

2023 Budget

South Suburban Park and Recreation District



**SOUTH
SUBURBAN**
PARKS & RECREATION

- Arapahoe County
- Douglas County
- Jefferson County

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Sterne Park

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

Arapahoe, Douglas and Jefferson Counties, Colorado

2023 BUDGET

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.

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How We Work: Professional, Active, Innovative & Inclusive

1. INTRODUCTION



South Suburban Sports Complex

Letter of Transmittal (Budget Message)



Centennial Ridge Park

November 9, 2022

To the Board of Directors and Citizens of the District:

We are submitting the 2023 Budget of \$97,705,385 for your comments and review. The 2023 budget was prepared to align with the Guiding Principles and the Strategic Goals outlined in the District's approved Master and Strategic plans.

Guiding Principles:

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

Strategic Goals:

- Embrace our Guiding Principles
- Embrace our Staff
- Engage our Future

This budget includes \$56,141,599 for operational expenditures, \$7,686,396 for debt service, \$18,537,600 for capital and maintenance projects, and \$15,339,790 of undesignated funds for emergencies. Sources of funds include \$30,883,895 from property taxes, \$30,616,939 from program and facility fees and charges, \$5,143,622 from intergovernmental grants and partnerships, \$9,184,590 from other revenue, and \$180,000 from lease proceeds. Lease proceeds will be used to fitness equipment at the Buck Recreation Center.

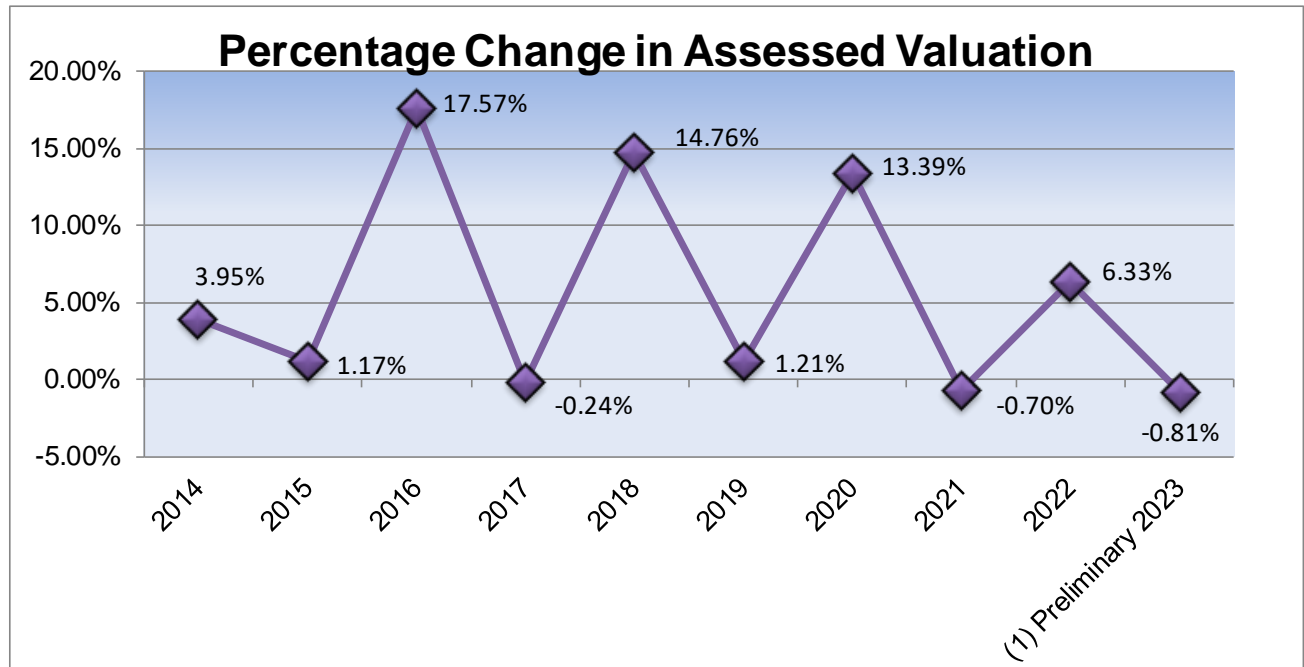
Key elements included in the 2023 Budget:

- 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 2023. Based on the preliminary assessed value this adjustment is \$475,433 or an increase of 0.128 mills.
- Hudson Gardens is currently a component unit of the District and run separately as a nonprofit. To improve efficiencies Hudson Gardens operations will be merged into the Districts as of January 1, 2023. Operations will be reflected in the Grant Fund.
- Capital funding through leveraging of District funds with grants and intergovernmental revenue (\$3,651,500), lease proceeds (\$180,000), and remaining GO Bond proceeds (\$425,000).

- Additional \$14,281,100 for highest priority capital and maintenance needs throughout the District funded from Operations, Hudson Gardens, and Conservation Trust funds.
- This budget includes a 3.3% increase in fees and charges for programs and facilities usage. The fee increases will help cover the increased cost for personnel and supplies to run these programs. The budget also includes charitable donation and scholarship/rec money expense of \$73,000.
- Ten new full time positions are included in the 2023 Budget. The budget also includes 12 full time positions from Hudson Gardens. Total approved full time positions for 2023 is 275, which includes six unfunded positions.
- 4% 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. The budget also includes a one-time payout of \$1,000 to all full-time staff.
- No increase in premiums for health coverage to District employees.

Financial Trends and Measurements

The District's preliminary assessed valuation for 2022 (taxes to be collected in 2023) is \$3,714,320,502, a 0.81% decrease. Operating property taxes are anticipated to increase \$38,638 from \$28,127,054 in 2022 to \$28,165,692 in 2023. 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 2023 (SB21-293). Based on the preliminary assessed value this adjustment is \$475,433 or an increase of 0.128 mills. If the state assessment rate was not adjusted, the District's preliminary assessed value would be \$3,777,562,784, a 0.88% increase from 2022. Budget amount reflects a 99% collection rate for tax revenue.



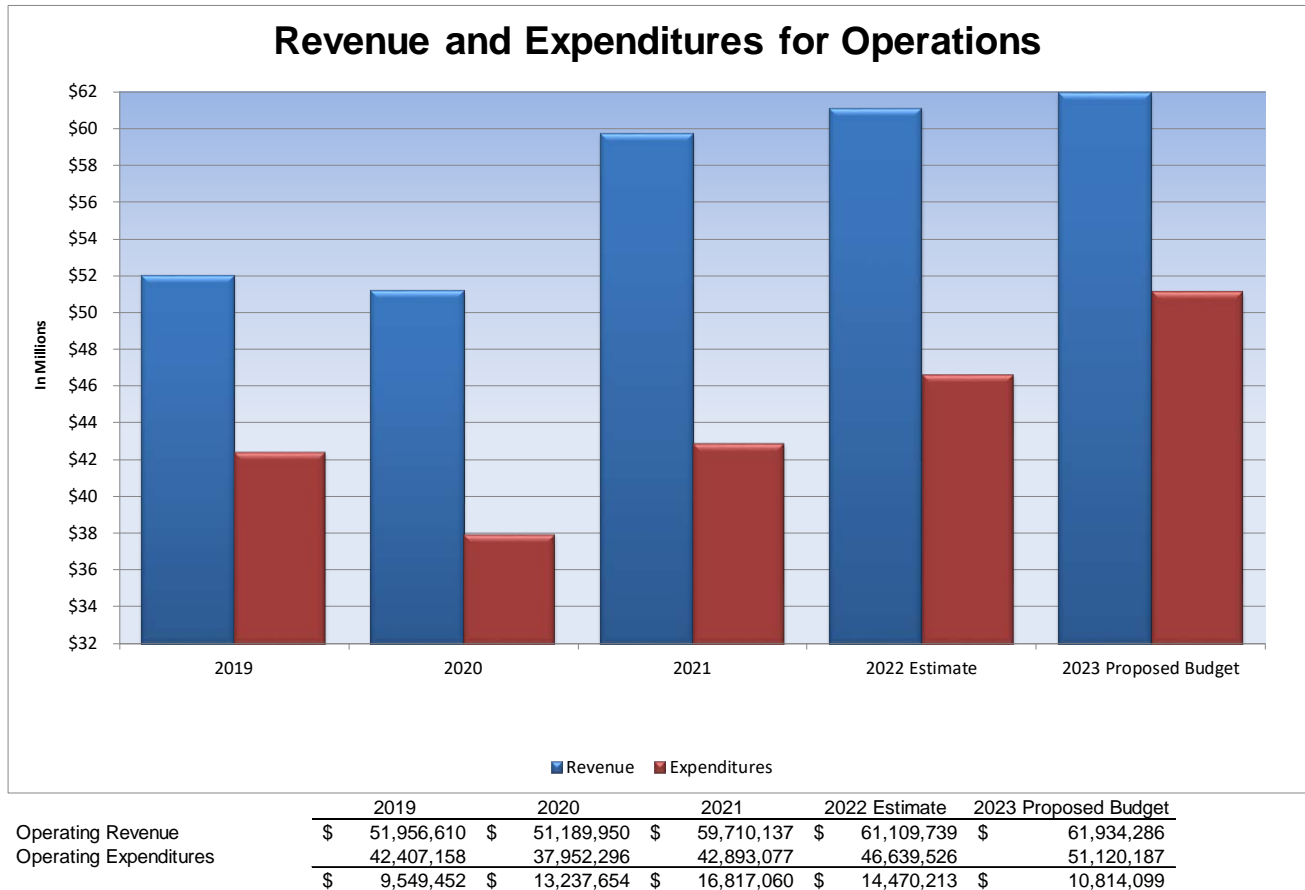
	Assessed Value	% Change
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%
2016	2,699,582,676	17.57%
2017	2,693,208,226	-0.24%
2018	3,090,703,735	14.76%
2019	3,127,966,506	1.21%
2020	3,546,680,532	13.39%
2021	3,521,882,452	-0.70%
2022	3,744,781,554	6.33%
(1) Preliminary 2023	3,714,320,502	-0.81%

Preliminary 2023 Mill Levy:

Operations	7.417 mills
Voter Approved Adjustment	0.128 mills
Abatements	0.038 mills
General Obligation Debt	0.843 mills
Total	8.426 mills

(1) If the state assessment rate was not adjusted, the District's preliminary assessed value would be \$3,777,562,784, an 0.88% increase from 2022.

Operating revenue reflects an increase of 1.35% (2023 budget vs. 2022 estimate). Revenue increase is related to the increase in program fees and facility charges as well as interest income. Operating expenditures for 2023 are projected to increase 9.61% (without capital projects) compared to 2022 estimates. Operating expenses include increases in salary, benefits, program expenditures, maintenance, and contractual.



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 \$1,009,843, which is a 3.3% 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 \$501,745 for Golf, \$495,869 for Recreation, and \$12,229 for Parks.

Fees recommended for increase in the Golf Department include greens fees, league fees, and passes. The Recreation Department includes fee increases for some aquatic, arts/enrichment, athletic, fitness, gymnastics, ice, and licensed childcare programs. Parks Department changes are for a park permits and outdoor/nature programs. A detailed list of the recommended fee increases is available for review.

The breakdown of total fees and charges is as follows:

	2023 Proposed Budget	%
Ice Arena	\$ 5,927,541	19%
Recreation Centers	4,482,666	15%
Athletics	2,730,439	9%
Other Recreation Facilities	2,680,974	9%
Total Recreation	15,821,620	52%
Golf Courses	10,046,300	33%
Hospitality	4,749,019	16%
Total	\$ 30,616,939	100%

Capital Projects

The budget includes \$18,537,600 for capital and deferred maintenance projects. The capital projects will be funded by a combination of lease proceeds, partner grants, intergovernmental matching funds, and funds available from operations. The draft copy of the Five Year Capital Improvement plan is available for review.

Some of the major projects recommended include;

- Additional funding for the Littleton Tennis Bubble and Clubhouse replacement and Family Sport Center Dome replacement to cover equipment, fixtures, furniture, and parking lot improvements.
- Park renovations at Abbott, Cherry Knolls, Columbine Manor, deKoevend Off Leash Area, Fairways at Lone Tree, Harlow, Jackass Hill (site plan), Little Dry Creek, Mission Viejo, Powers, and Puma.
- Upkeep maintenance and improvements at many of the District's recreation centers and facilities.
- Various irrigation upgrades, trail repairs and additions, replacement of park signage, and replacement equipment.

Reserves

The budget includes \$15,339,790 of undesignated funds for emergencies, \$11,106,413 from operations, \$4,152,536 from Hudson Gardens, \$37,929 from Conservation Trust Fund, and \$42,912 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)	\$ 1,175,036	\$ 2,314,167	\$ -	\$ 3,489,203
Debt Service Reserve	-	-	342,076	342,076
Environmental Liability Escrow	200,000	-	-	200,000
Health Insurance Claims	2,000,000	-	-	2,000,000
Total	\$ 3,375,036	\$ 2,314,167	\$ 342,076	\$ 6,031,279

Salary and Employee Benefits

Employers' Council is projecting an average increase of 4.0% for a solid performing employee in 2023 for Colorado. Based on the current market data for 2023 staff is recommending a 4.0% 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 2023 budget request for merit is \$647,859. The District is also setting aside funds of \$64,000 for benchmarking adjustments.

Per Colorado State law, the minimum wage will increase by CPI, which has been estimated at 8.94%. The current state minimum wage is \$12.56 and will increase to \$13.68. To remain competitive we are moving the District's minimum rate to \$14.50. This will impact part-time salaries for those employees at minimum wage. Additional funds have been included in the 2023 budget to cover this pay increase.

Because of recruitment challenges, market conditions and inflationary impacts on District employees, HR is recommending a one-time payout of \$1,000 to all full-time staff. We are setting aside \$260,000 based on full-time headcount.

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 \$3,081,450 for 2023. Also in 2019, the District issued \$32,350,000 of Certificates of Participation. The District has \$2,426,100 budgeted for debt payments in 2023.

In 2021, the District issued \$17,715,000 of Certificates of Participation. Proceeds are being used for replacement of the dome at Family Sports Center and the bubble/clubhouse at Littleton Golf Course. The 2023 budget includes \$1,330,900 for debt service on this issue. 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 2023 budget for lease payments is \$847,946. Debt service also includes a payment for the a conditional advance from Denver Water, for well reconstruction at Littleton Golf Course, in the amount of \$71,513. Total amount of the advance was \$425,000 which was received in 2019.

Conclusion

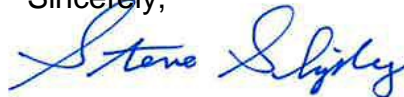
Key elements included in this budget have been evaluated through public hearings, discussion with Board and staff, financial analysis, and various projections. If approved, we believe this budget will allow the District to continue to serve the public with quality parks and recreation opportunities and 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, 2022

Christopher P. Morill

Executive Director

Profile of the District



Highline Canal

How We Work: Professional, Active, Innovative & Inclusive

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 2022, that population now totals more than 151,000 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, 119 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, 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, 110 playgrounds, 101 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, 78 (6 lighted) baseball/softball fields, over 103 outdoor multi-purpose fields, (including five with artificial turf), 3 indoor multi-purpose 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 other events. The land, including certain permanent structures on which Hudson Gardens operates, was purchased by the District in 1998. In 2023, Hudson Gardens will be merging its operations into the Districts. Hudson Gardens will operate as a department instead of a separate legal entity. The nonprofit entity 501 3(c) will be dissolved. Hudson Garden's budget for 2023 is included in the District's legally adopted budget.

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, 2021. This was the twenty first 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, 2022 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 thirteenth consecutive year the District has achieved this prestigious award.

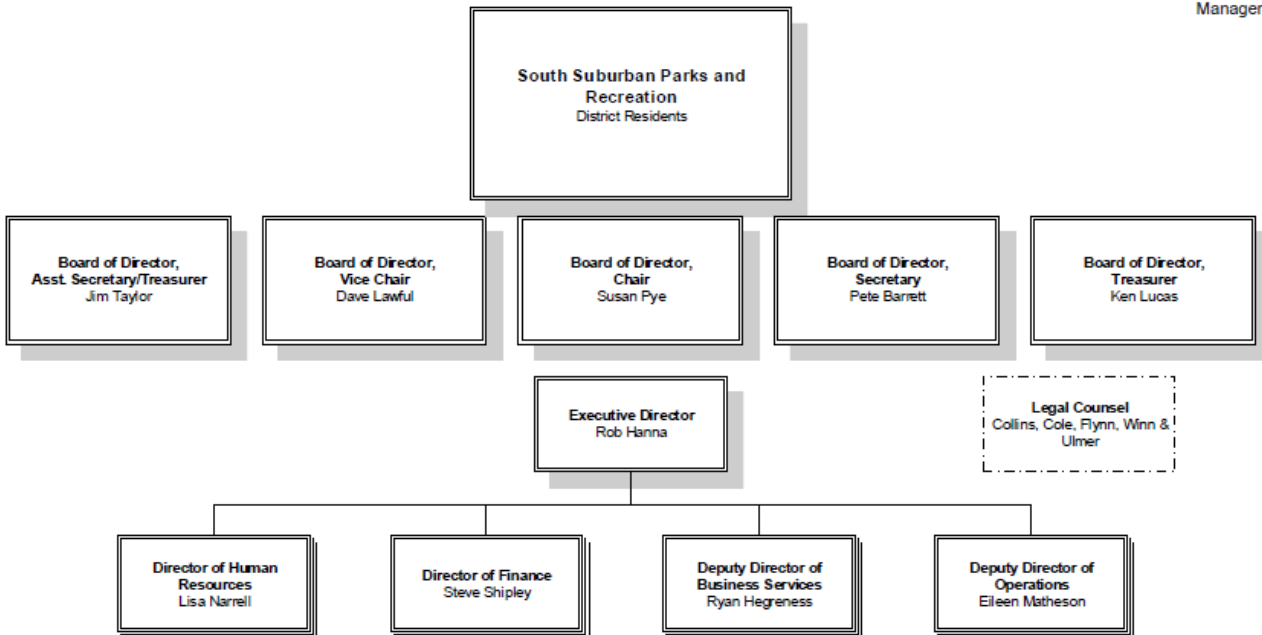
In 2019, the District became the ninth elite organization in Colorado to earn the Commission for Accreditation of Parks and Recreation Agencies (CAPRA) through the National Recreation and Parks Association (NRPA). At that time there were only 178 of 12,000 park and recreation agencies who were accredited 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.

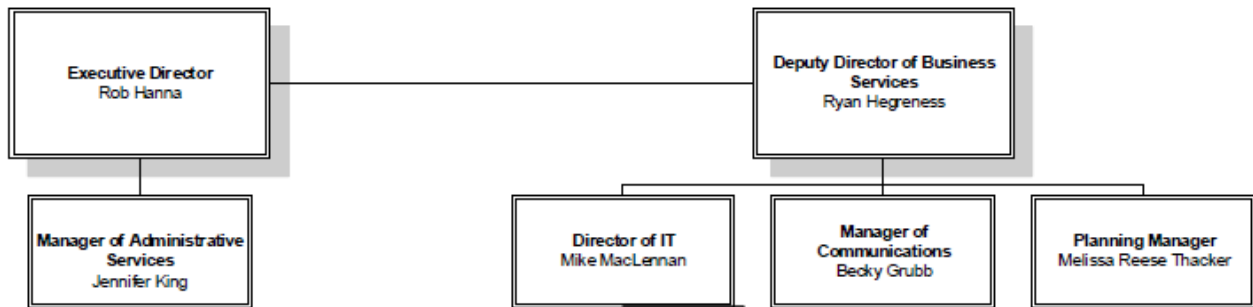
During 2022, the District underwent a reorganization of its operations. The structure was changed to improve communication, efficiency, and allocation of resources. The Executive Director now has five direct reports, including the Director of Human Resources, Director of Finance, Deputy Director of Business Services, Deputy Director of Operations, and the Manager of Administrative Services. All other department directors and managers' report to either the Deputy Director of Operations or the Deputy Director of Business Services.

Management

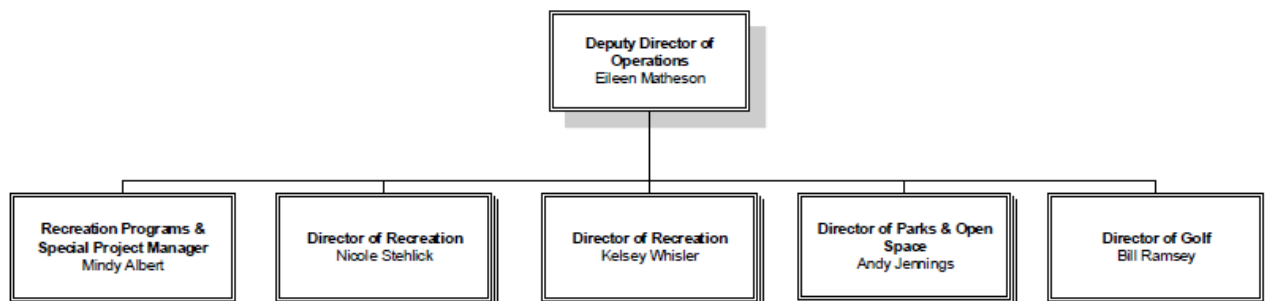
Management



Administration and Business Services



Operations



The Budget Document is still organized by functional departments: Administration, Information Technology, Communications, Planning, Human Resources, Finance, Recreation, Parks and Open Space, Golf, and Hospitality.

- Administration includes risk management, board meetings and elections, as well as general administration services.
- The Information Technology department is responsible for maintaining and securing the District's information systems.
- Communications supports District programs and facilities with marketing and communication services.
- The Planning department manages and coordinates the District's capital projects.
- Human Resources attracts, develops and retains a high performing employees.
- 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.
- Recreation department manages the District's recreation facilities, athletic programs, fitness, and cultural arts programs, as well as, construction and mechanical maintenance areas.
- The Parks and Open Space department is responsible for maintaining parks, open space, trails, and maintenance equipment.
- 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 151,000. 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 continues to shift, with the largest growth in the 65+ age group.

The Denver Metro area experienced a quick recovery from the recession caused by the COVID-19 pandemic. However, with inflation and rising interest rates the economic growth has slowed. There are still indicators of a healthy economy with the decrease in the unemployment rate and historical level of job openings that exceed the pre-pandemic numbers. The metro area unemployment rate as of August 2022 was 3.3% compared to 5.5% in August of 2021. As of August 2022, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 3.5, 2.7, and 3.0 respectively.

Per the Colorado Legislative Economic and Revenue Forecast, Labor markets continue to have elevated quits, retirements, and job switching. There have been sizable wage gains, but inflationary pressures are currently outpacing wage growth. Personal income is still estimated to increase 1.8% in 2022.

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
2017	349,710	2.6%	184,388	2.6%	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%
2021	367,171	5.8%	200,746	4.1%	1,683,496	5.5%
Month of August						
2021	376,121	5.8%	200,753	4.2%	1,713,045	5.5%
2022	380,284	3.5%	209,966	2.7%	1,476,200	3.3%

(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.

Other Economic indicators from the Denver Metro Area:

- The consumer price index increased 7.7% from September 2021 to September 2022.
- Retail sales have increased 10.5% through July 2022.
- The median home price of Denver-area single-family home was up 12.5% thru the second quarter of 2022. However, home sales for the same period have decreased 31%.
- The year to date average number of new unemployment claims in the Denver Metro Area increased 4.8% through July 2022.
- Foreclosure activity is up 613.1% through August 2022 for the Denver Metro Area.
- Minimum wage will increase from \$12.56 in 2022 to \$13.65 in 2023, an 8.68% increase.

Long Term Financial Planning

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2023 to 2025. 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 evaluates 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.

The COVID pandemic 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. When projecting revenue and expenditures for 2023 through 2025 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 0.80% decrease in assessed value for 2023. A 7.0% increase was projected for 2024 and no increase is estimated for 2025(not a reassessment year).
- 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 2023. If the state assessment rate had not been adjusted due to SB 21-293 the District would have had a 0.88 increase in assessed valuation. Based on the election the District was allowed to increase its mill levy 0.128 mills based on preliminary assessed valuations.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2023, 2024, and 2025 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue – With the high inflation rate the District is increasing fees and charges for services 3.3% for 2023. A 3.0% increase was projected for 2023 and a 1% increase was projected for 2024 and 2025.

Major Operating Expenditures:

- Salary – Salary expense makes up approximately 41% of total operating costs. During 2022 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 2023. For the 2023, 2024, and 2025 projections, we used a 5% increase.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. For the 2023, 2024, and 2025 projections we used a 5% increase to account for increased staffing by filling vacant positions.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2023, 2024, and 2025 at an increase of 3%. This is consistent with the 10 year average, but accounts for the South Suburban Sports Complex which came on line in 2021. The General Fund used a 6.0% increase in 2023, 2024, and 2025. The increases align with the 5 and 10 year averages for each fund.
- For Parks irrigation water a 5% increase was used, this is consistent with the 5 and 10 year averages.
- Administrative expenses of 67% are allocated from the General Fund to the Enterprise Fund.

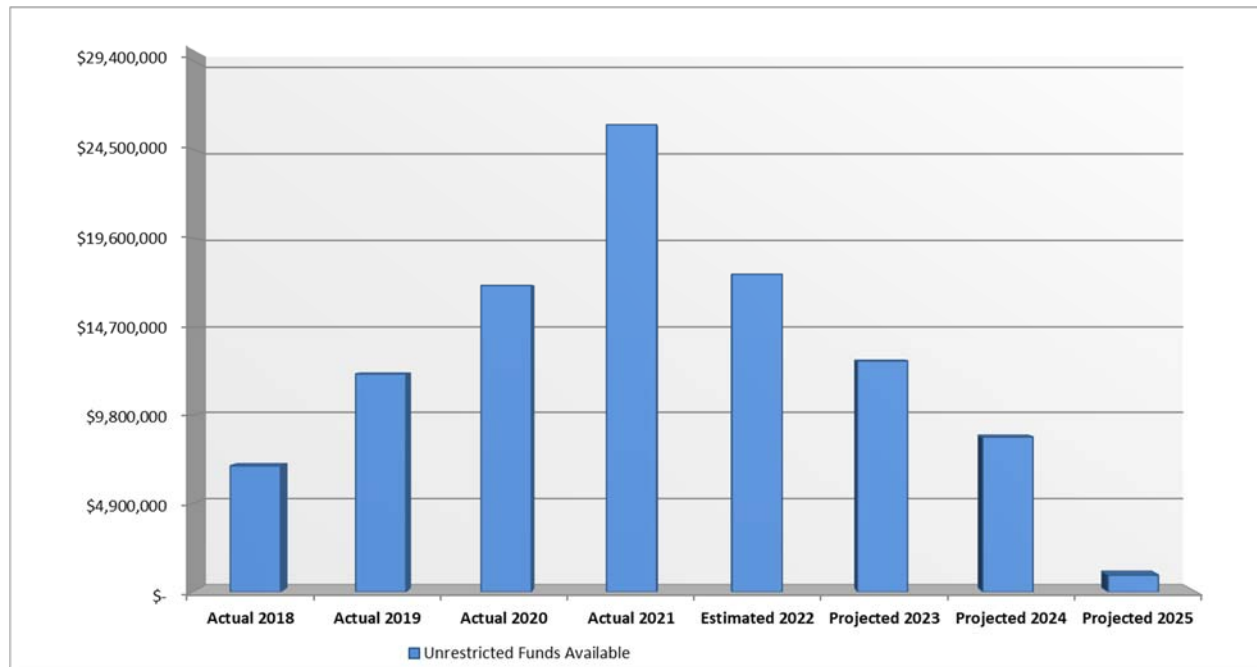
Capital Projects and Capital Funding

- 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 \$32,350,000 in COPs financing in 2019. COPS principal and interest payments are funded by operating revenue. 2023, 2024, and 2025 principal and interest payments are included in the amount of approximately \$2,425,000.
- The District issued \$17,715,000 in COPs in 2021 to replace the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome. 2023, 2024, and 2025 principal and interest payments are included in the amount of approximately \$1,331,000.

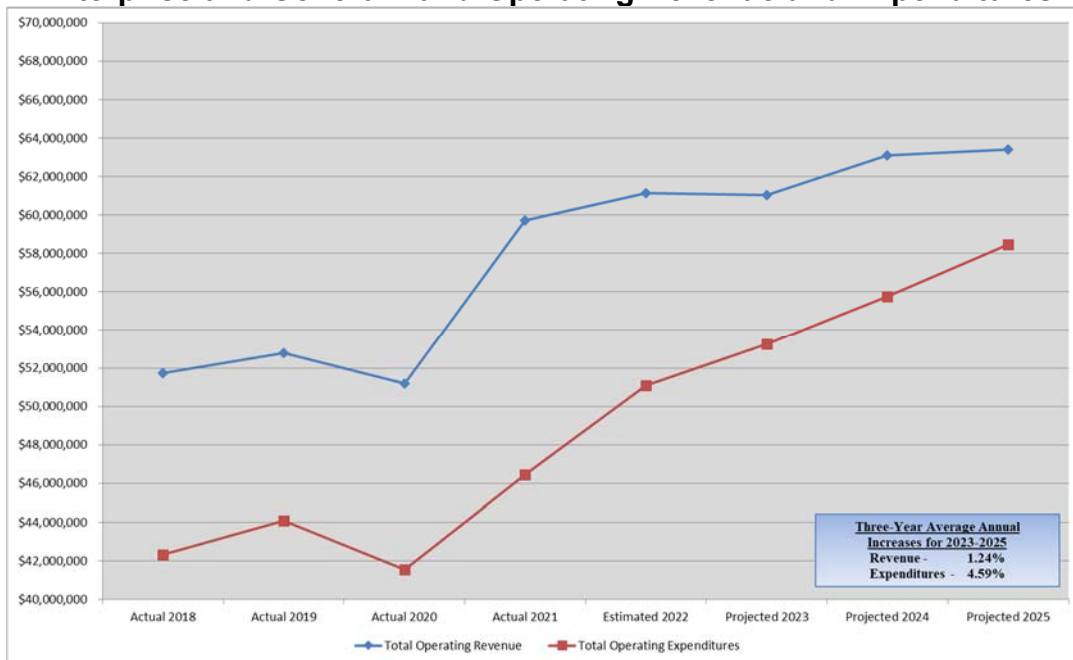
Key Findings

Total unrestricted funds available is projected to be \$933,151 at the end of 2025. 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 1.24% and total operating expenditures are projected to increase 4.59%. Expenditures continue to increase at a faster rate than revenue.

Total Unrestricted Funds Available



Enterprise and General Fund Operating Revenue and Expenditures



Operating loss in the Enterprise Fund is projected to increase from (\$2,358,775) in 2023 to (\$4,543,274) in 2025. Net operating revenue in the General Fund decreases from \$10,126,454 in 2023 to \$9,492,685 in 2025. 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 \$60,305,564 for capital and maintenance projects for years 2023 to 2025. The portion funded by unobligated operational funds is \$38,574,007. 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 \$115 million. To fund these projects the District has approximately \$78 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$36.6 million and \$590,000 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. 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 2024.

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 2024.

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

The District is replacing these air structures with a medal building which would eliminate the inflation packages and reduce the chance of collapse during snow storms. The District is also renovating the offices at the Family Sports Center and the Littleton Golf Course Clubhouse and Pro Shop. The District issued COPs for the construction of these facilities. Estimated costs for these two new structures is \$25 million.

David A. Lorenz Synthetic Fields (DALRP)

The District has synthetic Fields at DALRP 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. To replace these fields the District has just completed three synthetic fields near the new sports complex, and two synthetic fields at Cornerstone Park. The Five Year CIP Plan includes funds for 5 more synthetic fields at Cornerstone Park.

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.

Ridgegate East

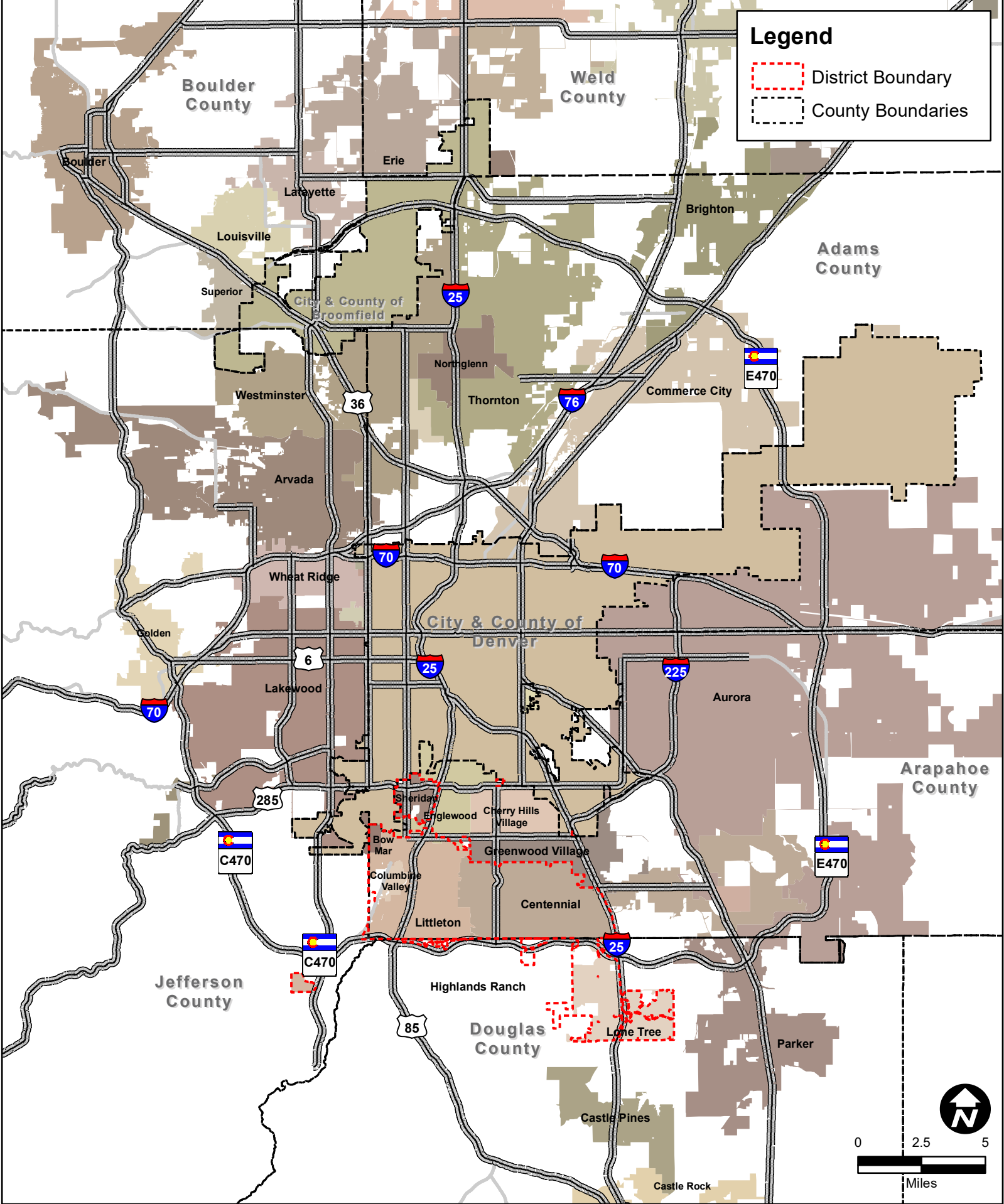
The District has annexed areas east of I-25 into the District. The area known as Ridgegate East has increased the District's boundaries by approximately 3.5 square miles. Planned development for the District includes a recreation center, 65 acres for a regional park, 100 acres of neighborhood parks, 400 acres of open space, and various trails. The developer started 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 2023 for the first phase in developing the regional park and additional funds for construction starting in 2025 in the Five Year CIP Plan. In 2026 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.

Hudson Gardens Inclusion

The District intends to begin operating Hudson Gardens in 2023. Hudson Gardens operations are included in the District's 2023 Budget. These operations are recorded in the District in the Grants Special Revenue Fund. Hudson Gardens activities are excluded from this Financial Plan.

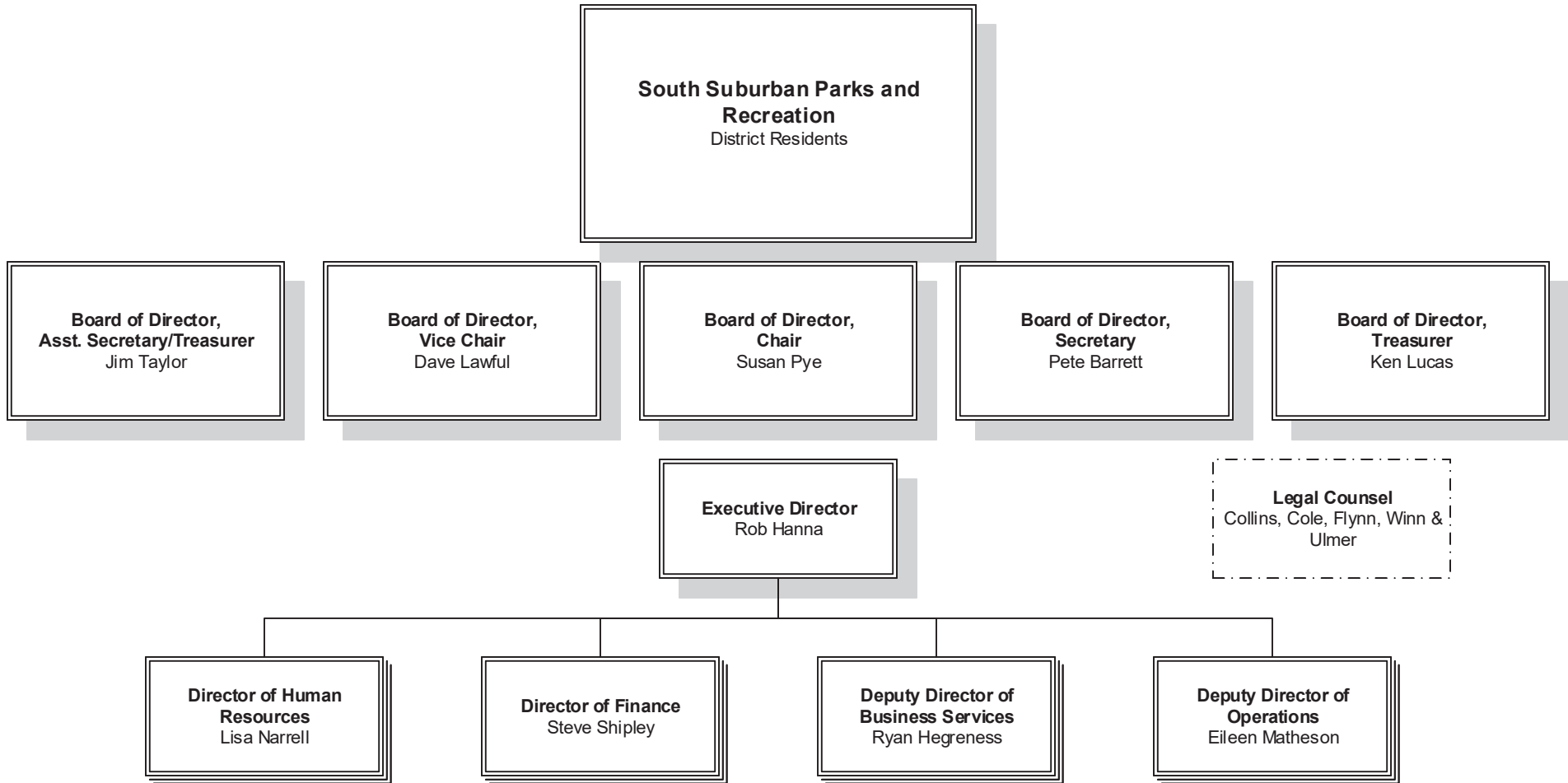
This Financial Plan projected future revenue and expenditures based on the information presented above. This plan is meant to be updated as known or estimated data changes. It should be used in conjunction with the District's Master and Strategic Plans to accomplish established goals and priorities. 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 2023 to 2027. 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.



Location Map

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



***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 Director - Operations	Eileen Matheson
Deputy Director - Business Services.....	Ryan Hegreness
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.....	Nicole Stehlik
Director of Recreation	Vacant

District Mission and Guiding Principles



Sheridan Community Park Shelter

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.

How We Work: Professional, Active, Innovative & Inclusive

The focus of the 2023 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 2023 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



Medema Park

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.

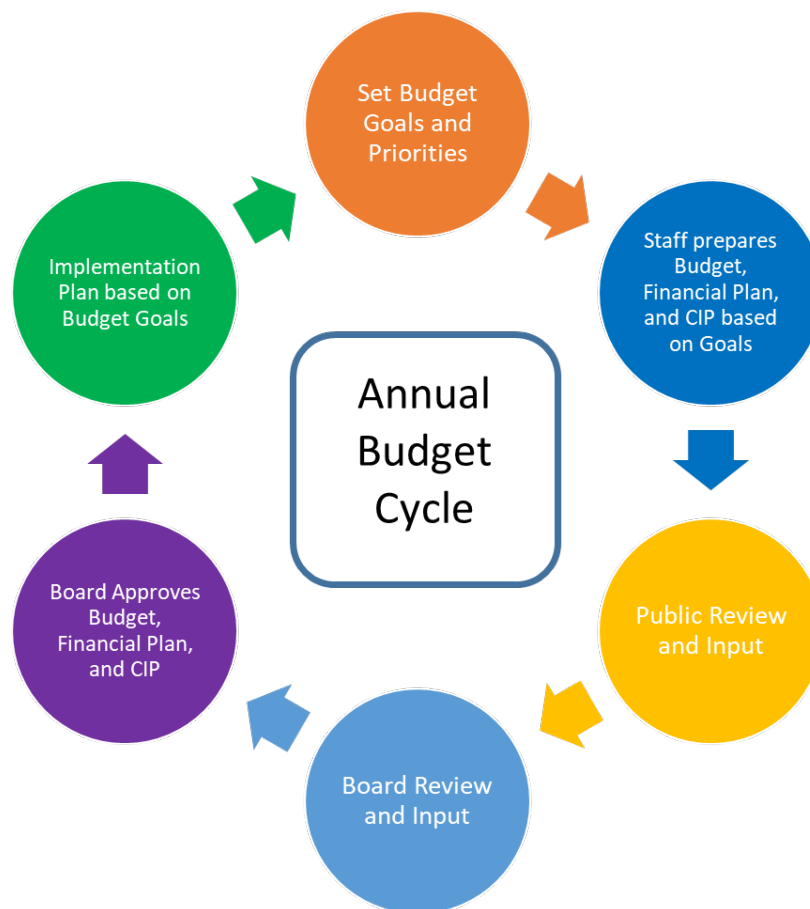
In July, each department is provided with a budget packet to use for compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets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

2023 BUDGET CALENDAR

Wed., July 13	Budget worksheets available with June numbers on Questica
Wed., Aug 10	First Public Hearing on 2023 Budget. Present Major Priorities for 2023 Budget to Board
Mon., Aug 15	Five Year Capital Improvement Projects and 2022 Capital Budget Estimates due. Also requests for New Full Time or Part Time Medical Eligible positions and funding of open positions/staffing levels.
Thur., Aug 25	Preliminary Assessed Valuations due from Assessors.
Wed., Aug 31	All 2023 Budget work papers (including 2022 estimates), fees and charges, requests for new programs, and summary transmittal letters due to Executive Director and the Finance Department.
Wed., Sept 28	Second Public Hearing on 2023 Budget. Present draft of Fee Increases to Board.
Wed., Oct 12	Third and Final Public Hearing on 2023 Proposed Budget.
Wed., Oct 12	2023 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 and draft CIP Plan to the Board.
Wed., Nov 9	Board formally adopts 2023 Budget and Five Year CIP Plan
Wed., 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.
Fri., Dec 9	Final Assessed Valuation due from Assessors.
Wed., Dec 14	Board certifies Mill Levy to Counties.
Thur., Dec 15	Mill Levies transmitted to Counties.

Summary of Significant Financial Policies



Lone Tree Recreation Center

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.

FUND TYPE	BUDGET ADOPTED	MAJOR FUND
GOVERNMENTAL FUNDS:		
GENERAL FUND	X	X
SPECIAL REVENUE FUNDS		
CONSERVATION TRUST FUND	X	X
GRANT FUND	X	X
CAPITAL PROJECTS FUND	X	X
DEBT SERVICE FUND	X	X
PROPRIETARY FUNDS		
ENTERPRISE FUND	X	X

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. This fund is a special revenue fund.
- Grant Fund – This fund is used to account for all grants required to be accounted for in a separate fund. In 2023, this fund will also include all operations for Hudson Gardens. This fund is a special revenue 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) is 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 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.

Position Authorization Procedures

The total numbers of authorized positions are approved by the Board of Directors during the budget process, or if need arises a new position can be authorized by the Board at any public meeting. Positions can be transferred between departments without board approval.

New pay and position codes are created by Human Resources and submitted to Finance to enter into the payroll system. Finance will not enter any new positions without an authorized personnel action form which is completed by the hiring department and approved by Human Resources.

Finance will review the total number of active full time employees in the payroll system to ensure it does not exceed the number of full time positions authorized by the board.

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.

Fiscal/Budget Control and Monitoring Procedures

Internal Audits

Internal Audits are conducted by the Finance Department throughout the year to ensure compliance with policies, procedures, and internal controls. The internal audit schedule is developed by the Director of Finance on an annual basis. This schedule is distributed to the finance staff responsible for conducting the audits. At completion of each internal audit a report is completed. Audit findings are shared with the District's directors on a quarterly basis.

Financial Reporting

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

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

Reasonable controls exist throughout the District to protect from loss, theft, and misuse of funds, given the most reasonable assurances. Costs of controls are taken into account to ensure “reasonable assurances” do not outweigh the benefits of such systems.

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 used to determine the fees and charges for South Suburban Park and Recreation District services.

Due to operating and capital costs, meeting the level of Parks and Recreation services to the public is a continuing challenge. General Fund revenue (i.e. tax revenue) is not sufficient to support the wide variety of parks and recreational facilities and sites, cultural, and educational programs and amenities that are necessary to continue to meet the needs of the community. User fees are essential to help provide financial support for operations of District Services. Therefore, it is necessary for the District to develop a framework on establishing user fees and charges that is both fair and reasonable.

The South Suburban Park and Recreation District effectively manages its resources in order to provide the community with equitable opportunities for our diverse services. With this in mind, the District attempts to balance the cost to benefit ratio by providing facilities, programs/classes and amenities at various cost recovery percentages and determines and implements user fees in which costs may be recovered in full or in part.

A sound policy provides the guiding principles for establishing and managing user fees while maintaining flexibility to accommodate with new programs, an increase in service costs, changing demographics and circumstances. 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 offer services that prioritize large community benefit versus more individualized benefit
- 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

The overall goal of the District is that services are self-supporting and have a hundred percent cost recovery rate. Based on user demand, market conditions and program goals, the District recognizes that there are some areas of services that are provided that exceed a hundred percent of cost recovery and that there are some areas that need to be subsidized. Cost recovery goals are based on the total direct cost of delivering a service. Direct costs can be defined as Department-level costs which relate directly to the provision of services.

Examples include program supplies, equipment and material, staff time, instructor/officials pay, program supervision, and any other expenditures directly associated with a specific service. Based on cost recovery goals, the District has established three categories of pricing as it relates to user fees.

Direct Cost Recovery Plus Pricing- Services in this category recover above that of which is determined necessary to operate. In many instances, these are specialized services or the cost to provide the service is not as high as the participation level and market and thus a higher cost recovery is utilized. Examples- athletic programming, golf green fees, competitive leagues/programs, private/semi-private lessons, etc.

Full Direct Cost Recovery Pricing- Services in this category cover one hundred percent of direct costs to operate. Individual or groups are getting services and paying for the direct costs for the District to provide it. The majority of recreational classes fall in this category. Examples-arts and enrichment classes, licensed childcare, park permits etc.

Subsidized Pricing- Services in this category are designed to recover less than 100% of the expenses that is needed to run the program or facility to provide some service for the community good and to individuals with financial and physical restraints and limitations. In addition, the cost to operate programs and facilities in this category are often high and pricing at full cost recovery would ultimately deter participation and be so far out of market range that it would negatively impact attendance and revenue. Examples of services in this category include the STAR (Therapeutic Recreation) program, Outdoor pools, recreation centers, etc.

Staff utilize the cost recovery goals and classifications in determining user fees and recognizes the need to have a balance throughout these categories of pricing. The goal for the District is that the overall operational budget has revenue exceeding expenses while still meeting our mission of fostering healthy living through stewardship of the environment, parks, trails and open space and by providing recreational services and programs.

Persons living within the District borders pay taxes toward the support of South Suburban and thus receive a discount due to residency. Residents do not receive priority with registration except for tee-time reservations at the golf courses and pickleball reservations. In most cases, resident rates will be 10%-30% lower than non-resident rates. The market rate is reviewed and set accordingly to similar programs and costs.

Individuals over 65 years of age are eligible for a senior discount in some programs and activities, regardless of residency. In most cases, senior discounts are 15%-30% lower than the applicable resident/non-resident rate based on industry standard, market and cost recovery.

Staff have the authority under Department Director approval to waive, reduce and alter fees for services for promotional purposes such as attempting to increase participation levels, raising awareness for services, promote new programs or resurrect existing ones. In certain instances, waiving or reducing fees is within the public interest in order to reduce barriers to participation, and occur in order to optimize utilization and ultimately revenue generation.

To ensure affordability to individuals who are in need of financial assistance for parks and recreation services the District has made programs available for those who meet the stated criteria.

Recreation Money- This program, in partnership with Integrated Family Community Services (IFCS) and Arapahoe County Social Services (ACSS), gives aid to individuals who reside in the District for basic recreation offerings. IFCS and ACSS determine eligibility based on income standards and needs for recreation services and distribute vouchers accordingly. Recreation Money can be used for programs (i.e. swimming lessons, baseball etc.) or for admittance into Recreation Centers and outdoor pools. It is not allowed to be used for private lessons/instructions, trips/tours, licensed child care, green fees, or indoor tennis court rentals.

Scholarship Program- This program helps District residents with the ability to experience the benefits of recreation even though they may find themselves in a period of hardship. In most cases, a person requesting a scholarship is able to pay for a portion of the cost associated with a facility pass or recreational program. The District absorbs the difference between the actual costs and what the resident is able to pay. Requestors must submit a scholarship application to the Registration Office. Their application is reviewed and the need and approval is determined by District staff using criteria guidelines.

Private contractors who provide programs, classes and services jointly with the District shall split user fees based on a percentage basis. The percent split to the contractor and the District will be calculated using market, costs for services and loss revenue. In addition, other criteria that may be involved are equipment usage, prime time and location. The percentage to the contractor is typically between 60- 90% depending on the cost to operate and specialty of the program. District staff does have the ability to negotiate this percentage split based on market, demand for the program and the ability of the District to offer it, the time of the class, and marketing and registration assistance.

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. Fees and charges 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.

Fees are evaluated annually according to current cost of service, market trends 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. In some instances, certain fees are based on item costs and may increase/decrease based on market.

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.

	Governmental Funds					Proprietary Funds
	General Fund	Conservation Trust	Grant Fund	Capital Projects	Debt Service	Enterprise
Estimated Fund Balance 12/31/22	\$13,625,003	\$ 448,529	\$ -	\$447,912	\$342,076	\$ 8,805,192
Restricted for:						
Emergencies	900,000	-	-	-	-	950,000
Environmental Liability Escrow	200,000	-	-	-	-	-
General Obligation Debt Payments	-	-	-	-	342,076	-
Total Restricted Fund Balance	1,100,000	-	-	-	342,076	950,000
Assigned to:						
Health Insurance Claims	2,000,000	-	-	-	-	-
Subsequent year's expenditures	10,249,967	448,529	-	447,912	-	6,491,025
Total Assigned Fund Balance	12,249,967	448,529	-	447,912	-	6,491,025
Unassigned:						
Operating Reserve (net of emergency reserve)	275,036	-	-	-	-	1,364,167
Total Unassigned Fund Balance	275,036	-	-	-	-	1,364,167
Remaining Fund Balance 12/31/23	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 July 13, 2022):

\$10,000 - \$59,999	At least three verbal bids or catalog price quotations are required.
\$60,000 & above	Need three written bids and Department Director Approval required. For construction contracts, follow the formal bid procedure as required by Colorado Revised Statute 32-1-1001(d)(I) or 32-1-1801 et seq.

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 \$10,000 or more. VBR's are required for multiple 'same' items or single purchases of \$10,000 or more. (Example: 5 batteries that are the same type need to be bid, but 5 different types of batteries totaling \$10,000 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 \$10,000 (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. 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. 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. 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

Emergencies are defined by the District as events caused by natural disaster, public enemy, or other contingency which could not reasonably be foreseen at the adoption of the budget.

If the Executive Director, or his designee, determines that an emergency exists they will notify staff involved and the Board of Directors. Depending on the severity of the emergency, the Board of Directors may convene a special emergency meeting.

