 acres of neighborhood parks, 400 acres of open space, and various trails. The developer plans to start development in 2021 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 \$300,000 in 2022 for the first phase in developing the regional park and additional funds for construction starting in 2025 in the Five Year CIP Plan. In 2024 the District has \$200,000 included in the Five Year CIP Plan for a needs assessment for the recreation center. The District expects some matching funds from Douglas County and the Developer for these projects.

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
2017 - 2024**

Three Year Financial Plan Detail



Note: Capital expenditures are not included in this graph.

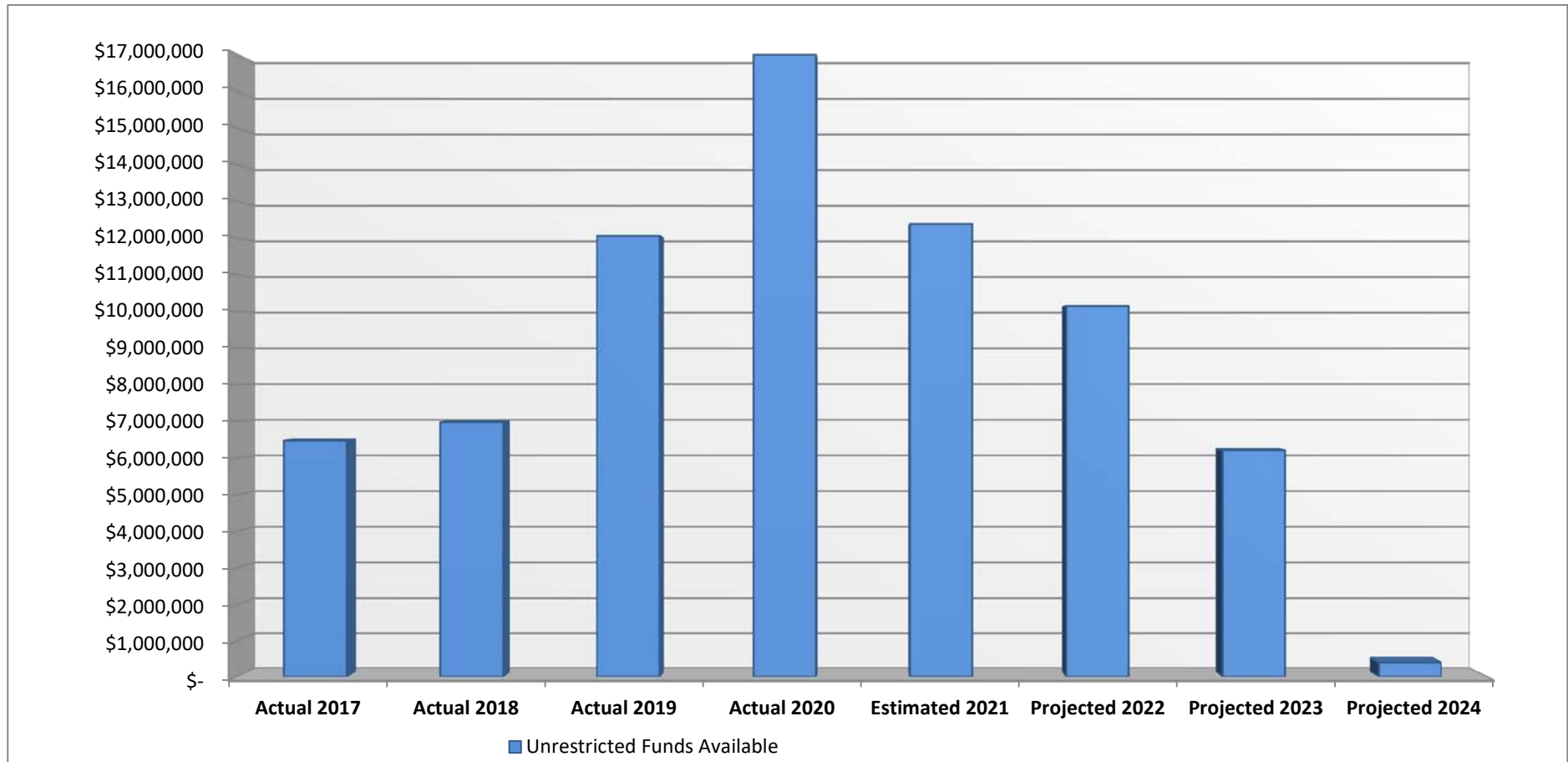
Note: The decline in revenue and expenditures in 2020 is due to closures of facilities and a reduction of services related to the COVID pandemic.

South Suburban Park and Recreation District

Unrestricted Funds Available

2017 - 2024

Three Year Financial Plan Detail

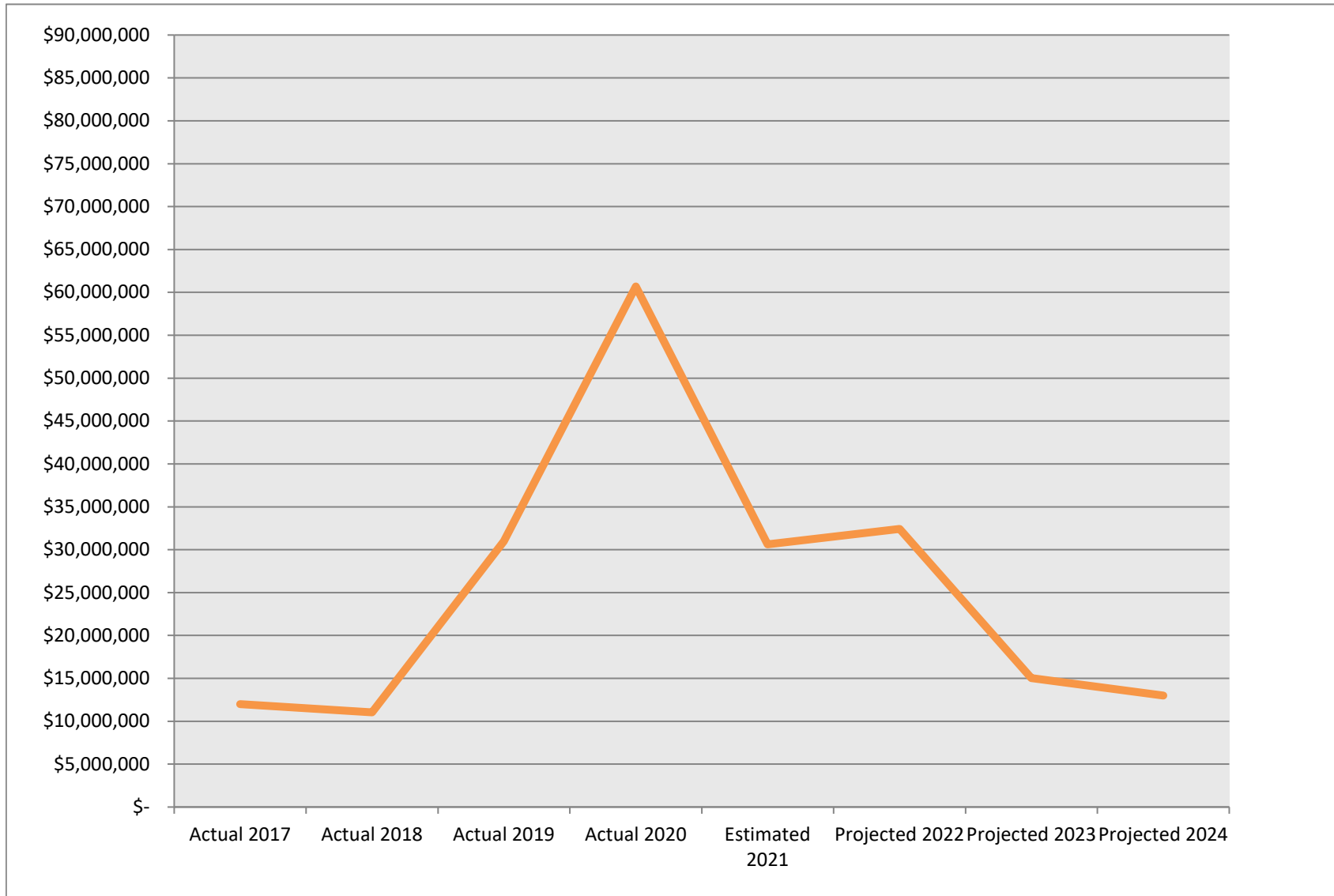


	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Estimated 2021	Projected 2022	Projected 2023	Projected 2024
Funds Available Beginning	\$ 12,575,796	\$ 11,532,350	\$ 13,390,960	\$ 80,318,866	\$ 33,970,145	\$ 17,654,754	\$ 15,294,551	\$ 11,494,111
Net Operating Revenue	8,262,614	9,422,484	9,145,212	10,065,618	8,713,029	7,737,791	6,085,160	4,333,992
Intergovernmental for capital	2,683,406	3,323,116	3,099,346	3,283,038	3,823,528	4,331,900	4,982,500	2,755,625
Capital outlay	(11,989,466)	(11,039,325)	(30,983,858)	(60,687,377)	(30,636,330)	(32,429,894)	(15,038,100)	(12,989,080)
Debt Proceeds/Sale of Asset	-	152,335	85,667,206	990,000	1,784,382	18,000,000	170,000	220,000
Funds Available Ending	11,532,350	13,390,960	80,318,866	33,970,145	17,654,754	15,294,551	11,494,111	5,814,648
Less Reserves	(5,061,179)	(6,417,421)	(68,258,376)	(16,974,812)	(5,278,789)	(5,146,907)	(5,279,590)	(5,420,631)
Unrestricted Funds Available	\$ 6,471,171	\$ 6,973,539	\$ 12,060,490	\$ 16,995,333	\$ 12,375,965	\$ 10,147,644	\$ 6,214,521	\$ 394,017

Note: All years include capital outlay.

South Suburban Park and Recreation District Capital Expenditures 2017 - 2024

Three Year Financial Plan Detail



Note: For 2022 amounts are projected based on the 2022 Proposed Budget. For 2023 and 2024, amounts are projected based on the Five Year Capital Improvement Plan and include projects funded by debt in the amount of \$18,510,000.