The Executive Director can give authorization for staff to spend undesignated funds already appropriated in the current budget, or if necessary the Board can authorize funds in excess of the budget, by vote of two thirds of the Board.

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 changes.

- **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 Investment policy was approved by the Board of Directors on July 14, 2021. 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 Statute. Annually NFS checks are evaluated for collection and written 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 or Lease/Lease
- 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, 2022

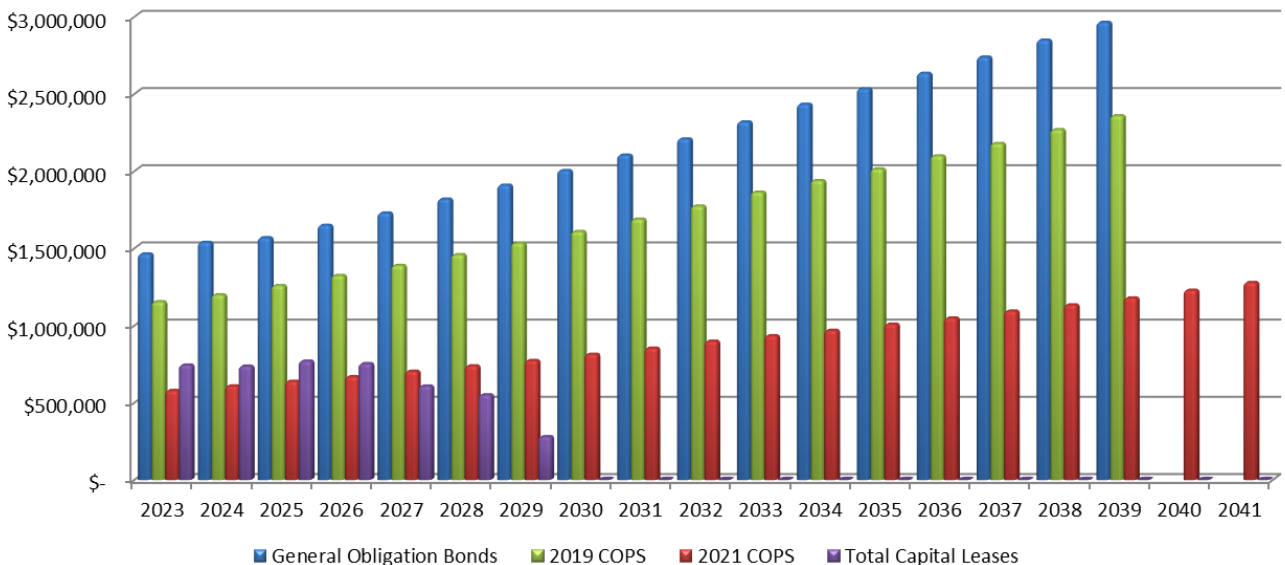
Description	Balance as of December 31, 2022	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 36,485,000	General Obligation Debt	To construct a portion of the new recreation complex and funding for other District improvement projects	AA
Total General Obligation Bonds Outstanding	<u>\$ 36,485,000</u>			
(2019) - \$32,350,000 Certificates of Participation	\$ 29,130,000	Certificate of Participation	To construct a portion of the new recreation complex and outdoor pool renovations	AA-
(2021) - \$17,715,000 Certificates of Participation	\$17,175,000	Certificate of Participation	To replace Family Sports Center Dome and Littleton Tennis Bubble and Clubhouse	AA-
Total COPs Outstanding	<u>46,305,000</u>			
(2014) - \$5,760,987 Energy Performance Lease	3,254,584	Lease	Purchase energy savings equipment and improve facilities	not rated
(2019) - \$158,365 Equipment Lease (Goodson)	41,063	Lease	Purchase fitness equipment	not rated
(2019) - \$425,000 Loan from Denver Water	340,000	Loan	Irrigation Well Improvements	not rated
(2020) - \$990,000 Golf Cart Lease	671,061	Lease	Purchase golf carts	not rated
(2021) - \$191,870 Equipment Lease (Lone Tree)	145,283	Lease	Purchase fitness equipment	not rated
Total Lease/Loans Outstanding	<u>4,451,991</u>			
Total Outstanding Debt as of December 31, 2022	<u>\$ 87,241,991</u>			

Debt Service Schedule 2023

COP/Lease Payments		General Obligation Bond Payments	
Debt Issuance	Total	Debt Issuance	Total
2019 COP - Principal	\$1,155,000	2019 General Obligation Bonds - Principal	\$1,465,000
2021 COP - Principal	580,000	Total General Obligation Principal Payments	1,465,000
Energy Performance Lease - Principal	429,539	2019 General Obligation Bonds - Interest	1,616,450
Golf Course Lease - Principal	163,547	Total General Obligation Interest Payments	1,616,450
Equipment Lease - Principal	88,558		
Denver Water Loan - Principal	65,723	Total General Obligation Bond Payments	\$3,081,450
Total COP Principal Payments	2,482,367		
2019 COP - Interest	1,271,100	Grand Total Principal	\$3,947,367
2021 COP - Interest	750,900	Grand Total Interest	3,739,028
Energy Performance Lease - Interest	79,525	Grand Total	7,686,395
Golf Course Lease - Interest	11,408		
Equipment Lease - Interest	3,855	By Fund:	
Denver Water Loan - Interest	5,790	General Fund	4,337,577
Total COP Interest Payments	\$2,122,578	Debt Service Fund	3,081,450
Total COP/Lease Payments	\$4,604,945	Enterprise Fund	267,368
		Grand Total	\$7,686,395

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.

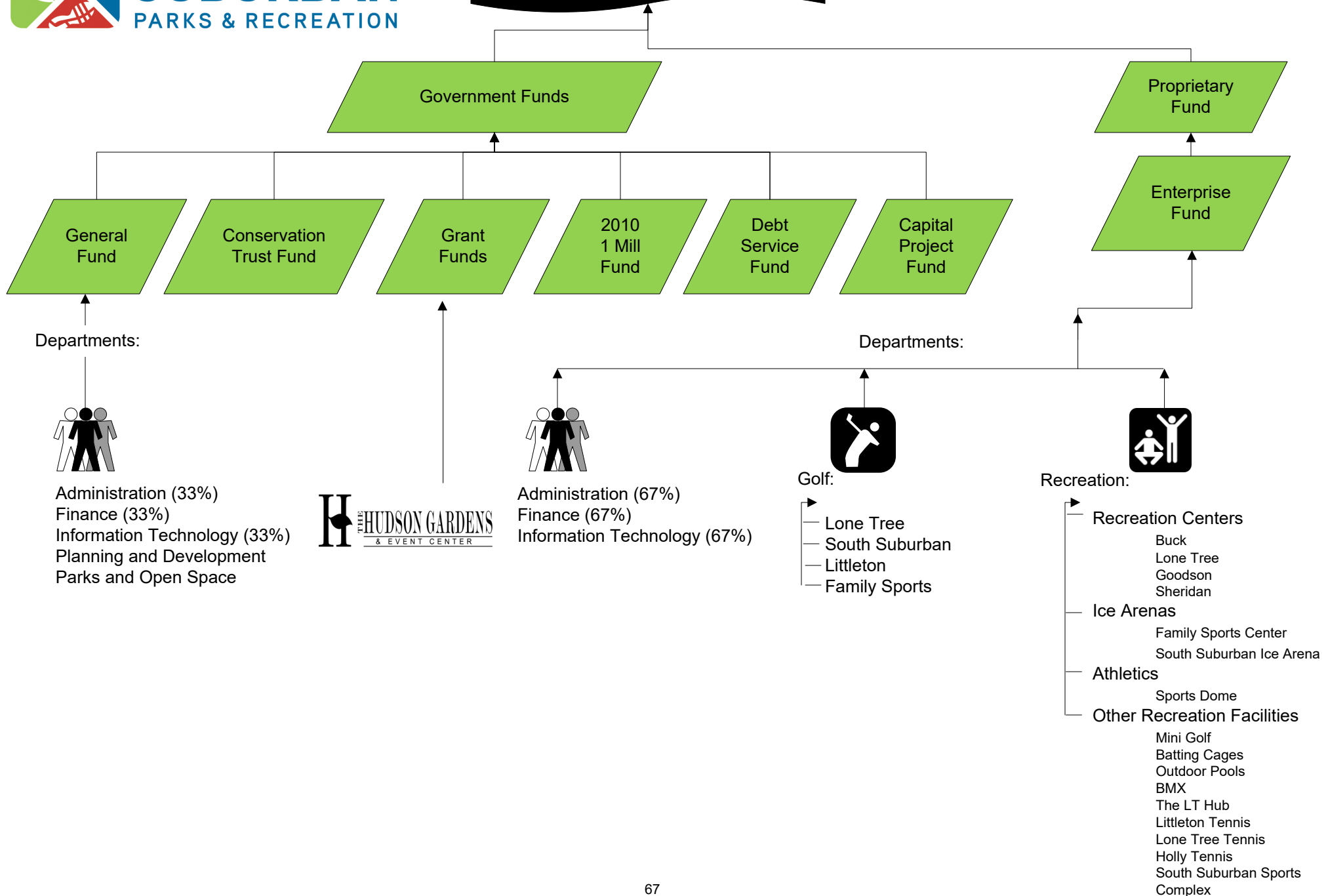
Month End Procedures

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.

Department Relationships to Fund Types

Combined Financial Statements



SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2019	2020	2021	2022	2023
FULL TIME POSITIONS:					
Administration	6	6	6	5	5
Communications	5	5	5	4	5
Human Resources	4	5	5	4	4
Total Administration	15	16	16	13	14
Finance	7	7	7	6	6
Golf	33	33	33	32	32
Hospitality	17	19	19	18	18
Information Technology	7	7	7	7	8
Parks & Open Space	78	78	78	81	84
Planning & Development	5	5	6	6	6
Recreation	86	90	90	86	92
Hudson Gardens	-	-	-	-	12
District Wide	2	2	2	4	3
Total Full Time Positions	250	257	258	253	275
Total Full Time Equivalents (2022/23 Estimated)	469	379	475	454	481
Total W-2s Issued (2022/23 Estimated)	1,932	1,659	1,776	1,900	1,900

2023 Changes:

Overall - Total approved full time positions are 275, a 22 position increase from 2022. Twelve of those positions are coming from Hudson Gardens as it merges into South Suburban. There are currently 6 unfunded positions.

Communications - one new position approved

IT - one new position approved

Parks - three new positions added in 2023

Recreation - Six new positions approved

Hudson Gardens - Merging into South Suburban in 2023. Added 12 positions, which include three unfunded positions

District Wide - Reduced from four unfunded positions to three unfunded positions in 2023

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

Capital Improvement Plan



Hogback Hill Trail

Capital Improvement Plan

The Five Year Capital Improvement Plan (CIP) for South Suburban Park and Recreation District spans years 2023 to 2027. The purpose of the plan is to analyze the future capital and deferred maintenance needs based on the District's Master Plan and strategic goals for the future.

The Master Plan identified the District's Mission, Vision, and Values. These facilitated the creation of the District's Guiding Principles:

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 2023 work plan, and the District's three year financial plan.

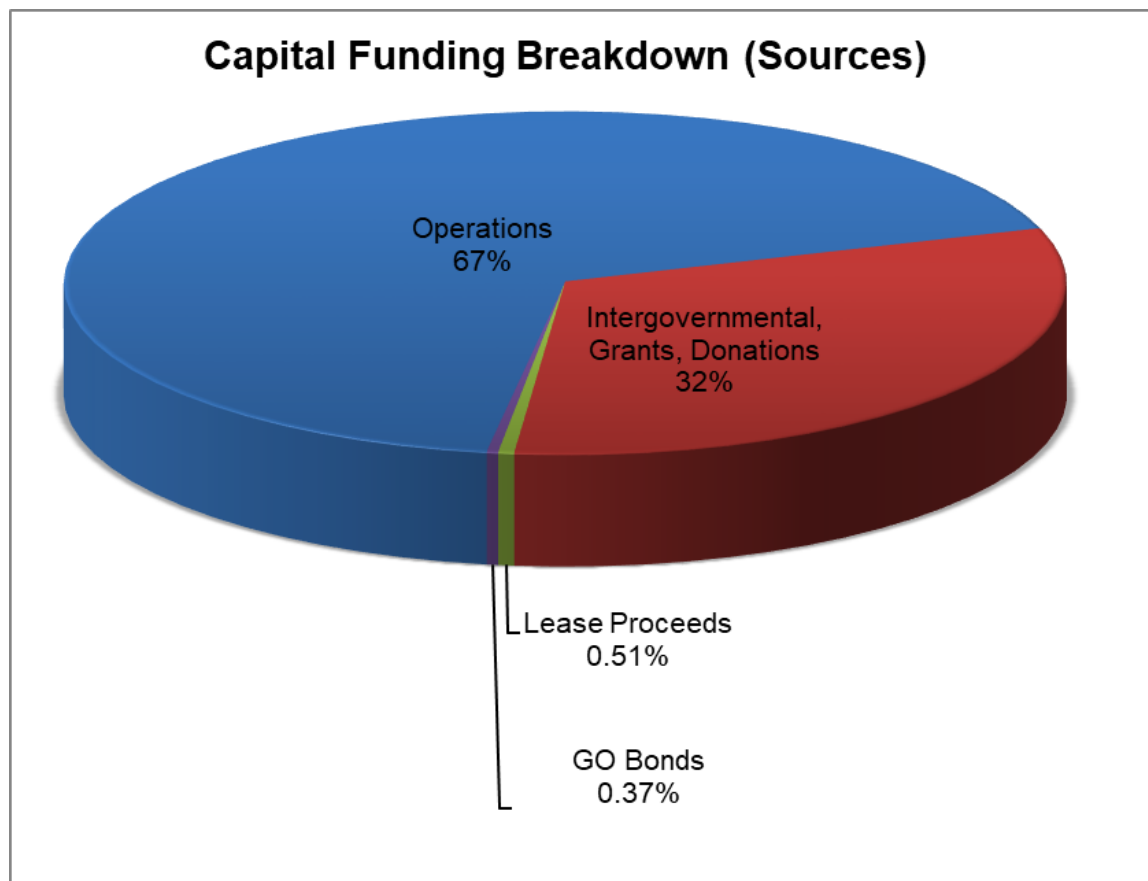
The CIP contains a detailed listing of all capital expenditures and deferred maintenance projects to be completed over the next five year period. The plan contains a summary section, which categorizes the projects by funding source. The project costs are also summarized by the year in which the expenditures 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.

Summary of the Sources of Funds

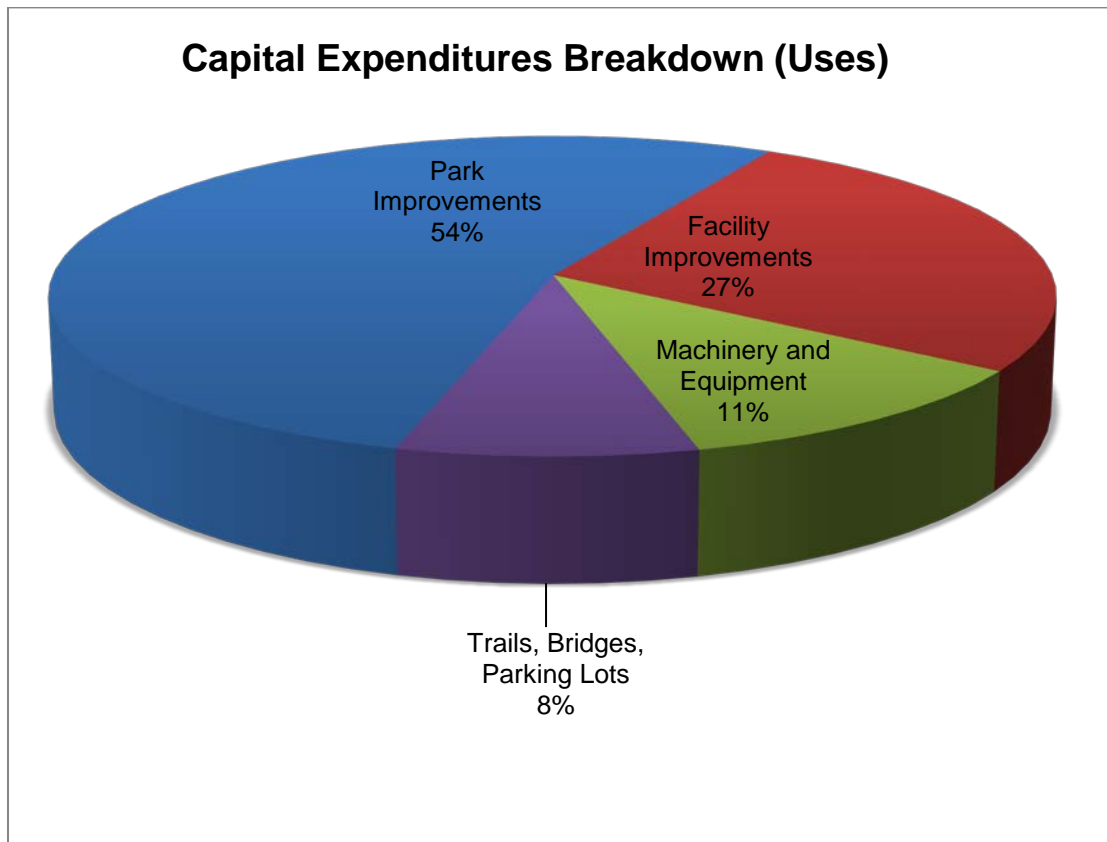
Capital improvements are funded through a variety of sources including the use of reserves, debt financing, grants, partner matching funds, and operating revenue. The Financial Plan analyzed all available current and future resources, as well as financing options, to identify funding sources for the 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 \$115,522,533 on capital outlay over the next five years. Of this amount \$77,924,476 is from undesignated operational funds, \$1,015,000 is from the issuance of debt or debt proceeds, and \$36,583,057 is from grants and matching funds from our partners.

	2023	2024	2025	2026	2027	Total
Total by Funding Source:						
District Share of Capital Projects (Operations)	\$14,281,100	\$12,137,650	\$13,155,257	\$18,569,179	\$19,781,290	\$ 77,924,476
Projects Funded by GO Bonds	425,000	-	-	-	-	425,000
Projects Funded by Lease	180,000	-	220,000	-	190,000	590,000
Partner Contributions to Operating Capital Projects	3,651,500	11,786,250	5,468,807	8,227,000	7,449,500	36,583,057
Total Capital Requests	\$18,537,600	\$23,923,900	\$18,844,064	\$26,796,179	\$27,420,790	\$115,522,533



The next chart shows the percentage breakdown of capital expenditures. Park Improvements account for 27%, Facility Improvements 54%, Trails (including trails, bridges, and parking lots) 8%, and the remaining 11% for Machinery and Equipment.



Major Capital Projects over the Next Five Years:

Family Sports Center Dome/Littleton Tennis Bubble

The fabric and inflation packages on the Dome and Bubble are at the end of their useful lives. The District is replacing these air structures with 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 is from Certificates of Participations. Estimated costs for these two projects is \$25 million. Debt proceeds and construction costs are reflected in 2022. However, the 2023 budget includes an additional \$3,500,000 to cover furnishings, fixtures and equipment. The 2023 budget includes \$200,000 for parking lot drainage at Littleton, with an additional \$1,500,000 in 2024.

Lone Tree Expansion

The District has annexed areas east of I-25 into the District. The area known as Ridgeway East (now included in the City of Lone Tree) 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 started construction in 2020, with total buildout over the next 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 \$15,600,000 in this five year plan for design and construction of the Lone Tree Regional Park. This future park likely includes a civic green, regional trail connections, playgrounds, multi-use fields, sport courts, interactive water play, dog park, restrooms and shade pavilions. The District expects some matching funds from Douglas County and the developer. The CIP plan includes an estimated \$9,000,000 in partner funding.

Cornerstone Park Renovation

The five year plan includes \$10,000,000 for renovations at Cornerstone Park, which includes \$2,000,000 of partner matching. This project would complete the 2019 Cornerstone Site Plan and renovation of 20-year old park amenities. Work includes design and a phasing plan for converting existing bluegrass multi-use fields to synthetic turf fields with sports lighting, paving existing gravel parking lots, additional Pickleball courts, additional shade pavilions, and renovation of the playground, sprayground, skate park, restrooms, and other park amenities. Arapahoe County Open Spaces is a potential funding partner.

Existing Conditions Photograph



Park Renovations and Trail Improvements

The CIP plan includes park and playground renovations, as well as new/upgrades to the trails throughout the District. Some of the larger projects included over the next five years are Gallup Gardens park improvements (\$1,480,000), Bear Creek Trail (\$2,000,000), Cherry Knolls Park (\$1,340,000), Mary Carter Greenway Trail improvements (\$5,000,000), Mission Viejo Park (\$5,300,000), Jackass Hill Park (\$1,300,000), South Platte Park forest treatment plan (\$1,515,000), Progress Park (\$1,160,000), Reynolds Landing Phase I and II (\$4,800,000), Sterne Park (\$1,000,000), Altair Park (\$1,375,000), Sweetwater Park (\$1,400,000), and Highlands 460 Trail Improvements (\$1,150,000). Many of these projects included partner and grant matches.

Current Conditions Gallup Gardens



Current Conditions Mary Carter Greenway



South Suburban Golf Course

The Five year CIP includes several major projects for South Suburban Golf Course. Master Plan improvements of \$1,200,000 and irrigation improvements of \$3,500,000. Master plan improvements recommended were for several greens and tees to be replaced or relocated, bunker renovations, addition of water storage, and additional tree plantings. The Master Plan was approved in 2016 and intended to be a 10-15 year phased program. The irrigation project is intended to replace entire irrigation system on the regulation and par 3 courses. The current system is 32 years old and no long operating at peak efficiency. A new system will save water and allow for improved tuft conditions. Total estimated cost of this project is \$7,000,000. The CIP plan includes \$3,500,000 in 2027. Second half of this project is planned for 2028.

Current condition #13 Green



Parks Replacement Mowers, Equipment and Vehicles

Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. Total estimated cost for the next five years is \$2,075,000.

Golf Replacement Mowers, Equipment and Vehicles

Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. Total estimated cost for the next five years is \$1,393,000.

Projects Matched with our Municipal Partners

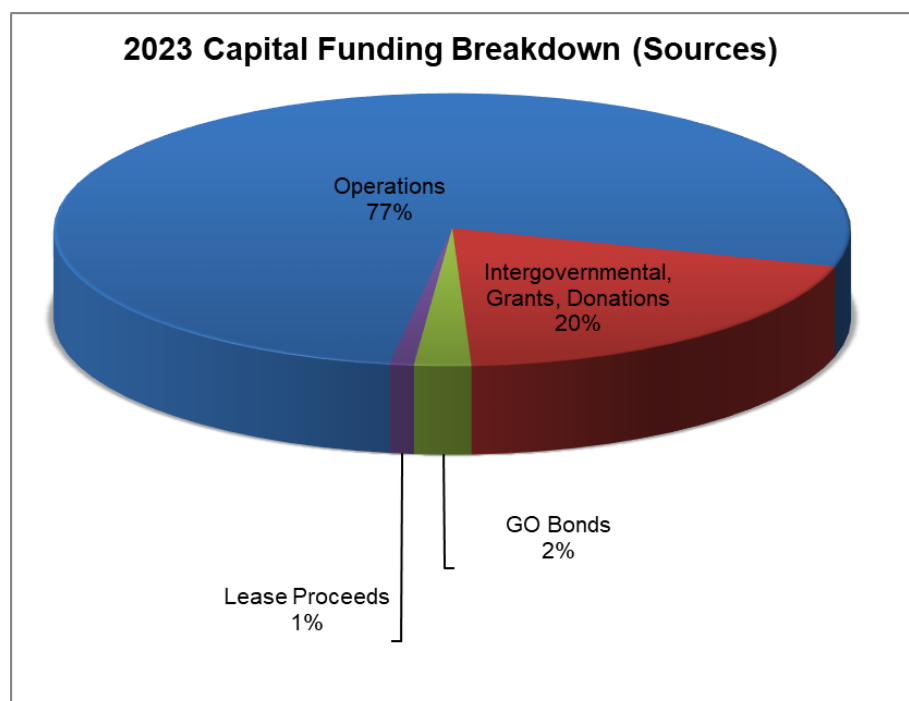
The District works closely with the Cities and Counties within our District to prioritize projects. The costs of certain projects are then shared between the District and these municipal partners. The CIP plan includes \$36,583,057 of anticipated funds from our partners and from grant funding.

Annual Update

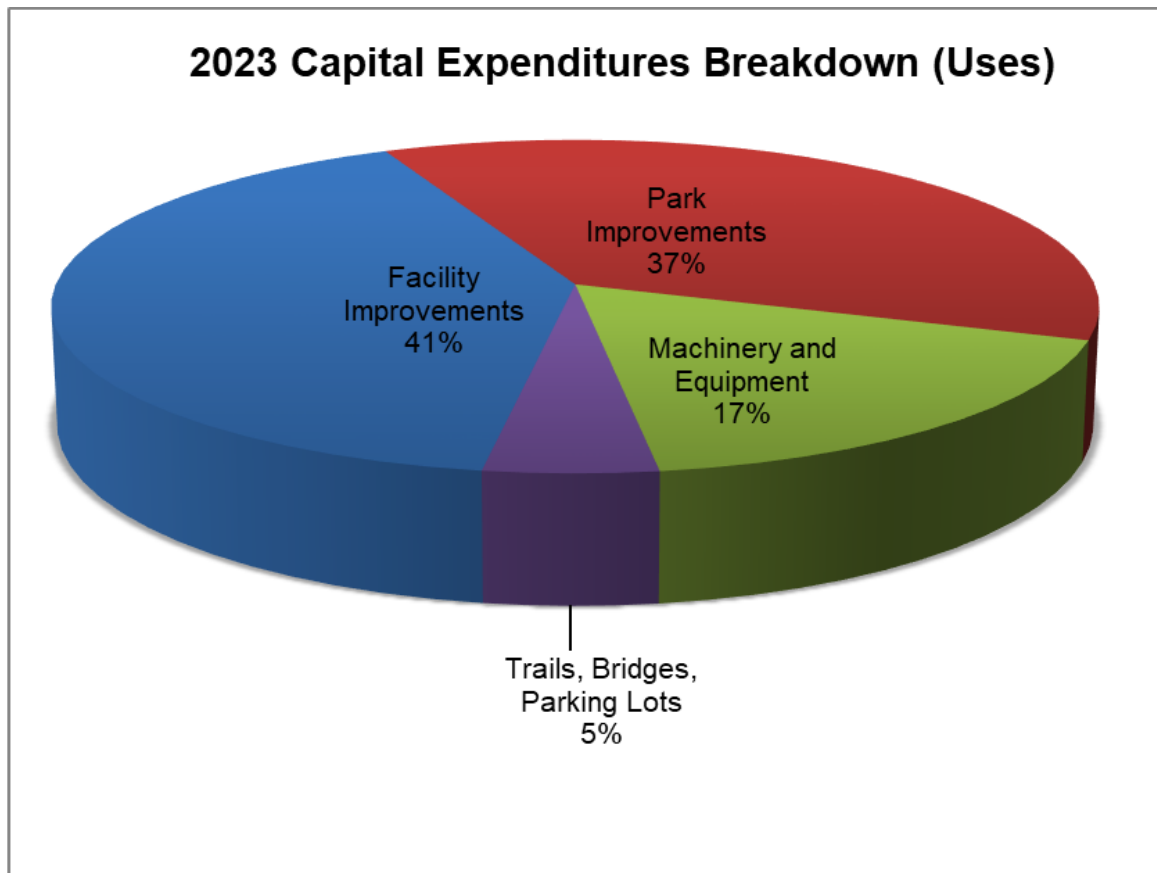
The CIP plan will be updated annually, or more frequently if needed, to address the changing needs of the District. The first year of the plan agrees to the adopted budget. The projects approved for the 2023 Budget are discussed in more detail in the following pages.

2023 Capital Projects

The District anticipates spending \$18,537,600 on capital outlay during 2023. Of this amount \$14,281,100 is from undesignated operational funds, \$605,000 is from the issuance of debt or debt proceeds, and \$3,651,500 is from grants and matching funds from our partners.



The next chart shows the 2023 percentage breakdown of capital expenditures. Park Improvements account for 37%, Facility Improvements 41%, Trails (including trails, bridges, and parking lots) 5%, and the remaining 17% for Machinery and Equipment.



Project Highlights for 2023

Some of the major capital projects for 2023 include:

Abbott Park Renovation

- **Project Description** – Replacement of the 24 year old playground equipment, safety surfacing, shade pavilion, basketball court and parking lot. Estimated project cost is \$716,000
- **Funding Source** – The City of Centennial is a matching partner on this project. Estimated matching funds are \$358,000.
- **Impact on Operating Costs** – Replacement of the old playground equipment and surfaces should reduce maintenance costs in the short term.

Current Conditions Abbott Park



Harlow Park Renovation

- **Project Description** – Replace the 25 year old playground equipment and shade pavilion to match park and pool improvements made in 2020. Estimated cost for this project is \$800,000
- **Funding Source** – The City of Littleton is a matching partner on this project. Estimated matching funds are \$160,000. The District also plans to apply for an Arapahoe County Open Space grant for this project, estimated award is \$480,000
- **Impact on Operating Costs** – Replacement of the old playground equipment and surfaces should reduce maintenance costs in the short term.

Current Conditions Harlow Park



Cherry Knolls Park Renovation

- **Project Description** – 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. Convert the trail to concrete. Design 2023/Construct 2024. Design budget is \$90,000.
- **Funding Source** – The City of Centennial is a matching partner on this project. Estimated matching funds for the design phase are \$45,000.
- **Impact on Operating Costs** – No impact from the design phase.

Current Conditions Cherry Knolls



Concrete and Asphalt Trails:

- **Project Description** - This project will replace damaged concrete along trails to improve overall safety and reduce staff costs.
- **Funding Source** – This project is estimated at \$140,000 and is budgeted from undesignated operating funds.
- **Impact to Operating Costs** – This project will replace damaged concrete or asphalt trail sections that will reduce staff costs for grinding or patching damaged trail surfaces.

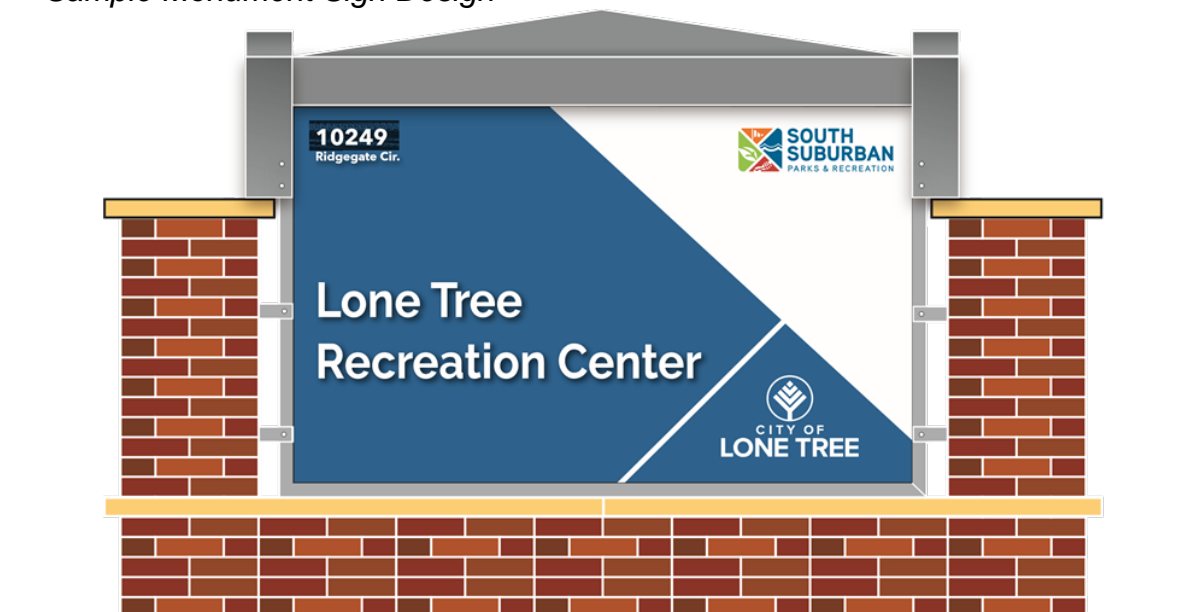
Existing Condition – Concrete Trail



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 \$256,000.
- **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 (\$635,000)** - Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. \$635,000 for the replacement of equipment, mowers, Zamboni and vehicles for 2023. All of these items are in poor condition and require significant ongoing maintenance to keep them operational. The new equipment will improve overall efficiency, reduce maintenance cost, and staff cost.
- **Golf Replacement and New Equipment (\$94,000) – same as above.**
- **Technology and System Upgrades (\$405,000)** - Budget includes \$170,000 for annual computer replacements, \$100,000 for accessibility compliance (HB 21-1110), and additional funds for Wi-Fi/Internet upgrades and software/system improvements.
- **Recreation Facility Equipment replacement/new (\$899,500)** – Includes mechanical maintenance items for facilities, such as heat pumps and boilers. Also includes replacement of some equipment used at various facilities, including PA systems, office furniture, tables, ice skates, gym hoop motors, and a Zamboni to add to the current fleet.

Current Condition – 16 year old Zamboni



Current Condition - Mower

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



Arapahoe Park

Administration Department

The Administration Department includes the Executive Director, Deputy Director of Operations, Deputy Director of Business Support, Manager of Administrative Services and admin support staff. The Administration Department is charged with the management of the Board of Directors, administrative oversight and support of the organization, 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 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

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
BUSINESS SUPPORT SPEC	5501	2	2	2	1	1	One Position Removed in 2022
DEPUTY EXECUTIVE DIRECTOR	527	1	1	1	1	2	One position transferred from 2762 in 2023
EXECUTIVE DIRECTOR	500	1	1	1	1	1	
RECEPTIONIST/ADMIN ASST	2762	1	1	1	1	0	One position transferred to 527 in 2023
RISK & COMPLIANCE MANAGER	505	1	1	1	1	1	
ADMINISTRATION Total		6	6	6	5	5	

FULL TIME EQUIVALENTS **5.31 5.00 4.68 4.52 5.00**

How We Work: Professional, Active, Innovative & Inclusive

ADMINISTRATION DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROPERTY TAXES	\$ 26,146,575	\$ 27,751,578	\$27,805,578	\$ 27,784,035
SPECIFIC OWNERSHIP	2,265,078	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	33,371	20,000	20,700	20,000
NET INVESTMENT INCOME	54,532	74,996	86,000	410,000
PROGRAM REVENUE	7,822	9,000	-	-
OTHER REVENUE	798,789	315,599	917,490	260,604
TOTAL OPERATING REVENUE	29,306,166	30,271,173	30,929,768	30,574,639
EXPENDITURES:				
SALARY	574,806	750,835	729,433	1,888,007
BENEFITS	372,527	192,751	305,245	227,347
SUPPLIES	30,466	27,283	38,680	41,680
SERVICE & MATERIALS	783	5,496	5,495	5,496
MAINTENANCE & EQUIPMENT	89,169	111,200	101,200	102,696
UTILITIES	75,119	86,908	85,358	87,408
CONTRACTUAL	18,996	19,320	15,000	19,320
OTHER EXPENSE	1,490,934	1,936,488	1,862,171	1,918,703
DEBT SERVICE	479,842	494,237	494,237	509,064
TREASURER AND PAYING AGENT FEES	394,459	417,773	421,652	425,000
TOTAL OPERATING EXPENDITURES	3,527,101	4,042,291	4,058,472	5,224,722
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 25,779,065	\$ 26,228,882	\$26,871,296	\$ 25,349,917
 % CHANGE REVENUE	 -3.55%	 3.29%	 2.18%	 -1.15%
% CHANGE EXPENDITURES	-0.25%	14.61%	0.40%	28.74%

2023 Budget Initiatives

- Coordination of intergovernmental relationships and activities with our partner cities and counties
- Planning for CAPRA re-accreditation
- Assist in the transition of Hudson Gardens
- Implementation of District board candidate election
- Expansion of emergency preparedness and workplace safety efforts

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goals
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
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 meetings with city partners.	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.
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	Completed annual safety week training and met 100% compliance by all employees resulting in a 10% credit for 2023 premiums. Prepared a safety training video for employee on-boarding.	Continue to implement trainings and safety measures in an effort to lower E-Mod rating. 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.

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), Wi-Fi systems, desktop computers, laptops, 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, desktop software and for creating and maintaining remote VPN access. The IT Department is responsible for designing, hosting, and maintaining the ssprd.org website as well as providing secure access to cloud-hosted websites needed to perform District business.

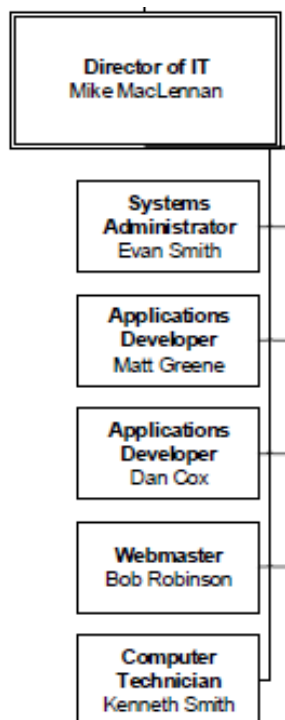
Vision

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

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
APPLICATIONS DEVELOPER	2524	3	3	3	2	2	Position Transferred to 5540 in 2022
COMPUTER TECH	5540	1	1	1	2	3	Position Transferred from 2524 in 2022, one position added in 2023
DIR OF INFO TECHNOLOGY	533	1	1	1	1	1	
SYSTEMS ADMINISTRATOR	3538	1	1	1	1	1	
WEBMASTER	2536	1	1	1	1	1	
INFORMATION TECH Total		7	7	7	7	8	
FULL TIME EQUIVALENTS		7.12	7.37	6.06	5.97	8.00	

IT DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
EXPENDITURES:				
SALARY	\$ 475,923	\$ 538,814	\$ 493,296	\$ 602,713
BENEFITS	121,782	150,281	149,668	179,209
MAINTENANCE & EQUIPMENT	158,948	197,000	191,768	210,000
UTILITIES	254,507	264,600	259,959	279,000
OTHER EXPENSE	6,759	13,200	3,530	11,800
TOTAL OPERATING EXPENDITURES	1,017,919	1,163,895	1,098,221	1,282,722
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (1,017,919)	\$ (1,163,895)	\$ (1,098,221)	\$ (1,282,722)
 % CHANGE EXPENDITURES	 7.55%	 14.34%	 -5.64%	 16.80%

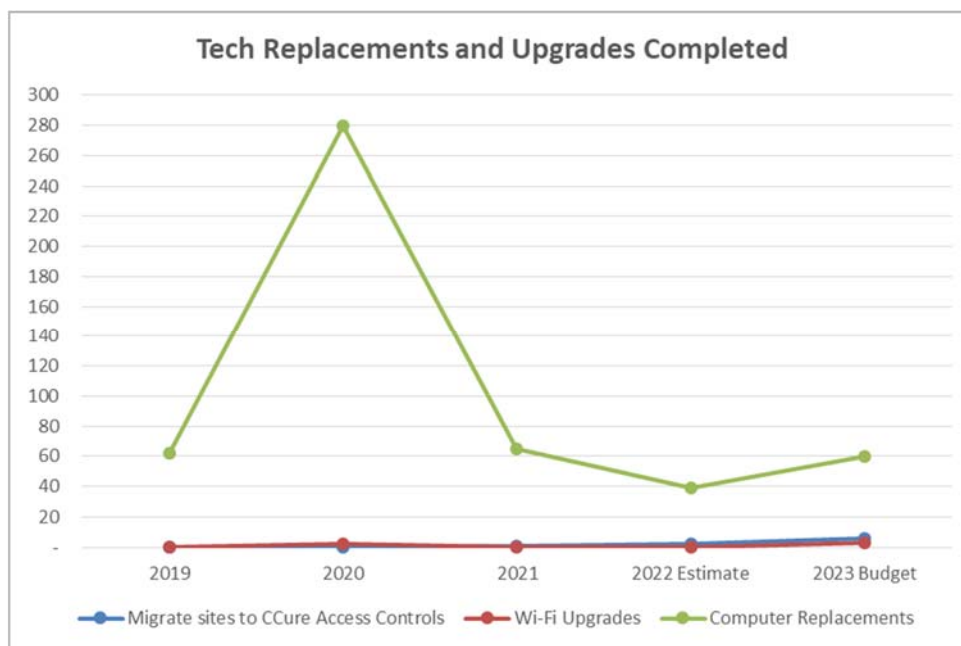
2023 Budget Initiatives

- Expansion of Access Controls to additional locations
- Expansion of Document Management System to automate additional manual processes
- Cybersecurity Audit and Penetration Test
- Configure Software and Asset Management system
- Develop accessible websites and work with website vendors to alter/redesign existing sites to be accessible
- Annual replacement of older and obsolete hardware and software
- Wi-Fi Upgrades for seasonal facilities

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
1, 7.1	Expand CCure Access Controls to additional sites	Number of sites on CCure	1	2	6
1, 5.4	Wi-Fi upgrades to seasonal facilities where feasible	Completed Wi-Fi installs at seasonal facilities or in-demand park areas	0	0	3
1, 6.4	Expansion of Document Management Systems to automate manual processes	Number of processes moved from manual to digital	1	1	3

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
1	Internal penetration test and cybersecurity audit completed and remediated	Remediation complete	0	0	1
1, 5.4	Develop, purchase or redesign sites to meet Colorado accessibility requirements	Number of sites passing accessibility audit	0	1	10
1, 5.6, 7.1	Computer Replacement	Number of obsolete. Damaged or poorly performing devices replaced	65	39	60
5.3	Migrate Hudson Gardens systems (phone, network, email, point-of sale) to District Network and District software systems	Number of systems migrated	0	0	4
7.1	Inventory and create troubleshooting documentation for A/V systems District wide	Number of locations documented	0	0	20
7.1	Consolidate help desk/work order/request systems	Number of competing software packages	4	4	2
7.1	Consolidate help desk/work order/request systems	Number of competing software packages	4	4	2
6.2, 6.3, 6.4	Hire and retain quality computer technician positions which will allow us to be more proactive and timelier with resolving staff concerns and issues.	Number of computer techs on staff	1	1	3



Future Strategic Planning

- Standardize and consolidate District security systems based on the technology used at the Sports Complex
- Standardize work order systems organization wide
- Migrate all staff to Office 365
- Convert District to Uniform Communications System
- Replace networking and security appliances with newest-generation systems
- Explore viability of moving all district systems to datacenter or cloud provider

Communications & Marketing Department

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

When South Suburban Parks and Recreation (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, Google My Business and Instagram.

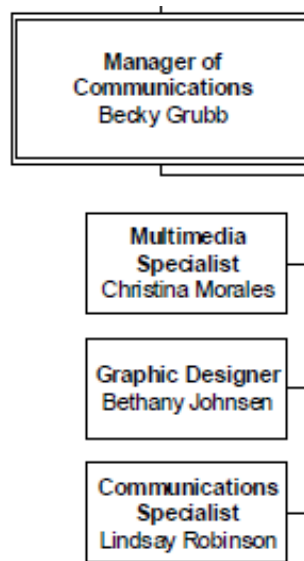
Vision

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

Mission

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

Organizational Chart for Communications Department



Staffing Levels for Communications Department

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
COMMUNICATION SPECIALIST	3512	1	1	1	1	2	New position approved in 2023
GRAPHIC DESIGNER	3511	1	1	1	1	1	
GRAPHIC DESIGNER & MARKETING ASST	4511	1	1	1	0	0	Position Removed in 2022
MANAGER COMMUNICATIONS	1508	1	1	1	1	1	
MULTIMEDIA SPECIALIST	519	1	1	1	1	1	
COMMUNICATIONS Total		5	5	5	4	5	

FULL TIME EQUIVALENTS **4.61 3.50 3.39 3.41 4.41**

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)

2023 Budget Initiatives

- Plan and implement public “grand openings” for the Sports Dome, Littleton Golf and Tennis, and other capital projects.
- Support planning projects that require public input, including implementation of Granicus software, which will reach a broad and diverse audience.
- 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 2023.
- Take ownership of Hudson Garden’s marketing and communications strategies.

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 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 VIP and public events for Sports Complex that included elected officials from partner cities and counties, elected officials and construction partners; dedicated Fox Hill Park and Walnut Hills ballfields with staff from City of Centennial and Arapahoe County.	Held VIP and public events that included staff, partner cities and counties, elected officials and project construction partners. Celebrated Centennial Ridge, Ida, Berry, Bobcat, Harmony and Southbridge parks.	Host grand opening events for Sports Dome and Littleton Golf & Tennis. Dedication events for David A Lorenz Regional Park, Linksview and Abbott parks.
5.5, 6.4, 7.1,7.3	Implement public input software to streamline the process and track progress.	Create a new public input page that lists all current and on-going projects.	Most public input was handled online only because of safety precautions due to COVID-19.	A mix of online and in-person feedback was collected using Google Forms and the South Suburban website.	Use Granicus software for at least four public input projects; migrate current projects from ssprd.org to new platform ensuring equal access by all of our community members.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goals
7.3	Support district-wide promotions, as well as department specific goals with a variety of website content, digital ads, including Facebook, Instagram, Google Search and YouTube. Produce metrics reports detailing ROI.	Produce quarterly reports that include analytics on paid advertisements.	Quarterly reports were submitted with detailed information about impressions and clicks. Examples include Lone Tree events and Family Sports birthday parties.	Monthly ads ran on Google and Meta platforms that mainly focused on hiring, events, preschool, birthday parties and learn to skate. Monthly reports were sent to managers requesting the ads.	Continue to capitalize on the success of Google Ads, specifically for preschool, special events and birthday parties. Update quarterly reports. Maintain updated and accessible information on ssprd.org.
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 the virtual Adobe Max conference, taking a combined 40 sessions.	Staff participated in the in-person and virtual Adobe Max conference and held a follow up meeting to cross train from various sessions.	Continue to build skills in Adobe to make department more efficient in editing and producing documents, graphics and videos.
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 focused on more organic videos in 2021, including a Bike to Work promo that received recognition from DRCOG. Interviews with employees were created that were used on LinkedIn as a way to attract new employees. More than 40 videos were created in 2021.	Staff created more short-form videos specific to Instagram stories and reels, in addition to quarterly updates and recaps of events. More than 40 videos were created in 2022.	Continue to focus on short-form video and capitalize on social media video trends. Produce quarterly updates that can be broken up into segments for social media. Create a new concept for the 1,001 Ways video.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goals
6.3, 6.4	Support internal communication and project initiatives.	Staff engagement with internal happenings, news and events.	Relied on the monthly report and Buzz of the Burb for internal communications.	Utilized Paylocity as an internal communication s tool to reach part-time employees. Redesigned the Buzz of the Burb enewsletter sent to all full-time employees. Created templates for internal communication s emails for recreation centers.	Increase use of Paylocity, create special sections of the Buzz of the Burb and support in-person meetings to support Wellness, Recognition and DEI committees.

Future Strategic Planning

- Work with other departments to elevate internal communications, building on existing work with short videos, talking points for front desk staff and utilizing Paylocity as a marketing tool.
- Evaluate the ever-changing space of social media and other related platforms to determine the District's best marketing options.
- Evaluate sponsorship policies and packages and expand opportunities to beneficial partnerships.
- Review and update the strategic communications and marketing plan.

Planning Department

The Planning Department staff consists of four landscape architect/planning professionals, one construction inspector, and one planning analyst. Two of the landscape architects are licensed in the State of Colorado through the Department of Regulatory Agencies.

Planning 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 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.

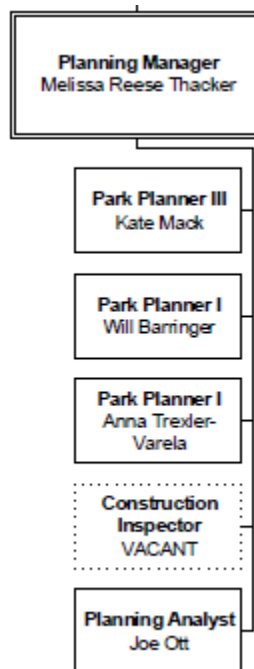
Vision

Develop safe, innovative, and inspiring places for people to recreate and be healthy.

Mission

The Planning Department will maintain a high-level professional staff to plan, design, and construct quality parks, trails, open spaces, and facilities that represent the characteristics and needs of our diverse communities and neighborhoods and are resilient environmental assets.

Organizational Chart for Planning Department



Staffing Levels for Planning Department

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
CONSTRUCTION INSPECTOR	1558	0	0	1	1	1	New FT Position in 2021
MANAGER PLANNING	1560	1	1	1	1	1	
PARK PLANNER I	4515	1	1	1	1	2	Position transferred from 2525 in 2023
PARK PLANNER II	2525	2	2	2	2	0	Positions transferred to 4515 and 1600 in 2023
PLANNING ANALYST	1600				0	1	Position transferred from 2525 in 2023
SENIOR PARK PLANNER	1559	1	1	1	1	1	
PLANNING & DEVELOP Total		5	5	6	6	6	

FULL TIME EQUIVALENTS **5.21 3.76 3.95 3.95 6.00**

PLANNING DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 52,967	\$ -	\$ 15,000	\$ -
TOTAL OPERATING REVENUE	52,967	-	15,000	-
EXPENDITURES:				
SALARY	286,008	460,162	460,162	444,073
BENEFITS	70,401	127,444	127,444	127,024
SERVICE & MATERIALS	1,124	4,200	4,200	5,500
MAINTENANCE & EQUIPMENT	10,233	10,800	10,800	12,550
UTILITIES	2,890	6,500	6,500	7,100
OTHER EXPENSE	54,655	75,240	83,240	76,750
TOTAL OPERATING EXPENDITURES	425,311	684,346	692,346	672,996
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (372,344)	\$ (684,346)	\$ (677,346)	\$ (672,996)
% CHANGE EXPENDITURES	-15.69%	60.90%	1.17%	-2.79%

2023 Budget Initiatives

The main goal for the Planning Department will be to manage approximately \$11,000,000 of the overall 2023 capital improvement projects for the District. Funding for these capital projects comes from the general fund, conservation trust fund, bonds, and grants. 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.

Staff applies for various grants to leverage funding for capital projects. Below are the planned grant applications for 2023.

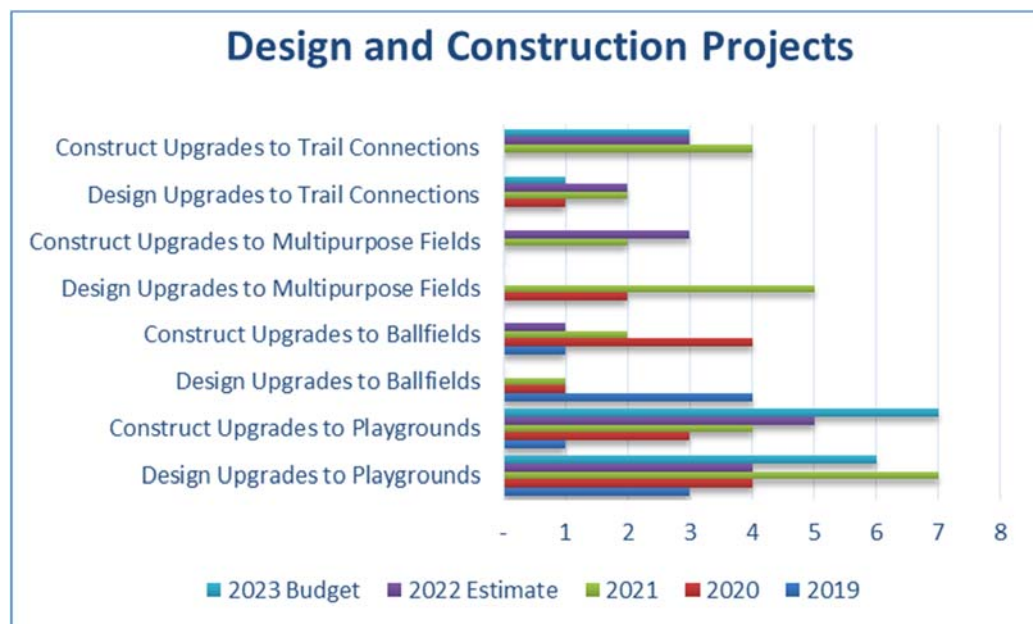
- Columbine Manor Park Renovation– Arapahoe County Open Space Standard Grant Application (construction)
- Harlow Park Renovation– Arapahoe County Open Space Standard Grant Application (construction)
- High Line Canal/Lee Gulch Amenities - Arapahoe County Open Space Joint Partner Grant Application (construction)
- Powers Park Renovation – Arapahoe County Open Space Planning Grant (planning and design)
- Cherry Knolls Park Renovation – Centennial Eligible Partner Grant (construction)

- Puma Park Renovation - Centennial Eligible Partner Grant (construction)
- Heritage Village Renovation - Centennial Eligible Partner Grant (planning and design)
- Milliken Park Renovation– Centennial Eligible Partner Grant (planning and design)

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
Quality First, 1.2	Design upgrades to playgrounds to meet current codes and standards	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	7	4	6
Quality First, 1.2	Construct upgrades to playgrounds to meet current codes and standards.	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	4	5	7
Quality First, 1.2	Design upgrades to ballfields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	1	0	0
Quality First, 1.2	Construct upgrades to ballfields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	2	1	0
Quality First, 1.2	Design upgrades to multipurpose fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	5	0	0
Quality First, 1.2	Construct upgrades to multipurpose fields to meet current codes and standards.	Provide safe, ADA compliant accessible fields.	2	3	0
Quality First, 1.2	Construct new pickleball courts to expand capacity.	Provide safe, ADA compliant accessible courts.	0	0	10
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.	2	2	1

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
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.	4	3	3
Engage Our Future, Obj. 4	Coordinate 5-year CIP plans with partner agencies.	Establish project priorities and timelines for each municipality.	14	24	18



Future Strategic Planning

- Phasing plan for improvements to Cornerstone Park
- Study the South Suburban Ice Arena and Goodson Recreation Center for repurposing and or improving
- Complete planning and design for the development of Lone Tree Regional Park
- Participate in funding upland park improvements and future buildings at Reynolds Landing Park
- Research and identify additional grant opportunities to offset project costs
- Complete a maintenance facilities study to identify opportunities to improve efficiency and capacity
- 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, Arapahoe County Open Spaces, High Line Canal Conservancy, and other groups as opportunities arise

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.

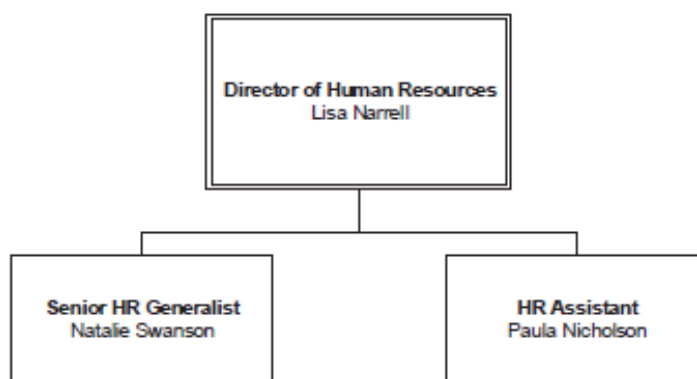
Vision

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 employees 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

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
DIR OF HUMAN RESOURCES	565	1	1	1	1	1	
HR BUSINESS PARTNER	1529	1	1	1	0	0	Position Removed in 2022
HR GENERALIST	3528	1	1	1	1	1	
HUMAN RESOURCES ASSISTANT	6371	1	1	1	1	1	
SENIOR BENEFITS SPECIALIST	2541	0	0	0	0	0	Position Transferred to Finance 2019
SENIOR HR GENERALIST	1530	0	1	1	1	1	New FT Position in 2020
HUMAN RESOURCES Total		4	5	5	4	4	
FULL TIME EQUIVALENTS		4.61	3.32	2.90	2.84	4.50	

HUMAN RESOURCES DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
EXPENDITURES:				
SALARY	\$ 240,996	\$ 357,056	\$ 257,962	\$ 346,496
BENEFITS	40,912	78,232	62,000	82,581
SUPPLIES	232	600	350	400
MAINTENANCE & EQUIPMENT	189,307	225,000	225,000	225,000
CONTRACTUAL	24,644	27,996	24,000	27,000
OTHER EXPENSE	122,031	197,704	156,906	200,500
TOTAL OPERATING EXPENDITURES	618,122	886,588	726,218	881,976
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (618,122)	\$ (886,588)	\$ (726,218)	\$ (881,976)
 % CHANGE EXPENDITURES	 47.17%	 43.43%	 -18.09%	 21.45%

2023 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.

2023 Performance Objectives and Measurable Outcomes

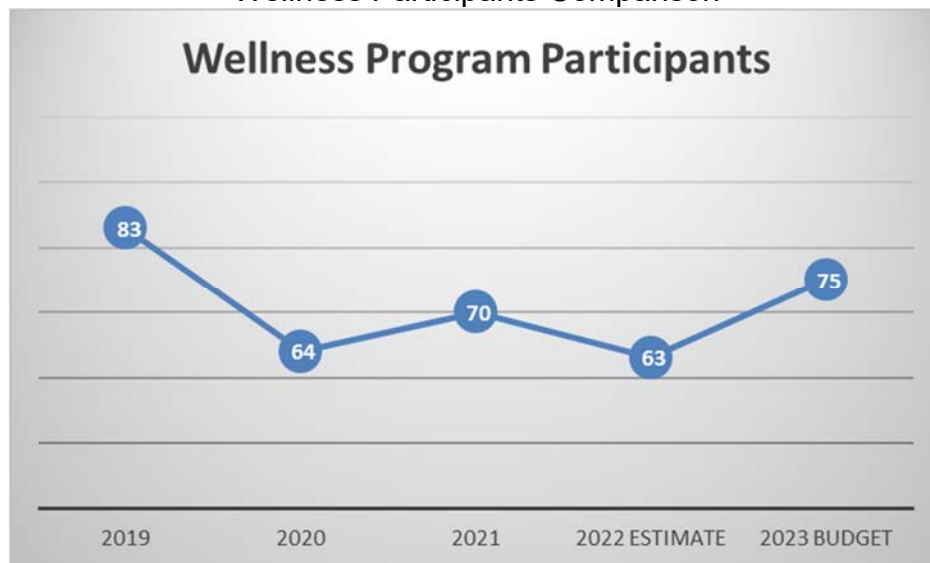
Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
6.3, 6.4, 6.5, & 7.1	Continuing to develop programming designed to increase employees' awareness of healthy practices, and to move them from contemplation to action.	Track Wellness Program activities.	70 employees earned \$360 off their medical premiums in 2021. 13 employees earned a gift card.	63 employees earned \$360 off their medical premiums in 2022. 7 employees earned a gift card.	75 participants in Wellness Program. Update Wellness program.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
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.	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 Provided 2 additional holidays. Increased the District retirement match to 3%.	No change in medical plan costs. Work with health and dental plan providers to encourage employees and dependents to have preventive exams.
6.6	Provide additional tools for supervisors, including expanded offerings. Redesign the Leadership Academy Program to offer participants opportunity to further enhance leadership skills.	Review feedback from surveys.	Continue to update and add to the HR SubHub section and Supervisor Toolkit.		Survey staff satisfaction regarding training & class offerings. Survey participants utilizing skills or reporting change in behavior after attending training classes.

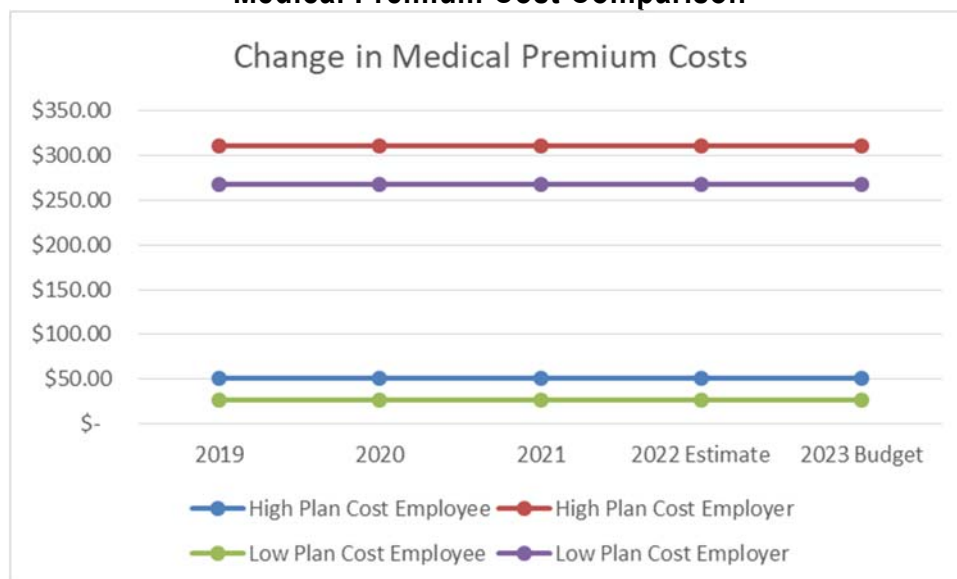
Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
6.5	Review HR processes/systems	Review feedback from supervisors using WebATS/Paylocity to ensure a user-friendly experience and easy to navigate process for all involved.	Trained supervisors' in-person on Paylocity. Created training videos and "how to" guides for supervisors and staff. Uploaded FT files to Paylocity to move towards a paperless dept.	WebATS: Streamlined internal process. Updated background check letters to have links emailed to candidates and the check run automatically. Paylocity: Provided the capability for supervisors to initiate separations and part-time annual merit increases for their primary position in Paylocity rather than submitting them via paper form. Created on demand training for new and tenured supervisors to train on changes and new system features. Training provided info on how to navigate HR/Payroll systems, procedures and resources needed to support their staff.	WebATS: Streamline the approval process for PA's.
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.	Attended 6 job fairs. Provided tools to supervisors to host "On the Spot Hiring Events." Assisted the Lone Tree Golf Course Maintenance Team to host their daily events throughout April.	Look for new ways to promote job opportunities Expand use of social media

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 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.	Review FT job descriptions. Participated in salary surveys and reviewed/increased pay structures. Completed pay equity analysis.	Provided performance evaluation training to the Parks Dept. Participated in salary surveys and reviewed /increased pay structures.	Continue to conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees. Provide performance evaluation training to all supervisors. Complete pay equity analysis.
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.	478 employees completed onboarding training. Revised onboarding process included a new hire welcome video, updated the harassment video, and added a benefits video for FT	623 employees completed onboarding training. Added capability for supervisors to receive notifications about where employees are at in the process and view onboarding tasks.	Review process and make changes as needed.

Wellness Participants Comparison



Medical Premium Cost Comparison



*No change to medical premium costs for the years evaluated above.

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 Communications 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

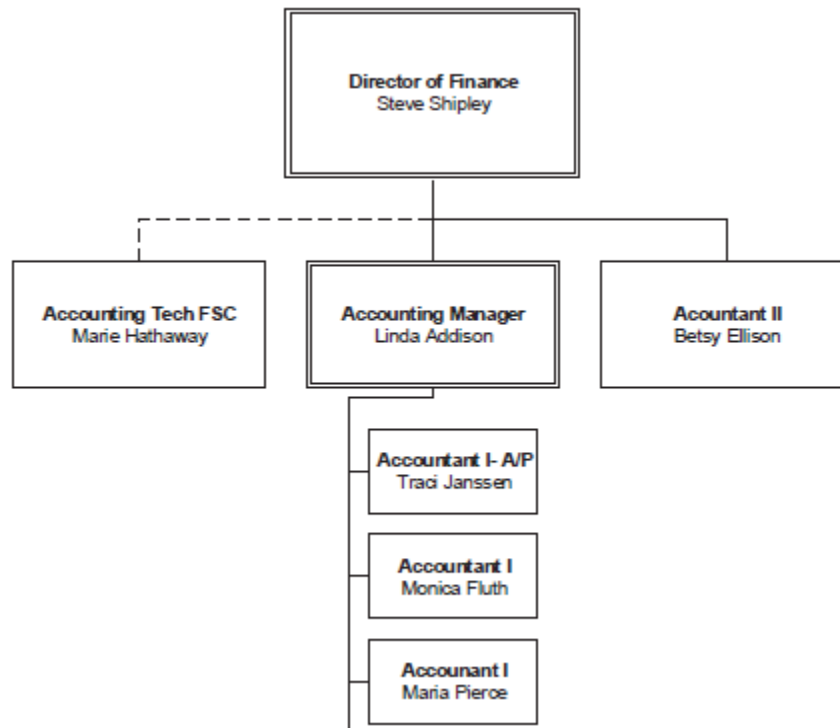
The Finance department is responsible for all financial activities including payroll, accounts payable, cash receipts, fixed assets, investments, and financial reporting for South Suburban Park and Recreation District. The Finance Department is also responsible for implementing and monitoring the District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

The 2023 Finance Department Budget is \$903,906. This is a decrease of \$5,407 (0.6%) from the 2022 budget and an increase of \$39,174 (4.5%) from the 2022 estimate. The 2023 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

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
ACCOUNTANT I	4522	3	3	3	3	3	
ACCOUNTANT II	3520	1	1	1	1	1	
ACCOUNTING MANAGER	1518	1	1	1	1	1	
ACCOUNTING TECHNICIAN	4764	1	1	1	0	0	Position Moved to Part-time in 2022
DIR OF FINANCE	517	1	1	1	1	1	
FINANCE Total		7	7	7	6	6	

FULL TIME EQUIVALENTS 7.77 6.69 7.11 6.91 7.25

FINANCE DEPARTMENT BY CATEGORY

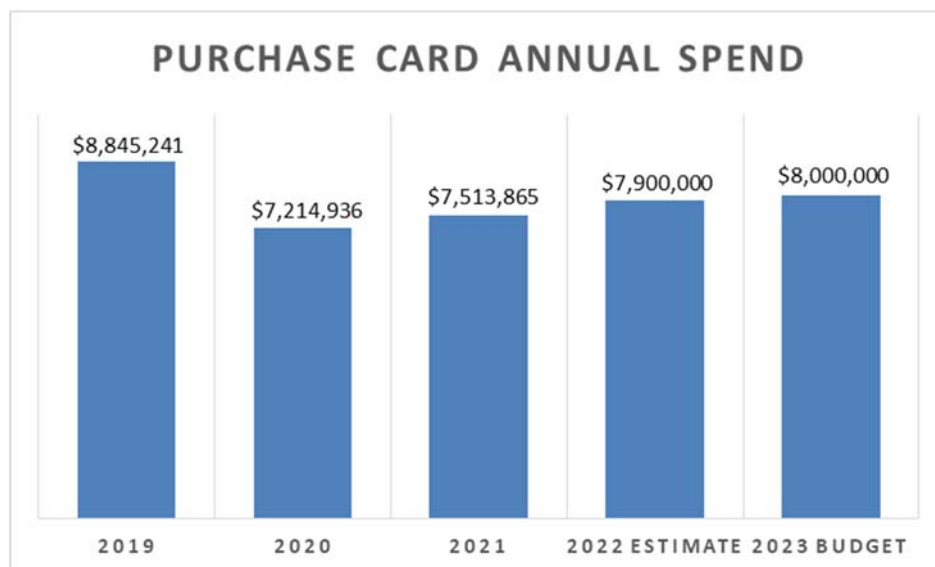
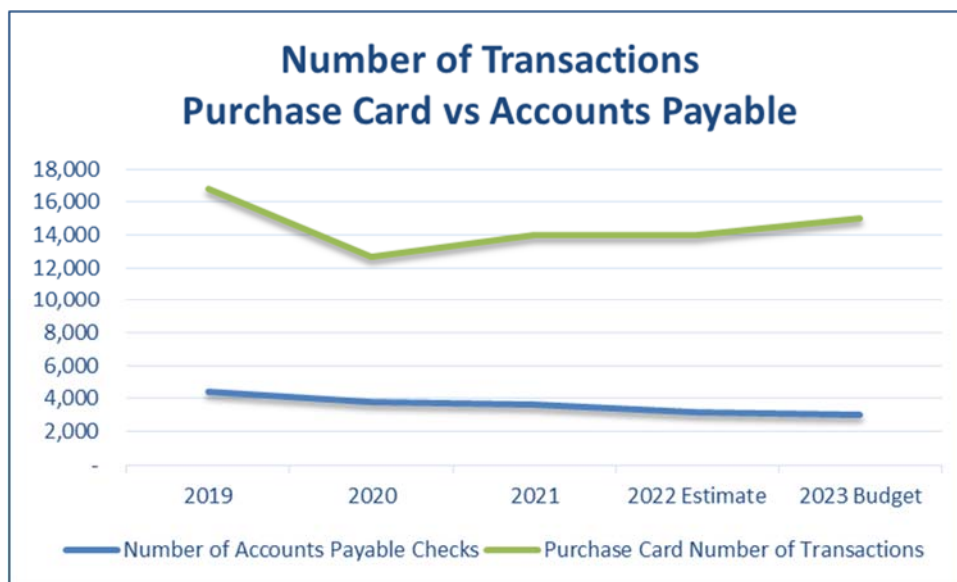
	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
EXPENDITURES:				
SALARY	\$ 557,546	\$ 591,412	\$ 573,359	\$ 586,076
BENEFITS	125,762	146,813	136,173	144,830
SUPPLIES	2,978	3,996	3,000	4,000
MAINTENANCE & EQUIPMENT	100,328	83,000	78,000	85,000
CONTRACTUAL	722	-	-	-
OTHER EXPENSE	72,144	84,092	74,200	84,000
TOTAL OPERATING EXPENDITURES	859,480	909,313	864,732	903,906
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (859,480)	\$ (909,313)	\$ (864,732)	\$ (903,906)
 % CHANGE EXPENDITURES	 4.80%	 5.80%	 -4.90%	 4.53%

2023 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 payroll system and the budget software
- Cross train staff on key processes

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD (Oct)	2023 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	\$7,513,865	\$7,205,998	\$8,000,000
		Purchase Card Transactions	14,033	11,313	15,000
		Rebate from Purchase Card	\$111,956	\$107,369	\$119,200
		Accounts Payable Checks	3,613	3,016	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

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, thirty-acre garden and event venue, 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 three 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, Active Older Adults, individuals with disabilities, tennis, BMX, esports 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, Centennial Grill, and Sports Complex Grill).

The goal of the Recreation Department is to try and instill that all individuals associated with South Suburban Parks and Recreation (staff, coaches, volunteers, instructors, participants, visitors, etc.) will value the character traits and life skills learned through recreation participation and what the District provides. The Department enriches the lives of individuals, families, intergenerational groups and the entire community through positive and fulfilling recreational experiences. Staff proactively engage in continuous improvement and provide quality first amenities as offerings become outdated or under-utilized, while collaborating with other service providers to achieve a balanced availability of programs and facilities.

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

Vision

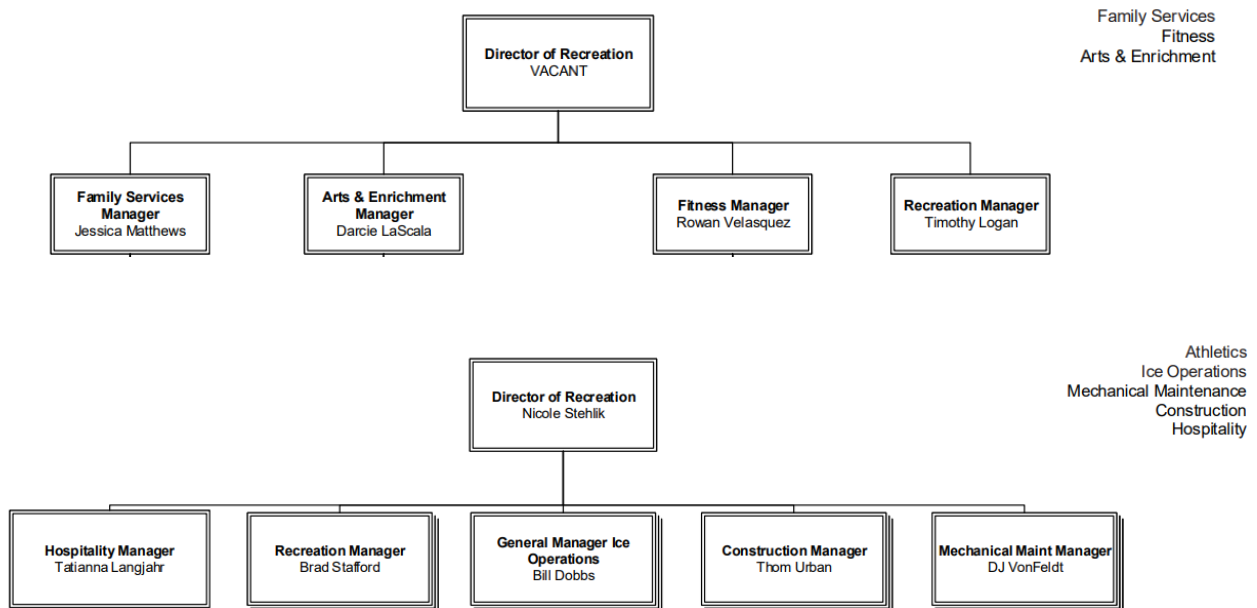
The Recreation Department strives to exceed expectations and meet the diverse needs of the South Suburban Parks and Recreation community by being a leader in community recreation services and program offerings at quality facilities. We enrich recreational pursuits and wellness by promoting a culture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

The Recreation Department is divided into two sections as follows:



Full Time Equivalents for Recreation Department

FULL TIME EQUIVALENTS:

	2019	2020	2021	2022	2023
RECREATION ADMINISTRATION (includes Registration)	9.00	6.00	8.90	6.94	7.94
ICE ARENAS	41.42	32.62	43.97	42.00	44.00
RECREATION CENTERS	107.49	72.65	89.08	88.00	90.00
ATHLETICS	16.96	13.61	26.03	26.00	27.00
OTHER RECREATION FACILITIES	22.71	14.93	28.14	27.00	28.00
CONSTRUCTION/MECHANICAL MAINT	13.37	14.04	14.12	12.00	15.00
TOTAL RECREATION FULL TIME EQUIVALENTS	210.95	153.85	210.24	201.94	211.94

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

Staffing Levels for Recreation Department

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
ACCOUNTANT I FSC	4522	1	1	1	1	1	
ADMIN ASST RECREATION	2761	1	1	1	1	1	
ASSISTANT REGISTRATION SUP	5512	1	1	1	1	1	1 2023 moved to Rec from IT
ASST DIR OF RECREATION	1705	2	2	2	2	2	
ASST FACILITY SUPV LTRC	4753	0	0	0	0	0	0 Position moved to Parks in 2019
ASST GENERAL MANAGER	3564	2	2	2	2	1	1
CHILD CARE DIRECTOR	3743	1	1	1	0	0	0 Position moved to 2753 in 2022
CONSTR EQUIPMENT OPERATOR	3550	1	1	1	1	1	
COORD ACTIVE OLDER ADULT	4728	1	1	1	0	0	0 Position Removed in 2022
COORD BDAY PARTIES FSCR	6772	1	1	1	0	0	0 Position Removed in 2022
COORD COMMUNITY TENNIS	4716	2	2	2	2	2	
COORD FAMILY SERVICES	4752	2	2	2	2	2	
COORD FITNESS	4733	2	2	2	2	2	
COORD GYMNASTICS	4742	1	1	1	1	1	
COORD STAR	4732	1	1	1	1	1	0 Position moved to 4761 in 2023
COORDINATOR AQUATIC	4722	3	4	4	3	3	3 One Position Upgrade from PTME in 2020, One Position funded at 60% in 2021, Position Funded in 2022, One Position moved to 5722 in 2022
COORDINATOR ARTS AND ENRICH	4734	3	3	3	2	3	3 Position moved to 4713 in 2022. One new position approved in 2023.
COORDINATOR ATHLETICS	4713	8	9	9	10	9	9 One New FT Position in 2020, One Position Funded at 60% for 2021, Position Funded for 2022, One Position moved from 4734 in 2022, Position moved to 3760 in 2023
COORDINATOR ESPORTS	4714	0	0	0	1	1	1 Position moved from 4725 in 2022
CUSTODIAL MAINT SPECIALIST	4725	10	10	10	7	8	8 One Position moved to 4761 in 2022, One Position moved to 4714 in 2022. One new position approved in 2023.
CUSTOMER SERVICE SUPERVISOR	2400					0	3 Position moved from 2727 in 2023. Two new approved positions in 2023
DIR OF RECREATION	850	1	1	1	1	1	2 Position moved from Hospitality position 2187 in 2023
EVENT COORDINATOR	4767	1	1	1	1	1	
FACILITIES MAINT MECHANIC	2578	4	4	4	5	5	5 Position moved from 2763 in 2022
FACILITY MAINT SPECIALIST ICE	4761	3	3	3	4	5	5 One Position moved from 4725 in 2022. Position moved from 4761 in 2023.
FACILITY MAINT SUPV ICE ARENA	5780	1	1	1	1	1	
FAMILY SERVICES MANAGER	2753	0	0	0	1	1	1 Position moved from 3743 in 2022
FIGURE SKATING DIRECTOR	3768	1	1	1	1	1	
GENERAL MGR ICE AND SPORTS OP	1707	1	1	1	1	1	
ICE OFFICE ADMINISTRATOR	2763	1	1	1	0	0	0 Position moved to 2578 in 2022
LEAD FACILITY MAINT	2724	4	4	4	4	4	
LEAD MAINT SPEC CONS WD SHOP	3552	1	1	1	1	3	
LEAD MAINT SPEC CONSTR	3553	2	2	2	2	0	0 One Position Reclassified from Part time in 2019. Positions moved to 3552 in 2023
MAINT TECH CONSTRUCTION	4554	2	2	2	2	2	
MANAGEMENT ANALYST II	2532	1	1	1	0	0	0 Position moved to 2739 in 2022
MANAGER AQUATICS	2754	1	1	1	1	1	
MANAGER ARTS AND ENRICH	2741	1	1	1	1	1	
MANAGER ATHLETICS	2708	1	1	1	1	0	0 Position moved 3769 in 2023
MANAGER CONSTRUCTION	2562	1	1	1	1	1	
MANAGER CUSTOMER SERVICE	2746					0	1 Position moved from 2727 in 2023
MANAGER FITNESS	2740	1	1	1	1	1	
MANAGER MECHANICAL MAINT	2563	1	1	1	1	1	
MANAGER REC PROG/SPECIAL PROJ	2739	0	0	0	1	1	1 Position moved from 2532 in 2022
MANAGER SPORTS COMPLEX	2728	0	1	1	1	1	1 New FT Position in 2020
SPECIALIST ADULT HOCKEY	5765	1	2	2	2	1	1 One New FT Position in 2020. Positions moved to 5766 in 2023
SPECIALIST AQUATICS	5722	0	0	0	1	1	1 Position moved from 4722 in 2022
SPECIALIST STAR PROGRAM	5514	1	1	1	1	1	
SPECIALIST YOUTH IN HOUSE ICE	5766	1	1	1	1	2	2 Position moved from 5765 in 2023
SUPERVISOR ATHLETIC PROGRAMS	3769	1	1	1	1	2	2 Position moved from 2708 in 2023
SUPERVISOR CONSTR	1545	1	1	1	1	1	
SUPERVISOR FACILITIES MAINT MECHANIC	1548	1	1	1	1	1	
SUPERVISOR LITTLETON TENNIS	3758	0	0	0	1	1	1 Position moved from 4513 in 2022
SUPERVISOR PROG AND FACILITIES	2727	3	3	3	3	1	1 Positions moved to 2746 and 2400 in 2023
SUPERVISOR REGISTRATION	4513	2	2	2	1	2	2 Position moved to 3758 in 2022. 2023 Positions moved to Rec from IT
SUPERVISOR TENNIS PROGRAM	3760					0	1 Position moved from 4713 in 2023
SUPV FAC SHERIDAN RECR CTR	3757	1	1	1	1	1	
SUPV FAMILY ENTERTMT CENTER	3770	1	1	1	1	1	
SUPV ICE AND FACILITY MAINT	3674	1	1	1	1	1	
RECREATION Total		86	90	90	86	92	

RECREATION DEPARTMENT SUMMARY BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 175,064	\$ 430,715	\$ 474,225	\$ 558,950
PROGRAM REVENUE	7,804,238	7,899,282	8,052,623	9,668,098
RESTAURANT	3,376,881	4,052,672	3,968,260	4,222,812
RETAIL SALES REVENUE	11,750	22,208	17,700	203,050
FACILITY RENTAL REVENUE	3,002,182	2,102,266	2,142,742	3,192,285
CONTRACT SALES REVENUE	253,606	257,120	300,135	300,238
OTHER REVENUE	240,405	229,532	314,169	154,960
TOTAL OPERATING REVENUE	14,864,126	14,993,795	15,269,854	18,300,393
EXPENDITURES:				
SALARY	7,719,928	8,753,734	8,442,141	9,882,518
BENEFITS	1,527,665	1,898,327	1,756,102	2,202,144
PROGRAM EXPENSES	101,556	160,731	153,992	164,598
SUPPLIES	571,954	775,876	802,292	854,174
SERVICE & MATERIALS	368,117	407,242	389,971	543,350
MAINTENANCE & EQUIPMENT	116,633	261,456	257,401	402,360
UTILITIES	2,001,481	2,149,848	2,033,746	2,233,676
CONTRACTUAL	1,356,340	1,346,734	1,418,541	1,870,527
OTHER EXPENSE	348,544	677,915	622,053	780,536
DEBT SERVICE	361,877	133,899	133,899	92,413
TREASURER AND PAYING AGENT FEES	8,604	-	-	-
TOTAL OPERATING EXPENDITURES	14,482,698	16,565,762	16,010,138	19,026,296
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 381,428	\$(1,571,967)	\$ (740,284)	\$ (725,903)
% CHANGE REVENUE	69.36%	0.87%	1.84%	19.85%
% CHANGE EXPENDITURES	25.93%	14.38%	-3.35%	18.84%

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

2023 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.

The department will continue the management transition of Hudson Gardens & Event Center into its operation for services and programs with a strong focus of providing continuity to the community as well as developing goals for growth and improvement.

Through the development of the 2023 budget many positive strides were observed towards continued recovery from Covid impacts and a primary goal will be to maintain the positive momentum. Overall, the year 2022 has been very successful for the Recreation Department. A limiting factor for 2022 was maintaining staffing levels to meet the service demand. Although pay rates are increasing substantially in 2023 (approximately 15% for part-time staff), it is expected that this could continue to be a challenge. In addition to updating our customer service and program experiences, adding two new locations for licensed day camps, adding a new 6 court pickleball facility and switching hospitality point of sale software have been extremely exciting opportunities that will shape this Department and we look forward to the replacement and opening of the Dome and Bubble.

Major 2023 Budget Initiatives include:

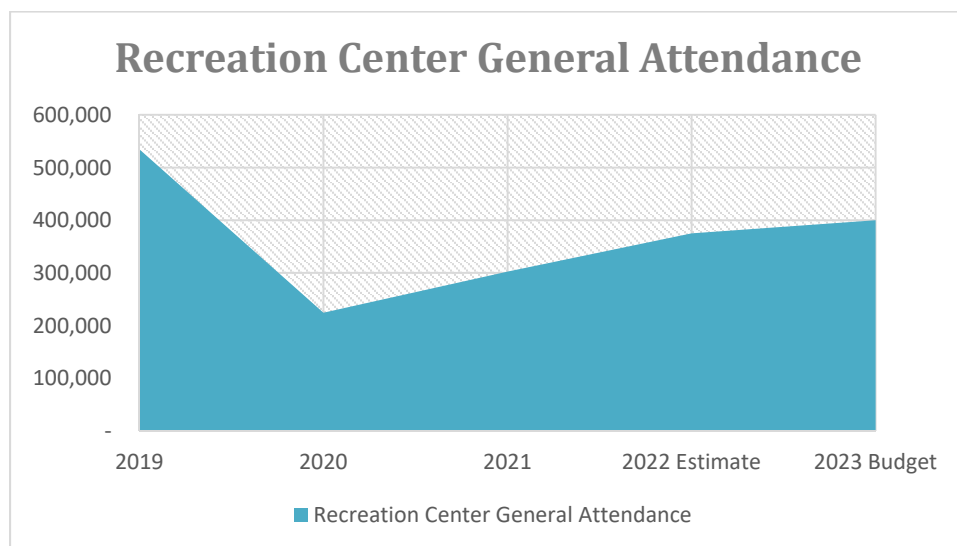
- Continued expansion of licensed day camp programs to add more field trips and special activities, while maintaining maximal operations at 5 locations.
- Significant staff recruitment and retention efforts to ensure program and facilities operations meet current demands.
- Market the rental facility spaces to maximize overall usage and limit unused spaces.
- Implementation of recreation center and outdoor pool admission fee increases.
- 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.
- 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.
- Continue to streamline marketing efforts with all recreation divisions through e-newsletters, online campaigns and engagements on social media that equally produce programming awareness and registration.
- Prioritize growth of licensed preschool programs at Goodson and Lone Tree to maximize registrations, while developing a high quality program.
- Utilizing the Buck Foundation Grant to implement a pottery wheel based program at the Buck Recreation Center, which has proven to be very popular at Goodson.
- Continue to grow the eSports programs with additional and new offerings.
- 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.
- Evaluate pickleball opportunities that support even growth throughout the District to expand private lessons, programs and league appropriately with the opening of the Lone Tree courts and continuation of SSIA after Littleton Golf & Tennis facility reopens.

- Introduce and evaluate “call your own” leagues to decrease costs and overcome the deficiencies in youth/adult official shortages.
- Offer additional nights of Glow Ball, a special event that takes place during the summer months of Colorado Journey, to meet the demand of the community and increase the level of service by not overcrowding one night.
- Create group/event packages for the Centennial Bar and Grill and solicit business to utilize the restaurant area for meetings/gatherings.
- Develop and implement a group/event brochure to increase birthday parties and private events, including full facility rental opportunities.
- Rebalance soccer, lacrosse, camp and tennis programming offerings with the re-opening of the Sports Dome and Littleton Golf & Tennis to maximize opportunities and meet service levels.
- Maintain healthy relationships with new and long standing customers/partners including the NHL Colorado Avalanche, USA Hockey and High School Ice Hockey.
- Strategically and successfully, implement new sportsmanship standards to continue to encourage a safe and respectful environment for our youth and adult ice sports.
- Continue to evaluate and balance ice rentals and agreements vs internal programming to ensure ice remains accessible to the South Suburban community.
- Implement the use of QR codes and Toast Mobile Order and Pay throughout Family Sports Center which will create a more convenient opportunity for patrons to order from the Avalanche Grill and increase revenue streams without adding to labor costs.
- Utilize Toast Loyalty Programs to implement a customer loyalty strategy that connects with patrons to build and maintain guest relations within the South Suburban community.
- Use the inventory management strategies of XtraChef and specialized food vendors along with the implementation of rotating features to reduce product waste and increase cross utilization of all products.
- Completing standards and submitting for CAPRA re-accreditation.

2023 Performance Objectives and Measurable Outcomes

Guiding Principal or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
1.2	Increase the overall licensed preschool registrations.	Number of registrations	Avg. 43/Month	Avg. 45/Month	Avg. 72/month
1.2	Continue to increase general recreation center usage to pre-COVID levels.	Overall Facility Visits	302,693	375,000	400,000

Guiding Principal or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 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.
1.2	Maximize facility downtime and room vacancies through additional rentals.	Recreation Center Rental Hours	3,354	4,233	4,000
2.2	Continually evaluate program performances to stay ahead of trends and allow maximum utilization of facilities.	Staff will measure by percentage of classes cancelled throughout the year.	28%	42%	30%
1.1	Continue to take advantage of new market opportunities to expose more people to the Colorado Journey Miniature Golf facility and strive to increase group events.	Yearly Miniature Golf Rounds	57,970	55,000	63,000
1.1	Strategically market and promote the ability to order food through QR codes to enhance the customer experience at FSC and Sports Complex	Measured by the number of online orders.	SC Grill – 3,500 Avalanche Grill – 0 Centennial Grill - 0	SC Grill - 4,600 Avalanche Grill – 155 Centennial Grill - 0	SC Grill – 6,500 Avalanche Grill – 4,500 Centennial Grill – 2,500
2,5.4	Increase Learn to Skate program numbers	Maintain the in LTS numbers	3,676	5,389	5,800



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.
- Focus on recruiting and retaining a high quality work force for full-time and part-time positions.
- Increase staff training opportunities to continue to Engage our Future and ensure 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.
- 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.
- Collaborate with communications department to focus marketing efforts for best return and to maximize program and facility participation.
- Continue to streamline program processes utilizing the resources provided in the CivicRec Recreation Management Software, Athlete Trax and Teamsideline 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.
- Train staff to utilize PowerDMS software to reduce time and effort in managing policies and compliance documentation required to maintain accreditation. This will ensure documents are up to date, digital and make them easily accessible between departments.
- Continue to invest in recreation facilities through various CIPs in 2023, some of which include:
 - Various Buck Recreation Center Improvements: Lobby flooring replacement, replacement of multi-purpose room walls, pool wall painting, retile the hot tub, refinish aerobic room and gym, and replace cardio equipment.
 - Various Goodson Recreation Center Improvements: Replace gymnastics carpet and spring floor, upgrade admin carpet and office furniture, upgrade electrical in kiln room, refinish all wood floors.
 - Various Lone Tree Recreation Center Improvements: Paint pool walls, replace pool boarder tile, upgrade multi-purpose hallway carpet and cardio/selectorized area flooring.
 - Various Outdoor Pool Improvements: Replace Cook Creek shades, cosmetic renovation of the Cook Creek locker rooms, Harlow Pool fence replacement.
 - Various Lone Tree Hub Improvements: Installation of main lobby sound system and lighting/control upgrades.
 - Colorado Journey Miniature Golf Course: Replace electrical wiring throughout the course and add a PA system.
 - Scoreboard Replacement: Replace 5 outdated outdoor scoreboards with energy efficient scoreboards at our Cornerstone and deKoevend ballfields.
 - Various Family Sports Center Improvements: Replace FEC equipment as needed, Zamboni Replacement, Rink Sound Replacement, Rubber Flooring Replacement, Exterior Signage Replacement, and Security Camera Replacement.
 - Various Hudson Gardens Improvements: Construction of Bloom Room event venue, replacement of irrigation system, cosmetic and safety upgrades to The Inn.

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 84 full-time and 30 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. Our Fleet Division operates out of the South Suburban Service Center and provides fleet maintenance services for all rolling stock, vehicles and equipment.

In 2023 the Parks and Open Space Department will implement the reorganization of the department to better deploy staff and deal with on-going maintenance needs. In this reorganization we have taken the staff from the Horticulture Division and the Tree Establishment and Health Care Division and re-deployed them into the Park Maintenance Division. In 2022 we had four Park Maintenance Districts. We will take the staff from the Horticulture and Tree Health Care Divisions and create two more districts for a total of six Park Maintenance Districts as well as creating a new Mary Carter Greenway Trail District.

We have cut the part-time positions from 72 down to 30 in order to fund additional full-time staff for this reorganization. This re-deployment of staff will help focus maintenance staff in the areas needed for day to day operations.

Vision

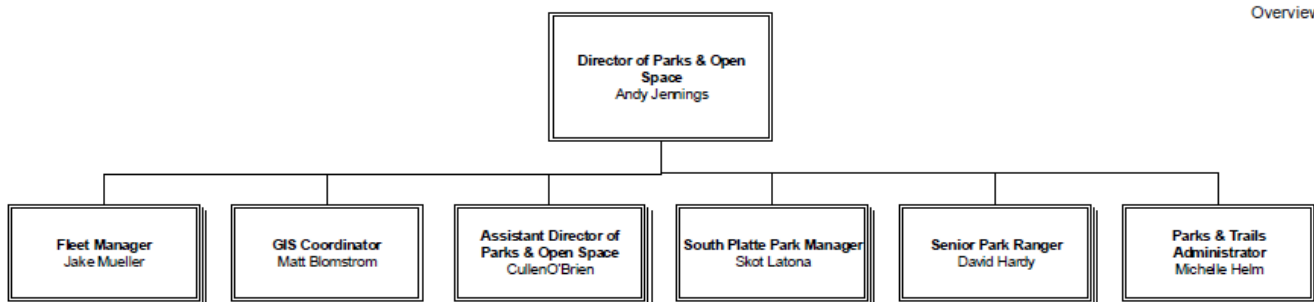
The Parks and Open Space Department strives to create a culture that fosters and promotes dedicated and professional service by our staff, which provides safe, quality park and open space facilities throughout the district for the public to enjoy while enhancing the quality of life for the residents 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

Overview



Staffing Levels for Parks Department

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
ADMIN ASST PARKS	2761	0	1	1	1	1	Position Upgraded in 2020
ASST DIRECTOR PARKS/OPEN SPACE	1509	1	1	1	1	1	Position moved from 1646 in 2019
DIR OF PARKS AND OPEN SPACE	618	1	1	1	1	1	
FLEET SPECIALIST	4680	1	1	1	1	1	Moving to a supervisor position
LEAD MAINT SPEC ASPHALT	3670	0	0	0	2	2	New Positions in 2022
LEAD MAINT SPEC ATHLETIC FIELDS	3627	1	1	1	1	1	
LEAD MAINT SPEC HORTICULTURE	3641				0	1	Position moved from 4642 in 2023
LEAD MAINT SPEC LARGE TREE CARE	3637	1	1	1	1	1	
LEAD MAINT SPEC NAT OPEN SPEC	3665	2	2	2	1	1	One Position moved to 4704 in 2022
LEAD MAINT SPEC PARK DIST	3692	9	9	9	9	11	One Position moved to 4629 in 2019. One position moved from 4848 and one new position approved in 2023
LEAD MAINT SPEC SIGNS	3551	1	1	1	1	1	
LEAD MAINT SPEC TRAILS	3685	2	2	2	2	3	Positions moved from 4686 in 2023
LEAD MAINT SPEC TREE EST/CARE	3634	1	1	1	1	1	
LEAD PARK RANGER	4704	0	0	0	2	3	One Position moved from 3665 in 2022. Position moved from 4679 in 2022. Position moved from 4639 in 2023
MAINT TECH ATHLETIC FIELDS	4628	2	2	2	2	2	
MAINT TECH HORTICULTURE	4642	3	3	3	3	2	Positions moved to 3641 in 2023
MAINT TECH LARGE TREE CARE	4636	1	1	1	1	2	One new position approved in 2023
MAINT TECH NAT OPEN SPACE	4666	3	3	3	3	3	
MAINT TECH PARK DISTR	4648	11	10	10	10	10	One Position moved from Recreation in 2019, One Position moved from 3692 in 2019. One position moved to 3692 in 2023. One new position approved in 2023
MAINT TECH SIGNS	4556	1	1	1	0	0	Position moved to 2676 in 2022
MAINT TECH SPP RESOURCES	4650	0	0	0	1	1	Position moved from 4686 in 2022
MAINT TECH TRAILS	4686	3	3	3	2	1	Position moved to 4650 in 2022. Position moved to 3685
MAINT TECH TREE EST AND CARE	4639	1	1	1	2	1	Additional Position added in 2022. Position moved to 4704 in 2023
MANAGER FLEET	2622	1	1	1	1	1	
MANAGER FORESTRY AND HORT	2623	1	1	1	1	1	
MANAGER PARK MAINT	2621	1	1	1	1	1	
MANAGER SOUTH PLATTE PARK	2624	1	1	1	1	1	
MECHANIC SERVICE CENTER	2676	3	3	3	4	4	Position moved from 4556 in 2022.
OFFICE MANAGER	3370	1	1	1	1	1	
PARK INTERP PUBLIC PROGRAMS	4701	2	2	2	2	2	
PARK RANGER	5702	5	5	5	5	4	Position moved to 1646 in 2023
PARK RANGER SENIOR	3699	1	1	1	1	1	
PARTS DRIVER/MECHANICS HELPER	4679	1	1	1	0	0	Position moved to 4704 in 2022
SPECIALIST GIS	4620	1	1	1	1	1	
SPECIALIST NATR CNTR OUTDR REC	4700	1	1	1	1	1	Position Funded for 7 months in 2021, Position Funded in 2022
SPECIALIST PERMIT	4506	1	1	1	1	1	
SPECIALIST RESOURCE	4703	1	1	1	1	1	
SUPERVISOR ATHLETIC FIELDS	1626	1	1	1	1	1	
SUPERVISOR HORTICULTURE	1640	1	1	1	1	1	
SUPERVISOR LARGE TREE CARE	1633	1	1	1	1	1	
SUPERVISOR NATURAL OPEN SPACE	1664	1	1	1	1	1	
SUPERVISOR PARK MAINT	1646	5	5	5	4	5	One Position moved to 1509 in 2019, One Position moved to 1647 in 2022. One position moved from 5702 in 2023
SUPERVISOR PARK MAINT/SIGN SHOP	1647	0	0	0	1	1	Position moved from 1646 in 2022
SUPERVISOR TRAILS	1684	1	1	1	1	1	
SUPERVISOR TREE EST AND CARE	1632	1	1	1	1	1	
WELDER FABRICATOR MECHANIC	2675	1	1	1	1	1	
PARKS & OPEN SPACE Total		78	78	78	81	84	
FULL TIME EQUIVALENTS		96.67	84.30	96.81	93.41	96.50	

How We Work: Professional, Active, Innovative & Inclusive

PARKS DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 461,572	\$ 505,753	\$ 520,087	\$ 542,122
PROGRAM REVENUE	359,055	511,902	387,357	311,813
RETAIL SALES REVENUE	2,028	500	2,900	1,200
FACILITY RENTAL REVENUE	2,828	1,800	2,300	2,500
OTHER REVENUE	51,433	47,720	47,796	4,500
TOTAL OPERATING REVENUE	876,916	1,067,675	960,440	862,135
EXPENDITURES:				
SALARY	4,439,439	5,417,195	5,108,168	5,459,640
BENEFITS	1,239,348	1,692,427	1,538,739	1,645,341
PROGRAM EXPENSES	69,712	133,185	99,266	124,288
SUPPLIES	557,579	589,959	515,312	546,998
SERVICE & MATERIALS	1,227,922	1,004,926	1,052,487	1,017,226
MAINTENANCE & EQUIPMENT	85,505	117,560	120,287	128,221
UTILITIES	2,049,508	2,396,322	2,083,703	2,242,738
CONTRACTUAL	244,155	266,710	268,791	420,483
OTHER EXPENSE	244,572	354,322	303,037	377,726
TOTAL OPERATING EXPENDITURES	10,157,740	11,972,606	11,089,790	11,962,661
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (9,280,823)	\$ (10,904,931)	\$ (10,129,350)	\$ (11,100,526)
% CHANGE REVENUE	66.52%	21.75%	-10.04%	-10.24%
% CHANGE EXPENDITURES	4.94%	17.87%	-7.37%	7.87%

2023 Budget Initiatives

- The Trails crew within the Parks Department has been 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 2023 with the upgrades to Linksvew Park and Walnut Hills Park.
- In 2023 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 tree pruning and removal as well as snow removal.
- Trail counters will continue to be utilized to collect data that will be used for trail etiquette education program to improve trail safety and reduce user conflicts along busy trail corridors as well as help determine windows for trail maintenance.

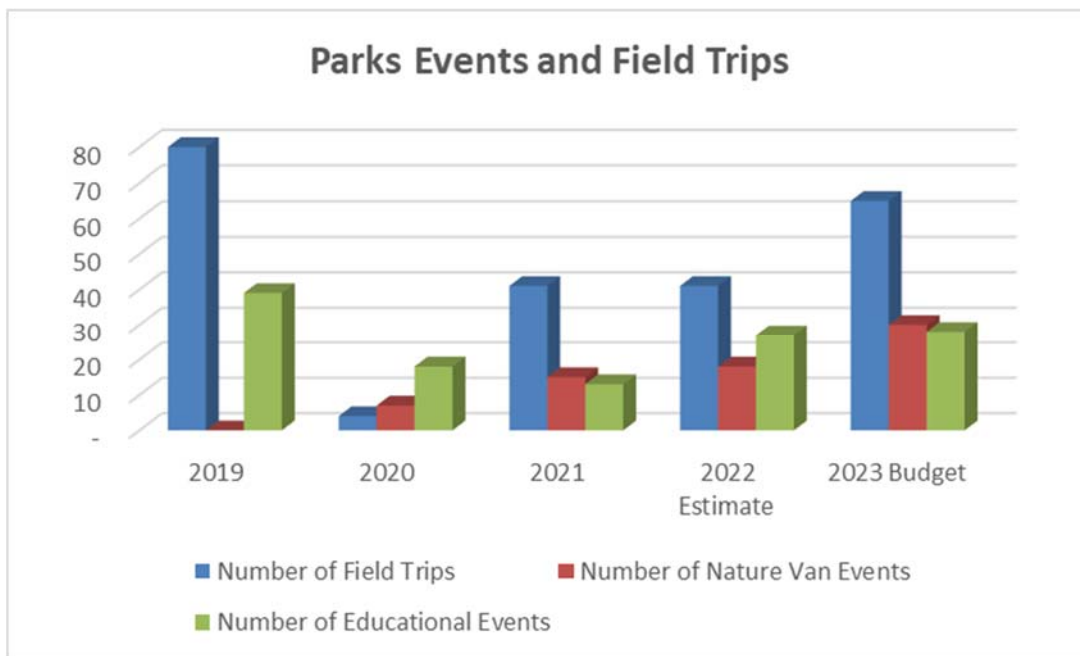
- In 2023 the Park Ranger program will step away from the Rueter-Hess Reservoir, Rosie Rueter Trail and incline as that maintenance function will move over to Douglas County. The ranger operation consists of 1 Senior Park Ranger, 2 Lead Rangers and 5 Park Rangers as well as 2 seasonal bike rangers and 3 seasonal rangers that are charged with the enforcement of the parks, trails and open space rules and regulations, visitor education, permit verification, natural resource management 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 2023. 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.
- Forestry will continue Emerald Ash Borer (EAB) sampling in 2023, as EAB detection in the North Metro areas is increasing with the invasive pest being found further south. Forestry staff will be working with the City of Littleton and the High Line Conservancy to develop an EAB program that is consistent with all three agencies.
- In 2023, South Platte Park plans to increase visitation into the Nature Center. Field trips will be restructured so students don't have to come through the building as part of their visit post-COVID and given fewer trips due to transportation issues, we look to increase visitation off the trail and general visitors. The Nature Van's river table has been restructured to be more efficiently loaded and unloaded, so we are looking to double the number of bookings in 2023 with several staff dedicated to those programs. The park will continue to offer some of the popular programs at some sites around the District including Birding by Bike and night walks. In 2023, the Park will resume its regional tours and will begin to plan the next international trip. Outdoor Recreation will maximize use of the exiting archery facilities while trying to secure long-term locations for the future of this popular program. Staff will be seeking funds for a long-term ecology plan to begin raising funds for a forest restoration project to reduce fire risks and increase health of remaining tree, as well as continuing efforts to stabilize natural surface trails, reduce habit paths and battling noxious weeds. Involvement in the developments of the Mineral and Santa Fe intersection and properties south of Mineral are anticipated to become a primary focus as construction begins on those projects.

- In 2023 the Fleet Division 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 supervisor and 1 fleet manager. The fleet inventory consists of 125 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. Most fleet vehicles now have a GPS tracking unit installed to help the district with fuel management and driver safety. 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 2023 the Fleet Division will be replacing 3 trucks and adding 1 new truck to the fleet. They will also replace 2 Zamboni Ice machine, 1 trash truck, 1 16 foot parks mower, 2 smaller parks mower, 1 Newstripe painter for athletics fields, we will also be adding a Mini Excavator for operation throughout the district. All make-ready and up-fitting of new vehicles will still be performed in-house. Due to ordering vehicle order shortage, Fleet is still awaiting 7 trucks arriving excepted early first quarter of 2023 that were ordered in January of 2022.
- The sign shop coordinated with a contractor and installed 40 park monument signs and 55 rules and regulation signs in 2022. The goal is to install 36 monument signs in 2023.
- In 2023 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. In 2023 the PEARL system for tracking park maintenance cost and hours will go live. GIS developed this system and has been working with the maintenance staff to ensure it meets the needs for accurate maintenance tracking.

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
1	Irrigation System replacement at Linksvew and Walnut Hills Parks	Improve system efficiency and reduce maintenance costs	\$2,455.00 repairs and maintenance and 134 labor hours; 4 year average at each of the two sites; 52% efficient	Projects completed end of 3 rd quarter 2023	Less than \$1,000.00 annual maintenance costs with 75-80% efficiency
1	Privatization of herbicide application in turf grass and tree wells in developed parks.	Reduction of district resources to be redirected and used on other tasks.	Average 1615 labor hours annually; average labor and equipment \$47,658.00 annually	1510 labor hours; \$41,824.00 labor and equipment	700 labor hours; \$20,650.00 labor and equipment
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/will track costs through PEARL
4	All GPS units have been upgraded and all new vehicles will have the new units installed.	Reduce idling, harsh braking and speeding.	Began training all supervisory staff in the 4 th quarter.	Reduced idling times throughout the district by 67%.	Complete Geofencing boundaries within the district. Continue to reduce idling times by 80%.
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	15 nature van events for 509 people.	18 nature van events for 615 people.	30 nature van events for 1000 people.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 Goal
1,3,5.3	Bring schools back to field trip programming.	Program statistics	41 programs for 1232 students	41 programs for 1387 students	65 programs for 2500 students
1,3,5.3	Increase Nature Center Participation	Headcount	6,090 visitors	6,640 visitors	8,500 visitors
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.
1, 3,5.2	Focus on using educational booths and programming to address current issues.	Increase the number of educational booths conducted across the district	13	27	28
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 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.	Continue to develop maintenance tracking for the park maintenance operations in the PEARL system.