**South Suburban Park and Recreation District
Combined Enterprise and General Fund
2017-2024**

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Projected	2023 Projected	2024 Projected
OPERATING REVENUE:									
Property Taxes	\$20,031,286	\$20,112,293	\$22,958,299	\$23,239,021	\$26,224,485	\$26,090,000	\$27,746,715	\$27,746,715	\$27,746,715
Specific Ownership	1,962,079	2,230,639	\$ 2,204,071	2,267,632	2,249,547	2,100,000	2,200,000	2,200,000	2,200,000
Intergovernmental/Donation/Grants	532,255	475,958	560,352	516,048	456,046	563,952	505,000	505,000	505,000
Net Investment Income	123,115	194,660	362,831	437,870	187,402	46,300	14,000	9,600	2,700
Program Revenue	18,704,390	19,176,080	19,565,352	19,681,562	16,252,475	20,050,969	20,028,344	20,226,627	20,426,893
Retail Sales Revenue	1,101,673	1,110,738	1,127,031	1,178,036	881,592	1,074,355	1,085,099	1,095,950	1,106,910
Restaurant	2,503,401	2,426,793	2,662,108	2,795,196	1,798,544	3,073,907	3,104,646	3,135,692	3,167,049
Contract Sales Revenue	47,875	58,774	46,247	143,304	100,278	242,538	70,000	70,000	70,000
Rental Revenue	785,828	837,481	899,840	1,003,188	1,188,264	2,248,030	2,000,000	2,000,000	2,000,000
Other Revenue	644,941	414,421	582,308	739,243	1,858,330	919,013	755,000	755,000	755,000
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	51,196,963	56,409,064	57,508,804	57,744,584	57,980,267
OPERATING EXPENDITURES:									
Salary	18,142,927	18,953,125	19,692,681	20,298,708	17,238,958	19,673,828	20,657,519	21,483,820	22,343,173
Benefits	4,386,606	4,264,409	4,816,570	4,818,502	4,318,923	4,902,368	5,196,510	5,430,353	5,674,719
Program Expenses	470,596	501,384	508,128	427,800	367,868	496,336	431,958	449,306	467,521
Restaurant Sales Expense	232,320	244,160	273,056	273,543	219,992	334,419	349,468	365,194	381,628
Supplies	3,199,373	3,196,188	3,400,757	3,375,308	2,513,143	3,460,584	3,578,029	3,699,678	3,825,691
Service & Materials	1,831,078	1,792,121	1,731,221	2,128,181	1,678,540	2,053,982	2,157,264	2,266,394	2,381,729
Maintenance & Equipment	370,340	407,671	481,330	604,709	619,756	1,094,174	1,191,002	1,298,760	1,418,745
Utilities	2,676,244	2,757,407	2,870,717	2,839,308	2,705,097	3,610,609	3,696,195	3,784,028	3,874,174
Utilities-Parks Water	1,482,377	1,333,466	1,793,331	1,703,364	2,195,299	1,922,802	2,018,942	2,119,889	2,225,883
Contractual	961,006	1,170,606	1,551,785	1,485,366	1,186,945	1,759,694	1,837,288	1,919,690	2,007,293
Other Expenses	2,084,578	2,178,100	2,324,062	2,546,227	3,081,728	2,718,563	2,913,862	3,126,394	3,357,814
Board Expense	39,263	145,642	31,451	68,056	15,962	22,000	50,000	30,000	30,000
Professional Services	214,563	234,183	283,693	309,831	227,483	344,185	300,000	300,000	300,000
Treasurer and Paying Agent Fees	301,604	300,282	345,443	349,308	397,813	397,020	417,201	417,201	417,201
Debt Service	1,686,018	1,662,330	1,701,545	2,225,151	4,139,540	4,295,471	4,379,775	4,352,717	4,324,704
Hudson Gardens Management Fee	350,000	400,000	521,500	620,000	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	41,527,047	47,706,035	49,795,013	51,663,424	53,650,275
Total Net Operating Revenue	\$ 8,767,923	\$ 8,258,871	\$ 9,411,083	\$ 8,706,518	\$ 9,669,916	\$ 8,703,029	\$ 7,713,791	\$ 6,081,160	\$ 4,329,992

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026
SUMMARY**

	2022	2023	2024	2025	2026	Total
Total by Funding Source:						
District Share of Capital Projects (Operations)	\$ 10,727,994	\$ 10,635,600	\$ 10,763,455	\$ 14,202,026	\$ 17,150,685	\$ 63,479,760
Projects Funded by GO Bonds	1,120,000	-	-	-	-	1,120,000
Projects Funded by COPS	17,000,000	-	-	-	-	17,000,000
Projects Funded by Lease	-	170,000	220,000	220,000	-	610,000
Partner Contributions to Operating Capital Projects	3,086,900	4,232,500	2,005,625	4,693,333	5,104,167	19,122,525
Partner Contributions to Bond Capital Projects	495,000	-	-	-	-	495,000
Total Capital Requests	\$ 32,429,894	\$ 15,038,100	\$ 12,989,080	\$ 19,115,359	\$ 22,254,852	\$ 101,827,285
Total by Department:						
Admin	\$ 95,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 275,000
Golf	1,205,100	1,787,000	1,500,000	1,305,000	362,000	6,159,100
Hospitality	311,000	278,000	295,000	70,000	10,000	964,000
IT Department	258,000	363,000	441,000	410,000	221,000	1,693,000
Parks & Open Space	1,899,994	1,781,600	2,003,080	1,667,859	2,133,352	9,485,885
Planning	6,465,600	3,497,500	5,014,375	7,481,667	12,365,833	34,824,975
Recreation (Includes Construction and Mechanical M	18,613,300	3,053,500	1,685,000	3,442,500	2,013,500	28,807,800
Partner Contributions to Capital Projects	3,581,900	4,232,500	2,005,625	4,693,333	5,104,167	19,617,525
Total Capital Requests	\$ 32,429,894	\$ 15,038,100	\$ 12,989,080	\$ 19,115,359	\$ 22,254,852	\$ 101,827,285

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
PROJECTS FUNDED BY OPERATIONS:									
Admin	Various	Gold Medal Application	NRPA gold medal application and video expenses	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Admin	Various	Matching Gifts	Projects matched by Community Members/Associations	30,000	30,000	30,000	30,000	30,000	150,000
Admin	Various	Matching Gifts	Partner Share is \$15,000	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(75,000)
Admin	Various	Public Art	Annual allocation for the SSAC	30,000	30,000	30,000	30,000	30,000	150,000
Golf	All Courses	Equipment	Plant Air Greens Aerator	30,000	-	-	-	-	30,000
Golf	Family Sports Center	Bunker rake	Replace existing bunker rake	18,000	-	-	-	-	18,000
Golf	Family Sports Center	Cart Path Repair/Addition	Repair and add new cart paths to golf course	30,000	40,000	45,000	-	-	115,000
Golf	Family Sports Center	Irrigation Upgrades	Replace irrigation computer and software	15,000	-	-	-	-	15,000
Golf	Family Sports Center	Rough Mower	Replace existing rough mower	18,100	-	-	-	-	18,100
Golf	Family Sports Center	Sprayer	Replace existing sprayer	39,000	-	-	-	-	39,000
Golf	Family Sports Center	Triplex greens mower	Replace existing triplex greens mower	54,000	-	-	-	-	54,000
Golf	Littleton Golf & tennis	Cart Path Repair	Replace/repair damaged cart paths on course	60,000	60,000	-	50,000	-	170,000
Golf	Littleton Golf & Tennis	Equipment Replacement	sweeper	57,000	-	-	-	-	57,000
Golf	Littleton Golf & tennis	Equipment Replacement	Range Ball Picker	15,000	-	-	-	-	15,000
Golf	Littleton Golf & Tennis	Equipment Replacement	MDX Utility Vehicle	14,000	-	-	-	-	14,000
Golf	Littleton Golf & Tennis	Equipment Replacement	walk behind aerator	39,000	-	60,000	-	-	99,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades	20,000	15,000	20,000	25,000	-	80,000
Golf	Lone Tree Golf	LTGC Tree Replacement Program	replace trees on course	25,000	30,000	40,000	-	-	95,000
Golf	Lone Tree Golf	Asphalt Shop Yard	Replace aging asphalt in shop area	15,000	15,000	10,000	-	-	40,000
Golf	Lone Tree Golf	Bunker Renovation	reshape, add drainage, and sand to bunkers	50,000	75,000	100,000	50,000	-	275,000
Golf	Lone Tree Golf	Cart Path Repair	Add and Replace concrete cart paths	50,000	50,000	50,000	-	50,000	200,000
Golf	Lone Tree Golf	Equipment Replacement	Rough Mower	75,000	-	-	-	-	75,000
Golf	Lone Tree Golf	irrigation Upgrade	Replace irrigation clocks	20,000	20,000	20,000	20,000	20,000	100,000
Golf	Lone Tree Golf	new Putting Green	Add putting green at short game area	\$ 75,000	\$ -	\$ -	\$ -	\$ -	\$ 75,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Golf	South Suburban Golf	Big Dry Creek improvements	Phase 1 of crossings and bank improvements on Big Dry Creek. Funding partner with MHFD and Semsua. Total project ~\$3mil, District not running this project. Budget reflects the District's contribution only.	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 600,000
Golf	South Suburban Golf	Bunker renovation	reshape, and add drainage and sand to bunkers	50,000	-	30,000	30,000	-	110,000
Golf	South Suburban Golf	Equipment	Replace sprayer	54,000	-	-	-	-	54,000
Golf	South Suburban Golf	Equipment	Replace excavator	45,000	-	-	-	-	45,000
Golf	South Suburban Golf	Equipment	Replace top dresser	15,000	-	-	-	-	15,000
Golf	South Suburban Golf	Par 3 rain shelter	Remodel rain/lightning shelter on par 3 course	10,000	-	-	-	-	10,000
Golf	South Suburban Golf	Starter building	Add a building with power and internet for starter on 1st tee	12,000	-	-	-	-	12,000
Hospitality	All Locations	Equipment replacement	contingency for equipment replacement	50,000	35,000	35,000	45,000	10,000	175,000
Hospitality	Family Sports Center	Draft Beer System	Replace draft beer system in Avalanche Grill	20,000	-	-	-	-	20,000
Hospitality	Family Sports Center	Liquor Inventory Software	Software purchase and implementation for bartender liquor inventory	3,000	-	-	-	-	3,000
Hospitality	Lone Tree and SSGC	Upgrades to F & B POS	Hardware / software upgrades to Hospitality food & beverage point of sale systems	13,000	12,000	-	-	-	25,000
Hospitality	Lone Tree Golf	Banquet table and chair replacement	Replace banquet chairs and worn tables	18,000	-	-	-	-	18,000
Hospitality	Lone Tree Golf	Beverage cart	replace old and worn beverage carts	35,000	-	-	-	-	35,000
Hospitality	Lone Tree Golf	Hotel balcony furniture	Replace furniture on hotel balconies	40,000	-	-	-	-	40,000
Hospitality	Lone Tree Golf	Meeting room renovation	Update lower conference room hallway	16,000	-	-	-	-	16,000
Hospitality	Lone Tree Golf	Outdoor furniture	Replace banquets outdoor furniture on deck	35,000	-	-	-	-	35,000
Hospitality	Lone Tree Golf	Rep[lace gutters on building	replace gutters	30,000	-	-	-	-	30,000
Hospitality	Lone Tree Golf	Umbrellas for patio	Replace existing umbrellas on grill patio	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Hospitality	South Suburban Golf	Furniture Replacement	Replace patio furniture	\$ 28,000	\$ -	\$ -	\$ -	\$ -	\$ 28,000
Hospitality	South Suburban Golf	patio enhancements	Add TV's and speakers to patio	8,000	-	-	-	-	8,000
IT	COJO	Internet Upgrade	Upgrade Internal Internet at Colorado Journey to Fiber Connection	20,000	-	-	-	-	20,000
IT	Various	Annual Computer Equipment Replacement	Replace aging or obsolete computer equipment	170,000	175,000	185,000	185,000	186,000	901,000
IT	Various	Digital Signage Package	Replace existing digital signage software with newer package	30,000	-	-	-	-	30,000
IT	Various	Wi-Fi Upgrades - Golf	Upgrade Wi Fi connectivity and cabling at golf courses to bring them in line with the quality at recreation facilities	38,000	-	-	-	-	38,000
Mechanical Maintenance	Buck	RTU Compressors	Replace RTU compressor units at Buck	20,000	-	-	-	-	20,000
Mechanical Maintenance	Cook Creek	Pool Boiler	Replace Pool Boiler for lap pool	55,000	-	-	-	-	55,000
Mechanical Maintenance	Cook Creek	Pool Boiler	City of Lone Tree Funds	(27,500)	-	-	-	-	(27,500)
Mechanical Maintenance	Cook Creek	Shade Structure	Replace shade structures	100,000	-	-	-	-	100,000
Mechanical Maintenance	Cook Creek	Shade Structure	City of Lone Tree Funds	(50,000)	-	-	-	-	(50,000)
Mechanical Maintenance	Family Sports Center	RTU units	Replacement of 16 RTU for the facility-various ones each year depending on life expectancy and function	75,000	-	-	-	-	75,000
Mechanical Maintenance	Lone Tree Golf & Hotel	Heat Exchanger	Replace heat exchanger for pumps in the building	60,000	-	-	-	-	60,000
Mechanical Maintenance	Lone Tree Hotel	Heat pump replacement	Replacement of aging heat pumps	10,000	10,000	10,000	10,000	10,000	50,000
Mechanical Maintenance	Lone Tree Recreation Center	Domestic Boilers	Replacement of two boilers that impact hot water for the entire building	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ 70,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Parks and Open Space	Cook Creek, Hub, Prairie Sky and Lone Tree Rec	Parking lot repairs	Remove and replace damaged parking areas to these parking lots. (2022 - Prairie Sky, Lone Tree Rec, Cook Creek, Hub; 2023 - Willow Creek, Milliken, Progress; 2024 - Gallup Gardens, Bowles, Wynetka; 2025 - Sterne (3); 2026 - Columbine, Ketring, Fairways)	\$ 68,500	\$ 71,000	\$ 74,000	\$ 76,000	\$ 78,000	\$ 367,500
Parks and Open Space	High Line Canal	Overlay soft surface trail	High Line semi-annual resurface (Centennial)	22,500	-	24,750	-	27,000	74,250
Parks and Open Space	High Line Canal	Overlay soft surface trail	High Line semi-annual resurface (Littleton)	22,500	-	24,750	-	27,000	74,250
Parks and Open Space	Holly Tennis	Resurface tennis courts	Resurface tennis courts - 2023 - Gallup; 2024 - deKoevend; 2025 - Arapahoe; 2026 - Otero, Rusty	84,000	62,500	90,000	32,000	65,000	333,500
Parks and Open Space	Mary Carter Grnwy	Concrete Trail Replacement	Replace concrete trail on Mary Carter Greenway. Approximately 1,000 stones	80,700	-	88,800	-	97,700	267,200
Parks and Open Space	Medema Park	Parking Lot Light	Install a light in the parking lot on north end of park.	10,500	-	-	-	-	10,500
Parks and Open Space	Medema Park	Replace B-ball court	Replace asphalt court with PT concrete	78,000	-	-	-	-	78,000
Parks and Open Space	New Fleet Request	Asphalt Crew Trailer	Asphalt Crack Repair Trailer for crack sealing	40,000	-	-	-	-	40,000
Parks and Open Space	New Fleet Request	Asphalt Crew Truck	1 ton pickup for the new Asphalt Crack Repair Crew	45,390	-	-	-	-	45,390
Parks and Open Space	New Fleet Request	Mechanical Maintenance Truck	New 1 ton truck with utility box, crane and inverter for new employee	54,290	-	-	-	-	54,290
Parks and Open Space	New Fleet Request	Park Ranger Truck	New truck for Park Rangers	38,210	-	-	-	-	38,210
Parks and Open Space	Park Rangers	Park Ranger Radios	Arapahoe County is upgrading their radio system and we have to replace the ranger radios to continue to work on their system.	30,064	-	-	-	-	30,064
Parks and Open Space	Sweetwater Park/Quebec St. Greenbelt	Irrigation upgrades	Replace irrigation system (2023 - Linksview, Walnut Hills; 2024 - Trailmark Res; 2025 - Columbine Manor; 2026 - Willow Creek)	277,100	228,600	364,600	327,900	498,750	1,696,950
Parks and Open Space	Various	Bench replacement and install	Replacement of memorial and park benches throughout the district	10,000	10,500	11,000	-	-	31,500
Parks and Open Space	Various	Bridge inspection	City of Littleton is doing a bridge and minor structure inspection 2022. This will allow us to piggyback on to their inspection to include all of our bridges within city	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Parks and Open Space	Various	Park Monument Signs and rules and regulation signs	Multi-year replacement for facility monument signs, park signs and rules and regulation signs	\$ 200,000	\$ 206,000	\$ 212,180	\$ 218,545	\$ 225,102	\$ 1,061,827
Parks and Open Space	Various	Replace Drinking Fountains	Replace drinking fountains with bottle fillers and dog bowls at various locations	22,800	23,000	23,000	23,800	24,800	117,400
Parks and Open Space	Various	Replacement of Vehicles and Equipment	Replacement of District Fleet vehicles and equipment	630,440	597,000	595,000	547,000	555,000	2,924,440
Parks and Open Space	Various Regional Trail Replacement	Concrete and asphalt trails	Remove and replace damaged trail segments along regional trails across the district	135,000	140,000	145,000	150,000	155,000	725,000
Planning	Abbott Park (Centennial Projects)	Park Renovation	Plan and design the replacement of the 24 year old playground equipment, safety surfacing, shade pavilion, basketball court and parking lot. Design 2022/Construct 2023.	70,000	750,000	-	-	-	820,000
Planning	Abbott Park (Centennial Projects)	Park Renovation	\$35,000 design and \$375,000 construction cash match from Centennial.	(35,000)	(375,000)	-	-	-	(410,000)
Planning	Bear Creek Trail (Sheridan Projects)	Site Plan	Plan and design a trailhead at Federal Blvd. and Hampden Ave. and upgrades to the trail throughout the City of Sheridan. Design 2022/Construct 2023.	225,000	2,000,000	-	-	-	2,225,000
Planning	Bear Creek Trail (Sheridan Projects)	Site Plan	\$62,500 design and \$500,000 construction cash match from Sheridan. \$100,000 ACOS Planning Grant and \$1,000,000 ACOS Joint Projects Grant.	(162,500)	(1,500,000)	-	-	-	(1,662,500)
Planning	Columbine Manor	Park Renovation	Design the 22 year old playground, safety surfacing, and parking lot replacement. Add a shade pavilion, san-o-let enclosure and neighborhood trail connection. Design 2022/Construct 2023.	70,000	750,000	-	-	-	820,000
Planning	Columbine Manor	Park Renovation	\$500,000 ACOS Standard Grant	-	(500,000)	-	-	-	(500,000)
Planning	Cornerstone Park	Park Renovation	Plan and design the build out of the Cornerstone Park Site Plan including a phasing plan and construction drawings. Design 2022/Construct 2024-2026.	\$ 350,000	\$ -	\$ 2,500,000	\$ 5,000,000	\$ 5,000,000	\$ 12,850,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Cornerstone Park	Park Renovation	\$100,000 Planning Grant ACOS and three \$500,000 ACOS Standard Grants.	\$ (100,000)	\$ -	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (1,600,000)
Planning	District Wide	Master Plan and Strategic Plan Update	Update the 2017 District Wide Master Plan and Strategic Plan (to be updated every 3-5 years)	225,000	-	-	-	-	225,000
Planning	Family Sports Center	Parking Lot Improvements	Replace the full depth asphalt on the north and west side of the Sports Dome.	915,000	-	-	-	-	915,000