Future Strategic Planning

- Identify funding sources and begin to develop a long-term forest conservation plan for changes to water/cottonwood forest survival.
- 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 and include Hudson Gardens in that inventory.
- 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 cross-training to better support the reorganization of the department.
- 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.
- Update policies and management plans for the CAPRA accreditation.

Golf Department

The Golf Department offers four 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. Complementing 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. Participation in the PGA Junior League Team Golf Program offers introduction to competitive play for juniors. Adult lessons are provided through the PGA of America "Get Golf Ready" lesson program. The District partners with GolfTec and Jakes Academy to provide additional learning opportunities at Family Sports and Lone Tree.

The Department facilitates social and competitive opportunities through the numerous clubs and leagues offered, as well as providing a venue for company, charity, and organizational golf outings. The courses work closely with the State Golf Associations and the USGA to provide tournament opportunities and programs to grow the game of golf.

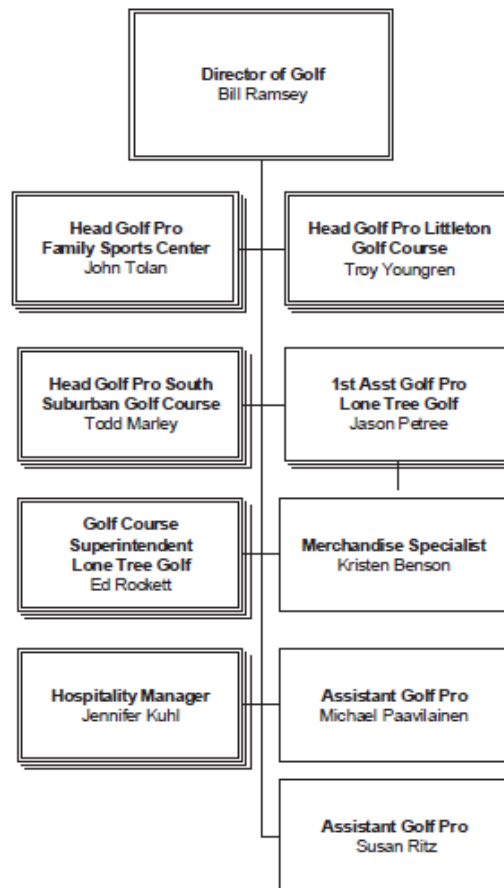
Vision

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 play and learn the game of golf on well maintained, affordable golf facilities.

Organizational Chart for Golf Department



Staffing Levels for Golf Department

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
1ST ASST SUP GOLF MAINT	4591	3	3	3	3	3	
2ND ASST GOLF MAINT	3581	5	5	5	5	5	
ASST GOLF MECHANIC	4610	3	3	3	3	3	
ASST GOLF PROFESSIONAL	4585	5	5	5	4	4	One Position Removed in 2022
COORD MERCHANDISE	4599	1	1	1	1	1	
DIR OF GOLF	593	1	1	1	1	1	
DRIVING RANGE SUPERVISOR	3372	1	1	1	1	1	Position Reclassified from Part time in 2019
GOLF IRRIGATION SPECIALIST	3588	3	3	3	3	3	
GOLF MECHANIC	2586	4	4	4	4	4	
HEAD GOLF PRO	3584	3	3	3	3	3	
SUPERINTENDENT GOLF COURSE MAINT	3583	4	4	4	4	4	
GOLF Total		33	33	33	32	32	

FULL TIME EQUIVALENTS

75.87 71.24 79.71 74.97 76.50

Staffing Levels for Hospitality Department

POSITION DESCRIPTION	CODE	2019	2020	2021	2022	2023	Comments
ASST GRILL SUPV	2187	2	3	3	1	0	One New FT Position in 2020, One Positions transferred to 4573 in 2022, One Position Transferred to 6569 in 2022. One position transferred to the Recreation Department position 850 in 2023
ASST HOSPITALITY SUPERVISOR	2188	0	0	0	2	2	One Position transferred from 1180 in 2022, One Position transferred from 2176 in 2022
CHEF	4573	0	0	0	1	2	Position transferred from 2187 in 2022. Position transferred from 6569 in 2023
DIRECTOR OF HOSPITALITY SERVICES	800	0	0	0	0	0	
KITCHEN SUPERVISOR	6569	0	1	1	2	0	New FT Position in 2020. One Position Transferred from 2187 in 2022. Position transferred to 4573 and 1180 in 2023
LEAD COOK I	2176	2	2	2	1	0	One Position Transferred to 2188 in 2022. One position transferred to 1108 in 2023
LEAD COOK II	1180	3	3	3	2	5	One Position Transferred to 2188 in 2022. Positions transferred from 2176, 4572 and 6569 in 2023. One new position approved in 2023.
LEAD HOUSEKEEPER	3373	1	1	1	1	1	Position Reclassified from Part time in 2019
LEAD NIGHT AUDITOR	2597	1	1	1	1	1	
MANAGER HOSPITALITY	2139	1	1	1	1	2	Position transferred from 4572 in 2023
RESTAURANT MANAGER	4572	3	3	3	2	1	One Position Removed in 2022. Positions transferred to 1180 and 2139 in 2023
SALES & MARKETING MANAGER	4768	1	1	1	1	0	Position transferred to 5570 in 2023
SUPERVISOR GRILL	5570	2	2	2	2	3	Position transferred from 4768 in 2023
SUPV FRONT DESK AND HOTEL	5603	1	1	1	1	1	
HOSPITALITY Total		17	19	19	18	18	
FULL TIME EQUIVALENTS		50.46	40.37	60.29	56.06	61.00	

GOLF DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROGRAM REVENUE	\$ 9,517,549	\$ 8,192,325	\$ 8,710,257	\$ 8,959,240
RETAIL SALES REVENUE	1,117,419	1,048,554	1,040,250	1,079,000
CONTRACT SALES REVENUE	10,487	6,500	6,000	6,500
OTHER REVENUE	73,338	110	1,585	1,560
TOTAL OPERATING REVENUE	10,718,792	9,247,489	9,758,092	10,046,300
EXPENDITURES:				
SALARY	2,992,454	3,158,926	2,968,242	3,195,747
BENEFITS	629,430	664,842	667,148	682,424
PROGRAM EXPENSES	173,690	236,062	233,158	235,200
SUPPLIES	1,335,866	1,390,662	1,368,944	1,439,400
SERVICE & MATERIALS	388,039	492,493	493,158	525,200
MAINTENANCE & EQUIPMENT	47,945	70,175	64,815	69,100
UTILITIES	720,177	719,782	723,998	740,428
CONTRACTUAL	63,767	55,000	68,205	104,000
OTHER EXPENSE	196,301	203,568	189,155	191,768
DEBT SERVICE	347,634	174,953	174,953	174,957
TOTAL OPERATING EXPENDITURES	6,895,304	7,166,463	6,951,776	7,358,224
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 3,823,489	\$ 2,081,026	\$ 2,806,316	\$ 2,688,076
% CHANGE REVENUE	12.49%	-13.73%	5.52%	2.95%
% CHANGE EXPENDITURES	4.15%	3.93%	-3.00%	5.85%

HOSPITALITY DEPARTMENT BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROGRAM REVENUE	\$ 475,026	\$ 578,998	\$ 527,066	\$ 588,485
RESTAURANT	3,516,470	3,193,037	3,775,605	4,086,286
RETAIL SALES REVENUE	26,506	37,604	28,526	21,098
CONTRACT SALES REVENUE	-	1,700	1,000	1,800
OTHER REVENUE	(1,900)	160	42,905	51,350
TOTAL OPERATING REVENUE	4,016,103	3,811,499	4,375,102	4,749,019
EXPENDITURES:				
SALARY	1,960,264	1,932,083	1,936,375	2,142,830
BENEFITS	357,678	306,224	394,294	368,976
PROGRAM EXPENSES	30,419	30,990	38,243	40,020
RESTAURANT SALES EXPENSE	390,417	356,091	391,000	418,027
SUPPLIES	1,057,999	831,250	1,155,725	1,242,904
SERVICE & MATERIALS	102,650	102,377	87,894	96,985
MAINTENANCE & EQUIPMENT	23,377	9,954	13,024	13,050
UTILITIES	201,886	207,441	201,988	208,205
CONTRACTUAL	208,140	141,131	448,807	492,350
OTHER EXPENSE	94,626	106,332	99,869	106,016
DEBT SERVICE	61,648	-	-	-
TOTAL OPERATING EXPENDITURES	4,489,104	4,023,873	4,767,219	5,129,364
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (473,001)	\$ (212,374)	\$ (392,116)	\$ (380,345)
% CHANGE REVENUE	100.81%	-5.09%	14.79%	8.55%
% CHANGE EXPENDITURES	64.43%	-10.36%	18.47%	7.60%

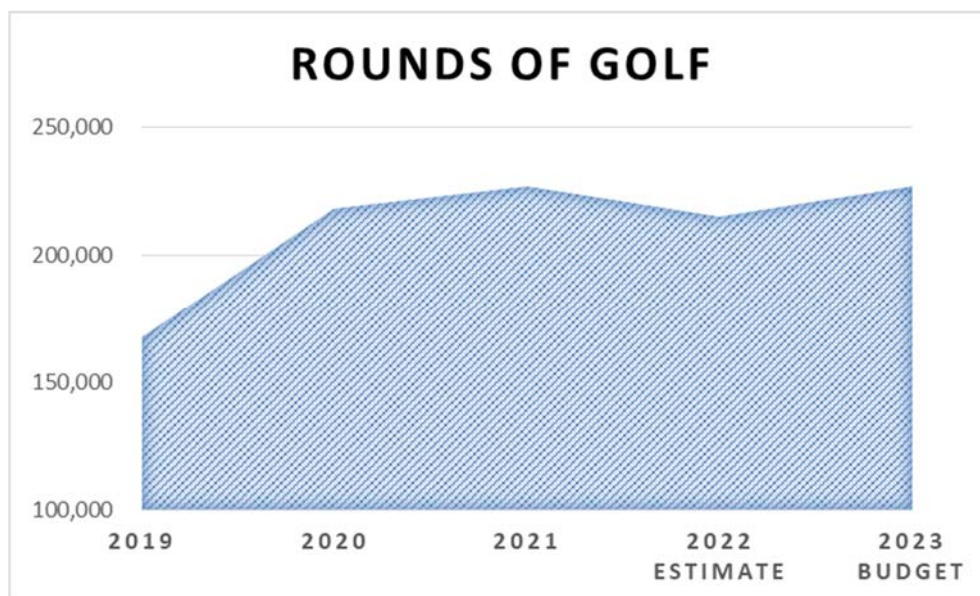
2023 Budget Initiatives

- The 2023 operations budget was prepared to provide staff adequate resources to maintain quality playing conditions on the four courses while providing exceptional customer service to guests at the facilities.
- Continue a four 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.
- Provide a new clubhouse and tennis center at Littleton Golf and Tennis Club. Project includes replacing current air supported structure and clubhouse at Littleton Golf and Tennis with a permanent building, updating golf shop and grill, addition of outdoor seating, and renovating existing putting green.
- Continue replacement of the concrete cart path program at Littleton Golf and Family Sports as part of the taking care of our assets program.
- Provide an equipment replacement program which allows addition of maintenance equipment required to provide quality playing conditions at each courses.
- Complete 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 SEMSWA, begin phase one of a program to replace stream crossings and stabilize creek banks on Big Dry Creek at South Suburban Golf Course.
- Renovate hole #13 tee complex at Lone Tree Golf Course.
- Remodel the Lone Tree front entrance to enhance aesthetics of building and to meet ADA regulations.
- Upgrade the POS system in the golf pro shops at all four golf courses.
- Replace fuel tanks at Family Sports Golf Maintenance.
- Replace deteriorating rock walls on holes #14 and #18 at Lone Tree as part of taking care of our resources program.

2023 Performance Objectives and Measurable Outcomes

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2022 YTD	2023 Goal
1.2 5.4	Increase the profit margin at SSGC restaurant	Lower food and alcohol costs		Food 57% Alcohol 55%	Food 40% Alcohol 35%
1.2 5.4	Play 227,000 rounds of golf at our golf courses.	Retain increased number of rounds played at courses since Covid	226,990	208,633 (10/31/22)	227,000
7.4	Implement a new POS system in golf shops	New system operational by March 23			new system operation by March 23

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2021 Actual	2022 YTD	2023 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	12	15	20
1.2 5.4	Control part time labor costs in the golf operations to not exceed budgeted amounts	Evaluate staff need and reduce costs to stay within budgeted amounts for golf shop, carts, and range.	\$654,000	\$667,000	\$714,000
7.4	Improve the communication with our users through improved newsletter	Restructure content and format of newsletter to be more user friendly	ongoing	ongoing	Deliver newsletter with improved content pertinent to the golf operation as least once per month
5.4	Increase the number of weddings hosted at Lone Tree	Host 15 wedding receptions during the year.	11	11	15
7.3 1.2	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 to be a 10-15 year program to complete the items in the plan. Phase 1 and 2 are now complete. Phase 3 is budgeted for 2023. 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.

-
- Continue the concrete cart path replacement program at all four courses.
 - Replace the parking lot at Littleton Golf Club and at the maintenance shop at Lone Tree.
 - Existing driving range lights at Family Sports Center are nearing the end of their life expectancy and will need replaced to maintain the revenue stream at the facility.
 - Continue the bunker renovation program at all four courses.
 - Continue tree replacement program at all courses.
 - Wells at Lone Tree and South Suburban are reaching the end of their life expectancy and will need replaced to insure adequate irrigation water for the courses.
 - The tunnels at Lone Tree will need replaced in the next few years to insure safe access to all parts of the golf course.
 - Existing irrigation system at South Suburban Golf Course will need replaced in the near future.



Adult Soccer at Family Sports Dome

3. BUDGET SUMMARIES



David A Lorenz Regional Park

TOTAL DISTRICT SUMMARY BY FUND

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 31,847,511	\$ 34,960,803	\$ 34,339,578	\$ 34,902,861
CONSERVATION TRUST FUND	955,859	760,000	770,000	755,000
GRANT FUND	125,882	212,613	199,850	4,232,336
CAPITAL PROJECTS FUND	21,935,853	2,339,167	2,701,888	20,000
ENTERPRISE FUND	32,796,007	30,999,513	32,476,784	32,923,989
DEBT SERVICE FUND	3,194,426	3,356,673	3,296,673	3,174,860
TOTAL	90,855,538	72,628,769	73,784,773	76,009,046
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	27,995,945	54,060,992	43,153,070	45,152,828
CONSERVATION TRUST FUND	589,164	2,290,096	1,851,567	1,203,529
GRANT FUND	125,882	212,613	199,850	8,291,242
CAPITAL PROJECTS FUND	8,765,201	26,958,645	26,738,174	467,912
ENTERPRISE FUND	28,640,922	35,619,551	30,732,946	39,415,014
DEBT SERVICE FUND	3,131,917	3,356,673	3,144,418	3,174,860
TOTAL	69,249,031	122,498,570	105,820,025	97,705,385
NET INCREASE IN FUND BALANCE	21,606,507	(49,869,801)	(32,035,252)	(21,696,339)
BEGINNING FUNDS AVAILABLE	34,097,457	55,839,544	55,703,964	27,727,618
ENDING FUNDS	55,703,964	5,969,743	23,668,712	6,031,279
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(3,005,958)	(3,579,922)	(3,179,035)	(3,489,203)
DEBT SERVICE RESERVE	(189,821)	(189,821)	(342,076)	(342,076)
CAPITAL PROJECTS FUND RESERVE	(24,484,198)	-	(447,912)	-
INSURANCE RESERVE	(2,069,997)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 25,753,990	\$ -	\$ 17,499,689	\$ -



Berry Park

TOTAL DISTRICT SUMMARY BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROPERTY TAXES	\$ 29,339,233	\$ 31,033,251	\$ 31,087,251	\$ 30,883,896
SPECIFIC OWNERSHIP	2,265,078	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	1,626,426	1,716,468	1,780,012	4,979,462
NET INVESTMENT INCOME	64,209	179,996	500,000	510,078
PROGRAM REVENUE	21,506,964	21,084,066	21,520,722	21,626,827
RESTAURANT	3,659,163	3,342,294	3,912,937	4,227,639
RETAIL SALES REVENUE	1,144,313	1,108,366	1,086,596	1,172,950
FACILITY RENTAL REVENUE	3,003,332	2,072,266	2,142,742	2,245,031
CONTRACT SALES REVENUE	264,237	265,320	307,135	308,533
OTHER REVENUE	1,119,385	628,973	1,103,867	428,130
TOTAL OPERATING REVENUE	63,992,340	63,531,000	65,541,262	68,482,546
EXPENDITURES:				
SALARY	19,544,822	22,327,977	21,158,892	22,355,805
BENEFITS	4,514,243	5,374,530	5,211,571	5,493,666
PROGRAM EXPENSES	531,923	818,581	754,508	3,642,607
RESTAURANT SALES EXPENSE	390,417	356,091	391,000	418,027
SUPPLIES	3,617,568	3,650,240	3,945,553	4,116,038
SERVICE & MATERIALS	2,093,152	2,021,734	2,038,205	2,061,086
MAINTENANCE	834,909	1,095,237	1,069,647	1,186,673
UTILITIES	5,236,092	5,833,201	5,397,052	5,659,805
CONTRACTUAL	1,966,572	1,918,891	2,132,266	2,429,651
OTHER EXPENSES	2,682,125	3,649,424	3,564,159	3,686,382
DEBT SERVICE	4,067,622	3,390,052	3,390,052	3,348,819
TREASURER & PAYING AGENT FEES	403,063	417,773	421,652	425,000
TOTAL OPERATING EXPENDITURES	45,882,508	50,853,731	49,474,557	54,823,559
EXCESS OPERATING REVENUE OVER EXPENDITURES	18,109,832	12,677,269	16,066,705	13,658,987
OTHER REVENUE:				
INTERGOVERNMENTAL/DONATIONS FOR				
CAPITAL PROJECTS	848,184	6,022,769	5,228,511	3,651,500
OPERATING TRANSFER IN	3,001,768	3,075,000	3,015,000	3,695,000
SALE OF ASSETS	1,592,511	-	-	-
DEBT PROCEEDS	21,420,735	-	-	180,000
TOTAL OTHER REVENUE	\$ 26,863,198	\$ 9,097,769	\$ 8,243,511	\$ 7,526,500

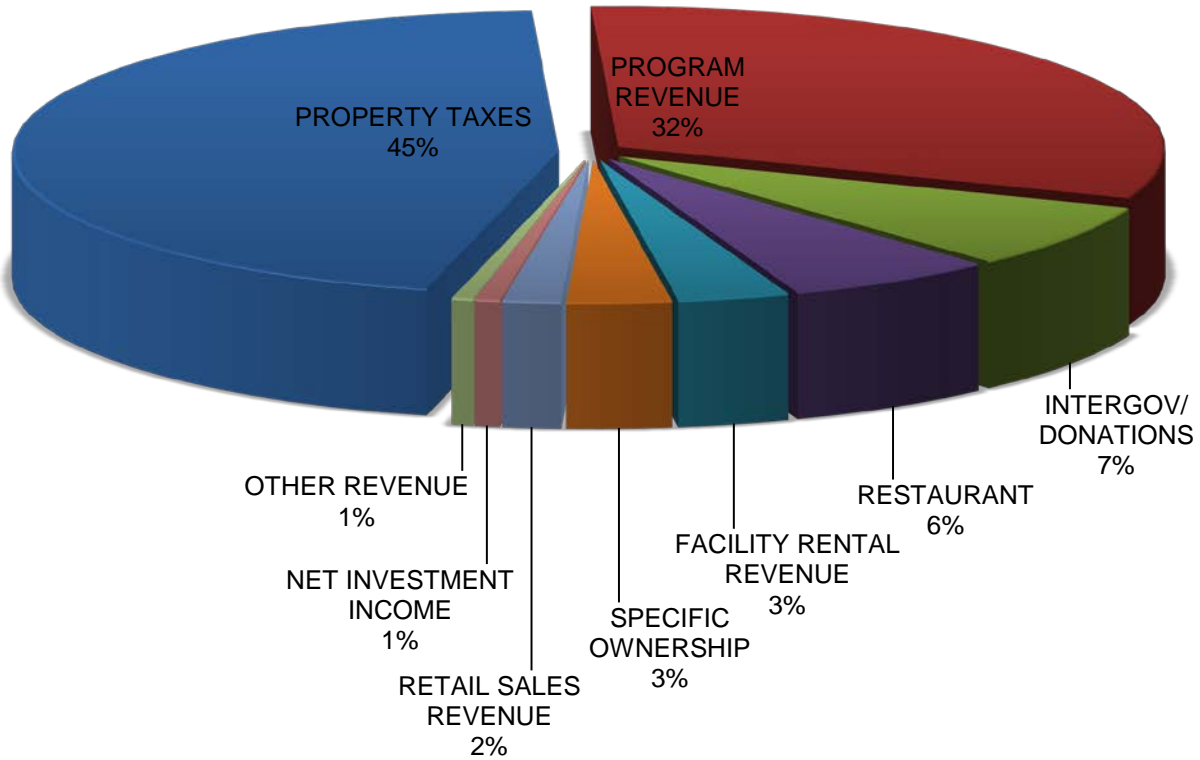
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TOTAL DISTRICT SUMMARY BY CATEGORY

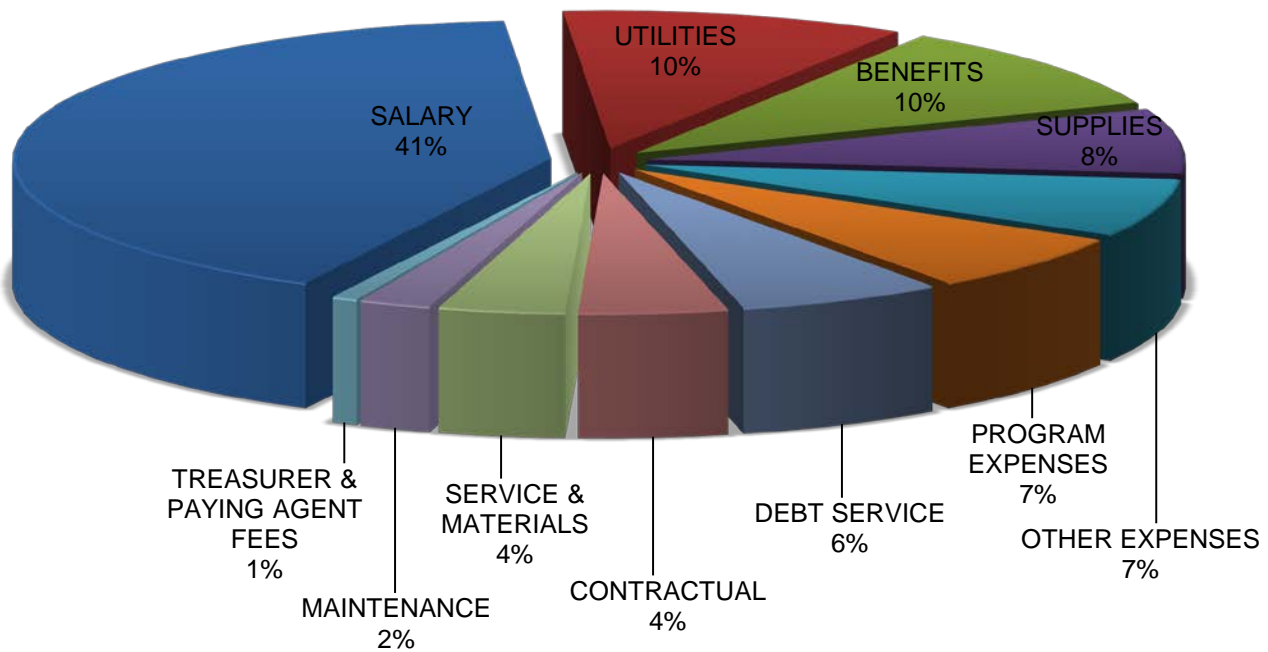
	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 13,527,063	\$ -	\$ 11,187,254
DEBT SERVICE FOR 2010 COPS	525,555	-	-	-
DEBT SERVICE FOR 2019 COPS	2,428,300	2,425,500	2,425,500	2,426,100
DEBT SERVICE FOR 2021 COPS	-	1,400,000	1,330,865	1,330,900
ENERGY PERFORMANCE LEASE	479,842	494,237	494,237	509,064
LOAN PAYMENT (DENVER WATER)	-	71,513	85,000	71,513
HUDSON GARDENS TRANSFER	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,001,768	3,075,000	3,015,000	3,075,000
MERIT INCREASE/BENCHMARKING	-	-	-	971,859
POSITION REQUESTS	-	-	-	-
DISTRICT'S CHARITABLE CONTRIBUTIONS	-	-	-	-
SCHOLARSHIPS	-	-	-	-
CAPITAL EXPENDITURES	16,311,058	50,031,526	48,374,866	22,690,136
TOTAL OTHER EXPENDITURES	23,366,523	71,644,839	56,345,468	42,881,826
NET REVENUE OVER EXPENDITURES	\$ 21,606,508	\$ (49,869,801)	\$ (32,035,252)	\$ (21,696,339)
 TOTAL REVENUE	 \$ 90,855,538	 \$ 72,628,769	 \$ 73,784,773	 \$ 76,009,046
TOTAL EXPENDITURES	69,249,031	122,498,570	105,820,025	97,705,385
NET REVENUE OVER (UNDER) EXPENDITURES	21,606,507	(49,869,801)	(32,035,252)	(21,696,339)
 BEGINNING FUNDS AVAILABLE	 34,097,457	 55,839,544	 55,703,964	 27,727,618
ENDING FUNDS AVAILABLE	55,703,964	5,969,743	23,668,712	6,031,279
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(3,005,958)	(3,579,922)	(3,179,035)	(3,489,203)
DEBT SERVICE RESERVE	(189,821)	(189,821)	(342,076)	(342,076)
CAPITAL PROJECTS FUND RESERVE	(24,484,198)	-	(447,912)	-
INSURANCE RESERVE	(2,069,997)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 25,753,990	\$ -	\$ 17,499,689	\$ -

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 1/1/2023	2023 BUDGETED REVENUE	2023 BUDGETED EXPENDITURES	2022 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2023
GENERAL FUND	13,625,003	34,902,861	(45,152,828)	(3,375,036)	-
CONSERVATION TRUST FUND	448,529	755,000	(1,203,529)	-	-
GRANTS FUND	4,058,906	4,232,336	(8,291,242)	-	-
CAPITAL PROJECTS FUND	447,912	20,000	(467,912)	-	-
ENTERPRISE FUND	8,805,192	32,923,989	(39,415,014)	(2,314,167)	-
DEBT SERVICE FUND	342,076	3,174,860	(3,174,860)	(342,076)	-
TOTAL	\$ 27,727,618	\$ 76,009,046	\$ (97,705,385)	\$ (6,031,279)	\$ -

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**, **Grant Fund**, and **Enterprise Fund** show a significant change. This is mainly due to budgeting of undesignated funds. 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** and the **Capital Projects** fund balance changes are due to anticipated spending of all funds on 2023 capital projects.

GENERAL FUND SUMMARY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROPERTY TAXES	\$ 26,146,575	\$ 27,751,578	\$ 27,805,578	\$ 27,784,035
SPECIFIC OWNERSHIP TAX	2,265,078	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATION	477,418	447,753	477,787	532,122
INTEREST INCOME	47,426	54,996	200,000	390,000
OTHER	1,169,503	827,874	1,049,590	370,204
TOTAL OPERATING REVENUE	30,106,000	31,182,201	31,632,955	31,176,361
EXPENDITURES:				
ADMINISTRATION	1,720,838	1,928,035	1,833,589	2,048,537
FINANCE	283,628	311,809	285,362	298,289
IT DEPARTMENT	335,913	393,819	362,413	475,558
PLANNING	425,311	684,346	692,346	672,996
CONSTRUCTION & MAINTENANCE	1,132,225	1,357,096	1,329,160	1,375,414
PARKS AND OPEN SPACE	10,062,509	11,855,475	10,969,279	11,734,117
TOTAL OPERATING EXPENDITURES	13,960,424	16,530,580	15,472,149	16,604,911
EXCESS OPERATING REVENUE OVER (UNDER) EXPEND	16,145,576	14,651,621	16,160,806	14,571,450
OTHER REVENUE:				
SALE OF ASSET	1,592,511	-	-	-
INTERGOVERNMENTAL REVENUE FOR CAPITAL	147,232	3,703,602	2,691,623	3,651,500
OPERATING TRANSFER IN	1,768	75,000	15,000	75,000
TOTAL OTHER REVENUE	1,741,511	3,778,602	2,706,623	3,726,500
OTHER EXPENDITURES:				
UNDESIGNATED	-	8,417,785	-	7,604,910
DEBT SERVICE FOR 2010 COPS	525,555	-	-	-
DEBT SERVICE FOR 2019 COPS	2,428,300	2,425,500	2,425,500	2,426,100
DEBT SERVICE FOR 2021 COPS	-	1,400,000	1,330,865	1,330,900
ENERGY PERFORMANCE LEASE	479,842	494,237	494,237	509,064
LOAN PAYMENT (DENVER WATER)	-	71,513	85,000	71,513
HUDSON GARDENS TRANSFER OUT	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,000,000	3,000,000	3,000,000	3,000,000
MERIT INCREASE/BENCHMARKING	-	-	-	485,930
CAPITAL EXPENDITURES	6,981,824	21,101,377	19,725,319	12,499,500
TOTAL OTHER EXPENDITURES	14,035,521	37,530,412	27,680,921	28,547,917
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 3,851,566	\$ (19,100,189)	\$ (8,813,492)	\$ (10,249,967)
TOTAL REVENUE				
TOTAL REVENUE	\$ 31,847,511	\$ 34,960,803	\$ 34,339,578	\$ 34,902,861
TOTAL EXPENDITURES				
TOTAL EXPENDITURES	27,995,945	54,060,992	43,153,070	45,152,828
NET REVENUE OVER (UNDER) EXPENDITURES	3,851,566	(19,100,189)	(8,813,492)	(10,249,967)
BEGINNING FUNDS AVAILABLE				
BEGINNING FUNDS AVAILABLE	18,586,929	22,438,794	22,438,495	13,625,003
ENDING FUNDS				
ENDING FUNDS	22,438,495	3,338,605	13,625,003	3,375,036
LESS RESERVES:				
7% OPERATING RESERVE	(1,068,339)	(1,138,605)	(1,053,535)	(1,175,036)
INSURANCE RESERVE	(2,069,997)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 19,100,159	\$ -	\$ 10,371,468	\$ -



Harlow Park

GENERAL FUND SUMMARY BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROPERTY TAXES	\$ 26,146,575	\$ 27,751,578	\$ 27,805,578	\$ 27,784,036
SPECIFIC OWNERSHIP	2,265,078	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	477,418	447,753	527,787	532,122
NET INVESTMENT INCOME	47,426	54,996	200,000	390,000
PROGRAM REVENUE	255,819	399,306	254,357	105,500
OTHER REVENUE	913,684	428,568	745,233	264,703
TOTAL OPERATING REVENUE	30,106,000	31,182,201	31,632,955	31,176,361
EXPENDITURES:				
SALARY	7,558,674	9,183,066	8,578,162	9,342,501
BENEFITS	2,195,593	2,754,750	2,644,090	2,697,815
PROGRAM EXPENSES	102,770	181,185	124,473	158,903
SUPPLIES	650,739	679,784	605,792	652,921
SERVICE & MATERIALS	1,250,920	1,040,122	1,088,682	1,054,726
MAINTENANCE & EQUIPMENT	655,604	766,352	747,407	781,091
UTILITIES	2,319,529	2,769,630	2,450,820	2,632,300
CONTRACTUAL	322,763	409,278	366,791	560,342
OTHER EXPENSE	1,683,847	2,063,986	2,100,548	2,324,652
TREASURER AND PAYING AGENT FEES	403,063	417,773	421,652	425,000
OVERHEAD CHARGEBACK (1)	(3,183,078)	(3,735,346)	(3,656,268)	(4,025,340)
TOTAL OPERATING EXPENDITURES	13,960,424	16,530,580	15,472,149	16,604,911
EXCESS OPERATING REVENUE OVER EXPENDITURES	16,145,576	14,651,621	16,160,806	14,571,450
OTHER REVENUE:				
SALE OF ASSET	1,592,511	-	-	-
INTERGOVERNMENTAL REVENUE FOR CAI	147,232	3,703,602	2,691,623	3,651,500
OPERATING TRANSFER IN	1,768	75,000	15,000	75,000
TOTAL OTHER REVENUE	\$ 1,741,511	\$ 3,778,602	\$ 2,706,623	\$ 3,726,500

(continued)

GENERAL FUND SUMMARY BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 8,417,785	\$ -	\$ 7,604,910
DEBT SERVICE FOR 2010 COPS	525,555	-	-	-
DEBT SERVICE FOR 2019 COPS	2,428,300	2,425,500	2,425,500	2,426,100
DEBT SERVICE FOR 2021 COPS	-	1,400,000	1,330,865	1,330,900
ENERGY PERFORMANCE LEASE	479,842	494,237	494,237	509,064
LOAN PAYMENT (DENVER WATER)	-	71,513	85,000	71,513
HUDSON GARDENS TRANSFER OUT	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,000,000	3,000,000	3,000,000	3,000,000
MERIT INCREASE/BENCHMARKING	-	-	-	485,930
CAPITAL EXPENDITURES	6,981,824	21,101,377	19,725,319	12,499,500
TOTAL OTHER EXPENDITURES	14,035,521	37,530,412	27,680,921	28,547,917
NET REVENUE OVER (UNDER)	\$ 3,851,566	\$ (19,100,189)	\$ (8,813,492)	\$ (10,249,967)
 TOTAL REVENUE	\$ 31,847,511	\$ 34,960,803	\$ 34,339,578	\$ 34,902,861
TOTAL EXPENDITURES	27,995,945	54,060,992	43,153,070	45,152,828
NET REVENUE OVER (UNDER)				
EXPENDITURES	3,851,566	(19,100,189)	(8,813,492)	(10,249,967)
 BEGINNING FUNDS AVAILABLE	18,586,929	22,438,794	22,438,495	13,625,003
ENDING FUNDS	22,438,495	3,338,605	13,625,003	3,375,036
LESS RESERVES:				
7% OPERATING RESERVE	(1,068,339)	(1,138,605)	(1,053,535)	(1,175,036)
INSURANCE RESERVE	(2,069,997)	(2,000,000)	(2,000,000)	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	(200,000)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 19,100,159	\$ -	\$ 10,371,468	\$ -

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

CONSERVATION TRUST FUND SUMMARY AND BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
INTERGOVERNMENTAL	\$ 953,985	\$ 750,000	\$ 750,000	750,000
INTEREST INCOME	1,874	10,000	20,000	5,000
TOTAL REVENUE	955,859	760,000	770,000	755,000
EXPENDITURES:				
CAPITAL OUTLAY	589,164	2,095,759	1,851,567	1,165,600
UNDESIGNATED	-	194,337	-	37,929
TOTAL EXPENDITURES	589,164	2,290,096	1,851,567	1,203,529
NET REVENUES OVER (UNDER) EXP	366,695	(1,530,096)	(1,081,567)	(448,529)
BEGINNING FUND BALANCE	1,163,401	1,530,096	1,530,096	448,529
ENDING FUND BALANCE	1,530,096	-	448,529	-
LESS RESERVES:				
CTF RESERVE	(1,530,096)	-	-	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ 448,529	\$ -

GRANT FUND SUMMARY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
ARTS & ENRICHMENT	\$ 105,923	\$ 184,613	\$ 171,850	\$ 1,073,550
SOUTH PLATTE PARK PROGRAM	19,959	28,000	28,000	150,386
HUDSON GARDENS REVENUE	-	-	-	2,388,400
TOTAL REVENUE	<u>125,882</u>	<u>212,613</u>	<u>199,850</u>	<u>3,612,336</u>
EXPENDITURES:				
ARTS & ENRICHMENT	105,923	184,613	171,850	1,113,885
SOUTH PLATTE PARK PROGRAM	19,959	28,000	28,000	150,386
HUDSON GARDENS EXPENDITURES	-	-	-	1,874,435
TOTAL EXPENDITURES	<u>125,882</u>	<u>212,613</u>	<u>199,850</u>	<u>3,138,706</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXP	-	-	-	473,630
OTHER REVENUE:				
OPERATING TRANSFER IN	-	-	-	620,000
TOTAL OTHER REVENUE	<u>-</u>	<u>-</u>	<u>-</u>	<u>620,000</u>
OTHER EXPENDITURES:				
UNDESIGNATED	-	-	-	4,152,536
CAPITAL EXPENDITURES	-	-	-	1,000,000
TOTAL OTHER EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,152,536</u>
NET REVENUE OVER (UNDER) EXP	-	-	-	(4,058,906)
TOTAL REVENUE	\$ 125,882	\$ 212,613	\$ 199,850	\$ 4,232,336
TOTAL EXPENDITURES	125,882	212,613	199,850	8,291,242
NET REVENUE OVER (UNDER) EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,058,906)</u>
BEGINNING FUNDS AVAILABLE	-	-	-	-
CONTRIBUTED ASSETS	-	-	-	4,058,906
ENDING FUND AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CAPITAL PROJECTS FUND SUMMARY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
DEBT PROCEEDS	\$ 21,228,865	\$ -	\$ -	\$ -
INTEREST INCOME	6,035	20,000	165,000	20,000
INTERGOVERNMENTAL FUNDS	700,953	2,319,167	2,536,888	-
TOTAL REVENUE	<u>21,935,853</u>	<u>2,339,167</u>	<u>2,701,888</u>	<u>20,000</u>
EXPENDITURES:				
ISSUANCE COST	213,242	-	-	-
UNDESIGNATED	-	168,399	-	42,912
CAPITAL OUTLAY	8,551,959	26,790,246	26,738,174	425,000
TOTAL EXPENDITURES	<u>8,765,201</u>	<u>26,958,645</u>	<u>26,738,174</u>	<u>467,912</u>
NET REVENUES OVER (UNDER) EXP	13,170,652	(24,619,478)	(24,036,286)	(447,912)
BEGINNING FUND BALANCE	11,313,546	24,619,478	24,484,198	447,912
ENDING FUND BALANCE	24,484,198	-	447,912	-
LESS RESERVES:				
CPF RESERVE	(24,484,198)	-	(447,912)	-
UNRESERVED FUNDS AVAILABLE	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

ENTERPRISE FUND SUMMARY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
ICE ARENA	\$5,767,652	\$ 5,248,784	\$ 5,771,247	\$ 5,927,541
RECREATION CENTERS	3,607,455	4,414,000	4,414,283	3,812,616
ATHLETICS	2,888,381	2,769,972	2,595,782	2,730,439
OTHER RECREATION FACILITIES	2,590,597	2,478,166	2,456,025	2,457,474
GOLF COURSES	10,718,792	9,247,489	9,758,092	10,046,300
HOSPITALITY	4,016,103	3,811,499	4,375,102	4,749,019
INTEREST INCOME	7,106	20,000	100,000	20,000
OTHER REVENUE	8,051	9,603	6,253	600
TOTAL OPERATING REVENUE	29,604,137	27,999,513	29,476,784	29,743,989
EXPENDITURES:				
ADMINISTRATION	2,320,513	3,157,765	3,037,328	3,338,993
FINANCE DEPARTMENT	575,852	597,504	579,370	605,617
IT DEPARTMENT	682,006	770,076	735,808	807,164
ICE ARENA	3,828,479	4,000,650	3,974,215	4,254,970
RECREATION CENTERS	5,323,539	6,671,008	6,489,876	6,212,389
ATHLETICS	2,055,786	2,243,609	2,138,528	2,303,284
OTHER RECREATION FACILITIES	2,112,016	2,197,917	1,999,020	1,970,077
GOLF COURSES	6,895,304	7,166,463	6,951,776	7,358,224
HOSPITALITY	4,659,316	4,023,873	4,767,219	5,129,364
TOTAL OPERATING EXPENDITURES	28,452,811	30,828,865	30,673,140	31,980,082
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	1,151,326	(2,829,352)	(1,196,356)	(2,236,093)
OTHER REVENUE:				
OPERATING TRANSFER IN	3,000,000	3,000,000	3,000,000	3,000,000
CAPITAL LEASE PROCEEDS	191,870	-	-	180,000
TOTAL OTHER REVENUE	3,191,870	3,000,000	3,000,000	3,180,000
OTHER EXPENDITURES:				
UNDESIGNATED	-	4,746,542	-	3,501,503
MERIT INCREASE/BENCHMARKING	-	-	-	485,929
CAPITAL OUTLAY	188,111	44,144	59,806	3,447,500
TOTAL OTHER EXPENDITURES	188,111	4,790,686	59,806	7,434,932
NET REVENUE OVER (UNDER) EXP	4,155,085	(4,620,038)	1,743,838	(6,491,025)
TOTAL REVENUE	32,796,007	30,999,513	32,476,784	32,923,989
TOTAL EXPENDITURES	28,640,922	35,619,551	30,732,946	39,415,014
NET REVENUE OVER (UNDER) EXPENDITURES	4,155,085	(4,620,038)	1,743,838	(6,491,025)
BEGINNING FUNDS AVAILABLE	2,906,269	7,061,354	7,061,354	8,805,192
ENDING FUNDS	7,061,354	2,441,316	8,805,192	2,314,167
LESS RESERVES:				
7% OPERATING RESERVE	(1,937,620)	(2,441,316)	(2,125,500)	(2,314,167)
UNRESERVED FUNDS AVAILABLE	\$5,123,734	\$ -	\$ 6,679,692	\$ -

ENTERPRISE FUND SUMMARY BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
INTERGOVERNMENTAL/ DONATIONS	\$ 69,141	\$ 306,102	\$ 302,375	\$ 85,004
NET INVESTMENT INCOME	7,106	20,000	100,000	20,078
PROGRAM REVENUE	21,251,145	20,684,760	21,266,365	21,521,327
RESTAURANT	3,659,163	3,342,294	3,912,937	4,227,639
RETAIL SALES REVENUE	1,144,313	1,108,366	1,086,596	1,172,950
FACILITY RENTAL REVENUE	3,003,332	2,072,266	2,142,742	2,245,031
CONTRACT SALES REVENUE	264,237	265,320	307,135	308,533
OTHER REVENUE	205,700	200,405	358,634	163,427
TOTAL OPERATING REVENUE	29,604,137	27,999,513	29,476,784	29,743,989
EXPENDITURES:				
SALARY	11,986,148	13,144,911	12,580,730	13,013,304
BENEFITS	2,318,650	2,619,780	2,567,481	2,795,851
PROGRAM EXPENSES	303,271	424,783	430,185	344,998
RESTAURANT SALES EXPENSE	390,417	356,091	391,000	418,027
SUPPLIES	2,966,829	2,970,456	3,339,761	3,463,117
SERVICE & MATERIALS	842,232	981,612	949,523	1,006,360
MAINTENANCE & EQUIPMENT	179,305	328,885	322,240	405,582
UTILITIES	2,916,563	3,063,571	2,946,232	3,027,505
CONTRACTUAL	1,643,809	1,509,613	1,765,475	1,869,309
OTHER EXPENSES	949,979	1,384,965	1,415,393	1,343,320
DEBT SERVICE & PAYING AGENT FEES	772,530	308,852	308,852	267,369
OVERHEAD CHARGEBACK (1)	3,183,078	3,735,346	3,656,268	4,025,340
TOTAL OPERATING EXPENDITURES	28,452,811	30,828,865	30,673,140	31,980,082
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	1,151,326	(2,829,352)	(1,196,356)	(2,236,093)
OTHER REVENUE:				
TRANSFER IN	3,000,000	3,000,000	3,000,000	3,000,000
CAPITAL LEASE PROCEEDS	191,870	-	-	180,000
TOTAL OTHER REVENUE	\$ 3,191,870	\$ 3,000,000	\$ 3,000,000	\$ 3,180,000

(continued)

ENTERPRISE FUND SUMMARY BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 4,746,542	\$ -	\$ 3,501,503
MERIT INCREASE/BENCHMRKING	-	-	-	485,929
CAPITAL OUTLAY	188,111	44,144	59,806	3,447,500
TOTAL OTHER EXPENDITURES	188,111	4,790,686	59,806	7,434,932
NET REVENUE OVER (UNDER) EXP	\$ 4,155,085	\$ (4,620,038)	\$ 1,743,838	\$ (6,491,025)
TOTAL REVENUE	\$ 32,796,007	\$ 30,999,513	\$ 32,476,784	\$ 32,923,989
TOTAL EXPENDITURES	28,640,922	35,619,551	30,732,946	39,415,014
NET REVENUE OVER (UNDER) EXPENDITURES	4,155,085	(4,620,038)	1,743,838	(6,491,025)
BEGINNING FUNDS AVAILABLE	2,906,269	7,061,354	7,061,354	8,805,192
ENDING FUNDS	7,061,354	2,441,316	8,805,192	2,314,167
LESS RESERVES:				
7% OPERATING RESERVE	(1,937,620)	(2,441,316)	(2,125,500)	(2,314,167)
UNRESERVED FUNDS AVAILABLE	\$ 5,123,734	\$ -	\$ 6,679,692	\$ -

DEBT SERVICE FUND SUMMARY AND BY CATEGORY

	Actual 2021	Budget 2022	Estimated 2022	Budget 2023
REVENUE:				
PROPERTY TAXES	\$ 3,192,658	\$ 3,281,673	\$ 3,281,673	\$ 3,099,860
INTEREST EARNINGS	1,768	75,000	15,000	75,000
TOTAL REVENUE	3,194,426	3,356,673	3,296,673	3,174,860
EXPENDITURES:				
ADMINISTRATION	48,299	200,473	48,218	18,410
BOND PRINCIPAL	1,355,000	1,395,000	1,395,000	1,465,000
BOND INTEREST	1,726,850	1,686,200	1,686,200	1,616,450
OPERATING TRANSFER OUT	1,768	75,000	15,000	75,000
TOTAL EXPENDITURES	3,131,917	3,356,673	3,144,418	3,174,860
NET REVENUE OVER EXPENDITURES	62,509	-	152,255	-
BEGINNING FUND BALANCE	127,312	189,821	189,821	342,076
ENDING FUND BALANCE	189,821	189,821	342,076	342,076
LESS RESERVES:				
DEBT SERVICE RESERVE	(189,821)	(189,821)	(342,076)	(342,076)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

4. GENERAL FUND BUDGET



Sumac Hill Farm Overlook



Colorado Journey MiniatureGolf

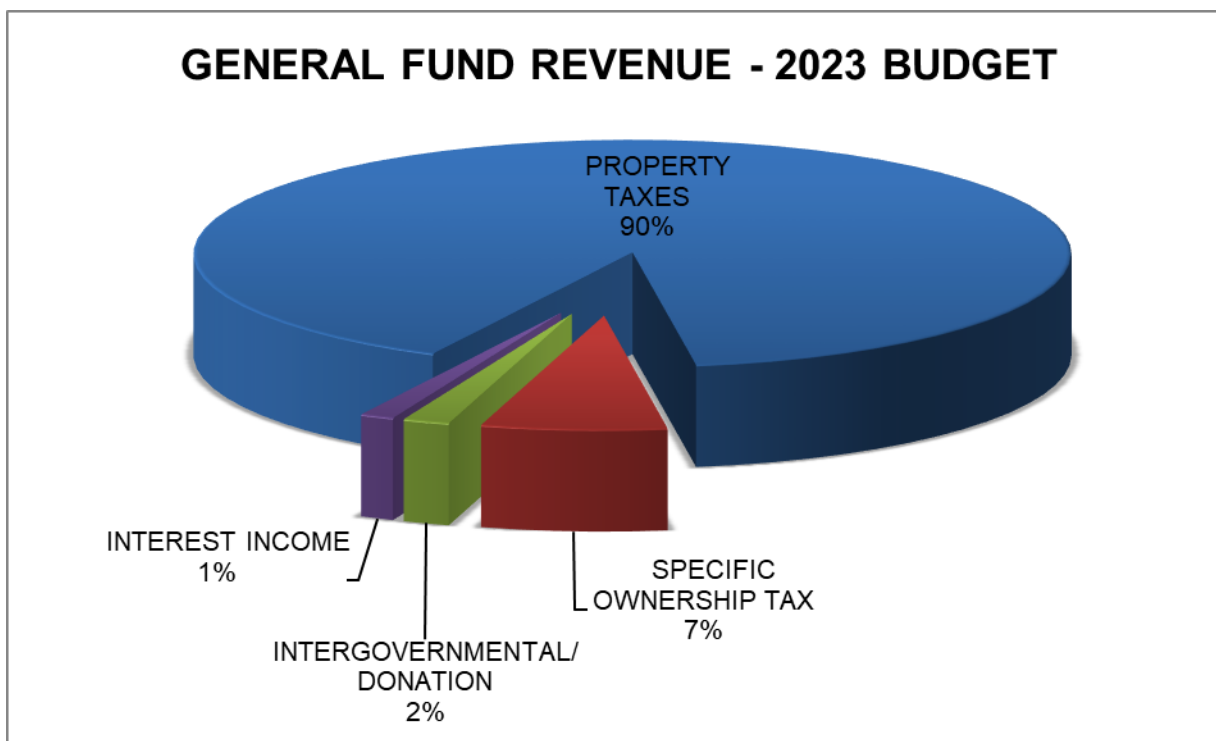
General Fund Budget Overview

General Fund Description

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

Major Revenue Sources

The major revenue sources for the General Fund are property taxes (90%), specific ownership taxes (7%), intergovernmental revenue and donations (2%), and interest income (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 Year	Operating Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
(1) 2014	10,319,442	10,201,982	117,460	98.86%
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	26,319,027	26,146,575	172,452	99.34%
2022 Estimate	28,127,054	27,805,578	321,476	98.86%
2023 Budget	28,165,692	27,884,035	281,657	99.00%

(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 Year	2010 1 Mill Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
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	-	-	-	0.00%
2022 Estimate	-	-	-	0.00%
2023 Budget	-	-	-	0.00%

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

The 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 2023 (SB21-293). Based on the preliminary assessed value this adjustment is \$475,433 or an increase of 0.128 mills.

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

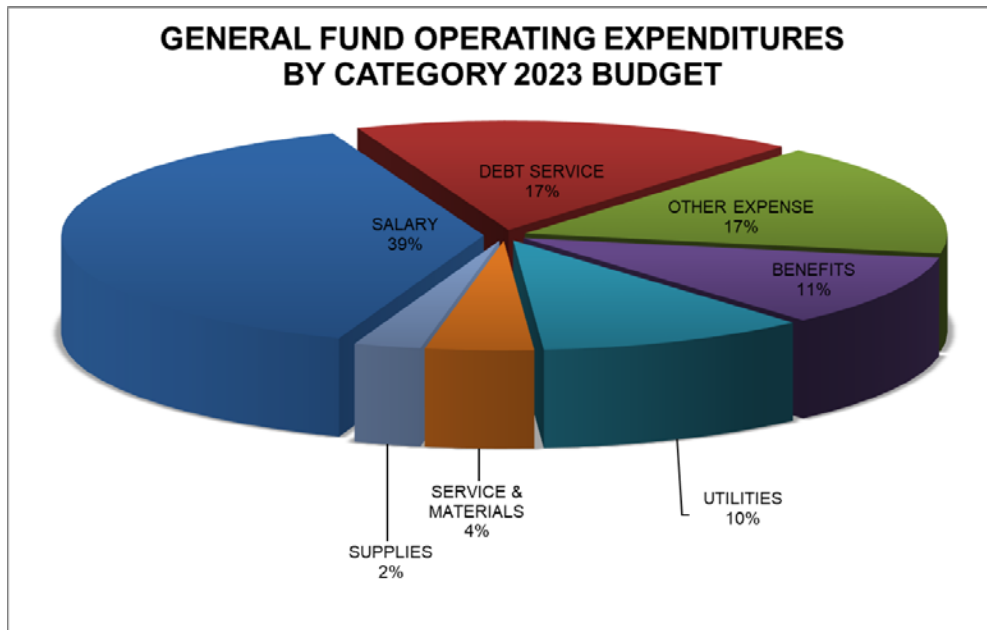
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

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.