Planning	Harlow Park (Littleton Projects)	Park Renovation	Design and replace the 25 year old playground equipment and shade pavilion to match park and pool improvements made in 2020. Design 2022/Construct 2023.	50,000	800,000	-	-	-	850,000
Planning	Harlow Park (Littleton Projects)	Park Renovation	\$25,000 design and \$160,000 construction cash match from Littleton. \$480,000 ACOS Standard Grant.	(25,000)	(640,000)	-	-	-	(665,000)
Planning	High Line Canal	Trailhead	Construct a trailhead at the Littleton YMCA in partnership with the HLCC.	975,000	-	-	-	-	975,000
Planning	High Line Canal	Trailhead	\$273,000 cash match from HLCC and \$387,000 ACOS Joint Project Grant .	(660,000)	-	-	-	-	(660,000)
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	Plan for future park improvements. Site plan and design 2022/Construction 2023.	30,000	300,000	-	-	-	330,000
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	\$15,000 Littleton cash match design and \$150,000 construction.	(15,000)	(150,000)	-	-	-	(165,000)
Planning	Linksvew Park(Centennia l Projects)	Park Renovation	Design and replace the renovation of the 21 year old playground, safety surfacing and shade pavilion. Add a san-o-let enclosure to the park. Design/Construct 2022.	545,000	-	-	-	-	545,000
Planning	Linksvew Park(Centennia l Projects)	Park Renovation	\$107,900 cash match from Centennial and \$329,000 ACOS Standard Grant.	(436,900)	-	-	-	-	(436,900)
Planning	Little Dry Creek Park (Centennial Projects)	Park Renovation	Design and replace of the 21 year old playground equipment, safety surfacing, shade pavilion and basketball court. Add a san-o-let enclosure. Design 2022/Construct 2023.	\$ 70,000	\$ 650,000	\$ -	\$ -	\$ -	\$ 720,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Little Dry Creek Park (Centennial Projects)	Park Renovation	\$35,000 design and \$325,000 construction cash match from Centennial.	\$ (35,000)	\$ (325,000)	\$ -	\$ -	\$ -	\$ (360,000)
Planning	Littleton	City of Littleton Master Plan Update	Cash match for Littleton's Master Plan project.	40,000	-	-	-	-	40,000
Planning	Littleton	Trail Improvements	Cash match for Littleton's projects that improve access to the High Line Canal Trail and/or Mineral Ave. Trail. This is a multimillion dollar project that will not be run by the District. Budget reflects the District's contribution only.	200,000	-	-	-	-	200,000
Planning	Lone Tree Golf Club & Hotel	Entry Improvements	Construct a new cover entry feature to match the building facade, retaining walls, accessible parking lot and route to the building with new lighting, landscape and irrigation.	950,000	-	-	-	-	950,000
Planning	Lone Tree Golf Club & Hotel	Hotel Room Bathroom Renovation	Phased replacement of the shower rooms, vanities and coffee/microwave spaces including full plumbing replacement.	150,000	150,000	150,000	-	-	450,000
Planning	Lone Tree Golf Club & Hotel	Parking Lot Improvements	Complete curb and gutter installation and landscape/irrigation replacement within the parking lot.	450,000	-	-	-	-	450,000
Planning	Lone Tree Recreation Center	Slide Tower Repairs	Repairs to the concrete slide tower in the pool area.	60,000	-	-	-	-	60,000
Planning	Lone Tree Recreation Center (Lone Tree Projects)	Pickleball Courts	Design and construct Pickleball Courts south of the existing parking lot.	1,500,000	-	-	-	-	1,500,000
Planning	Lone Tree Recreation Center (Lone Tree Projects)	Pickleball Courts	\$750,000 cash match from Lone Tree	(750,000)	-	-	-	-	(750,000)
Planning	Mary Carter Greenway	Trail Improvements	Cash match for future phased projects to be determined from the 2021 trail study. Design 2022/2024. Construct 2023/2025.	100,000	500,000	100,000	500,000	100,000	1,300,000
Planning	RidgeGate Regional Park	Park Development	Design phase 1 of the park improvements. Construction 2025/2026.	300,000	-	-	2,000,000	4,000,000	6,300,000
Planning	RidgeGate Regional Park	Park Development	\$1,333,333 and \$2,666,667 cash match from partnering entities.	\$ -	\$ -	\$ -	\$ (1,333,333)	\$ (2,666,667)	\$ (4,000,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	South Suburban Ice Arena	Permafrost Mediation	Remove and dispose of frozen soil in preparation for future repurposing of the facility.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Planning	Sports Complex	HVAC Equipment Access	Install a permanent scaffold to maintain the air rotational unit in the field area.	40,000	-	-	-	-	40,000
Planning	Sports Complex	Resurfacer Room Improvements	Replace dump pits for Zamboni's to increase capacity and install filtration system for ice making.	100,000	-	-	-	-	100,000
Planning	Sports Complex	Shade Pavilion	Design and construct a shade pavilion over the patio at the employee entrance.	150,000	-	-	-	-	150,000
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	Design and replace the 30 year old north and south pavilions.	70,000	800,000	-	-	-	870,000
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	\$35,000 design and \$400,000 construction cash match from Littleton. (Construction cost could be offset by using Littleton's ACOS grant application.)	(35,000)	(400,000)	-	-	-	(435,000)
Planning	Trailmark Park (Littleton Projects)	Park Renovation	Design and replace the 23 year old playground equipment and safety surfacing. Design/Construct 2022.	480,000	-	-	-	-	480,000
Planning	Trailmark Park (Littleton Project)	Park Renovation	\$240,000 cash match from Littleton.	(240,000)	-	-	-	-	(240,000)
Planning	Unknown	Project Funded by Unknown Grant	This is a plug to include in the budget for any grants received to fund capital projects that is unknown at the time of the budget preparation	500,000	-	-	-	-	500,000
Planning	Unknown	Project Funded by Unknown Grant	This is a plug to include in the budget for any grants received to fund capital projects that is unknown at the time of the budget preparation	(500,000)	-	-	-	-	(500,000)
Recreation	Batting Cages	Building Repairs	Exterior boards and interior building is in poor condition. The overhang leaks on guests. The interior is not customer service friendly and does not set a high standard of quality for the amenity. Additionally, interior improvements could satisfy storage needs.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Batting Cages	Card Readers	To streamline the customer process, this will allow customers to go straight to the machine to purchase games eliminating so much need for tokens.	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Recreation	Batting Cages	Pitching Machine Replacement	Update pitching machines. Installed in 1996. Life expectancy is 20 years and new machines include a needed safety feature.	30,000	-	-	-	-	30,000
Recreation	Batting Cages	Wiring Upgrades	Rewire all cages and circuit boards to ensure they are all working properly and wires are going to the proper places, as well as make sure there are no grounding issues or broken wires anywhere in the system	10,000	-	-	-	-	10,000
Recreation	BMX/Athletics	Mechanical Upgrades	Replacement of RAM, water pump & PA System. All systems are outdated and not functioning correctly.	10,000	-	-	-	-	10,000
Recreation	BMX/Athletics	Soiltac	To improve the overall ride ability and decrease maintenance at the track. Soiltac seals the track so you no longer have to worry about rain or weather affecting the dirt surface, as long as the corners are dry you are able to race. This will help the revenue at the track and allow staff to focus on other priorities there.	15,000	-	-	-	-	15,000
Recreation	Buck Recreation Center/Facility	Gym Hoop/curtain motors	Replace gym motors for curtain dividers	7,500	-	-	-	-	7,500
Recreation	Buck Recreation Center/Facility	Lobby Furniture	Replacement of lobby furniture	25,000	-	-	-	-	25,000
Recreation	Buck Recreation Center/Facility	Office Furniture/FD furniture	Replacement of office furniture	40,000	-	-	-	-	40,000
Recreation	Buck Recreation Center/Facility	Outdoor storage shed	Shed for overflow storage of maintenance equipment	7,000	-	-	-	-	7,000
Recreation	Buck Recreation Center/Facility	Paint facility	Interior paint of facility and update of color schemes	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ 60,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Buck Recreation Center/Facility	Upgrade current PA throughout the facility	Paging system does not work in all areas of the building. Update/replacement needed.	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Recreation	Buck Recreation Center/Facility	Upgrade flooring and millwork in babysitting room	Upgrade flooring and millwork in babysitting room to be more suitable MP room for various activities	15,000	-	-	-	-	15,000
Recreation	Buck Recreation Center/Facility	Upgrade Pool Lighting	Upgrade pool lighting for better visibility and replace lights which are going bad.	18,000	-	-	-	-	18,000
Recreation	Buck/Aquatics	Hand rail replacement and tile repair	Replace all the handrails and hardware in the therapy pool and repair border tile associated with each area	45,000	-	-	-	-	45,000
Recreation	Colorado Journey	Roof replacement	Complete removal of EPDM and plywood sheeting and installing new	35,000	-	-	-	-	35,000
Recreation	Family Sports Center	Entertainment Equipment Replacement	Repair or replace entertainment equipment (like Bumper Cars or Euro Bungy) as needed	9,300	6,500	11,500	6,500	11,500	45,300
Recreation	Family Sports Center	Maintenance of ice rink compressors	Annual preventative maintenance on ice rink compressors	25,000	36,000	25,000	36,000	25,000	147,000
Recreation	Family Sports Center	Skate Replacement	Replace ice skates for rental-20% yearly	5,000	5,000	5,000	5,000	5,000	25,000
Recreation	FSC	Locker Room Upgrades	Update Locker Rooms	35,000	-	-	35,000	-	70,000
Recreation	Goodson Recreation Center/Facility	Boardroom/ Room 4 moveable wall replacement	Replace with updated wall (soundproof, easier to open/close)	50,000	-	-	-	-	50,000
Recreation	Goodson Recreation Center/Facility	Install motorized hoop height system	Install motorized hoop height system	15,000	-	-	-	-	15,000
Recreation	Goodson Recreation Center/Facility	Replace Room 3 Flooring	Replace Room 3 Flooring	15,000	-	-	-	-	15,000
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Sound System	Replace/Upgrade Sound System (10 yr. replacement plan-last done unknown)	20,000	-	-	-	-	20,000
Recreation	Goodson/Aquatics	Goodson Pool Renovation	Replaster lap pool and redo border tile	135,000	-	-	-	-	135,000
Recreation	Holly Tennis	Bathroom remodel	Bathrooms walls to be installed with FRP on all the walls plus place an epoxy type floor down for easier cleaning. Staff often need to hose or pressure wash these bathrooms.	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Littleton Tennis	Dry Sweeper Replacement	In order to properly maintain the courts inside the bubble, a dry sweeper is needed to get all of the dust and tennis ball fuzz prior to the wet sweeper being used. The current sweeper has surpassed its life expectancy.	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Recreation	Lone Tree Recreation Center/Aquatics	Continued Water Slide upkeep	Painting exterior of slide	15,000	-	-	-	-	15,000
Recreation	Lone Tree Recreation Center/Facility	Facility Painting	Full Facility Paint	30,000	-	-	-	-	30,000
Recreation	Lone Tree Recreation Center/Facility	Multi-purpose table replacement	Replace tables	7,500	-	-	-	-	7,500
Recreation	Lone Tree Recreation Center/Facility	Preschool Shade	Install additional shade on east side of building	5,000	-	-	-	-	5,000
Recreation	Lone Tree Recreation Center/Facility	Racquetball Court Glass Realignment	Realign RB walls due to shifting (every 4-5 years, last done in 2017)	5,000	-	-	-	-	5,000
Recreation	Lone Tree Recreation Center/Facility	Replace Entry Vestibule carpet	Replace with all weather carpet in entries	7,500	-	-	-	-	7,500
Recreation	Lone Tree Recreation Center/Facility	Spruce/Aspen/Willow moveable wall replacement	Replace with more sound proof walls and easier use gliders	60,000	-	-	-	-	60,000
Recreation	Lone Tree Recreation Center/Facility	Willow Room Floor Replacement	Replacement of carpet to LVT	20,000	-	-	-	-	20,000
Recreation	Lone Tree Recreation Center/Fitness	Multi-purpose Room Sound System	Replace/Upgrade MP Room Sound System (10 yr. replacement plan-last done unknown)	35,000	-	-	-	-	35,000
Recreation	Multi-Site/Aquatics	Automatic Pool Vacuums	2022: GDSN, 2023: Buck and LTRC	6,000	12,000	-	-	-	18,000
Recreation	Multi-Site/Aquatics	Back-up circulation pumps, pump hosing and impellers (range from \$1,500-\$8,000)	Annually have the need to regularly replace these items. Unfortunately can't be anticipated for specific pumps, etc.. This allows for necessary replacement as needed	10,000	10,000	10,000	10,000	10,000	50,000
Recreation	Multi-Site/Aquatics	Manikins and AED Trainers	Purchase more manikins and AED trainers for American Red Cross Classes	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Multi-Site/Aquatics	Secondary Disinfection Bulb and Cartridge Replacement	Replace UV bulbs at Buck and LT and Clear Comfort Cartridges at Goodson	\$ 12,000	\$ -	\$ -	\$ -	\$ 12,000	\$ 24,000
Recreation	Multi-Site/Aquatics	Water Slide Seam Caulking	LT Slide Annually and Outdoor Pools Every Other Year. LT & CC Odd Years; F, Ha & Ho Even Years	7,000	5,000	7,000	5,000	7,000	31,000
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) (2022): LTRC All Wood Floors Light Sand (2023): Goodson All Wood Floors Light Sand, SRC RB Courts Light Sand and Buck Gym and Aerobic Light Sand (2024): LTRC All Wood Floors Light Sand, Buck MP Light Sand (2025): Goodson All Wood Floors Light Sand and Buck Gym and Aerobic Light (2026): LTRC All Wood Floors Light Sand, Buck MP Light Sand	12,000	28,000	24,000	22,000	24,000	110,000
Recreation	Multi-Site/Fitness	Replacement of Group Fitness Equipment	Partial replacement of SilverSneakers Chairs and dumbbells for group fitness classes at all four Recreation Centers.	17,000	-	-	-	-	17,000
Recreation	Sports Complex- FH	Replace doors into kitchen	Replace with doors that open both directions.	5,000	-	-	-	-	5,000
Golf	All Courses	Equipment	Replace hardware and software range ball machines	-	35,000	-	-	-	35,000
Golf	All Courses	Equipment Replacement	Replace equipment that is at end of life cycle	-	350,000	325,000	300,000	280,000	1,255,000
Golf	Family Sports Center	Driving range doors	Replace garage doors on driving range structure	-	94,000	-	-	-	94,000
Golf	Family Sports Center	Driving Range Lights	Replace lights on range	-	300,000	-	-	-	300,000
Golf	Family Sports Center	Fuel Tanks	Replace above ground fuel tanks	-	65,000	-	-	-	65,000
Golf	Family Sports Center	Irrigation Upgrades	Wetting agent injector for irrigation system	-	20,000	20,000	-	-	40,000
Golf	Family Sports Center	Irrigation Upgrades	Replace/add irrigation satellites	-	15,000	-	25,000	-	40,000
Golf	Family Sports Center	Skate Sharpening Machine	Replace 8 year old skate sharpening machine	-	23,000	-	-	-	23,000
Golf	Littleton Golf & Tennis	Bunker Renovation	reshape, add drainage, and sand to bunkers	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ -	\$ 75,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Golf	Littleton Golf & Tennis	Lake Renovation	Renovate lake on corner of Bowles. Line and landscape	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000
Golf	Lone Tree Golf	Equipment Lift	Replace Equipment lift in maintenance shop	-	15,000	-	-	-	15,000
Golf	South Suburban Golf	Bedknife and Reel Grinder	Purchase new bedknife and feel grinder for maintenance	-	85,000	-	-	-	85,000
Golf	South Suburban Golf	Fencing #1	Replace split rail fence at main entrance	-	10,000	-	-	-	10,000
Golf	South Suburban Golf	Irrigation Upgrades	Replace motors in pump station	-	45,000	25,000	25,000	-	95,000
Hospitality	Family Sports Center	Compressor for fridge/freezer	Replace cooler for walk in fridge/freezer	-	11,000	-	-	-	11,000
Hospitality	Lone Tree Golf	Building security	add safety and security items around hotel to meet "safe hotel" requirements	-	35,000	-	-	-	35,000
Hospitality	Lone Tree Golf	Elevator Control Replacement	Replace elevator controls to meet code	-	40,000	-	-	-	40,000
Hospitality	Lone Tree Golf	Ice machine	Replace ice machine in cart barn	-	12,000	-	-	-	12,000
Hospitality	Lone Tree Golf	Lone Tree Room storage	Create storage space and enhance room usability	-	8,000	-	-	-	8,000
Hospitality	Lone Tree Golf	Permanent seats for wedding area	Add permanent seating in wedding area	-	60,000	-	-	-	60,000
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	-	50,000	45,000	-	-	95,000
Hospitality	Lone Tree Golf	Replace windows and patio door in hotel rooms	replace 7 windows on north side of building and 6 patio doors	-	15,000	15,000	25,000	-	55,000
IT	COJO	Wi Fi Installation	Create Public Wi-Fi for Colorado Journey	-	10,000	-	-	-	10,000
IT	Sports Complex	Firewall Upgrade	Upgrade to edge security firewall and web application firewall	-	52,000	-	-	-	52,000
IT	Various	Expand Access Controls	Expand enterprise level access controls to additional year round facilities	-	30,000	30,000	15,000	15,000	90,000
IT	Various	Migrate to Office 365	Move to Office 365 rather than versioned installs	-	96,000	96,000	-	-	192,000
Mechanical Maintenance	Lone Tree Recreation Center	Dehumidification Units	Replace the HRU Pool dehumidification units	-	700,000	-	-	-	700,000
Parks and Open Space	Carson Nature Center	SPP Classroom Solar	Photovoltaic solar added to the roof of the Kingfisher Studio . Design '23 build '24	\$ -	\$ 8,000	\$ 80,000	\$ -	\$ -	\$ 88,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Parks and Open Space	Medema Park	Trail Replacement	Replace soft surface trail with concrete trail	\$ -	\$ 175,000	\$ -	\$ -	\$ -	\$ 175,000
Parks and Open Space	South Platte Park	Shed Row Barn	Build a three sided storage shed for equipment storage adjacent to the maintenance shop at South Platte Park.	-	20,000	-	-	-	20,000
Parks and Open Space	Various	Pond Dredging	Dredge pond to remove sediments and contaminants in bottom of pond to improve water quality as a fishery (2024 - Little's Creek; 2025 - Bowles Grove; 2026 - Progress)	-	240,000	240,000	280,000	300,000	1,060,000
Planning	Altair Park	Park Renovation	Plan and replace/enlarge the 22 year old playground equipment, safety surfacing, shade pavilion, two ballfields (backstops, covered dugouts, and infield mix), and drainage improvements. Design 2023/Construct 2024.	-	100,000	1,250,000	-	-	1,350,000
Planning	Carriage Club Park	Park Renovation	Design and replace/enlarge the 24 year old playground equipment, safety surfacing, shade pavilion, concrete trail, and landscape. Design 2023/Construct 2024.	-	60,000	680,000	-	-	740,000
Planning	Cherry Knolls Park (Centennial Projects)	Park Renovation	Plan and design the replacement of the 23 year old playground equipment, safety surfacing, and shade pavilion. Upgrade the interior/exterior of the restroom building. Design 2023/Construct 2024.	-	70,000	760,000	-	-	830,000
Planning	Cherry Knolls Park (Centennial Projects)	Park Renovation	\$35,000 design and \$130,000 construction cash match from Centennial. \$500,000 ACOS Standard Grant.	-	(35,000)	(630,000)	-	-	(665,000)
Planning	Powers Park (Littleton Projects)	Park Renovation	Design and replace/enlarge the 23 year old playground, safety surfacing and shade pavilion. Design 2023/Construct 2024.	-	30,000	400,000	-	-	430,000
Planning	Powers Park (Littleton Projects)	Park Renovation	\$15,000 design and 200,000 construction cash match from Littleton.	-	(15,000)	(200,000)	-	-	(215,000)
Planning	Puma Park (Centennial Projects)	Park Renovation	Plan and replace the 25 year old playground equipment, safety surfacing, shade pavilion, and san-o-let enclosure. Design 2023/Construct 2024.	\$ -	\$ 55,000	\$ 550,000	\$ -	\$ -	\$ 605,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Puma Park (Centennial Projects)	Park Renovation	\$27,500 design and \$89,375 construction cash match from Centennial. \$371,250 ACOS Standard Grant.	\$ -	\$ (27,500)	\$ (460,625)	\$ -	\$ -	\$ (488,125)
Planning	Ridgeview Park Remediation (Littleton Projects)	Pond Remediation	Park improvement project - scope TBD. Design 2021/2022 and construct in 2023. Design budget is included in the 2021 Budget. 2023 budget reflects the construction portion of the project	-	500,000	-	-	-	500,000
Planning	Ridgeview Park Remediation (Littleton Projects)	Pond Remediation	\$250,000 Littleton Cash Match for construction portion of the project. Littleton funds are included in the 2021 for the design.	-	(250,000)	-	-	-	(250,000)
Planning	South Suburban Ice Arena and Goodson Recreation	Facility Study	Feasibility study on the future programming options and existing capacity.	-	200,000	-	-	-	200,000
Recreation	Batting Cages	Shade Structure	Install Shade Structure in front of sales building	-	6,500	-	-	-	6,500
Recreation	Buck Recreation Center/Facility	Lobby build out/renovation	Convert portion of lobby space on south side to conference/MP room. Design/build in same year.	-	45,000	-	-	-	45,000
Recreation	Buck Recreation Center/Facility	Lobby Flooring	Tile replacement for lobby	-	50,000	-	-	-	50,000
Recreation	Buck Recreation Center/Facility	New Chairs for multi purpose use	Replacement of chairs that are not in satisfactory condition and not useable	-	20,000	-	-	-	20,000
Recreation	Buck Recreation Center/Facility	New Tables for multi purpose use	Replacement of table that are not in satisfactory condition and not useable	-	10,000	-	-	-	10,000
Recreation	Buck Recreation Center/Facility	Sidewalk repairs on northwest side of facility	Many cracks and significant shifting on North and Northwest side of facility.	-	50,000	-	-	-	50,000
Recreation	Buck Recreation Center/Facility	Water Bottle Fill Stations	Replace drinking fountains to Water Bottle Fill Stations (3 stations)	-	7,500	-	-	-	7,500
Recreation	Buck Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)	\$ -	\$ 37,000	\$ -	\$ -	\$ -	\$ 37,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Buck/Aquatics	Rust Removal and Painting of Mechanical and Chemical rooms	Removal of rust and painting/coating of Mechanical rooms and Chemical rooms	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Recreation	Colorado Journey	Electrical Upgrade	Upgrade all electrical wiring through out course. Install PA sound system through out facility.	-	50,000	-	-	-	50,000
Recreation	Colorado Journey	Landscape lighting	Upgrade landscape lighting to create ambiance and could eliminate a portion of the overhead lights plus replace all lights to LED.	-	20,000	-	-	-	20,000
Recreation	Colorado Journey	New Features	Addition of new features on both courses to keep up to date and improve facility	-	75,000	-	75,000	-	150,000
Recreation	Colorado Journey	Wagon Car Replacement	Replace wagon on Conestoga #18 & #5	-	18,000	-	-	-	18,000
Recreation	Cook Creek/Aquatics	Cosmetic Locker room and Bathroom upgrades	Refinish flooring, replace counters/sinks and potential other fixtures	-	150,000	-	-	-	150,000
Recreation	Cook Creek/Aquatics	Cosmetic Locker room and Bathroom upgrades	City of Lone Tree Funds	-	(75,000)	-	-	-	(75,000)
Recreation	Family Sports Center	Banquet room tables and chairs replacement	Replace chairs and tables for banquet room events	-	30,000	-	-	-	30,000
Recreation	Family Sports Center	Ice Rink kick plates	Replace worn out kick plates around the rinks	-	25,000	-	-	-	25,000
Recreation	Family Sports Center	Rubber flooring replacement	Replace portions of rubber in the facility that are showing wear and tear and creating safety issues.	-	200,000	-	-	-	200,000
Recreation	Family Sports Dome	Electric Golf Cart	Replacement of the electric golf cart. It has exceeded its life expectancy.	-	5,000	-	-	-	5,000
Recreation	FSC	Security Camera	Update Cameras and Recorders	-	17,000	-	-	-	17,000
Recreation	Goodson Recreation Center/Facility	Conversion of Concession and Copy Room	Upgrade to more multi-functional storage and or staff use areas	-	20,000	-	-	-	20,000
Recreation	Goodson Recreation Center/Facility	Duct Cleaning	The air ducts will need to be cleaned. Last cleaned in 2016.	\$ -	\$ 40,000	\$ -	\$ -	\$ -	\$ 40,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Goodson Recreation Center/Facility	Gym floor replacement	Replace the current gym floor with a wood floor, the current floor is not very durable for all the programs that are utilizing the space, there is also moisture issues that have caused bubbly which may not be repairable (or repaired with unknown results). Current floor estimated to be installed 2005/2006.	\$ -	\$ 225,000	\$ -	\$ -	\$ -	\$ 225,000
Recreation	Goodson Recreation Center/Facility	Office Furniture	Update Office Furniture throughout the facility to update functionality as well as modernize and optimize space	-	45,000	-	-	-	45,000
Recreation	Goodson Recreation Center/Facility	Partial Enclosure of Upstairs Aerobics and Spin Rooms	Partial enclosure of Aerobics and spin room, likely still keep access off of track, but install something to ensure privacy.	-	60,000	-	-	-	60,000