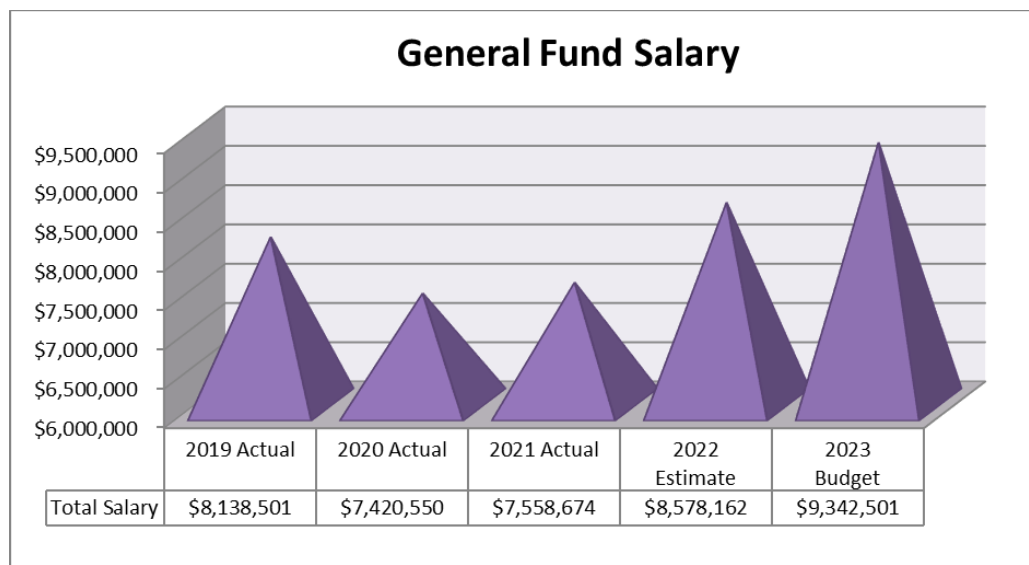
Major Expenditures

Expenditures include salaries (39%), debt service (17%), other expenses (17%), benefits (11%), utilities (10%), service and materials (4%), and supplies (2%).



Salary

Salary represents about 39% of the General Fund expenditures. The General Fund includes salary for Administration, Planning and Development, Finance, Information Technology, and Parks and Open Space. The budgeted expenditures for salary are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



Other Expenditures

Other Expenditures for the General Fund include; program Expenses (for South Platte Park operations), maintenance, equipment, paying agent fees, contractual, insurance, and other miscellaneous expenditures.

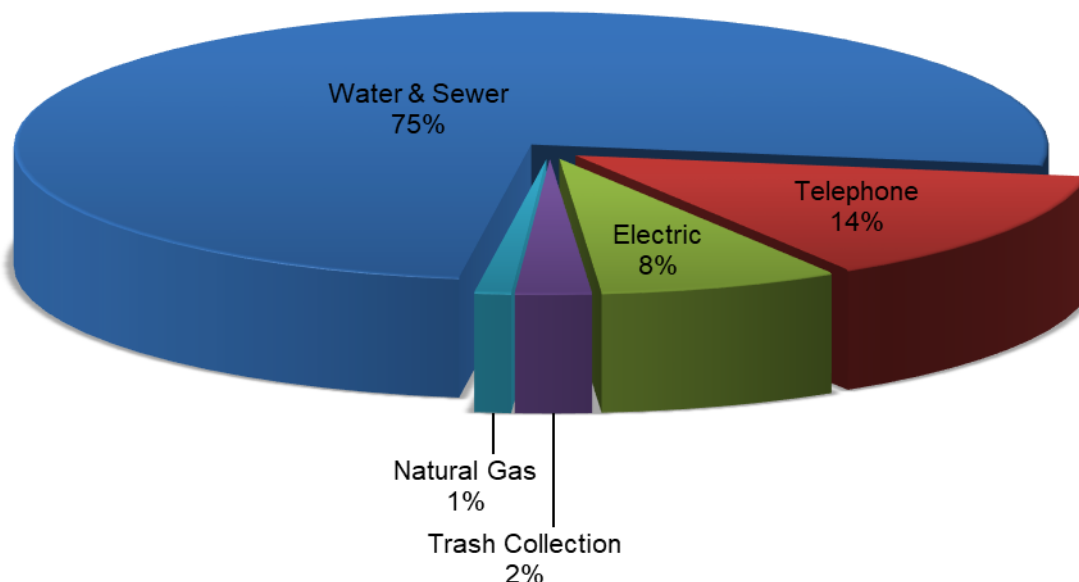
Benefits

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

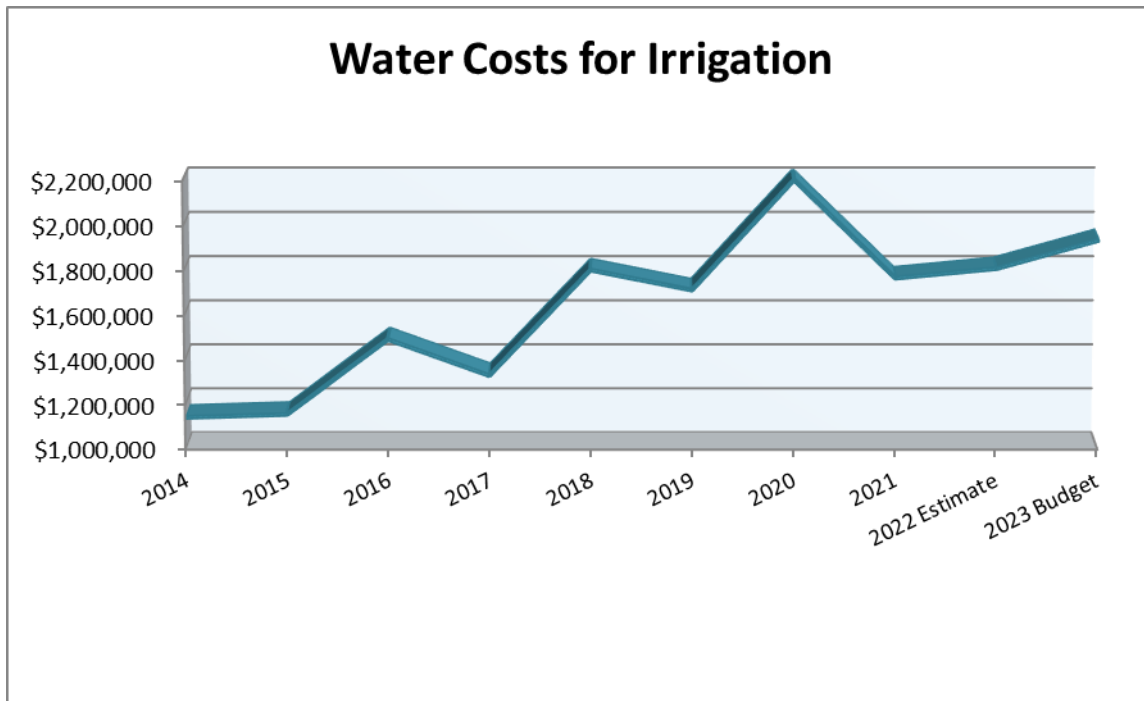
Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The energy lease payment is included with Debt Service.

Utility Breakdown for the General Fund



For the 2023, water expenses for parks' irrigation is budgeted at \$1,196,199. The chart 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.



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, the 2019 COPS, and the 2021 COPS. Budget is based on actual debt service payments due.

Supplies

Supplies include expenditures for office, custodial, agriculture, postage, educational materials, fuel, and program supplies. The budget amount is generated using historical information.

GENERAL FUND SUMMARY

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	2023 Budget	Page
Revenue:		
Property Taxes	\$ 27,784,035	168
Specific Ownership Tax	2,100,000	168
Intergovernmental/Donation Revenue	532,122	168
Interest Income	390,000	168
Other Revenue	370,204	169
Total Operating Revenue	31,176,361	
Expenditures:		
Administration	629,482	169
General Office	79,148	170
Communication Department	761,755	170
Human Resources	291,052	171
Insurance	287,100	171
Subtotal Administration	2,048,537	
Finance Department	298,289	172
IT Department	475,558	172
Planning	672,996	173
Parks and Open Space	11,734,117	173
Construction and Mechanical Maintenance	1,375,414	181
Total Operating Expenditures	16,604,911	
Excess Operating Revenue over Expenditures	14,571,450	
Other Revenue		
Intergovernmental/Donation for Capital	3,651,500	182
Transfer In	75,000	183
Total Other Revenue	3,726,500	
Other Expenditures		
Merit/Position Upgrades	485,930	183
Undesignated	7,604,910	183
2019 COPs Payment	2,426,100	183
2020 COPs Payment	1,330,900	183
Energy Performance Lease	509,064	183
Loan Payment (Denver Water)	71,513	183
Transfer Out	3,620,000	183
Capital Projects	12,499,500	184
Total Other Expenditures	28,547,917	
Net Revenue Over Expenditures	(10,249,967)	
Carryover	10,249,967	183
Funds Available	\$ -	

GENERAL FUND DETAIL

**2023
Budget**

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 27,884,035
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(100,000)
TOTAL PROPERTY TAX REVENUE		<u>27,784,035</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	1,500
10-40-51-122-4035	Carryover Scholarship Grant/Donations	10,000
10-40-51-540-4020	City of Littleton Reimbursement	308,993
10-40-51-542-4020	City of Littleton Reimbursement	191,629
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		<u>532,122</u>

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	15,000
10-10-01-100-4050	Interest Earnings	375,000
TOTAL INTEREST INCOME		<u>\$ 390,000</u>

GENERAL FUND DETAIL

		2023 Budget
OTHER REVENUE		
Revenue:		
10-10-01-100-4087	Solar Lease Pymts - 2017 Agreement	\$ (300,000)
10-10-01-100-4088	Solar Credits - 2017 Agreement	225,000
10-10-01-100-4089	Solar Credits	60,000
10-10-01-100-4090	Energy Rebate/Credits	20,000
10-10-01-100-4094	Purchase Card Rebate	120,000
10-10-01-100-4099	Miscellaneous	85,000
10-10-01-100-4174	Park Permits	100,000
10-10-01-110-4170	Insurance Reimbursements	50,004
10-11-01-522-4360	Commissions from sale of temp Art Display	200
10-40-51-540-4099	Miscellaneous	4,500
10-40-51-540-4157	Facility Rental	2,500
10-40-51-540-4174	SPP Park Permits	3,000
TOTAL OTHER REVENUE		370,204
TOTAL OPERATING REVENUE		31,176,361
ADMINISTRATION		
Expenditures:		
10-10-01-100-5001	Full-Time Salaries	666,744
10-10-01-100-5004	Board Salary Expense	14,004
10-10-01-100-5009	Fringe Benefits	196,179
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	21,999
10-10-01-100-5107	Consultants & Special Projects	125,004
10-10-01-100-5108	Safety Grant Expense	20,000
10-10-01-100-5119	Collection Charges	425,000
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	12,996
10-10-01-100-5805	Staff Development	12,000
10-10-01-100-5806	Miscellaneous	9,996
10-10-01-100-5809	Fireworks Expense	5,000
10-10-01-100-5832	Reimburse Foothills Trailmark Fee	12,996
10-10-01-100-5867	Rueter-Hess Master Plan Contribution	72,000
10-10-01-100-5868	HLC Conservancy Contribution	10,000
Subtotal		1,907,518
10-10-01-100-5857	Overhead Chargeback	(1,278,036)
Total Expenditures		\$ 629,482

GENERAL FUND DETAIL

		2023 Budget
GENERAL OFFICE		
Expenditures:		
10-10-01-115-5001	Full-Time Salaries	\$ 45,000
10-10-01-115-5009	Fringe Benefits	8,345
10-10-01-115-5012	Tax Rebate	6,000
10-10-01-115-5116	BMI License	7,000
10-10-01-115-5201	Office Supplies	15,000
10-10-01-115-5203	Custodial Supplies	2,185
10-10-01-115-5204	Postage	12,000
10-10-01-115-5400	Utilities Natural Gas	9,000
10-10-01-115-5401	Utilities Electric	27,200
10-10-01-115-5402	Water & Sewer	6,500
10-10-01-115-5403	Telephone	500
10-10-01-115-5404	Trash Collection	3,600
10-10-01-115-5495	Lease for Postage/Folder Equipment	5,200
10-10-01-115-5499	Canon Printer Maint/Lease	15,500
10-10-01-115-5501	Contractual Services	19,310
10-10-01-115-5701	Services/Materials to Maintain	
	Facilities/Building	5,500
10-10-01-115-5805	Staff Development	2,000
10-10-01-115-5806	Miscellaneous Expense	2,000
10-10-01-115-5854	Mileage Reimbursement	500
10-10-01-115-5863	Employee Recognition Expense	47,500
	Subtotal	239,840
10-10-01-115-5857	Overhead Chargeback	(160,692)
	Total Expenditures	79,148

COMMUNICATIONS

Expenditures:		
10-11-01-100-5001	Full-Time Salaries	312,504
10-11-01-100-5002	Part-Time Salaries	2,000
10-11-01-100-5009	Fringe Benefits	106,955
10-11-01-100-5134	Special Event Expense	30,000
10-11-01-100-5201	Office Supplies	996
10-11-01-100-5204	Postage	65,000
10-11-01-100-5211	Audio Visual Supplies	7,000
10-11-01-100-5230	Printing/Copies	130,000
10-11-01-100-5403	Telephone	2,000
10-11-01-100-5501	Contractual Services	50,000
10-11-01-100-5506	Computer Maintenance	2,500
10-11-01-100-5507	Computer Software Maintenance	1,000
10-11-01-100-5802	Promo, Publicity & Printing	15,000
10-11-01-100-5803	Dues & Subscriptions	16,000
10-11-01-100-5805	Staff Development	8,500
10-11-01-100-5806	Miscellaneous	1,500
10-11-01-100-5854	Mileage Reimbursement	1,500
	Total Expenditures	\$ 752,455

GENERAL FUND DETAIL

**2023
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	1,000
Total Expenditures		<u>9,300</u>

HUMAN RESOURCES

Expenditures:

10-12-01-100-5001	Full-Time Salaries	329,496
10-12-01-100-5002	Part-Time Salaries	17,004
10-12-01-100-5009	Fringe Benefits	82,580
10-12-01-100-5107	Consultants & Special Projects	24,996
10-12-01-100-5201	Office Supplies	396
10-12-01-100-5502	Background Checks	27,000
10-12-01-100-5507	Computer Software Maintenance	225,000
10-12-01-100-5515	Mountain States Employers Services	12,500
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	1,000
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	14,004
Subtotal		881,980
10-12-01-100-5857	Overhead Chargeback	(590,928)
Total Expenditures		<u>291,052</u>

INSURANCE

Expenditures:

10-10-01-110-5600	Insurance Claims	125,000
10-10-01-110-5601	Insurance Premiums	745,000
Subtotal		870,000
10-10-01-110-5857	Overhead Chargeback	(582,900)
Total Expenditures		<u>287,100</u>

TOTAL ADMINISTRATION EXPENDITURES

\$ 2,048,537

GENERAL FUND DETAIL

		2023 Budget
FINANCE		
Expenditures:		
10-20-01-100-5001	Full-Time Salaries	\$ 546,077
10-20-01-100-5002	Part-Time Salaries	40,000
10-20-01-100-5009	Fringe Benefits	144,828
10-20-01-100-5100	Armored Car Service Fees	10,000
10-20-01-100-5105	Bank Service Charges	35,000
10-20-01-100-5109	Bank Corrections	500
10-20-01-100-5114	Auditing Services	26,000
10-20-01-100-5201	Office Supplies	4,000
10-20-01-100-5506	Contractual Services (Support)	20,000
10-20-01-100-5507	Computer Software Annual Maintenance	65,000
10-20-01-100-5803	Dues & Subscriptions	3,300
10-20-01-100-5805	Staff Development	7,200
10-20-01-100-5806	Miscellaneous	1,000
10-20-01-100-5854	Mileage Reimbursement	1,000
Subtotal		903,905
10-20-01-100-5857	Overhead Chargeback	(605,616)
TOTAL FINANCE EXPENDITURES		298,289
IT DEPARTMENT		
Expenditures:		
10-25-01-100-5001	Full Time Salaries	602,716
10-25-01-100-5009	Fringe Benefits	179,210
10-25-01-100-5403	Telephone	279,000
10-25-01-100-5506	Computer Maintenance	210,000
10-25-01-100-5805	Staff Development	10,000
10-25-01-100-5854	Mileage Reimbursement	1,800
Subtotal		1,282,726
10-25-01-100-5857	Overhead Chargeback	(807,168)
TOTAL IT EXPENDITURES		\$ 475,558

GENERAL FUND DETAIL

**2023
Budget**

PLANNING

ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 416,076
10-30-01-100-5002	Part-Time Salaries	28,000
10-30-01-100-5009	Fringe Benefits	127,020
10-30-01-100-5107	Consultants & Special Projects	60,000
10-30-01-100-5302	Minor Tools & Equipment	750
10-30-01-100-5403	Telephone	3,600
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	10,000
10-30-01-100-5702	Services/Materials to Maintain Equipment	5,500
10-30-01-100-5803	Dues & Subscriptions	1,250
10-30-01-100-5805	Staff Development	9,500
10-30-01-100-5806	Miscellaneous	4,500
10-30-01-100-5854	Mileage Reimbursement	1,500
Total Expenditures		672,996

TOTAL PLANNING EXPENDITURES

672,996

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:

10-40-41-100-5001	Full-Time Salaries	266,746
10-40-41-100-5009	Fringe Benefits	75,367
10-40-41-100-5204	Postage	40
10-40-41-100-5230	Printing/Copies	2,500
10-40-41-100-5401	Utilities Electric	64,950
10-40-41-100-5403	Telephone	528
10-40-41-100-5501	Contractual Services	18,800
10-40-41-100-5510	STARPR	1,500
10-40-41-100-5803	Dues & Subscriptions	800
10-40-41-100-5805	Staff Development	4,579
10-40-41-100-5806	Miscellaneous	6,000
10-40-41-100-5812	Uniforms	26,200
Total Expenditures		\$ 468,010

GENERAL FUND DETAIL

**2023
Budget**

PARKS AND OPEN SPACE

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$	425,092
10-40-42-264-5003	Overtime		500
10-40-42-264-5009	Fringe Benefits		128,116
10-40-42-264-5116	Licensing		9,997
10-40-42-264-5202	Motor Fuels & Lubricants		215,004
10-40-42-264-5302	Minor Tools & Equipment		5,004
10-40-42-264-5304	Equipment Rental		1,000
10-40-42-264-5495	GPS Service for Vehicles		22,500
10-40-42-264-5501	Contract Services		42,000
10-40-42-264-5702	Srv/Mat to Maintain Equipment		110,000
10-40-42-264-5703	Srv/Mat to Maintain Autos		129,996
10-40-42-264-5805	Staff Development		5,000
10-40-42-264-5806	Miscellaneous		5,004
10-40-42-264-5812	Uniforms		7,824

Total Expenditures

1,107,037

SIGN SHOP

Expenditures:

10-40-42-265-5001	Full Time Salaries		109,500
10-40-42-265-5009	Fringe Benefits		38,714
10-40-42-265-5302	Minor Tools & Equipment		1,000
10-40-42-265-5700	Service & Materials		27,810
10-40-42-265-5826	Vandalism		500

Total Expenditures

\$ 177,524

GENERAL FUND DETAIL

**2023
Budget**

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT ADMIN

Expenditures:

10-40-41-411-5001	Full-Time Salaries	\$ 164,502
10-40-41-411-5009	Fringe Benefits	69,482
10-40-41-411-5201	Office Supplies	2,000
10-40-41-411-5203	Custodial Supplies	3,500
10-40-41-411-5209	Agricultural Supplies	186,000
10-40-41-411-5304	Equipment Rental	6,600
10-40-41-411-5400	Utilities Natural Gas	11,340
10-40-41-411-5401	Utilities Electric	74,684
10-40-41-411-5402	Water & Sewer	1,926,199
10-40-41-411-5403	Telephone	42,000
10-40-41-411-5404	Trash Collection	27,000
10-40-41-411-5450	Site Services	11,720
10-40-41-411-5501	Contractual Services	81,120
10-40-41-411-5516	Privatization Contracts	134,628
10-40-41-411-5700	Service & Materials	52,920
10-40-41-411-5701	Materials To Maintain Building	23,172
10-40-41-411-5708	Services to Maintain Playgrounds	78,000
10-40-41-411-5803	Dues & Subscriptions	2,060
10-40-41-411-5805	Staff Development	20,945
10-40-41-411-5806	Miscellaneous	1,500
Total Expenditures		<u>2,919,372</u>

MAINTENANCE DISTRICT #1

Expenditures:

10-40-41-412-5001	Full-Time Salaries	234,636
10-40-41-412-5002	Part-Time Salaries	71,136
10-40-41-412-5003	Overtime	1,580
10-40-41-412-5009	Fringe Benefits	95,698
10-40-41-412-5302	Minor Tools & Equipment	1,610
10-40-41-412-5700	Service & Materials	18,348
10-40-41-412-5806	Miscellaneous	983
10-40-41-412-5826	Vandalism	1,314
Total Expenditures		<u>\$ 425,305</u>

GENERAL FUND DETAIL

**2023
Budget**

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT #2

Expenditures:

10-40-41-413-5001	Full-Time Salaries	\$ 253,200
10-40-41-413-5002	Part-Time Salaries	71,136
10-40-41-413-5003	Overtime	1,580
10-40-41-413-5009	Fringe Benefits	108,980
10-40-41-413-5302	Minor Tools & Equipment	1,614
10-40-41-413-5700	Service & Materials	18,348
10-40-41-413-5806	Miscellaneous	986
10-40-41-413-5826	Vandalism	1,314
Total Expenditures		457,158

MAINTENANCE DISTRICT #3

Expenditures:

10-40-41-414-5001	Full-Time Salaries	250,654
10-40-41-414-5002	Part-Time Salaries	71,136
10-40-41-414-5003	Overtime	1,580
10-40-41-414-5009	Fringe Benefits	108,418
10-40-41-414-5302	Minor Tools & Equipment	1,610
10-40-41-414-5700	Service & Materials	18,348
10-40-41-414-5806	Miscellaneous	986
10-40-41-414-5826	Vandalism	1,314
Total Expenditures		454,046

MAINTENANCE DISTRICT #4

Expenditures:

10-40-41-415-5001	Full-Time Salaries	246,388
10-40-41-415-5002	Part-Time Salaries	71,136
10-40-41-415-5003	Overtime	1,580
10-40-41-415-5009	Fringe Benefits	114,588
10-40-41-415-5302	Minor Tools & Equipment	1,610
10-40-41-415-5700	Service & Materials	18,348
10-40-41-415-5806	Miscellaneous	984
10-40-41-415-5826	Vandalism	1,314
Total Expenditures		\$ 455,948

GENERAL FUND DETAIL

2023
Budget

PARKS AND OPEN SPACE

MAINTENANCE DISTRICT #5

Expenditures:

10-40-41-416-5001	Full-Time Salaries	\$ 249,562
10-40-41-416-5002	Part-Time Salaries	49,296
10-40-41-416-5003	Overtime	1,580
10-40-41-416-5009	Fringe Benefits	89,276
10-40-41-416-5302	Minor Tools & Equipment	1,614
10-40-41-416-5700	Service & Materials	18,348
10-40-41-416-5806	Miscellaneous	986
10-40-41-416-5826	Vandalism	1,314
Total Expenditures		411,976

ATHLETIC FIELDS

Expenditures:

10-40-41-417-5001	Full-Time Salaries	188,058
10-40-41-417-5002	Part-Time Salaries	71,136
10-40-41-417-5003	Overtime	3,000
10-40-41-417-5009	Fringe Benefits	77,645
10-40-41-417-5302	Minor Tools & Equipment	1,000
10-40-41-417-5700	Service & Materials	55,368
10-40-41-417-5701	Srv/Mat to Maintain Tennis Cts	30,282
10-40-41-417-5806	Miscellaneous	650
10-40-41-417-5826	Vandalism	600
Total Expenditures		427,739

MAINTENANCE DISTRICT #6

Expenditures:

10-40-41-419-5001	Full-Time Salaries	242,066
10-40-41-419-5002	Part-Time Salaries	49,296
10-40-41-419-5003	Overtime	1,580
10-40-41-419-5009	Fringe Benefits	76,372
10-40-41-419-5302	Minor Tools & Equipment	1,610
10-40-41-419-5700	Service & Materials	18,348
10-40-41-419-5806	Miscellaneous	983
10-40-41-419-5826	Vandalism	1,314
Total Expenditures		\$ 391,569

GENERAL FUND DETAIL

**2023
Budget**

PARKS AND OPEN SPACE

MARY CARTER GREENWAY TRAIL DISTRICT

Expenditures:

10-40-41-420-5001	Full-Time Salaries	\$ 146,535
10-40-41-420-5002	Part-Time Salaries	49,296
10-40-41-420-5003	Overtime	1,580
10-40-41-420-5009	Fringe Benefits	51,904
10-40-41-420-5302	Minor Tools & Equipment	1,610
10-40-41-420-5501	Contractual Services	10,000
10-40-41-420-5700	Service & Materials	18,348
10-40-41-420-5806	Miscellaneous	988
10-40-41-420-5826	Vandalism	1,314
10-40-41-420-5827	Tree Donation Expense	10,850
10-40-41-420-5829	Tree Replacement Program	25,338
10-40-41-420-5830	New Tree Planting	16,325
Total Expenditures		<u>334,088</u>

FORESTRY & HORTICULTURE GENERAL OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	121,097
10-40-41-435-5009	Fringe Benefits	51,500
10-40-41-435-5134	Special Event Expense	2,752
10-40-41-435-5230	Printing/Copies	504
10-40-41-435-5304	Equipment Rental	5,000
10-40-41-435-5400	Utilities Natural Gas	3,192
10-40-41-435-5401	Utilities Electric	4,053
10-40-41-435-5402	Water & Sewer	3,100
10-40-41-435-5403	Telephone	8,616
10-40-41-435-5404	Trash Collection	6,180
10-40-41-435-5409	Data Plan	21,996
10-40-41-435-5501	Contractual Services	55,000
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	3,245
10-40-41-435-5805	Staff Development	19,852
10-40-41-435-5806	Miscellaneous	804
Total Expenditures		<u>\$ 321,171</u>

GENERAL FUND DETAIL

2023
Budget

PARKS AND OPEN SPACE

LARGE TREE CARE

Expenditures:

10-40-41-436-5001	Full-Time Salaries	\$	195,197
10-40-41-436-5002	Part-Time Salaries		49,299
10-40-41-436-5003	Overtime		1,200
10-40-41-436-5009	Fringe Benefits		76,975
10-40-41-436-5302	Minor Tools & Equipment		14,400
10-40-41-436-5304	Equipment Rental		2,000
10-40-41-436-5501	Contractual Services		14,000
10-40-41-436-5516	Privatization Contracts		45,150
10-40-41-436-5700	Service & Materials		20,040
10-40-41-436-5831	Dump Fees		30,000
Total Expenditures			448,261

GIS

Expenditures:

10-40-41-439-5001	Full-Time Salaries		61,591
10-40-41-439-5002	Part-Time Salaries		60,500
10-40-41-439-5003	Overtime		100
10-40-41-439-5009	Fringe Benefits		17,640
10-40-41-439-5506	Tree Inventory Software Maintenance		19,000
10-40-41-439-5507	Computer Software Maintenance		10,000
10-40-41-439-5702	Service/Materials GIS Program		500
10-40-41-439-5806	Miscellaneous		500
Total Expenditures			169,831

PARKS AND OPEN SPACE

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries		322,374
10-40-41-446-5002	Part-Time Salaries		98,592
10-40-41-446-5003	Overtime		2,400
10-40-41-446-5009	Fringe Benefits		108,138
10-40-41-446-5302	Minor Tools & Equipment		6,501
10-40-41-446-5304	Equipment Rental		5,000
10-40-41-446-5404	Trash Collection		24,000
10-40-41-446-5450	Site Services		5,160
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots		337,428
10-40-41-446-5826	Vandalism		5,004
Total Expenditures		\$	914,597

GENERAL FUND DETAIL

**2023
Budget**

PARKS AND OPEN SPACE

OPEN SPACE

Expenditures:

10-40-41-447-5001	Full-Time Salaries	\$ 247,990
10-40-41-447-5002	Part-Time Salaries	76,752
10-40-41-447-5003	Overtime	3,500
10-40-41-447-5009	Fringe Benefits	96,050
10-40-41-447-5209	Agricultural Supplies	96,700
10-40-41-447-5302	Minor Tools & Equipment	1,045
10-40-41-447-5501	Contractual Services	79,638
10-40-41-447-5516	Privatization Contracts	36,011
Total Expenditures		<u>637,686</u>

SOUTH PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries	304,850
10-40-51-540-5002	Part-Time Salaries	85,370
10-40-51-540-5003	Overtime	200
10-40-51-540-5009	Benefits	92,610
10-40-51-540-5201	Office Supplies	1,200
10-40-51-540-5204	Postage	3,800
10-40-51-540-5205	Volunteer Program Supplies	3,000
10-40-51-540-5210	Interpretive/Educational Supplies	4,000
10-40-51-540-5217	Miscellaneous Supplies	19,000
10-40-51-540-5230	Printing/Copies	7,000
10-40-51-540-5400	Utilities Natural Gas	6,500
10-40-51-540-5401	Utilities Electric	4,600
10-40-51-540-5402	Water & Sewer	2,000
10-40-51-540-5403	Telephone	3,996
10-40-51-540-5404	Trash Collection	1,800
10-40-51-540-5501	Contractual Services	41,611
10-40-51-540-5701	Service/Materials to Maintain Facility	3,000
10-40-51-540-5707	Ser/Mat to maintain South Platte	
	Reservoir	996
10-40-51-540-5803	Dues and Subscriptions	900
10-40-51-540-5805	Staff Development	2,300
10-40-51-540-5812	Uniforms	1,000
10-40-51-540-5854	Mileage Reimbursement	100
Total Expenditures		<u>\$ 589,833</u>

GENERAL FUND DETAIL

**2023
Budget**

PARKS AND OPEN SPACE

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 401,154
10-40-51-542-5002	Part-Time Salaries	42,240
10-40-51-542-5009	Benefits	145,472
10-40-51-542-5217	Miscellaneous Supplies	3,600
10-40-51-542-5403	Telephone	6,000
10-40-51-542-5702	Service/Materials to Maintain Equipment	5,000
10-40-51-542-5805	Staff Development	4,000
10-40-51-542-5812	Uniforms	4,000
Total Expenditures		611,466

PLATTE PARK GRANTS/DONATIONS

Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	1,500
10-40-51-122-5120	Scholarship Expense	10,000
Total Expenditures		11,500

TOTAL PARKS AND OPEN SPACE EXPENDITURES

11,734,117

GENERAL CONSTRUCTION

Expenditures:

10-85-42-212-5001	Full-Time Salaries	480,440
10-85-42-212-5009	Fringe Benefits	157,785
10-85-42-212-5302	Minor Tools & Equipment	4,500
10-85-42-212-5403	Telephone	5,000
10-85-42-212-5503	Contractual Persons	30,000
10-85-42-212-5701	Services/Materials to Maintain Facilities/Building	12,500
10-85-42-212-5803	Dues & Subscriptions	1,000
10-85-42-212-5805	Staff Development	1,000
10-85-42-212-5806	Miscellaneous	1,200
10-85-42-212-5812	Uniforms	2,500
10-85-42-212-5854	Mileage Reimbursement	500
Total Expenditures		\$ 696,425

GENERAL FUND DETAIL

**2023
Budget**

MECHANICAL MAINTENANCE

Expenditures:		
10-85-42-250-5001	Full-Time Salaries	\$ 439,736
10-85-42-250-5009	Fringe Benefits	128,703
10-85-42-250-5302	Minor Tool & Equipment	7,000
10-85-42-250-5304	Equipment Rental	1,500
10-85-42-250-5403	Telephone	9,050
10-85-42-250-5503	Contractual Persons	73,000
10-85-42-250-5701	Service/Material to Maintain	
	Facilities/Building	4,000
10-85-42-250-5708	Service/Material to Maintain Area Lighting	
		5,000
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		678,989

OTHER REVENUE

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:		
10-30-41-954-8570	ACOS Funds Columbine Manor	500,000
10-30-01-952-8511	Centennial Funds Abbott Park	358,000
10-30-41-952-8530	Centennial Funds Cherry Knolls Backstop	45,000
10-30-41-952-8513	Centennial Funds deKoevend Park Off Le	425,000
10-30-41-952-8510	Centennial Funds Little Dry Crk Park Renc	123,000
10-30-01-952-8519	Centennial Funds Puma Park Project	35,000
10-30-01-955-8615	Funds for BMX Relocation	100,000
10-30-01-954-8600	Funds for Lee Gulch Amenities	200,000
10-30-41-955-8614	Funds for Mission Viejo Project	150,000
10-30-01-955-8640	HLCC Funds for Elati Bridge	165,500
10-30-41-956-8681	Littleton Funds Harlow Park Renovations	640,000
10-30-01-956-8662	Littleton Funds Jackass Hill Site Plan	175,000
10-30-41-956-8649	Littleton Funds MCGrnwy Irrigation	10,000
10-30-01-956-8645	Littleton Funds Power Park Project	160,000
10-30-01-956-8685	Littleton Funds Ridgeview Park Project	250,000
10-30-41-956-8684	Littleton Funds SPP Projects	7,500
10-30-01-956-8672	Littleton Funds Trailmark	50,000
10-30-01-956-8646	Littleton Funds Trailmark Recreation Impr	150,000
10-30-01-951-8505	Lone Tree Funds Cook Crk Improvements	42,500
10-30-01-951-8503	Lone Tree Funds LT Hub Improvements	50,000
10-30-01-950-8500	Matching Gifts Revenue	15,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		\$ 3,651,500

GENERAL FUND DETAIL

		2023 Budget
OTHER REVENUE		
MISCELLANEOUS		
Revenue:		
10-10-01-990-9101	Operating Transfer In	\$ 75,000
TOTAL MISCELLANEOUS		75,000
TOTAL OTHER REVENUE		3,726,500
OTHER EXPENDITURES		
MISCELLANEOUS		
Expenditures:		
10-10-01-100-5807	Merit Pay	485,930
10-10-01-995-9200	Unobligated Funds	7,604,910
10-80-00-970-9002	2019 COPS Interest Payment	1,271,100
10-80-00-970-9001	2019 COPS Principal Payment	1,155,000
10-83-00-970-9001	2020 COPS Principal Payment	580,000
10-83-00-970-9002	2020 COPS Interest Payment	750,900
10-10-01-970-9002	Interest Energy Performance Lease	79,524
10-10-01-970-9001	Principal Energy Performance Lease	429,540
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 MISCELLANEOUS		4,337,577
TRANSFER OUT		
Expenditures:		
10-10-01-990-9100	Operating Transfer Out	3,000,000
10-10-05-991-9100	Operating Transfer Out	620,000
TOTAL TRANSFER OUT		3,620,000
TOTAL OTHER EXPENDITURES		7,957,577
GENERAL FUND CARRYOVER		
Revenue:		
10-10-01-996-4998	Carryover Revenue - GF	10,249,967
TOTAL CARRYOVER		\$ 10,249,967

GENERAL FUND DETAIL

		2023 Budget
CAPITAL PROJECTS		
10-30-41-952-6745	Abbott Park Improvements	\$ 716,000
10-25-01-950-6877	Accessibility Compliance (HB21-1110)	100,000
10-25-01-950-6831	Asset Management Software	40,000
10-30-41-950-6083	Bench Installation throughout the District	10,500
10-30-89-950-7009	BMX Relocation	200,000
10-40-41-950-6049	Bridge Inspection/Replacement	80,000
10-30-84-950-6034	Bubble/Dome Replacement	3,500,000
10-30-41-952-7105	Cherry Knolls Park Renovations	90,000
10-30-41-954-6515	Columbine Manor Park Improvements	850,000
10-25-01-950-7130	Computer Equipment Replacement	170,000
10-84-86-951-6112	Cook Creek Pool Improvements	85,000
10-25-01-950-6530	Cyber Security Audit	26,500
10-30-41-950-6973	deKoevend Off Leash Area	850,000
10-30-41-950-6037	District Signage	256,000
10-25-01-950-6692	Document Management System	20,000
10-30-41-950-6856	Drinking Fountain Replacements	25,000
10-30-41-955-7007	Elati Bridge Replacement	231,000
10-25-01-950-7108	Expand Access Controls	20,000
10-40-41-950-6119	Field Striper	20,000
10-40-41-950-6750	Gallup Gardens Pond Evaluation	40,000
10-30-41-956-7104	Harlow Park Imp	800,000
10-84-90-950-6873	Harlow Pool Fence Replacement	80,000
10-30-41-956-6644	Jackass Hill Site Plan	300,000
10-30-41-954-7019	Lee Gulch Amenities	300,000
10-40-41-952-6516	Little Dry Creek Park Improvements	676,000
10-30-72-950-6851	Littleton Parking lot and Drainage Impr	200,000
10-30-41-951-6912	Lone Tree Regional Park Development	300,000
10-84-55-951-6816	LT Hub Improvements	110,000
10-30-70-950-6832	LTGC Fireplace Renovation	60,000
10-30-41-956-6543	Mary Carter Grnwy Irrigation Design	20,000
10-10-01-950-6080	Matching Gifts Projects	30,000
10-40-41-950-6104	Mini Excavator	70,000
10-30-41-955-7039	Mission Viejo Park Improvements	300,000
10-40-41-950-6007	Parks Mower	215,000
10-40-41-950-6026	Pickup Trucks	235,000
10-30-41-956-6600	Powers Park Renovation	190,000
10-11-01-950-6127	Public Art	30,000
10-30-41-952-6747	Puma Park Improvements	70,000
10-30-41-956-6750	Ridgeview Park Pond Remediation	500,000
10-40-51-956-7090	SPP Forest Treatment Plan	15,000
10-30-41-956-6911	Trailmark Park Renovation	100,000
10-30-41-956-6694	Trailmark Recreation Improvements	300,000
10-40-41-950-6128	Truck	35,000
10-40-41-950-6023	Utility Vehicles	40,000
10-25-00-950-7111	WiFi Upgrades	28,500
10-40-41-950-6066	Zamboni	165,000
TOTAL CAPITAL PROJECTS		\$ 12,499,500

5. CONSERVATION TRUST FUND BUDGET



Foxridge Park Playground



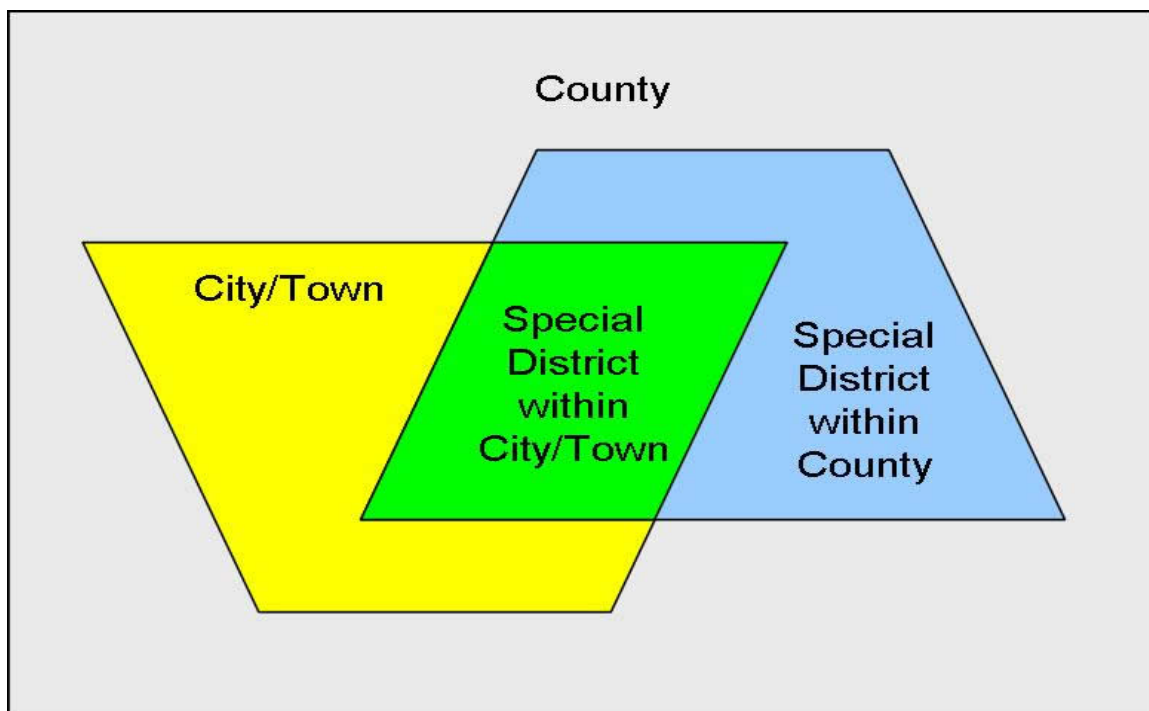
Hamlet Park

Conservation Trust Fund Budget Overview

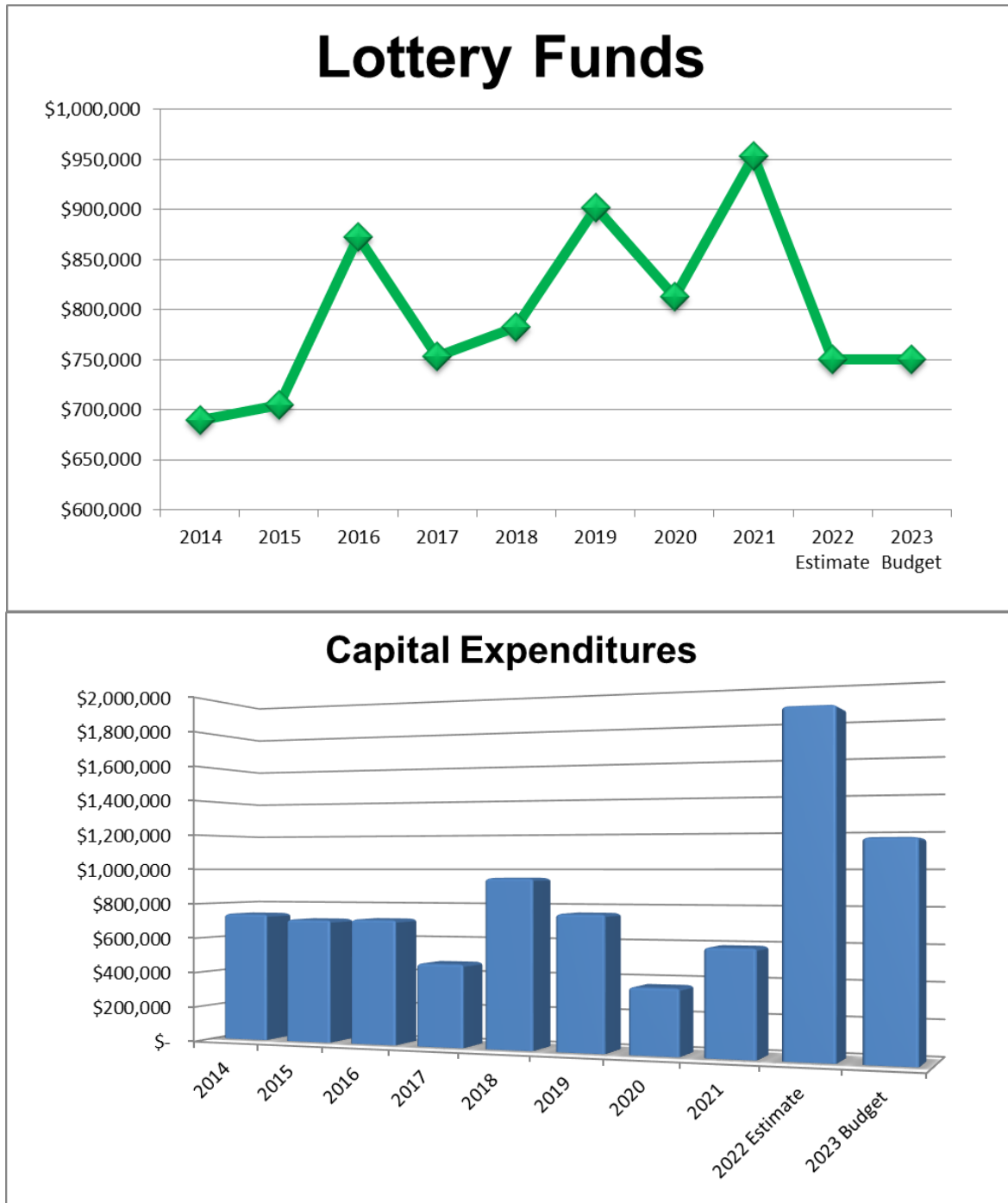
Conservation Trust Fund Description

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 SUMMARY

Table of Contents

	2023 Budget	Page
Operating Revenue:		
Interest Income	\$ 5,000	190
Total Operating Revenue	5,000	
Excess Operating Revenues of Expenditures	5,000	
Other Revenue:		
Lottery Proceeds	750,000	190
Total Other Revenue	750,000	
Other Expenditures:		
Undesignated	37,929	190
Capital Projects	1,165,600	190
Total Other Expenditures	1,203,529	
Net Revenue of Expenditures	(448,529)	
Carryover	448,529	190
Funds Available	\$ -	

CONSERVATION TRUST FUND DETAIL

		2023 Budget
CONSERVATION TRUST FUND		
INTEREST INCOME		
Revenue:		
21-10-01-100-4050	Interest Earnings	\$ 5,000
TOTAL INTEREST INCOME		5,000
LOTTERY PROCEEDS		
21-10-01-100-4027	Lottery	750,000
TOTAL LOTTERY PROCEEDS		750,000
UNDESIGNATED		
Expenditures:		
21-10-01-995-9200	Unobligated Funds	37,929
TOTAL UNDESIGNATED		37,929
CARRYOVER		
Revenue:		
21-10-01-996-4998	Carryover Revenue	448,529
TOTAL CARRYOVER		448,529
CAPITAL PROJECTS		
Expenditures:		
21-40-41-950-6074	Asphalt Repairs	140,000
21-40-41-950-6854	Big Dry Underpass Lights	30,000
21-30-41-950-6643	Fairways at Lone Tree Park	130,000
21-40-41-950-7050	Irrigation Upgrades	271,300
21-70-70-950-6594	LTGC Facility Improvements	260,000
21-40-41-950-6085	Medema Park Trail Replacement	189,000
21-40-41-950-6594	Repair/Resurface Parking Lots	82,800
21-40-41-950-6568	Tennis Court Resurfacing	62,500
TOTAL CAPITAL PROJECTS		\$ 1,165,600

6. GRANT FUND BUDGET



Carson Nature Center



South Platte Park

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.

In 2023, Hudson Gardens operations is merging into the District's operations and will no longer be a separate legal entity. Hudson Gardens receives Tier II grants from SCFD and will therefore be required to record its operations in a separate fund.

SCFD does not allow entities to apply for and receive both Tier II and Tier III grants. For the 2023 grant cycles, operations for Arts & Enrichment, Nature Programs, and Hudson Gardens will be combined. Staff will then evaluate whether to apply for grants in Tier II or III.