Recreation	Goodson Recreation Center/Facility	Replace carpet in offices, registration/hallway and babysitting room.	Replace carpet in offices, registration/hallway and babysitting room.	-	15,000	-	-	-	15,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade Cybex Selectorized Equipment (10 yr. replacement plan-last done unknown)	-	65,000	-	-	-	65,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade LifeFitness Selectorized Equipment (10 yr. replacement plan-last done unknown)	-	55,000	-	-	-	55,000
Recreation	Goodson Recreation Center/Fitness	Weight/Cardio Room Flooring	Replace/Upgrade Weight/Cardio Room flooring	-	75,000	-	-	-	75,000
Recreation	Goodson Recreation Center/Pottery Studio	RePug Machine	Replacement schedule for repug machine. Current machine is 25 years old.	-	9,000	-	-	-	9,000
Recreation	Goodson Recreation Center/Pottery Studio	Upgrade Electrical and install a cooling unit in Kiln room	Replace/upgrade electrical and install a cooling unit in the kiln room so multiple kilns can run at once without overheating.	-	10,000	-	-	-	10,000
Recreation	Lone Tree Recreation Center/Aquatics	Update Pool Border Tile	Replace Pool Border Tile	\$ -	\$ 65,000	\$ -	\$ -	\$ -	\$ 65,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Lone Tree Recreation Center/Facility	Blind Replacement	Several shades need replacement/repairs	\$ -	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000
Recreation	Lone Tree Recreation Center/Facility	Facility Carpet Replacement	Full Facility Replacement	-	40,000	-	-	-	40,000
Recreation	Lone Tree Recreation Center/Facility	Laundry Area/Storage Updates	Remove industrial dryers (2) and replace with residential unit. Install additional shelving for storage	-	15,000	-	-	-	15,000
Recreation	Lone Tree Recreation Center/Facility	Lighting Upgrades	Upgrade of gym lights and west track lighting for improved lighting in 2023, upgrade remaining UV bulbs to LED in 2024	-	50,000	25,000	-	-	75,000
Recreation	Lone Tree Recreation Center/Facility	Stretching area improvements	Replace flooring and expand stretching area	-	40,000	-	-	-	40,000
Recreation	Lone Tree Recreation Center/Facility	Track Corner Surface replacement	Updated to weight area floor color/type	-	20,000	-	-	-	20,000
Recreation	Lone Tree Recreation Center/Facility	Track Surface Replacement	Outdoor track is currently difficult to repair and clean	-	250,000	-	-	-	250,000
Recreation	Lone Tree Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)	-	37,000	-	-	-	37,000
Recreation	LT Hub	Esports Graphic Card Updates	Replacement schedule for graphic cards that need to be replaced to keep up with game quality.	-	5,000	-	-	5,000	10,000
Recreation	LT Hub	Lobby Furniture	Update/new furniture. Purchased in 2017	-	20,000	-	-	-	20,000
Recreation	Multi-Site/Aquatics	Acidrite Units/Accutab Erosion feeders	Replace Acid feeders/Bleach to erosion feeders to all indoor pools	-	32,000	-	-	-	32,000
Recreation	Multi-Site/Aquatics	Backup sanitation systems	Addition of UV/ClearComfort backup sanitation systems to all bodies of water-10 units. 2023 LTRC (2 Units), 2022 Buck (3 Units).	-	30,000	45,000	-	-	75,000
Recreation	Multi-Site/Aquatics	Misc Pool Furniture	Replace indoor pool furniture and lifeguard stands both indoor and outdoor	-	15,000	-	-	-	15,000
Recreation	Multi-Site/Facilities	Door counters	Install door counters on main recreation center entrances and exits to better estimate actual facility usage.	\$ -	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Recreation Center/Arts Rec	Kiln Replacement	Replacement schedule for kilns at Goodson, Lone Tree and Buck Recreation Centers.	\$ -	\$ 4,000	\$ -	\$ -	\$ 4,000	\$ 8,000
Recreation	Sports Complex- FH	New floor Mats	Replace mats at front entrance, staff entrance and turf entrance.	-	8,000	-	-	8,000	16,000
Golf	Family Sports Center	Fencing #1	Add protective fencing between #1 fairway and driving range	-	-	115,000	-	-	115,000
Golf	Family Sports Center	Landscape Improvements	Replace handrail and landscaping for mini golf	-	-	10,000	-	-	10,000
Golf	Lone Tree Golf	Window Replacement	Replace aging windows in pro shop	-	-	25,000	-	-	25,000
Golf	South Suburban Golf	Cart Path Work	Repair aging and cracking cart paths	-	-	30,000	30,000	-	60,000
Golf	South Suburban Golf	Master Plan Improvements	Priority #3 in master plan. Rebuild #13 green, increase lake size on #2 and #5 and add new green on #5	-	-	300,000	400,000	-	700,000
Golf	South Suburban Golf	Master Plan Improvements	Priority #4 master plan projects, Renovate or rebuild greens #12, #9, #17, #8, #7, #1	-	-	250,000	300,000	-	550,000
Hospitality	Family Sports Center	Tables and Barstools	Reupholster tables and chairs in Avalanche Grill	-	-	27,000	-	-	27,000
Hospitality	Lone Tree Golf	Counter top replacement	replace counter tops on bar and back bar	-	-	18,000	-	-	18,000
Hospitality	Lone Tree Golf	Enclose dumpster area	Crease cover for dumpster to improve aesthetics of area	-	-	100,000	-	-	100,000
Hospitality	Lone Tree Golf	Install plumbing outside bar	add hand sink and drain to improve bar service and meet code in outside bar	-	-	25,000	-	-	25,000
Hospitality	Lone Tree Golf	Shade structure on patio	Add a permanent shade structure on Lone Tree Patio attached to building above grill windows	-	-	30,000	-	-	30,000
IT	Admin	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	-	-	40,000	40,000	-	80,000
IT	Sports Complex	Software Asset Management Solution	Purchase SAM solution to streamline inventory, ensure licensing compliance and allow IT staff to react more efficiently to staff requests	-	-	40,000	-	-	40,000
IT	Various	Replace Network Devices	Replace obsolete network devices across organization	\$ -	\$ -	\$ 50,000	\$ 50,000	\$ -	\$ 100,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Mechanical Maintenance	Buck Recreation Center	Dehumidification Units	Replace the HRU pool dehumidification units	\$ -	\$ -	\$ 700,000	\$ -	\$ -	\$ 700,000
Parks and Open Space	Carson Nature Center	Classroom and Maint. Shop stain	Exterior wood stain for the Kingfisher Studio and the Maintenance Shop	-	-	30,000	-	-	30,000
Planning	Admin	Equipment Replacement	Replace color plotter/copier/scanner	-	-	15,000	-	-	15,000
Planning	Gallup Park (Littleton Projects)	Park Renovation	Plan and design the replacement of the 20 year old playground, safety surfacing, shade pavilion, tennis courts, and ballfield.	-	-	80,000	1,000,000	-	1,080,000
Planning	Gallup Park (Littleton Projects)	Park Renovation	\$40,000 design and \$250,000 construction cash match from Littleton. \$500,000 ACOS Standard Grant.	-	-	(40,000)	(750,000)	-	(790,000)
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	Design and replace the 24 year old playground equipment (tot lot), safety surfacing, shade pavilion and replace the Little Dry Creek bridge. Design 2024/Construct 2025.	-	-	60,000	600,000	-	660,000
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	\$30,000 design and \$250,000 construction cash match Centennial.	-	-	(30,000)	(300,000)	-	(330,000)
Planning	Highlands 460 Trail (Centennial Projects)	Trail Improvements	Plan, design and construct a trail from Arapaho Park to County Line Road and a trail from Arapaho Park to University Blvd. Design 2024/Construct 2025.	-	-	150,000	1,000,000	-	1,150,000
Planning	Highlands 460 Trail (Centennial Projects)	Trail Improvements	\$75,000 design and \$250,000 construction cash match from Centennial. \$500,000 construction cash match ACOS Standard Grant.	-	-	(75,000)	(750,000)	-	(825,000)
Planning	Littleton Community Trail (Littleton Projects)	Trail Improvements	Formalize trail connection from Littleton Community Trail to the War Memorial Rose Garden/Sterne Park. Design 2024/Construct 2025.	-	-	50,000	400,000	-	450,000
Planning	Littleton Community Trail (Littleton Projects)	Trail Improvements	\$25,000 design and \$200,000 construction cash match from Littleton.	\$ -	\$ -	\$ (25,000)	\$ (200,000)	\$ -	\$ (225,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Milliken Park (Centennial Projects)	Park Renovation	Plan and design the replacement the 24 year old playground equipment, safety surfacing, shade pavilion, and ballfields (backstop, covered dugouts, and infield mix). Design 2024/Construct 2025.	\$ -	\$ -	\$ 60,000	\$ 760,000	\$ -	\$ 820,000
Planning	Milliken Park (Centennial Projects)	Park Renovation	\$30,000 design and \$130,000 construction cash match from Centennial. \$500,000 ACOS Standard Grant.	-	-	(30,000)	(630,000)	-	(660,000)
Planning	RidgeGate East	Needs Assessment	Access needs for a future recreation center.	-	-	200,000	-	-	200,000
Recreation	Buck Recreation Center/Facility	Replace patio furniture	The patio furniture is worn down and is needing to be replaced.	-	-	20,000	-	-	20,000
Recreation	Colorado Journey	Bathrooms	Remodeled and replaced (completed in 2012) - need additional stalls	-	-	60,000	-	-	60,000
Recreation	Colorado Journey	Sluice Box Attraction	Install Sluice Box/Mining Attraction (new attraction)	-	-	30,000	-	-	30,000
Recreation	Colorado Journey	Turf Replacement	The turf is a wearable item with set usage time. The average life span of high use outdoor turf is 3-5 years. 2023 will be the 5 year mark.	-	-	65,000	-	-	65,000
Recreation	Family Sports Center	Facility painting	Update interior facility painting	-	-	15,000	-	-	15,000
Recreation	Family Sports Center	Laser Tag Update	Replace and update laser tag equipment	-	-	20,000	20,000	-	40,000
Recreation	Family Sports Center	Rink sound system replacement	Upgrade sound system in the rink area	-	-	80,000	-	-	80,000
Recreation	Goodson Recreation Center/Facility	Renovate Lobby and Control Desk	New lobby and control desk per Goodson Master Plan 2023: Hire architect, 2024: Implement	-	-	30,000	1,300,000	-	1,330,000
Recreation	Goodson Recreation Center/Gymna stics	Gymnastics Equipment	Replace/Upgrade Various Gymnastics Equipment (every 5-10 years-last done in 2013) 2019: Replace 2 Beams and Some Mats, 2021: Replace Bars 2024: Replace foam in pit and various large mats	-	-	10,000	-	-	10,000
Recreation	Goodson Recreation Center/Gymna stics	Gymnastics Spring Floor and Gym Carpet Replacement	Replace/Upgrade Gymnastics Spring Floor and Carpet (6-7 yr. replacement plan- Last done 2017)	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ 55,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Goodson/Aquatics	Goodson Pool Renovation	Primarily address hot tub and pump room concerns, as well as explore enclosing some of patio area.	\$ -	\$ -	\$ 30,000	\$ 1,000,000	\$ -	\$ 1,030,000
Recreation	Lone Tree Recreation Center/Aquatics	Interior Slide Gelcoat	Interior slide gel coat (completed every 5 years, last done 2018)	-	-	30,000	-	-	30,000
Recreation	Lone Tree Recreation Center/Facility	MP Room Cabinet Update	Update/replace cabinets/counters in MP Rooms	-	-	55,000	-	-	55,000
Recreation	Lone Tree Recreation Center/Fitness	Racquetball Court Conversion	Convert the 2 racquetball courts into one multi-purpose fitness studio with mirrors, sound system and closet. 2023: Architect, 2024: Implement	-	-	25,000	400,000	-	425,000
Recreation	LT Hub	General Window & Seal Replacement	Replace windows/seals that are deteriorating and allowing in moisture.	-	-	20,000	-	-	20,000
Recreation	Multi-Site/Aquatics	Outdoor Pool Concession Equipment Replacement	Replacement of various outdoor pool concession equipment (fridges, freezers, hot dog machines, pizza ovens, etc..)	-	-	15,000	-	-	15,000
Recreation	Multi-Site/Athletics	Bounce House for Outdoor Events	Feature addition to incorporate in all of our events across the District.	-	-	7,000	-	-	7,000
Recreation	Sheridan Recreation Center/Facility	Renovate the I dream Room	Replace carpet, tile and cabinets	-	-	20,000	-	-	20,000
Recreation	Sports Complex- FH	Replacing flush mechanisms on all toilets.	Switching flush mechanisms from sensor to manual. DJ crew to install.	-	-	7,000	-	-	7,000
Recreation	Various	Tennis Courts - Update ball and stringing machines	Add/replace ball machines and stringing machines at Lone Tree, Littleton and Holly	-	-	8,500	-	-	8,500
Golf	Family Sports Center	Driving Range Blower	Replace golf ball blower at driving range	-	-	-	25,000	-	25,000
IT	Various	Migrate to Uniform Communications as Service	Migrate organization from desktop hardware phones to software based soft phones and cellular apps that reduce physical device costs	-	-	-	100,000	-	100,000
IT	Various	Wi Fi Upgrade Year Round Facilities	Recable year round facilities and add access points in to improve wireless access	-	-	-	20,000	20,000	40,000
Parks and Open Space	Carson Nature Center	Decking replacement	Replacement of decking at Nature Center	\$ -	\$ -	\$ -	\$ 12,614	\$ -	\$ 12,614

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Columbine Trail	Trail Improvements	Design and construct improvement to the trail. Design 2025/Construct 2026.	\$ -	\$ -	\$ -	\$ 200,000	\$ 1,250,000	\$ 1,450,000
Planning	Columbine Trail	Trail Improvements	\$100,000 ACOS Planning Grant and \$500,000 ACOS Standard Grant.	-	-	-	(100,000)	(500,000)	(600,000)
Planning	Foxridge Open Space	Retaining Walls	Design and construct the phase 2 replacement of retaining walls at West Spring Creek. Design 2025/Construct 2026.	-	-	-	150,000	600,000	750,000
Planning	Kline Homestead Park	Park Renovation	Design and construct the replacement of the 22 year old playground, safety surfacing, basketball court, and shade pavilion. Design 2025/Construct 2026.	-	-	-	50,000	600,000	650,000
Planning	Lorenz Regional Park	Phase II Park Development	Design and construct Pickleball courts and a playground as shown on the site plant. Design 2025/Construct 2026.	-	-	-	200,000	1,500,000	1,700,000
Planning	Medema Park (Centennial Project)	Park Renovation	Design and construct the replacement of the 21 year old playground, safety surfacing, and shade pavilion. Design 2025/Construct 2026.	-	-	-	60,000	575,000	635,000
Planning	Medema Park (Centennial Project)	Park Renovation	\$30,000 design and \$287,500 construction cash match from Centennial.	-	-	-	(30,000)	(287,500)	(317,500)
Planning	Palos Verdes Park (Centennial Project)	Park Renovation	Design and construct the replacement of the 21 year old playground, safety surfacing, and shade pavilion. Design 2025/Construct 2026.	-	-	-	70,000	700,000	770,000
Planning	Palos Verdes Park (Centennial Project)	Park Renovation	\$35,000 design and \$350,000 construction cash match from Centennial.	-	-	-	(35,000)	(350,000)	(385,000)
Planning	Progress Park (Littleton Projects)	Park Renovation	Design the phase 2 park improvements including ballfield renovation, Big Dry Creek Trail re-alignment, additional pedestrian bridge, and trail connection to Cornerstone Park. Design 2025/Construct 2026.	\$ -	\$ -	\$ -	\$ 100,000	\$ 1,000,000	\$ 1,100,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Progress Park (Littleton Projects)	Park Renovation	\$50,000 design and \$250,000 construction cash match from Littleton. \$500,0000 ACOS Standard Grant.	\$ -	\$ -	\$ -	\$ (50,000)	\$ (750,000)	\$ (800,000)
Planning	Sweetwater Park	Park Renovation	Design and construct the replacement of the 22 year old playground, safety surfacing, shade pavilion, basketball court, and sanolet enclosure. Design 2025/Construct 2026.	-	-	-	70,000	950,000	1,020,000
Recreation	Buck Recreation Center/Facility	Air Duct cleaning	Clean air ducts-last completed in 2018	-	-	-	30,000	-	30,000
Recreation	Buck Recreation Center/Facility	Replace MP Room Cabinets/Counters	Update cabinets/counters, as well as replace with new closets.	-	-	-	30,000	-	30,000
Recreation	Colorado Journey	Hot Sulfur Springs	Install Fog System to Complete Feature	-	-	-	25,000	-	25,000
Recreation	deKoevend Park	Cabanas for shelter on tennis courts.	Place 4 cabanas in between tennis courts for shelter and seating between courts.	-	-	-	16,000	-	16,000
Recreation	Family Sports Center	Life Safety Inverter	Replacement of facility life safety inverter	-	-	-	10,000	-	10,000
Recreation	Goodson Recreation Center/Facility	Courtyard Updates	Update landscaping and potentially create better outdoor programming space	-	-	-	50,000	-	50,000
Recreation	Goodson Recreation Center/Facility	Stretch Area Improvement	Replace flooring to define/ highlight stretch area more clearly	-	-	-	15,000	-	15,000
Recreation	Goodson Recreation Center/Facility	Upgrade Elevator to meet Current Codes	Replace elevator to meet current codes per Goodson master plan, 2025: Architect, 2026: Implement	-	-	-	20,000	450,000	470,000
Recreation	Lone Tree Recreation Center/Facility	Air Duct Cleaning	Interior and exterior air duct cleaning. Last cleaned in 2018.	-	-	-	40,000	-	40,000
Recreation	LT Hub	Esports Upgrades	Scheduled replacement for computers	-	-	-	20,000	-	20,000
Recreation	Multi- Site/Aquatics	Outdoor Pool Vacuum Replacement	Replacement of outdoor pool vacuums at Cook Creek, Franklin, Harlow and Holly	-	-	-	12,000	-	12,000
Recreation	Multi- Site/Fitness	Pilates Reformers PM and Replacement	PM and Replacement of Reformers at Buck, Goodson and LTRC	-	-	-	20,000	-	20,000
Recreation	Sports Complex- FH	Replace athletic equipment.	Scheduled replacement of sporting equipment (goals) utilized through out the building.	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Golf	Family Sports Center	Water Feature	Replace pump on mini golf water feature	\$ -	\$ -	\$ -	\$ -	\$ 12,000	\$ 12,000
Mechanical Maintenance	Family Sports Center	Heat Recovery Units	Replace the two heat recovery units for ice area	-	-	-	-	15,000	15,000
Mechanical Maintenance	Goodson	AC Condenser	Replace outside unit	-	-	-	-	11,000	11,000
Parks and Open Space	Kline Homestead	Replace B-ball court	Replace asphalt court with PT concrete	-	-	-	-	80,000	80,000
Recreation	Goodson Recreation Center/Facility	Install Fire Sprinkler System	Installation of Fire Sprinklers throughout Goodson	-	-	-	-	700,000	700,000
Planning	Goodson Rec Center	Playground Renovation	Design and construct the replacement of the 22 year old preschool playground, safety surfacing and shade pavilion. Design/Construct 2026.	-	-	-	-	500,000	500,000
Planning	Grandpa's Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a gathering area.	-	-	-	-	75,000	75,000
Planning	Nesbitt	Park Renovation	Design the replacement of the 20 year old playground, safety surfacing, basketball court, and shade pavilion. Design 2026/Construct 2027.	-	-	-	-	70,000	70,000
Planning	Ohlson Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a bridge and activation area.	-	-	-	-	85,000	85,000
Planning	Park at Lone Tree Elementary		Design the replacement of the 20 year old playground, safety surfacing, basketball court, and shade pavilion. Design 2026/Construct 2027.	-	-	-	-	80,000	80,000
Planning	Reynolds Landing	Phase II Master Plan	Cash match for implementation of Phase 2 improvements at Reynolds Landing Park.	-	-	-	-	300,000	300,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	Design the replacement of the 21 year old playground, safety surfacing, and shade pavilion. Design 2026/Construct 2027.	-	-	-	-	70,000	70,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	\$35,000 cash match from Centennial.	\$ -	\$ -	\$ -	\$ -	\$ (35,000)	\$ (35,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Recreation	Batting Cage	Sales Roof Repair	Roof will need replaced and/or patched as building ages. Also some turf replacement	\$ -	\$ -	\$ -	\$ -	\$ 8,000	\$ 8,000
Recreation	Buck Recreation Center/Facility	Replace MP Hallway and Rio Room Flooring	Flooring will be due for replacement (Rio Room done ~2013, MP Carpet done ~2015)	-	-	-	-	25,000	25,000
Recreation	Goodson Recreation Center/Facility	Address Exterior Retaining Wall	Retaining wall is pulling away from building. 2026: Hire Architect	-	-	-	-	35,000	35,000
Recreation	Goodson Recreation Center/Facility	Bathroom Sinks/Hardware and Counters	Replace all sinks/hardware and counters in restrooms	-	-	-	-	35,000	35,000
Recreation	Lone Tree Recreation Center/Facility	Cosmetic Locker room and Bathroom upgrades	Cosmetic renovation to upgrade tile, countertops and associated hardware.	-	-	-	-	175,000	175,000
Recreation	Multi-Site/Aquatics	Eccofinish Outdoor Pools	Eccofinish Franklin, Harlow and Holly Outdoor Pools	-	-	-	-	350,000	350,000
Recreation	Multi-Site/Aquatics	Outdoor Slide Interior/Exterior Gel Coat	Outdoor Slide Interior/Exterior Gel Coat (to be completed every 5-7 years), 2026 Franklin & Holly	-	-	-	-	60,000	60,000
Recreation	Sports Complex- FH	Replace custodial equipment.	Scheduled replacement of custodial equipment such as floor scrubber and other necessary machines.	-	-	-	-	10,000	10,000
Recreation	Sports Complex- FH	Replace Kitchen Equipment	Scheduled replacement of Ice well & dishwasher.	-	-	-	-	18,000	18,000
Total Operating Projects				\$ 10,727,994	\$ 10,635,600	\$ 10,763,455	\$ 14,202,026	\$ 17,150,685	\$ 63,479,760
PROJECTS FUNDED BY COPS:									
Recreation	Various	Dome/Bubble Replacement	Replace Dome at FSC and replace Littleton Tennis Bubble/update Golf Pro Shop	\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000,000
Total COPS Projects				\$ 17,000,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000,000
PROJECTS FUNDED BY GO BONDS:									
Mechanical Maintenance	Goodson	Roof repairs	Repairing sections of the roof over the gymnasium, gymnastics area and mechanical equipment areas.	\$ 325,000	\$ -	\$ -	\$ -	\$ -	\$ 325,000
Planning	Cherry Park (Centennial Projects)	Park Renovation	Design and replace the 26 year old playground equipment, safety surfacing, and adjacent shade pavilion. Design/Construct 2022.	\$ 615,000	\$ -	\$ -	\$ -	\$ -	\$ 615,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2022 - 2026**