GRANT FUND SUMMARY

Table of Contents

	2023 Budget	Page
Operating Revenue:		
South Platte Park Programs	\$ 150,386	195
Arts and Enrichment Programs	1,073,550	195
Hudson Gardens		
General Administration	295,950	201
Guest Services	190,200	203
Rentals	947,250	203
Community Programs & Outreach	955,000	204
Total Operating Revenue	3,612,336	
Operating Expenditures:		
South Platte Park Programs	150,386	195
Arts and Enrichment Programs	1,113,885	195
Hudson Gardens		
General Administration	565,636	201
Building Maintenance	274,218	202
Ground Maintenance	344,112	202
Guest Services	176,064	203
Rentals	201,055	203
Community Programs & Outreach	313,350	204
Total Other Expenditures	3,138,706	
Net Operating Revenue Over Expenditures	473,630	
Other Revenue		
Transfer In	620,000	204
Total Other Revenue	620,000	
Other Expenditures		
Unobligated Funds	4,152,536	204
Capital Projects	1,000,000	204
Total Other Expenditures	5,152,536	
Net Revenue Over Expenditures	(4,058,906)	
Carryover	4,058,906	204
Funds Available	\$ -	

GRANT FUND DETAIL

**2023
Budget**

SOUTH PLATTE PARK PROGRAMS: SCFD GRANT

Revenue:

23-40-51-120-4030	Platte Park Program Donation Revenue	\$ 30,000
TOTAL GRANT REVENUE		30,000

Expenditures:

23-40-51-120-5108	Platte Park Program Donation Expenses	30,000
TOTAL GRANT EXPENDITURES		30,000

SOUTH PLATTE PARK NATURE PROGRAMS

Revenue:

23-40-51-541-4130	Carson Center Retail Sales	1,200
23-40-51-541-4173	Program Fund	119,186
Total Revenue		120,386

Expenditures:

23-40-51-541-5001	Full Time Salaries	59,332
23-40-51-541-5002	Part-Time Salaries	16,993
23-40-51-541-5003	Overtime	200
23-40-51-541-5009	Fringe Benefits	19,998
23-40-51-541-5205	Program Supplies	8,013
23-40-51-541-5208	Carson Center Retail Supplies	500
23-40-51-541-5503	Contractual Persons	15,350
Total Expenditures		120,386

TOTAL SPP PROGRAM REVENUE	150,386
TOTAL SPP PROGRAM EXPENDITURES	150,386
NET REVENUE OVER (UNDER) EXPENDITURES	-

ARTS AND ENRICHMENT PROGRAMS: SCFD GRANT

Revenue:

23-82-81-120-4030	SCFD Cultural Arts Grant Revenue	180,000
TOTAL GRANT REVENUE		180,000

Expenditures:

23-82-81-120-5001	Full-Time Salaries	31,500
23-82-81-120-5002	Part-Time Salaries	30,000
23-82-81-120-5009	Fringe Benefits	14,003
23-82-81-120-5108	Cultural Arts Donation Expense	104,497
TOTAL GRANT EXPENDITURES		\$ 180,000

GRANT FUND DETAIL

**2023
Budget**

BUCK RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

23-82-52-511-4269	Trips and Tours Revenue	\$ 22,000
	Total Revenue	22,000

Expenditures:

23-82-52-511-5002	Part-Time Salaries	6,438
23-82-52-511-5009	Fringe Benefits	644
23-82-52-511-5231	Trips and Tour Expense	9,000
	Total Expenditures	16,082

BUCK RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

23-82-52-520-4106	Class Revenue	60,000
23-82-52-520-4125	Contractual Sales Revenue	36,000
23-82-52-520-4130	Pro Shop Revenue	2,000
23-82-52-520-4208	Special Events Revenue	1,500
	Total Revenue	99,500

Expenditures:

23-82-52-520-5001	Full-Time Salaries	21,370
23-82-52-520-5002	Part-Time Salaries	51,800
23-82-52-520-5009	Fringe Benefits	19,841
23-82-52-520-5201	Office Supplies	156
23-82-52-520-5205	Program Supplies	3,996
23-82-52-520-5208	Pro Shop Supplies	800
23-82-52-520-5230	Printing/Copies	24
23-82-52-520-5503	Contractual Persons (A/P Only)	26,750
23-82-52-520-5805	Staff Development	150
23-82-52-520-5812	Uniforms	300
23-82-52-520-5854	Mileage Reimbursement	200
	Total Expenditures	\$ 125,387

GRANT FUND DETAIL

**2023
Budget**

LONE TREE RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

23-82-80-520-4030	City of Lone Tree Contracted Art	\$ 2,000
23-82-80-520-4031	Donation	4,000
23-82-80-520-4106	Class Revenue	65,000
23-82-80-520-4119	Competitive Teams	16,750
23-82-80-520-4125	Contractual Sales Revenue	36,000
23-82-80-520-4130	Pro Shop Sales	20,000
23-82-80-520-4208	Special Events Revenue	28,000
Total Revenue		171,750

Expenditures:

23-82-80-520-5001	Full-Time Salaries	55,340
23-82-80-520-5002	Part-Time Salaries	57,000
23-82-80-520-5009	Fringe Benefits	23,098
23-82-80-520-5201	Office Supplies	96
23-82-80-520-5205	Program Supplies	8,004
23-82-80-520-5208	Pro Shop Supplies	16,000
23-82-80-520-5217	League Expense	3,996
23-82-80-520-5230	Printing/Copies	50
23-82-80-520-5503	Contractual Persons	22,000
23-82-80-520-5805	Staff Development	150
23-82-80-520-5812	Uniforms	300
23-82-80-520-5854	Mileage Reimbursement	300
Total Expenditures		\$ 186,334

GRANT FUND DETAIL

**2023
Budget**

GOODSON RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

23-82-81-520-4106	Class Revenue	\$ 250,000
23-82-81-520-4125	Contractual Sales Revenue	60,000
23-82-81-520-4130	Pro Shop Sales	32,000
23-82-81-520-4208	Special Event Revenue	8,500
Total Revenue		350,500

Expenditures:

23-82-81-520-5001	Full-Time Salaries	81,184
23-82-81-520-5002	Part-Time Salaries	154,000
23-82-81-520-5009	Fringe Benefits	41,747
23-82-81-520-5201	Office Supplies	500
23-82-81-520-5205	Program Supplies	8,004
23-82-81-520-5208	Pro Shop Supplies	18,000
23-82-81-520-5230	Printing/Copies	96
23-82-81-520-5503	Contractual Persons	34,000
23-82-81-520-5805	Staff Development	150
23-82-81-520-5812	Uniforms	300
23-82-81-520-5854	Mileage Reimbursement	500
Total Expenditures		338,481

SHERIDAN RECREATION CENTER: ARTS AND ENRICHMENT

Revenue:

23-82-82-520-4106	Class Revenue	12,000
23-82-82-520-4125	Contractual Sales Revenue	13,000
23-82-82-520-4130	Pro Shop Revenue	500
23-82-82-520-4208	Special Event Revenue	800
Total Revenue		26,300

Expenditures:

23-82-82-520-5002	Part-Time Salaries	13,110
23-82-82-520-5009	Fringe Benefits	1,648
23-82-82-520-5201	Office Supplies	48
23-82-82-520-5205	Program Supplies	2,004
23-82-82-520-5208	Pro Shop Supplies	252
23-82-82-520-5230	Printing/Copies	48
23-82-82-520-5503	Contractual Persons	10,600
23-82-82-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 27,810

GRANT FUND DETAIL

**2023
Budget**

LONE TREE HUB ARTS AND ENRICHMENT

Revenue:

23-84-55-520-4020	City of Lone Tree Reimbursement	\$ 50,000
23-84-55-520-4030	Donations	500
23-84-55-520-4106	Class Revenue	18,000
23-84-55-520-4125	Contractual Sales Revenue	23,000
23-84-55-520-4157	Facility Rental	90,000
Total Revenue		181,500

Expenditures:

23-84-55-520-5001	Full-Time Salaries	22,008
23-84-55-520-5002	Part-Time Salaries	73,000
23-84-55-520-5009	Fringe Benefits	13,673
23-84-55-520-5201	Office Supplies	804
23-84-55-520-5205	Program Supplies	2,995
23-84-55-520-5230	Printing/Copies	2,004
23-84-55-520-5400	Utilities Natural Gas	6,000
23-84-55-520-5401	Utilities Electric	15,000
23-84-55-520-5402	Water & Sewer	3,996
23-84-55-520-5403	Telephone	20,004
23-84-55-520-5503	Contractual Persons	18,000
23-84-55-520-5805	Staff Development	200
23-84-55-520-5812	Uniforms	750
23-84-55-520-5854	Mileage Reimbursement	500
Total Expenditures		178,934

LONE TREE HUB ESPORTS

Revenue:

23-84-55-523-4105	League Fees	6,000
23-84-55-523-4030	Donations	2,500
23-84-55-523-4106	Class Revenue	26,000
23-84-55-523-4157	Facility Rental	4,500
23-84-55-523-4251	Drop In Revenue	3,000
Total Revenue		42,000

Expenditures:

23-84-55-523-5001	Full-Time Salaries	13,500
23-84-55-523-5002	Part-Time Salaries	9,698
23-84-55-523-5009	Fringe Benefits	5,709
23-84-55-523-5106	Merchant Vendor Fees	700
23-84-55-523-5205	Program Supplies	2,500
Total Expenditures		\$ 32,107

GRANT FUND DETAIL

		2023 Budget
LONE TREE HUB MAINTENANCE		
Expenditures:		
23-84-55-260-5203	Custodial Supplies	\$ 5,744
23-84-55-260-5404	Trash Collection	2,000
23-84-55-260-5501	Contractual Services	10,000
23-84-55-260-5701	Services/Materials to Maintain Facilities/Building	11,006
Total Expenditures		28,750
TOTAL ARTS & ENRICHMENT REVENUE		1,073,550
TOTAL ARTS & ENRICHMENT EXPENDITURES		1,113,885
NET REVENUE OVER (UNDER) EXPENDITURES		\$ (40,335)

GRANT FUND DETAIL

**2023
Budget**

HUDSON GARDENS GENERAL ADMINISTRATION

Revenue:

23-84-05-140-4030	Tributes (memorials)	\$ 14,750
23-84-05-140-4031	SCFD Formula Funds	275,000
23-84-05-140-4032	Contributions - Individual	4,200
23-84-05-140-4050	Interest Earnings	1,000
23-84-05-140-4099	Miscellaneous Revenue	1,000
TOTAL REVENUE		<u>295,950</u>

Expenditures:

23-84-05-140-5001	Full Time Salary	157,500
23-84-05-140-5002	Part Time Salary	56,284
23-84-05-140-5009	Benefits	25,715
23-84-05-140-5055	Tax	3,750
23-84-05-140-5105	Bank Charges	600
23-84-05-140-5106	Merchant Vendor Fee	32,000
23-84-05-140-5108	Tribute Expense (Memorial)	7,415
23-84-05-140-5114	Auditing Services	14,000
23-84-05-140-5116	Licensing	560
23-84-05-140-5201	Office Supplies	3,000
23-84-05-140-5204	Postage	350
23-84-05-140-5206	Food & Concession Supplies	550
23-84-05-140-5230	Printing/Copies	1,500
23-84-05-140-5302	Minor Tools & Equipment	4,500
23-84-05-140-5400	Utilities Natural Gas	79,200
23-84-05-140-5401	Utilities Electric	7,200
23-84-05-140-5403	Telephone	25,860
23-84-05-140-5496	Equipment Lease	5,100
23-84-05-140-5501	Contract Services	23,380
23-84-05-140-5511	Advertising	37,300
23-84-05-140-5600	Insurance	48,412
23-84-05-140-5610	Unemployment Insurance	1,195
23-84-05-140-5709	Service/Materials to Maintain Landscape	500
23-84-05-140-5803	Dues & Subscriptions	28,565
23-84-05-140-5805	Staff Development	400
23-84-05-140-5806	Miscellaneous	800
TOTAL EXPENDITURES		<u>\$ 565,636</u>

GRANT FUND DETAIL

2023
Budget

HUDSON GARDENS BUILDING MAINTENANCE

Expenditures:

23-84-05-260-5001	Full Time Salary	\$ 87,360
23-84-05-260-5003	Overtime	3,300
23-84-05-260-5009	Benefits	23,808
23-84-05-260-5202	Motor Fuels & Lubricants	8,000
23-84-05-260-5203	Custodial Supplies	15,000
23-84-05-260-5302	Minor Tools & Equipment	7,500
23-84-05-260-5304	Equipment Rental	1,500
23-84-05-260-5404	Trash Collection	15,000
23-84-05-260-5501	Contract Services	20,000
23-84-05-260-5701	Srv/Mat to Maintain Facilities/Buildings	75,000
23-84-05-260-5703	Srv/Mat to Maintain Vehicles	7,500
23-84-05-260-5709	Service/Materials to Maintain Landscape	10,000
23-84-05-260-5806	Miscellaneous	250
TOTAL EXPENDITURES		274,218

GROUNDS MAINTENANCE

Expenditures:

23-84-05-263-5001	Full Time Salary	126,880
23-84-05-263-5002	Part Time Salary	7,500
23-84-05-263-5003	Overtime	2,964
23-84-05-263-5009	Benefits	41,568
23-84-05-263-5218	Irrigation Supplies	7,500
23-84-05-263-5302	Minor Tools & Equipment	3,000
23-84-05-263-5401	Water & Sewer	3,500
23-84-05-263-5404	Trash Collection	10,000
23-84-05-263-5501	Contract Services	106,200
23-84-05-263-5700	Service & Materials	15,000
23-84-05-263-5701	Service & Materials	15,000
23-84-05-263-5709	Service/Materials to Maintain Landscape	5,000
TOTAL EXPENDITURES		\$ 344,112

GRANT FUND DETAIL

**2023
Budget**

HUDSON GARDENS GUEST SERVICES

Revenue:

23-84-05-550-4130	Merchandise Sales	\$ 130,200
23-84-05-550-4171	One Day Photo Permit	11,000
23-84-05-550-4172	Annual Photographer Permits	11,000
23-84-05-550-4360	Food & Beverage Commissions	38,000
TOTAL REVENUE		190,200

Expenditures:

23-84-05-550-5001	Full Time Salary	60,000
23-84-05-550-5002	Part Time Salary	40,000
23-84-05-550-5009	Benefits	14,664
23-84-05-550-5208	Merchandise for Resale	60,100
23-84-05-550-5302	Minor Tools & Equipment	400
23-84-05-550-5709	Service/Materials to Maintain Landscape	700
23-84-05-550-5806	Miscellaneous	200
TOTAL EXPENDITURES		176,064

RENTALS

Revenue:

23-84-05-551-4146	Inn Rental	324,000
23-84-05-551-4147	Bloom Room Rental	360,000
23-84-05-551-4148	Welcome Garden Rental	150,000
23-84-05-551-4149	Other Rental	15,000
23-84-05-551-4151	Catering Fees	65,000
23-84-05-551-4152	Rental Partner Fee	20,750
23-84-05-551-4153	Admin Rental	5,000
23-84-05-551-4154	Overlook Rental	7,500
TOTAL REVENUE		947,250

Expenditures:

23-84-05-551-5001	Full Time Salary	113,000
23-84-05-551-5002	Part Time Salary	28,000
23-84-05-551-5003	Overtime	1,500
23-84-05-551-5009	Benefits	24,300
23-84-05-551-5116	Licensing	650
23-84-05-551-5230	Printing/Copies	75
23-84-05-551-5302	Minor Tools & Equipment	1,000
23-84-05-551-5304	Equipment Rental	7,430
23-84-05-551-5501	Contract Services	20,000
23-84-05-551-5709	Service/Materials to Maintain Landscape	1,500
23-84-05-551-5803	Dues & Subscriptions	3,600
TOTAL EXPENDITURES		\$ 201,055

GRANT FUND DETAIL

**2023
Budget**

HUDSON GARDENS COMMUNITY PROGRAMS & OUTREACH

Revenue:

23-84-05-552-4103	Ticket Sales	\$ 700,000
23-84-05-552-4208	Special Event Venue Rental	250,000
23-84-05-552-4361	Merchandise Commissions	5,000
TOTAL REVENUE		<u>955,000</u>

Expenditures:

23-84-05-552-5002	Part Time Salary	15,000
23-84-05-552-5003	Overtime	3,000
23-84-05-552-5009	Benefits	1,150
23-84-05-552-5230	Printing/Copies	1,000
23-84-05-552-5302	Minor Tools & Equipment	5,500
23-84-05-552-5304	Equipment Rental	30,000
23-84-05-552-5501	Contract Services	250,000
23-84-05-552-5709	Service/Materials to Maintain Landscape	7,500
23-84-05-552-5854	Mileage Reimbursement	200
TOTAL EXPENDITURES		<u>313,350</u>

OTHER REVENUE

Revenue:

23-84-05-990-9101	Operating Transfer In	620,000
23-84-05-996-4998	Carryover Revenue	4,058,906
TOTAL REVENUE		<u>4,678,906</u>

OTHER EXPENDITURES

Expenditures:

23-84-05-995-9200	Unobligated Funds	4,152,536
TOTAL EXPENDITURES		<u>4,152,536</u>

CAPITAL PROJECTS

Expenditures:

23-30-05-950-6072	HG Irrigation Improvements	450,000
23-30-05-950-6508	HG Bloom Room Completion	450,000
23-30-05-950-6991	HG Miscellaneous Improvements	100,000
TOTAL EXPENDITURES		<u>1,000,000</u>

TOTAL HUDSON GARDENS REVENUE	7,067,306
TOTAL HUDSON GARDENS EXPENDITURES	7,026,971
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 40,335</u>

7. CAPITAL PROJECTS FUND BUDGET



South Suburban Sports Complex

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Buck Recreation Center

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 SUMMARY

Table of Contents

	2023 Budget	Page
Revenue:		
Interest Earnings	\$ 20,000	209
Total Revenue	20,000	
 Expenditures:		
Undesignated	42,912	209
Capital Projects	425,000	209
Total Expenditures	467,912	
 Net Revenue of Expenditures	(447,912)	
Carryover	447,912	209
Funds Available	\$ -	

Capital Projects Fund Detail

		2023 Budget
REVENUE		
41-10-01-100-4050	Interest Earnings	\$ 20,000
41-10-01-100-4998	Carryover Revenue	447,912
Total Revenue		467,912
OTHER EXPENDITURES		
Expenditures:		
41-10-01-950-6001	Undesignated Capital Outlay	42,912
Total Other Expenditures		42,912
CAPITAL PROJECTS		
Expenditures:		
41-30-41-950-6509	Big Dry Creek Trail Project	300,000
41-30-41-950-6873	Holm Carlson Demo	125,000
Total Capital Projects		\$ 425,000



Cook Creek Pool

8. ENTERPRISE FUND BUDGET



South Suburban Golf Course



Goodson Recreation Center

Enterprise Fund Budget Overview

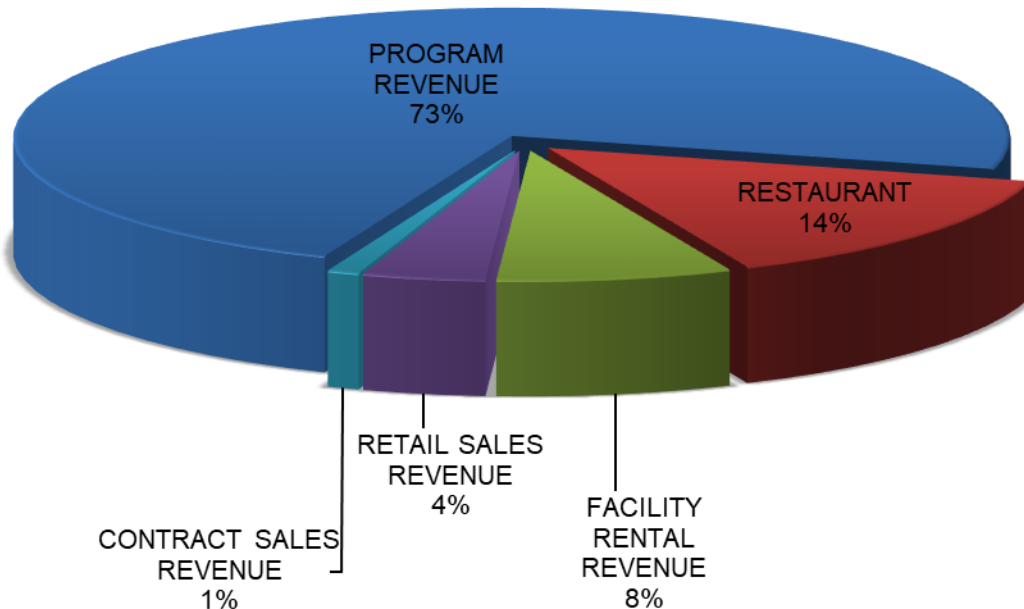
Enterprise Fund Description

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

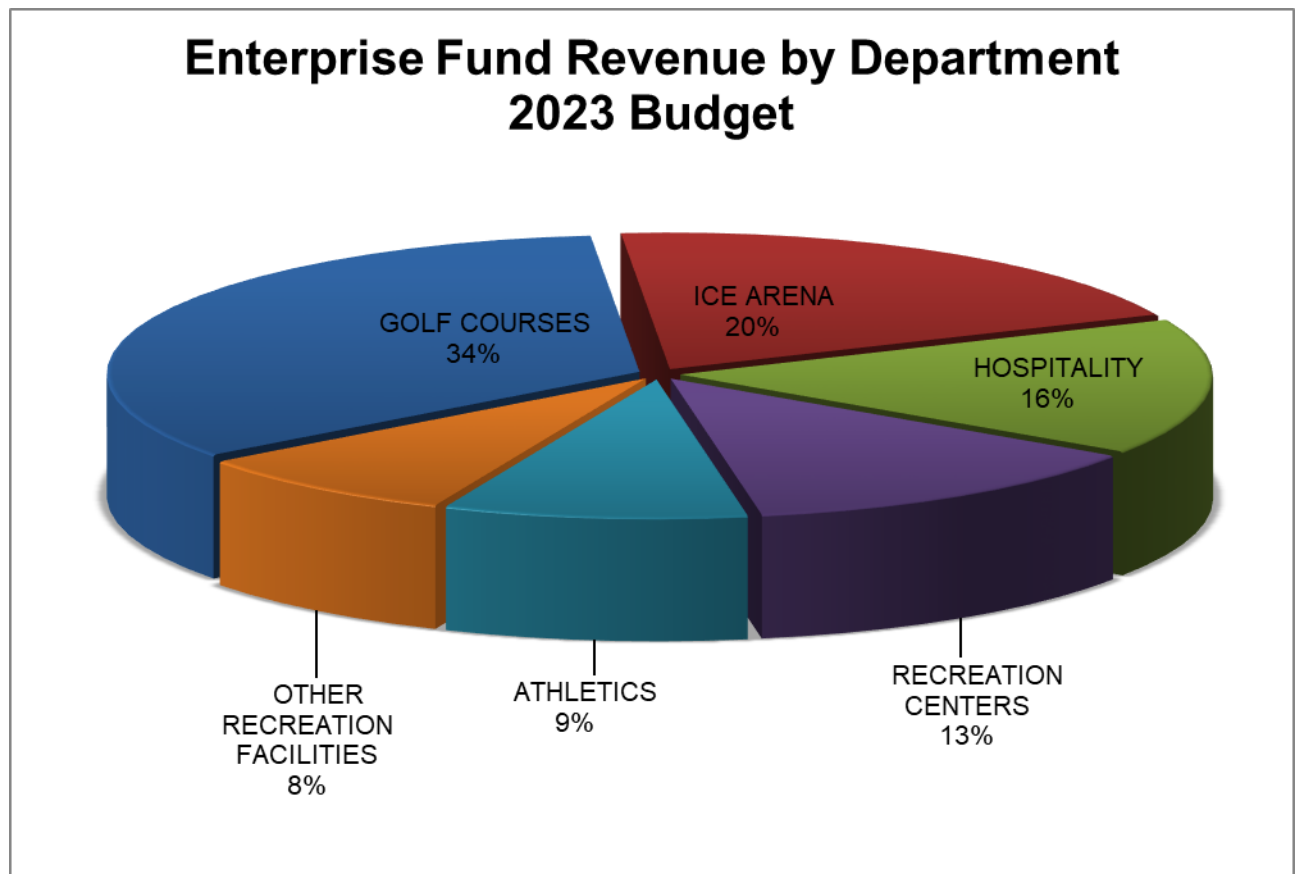
Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (73% - also called "Fees and Charges"), restaurant revenue (14%), facility rental (8%), retail sales revenue (4%), and contract sales revenue (1%).

Enterprise Fund Revenue by Category 2023 Budget

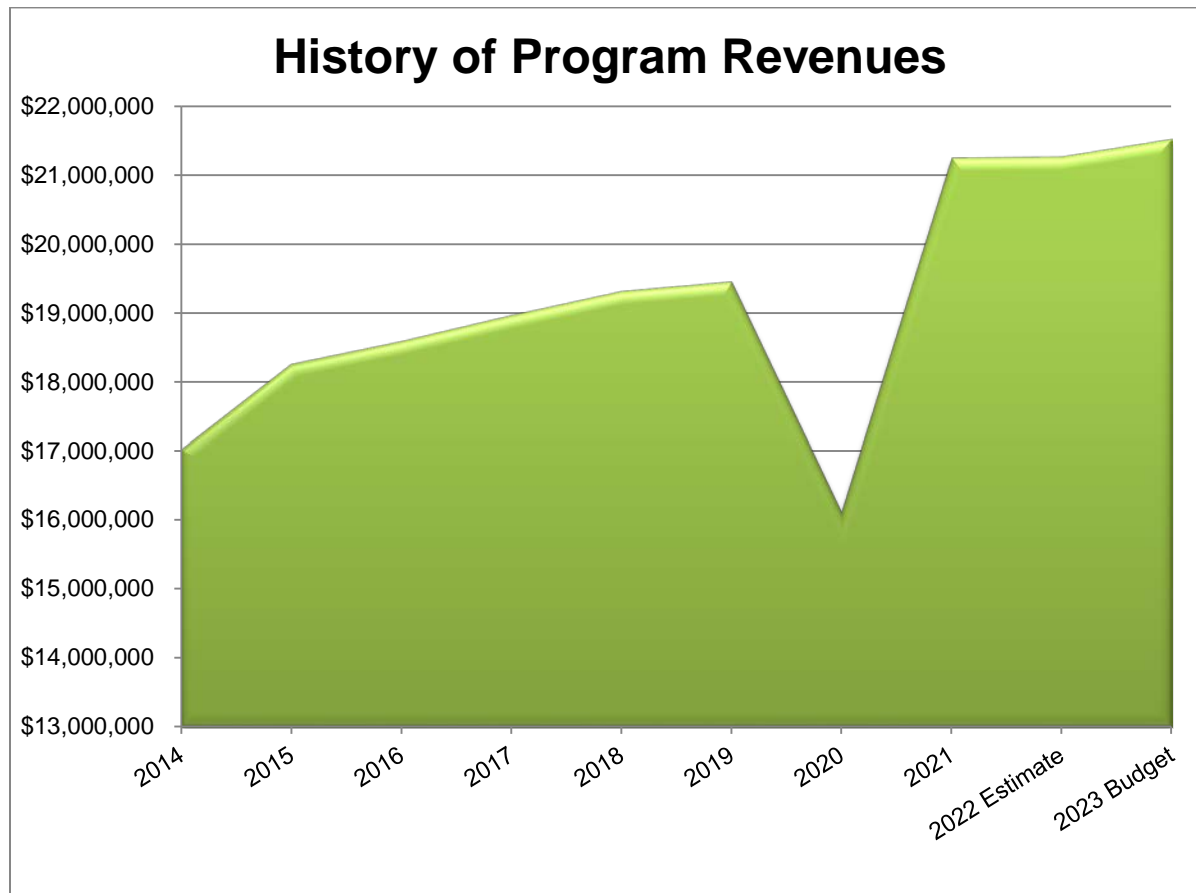


The revenue is also broken down by department with golf courses (34%), ice arenas (20%), hospitality (16%), recreation centers (13%), athletics (9%), and other recreation facilities (8%).



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 rebounded in 2021 and is anticipated to continue to exceed 2019 levels in 2022 and 2023.



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

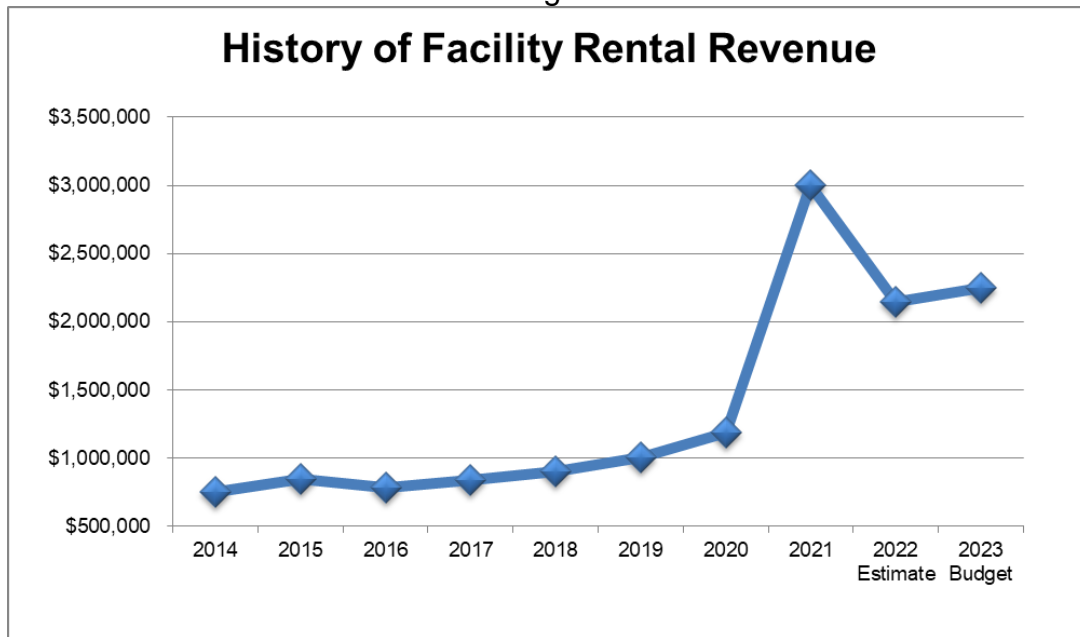
This category includes Intergovernmental Revenue, Interest Income, Contract Sales, and other miscellaneous revenue.

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.

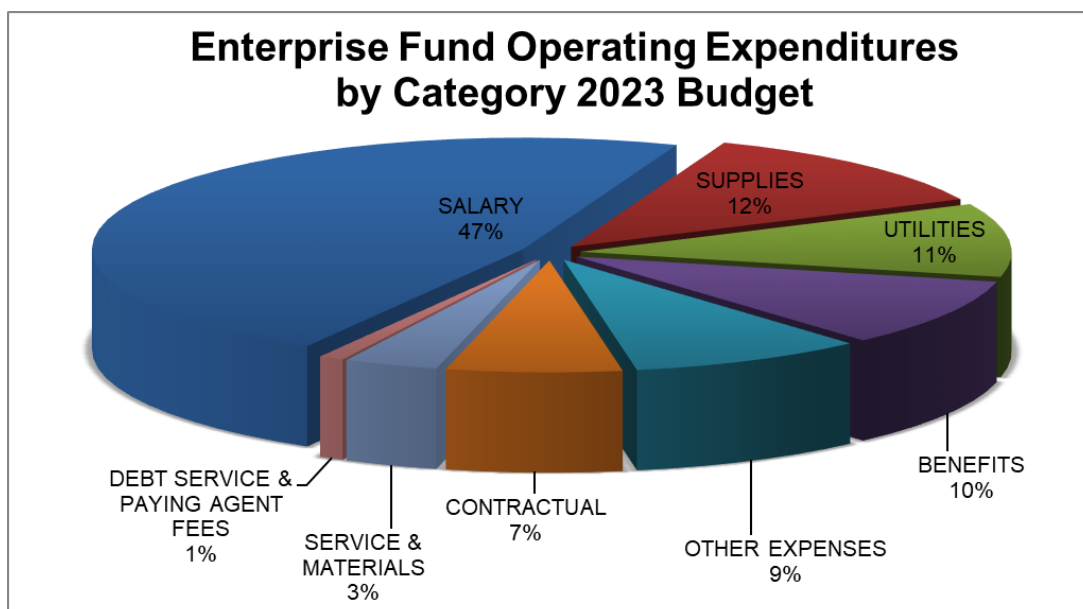
Facility Rental Income

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. There was a large increase in 2021 due to the opening of the SS Sports complex. Estimated revenue for 2022 and 2023 show a leveling off of rental income.

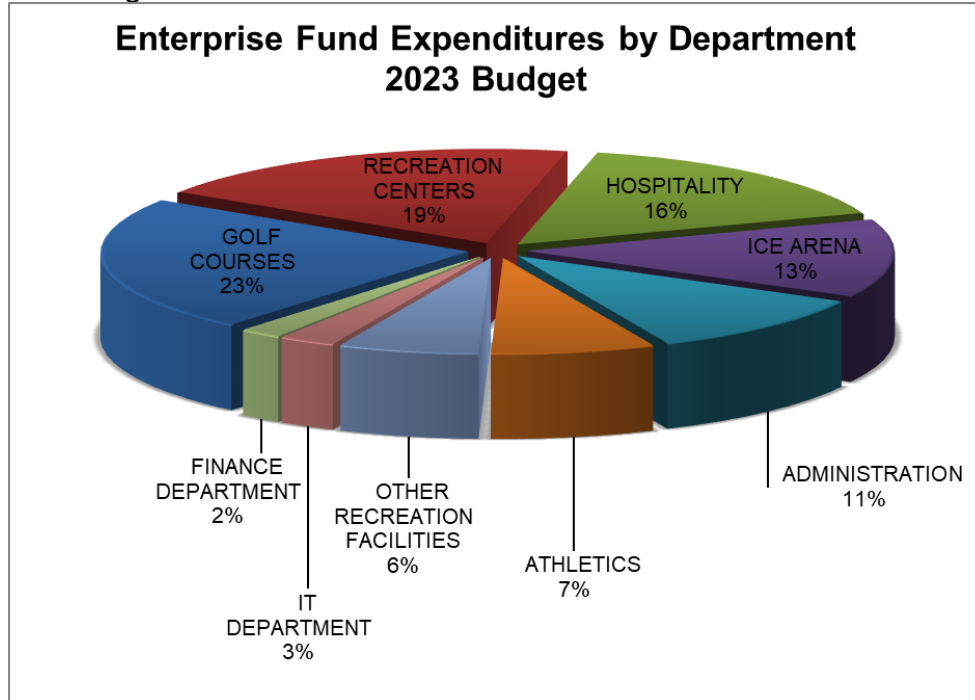


Major Operational Expenditures

Significant operational expenditures include salary (47%), supplies (12%), utilities (11%), benefits (10%), and other expenditures (9%).

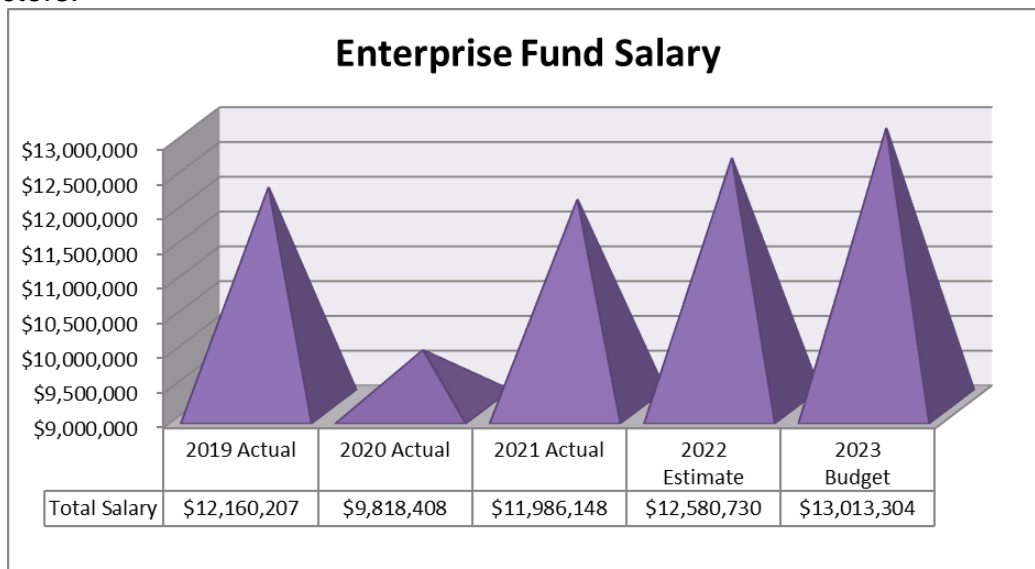


These expenditures are also grouped by department with golf courses (23%), recreation centers (19%), hospitality (16%), ice arenas (13%) and administration (11%) as the larger areas.



Salary

Salary represents about 47% 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

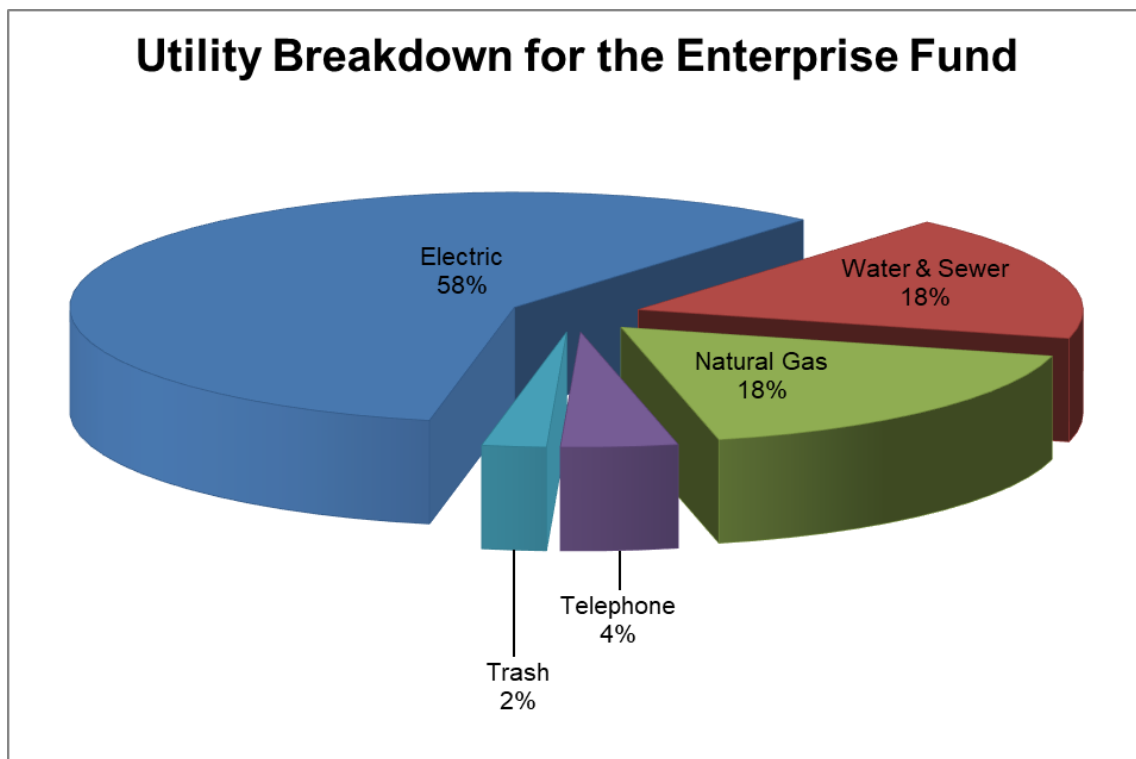
This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

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 2023 Budget.



Other Expenditures

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

ENTERPRISE FUND SUMMARY

Table of Contents

	2023 Budget	Page
Revenue:		
Ice Arena	\$ 5,927,541	225
Recreation Centers	3,812,616	236
Athletics	2,730,439	253
Other Recreation Facilities	2,457,474	266
Recreation Department	14,928,070	
Golf	10,046,300	278
Hospitality	4,749,019	292
Interest Income	20,000	301
Registration	600	301
Total Operating Revenue	29,743,989	
Expenditures:		
Ice Arena	4,254,970	225
Recreation Centers	6,212,389	224, 236
Athletics	2,303,284	253
Other Recreation Facilities	1,970,077	266
Recreation Department	14,740,720	
Golf	7,358,224	278
Hospitality	5,129,364	293
Administration	3,338,993	301
Finance Department	605,617	302
IT Department	807,164	302
Total Operating Expenditures	31,980,082	
Excess Operating Revenue over Expenditures	(2,236,093)	
Other Revenue:		
Transfer In	3,000,000	302
Lease Proceeds	180,000	302
Total Other Revenue	3,180,000	
Other Expenditures:		
Undesignated	3,501,503	302
Merit	485,929	302
Capital Expenditures	3,447,500	302
Total Other Expenditures	7,434,932	
Net Revenue Over Expenditures	(6,491,025)	
Carryover	6,491,025	302
Funds Available	\$ -	

RECREATION DEPARTMENT

2023 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ -	\$ 986,731	\$ (986,731)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	260,800	522,627	(261,827)
FACILITY MAINTENANCE	-	375,508	(375,508)
IN HOUSE HOCKEY	130,000	-	130,000
YOUTH TRAVEL HOCKEY	200,000	-	200,000
FIGURE SKATING	238,282	104,629	133,653
ICE ARENA MAINTENANCE	-	168,566	(168,566)
ADULT HOCKEY LEAGUES	200,000	-	200,000
ICE ARENA OPERATIONS	640,812	389,719	251,093
BIRTHDAY PARTIES	70,300	18,776	51,524
LICENSED DAY CAMPS	130,000	73,837	56,163
FAMILY ENTERTAINMENT CENTER	250,000	313,662	(63,662)
TOTAL FAMILY SPORTS CENTER	2,120,194	1,967,324	152,870
SOUTH SUBURBAN ICE ARENA	-	101,304	(101,304)
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	143,700	698,016	(554,316)
LICENSED SCHOOL AGE CARE	79,000	78,879	121
FACILITY MAINTENANCE	-	343,119	(343,119)
IN HOUSE HOCKEY	780,000	352,661	427,339
YOUTH TRAVEL HOCKEY	289,000	-	289,000
FIGURE SKATING	544,147	129,239	414,908
ICE ARENA MAINTENANCE	-	246,900	(246,900)
ADULT HOCKEY LEAGUES	702,200	323,848	378,352
ICE ARENA OPERATIONS	1,256,300	11,000	1,245,300
BIRTHDAY PARTIES	13,000	2,680	10,320
TOTAL NEW REC COMPLEX ICE ARENA	3,807,347	2,186,342	1,621,005
TOTAL ICE ARENAS	5,927,541	4,254,970	1,672,571
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	347,100	336,088	11,012
MAINTENANCE	-	277,462	(277,462)
STAR (THERAPEUTIC ACTIVE REC)	50,000	77,977	(27,977)
LICENSED SCHOOL AGE CARE	71,000	65,403	5,597
FITNESS	308,000	215,636	92,364
AQUATICS	198,500	429,957	(231,457)
TOTAL BUCK RECREATION CENTER	974,600	1,402,523	(427,923)
LONE TREE RECREATION CENTER:			
OPERATIONS	343,200	343,578	(378)
MAINTENANCE	-	253,743	(253,743)
SCHOOL AGE CHILD CARE	107,500	94,738	12,762
CHILD DISCOVERY TIME AT LTRC	115,000	106,590	8,410
FITNESS	280,500	220,201	60,299
AQUATICS	163,000	406,735	(243,735)
TOTAL LONE TREE RECREATION CENTER	\$ 1,009,200	\$ 1,425,585	\$ (416,385)

RECREATION DEPARTMENT

2023 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
GOODSON RECREATION CENTER:			
OPERATIONS	\$ 376,000	\$ 434,321	\$ (58,321)
MAINTENANCE	-	431,263	(431,263)
SCHOOL AGE CHILD CARE	115,000	102,878	12,122
CHILD DISCOVERY TIME	125,000	114,453	10,547
GYMNASTICS	428,100	335,475	92,625
FITNESS	503,362	318,773	184,589
AQUATICS	218,500	416,673	(198,173)
TOTAL GOODSON RECREATION CENTER	1,765,962	2,153,836	(387,874)
SHERIDAN RECREATION CENTER:			
OPERATIONS	42,654	157,003	(114,349)
MAINTENANCE	-	82,909	(82,909)
FITNESS	20,200	3,802	16,398
TOTAL SHERIDAN RECREATION CENTER	62,854	243,714	(180,860)
TOTAL RECREATION CENTERS	3,812,616	5,225,658	(1,413,042)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	416,400	152,365	264,035
YOUTH COMMISSION	800	500	300
YOUTH BASEBALL	130,153	113,848	16,305
ADULT SOFTBALL	155,400	188,330	(32,930)
YOUTH VOLLEYBALL	21,042	17,067	3,975
ADULT VOLLEYBALL	7,860	7,354	506
TRACK	91,738	80,456	11,282
ADULT BASKETBALL	75,000	71,596	3,404
YOUTH BASKETBALL	173,706	146,801	26,905
PICKLEBALL	58,989	16,141	42,848
ADULT LACROSSE	13,280	8,926	4,354
YOUTH LACROSSE	209,010	172,401	36,609
YOUTH FLAG FOOTBALL	83,975	55,117	28,858
CLINICS & CAMPS	105,473	96,217	9,256
RACQUETBALL	6,480	4,042	2,438
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	98,000	250,635	(152,635)
ADULT SOCCER	23,100	9,535	13,565
YOUTH SOCCER	51,000	7,474	43,526
ADULT LACROSSE	7,500	3,746	3,754
YOUTH LACROSSE	34,375	15,890	18,485
ADULT FLAG FOOTBALL	9,300	5,945	3,355
CAMPS & CLINICS	\$ 19,248	\$ 8,121	\$ 11,127

RECREATION DEPARTMENT

2023 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	\$ 666,500	\$ 726,947	\$ (60,447)
FITNESS	42,000	29,700	12,300
ADULT SOCCER	38,600	13,755	24,845
YOUTH SOCCER	34,000	7,622	26,378
ADULT LACROSSE	5,100	2,807	2,293
YOUTH LACROSSE	33,000	12,990	20,010
BIRTHDAY PARTIES	21,660	8,913	12,747
CAMPS & CLINICS	97,750	68,043	29,707
TOTAL ATHLETIC PROGRAMS	2,730,439	2,303,284	427,155
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	89,627	78,158	11,469
COLORADO JOURNEY MINI GOLF	432,552	198,332	234,220
CORNERSTONE BATTING CAGES	77,132	49,346	27,786
LONE TREE TENNIS	102,995	55,662	47,333
LITTLETON TENNIS	917,034	480,435	436,599
LITTLETON GENERAL OPERATIONS	-	280,887	(280,887)
HOLLY TENNIS	107,395	96,481	10,914
BMX	19,039	15,031	4,008
LONE TREE HUB FITNESS	4,000	2,400	1,600
OUTDOOR POOLS:			
COOK CREEK POOL	214,000	223,201	(9,201)
COOK CREEK SWIM TEAM	39,000	21,198	17,802
HOLLY POOL	145,500	168,174	(22,674)
HOLLY SWIM TEAM	28,000	17,922	10,078
FRANKLIN POOL	149,000	161,724	(12,724)
FRANKLIN SWIM TEAM	31,500	17,484	14,016
HARLOW POOL	100,700	103,642	(2,942)
TOTAL OTHER RECREATION FACILITIES	2,457,474	1,970,077	487,397
TOTAL RECREATION DEPARTMENT	\$ 14,928,070	\$ 14,740,720	\$ 187,350

RECREATION DEPARTMENT**2023
Budget**

ADMINISTRATION**Expenditures:**

31-80-01-100-5001	Full-Time Salaries	\$ 488,930
31-80-01-100-5009	Fringe Benefits	149,613
31-80-01-100-5110	Buck Family Donation Expense	5,000
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	3,000
31-80-01-100-5403	Telephone	1,500
31-80-01-100-5501	Contract Services - Siemens	3,000
31-80-01-100-5507	Civic Rec Software Maintenance/Fees	250,380
31-80-01-100-5803	Dues & Memberships	600
31-80-01-100-5805	Staff Development	15,000
31-80-01-100-5812	Uniforms	1,000
31-80-01-100-5854	Mileage	204
Total Administration Expenditures		\$ 986,731

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
GENERAL OPERATIONS****Revenue:**

31-81-84-140-4075	Rental Income	\$ 250,000
31-81-84-140-4099	Miscellaneous	4,800
31-81-84-140-4125	Contractual Sales	1,000
31-81-84-140-4360	Advertising	5,000
Total Revenue		260,800

Expenditures:

31-81-84-140-5001	Full-Time Salaries	168,322
31-81-84-140-5009	Fringe Benefits	55,447
31-81-84-140-5201	Office Supplies	1,000
31-81-84-140-5205	Program Supplies	1,200
31-81-84-140-5230	Printing/Copies	1,000
31-81-84-140-5302	Minor Tools & Equipment	1,000
31-81-84-140-5400	Utilities Natural Gas	18,000
31-81-84-140-5401	Utilities Electric	52,000
31-81-84-140-5402	Water & Sewer	13,000
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	3,204
31-81-84-140-5803	Dues & Subscriptions	151
31-81-84-140-5804	Rent/Lease Expense	187,357
31-81-84-140-5812	Uniforms	450
Total Expenditures		522,627

FACILITY MAINTENANCE**Expenditures:**

31-81-84-260-5001	Full-Time Salaries	171,808
31-81-84-260-5002	Part-Time Salaries	23,802
31-81-84-260-5009	Fringe Benefits	55,768
31-81-84-260-5203	Custodial Supplies	21,996
31-81-84-260-5205	Program Supplies	220
31-81-84-260-5207	Chemical Supplies	2,976
31-81-84-260-5302	Minor Tools & Equipment	2,475
31-81-84-260-5501	Contractual Services	61,944
31-81-84-260-5701	Services/Materials to Maintain Facilities/I	18,699
31-81-84-260-5702	Services/Materials to Maintain Equipmen	15,400
31-81-84-260-5812	Uniforms	420
Total Expenditures		\$ 375,508

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
IN HOUSE HOCKEY****Revenue:**

31-81-84-811-4105	League Fees	\$ 100,000
31-81-84-811-4157	Facility Rental	30,000
Total Revenue		130,000

YOUTH TRAVEL HOCKEY**Revenue:**

31-81-84-812-4157	Facility Rental	200,000
Total Revenue		200,000

FIGURE SKATING**Revenue:**

31-81-84-813-4100	Pro Lesson Tickets	16,800
31-81-84-813-4106	Class Revenue	160,000
31-81-84-813-4197	Freestyle Skating	57,982
31-81-84-813-4254	ISIA Revenue	3,500
Total Revenue		238,282

Expenditures:

31-81-84-813-5001	Full-Time Salaries	35,840
31-81-84-813-5002	Part-Time Salaries	43,669
31-81-84-813-5009	Fringe Benefits	16,970
31-81-84-813-5134	Special Event Expense	500
31-81-84-813-5205	Program Supplies	2,400
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	1,500
31-81-84-813-5805	Staff Development	100
31-81-84-813-5854	Mileage Reimbursement	1,500
Total Expenditures		\$ 104,629

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
ICE ARENA MAINTENANCE****Expenditures:**

31-81-84-814-5002	Part-Time Salaries	\$ 75,984
31-81-84-814-5009	Fringe Benefits	7,595
31-81-84-814-5202	Motor Fuels & Lubricants	1,656
31-81-84-814-5203	Custodial Supplies	276
31-81-84-814-5207	Chemical Supplies	8,796
31-81-84-814-5302	Minor Tools & Equipment	1,100
31-81-84-814-5501	Contractual Services	13,200
31-81-84-814-5701	Services/Materials to Maintain Facilities/I	8,799
31-81-84-814-5702	Services/Materials to Maintain Equipmen	50,500
31-81-84-814-5812	Uniforms	660
Total Expenditures		168,566

ADULT HOCKEY LEAGUES**Revenue:**

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

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
ICE ARENA OPERATIONS****Revenue:**

31-81-84-818-4102	General Admissions	\$ 250,000
31-81-84-818-4157	Facility Rental	127,812
31-81-84-818-4201	Skate Rental	34,000
31-81-84-818-4202	Skate Sharpening	9,000
31-81-84-818-4397	High School Hockey	220,000
Total Revenue		640,812

Expenditures:

31-81-84-818-5001	Full-Time Salaries	73,384
31-81-84-818-5002	Part-Time Salaries	100,790
31-81-84-818-5009	Fringe Benefits	30,813
31-81-84-818-5201	Office Supplies	220
31-81-84-818-5204	Postage	152
31-81-84-818-5205	Program Supplies	7,000
31-81-84-818-5230	Printing/Copies	1,000
31-81-84-818-5400	Utilities Natural Gas	35,000
31-81-84-818-5401	Utilities Electric	110,000
31-81-84-818-5402	Water & Sewer	26,000
31-81-84-818-5403	Telephone	3,600
31-81-84-818-5812	Uniforms	1,000
31-81-84-818-5854	Mileage Reimbursement	760
Total Expenditures		389,719

BIRTHDAY PARTIES**Revenue:**

31-81-84-850-4190	Service Charges	4,300
31-81-84-850-4268	Parties/Groups	66,000
Total Revenue		70,300

Expenditures:

31-81-84-850-5002	Part-Time Salaries	6,300
31-81-84-850-5007	Service Charge Compensation	4,296
31-81-84-850-5009	Fringe Benefits	628
31-81-84-850-5201	Office Supplies	100
31-81-84-850-5205	Program Supplies	3,000
31-81-84-850-5206	Food & Concession Supplies	2,300
31-81-84-850-5230	Printing/Copies	200
31-81-84-850-5403	Telephone	1,452
31-81-84-850-5812	Uniforms	500
Total Expenditures		\$ 18,776

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
CAMPS & CLINICS****Revenue:**

31-81-84-851-4106	Class Revenue	\$ 130,000
	Total Revenue	130,000

Expenditures:

31-81-84-851-5001	Full-Time Salaries	24,386
31-81-84-851-5002	Part-Time Salaries	28,000
31-81-84-851-5009	Fringe Benefits	10,731
31-81-84-851-5204	Postage	20
31-81-84-851-5205	Program Supplies	3,000
31-81-84-851-5206	Food & Concession Supplies	2,000
31-81-84-851-5230	Printing/Copies	50
31-81-84-851-5231	Trip and Tours Expense	2,750
31-81-84-851-5403	Telephone	600
31-81-84-851-5501	Contract Services	1,200
31-81-84-851-5805	Staff Development	500
31-81-84-851-5812	Uniforms	300
31-81-84-851-5854	Mileage Reimbursement	300
	Total Expenditures	\$ 73,837

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
FAMILY ENTERTAINMENT CENTER****Revenue:**

31-81-84-870-4075	Lobby Rental Payment	\$ 50,004
31-81-84-870-4099	Miscellaneous	6,000
31-81-84-870-4102	General Admissions	110,496
31-81-84-870-4240	Token Sales	45,000
31-81-84-870-4241	Attractions	36,000
31-81-84-870-4268	Parties/Groups	2,500
Total Revenue		250,000

Expenditures:

31-81-84-870-5001	Full-Time Salaries	54,964
31-81-84-870-5002	Part-Time Salaries	129,000
31-81-84-870-5009	Fringe Benefits	22,541
31-81-84-870-5116	Licensing	1,200
31-81-84-870-5201	Office Supplies	150
31-81-84-870-5204	Postage	55
31-81-84-870-5205	Program Supplies	5,004
31-81-84-870-5230	Printing/Copies	300
31-81-84-870-5400	Utilities Natural Gas	23,496
31-81-84-870-5401	Utilities Electric	63,996
31-81-84-870-5402	Water & Sewer	6,504
31-81-84-870-5403	Telephone	2,196
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	1,000
31-81-84-870-5854	Mileage Reimbursement	456
Total Expenditures		313,662

SOUTH SUBURBAN ICE ARENA OPERATIONS**Expenditures:**

31-81-83-818-5400	Utilities Natural Gas	8,004
31-81-83-818-5401	Utilities Electric	78,000
31-81-83-818-5402	Water & Sewer	12,000
31-81-83-818-5403	Telephone	2,004
31-81-83-818-5404	Trash Collection	1,296
Total Expenditures		\$ 101,304

RECREATION DEPARTMENT**2023
Budget****SS SPORTS COMPLEX ICE ARENA ICE ARENA:
GENERAL OPERATIONS****Revenue:**

31-81-91-140-4075	Rental Income	\$ 78,000
31-81-91-140-4122	Concession Self-Operated	14,000
31-81-91-140-4124	Vending Self Operated	30,000
31-81-91-140-4150	Locker/Towel Rental	3,000
31-81-91-140-4360	Advertising	18,700
Total Revenue		143,700

Expenditures:

31-81-91-140-5001	Full-Time Salaries	169,844
31-81-91-140-5006	Concession Salary	27,000
31-81-91-140-5009	Fringe Benefits	56,272
31-81-91-140-5201	Office Supplies	2,496
31-81-91-140-5205	Program Supplies	500
31-81-91-140-5206	Food & Concession Supplies	26,500
31-81-91-140-5230	Printing/Copies	2,000
31-81-91-140-5302	Minor Tools & Equipment	204
31-81-91-140-5400	Utilities Natural Gas	61,600
31-81-91-140-5401	Utilities Electric	285,000
31-81-91-140-5402	Water & Sewer	18,000
31-81-91-140-5511	Advertising	12,000
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	1,500
31-81-91-140-5812	Uniforms	1,300
31-81-91-140-5842	Repair Fund	5,000
31-81-91-140-5854	Mileage Reimbursement	804
Total Expenditures		698,016

FACILITY MAINTENANCE**Expenditures:**

31-81-91-260-5001	Full-Time Salaries	176,918
31-81-91-260-5002	Part-Time Salaries	45,004
31-81-91-260-5009	Fringe Benefits	66,096
31-81-91-260-5501	Contractual Services	41,000
31-81-91-260-5701	Services/Materials to Maintain Facilities/I	10,500
31-81-91-260-5702	Service/Materials to Maintain Equipment	3,201
31-81-91-260-5812	Uniforms	400
Total Expenditures		\$ 343,119

RECREATION DEPARTMENT**2023
Budget****SS SPORTS COMPLEX ICE ARENA ICE ARENA:
SCHOOL AGE CHILD CARE****Revenue:**

31-81-91-531-4106	Class Revenue	\$ 79,000
	Total Revenue	79,000

Expenditures:

31-81-91-531-5001	Full-Time Salaries	30,212
31-81-91-531-5002	Part-Time Salaries	27,000
31-81-91-531-5009	Fringe Benefits	12,299
31-81-91-531-5204	Postage	20
31-81-91-531-5205	Program Supplies	2,500
31-81-91-531-5206	Food & Concession Supplies	2,000
31-81-91-531-5230	Printing/Copies	40
31-81-91-531-5231	Trip and Tours Expense	2,001
31-81-91-531-5403	Telephone	456
31-81-91-531-5501	Contractual Services	1,251
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	78,879

IN HOUSE HOCKEY**Revenue:**

31-81-91-811-4105	League Fees	700,000
31-81-91-811-4145	Tournaments/Clinics	55,000
31-81-91-811-4216	Player Fees	25,000
	Total Revenue	780,000

Expenditures:

31-81-91-811-5001	Full-Time Salaries	90,416
31-81-91-811-5002	Part-Time Salaries	30,001
31-81-91-811-5009	Fringe Benefits	43,244
31-81-91-811-5134	Special Event Expense	10,000
31-81-91-811-5205	Program Supplies	17,000
31-81-91-811-5501	Contractual Services	99,500
31-81-91-811-5802	Promo, Publicity & Printing	2,500
31-81-91-811-5812	Uniforms	60,000
	Total Expenditures	\$ 352,661

RECREATION DEPARTMENT**2023
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	9,000
Total Revenue		289,000

FIGURE SKATING**Revenue:**

31-81-91-813-4100	Pro Lesson Tickets	69,240
31-81-91-813-4106	Class Revenue	250,000
31-81-91-813-4197	Freestyle Skating	217,341
31-81-91-813-4254	ISI Revenue	7,566
Total Revenue		544,147

Expenditures:

31-81-91-813-5001	Full-Time Salaries	35,840
31-81-91-813-5002	Part-Time Salaries	62,998
31-81-91-813-5009	Fringe Benefits	18,901
31-81-91-813-5205	Program Supplies	1,800
31-81-91-813-5227	ISI Expense	1,800
31-81-91-813-5503	Contractual Persons	5,000
31-81-91-813-5802	Promo, Publicity & Printing	200
31-81-91-813-5803	Dues & Subscriptions	1,500
31-81-91-813-5854	Mileage Reimbursement	1,200
Total Expenditures		129,239

ICE ARENA MAINTENANCE**Expenditures:**

31-81-91-814-5002	Part-Time Salaries	188,996
31-81-91-814-5009	Fringe Benefits	20,007
31-81-91-814-5202	Motor Fuels & Lubricants	201
31-81-91-814-5203	Custodial Supplies	19,500
31-81-91-814-5207	Chemical Supplies	9,696
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		\$ 246,900

RECREATION DEPARTMENT

**2023
Budget****SS SPORTS COMPLEX ICE ARENA:
ADULT HOCKEY LEAGUES****Revenue:**

31-81-91-815-4106	Class Revenue	\$ 6,200
31-81-91-815-4158	Adult Ice	104,000
31-81-91-815-4159	Adult Hockey	550,000
31-81-91-815-4216	Player Fees	42,000
Total Revenue		702,200

Expenditures:

31-81-91-815-5001	Full-Time Salaries	49,790
31-81-91-815-5002	Part-Time Salaries	58,004
31-81-91-815-5009	Fringe Benefits	26,568
31-81-91-815-5205	Program Supplies	17,306
31-81-91-815-5501	Contractual Services	162,580
31-81-91-815-5803	Dues & Subscriptions	9,600
Total Expenditures		323,848

ICE ARENA OPERATIONS**Revenue:**

31-81-91-818-4102	General Admissions	204,996
31-81-91-818-4157	Facility Rental	640,000
31-81-91-818-4201	Skate Rental	38,004
31-81-91-818-4271	Camp Revenue	5,300
31-81-91-818-4396	Denver Figure Skating	68,000
31-81-91-818-4397	High School Hockey	300,000
Total Revenue		1,256,300

Expenditures:

31-81-91-818-5106		11,000
Total Expenditures		\$ 11,000

RECREATION DEPARTMENT**2023
Budget****SS SPORTS COMPLEX ICE ARENA:
BIRTHDAY PARTIES****Revenue:**

31-81-91-850-4268	Parties/Groups	\$ 13,000
	Total Revenue	13,000

Expenditures:

31-81-91-850-5002	Part-Time Salaries	1,300
31-81-91-850-5009	Fringe Benefits	130
31-81-91-850-5205	Program Supplies	600
31-81-91-850-5206	Food & Concession Supplies	500
31-81-91-850-5812	Uniforms	150
	Total Expenditures	2,680

TOTAL ICE ARENAS REVENUE	5,927,541
TOTAL ICE ARENAS EXPENDITURES	4,254,970
NET REVENUE OVER EXPENDITURES	\$ 1,672,571

RECREATION DEPARTMENT**2023
Budget****BUCK RECREATION CENTER:
OPERATIONS****Revenue:**

31-82-52-140-4102	General Admission	\$ 100,000
31-82-52-140-4125	Contractual Sales	6,100
31-82-52-140-4130	Pro Shop	4,000
31-82-52-140-4155	Pass Sales	215,000
31-82-52-140-4157	Facility Rental	22,000
Total Revenue		347,100

Expenditures:

31-82-52-140-5001	Full-Time Salaries	26,681
31-82-52-140-5002	Part-Time Salaries	135,004
31-82-52-140-5009	Fringe Benefits	24,131
31-82-52-140-5201	Office Supplies	1,000
31-82-52-140-5204	Postage	24
31-82-52-140-5205	Program Supplies	1,500
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	75,996
31-82-52-140-5402	Water & Sewer	21,000
31-82-52-140-5403	Telephone	9,000
31-82-52-140-5501	Contractual Services	2,496
31-82-52-140-5805	Staff Development	500
31-82-52-140-5812	Uniforms	500
31-82-52-140-5854	Mileage Reimbursement	756
Total Expenditures		336,088

MAINTENANCE**Expenditures:**

31-82-52-260-5001	Full-Time Salaries	114,946
31-82-52-260-5002	Part-Time Salaries	19,996
31-82-52-260-5009	Fringe Benefits	39,712
31-82-52-260-5201	Office Supplies	100
31-82-52-260-5203	Custodial Supplies	20,004
31-82-52-260-5404	Trash Collection	3,504
31-82-52-260-5501	Contractual Services	45,996
31-82-52-260-5701	Serv/Mat to Maintain Facilities	32,004
31-82-52-260-5805	Staff Development	500
31-82-52-260-5812	Uniforms	300
31-82-52-260-5854	Mileage Reimbursement	400
Total Expenditures		\$ 277,462

RECREATION DEPARTMENT**2023
Budget****BUCK RECREATION CENTER:
SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION****Revenue:**

31-82-52-510-4030	STAR Donations	\$ 8,000
31-82-52-510-4031	Douglas County Grant for STAR	12,000
31-82-52-510-4106	Class Revenue	30,000
Total Revenue		50,000

Expenditures:

31-82-52-510-5001	Full-Time Salaries	50,466
31-82-52-510-5002	Part-Time Salaries	3,498
31-82-52-510-5009	Fringe Benefits	16,903
31-82-52-510-5204	Postage	10
31-82-52-510-5205	Program Supplies	2,500
31-82-52-510-5231	Trip and Tours Expense	4,000
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		77,977

SCHOOL AGE CHILD CARE**Revenue:**

31-82-52-531-4106	Class Revenue	71,000
Total Revenue		71,000

Expenditures:

31-82-52-531-5001	Full-Time Salaries	24,050
31-82-52-531-5002	Part-Time Salaries	22,000
31-82-52-531-5009	Fringe Benefits	9,930
31-82-52-531-5204	Postage	20
31-82-52-531-5205	Program Supplies	2,500
31-82-52-531-5206	Food & Concession Supplies	1,200
31-82-52-531-5230	Printing/Copies	100
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	999
31-82-52-531-5805	Staff Development	500
31-82-52-531-5812	Uniforms	300
31-82-52-531-5854	Mileage Reimbursement	300
Total Expenditures		\$ 65,403

RECREATION DEPARTMENT**2023
Budget****BUCK RECREATION CENTER:
FITNESS****Revenue:**

31-82-52-830-4100	Pro Lesson Tickets	\$ 52,500
31-82-52-830-4106	Class Revenue	28,000
31-82-52-830-4208	Special Events Revenue	4,500
31-82-52-830-4242	Renew/Active Program	64,000
31-82-52-830-4252	Silver & Fit Program	3,000
31-82-52-830-4255	Silver Sneakers Program	100,000
31-82-52-830-4257	Contracted Fitness	6,000
31-82-52-830-4261	Registered Fitness	50,000
Total Revenue		308,000

Expenditures:

31-82-52-830-5001	Full-Time Salaries	67,378
31-82-52-830-5002	Part-Time Salaries	98,996
31-82-52-830-5009	Fringe Benefits	39,891
31-82-52-830-5134	Special Event Expense	1,500
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	3,600
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		\$ 215,636

RECREATION DEPARTMENT

**2023
Budget****BUCK RECREATION CENTER:
AQUATICS****Revenue:**

31-82-52-840-4100	Pro Lessons	\$ 8,500
31-82-52-840-4102	General Admission	85,000
31-82-52-840-4106	Class Revenue	87,000
31-82-52-840-4268	Parties/Groups	14,000
31-82-52-840-4277	Red Cross Training Revenue	4,000
Total Revenue		198,500

Expenditures:

31-82-52-840-5001	Full-Time Salaries	68,640
31-82-52-840-5002	Part-Time Salaries	198,018
31-82-52-840-5009	Fringe Benefits	40,845
31-82-52-840-5205	Program Supplies	2,500
31-82-52-840-5207	Chemical Supplies	16,000
31-82-52-840-5400	Utilities Natural Gas	32,004
31-82-52-840-5401	Utilities Electric	57,996
31-82-52-840-5453	Red Cross Fees	4,000
31-82-52-840-5507	Computer Software Maintenance	750
31-82-52-840-5701	Services/Materials to Maintain Facilities	8,004
31-82-52-840-5812	Uniforms	800
31-82-52-840-5854	Mileage Reimbursement	400
Total Expenditures		\$ 429,957

RECREATION DEPARTMENT

2023
Budget

LONE TREE RECREATION CENTER:
GENERAL OPERATIONS
Revenue:

31-82-80-140-4102	General Admission	\$ 85,000
31-82-80-140-4125	Contractual Sales	4,000
31-82-80-140-4130	Pro Shop Sales	2,200
31-82-80-140-4155	Pass Sales	210,000
31-82-80-140-4157	Facility Rental	42,000
Total Revenue		343,200

Expenditures:

31-82-80-140-5001	Full-Time Salaries	26,681
31-82-80-140-5002	Part-Time Salaries	135,004
31-82-80-140-5009	Fringe Benefits	18,997
31-82-80-140-5201	Office Supplies	756
31-82-80-140-5204	Postage	52
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	3,996
31-82-80-140-5400	Utilities Natural Gas	21,000
31-82-80-140-5401	Utilities Electric	56,004
31-82-80-140-5402	Water & Sewer	14,004
31-82-80-140-5403	Telephone	9,000
31-82-80-140-5501	Contractual Services	3,300
31-82-80-140-5805	Staff Development	500
31-82-80-140-5812	Uniforms	500
31-82-80-140-5854	Mileage Reimbursement	756
31-82-80-970-9001	Principal LT Rec Ctr Equip Lease	47,495
31-82-80-970-9002	Interest LT Rec Ctr Equip Lease	2,833
Total Expenditures		\$ 343,578

RECREATION DEPARTMENT**2023
Budget**

**LONE TREE RECREATION CENTER:
MAINTENANCE****Expenditures:**

31-82-80-260-5001	Full-Time Salaries	\$ 108,604
31-82-80-260-5002	Part-Time Salaries	19,996
31-82-80-260-5009	Fringe Benefits	37,943
31-82-80-260-5201	Office Supplies	100
31-82-80-260-5203	Custodial Supplies	16,500
31-82-80-260-5404	Trash Collection	3,300
31-82-80-260-5501	Contractual Services	36,000
31-82-80-260-5701	Serv/Mat. to Maintain Facilities	30,000
31-82-80-260-5805	Staff Development	500
31-82-80-260-5812	Uniforms	400
31-82-80-260-5854	Mileage Reimbursement	400
Total Expenditures		<u>\$ 253,743</u>

RECREATION DEPARTMENT**2023
Budget****LONE TREE RECREATION CENTER:
SCHOOL AGE CHILD CARE****Revenue:**

31-82-80-531-4106	Class Revenue	\$ 107,500
	Total Revenue	107,500

Expenditures:

31-82-80-531-5001	Full-Time Salaries	24,894
31-82-80-531-5002	Part-Time Salaries	45,000
31-82-80-531-5009	Fringe Benefits	13,177
31-82-80-531-5204	Postage	20
31-82-80-531-5205	Program Supplies	3,000
31-82-80-531-5206	Food & Concession Supplies	1,250
31-82-80-531-5230	Printing/Copies	100
31-82-80-531-5231	Trip and Tours Expense	3,501
31-82-80-531-5403	Telephone	996
31-82-80-531-5501	Contractual Services	1,500
31-82-80-531-5805	Staff Development	500
31-82-80-531-5812	Uniforms	300
31-82-80-531-5854	Mileage Reimbursement	500
	Total Expenditures	94,738

CHILD DISCOVERY TIME**Revenue:**

31-82-80-532-4106	Class Revenue	115,000
	Total Revenue	115,000

Expenditures:

31-82-80-532-5001	Full-Time Salaries	24,386
31-82-80-532-5002	Part-Time Salaries	64,000
31-82-80-532-5009	Fringe Benefits	13,884
31-82-80-532-5204	Postage	20
31-82-80-532-5205	Program Supplies	2,500
31-82-80-532-5230	Printing/Copies	100
31-82-80-532-5501	Contractual Services	1,000
31-82-80-532-5805	Staff Development	400
31-82-80-532-5812	Uniforms	300
	Total Expenditures	\$ 106,590

RECREATION DEPARTMENT**2023
Budget****LONE TREE RECREATION CENTER:
FITNESS****Revenue:**

31-82-80-830-4100	Pro Lessons Tickets	\$ 31,500
31-82-80-830-4106	Class Revenue	28,000
31-82-80-830-4242	Renew/Active Program	47,000
31-82-80-830-4252	Silver & Fit Program	4,000
31-82-80-830-4255	Silver Sneakers Program	84,000
31-82-80-830-4261	Registered Fitness	51,000
31-82-80-830-4262	Martial Arts	35,000
Total Revenue		280,500

Expenditures:

31-82-80-830-5001	Full-Time Salaries	66,222
31-82-80-830-5002	Part-Time Salaries	105,000
31-82-80-830-5009	Fringe Benefits	23,808
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		\$ 220,201

RECREATION DEPARTMENT**2023
Budget****LONE TREE RECREATION CENTER:
AQUATICS****Revenue:**

31-82-80-840-4100	Pro Lesson Tickets	\$ 5,000
31-82-80-840-4102	General Admissions	75,000
31-82-80-840-4106	Class Revenue	65,000
31-82-80-840-4268	Parties/Groups	10,000
31-82-80-840-4277	Red Cross Training Revenue	8,000
Total Revenue		163,000

Expenditures:

31-82-80-840-5001	Full-Time Salaries	65,328
31-82-80-840-5002	Part-Time Salaries	170,000
31-82-80-840-5009	Fringe Benefits	40,200
31-82-80-840-5205	Program Supplies	2,496
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	30,456
31-82-80-840-5401	Utilities Electric	69,996
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	800
31-82-80-840-5701	Service/Material To Maintain Facilities/Bo	8,004
31-82-80-840-5812	Uniforms	800
31-82-80-840-5854	Mileage Reimbursement	399
Total Expenditures		\$ 406,735

RECREATION DEPARTMENT

2023
Budget
GOODSON RECREATION CENTER:
OPERATIONS
Revenue:

31-82-81-140-4102	General Admission	\$ 50,000
31-82-81-140-4125	Contractual Sales	6,000
31-82-81-140-4130	Pro Shop Sales	1,750
31-82-81-140-4155	Pass Sales	290,000
31-82-81-140-4157	Facility Rental	25,000
31-82-81-140-4208	Special Event Revenue	750
31-82-81-140-4266	Sponsorship Revenue	2,500
Total Revenue		376,000

Expenditures:

31-82-81-140-5001	Full-Time Salaries	63,128
31-82-81-140-5002	Part-Time Salaries	120,002
31-82-81-140-5009	Fringe Benefits	42,158
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	996
31-82-81-140-5230	Printing/Copies	4,500
31-82-81-140-5400	Utilities Natural Gas	32,004
31-82-81-140-5401	Utilities Electric	69,996
31-82-81-140-5402	Water & Sewer	24,996
31-82-81-140-5403	Telephone	24,000
31-82-81-140-5501	Contractual Services	2,604
31-82-81-140-5805	Staff Development	500
31-82-81-140-5812	Uniforms	752
31-82-81-140-5854	Mileage Reimbursement	752
31-82-81-970-9001	Principal Goodson Equipment Lease	41,063
31-82-81-970-9002	Interest Goodson Equipment Lease	1,022
Total Expenditures		\$ 434,321

RECREATION DEPARTMENT**2023
Budget****GOODSON RECREATION CENTER:
MAINTENANCE****Expenditures:**

31-82-81-260-5001	Full-Time Salaries	\$ 216,488
31-82-81-260-5002	Part-Time Salaries	12,000
31-82-81-260-5009	Fringe Benefits	81,479
31-82-81-260-5201	Office Supplies	100
31-82-81-260-5203	Custodial Supplies	25,296
31-82-81-260-5404	Trash Collection	3,996
31-82-81-260-5501	Contractual Services	52,500
31-82-81-260-5701	Serv/Mat. to Maintain Building	38,004
31-82-81-260-5805	Staff Development	500
31-82-81-260-5812	Uniforms	500
31-82-81-260-5854	Mileage Reimbursement	400
Total Expenditures		\$ 431,263

RECREATION DEPARTMENT**2023
Budget****GOODSON RECREATION CENTER:
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	24,556
31-82-81-531-5002	Part-Time Salaries	54,000
31-82-81-531-5009	Fringe Benefits	13,505
31-82-81-531-5204	Postage	20
31-82-81-531-5205	Program Supplies	3,000
31-82-81-531-5206	Food & Concession Supplies	1,500
31-82-81-531-5230	Printing/Copies	100
31-82-81-531-5231	Trip and Tours Expense	2,001
31-82-81-531-5403	Telephone	996
31-82-81-531-5501	Contractual Services	1,800
31-82-81-531-5805	Staff Development	500
31-82-81-531-5812	Uniforms	400
31-82-81-531-5854	Mileage Reimbursements	500
	Total Expenditures	102,878

CHILD DISCOVERY TIME**Revenue:**

31-82-81-532-4106	Class Revenue	125,000
	Total Revenue	125,000

Expenditures:

31-82-81-532-5001	Full-Time Salaries	24,050
31-82-81-532-5002	Part-Time Salaries	70,004
31-82-81-532-5009	Fringe Benefits	14,725
31-82-81-532-5201	Office Supplies	100
31-82-81-532-5204	Postage	20
31-82-81-532-5205	Program Supplies	3,000
31-82-81-532-5230	Printing/Copies	252
31-82-81-532-5403	Telephone	456
31-82-81-532-5501	Contractual Services	996
31-82-81-532-5805	Staff Development	500
31-82-81-532-5812	Uniforms	350
	Total Expenditures	\$ 114,453

RECREATION DEPARTMENT**2023
Budget****GOODSON RECREATION CENTER:
GYMNASTICS****Revenue:**

31-82-81-820-4030	Gymnastics Donations	\$ 6,000
31-82-81-820-4100	Pro Lesson Tickets	14,000
31-82-81-820-4105	League Fees	136,500
31-82-81-820-4106	Class Revenue	210,000
31-82-81-820-4130	Pro Shop Revenue	6,000
31-82-81-820-4251	Drop In Revenue	18,600
31-82-81-820-4268	Parties/Groups	24,000
31-82-81-820-4271	Camp Revenue	13,000
Total Revenue		428,100

Expenditures:

31-82-81-820-5001	Full-Time Salaries	62,868
31-82-81-820-5002	Part-Time Salaries	187,004
31-82-81-820-5009	Fringe Benefits	40,656
31-82-81-820-5108	Gymnastics Donations Expense	6,000
31-82-81-820-5201	Office Supplies	152
31-82-81-820-5204	Postage	10
31-82-81-820-5205	Program Supplies	3,000
31-82-81-820-5208	Pro Shop Supplies	5,000
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	3,000
31-82-81-820-5401	Utilities Electric	11,000
31-82-81-820-5403	Telephone	10
31-82-81-820-5503	Contractual Persons	2,800
31-82-81-820-5701	Ser/Mat at Maintain Facilities	6,500
31-82-81-820-5805	Staff Development	450
31-82-81-820-5812	Uniforms	700
31-82-81-820-5854	Mileage Reimbursement	500
Total Expenditures		\$ 335,475

RECREATION DEPARTMENT**2023
Budget****GOODSON RECREATION CENTER:
FITNESS****Revenue:**

31-82-81-830-4100	Pro Lesson Tickets	\$ 100,000
31-82-81-830-4106	Class Revenue	43,062
31-82-81-830-4242	Renew/Active Program	67,000
31-82-81-830-4252	Silver & Fit Program	3,800
31-82-81-830-4255	Silver Sneakers Program	117,000
31-82-81-830-4257	Contracted Fitness	35,000
31-82-81-830-4261	Registered Fitness	82,000
31-82-81-830-4262	Martial Arts	35,000
31-82-81-830-4264	Massage	20,000
31-82-81-830-4272	Physical Therapy	500
Total Revenue		503,362

Expenditures:

31-82-81-830-5001	Full-Time Salaries	29,756
31-82-81-830-5002	Part-Time Salaries	186,004
31-82-81-830-5009	Fringe Benefits	39,751
31-82-81-830-5201	Office Supplies	400
31-82-81-830-5204	Postage	10
31-82-81-830-5205	Program Supplies	4,000
31-82-81-830-5230	Printing/Copies	500
31-82-81-830-5503	Contractual Persons	56,300
31-82-81-830-5805	Staff Development	1,000
31-82-81-830-5812	Uniforms	300
31-82-81-830-5854	Mileage Reimbursement	752
Total Expenditures		\$ 318,773

RECREATION DEPARTMENT

2023
Budget

GOODSON RECREATION CENTER:
AQUATICS
Revenue:

31-82-81-840-4100	Pro Lesson Tickets	\$ 6,000
31-82-81-840-4102	General Admissions	90,000
31-82-81-840-4106	Class Revenue	93,000
31-82-81-840-4119	Competitive Teams	8,500
31-82-81-840-4268	Parties/Groups	13,000
31-82-81-840-4277	Red Cross Training Revenue	8,000
Total Revenue		218,500

Expenditures:

31-82-81-840-5001	Full-Time Salaries	107,600
31-82-81-840-5002	Part-Time Salaries	174,004
31-82-81-840-5009	Fringe Benefits	62,773
31-82-81-840-5205	Program Supplies	2,496
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	18,000
31-82-81-840-5401	Utilities Electric	27,000
31-82-81-840-5453	Red Cross Fees	5,500
31-82-81-840-5507	Computer Software Maintenance	800
31-82-81-840-5701	Services/Materials to Maintain Facilities/l	8,004
31-82-81-840-5812	Uniforms	800
31-82-81-840-5854	Mileage Reimbursement	396
Total Expenditures		\$ 416,673

RECREATION DEPARTMENT**2023
Budget****SHERIDAN RECREATION CENTER:
OPERATIONS****Revenue:**

31-82-82-140-4102	General Admission	\$ 3,028
31-82-82-140-4125	Contractual Sales	3,938
31-82-82-140-4155	Pass Sales	11,465
31-82-82-140-4157	Facility Rental	24,223
Total Revenue		42,654

Expenditures:

31-82-82-140-5001	Full-Time Salaries	71,888
31-82-82-140-5002	Part-Time Salaries	32,240
31-82-82-140-5009	Fringe Benefits	23,707
31-82-82-140-5054	Sheridan Occupation Tax	93
31-82-82-140-5205	Program Supplies	1,000
31-82-82-140-5400	Utilities Natural Gas	5,306
31-82-82-140-5401	Utilities Electric	14,127
31-82-82-140-5402	Water & Sewer	2,172
31-82-82-140-5403	Telephone	3,778
31-82-82-140-5501	Contractual Services	1,692
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		157,003

MAINTENANCE**Expenditures:**

31-82-82-260-5001	Full-Time Salaries	44,915
31-82-82-260-5009	Fringe Benefits	19,912
31-82-82-260-5054	Sheridan Occupation Tax	40
31-82-82-260-5203	Custodial Supplies	5,000
31-82-82-260-5404	Trash Collection	1,464
31-82-82-260-5501	Contractual Services	1,078
31-82-82-260-5701	Serv/Mat. to Maintain Facilities	10,500
Total Expenditures		\$ 82,909

RECREATION DEPARTMENT**2023
Budget****SHERIDAN RECREATION CENTER:
FITNESS****Revenue:**

31-82-82-830-4242	Renew/Active Program	\$ 8,000
31-82-82-830-4252	Silver & Fit Program	200
31-82-82-830-4255	Silver Sneakers Program	12,000
Total Revenue		20,200

Expenditures:

31-82-82-830-5002	Part-Time Salaries	3,002
31-82-82-830-5009	Fringe Benefits	300
31-82-82-830-5205	Programs Supplies	500
Total Expenditures		3,802

TOTAL RECREATION CENTERS REVENUE	3,812,616
TOTAL RECREATION CENTERS EXPENDITURES	5,225,658
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (1,413,042)

RECREATION DEPARTMENT**2023
Budget****ATHLETICS
GENERAL OPERATIONS****Revenue:**

31-83-01-140-4104	Grass Field Rental	\$ 330,000
31-83-01-140-4105	Synthetic Fields	50,000
31-83-01-140-4125	Contractual Sales	1,400
31-83-01-140-4135	Reimbursement - Portalet	35,000
Total Revenue		416,400

Expenditures:

31-83-01-140-5001	Full-Time Salaries	62,972
31-83-01-140-5002	Part-Time Salaries	3,000
31-83-01-140-5009	Fringe Benefits	11,343
31-83-01-140-5201	Office Supplies	50
31-83-01-140-5205	Program Supplies	6,000
31-83-01-140-5403	Telephone	1,000
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	8,250
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		152,365

YOUTH COMMISSION**Revenue:**

31-83-01-602-4105	Youth Commission Revenue	550
31-83-01-602-4266	Sponsorship Revenue	250
Total Revenue		800

Expenditures:

31-83-01-602-5205	Program Supplies	500
Total Expenditures		\$ 500

RECREATION DEPARTMENT**2023
Budget****ATHLETICS
YOUTH BASEBALL****Revenue:**

31-83-61-610-4105	League Fees	\$ 121,653
31-83-61-610-4257	Contracted Programs	4,500
31-83-61-610-4266	Sponsorship Revenue	4,000
Total Revenue		130,153

Expenditures:

31-83-61-610-5001	Full-Time Salaries	46,568
31-83-61-610-5002	Part-Time Salaries	15,123
31-83-61-610-5009	Fringe Benefits	16,434
31-83-61-610-5106	Merchant Vendor Fees	3,833
31-83-61-610-5201	Office Supplies	50
31-83-61-610-5205	Program Supplies	27,370
31-83-61-610-5450	Portalets	750
31-83-61-610-5503	Contractual Persons	3,150
31-83-61-631-5805	Staff Development	70
31-83-61-610-5854	Mileage Reimbursement	500
Total Expenditures		113,848

ADULT SOFTBALL**Revenue:**

31-83-61-611-4105	League Fees	155,400
Total Revenue		155,400

Expenditures:

31-83-61-611-5001	Full-Time Salaries	33,698
31-83-61-611-5002	Part-Time Salaries	22,079
31-83-61-611-5009	Fringe Benefits	10,705
31-83-61-611-5106	Merchant Vendor Fees	4,273
31-83-61-611-5201	Office Supplies	100
31-83-61-611-5205	Program Supplies	15,000
31-83-61-611-5401	Utilities Electric	69,000
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	22,495
31-83-61-611-5702	Services/Materials to Maintain Equipmen	8,500
31-83-61-611-5854	Mileage Reimbursement	200
Total Expenditures		\$ 188,330

RECREATION DEPARTMENT**2023
Budget****ATHLETICS
VOLLEYBALL****Revenue:**

31-83-61-620-4105	League Fees	\$ 21,042
	Total Revenue	21,042

Expenditures:

31-83-61-620-5001	Full-Time Salaries	9,490
31-83-61-620-5002	Part-Time Salaries	1,044
31-83-61-620-5009	Fringe Benefits	1,882
31-83-61-620-5106	Merchant Vendor Fees	631
31-83-61-620-5205	Program Supplies	4,020
	Total Expenditures	17,067

ADULT VOLLEYBALL**Revenue:**

31-83-61-621-4105	League Fees	7,860
	Total Revenue	7,860

Expenditures:

31-83-61-621-5001	Full-Time Salaries	962
31-83-61-621-5002	Part-Time Salaries	4,000
31-83-61-621-5009	Fringe Benefits	707
31-83-61-621-5106	Merchant Vendor Fees	229
31-83-61-621-5205	Program Supplies	1,456
	Total Expenditures	7,354

TRACK**Revenue:**

31-83-61-625-4106	Class Revenue	87,248
31-83-61-625-4130	Merchandise Sales	1,400
31-83-61-625-4266	Sponsorship Revenue	3,090
	Total Revenue	91,738

Expenditures:

31-83-61-625-5001	Full-Time Salaries	21,230
31-83-61-625-5002	Part-Time Salaries	11,808
31-83-61-625-5009	Fringe Benefits	4,923
31-83-61-625-5205	Program Supplies	28,296
31-83-61-625-5403	Telephone	564
31-83-61-625-5450	Portalets	1,455
31-83-61-625-5503	Contractual Persons	10,060
31-83-61-625-5802	Promo, Publicity & Printing	1,870
31-83-61-625-5805	Staff Development	150
31-83-61-625-5854	Mileage Reimbursement	100
	Total Expenditures	\$ 80,456

RECREATION DEPARTMENT

2023
Budget

ATHLETICS
ADULT BASKETBALL
Revenue:

31-83-61-630-4105	League Fees	\$ 75,000
	Total Revenue	75,000

Expenditures:

31-83-61-630-5001	Full-Time Salaries	13,480
31-83-61-630-5002	Part-Time Salaries	25,834
31-83-61-630-5009	Fringe Benefits	6,865
31-83-61-630-5106	Merchant Vendor Fees	2,061
31-83-61-630-5205	Program Supplies	2,500
31-83-61-630-5503	Contractual Persons	20,856
	Total Expenditures	71,596

YOUTH BASKETBALL**Revenue:**

31-83-61-631-4105	League Fees	159,320
31-83-61-631-4106	Class Revenue	13,586
31-83-61-631-4266	Sponsorship Revenue	800
	Total Revenue	173,706

Expenditures:

31-83-61-631-5001	Full-Time Salaries	62,336
31-83-61-631-5002	Part-Time Salaries	20,249
31-83-61-631-5009	Fringe Benefits	17,436
31-83-61-631-5106	Merchant Vendor Fees	4,270
31-83-61-631-5205	Program Supplies	10,900
31-83-61-631-5503	Contractual Persons	31,360
31-83-61-631-5854	Mileage Reimbursement	250
	Total Expenditures	\$ 146,801

RECREATION DEPARTMENT

2023
Budget

ATHLETICS
PICKLEBALL
Revenue:

31-83-61-655-4105	Leagues/tournaments	\$ 27,910
31-83-61-655-4106	Clinics/Bootcamps	22,079
31-83-61-655-4140	Court Reservations	9,000
Total Revenue		58,989

Expenditures:

31-83-61-655-5002	Part-Time Salaries	8,674
31-83-61-655-5009	Fringe Benefits	867
31-83-61-655-5106	Merchant Vending Fees	1,500
31-83-61-655-5205	Program Supplies	5,100
Total Expenditures		16,141

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	6,840
31-83-61-670-5009	Fringe Benefits	684
31-83-61-670-5106	Merchant Vendor Fees	372
31-83-61-670-5205	Program Supplies	1,030
Total Expenditures		\$ 8,926

RECREATION DEPARTMENT

**2023
Budget****ATHLETICS
YOUTH LACROSSE****Revenue:**

31-83-61-671-4105	League Fees	\$ 192,860
31-83-61-671-4106	Class Revenue	16,150
Total Revenue		209,010

Expenditures:

31-83-61-671-5001	Full-Time Salaries	42,472
31-83-61-671-5002	Part-Time Salaries	40,841
31-83-61-671-5009	Fringe Benefits	22,753
31-83-61-671-5106	Merchant Vendor Fees	5,485
31-83-61-671-5205	Program Supplies	36,000
31-83-61-671-5450	Portalets	3,800
31-83-61-671-5503	Contractual Persons	21,000
31-83-61-671-5854	Mileage Reimbursement	50
Total Expenditures		172,401

YOUTH FLAG FOOTBALL**Revenue:**

31-83-61-691-4105	League Fees	82,475
31-83-61-691-4266		1,500
Total Revenue		83,975

Expenditures:

31-83-61-691-5001	Full-Time Salaries	20,824
31-83-61-691-5002	Part-Time Salaries	13,224
31-83-61-691-5009	Fringe Benefits	7,909
31-83-61-691-5106	Merchant Vendor Fees	2,460
31-83-61-691-5205	Program Supplies	8,480
31-83-61-691-5450	Portalets	2,100
31-83-61-691-5517	Constant Contact	120
Total Expenditures		\$ 55,117

RECREATION DEPARTMENT**2023
Budget****ATHLETICS
CAMPS & CLINICS****Revenue:**

31-83-61-851-4106	Class Revenue	\$ 86,248
31-83-61-851-4257	Contracted Programs	19,225
Total Revenue		105,473

Expenditures:

31-83-61-851-5001	Full-Time Salaries	46,022
31-83-61-851-5002	Part-Time Salaries	22,761
31-83-61-851-5009	Fringe Benefits	10,713
31-83-61-851-5205	Program Supplies	2,225
31-83-61-851-5503	Contractual Persons	13,780
31-83-61-851-5805	Staff Development	216
31-83-61-851-5854	Mileage Reimbursement	500
Total Expenditures		96,217

**ATHLETICS
RACQUETBALL****Revenue:**

31-83-81-852-4105	League Fees	6,480
Total Revenue		6,480

Expenditures:

31-83-81-852-5002	Part-Time Salaries	2,156
31-83-81-852-5009	Fringe Benefits	216
31-83-81-852-5106	Merchant Vendor Fees	155
31-83-81-852-5205	Program Supplies	1,515
Total Expenditures		4,042

ATHLETICS REVENUE
ATHLETICS EXPENDITURES
NET REVENUE OVER (UNDER) EXPENDITURES

1,549,306
1,131,161
\$ 418,145

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER DOME:
GENERAL OPERATIONS****Revenue:**

31-83-84-140-4104	Athletic Field Rental	\$ 95,000
31-83-84-140-4125	Contractual Sales	1,000
31-83-84-140-4360	Advertising	2,000
Total Revenue		98,000

Expenditures:

31-83-84-140-5001	Full-Time Salaries	114,664
31-83-84-140-5002	Part-Time Salaries	14,892
31-83-84-140-5009	Fringe Benefits	42,569
31-83-84-140-5201	Office Supplies	300
31-83-84-140-5203	Custodial Supplies	2,110
31-83-84-140-5206	Food & Concession Supplies	500
31-83-84-140-5230	Printing/Copies	350
31-83-84-140-5400	Utilities Natural Gas	20,405
31-83-84-140-5401	Utilities Electric	10,818
31-83-84-140-5402	Water & Sewer	3,600
31-83-84-140-5403	Telephone	456
31-83-84-140-5701	Ser/Mat to Maint Facilities/Building	1,500
31-83-84-140-5702	Services/Materials to Maintain Equipmen	500
31-83-84-140-5804	Rent/Lease Expense	37,471
31-83-84-140-5812	Uniforms	250
31-83-84-140-5854	Mileage Reimbursement	250
Total Expenditures		250,635

ADULT SOCCER**Revenue:**

31-83-84-660-4105	League Fees	23,100
Total Revenue		23,100

Expenditures:

31-83-84-660-5002	Part-Time Salaries	4,000
31-83-84-660-5009	Fringe Benefits	400
31-83-84-660-5106	Merchant Vendor Fees	635
31-83-84-660-5205	Program Supplies	1,000
31-83-84-660-5503	Contractual Persons	3,500
Total Expenditures		\$ 9,535

RECREATION DEPARTMENT

2023
Budget
FAMILY SPORTS CENTER DOME:
YOUTH SOCCER
Revenue:

31-83-84-661-4105	League Fees	\$ 51,000
	Total Revenue	51,000

Expenditures:

31-83-84-661-5002	Part-Time Salaries	5,040
31-83-84-661-5009	Fringe Benefits	504
31-83-84-661-5106	Merchant Vending Fees	1,530
31-83-84-661-5205	Program Supplies	400
	Total Expenditures	7,474

ADULT LACROSSE**Revenue:**

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

Expenditures:

31-83-84-670-5002	Part-Time Salaries	2,500
31-83-84-670-5009	Fringe Benefits	250
31-83-84-670-5106	Merchant Vendor Fees	210
31-83-84-670-5205	Program Supplies	786
	Total Expenditures	3,746

YOUTH LACROSSE**Revenue:**

31-83-84-671-4105	League Fees	34,375
	Total Revenue	34,375

Expenditures:

31-83-84-671-5001	Full-Time Salaries	7,500
31-83-84-671-5002	Part-Time Salaries	3,500
31-83-84-671-5009	Fringe Benefits	3,559
31-83-84-671-5106	Merchant Vendor Fees	1,031
31-83-84-671-5205	Program Supplies	300
	Total Expenditures	\$ 15,890

RECREATION DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER DOME:
ADULT FLAG FOOTBALL****Revenue:**

31-83-84-690-4105	League Fees	\$ 9,300
	Total Revenue	9,300

Expenditures:

31-83-84-690-5002	Part-Time Salaries	4,900
31-83-84-690-5009	Fringe Benefits	490
31-83-84-690-5106	Merchant Vendor Fees	255
31-83-84-690-5205	Program Supplies	300
	Total Expenditures	5,945

CAMPS & CLINICS**Revenue:**

31-83-84-851-4106	Class Revenue	19,248
	Total Revenue	19,248

Expenditures:

31-83-84-851-5002	Part-Time Salaries	837
31-83-84-851-5009	Fringe Benefits	84
31-83-84-851-5205	Program Supplies	200
31-83-84-851-5503	Contractual Persons	7,000
	Total Expenditures	8,121

FSC ATHLETIC REVENUE**242,523****FSC ATHLETIC EXPENDITURES****301,346****NET REVENUE OVER (UNDER) EXPENDITURES****\$ (58,823)**

RECREATION DEPARTMENT**2023
Budget****SS SPORTS COMPLEX ATHLETICS:
GENERAL OPERATIONS****Revenue:**

31-83-91-140-4102	General Admissions	\$ 24,000
31-83-91-140-4104	Athletic Field & Gym Rental	520,000
31-83-91-140-4125	Contractual Sales	107,000
31-83-91-140-4155	Pass Sales	6,000
31-83-91-140-4157	Facility Rental	7,500
31-83-91-140-4360	Advertising	2,000
Total Revenue		666,500

Expenditures:

31-83-91-140-5001	Full-Time Salaries	223,627
31-83-91-140-5002	Part-Time Salaries	195,000
31-83-91-140-5009	Fringe Benefits	80,674
31-83-91-140-5201	Office Supplies	250
31-83-91-140-5203	Custodial Supplies	15,000
31-83-91-140-5205	Program Supplies	2,500
31-83-91-140-5230	Printing/Copies	2,004
31-83-91-140-5400	Utilities Natural Gas	44,000
31-83-91-140-5401	Utilities Electric	105,000
31-83-91-140-5402	Water & Sewer	4,500
31-83-91-140-5403	Telephone	4,896
31-83-91-140-5404	Trash Collection	4,500
31-83-91-140-5501	Contractual Services	37,000
31-83-91-140-5701	Services/Materials to Maintain Facilities/I	6,000
31-83-91-140-5702	Service/Materials to Maintain Equipment	996
31-83-91-140-5812	Uniforms	1,000
Total Expenditures		726,947

ADULT SOCCER**Revenue:**

31-83-91-660-4105	League Fees	38,600
Total Revenue		38,600

Expenditures:

31-83-91-660-5002	Part-Time Salaries	7,584
31-83-91-660-5009	Fringe Benefits	759
31-83-91-660-5106	Merchant Vendor Fees	1,062
31-83-91-660-5205	Program Supplies	2,000
31-83-91-660-5503	Contractual Persons	2,000
31-83-91-660-5517	Constant Contact	350
Total Expenditures		\$ 13,755

RECREATION DEPARTMENT**2023
Budget****SS SPORTS COMPLEX ATHLETICS:
YOUTH SOCCER****Revenue:**

31-83-91-661-4105	League Fees	\$ 34,000
	Total Revenue	34,000

Expenditures:

31-83-91-661-5002	Part-Time Salaries	5,320
31-83-91-661-5009	Fringe Benefits	532
31-83-91-661-5106	Merchant Vendor Fees	1,020
31-83-91-661-5205	Program Supplies	500
31-83-91-661-5517	Constant Contact	250
	Total Expenditures	7,622

ADULT LACROSSE**Revenue:**

31-83-91-670-4105	League Fees	5,100
	Total Revenue	5,100

Expenditures:

31-83-91-670-5002	Part-Time Salaries	2,002
31-83-91-670-5009	Fringe Benefits	200
31-83-91-670-5106	Merchant Vendor Fees	149
31-83-91-670-5205	Program Supplies	300
31-83-91-670-5517	Constant Contact	156
	Total Expenditures	2,807

YOUTH LACROSSE**Revenue:**

31-83-91-671-4105	League Fees	33,000
	Total Revenue	33,000

Expenditures:

31-83-91-671-5002	Part-Time Salaries	8,000
31-83-91-671-5009	Fringe Benefits	800
31-83-91-671-5106	Merchant Vendor Fees	990
31-83-91-671-5205	Program Supplies	3,000
31-83-91-671-5517	Constant Contact	200
	Total Expenditures	\$ 12,990

RECREATION DEPARTMENT

2023
Budget
SS SPORTS COMPLEX ATHLETICS:
FITNESS
Revenue:

31-83-91-830-4257	Contracted Fitness	\$ 42,000
	Total Revenue	42,000

Expenditures:

31-83-91-830-5205	Program Supplies	300
31-83-91-830-5503	Contractual Persons	29,400
	Total Expenditures	29,700

BIRTHDAY PARTY**Revenue:**

31-83-91-850-4268	Parties/Groups	21,660
	Total Revenue	21,660

Expenditures:

31-83-91-850-5002	Part-Time Salaries	5,512
31-83-91-850-5009	Fringe Benefits	551
31-83-91-850-5205	Program Supplies	2,850
	Total Expenditures	8,913

CAMPS & CLINICS**Revenue:**

31-83-91-851-4106	Class Revenue	18,750
31-83-91-851-4257	Contracted Programs	79,000
	Total Revenue	97,750

Expenditures:

31-83-91-851-5002	Part-Time Salaries	3,000
31-83-91-851-5009	Fringe Benefits	300
31-83-91-851-5205	Program Supplies	1,000
31-83-91-851-5503	Contractual Persons	63,743
	Total Expenditures	68,043

SS SPORTS COMPLEX ATHLETIC REVENUE**938,610****SS SPORTS COMPLEX ATHLETIC EXPENDITURES****870,777****NET REVENUE OVER (UNDER) EXPENDITURES****\$ 67,833**

RECREATION DEPARTMENT

2023
Budget
OTHER RECREATION FACILITIES:
OUTDOOR RECREATION PROGRAMS
Revenue:

31-40-51-543-4173	Outdoor Recreation	\$ 89,627
Total Revenue		89,627

Expenditures:

31-40-51-543-5001	Full-Time Salaries	13,650
31-40-51-543-5009	Fringe Benefits	2,394
31-40-51-543-5210	Interpretive/Educational Supplies	650
31-40-51-543-5503	Contractual Persons	61,464
Total Expenditures		78,158

COLORADO JOURNEY MINI GOLF**Revenue:**

31-84-62-140-4102	General Admissions	392,669
31-84-62-140-4122	Concession Self Operated	18,057
31-84-62-140-4268	Parties/Groups	20,626
31-84-62-140-4360	Advertising Revenue	1,200
Total Revenue		432,552

Expenditures:

31-84-62-140-5001	Full-Time Salaries	33,384
31-84-62-140-5002	Part-Time Salaries	66,080
31-84-62-140-5009	Fringe Benefits	18,201
31-84-62-140-5106	Merchant Vendor Fee	125
31-84-62-140-5201	Office Supplies	348
31-84-62-140-5203	Custodial Supplies	900
31-84-62-140-5205	Program Supplies	9,770
31-84-62-140-5206	Food & Concession Supplies	12,500
31-84-62-140-5230	Printing/Copies	750
31-84-62-140-5401	Utilities Electric	16,250
31-84-62-140-5402	Water & Sewer	9,100
31-84-62-140-5403	Telephone	4,500
31-84-62-140-5404	Trash Collection	1,750
31-84-62-140-5501	Contractual Services	360
31-84-62-140-5701	Services/Materials to Maintain Facilities/I	14,500
31-84-62-140-5702	Services/Materials to Maintain Equipmen	3,500
31-84-62-140-5802	Promo, Publicity & Printing	4,000
31-84-62-140-5805	Staff Development	564
31-84-62-140-5812	Uniforms	1,250
31-84-62-140-5854	Mileage Reimbursement	500
Total Expenditures		\$ 198,332

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
CORNERSTONE BATTING CAGES****Revenue:**

31-84-63-140-4102	General Admissions	\$ 72,832
31-84-63-140-4122	Concession Self Operated	4,300
Total Revenue		77,132

Expenditures:

31-84-63-140-5001	Full-Time Salaries	6,680
31-84-63-140-5002	Part-Time Salaries	23,583
31-84-63-140-5009	Fringe Benefits	4,647
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/I	4,200
31-84-63-140-5702	Services/Materials to Maintain Equipmen	2,000
31-84-63-140-5802	Promo, Publicity & Printing	500
Total Expenditures		\$ 49,346

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
LONE TREE TENNIS****Revenue:**

31-84-70-650-4106	Adult Class Revenue	\$ 3,500
31-84-70-650-4113	Youth Class Revenue	23,415
31-84-70-650-4119	USTA/CTA Teams	32,900
31-84-70-650-4125	Contractual Sales	1,000
31-84-70-650-4136	Pro Lesson Court Fees	23,500
31-84-70-650-4140	Court Reservations	6,680
31-84-70-650-4257	Contracted Programs	12,000
Total Revenue		102,995

Expenditures:

31-84-70-650-5001	Full-Time Salaries	3,756
31-84-70-650-5002	Part-Time Salaries	4,108
31-84-70-650-5009	Fringe Benefits	1,539
31-84-70-650-5106	Merchant Vendor Fees	987
31-84-70-650-5201	Office Supplies	250
31-84-70-650-5205	Program Supplies	3,870
31-84-70-650-5401	Utilities - Electric	6,500
31-84-70-650-5402	Water & Sewer	1,000
31-84-70-650-5450	Portalets	2,250
31-84-70-650-5503	Contractual Persons (District Classes)	10,752
31-84-70-650-5504	Contractual Persons (Private Lessons)	16,450
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	200
Total Expenditures		\$ 55,662

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
LITTLETON TENNIS****Revenue:**

31-84-72-650-4106	Adult Class Revenue	\$ 210,068
31-84-72-650-4113	Youth Class Revenue	263,252
31-84-72-650-4118	In-House Teams	34,320
31-84-72-650-4119	USTA/CTA Teams	14,875
31-84-72-650-4136	Pro Lesson Court Fees	100,000
31-84-72-650-4139	Block Time Court Reservations	272,885
31-84-72-650-4140	Court Reservations	7,374
31-84-72-650-4141	Racquet Stringing	1,500
31-84-72-650-4145	Tournaments	11,260
31-84-72-650-4208	Special Event Revenue	1,500
Total Revenue		917,034

Expenditures:

31-84-72-650-5001	Full-Time Salaries	127,658
31-84-72-650-5002	Part-Time Salaries	29,047
31-84-72-650-5009	Fringe Benefits	45,057
31-84-72-650-5106	Merchant Vendor Fees	1,475
31-84-72-650-5205	Program Supplies	9,950
31-84-72-650-5503	Contractual Persons (District Classes)	189,328
31-84-72-650-5504	Contractual Persons (Private Lessons)	70,000
31-84-72-650-5702	Services/Materials to Maintain Equipmen	500
31-84-72-650-5805	Staff Development	150
31-84-72-650-5812	Uniforms	1,000
31-84-72-650-5839	Tennis Tournament Expense	3,770
31-84-72-650-5854	Mileage Reimbursement	2,500
Total Expenditures		\$ 480,435

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
LITTLETON GENERAL OPERATIONS****Expenditures:**

31-84-72-140-5001	Full-Time Salaries	\$	55,768
31-84-72-140-5002	Part-Time Salaries		96,000
31-84-72-140-5009	Fringe Benefits		27,261
31-84-72-140-5203	Custodial Supplies		6,000
31-84-72-140-5205	Program Supplies		3,504
31-84-72-140-5400	Utilities Natural Gas		21,000
31-84-72-140-5401	Utilities Electric		36,900
31-84-72-140-5402	Water & Sewer		3,500
31-84-72-140-5403	Telephone		6,000
31-84-72-140-5404	Trash Collection		3,504
31-84-72-140-5501	Contractual Services		9,300
31-84-72-140-5701	Services/Materials to Maintain Facilities/I		8,950
31-84-72-140-5803	Dues & Memberships		700
31-84-72-140-5812	Uniforms		2,000
31-84-72-140-5802	Promo, Publicity & Printing		500
Total Expenditures		\$	280,887

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
HOLLY TENNIS****Revenue:**

31-84-88-650-4106	Adult Class Revenue	\$ 900
31-84-88-650-4113	Youth Class Revenue	43,400
31-84-88-650-4119	USTA/CTA Teams	30,995
31-84-88-650-4125	Contractual Sales	100
31-84-88-650-4136	Pro Lesson Court Fees	17,000
31-84-88-650-4140	Court Reservations	15,000
Total Revenue		107,395

Expenditures:

31-84-88-650-5001	Full-Time Salaries	25,950
31-84-88-650-5002	Part-Time Salaries	5,700
31-84-88-650-5009	Fringe Benefits	9,622
31-84-88-650-5106	Merchant Vendor Fees	929
31-84-88-650-5201	Office Supplies	100
31-84-88-650-5205	Program Supplies	3,710
31-84-88-650-5401	Utilities Electric	13,500
31-84-88-650-5402	Water & Sewer	2,400
31-84-88-650-5403	Telephone	2,500
31-84-88-650-5404	Trash Collection	800
31-84-88-650-5503	Contractual Persons (District Classes)	15,720
31-84-88-650-5504	Contractual Persons (Private Lessons)	11,900
31-84-88-650-5701	Services/Materials to Maintain Facilities/I	2,000
31-84-88-650-5702	Services/Materials to Maintain Equipmen	1,200
31-84-88-650-5812	Uniforms	250
31-84-88-650-5854	Mileage Reimbursement	200
Total Expenditures		\$ 96,481

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
BMX****Revenue:**

31-84-89-682-4099	Miscellaneous	\$	720
31-84-89-682-4105	League Fees		15,919
31-84-89-682-4266	Sponsorship		2,400
Total Revenue			19,039

Expenditures:

31-84-89-682-5001	Full-Time Salaries		4,448
31-84-89-682-5002	Part-Time Salaries		250
31-84-89-682-5009	Fringe Benefits		1,560
31-84-89-682-5201	Office Supplies		50
31-84-89-682-5205	Program Supplies		7,973
31-84-89-682-5403	Telephone		480
31-84-89-682-5450	Portalets		270
Total Expenditures			15,031

LONE TREE HUB FITNESS**Revenue:**

31-84-55-830-4257	Contracted Fitness		4,000
Total Revenue			4,000

Expenditures:

31-84-55-830-5503	Contractual Persons		2,400
Total Expenditures		\$	2,400

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
COOK CREEK POOL****Revenue:**

31-84-86-840-4100	Pro Lesson Tickets	\$ 500
31-84-86-840-4102	General Admissions	110,000
31-84-86-840-4106	Class Revenue	16,500
31-84-86-840-4122	Concession Self Operated	30,000
31-84-86-840-4155	Pass Sales	32,000
31-84-86-840-4268	Parties/Groups	25,000
Total Revenue		214,000

Expenditures:

31-84-86-840-5001	Full-Time Salaries	9,062
31-84-86-840-5002	Part-Time Salaries	110,000
31-84-86-840-5009	Fringe Benefits	13,782
31-84-86-840-5205	Program Supplies	2,000
31-84-86-840-5206	Food & Concession Supplies	15,500
31-84-86-840-5207	Chemical Supplies	17,500
31-84-86-840-5400	Utilities Natural Gas	15,996
31-84-86-840-5401	Utilities Electric	17,004
31-84-86-840-5402	Water & Sewer	9,504
31-84-86-840-5403	Telephone	804
31-84-86-840-5404	Trash Collection	1,749
31-84-86-840-5501	Contractual Services	1,200
31-84-86-840-5507	Computer Software Maintenance	300
31-84-86-840-5701	Services/Materials to Maintain Facilities/I	8,000
31-84-86-840-5812	Uniforms	800
Total Expenditures		223,201

COOK CREEK SWIM TEAM**Revenue:**

31-84-86-841-4121	Swim Team Revenues	39,000
Total Revenue		39,000

Expenditures:

31-84-86-841-5001	Full-Time Salaries	3,782
31-84-86-841-5002	Part-Time Salaries	11,600
31-84-86-841-5009	Fringe Benefits	2,316
31-84-86-841-5205	Program Supplies	1,000
31-84-86-841-5501	Contractual Services	2,500
Total Expenditures		\$ 21,198

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
HOLLY POOL****Revenue:**

31-84-87-840-4100	Pro Lesson Tickets	\$ 500
31-84-87-840-4102	General Admissions	65,000
31-84-87-840-4106	Class Revenue	23,000
31-84-87-840-4122	Concession Self-Operated	19,000
31-84-87-840-4155	Pass Sales	26,000
31-84-87-840-4268	Group Admission	12,000
Total Revenue		145,500

Expenditures:

31-84-87-840-5001	Full-Time Salaries	7,552
31-84-87-840-5002	Part-Time Salaries	84,680
31-84-87-840-5009	Fringe Benefits	13,041
31-84-87-840-5205	Program Supplies	1,750
31-84-87-840-5206	Food & Concession Supplies	10,000
31-84-87-840-5207	Chemical Supplies	15,000
31-84-87-840-5400	Utilities Natural Gas	7,956
31-84-87-840-5401	Utilities Electric	8,496
31-84-87-840-5402	Water & Sewer	8,500
31-84-87-840-5403	Telephone	2,400
31-84-87-840-5404	Trash Collection	699
31-84-87-840-5501	Contractual Services	1,900
31-84-87-840-5507	Computer Software Maintenance	300
31-84-87-840-5701	Services/Materials to Maintain Facilities/I	5,000
31-84-87-840-5812	Uniforms	900
Total Expenditures		168,174

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	3,018
31-84-87-841-5002	Part-Time Salaries	10,570
31-84-87-841-5009	Fringe Benefits	1,984
31-84-87-841-5205	Program Supplies	750
31-84-87-841-5501	Contractual	1,600
Total Expenditures		\$ 17,922

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
FRANKLIN POOL****Revenue:**

31-84-85-840-4100	Pro Lesson Tickets	\$ 500
31-84-85-840-4102	General Admissions	61,000
31-84-85-840-4106	Class Revenue	21,500
31-84-85-840-4122	Concession Self-Operated	22,000
31-84-85-840-4155	Pass Sales	30,000
31-84-85-840-4268	Group Admission	14,000
Total Revenue		149,000

Expenditures:

31-84-85-840-5001	Full-Time Salaries	7,552
31-84-85-840-5002	Part-Time Salaries	84,680
31-84-85-840-5009	Fringe Benefits	10,791
31-84-85-840-5205	Program Supplies	1,750
31-84-85-840-5206	Food & Concession Supplies	12,000
31-84-85-840-5207	Chemical Supplies	13,000
31-84-85-840-5400	Utilities Natural Gas	6,504
31-84-85-840-5401	Utilities Electric	6,996
31-84-85-840-5402	Water & Sewer	9,504
31-84-85-840-5403	Telephone	1,848
31-84-85-840-5404	Trash Collection	1,500
31-84-85-840-5501	Contractual Services	500
31-84-85-840-5507	Computer Software Maintenance	300
31-84-85-840-5701	Services/Materials to Maintain Facilities/I	3,999
31-84-85-840-5812	Uniforms	800
Total Expenditures		161,724

FRANKLIN SWIM TEAM**Revenue:**

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

Expenditures:

31-84-85-841-5001	Full-Time Salaries	3,018
31-84-85-841-5002	Part-Time Salaries	10,440
31-84-85-841-5009	Fringe Benefits	1,977
31-84-85-841-5205	Program Supplies	750
31-84-85-841-5501	Contractual Services	1,299
Total Expenditures		\$ 17,484

RECREATION DEPARTMENT**2023
Budget****OTHER RECREATION FACILITIES:
HARLOW POOL****Revenue:**

31-84-90-840-4100	Pro Lesson Tickets	\$ 500
31-84-90-840-4102	General Admissions	49,000
31-84-90-840-4106	Class Revenue	13,000
31-84-90-840-4122	Concession Self-Operated	4,000
31-84-90-840-4125	Contractual Sales	700
31-84-90-840-4155	Pass Sales	24,000
31-84-90-840-4268	Parties/Groups	9,500
Total Revenue		100,700

Expenditures:

31-84-90-840-5001	Full-Time Salaries	7,552
31-84-90-840-5002	Part-Time Salaries	47,559
31-84-90-840-5009	Fringe Benefits	7,076
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	10,000
31-84-90-840-5400	Utilities Natural Gas	4,500
31-84-90-840-5401	Utilities Electric	4,500
31-84-90-840-5402	Water & Sewer	11,004
31-84-90-840-5403	Telephone	1,200
31-84-90-840-5404	Trash Collection	850
31-84-90-840-5501	Contractual Services	501
31-84-90-840-5507	Computer Software Maintenance	300
31-84-90-840-5701	Services/Materials to Maintain Facilities/l	4,500
31-84-90-840-5812	Uniforms	800
Total Expenditures		103,642

TOTAL OTHER RECREATION FACILITIES REVENUE	2,457,474
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	1,970,077
NET REVENUE OVER (UNDER) EXPENDITURES	487,397

TOTAL RECREATION DEPARTMENT REVENUE	14,928,070
TOTAL RECREATION DEPARTMENT EXPENDITURES	14,740,720
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 187,350

GOLF DEPARTMENT

	2023 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	\$ -	\$ 19,000	\$ (19,000)
MAINTENANCE ADMIN	-	103,889	(103,889)
LANDSCAPE MAINTENANCE	-	848,666	(848,666)
GARAGE & SHOP	-	235,060	(235,060)
PRO SHOP	324,500	276,830	47,670
GENERAL OPERATIONS	2,677,000	728,193	1,948,807
TOTAL LONE TREE GOLF COURSE	3,001,500	2,211,638	789,862
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	14,000	(14,000)
MAINTENANCE ADMIN	-	111,046	(111,046)
LANDSCAPE MAINTENANCE	-	809,181	(809,181)
GARAGE & SHOP	-	202,268	(202,268)
PRO SHOP	265,500	202,859	62,641
GENERAL OPERATIONS	2,857,900	752,414	2,105,486
TOTAL SOUTH SUBURBAN GOLF COURSE	3,123,400	2,091,768	1,031,632
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	8,300	(8,300)
MAINTENANCE ADMIN	-	82,353	(82,353)
LANDSCAPE MAINTENANCE	-	534,358	(534,358)
GARAGE & SHOP	-	177,215	(177,215)
PRO SHOP	95,000	82,009	12,991
GENERAL OPERATIONS	1,395,900	310,909	1,084,991
TOTAL LITTLETON GOLF COURSE	1,490,900	1,195,144	295,756
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE GOLF COURSE	-	6,400	(6,400)
MAINTENANCE ADMIN	-	71,697	(71,697)
LANDSCAPE MAINTENANCE	-	541,025	(541,025)
GARAGE & SHOP	-	126,062	(126,062)
PRO SHOP	169,500	204,535	(35,035)
GENERAL OPERATIONS	2,261,000	909,955	1,351,045
TOTAL FAMILY SPORTS CENTER GOLF COURSE	2,430,500	1,859,674	570,826
TOTAL GOLF DEPARTMENT	\$ 10,046,300	\$ 7,358,224	\$ 2,688,076

GOLF DEPARTMENT**2023
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	40,692
31-70-70-261-5009	Fringe Benefits	17,297
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	3,100
31-70-70-261-5401	Utilities Electric	4,000
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	14,000
31-70-70-261-5803	Dues & Subscriptions	2,500
31-70-70-261-5805	Staff Development	2,000
31-70-70-261-5812	Uniforms	2,200
Total Expenditures		103,889

LANDSCAPE MAINTENANCE**Expenditures:**

31-70-70-263-5001	Full-Time Salaries	194,636
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	72,530
31-70-70-263-5209	Agricultural Supplies	165,000
31-70-70-263-5218	Irrigation Supplies	25,000
31-70-70-263-5304	Equipment Rental	2,000
31-70-70-263-5401	Utilities Electric	135,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	45,000
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		\$ 848,666

GOLF DEPARTMENT**2023
Budget****LONE TREE GOLF COURSE:
GARAGE & SHOP**

Expenditures:		
31-70-70-264-5001	Full-Time Salaries	\$ 91,742
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	41,118
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		235,060

PRO SHOP

Revenue:		
31-70-70-750-4110	Cash Over/Under	1,500
31-70-70-750-4129	Sales Tax Revenue	8,000
31-70-70-750-4130	Pro Shop Sales	315,000
Total Revenue		324,500

Expenditures:		
31-70-70-750-5001	Full-Time Salaries	18,746
31-70-70-750-5002	Part-Time Salaries	24,000
31-70-70-750-5003	Overtime	800
31-70-70-750-5009	Fringe Benefits	3,284
31-70-70-750-5205	Program Supplies	7,000
31-70-70-750-5208	Pro Shop Supplies	220,500
31-70-70-750-5321	Lost Discount/Lost Merchandise	2,500
Total Expenditures		\$ 276,830

GOLF DEPARTMENT**2023
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	18,000
31-70-70-751-4136	Pro Rental Fees	7,500
31-70-70-751-4175	Green Fees	1,500,000
31-70-70-751-4176	Junior Golf	12,000
31-70-70-751-4177	Driving Range	210,000
31-70-70-751-4178	Golf Cart Rental	475,000
31-70-70-751-4179	Club & Hand Cart Rental	6,500
31-70-70-751-4180	Expansion Fund	59,000
31-70-70-751-4183	Annual Membership	370,000
	Total Revenue	<u>\$ 2,677,000</u>

GOLF DEPARTMENT**2023
Budget****LONE TREE GOLF COURSE:
GENERAL OPERATIONS**

Expenditures:		
31-70-70-751-5001	Full-Time Salaries	\$ 206,742
31-70-70-751-5002	Part-Time Salaries	195,000
31-70-70-751-5003	Overtime	4,500
31-70-70-751-5009	Fringe Benefits	68,420
31-70-70-751-5201	Office Supplies	1,200
31-70-70-751-5202	Motor Fuels & Lubricants	1,500
31-70-70-751-5203	Custodial Supplies	7,500
31-70-70-751-5204	Postage	3,000
31-70-70-751-5205	Program Supplies	15,000
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	10,000
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	3,420
31-70-70-751-5501	Contractual Services	12,000
31-70-70-751-5701	Services/Materials to Maintain Facilities/Build	20,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	1,500
31-70-70-751-5704	Service/Materials to Rental Equipment	2,800
31-70-70-751-5802	Promo, Publicity & Printing	6,500
31-70-70-751-5803	Dues & Subscriptions	2,000
31-70-70-751-5805	Staff Development	3,000
31-70-70-751-5812	Uniforms	6,500
31-70-70-751-5833	Tournaments	7,000
31-70-70-751-5834	Driving Range	30,000
31-70-70-751-5835	Junior Golf	9,000
31-70-70-970-9001	Principal Golf Cart Lease	51,517
31-70-70-970-9002	Interest Golf Cart Lease	3,594
Total Expenditures		728,193

**SOUTH SUBURBAN GOLF COURSE:
FACILITY MAINTENANCE**

Expenditures:		
31-70-71-260-5701	Services/Materials to Maintain Facilities/Build	10,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	4,000
Total Expenditures		\$ 14,000

GOLF DEPARTMENT**2023
Budget****SOUTH SUBURBAN GOLF COURSE:
GOLF COURSE MAINTENANCE ADMINISTRATION**

Expenditures:		
31-70-71-261-5001	Full-Time Salaries	\$ 38,414
31-70-71-261-5009	Fringe Benefits	12,744
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	23,388
31-70-71-261-5402	Water & Sewer	4,000
31-70-71-261-5403	Telephone	2,000
31-70-71-261-5404	Trash Collection	4,500
31-70-71-261-5501	Contractual Services	2,000
31-70-71-261-5803	Dues & Subscriptions	1,000
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	5,000
Total Expenditures		111,046

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-71-263-5001	Full-Time Salaries	208,220
31-70-71-263-5002	Part-Time Salaries	125,000
31-70-71-263-5003	Overtime	5,000
31-70-71-263-5009	Fringe Benefits	70,961
31-70-71-263-5209	Agricultural Supplies	135,000
31-70-71-263-5218	Irrigation Supplies	25,000
31-70-71-263-5304	Equipment Rental	5,000
31-70-71-263-5501	Contractual Services	13,000
31-70-71-263-5401	Utilities Electric	118,000
31-70-71-263-5709	Service/Materials to Maintain Landscape	75,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course	17,000
31-70-71-263-5712	Irrigation Trans. & Dist.	8,000
31-70-71-263-5812	Uniforms	4,000
Total Expenditures		\$ 809,181

GOLF DEPARTMENT**2023
Budget****SOUTH SUBURBAN GOLF COURSE:
GARAGE & SHOP**

Expenditures:		
31-70-71-264-5001	Full-Time Salaries	\$ 69,628
31-70-71-264-5009	Fringe Benefits	25,640
31-70-71-264-5202	Motor Fuels & Lubricants	40,000
31-70-71-264-5302	Minor Tools & Equipment	5,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	59,000
31-70-71-264-5812	Uniforms	3,000
Total Expenditures		202,268

PRO SHOP

Revenue:		
31-70-71-750-4129	Sales Tax Revenue	5,500
31-70-71-750-4130	Pro Shop Sales	260,000
Total Revenue		265,500

Expenditures:		
31-70-71-750-5001	Full-Time Salaries	15,624
31-70-71-750-5002	Part-Time Salaries	7,000
31-70-71-750-5009	Fringe Benefits	2,735
31-70-71-750-5205	Program Supplies	6,000
31-70-71-750-5208	Pro Shop Supplies	170,000
31-70-71-750-5321	Lost Discount/Lost Merchandise	1,500
Total Expenditures		\$ 202,859

GOLF DEPARTMENT**2023
Budget****SOUTH SUBURBAN GOLF COURSE:
GENERAL OPERATIONS****Revenue:**

31-70-71-751-4103	Season Tickets	\$ 91,000
31-70-71-751-4106	Class Revenue	9,900
31-70-71-751-4136	Pro Rental Fees	10,000
31-70-71-751-4175	Green Fees	1,750,000
31-70-71-751-4176	Junior Golf	50,000
31-70-71-751-4177	Driving Range	365,000
31-70-71-751-4178	Golf Cart Rental	485,000
31-70-71-751-4179	Club & Hand Cart Rental	12,000
31-70-71-751-4180	Expansion Fund	85,000
Total Revenue		<u>2,857,900</u>

Expenditures:

31-70-71-751-5001	Full-Time Salaries	262,028
31-70-71-751-5002	Part-Time Salaries	230,000
31-70-71-751-5009	Fringe Benefits	78,675
31-70-71-751-5201	Office Supplies	2,000
31-70-71-751-5202	Motor Fuels & Lubricants	1,000
31-70-71-751-5203	Custodial Supplies	2,600
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	6,200
31-70-71-751-5403	Telephone	1,800
31-70-71-751-5404	Trash Collection	2,100
31-70-71-751-5501	Contractual Services	18,000
31-70-71-751-5701	Services/Materials to Maintain Facilities/Build	9,000
31-70-71-751-5704	Service/Materials to Rental Equipment	1,500
31-70-71-751-5802	Promo, Publicity & Printing	2,200
31-70-71-751-5803	Dues & Subscriptions	1,000
31-70-71-751-5805	Staff Development	1,000
31-70-71-751-5812	Uniforms	5,000
31-70-71-751-5833	Tournaments	1,000
31-70-71-751-5834	Driving Range	36,000
31-70-71-751-5835	Junior Golf	7,700
31-70-71-970-9001	Principal Golf Cart Lease	51,517
31-70-71-970-9002	Interest Golf Cart Lease	3,594
Total Expenditures		<u>\$ 752,414</u>

GOLF DEPARTMENT**2023
Budget****LITTLETON GOLF COURSE:
FACILITY MAINTENANCE****Expenditures:**

31-70-72-260-5701	Services/Materials to Maintain Facilities/Bulk	\$ 4,000
31-70-72-260-5709	Service/Materials to Maintain Landscape	4,300
Total Expenditures		8,300

GOLF COURSE MAINTENANCE ADMINISTRATION**Expenditures:**

31-70-72-261-5001	Full-Time Salaries	40,936
31-70-72-261-5009	Fringe Benefits	11,117
31-70-72-261-5201	Office Supplies	600
31-70-72-261-5203	Custodial Supplies	600
31-70-72-261-5302	Minor Tools & Equipment	3,500
31-70-72-261-5400	Utilities Natural Gas	1,750
31-70-72-261-5401	Utilities Electric	4,200
31-70-72-261-5402	Water & Sewer	550
31-70-72-261-5403	Telephone	1,500
31-70-72-261-5501	Contractual Services	13,500
31-70-72-261-5803	Dues & Subscriptions	1,500
31-70-72-261-5805	Staff Development	1,400
31-70-72-261-5812	Uniforms	1,200
Total Expenditures		82,353

LANDSCAPE MAINTENANCE**Expenditures:**

31-70-72-263-5001	Full-Time Salaries	184,952
31-70-72-263-5002	Part-Time Salaries	92,000
31-70-72-263-5003	Overtime	1,200
31-70-72-263-5009	Fringe Benefits	59,286
31-70-72-263-5209	Agricultural Supplies	67,000
31-70-72-263-5218	Irrigation Supplies	18,000
31-70-72-263-5304	Equipment Rental	4,000
31-70-72-263-5401	Utilities Electric	38,000
31-70-72-263-5402	Water & Sewer	420
31-70-72-263-5709	Service/Materials to Maintain Landscape	32,000
31-70-72-263-5711	Service/Materials to Maintain Golf Course	12,000
31-70-72-263-5712	Irrigation Trans. & Dist.	25,000
31-70-72-263-5826	Vandalism	500
Total Expenditures		\$ 534,358

GOLF DEPARTMENT**2023
Budget****LITTLETON GOLF COURSE:
GARAGE & SHOP**

Expenditures:		
31-70-72-264-5001	Full-Time Salaries	\$ 105,430
31-70-72-264-5003	Overtime	500
31-70-72-264-5009	Fringe Benefits	26,385
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	3,400
Total Expenditures		177,215

PRO SHOP

Revenue:		
31-70-72-750-4129	Sales Tax Revenue	8,000
31-70-72-750-4130	Pro Shop Sales	87,000
Total Revenue		95,000

Expenditures:		
31-70-72-750-5001	Full-Time Salaries	15,624
31-70-72-750-5002	Part-Time Salaries	29,000
31-70-72-750-5009	Fringe Benefits	2,735
31-70-72-750-5205	Program Supplies	3,000
31-70-72-750-5208	Pro Shop Supplies	30,450
31-70-72-750-5321	Lost Discount/Lost Merchandise	1,200
Total Expenditures		82,009

GENERAL OPERATIONS

Revenue:		
31-70-72-751-4099	Miscellaneous	240
31-70-72-751-4103	Season Tickets	28,000
31-70-72-751-4106	Class Revenue	13,500
31-70-72-751-4110	Cash Over/Under	(180)
31-70-72-751-4136	Pro Rental Fees	2,000
31-70-72-751-4175	Green Fees	875,000
31-70-72-751-4176	Junior Golf	14,500
31-70-72-751-4177	Driving Range	115,000
31-70-72-751-4178	Golf Cart Rental	315,000
31-70-72-751-4179	Club & Hand Cart Rental	5,000
31-70-72-751-4180	Expansion Fund	27,840
Total Revenue		\$ 1,395,900

GOLF DEPARTMENT**2023
Budget****LITTLETON GOLF COURSE:
GENERAL OPERATIONS****Expenditures:**

31-70-72-751-5001	Full-Time Salaries	\$ 79,692
31-70-72-751-5002	Part-Time Salaries	87,000
31-70-72-751-5003	Overtime	250
31-70-72-751-5009	Fringe Benefits	26,619
31-70-72-751-5201	Office Supplies	1,000
31-70-72-751-5202	Motor Fuels & Lubricants	11,000
31-70-72-751-5204	Postage	50
31-70-72-751-5501	Contractual Services	10,000
31-70-72-751-5205	Program Supplies	4,000
31-70-72-751-5230	Printing/Copies	100
31-70-72-751-5302	Minor Tools & Equipment	300
31-70-72-751-5305	Cart Maintenance	1,500
31-70-72-751-5802	Promo, Publicity & Printing	1,125
31-70-72-751-5803	Dues & Subscriptions	1,110
31-70-72-751-5805	Staff Development	725
31-70-72-751-5812	Uniforms	5,200
31-70-72-751-5834	Driving Range	32,000
31-70-72-751-5835	Junior Golf	2,000
31-70-72-970-9001	Principal Golf Cart Lease	44,158
31-70-72-970-9002	Interest Golf Cart Lease	3,080
Total Expenditures		310,909

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

31-70-84-260-5701	Services/Materials to Maintain Facilities/Buil	4,000
31-70-84-260-5709	Service/Materials to Maintain Landscape	2,400
Total Expenditures		\$ 6,400

GOLF DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER GOLF COURSE:
GOLF COURSE MAINTENANCE ADMINISTRATION**

Expenditures:		
31-70-84-261-5001	Full-Time Salaries	\$ 34,190
31-70-84-261-5009	Fringe Benefits	16,157
31-70-84-261-5201	Office Supplies	300
31-70-84-261-5203	Custodial Supplies	800
31-70-84-261-5302	Minor Tools & Equipment	1,500
31-70-84-261-5404	Trash Collections	12,000
31-70-84-261-5501	Contractual Services	4,000
31-70-84-261-5803	Dues & Subscriptions	800
31-70-84-261-5805	Staff Development	950
31-70-84-261-5812	Uniforms	1,000
Total Expenditures		71,697

LANDSCAPE MAINTENANCE

Expenditures:		
31-70-84-263-5001	Full-Time Salaries	123,956
31-70-84-263-5002	Part-Time Salaries	40,000
31-70-84-263-5003	Overtime	250
31-70-84-263-5009	Fringe Benefits	45,619
31-70-84-263-5209	Agricultural Supplies	56,000
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	240,000
31-70-84-263-5709	Service/Materials to Maintain Landscape	3,200
31-70-84-263-5711	Service/Materials to Maintain Golf Course	8,000
31-70-84-263-5712	Irrigation Trans. & Dist	500
31-70-84-263-5826	Vandalism	200
Total Expenditures		541,025

GARAGE & SHOP

Expenditures:		
31-70-84-264-5001	Full-Time Salaries	58,396
31-70-84-264-5009	Fringe Benefits	20,666
31-70-84-264-5202	Motor Fuels & Lubricants	18,000
31-70-84-264-5702	Services/Materials to Maintain Equipment	25,000
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	2,500
Total Expenditures		\$ 126,062

GOLF DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER GOLF COURSE:
PRO SHOP****Revenue:**

31-70-84-750-4130	Golf Pro Shop Sales	\$ 162,500
31-70-84-750-4202	Skate Sharpening	7,000
Total Revenue		169,500

Expenditures:

31-70-84-750-5001	Full-Time Salaries	45,448
31-70-84-750-5002	Part-Time Salaries	21,996
31-70-84-750-5009	Fringe Benefits	13,591
31-70-84-750-5205	Program Supplies	3,500
31-70-84-750-5208	Golf Pro Shop Supplies	120,000
Total Expenditures		204,535

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	580,000
31-70-84-751-4176	Junior Golf	80,000
31-70-84-751-4177	Driving Range	1,050,000
31-70-84-751-4178	Golf Cart Rental	165,000
31-70-84-751-4179	Club & Hand Cart Rental	8,000
31-70-84-751-4180	Expansion Fund	14,500
31-70-84-752-4130	Hockey Pro Shop Sales	215,000
Total Revenue		\$ 2,261,000

GOLF DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER GOLF COURSE:
GENERAL OPERATIONS****Expenditures:**

31-70-84-751-5001	Full-Time Salaries	\$ 156,444
31-70-84-751-5002	Part-Time Salaries	170,000
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	66,857
31-70-84-751-5201	Office Supplies	1,000
31-70-84-751-5202	Motor Fuels & Lubricants	6,000
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	1,000
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	17,500
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	141,558
31-70-84-751-5812	Uniforms	7,000
31-70-84-751-5834	Driving Range	60,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-752-5208	Hockey Pro Shop Supplies	160,000
31-70-84-970-9001	Principal 2010 COPS	16,355
31-70-84-970-9002	Interest 2010 COPS	1,141
Total Expenditures		909,955

TOTAL GOLF REVENUE**10,046,300****TOTAL GOLF EXPENDITURES****7,358,224****NET REVENUE OVER (UNDER) EXPENDITURES****\$ 2,688,076**

HOSPITALITY DEPARTMENT

	2023 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 1,396,000	\$ 1,369,645	\$ 26,355
ROOMS DIVISION	363,283	339,047	24,236
TOTAL LONE TREE GOLF COURSE	1,759,283	1,708,692	50,591
SSGC RESTAURANT OPERATIONS	857,780	835,107	22,673
CENTENNIAL RESTAURANT	212,606	234,766	(22,160)
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	707,000	743,744	(36,744)
CONCESSION	43,500	85,359	(41,859)
TOTAL FSC GOLF COURSE	750,500	829,103	(78,603)
SS SPORTS COMPLEX RESTAURANT	1,165,800	1,214,591	(48,791)
ADMINISTRATION	3,050	307,105	(304,055)
TOTAL HOSPITALITY DEPARTMENT	\$ 4,749,019	\$ 5,129,364	\$ (380,345)

HOSPITALITY DEPARTMENT

2023
Budget

LONE TREE GOLF COURSE:
CAFÉ
Revenue:

31-75-70-760-4115	Tip Shortage Payout	\$ 50,000
31-75-70-760-4125	Contractual Sales	1,000
31-75-70-760-4184	Miscellaneous Banquet Fees	75,000
31-75-70-760-4185	Food Sales	395,000
31-75-70-760-4186	Equipment Rental	25,000
31-75-70-760-4188	Banquet Food Sales	300,000
31-75-70-760-4190	Service Charges	75,000
31-75-70-760-4220	Restaurant Liquor Sales	160,000
31-75-70-760-4221	Restaurant Beer Sales	210,000
31-75-70-760-4222	Restaurant Wine Sales	45,000
31-75-70-760-4223	Banquet Liquor Sales	30,000
31-75-70-760-4224	Banquet Beer Sales	15,000
31-75-70-760-4225	Banquet Wine Sales	15,000
	Total Revenue	<u>\$ 1,396,000</u>

HOSPITALITY DEPARTMENT**2023
Budget****LONE TREE GOLF COURSE:
CAFÉ****Expenditures:**

31-75-70-760-5001	Full-Time Salaries	\$ 316,776
31-75-70-760-5002	Kitchen Salaries	35,000
31-75-70-760-5003	Overtime	8,000
31-75-70-760-5006	Concession Salary	120,000
31-75-70-760-5007	Service Charge Compensation	110,000
31-75-70-760-5009	Fringe Benefits	99,669
31-75-70-760-5011	Minimum Wage Adjustment	3,000
31-75-70-760-5106	Merchant Vendor Fees	25,000
31-75-70-760-5116	Licensing	15,000
31-75-70-760-5201	Office Supplies	1,000
31-75-70-760-5203	Custodial Supplies	15,000
31-75-70-760-5206	Food & Concession Supplies	260,000
31-75-70-760-5212	Bar Supplies	4,000
31-75-70-760-5221	Paper Supplies	30,000
31-75-70-760-5224	Decorations	8,000
31-75-70-760-5225	China, Silver, and Glass	10,000
31-75-70-760-5226	Kitchen Equipment	5,000
31-75-70-760-5233	Alcohol Supplies-Liquor	45,000
31-75-70-760-5234	Alcohol Supplies-Beer	50,000
31-75-70-760-5235	Alcohol Supplies-Wine	11,000
31-75-70-760-5304	Equipment Rental	3,000
31-75-70-760-5400	Utilities Natural Gas	5,000
31-75-70-760-5401	Utilities Electric	13,000
31-75-70-760-5402	Water & Sewer	4,000
31-75-70-760-5403	Telephone	8,500
31-75-70-760-5404	Trash Collection	3,000
31-75-70-760-5501	Contractual Services	25,000
31-75-70-760-5503	Contractual Persons	120,000
31-75-70-760-5701	Services/Materials to Maintain Fac	7,500
31-75-70-760-5790	Linen	4,000
31-75-70-760-5812	Uniforms	5,000
31-75-70-760-5854	Mileage Reimbursement	200
Total Expenditures		<u>\$ 1,369,645</u>

HOSPITALITY DEPARTMENT**2023
Budget****LONE TREE GOLF COURSE:
ROOMS DIVISION****Revenue:**

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 854
31-75-70-770-4130	Gift Shop Sales	4,244
31-75-70-770-4193	Guest Accommodations	358,185
	Total Revenue	363,283

Expenditures:

31-75-70-770-5001	Full-Time Salaries	85,826
31-75-70-770-5002	Part-Time Salaries	94,457
31-75-70-770-5009	Fringe Benefits	27,829
31-75-70-770-5203	Custodial Supplies	430
31-75-70-770-5208	Gift Shop Supplies	1,890
31-75-70-770-5223	Amenities Expense	11,650
31-75-70-770-5400	Utilities Natural Gas	3,240
31-75-70-770-5401	Utilities Electric	14,105
31-75-70-770-5402	Water & Sewer	1,780
31-75-70-770-5403	Telephone	2,650
31-75-70-770-5404	Trash Collection	4,560
31-75-70-770-5501	Contractual Services	54,000
31-75-70-770-5701	Services/Materials to Maintain Fac	4,860
31-75-70-770-5716	Television Expense	4,070
31-75-70-770-5790	Linen	4,000
31-75-70-770-5812	Uniforms	900
31-75-70-770-5836	Commissions	22,800
	Total Expenditures	339,047

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

31-75-71-760-4115	Tip Shortage Payout	1,300
31-75-71-760-4122	Concession Self-Operated	525,000
31-75-71-760-4125	Contract Sales	804
31-75-71-760-4129	Sales Tax Revenue	16,000
31-75-71-760-4184	Miscellaneous Banquet Fees	1,500
31-75-71-760-4190	Service Charges	2,496
31-75-71-760-4220	Restaurant Liquor Sales	92,500
31-75-71-760-4221	Restaurant Beer Sales	183,180
31-75-71-760-4222	Restaurant Wine Sales	35,000
	Total Revenue	\$ 857,780

HOSPITALITY DEPARTMENT**2023
Budget****SOUTH SUBURBAN GOLF COURSE:
RESTAURANT OPERATIONS****Expenditures:**

31-75-71-760-5001	Full-Time Salaries	\$ 112,490
31-75-71-760-5002	Kitchen Salaries	146,970
31-75-71-760-5003	Overtime	6,000
31-75-71-760-5006	Concession Salary	90,000
31-75-71-760-5009	Fringe Benefits	58,463
31-75-71-760-5011	Minimum Wage Adjustment	900
31-75-71-760-5106	Merchant Vendor Fees	23,004
31-75-71-760-5116	Licensing	2,004
31-75-71-760-5201	Office Supplies	504
31-75-71-760-5203	Custodial Supplies	12,504
31-75-71-760-5206	Food & Concession Supplies	210,000
31-75-71-760-5212	Bar Supplies	8,496
31-75-71-760-5221	Paper Supplies	5,500
31-75-71-760-5224	Decorations	1,600
31-75-71-760-5225	China, Silver, and Glass	900
31-75-71-760-5226	Kitchen Equipment	3,000
31-75-71-760-5233	Alcohol Supplies-Liquor	23,430
31-75-71-760-5234	Alcohol Supplies-Beer	53,000
31-75-71-760-5235	Alcohol Supplies-Wine	8,200
31-75-71-760-5400	Utilities Natural Gas	4,200
31-75-71-760-5401	Utilities Electric	12,996
31-75-71-760-5402	Water & Sewer	3,600
31-75-71-760-5403	Telephone	3,000
31-75-71-760-5404	Trash Collection	2,196
31-75-71-760-5501	Contractual Services	20,000
31-75-71-760-5701	Services/Materials to Maintain Fac	18,000
31-75-71-760-5790	Linen	3,200
31-75-71-760-5854	Mileage Reimbursement	950
Total Expenditures		\$ 835,107

HOSPITALITY DEPARTMENT**2023
Budget****LITTLETON GOLF COURSE:
CENTENNIAL RESTAURANT****Revenue:**

31-75-72-760-4122	Concession Self-Operated	\$ 81,856
31-75-72-760-4220	Restaurant Liquor Sales	33,150
31-75-72-760-4221	Restaurant Beer Sales	90,500
31-75-72-760-4222	Restaurant Wine Sales	7,100
Total Revenue		212,606

Expenditures:

31-75-72-760-5001	Full-Time Salaries	49,466
31-75-72-760-5003	Overtime	5,000
31-75-72-760-5006	Concession Salary	62,751
31-75-72-760-5009	Fringe Benefits	25,326
31-75-72-760-5011	Minimum Wage Adjustment	200
31-75-72-760-5106	Merchant Vendor Fees	7,016
31-75-72-760-5116	Licensing	11,000
31-75-72-760-5201	Office Supplies	200
31-75-72-760-5203	Custodial Supplies	1,300
31-75-72-760-5206	Food & Concession Supplies	32,050
31-75-72-760-5212	Bar Supplies	610
31-75-72-760-5221	Paper Supplies	2,050
31-75-72-760-5233	Alcohol Supplies-Liquor	5,997
31-75-72-760-5234	Alcohol Supplies-Beer	26,000
31-75-72-760-5235	Alcohol Supplies-Wine	1,900
31-75-72-760-5501	Contractual Services	2,400
31-75-72-760-5701	Services/Materials to Maintain Fac	800
31-75-72-760-5812	Uniforms	350
31-75-72-760-5854	Mileage Reimbursement	350
Total Expenditures		234,766

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

31-75-84-760-4122	Concession Self-Operated	400,000
31-75-84-760-4190	Service Charges	6,000
31-75-84-760-4220	Restaurant Liquor Sales	85,000
31-75-84-760-4221	Restaurant Beer Sales	190,000
31-75-84-760-4222	Restaurant Wine Sales	16,000
31-75-84-760-4268	Parties/Groups	10,000
Total Revenue		\$ 707,000

HOSPITALITY DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER GOLF COURSE:
AVALANCHE GRILLE****Expenditures:**

31-75-84-760-5001	Full-Time Salaries	\$ 91,404
31-75-84-760-5002	Kitchen Salaries	85,000
31-75-84-760-5003	Overtime	1,000
31-75-84-760-5006	Concession Salary	45,000
31-75-84-760-5007	Service Charge Compensation	6,000
31-75-84-760-5009	Fringe Benefits	43,874
31-75-84-760-5011	Minimum Wage Adjustment	216
31-75-84-760-5106	Merchant Vendor Fees	19,000
31-75-84-760-5116	Licensing	16,500
31-75-84-760-5201	Office Supplies	100
31-75-84-760-5203	Custodial Supplies	5,000
31-75-84-760-5206	Food & Concession Supplies	190,000
31-75-84-760-5212	Bar Supplies	900
31-75-84-760-5221	Paper Supplies	11,000
31-75-84-760-5226	Kitchen Equipment	1,250
31-75-84-760-5233	Alcohol Supplies-Liquor	17,000
31-75-84-760-5234	Alcohol Supplies-Beer	52,000
31-75-84-760-5235	Alcohol Supplies-Wine	2,500
31-75-84-760-5400	Utilities Natural Gas	7,000
31-75-84-760-5401	Utilities Electric	15,000
31-75-84-760-5402	Water & Sewer	11,000
31-75-84-760-5403	Telephone	1,300
31-75-84-760-5501	Contractual Services	13,000
31-75-84-760-5503	Contractual Persons	30,000
31-75-84-760-5701	Services/Materials to Maintain Fac	8,000
31-75-84-760-5702	Service/materials to Maintain Equi	5,000
31-75-84-760-5716	Television Expense	5,000
31-75-84-760-5804	Rent/Lease Expense	60,000
31-75-84-760-5812	Uniforms	200
31-75-84-760-5854	Mileage Reimbursement	500
Total Expenditures		\$ 743,744

HOSPITALITY DEPARTMENT**2023
Budget****FAMILY SPORTS CENTER:
CONCESSIONS****Revenue:**

31-75-84-860-4122	Concession Self-Operated	\$ 23,000
31-75-84-860-4124	Vending Self Operated	20,000
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		<u>43,500</u>

Expenditures:

31-75-84-860-5001	Full-Time Salaries	12,264
31-75-84-860-5002	Part-Time Salaries	27,996
31-75-84-860-5007	Service Charge Compensation	600
31-75-84-860-5009	Fringe Benefits	7,451
31-75-84-860-5116	Licensing	500
31-75-84-860-5206	Food & Concession Supplies	15,996
31-75-84-860-5221	Paper Supplies	2,004
31-75-84-860-5226	Kitchen Equipment	200
31-75-84-860-5229	Vending Concession Supplies	3,504
31-75-84-860-5401	Utilities Electric	4,500
31-75-84-860-5402	Water & Sewer	6,996
31-75-84-860-5403	Telephone	876
31-75-84-860-5501	Contractual Services	504
31-75-84-860-5701	Services/Materials to Maintain Fac	624
31-75-84-860-5702	Ser/Mat to Maint. Equipment	696
31-75-84-860-5812	Uniforms	300
31-75-84-860-5854	Mileage Reimbursement	348
Total Expenditures		<u>\$ 85,359</u>

HOSPITALITY DEPARTMENT**2023
Budget****SS SPORTS COMPLEX HOSPITALITY:
RESTAURANT****Revenue:**

31-75-91-760-4122	Concession Self-Operated	\$ 650,004
31-75-91-760-4268	Parties/Groups	24,996
31-75-91-760-4190	Service Charges	6,804
31-75-91-760-4220	Restaurant Liquor Sales	125,004
31-75-91-760-4221	Restaurant Beer Sales	324,996
31-75-91-760-4222	Restaurant Wine Sales	33,996
Total Revenue		<u>1,165,800</u>

Expenditures:

31-75-91-760-5001	Full-Time Salaries	236,120
31-75-91-760-5002	Part-Time Salaries	160,004
31-75-91-760-5006	Concession Salary	72,000
31-75-91-760-5007	Service Charge Compensation	6,804
31-75-91-760-5009	Fringe Benefits	85,339
31-75-91-760-5011		504
31-75-91-760-5106	Merchant Vendor Fees	32,004
31-75-91-760-5116	Licensing	12,996
31-75-91-760-5201	Office Supplies	420
31-75-91-760-5203	Custodial Supplies	4,104
31-75-91-760-5206	Food & Concession Supplies	324,996
31-75-91-760-5212	Bar Supplies	996
31-75-91-760-5221	Paper Supplies	38,004
31-75-91-760-5226	Kitchen Equipment	600
31-75-91-760-5233	Alcohol Supplies-Liquor	32,004
31-75-91-760-5234	Alcohol Supplies-Beer	78,000
31-75-91-760-5235	Alcohol Supplies-Wine	8,496
31-75-91-760-5400	Utilities Natural Gas	13,200
31-75-91-760-5401	Utilities Electric	39,000
31-75-91-760-5402	Water & Sewer	996
31-75-91-760-5403	Telephone	1,200
31-75-91-760-5404	Trash Collection	3,396
31-75-91-760-5501	Contractual Services	8,004
31-75-91-760-5503	Contractual Persons	48,000
31-75-91-760-5701	Services/Materials to Maintain Fac	6,504
31-75-91-760-5812	Uniforms	396
31-75-91-760-5854	Mileage Reimbursement	504
Total Expenditures		<u>\$ 1,214,591</u>

HOSPITALITY DEPARTMENT**2023
Budget****SS SPORTS COMPLEX HOSPITALITY:
HOSPITALITY ADMINISTRATION****Revenue:**

31-75-70-100-4099	Miscellaneous	\$ 50
31-75-70-100-4165	ID Cards	3,000
Total Revenue		3,050

Expenditures:

31-75-70-100-5001	Full-Time Salaries	51,584
31-75-70-100-5002	Part-Time Salaries	98,000
31-75-70-100-5003	Overtime	1,500
31-75-70-100-5009	Fringe Benefits	21,021
31-75-70-100-5201	Office Supplies	6,500
31-75-70-100-5203	Custodial Supplies	9,000
31-75-70-100-5224	Decorations	5,000
31-75-70-100-5400	Utilities Natural Gas	2,400
31-75-70-100-5401	Utilities Electric	12,000
31-75-70-100-5402	Water & Sewer	500
31-75-70-100-5403	Telephone	3,000
31-75-70-100-5501	Contractual Services	35,000
31-75-70-100-5701	Services/Materials to Maintain Fac	45,000
31-75-70-100-5802	Promo, Publicity & Printing	15,000
31-75-70-100-5803	Dues & Subscriptions	200
31-75-70-100-5805	Staff Development	200
31-75-70-100-5812	Uniforms	1,000
31-75-70-100-5854	Mileage Reimbursement	200
Total Expenditures		307,105

TOTAL HOSPITALITY REVENUE	4,749,019
TOTAL HOSPITALITY EXPENDITURES	5,129,364
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (380,345)

ENTERPRISE FUND OTHER

		2023 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
TOTAL REGISTRATION REVENUE		<u>600</u>
TOTAL ADMINISTRATION REVENUE		<u>20,600</u>
ADMINISTRATION		
Expenditures:		
31-10-01-100-5106	Merchant Vendor Fees	500,004
31-10-01-100-5857	Overhead Chargeback	1,278,036
31-10-01-115-5857	Overhead Chargeback	160,695
Total Expenditures		<u>1,938,735</u>
REGISTRATION EXPENDITURES		
Expenditures:		
31-11-81-150-5001	Full-Time Salaries	88,530
31-11-81-150-5002	Part-Time Salaries	101,868
31-11-81-150-5009	Fringe Benefits	22,826
31-11-81-150-5204	Postage	510
31-11-81-150-5205	Program Supplies	12,000
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	300
Total Expenditures		<u>226,434</u>
HUMAN RESOURCES		
Expenditures:		
31-12-01-100-5857	Overhead Chargeback	590,924
Total Human Resources Expenditures		<u>590,924</u>
INSURANCE		
Expenditures:		
31-10-01-110-5857	Overhead Chargeback	582,900
Total Insurance Expenditures		<u>582,900</u>
TOTAL ADMINISTRATION EXPENDITURES		<u>\$ 3,338,993</u>

ENTERPRISE FUND OTHER

		2023 Budget
FINANCE		
Expenditures:		
31-20-01-100-5857	Overhead Chargeback	\$ 605,617
TOTAL FINANCE EXPENDITURES		605,617
IT Department		
Expenditures:		
31-25-01-100-5857	Overhead Chargeback	807,164
TOTAL IT EXPENSES		807,164
OTHER REVENUE		
Revenues:		
31-10-01-990-9101	Operating Transfer In	3,000,000
31-10-01-970-9009	Lease Proceeds	180,000
TOTAL OTHER REVENUE		3,180,000
OTHER EXPENDITURES		
Expenditures:		
31-10-01-100-5807	Merit Pay	485,929
31-10-01-995-9200	Unobligated Funds	3,501,503
TOTAL OTHER EXPENDITURES		3,987,432
CARRYOVER		
Revenues:		
31-10-01-996-4998	Carryover Revenue	6,491,025
Total Carryover Revenues		6,491,025
CAPITAL PROJECTS		
Expenditures:		
31-70-00-950-6877	New Golf Software/POS	10,000
31-70-70-950-6069	LTGC Tree Replacement Program	30,000
31-70-70-950-6074	LTGC Asphalt Shop Yard	15,000
31-70-70-950-6104	LTGC Equipment Lift	15,000
31-70-70-950-6505	LTGC Retaining Walls	75,000
31-70-70-950-6674	LTGC Tee Renovation	15,000
31-70-70-950-6675	LTGC Bunker Renovation	50,000
31-70-70-950-6888	LTGC Driving Range Fencing	8,000
31-70-70-950-6892	LTGC Replace Windows	25,000
31-70-70-950-7063	LTGC Irrigation Upgrade	20,000
31-70-71-950-6030	SSGC Bedknife/Grinder	94,000
31-70-71-950-6118	SSGC Range Ball Washer	5,000
31-70-71-950-6675	SSGC Bunker Renovation	50,000
31-70-71-950-6888	SSGC Driving Range Upgrade	30,000
31-70-71-950-7020	SSGC Master Plan Improvements	\$ 150,000

ENTERPRISE FUND OTHER

		2023
		Budget
CAPITAL PROJECTS (CONTINUED)		
31-70-72-950-6007	Greens Mowers	\$ 101,000
31-70-72-950-6023	Utility Vehicles	40,000
31-70-72-950-6055	Littleton Golf Cart Path Repair	75,000
31-70-72-950-7063	Littleton Golf Irrigation Upgrade	27,000
31-70-84-950-6036	FSC Golf Irrigation Upgrades	35,000
31-70-84-950-6044	Aerator	18,000
31-70-84-950-6055	Golf Cart Path Work	40,000
31-70-84-950-6570	FSC Golf Landscape Imprv	60,000
31-70-84-950-6574	FSC Fuel Tanks	80,000
31-70-84-950-6858	FSC Driving Range Door Replacem	104,000
31-75-00-950-6130	Kitchen Equipment Replacement	45,000
31-75-70-950-6130	LTGC Kitchen Equipment	12,000
31-75-70-950-6676	LTGC Meeting Room Renovation	35,000
31-75-70-950-6731	LTGC Elevator Repairs/Replacem	40,000
31-75-70-950-6754	LTGC Security Imp	35,000
31-75-70-950-6767	LTGC Audio/Visual Improvements	25,000
31-75-70-950-6818	LTGC Additional Storage	8,000
31-75-70-950-6884	LTGC Heat Pump/Exchanger Replac	10,000
31-75-70-950-7122	LTGC Laundry Equipment	22,000
31-75-84-950-6758	FSC Rest Tables/Chairs	55,000
31-75-91-950-7010	SS Complex Portable Bar	10,000
31-81-84-950-6037	FSC Signage	60,000
31-81-84-950-6066	FSC Zamboni	165,000
31-81-84-950-6104	FSC Entertainment Equipment Repl	6,500
31-81-84-950-6566	FSC Ice Arena Compressor Repair/M	61,000
31-81-84-950-6626	FSC Security System Upgrade	25,000
31-81-84-950-6767	FSC Sound System Upgrade	80,000
31-81-84-950-6814	FSC Rubber Flooring Replacement	250,000
31-81-84-950-6824	FSC Rental Skate Replacement	5,000
31-82-00-950-6037	Rec Centers Signage Updates	10,000
31-82-00-950-6680	Rec Centers Lobby Refurbish	16,500
31-82-00-950-6790	Pool Furniture/Matt Replacements	25,000
31-82-00-950-6818	Replace Tables/Chairs	10,000
31-82-00-950-6856	Drinking Fountain Replacement	7,500
31-82-00-950-6931	Rec Centers Wood Floor Resurface	30,000
31-82-01-950-6063	Scoreboard Replacements	37,000
31-82-52-950-6625	BCRC Pool Hand Rail/Tile Repair/R	25,000
31-82-52-950-6655	BCRC Depot Improvements	18,000
31-82-52-950-6689	BCRC Clinic Renovations	45,000
31-82-52-950-6723	BCRC Hot tub Retile	35,000
31-82-52-950-6731	BCRC Mechanical Room Repairs	12,000
31-82-52-950-6765	BCRC Fitness Equipment	180,000
31-82-52-950-6811	BCRC Replace Gym Lighting	15,000
31-82-52-950-6816	BCRC Replace Furniture	\$ 20,000

ENTERPRISE FUND OTHER

		2023
		Budget
CAPITAL PROJECTS (CONTINUED)		
31-82-52-950-6858	BCRC Interior Painting	\$ 30,000
31-82-52-950-6931	BCRC Lobby Flooring Replacement	50,000
31-82-52-950-7078	BCRC Moveable Wall Replacement	60,000
31-82-80-950-6052	LTRC Looker Room Improvements	12,000
31-82-80-950-6065	LTRC Window Coverings	20,000
31-82-80-950-6112	LTRC Pool Improvements	65,000
31-82-80-950-6727	LTRC Flooring Replacement	57,500
31-82-80-950-6811	LTRC Lighting Upgrades	50,000
31-82-80-950-6858	LTRC Interior Painting	12,000
31-82-81-950-6531	Goodson Carpet Replacement	15,000
31-82-81-950-6676	Goodson Pottery Studio Imp/Equipm	19,000
31-82-81-950-6697	Goodson HVAC Replacement	25,000
31-82-81-950-6767	Goodson Gym Sound System Repla	5,000
31-82-81-950-6770	Goodson New Gym Floor	100,000
31-82-81-950-6816	Goodson Furniture Replacement	72,000
31-82-81-950-6818	Goodson Chairs and Tables	20,000
31-82-81-950-6858	Goodson Interior Painting	7,500
31-82-81-950-6879	Goodson Courtyard Updates	15,000
31-82-81-950-6942	Goodson Roof Snow Guards	12,500
31-83-91-950-6124	Radios	6,000
31-83-91-950-6578	Basketball Hoops Upgrades	12,000
31-83-91-950-6680	Sports Complex Lobby Refurbish	8,000
31-83-91-950-6858	Interior Painting	4,000
31-83-91-950-7063	Install Sprinkler Cages	9,000
31-84-00-950-6104	Pool Vacuums	12,000
31-84-00-950-6731	Aquatics Chemical Equipment Repla	44,500
31-84-00-950-6884	Slide Maintenance	5,000
31-84-00-950-6926	Aquatics UV Bulb Replacement	12,000
31-84-62-950-6590	COJO Improvements/Electrical Upgr	50,000
31-85-00-950-6115	Compressor Maint/Replacement Dis	30,000
TOTAL CAPITAL PROJECTS		\$ 3,447,500

9. DEBT SERVICE FUND BUDGET



Lone Tree Hub



Holly Tennis

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
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	3,211,957	3,192,658	19,299	99.40%
2022 Estimate	3,314,132	3,281,673	32,459	99.02%
2023 Budget	3,131,172	3,099,860	31,312	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 2023. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2022

Balance as of December 31, 2022				
Description		Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 36,485,000	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	\$ 36,485,000			

Debt Service Schedule 2023

General Obligation Bond Payments	
Debt Issuance	Total
2019 General Obligation Bonds - Principal	\$1,465,000
Total General Obligation Principal Payments	1,465,000
2019 General Obligation Bonds - Interest	1,616,450
Total General Obligation Interest Payments	1,616,450
Total General Obligation Bond Payments	\$3,081,450

Debt to Maturity for General Obligation Debt:

	General Obligation Bonds	
	Interest	Principal
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	1,351,400	1,730,000
2028-2041	8,467,050	28,530,000
	\$ 15,924,400	\$ 36,485,000

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					
	2018	2019	2020	2021	2022	Preliminary 2023
Assessed Valuation	\$ 3,090,703,735	\$ 3,127,966,506	\$ 3,546,680,532	\$ 3,521,882,452	\$ 3,744,781,554	\$ 3,714,320,502
Legal Debt Margin:						
Debt Limitation - 50% of the Total						
Valuation for Assessment per Colorado						
Revised Statutes, Section 32-1-1101 (6)	\$ 1,545,351,868	\$ 1,563,983,253	\$ 1,773,340,266	\$ 1,760,941,226	\$ 1,872,390,777	\$ 1,857,160,251
Total General Obligation Debt	\$ 3,440,000	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000	\$ 36,485,000	\$ 35,020,000
Legal Debt Margin	\$ 1,541,911,868	\$ 1,523,698,253	\$ 1,734,105,266	\$ 1,723,061,226	\$ 1,835,905,777	\$ 1,822,140,251
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	0.22%	2.58%	2.21%	2.15%	1.95%	1.89%

DEBT SERVICE FUND SUMMARY

Table of Contents

	2023	
	Budget	Page
Revenue:		
Property Taxes	\$ 3,099,860	310
Interest Income	75,000	310
Total Operating Revenue	3,174,860	
Expenditures:		
Administration	18,410	310
Bond Principal	1,465,000	310
Bond Interest	1,616,450	310
Total Operating Expenditures	3,099,860	
Excess Operating Revenue of Expenditures	75,000	
Other Expenditures:		
Transfer Out	75,000	310
Total Other Expenditures	75,000	
Net Revenue Over Expenditures	-	
Carryover	-	
Funds Available	\$ -	

DEBT SERVICE FUND DETAIL

	<u>2023 Budget</u>
DEBT SERVICE FUND	
PROPERTY TAXES	
Revenue:	
51-10-01-970-4001 Property Tax	<u>\$ 3,099,860</u>
TOTAL PROPERTY TAXES	<u>3,099,860</u>
INTEREST INCOME	
Revenue:	
51-10-01-970-4050 Interest Earnings	<u>75,000</u>
TOTAL INTEREST INCOME	<u>75,000</u>
TOTAL REVENUE	<u>3,174,860</u>
ADMINISTRATION	
Expenditures:	
51-10-01-970-5117 Paying Agent Fees	5,000
51-10-01-970-5119 Collection