Department	Facility	Project	Description	2022 Amount	2023 Amount	2024 Amount	2025 Amount	2026 Amount	Total
Planning	Fairways at Lone Tree Park	Park Renovation	Design and replace the 26 year old playground equipment, safety surfacing, shade pavilion, and sanolet enclosure. Add boulder retaining wall and landscape along Troon Village Drive. Design/Construct 2022.	\$ 675,000	\$ -	\$ -	\$ -	\$ -	\$ 675,000
Planning	Cherry Park (Centennial Projects)	Park Renovation	\$120,000 cash match from Centennial and \$375,000 ACOS Standard Grant.	(495,000)	-	-	-	-	(495,000)
Total GO Bond Projects				\$ 1,120,000	\$ -	\$ -	\$ -	\$ -	\$ 1,120,000
PROJECTS FUNDED BY LEASE:									
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2018)	\$ -	\$ 170,000	\$ -	\$ -	\$ -	\$ 170,000
Recreation	Goodson Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2019) Includes individual tvs for each machine.	-	-	220,000	-	-	220,000
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2021)	-	-	-	220,000	-	220,000
Total Lease Projects				\$ -	\$ 170,000	\$ 220,000	\$ 220,000	\$ -	\$ 610,000
Total				\$ 28,847,994	\$ 10,805,600	\$ 10,983,455	\$ 14,422,026	\$ 17,150,685	\$ 82,209,760
Total Partner Revenue				3,581,900	4,232,500	2,005,625	4,693,333	5,104,167	19,617,525
Total Capital Projects				\$ 32,429,894	\$ 15,038,100	\$ 12,989,080	\$ 19,115,359	\$ 22,254,852	\$ 101,827,285

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 services 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.

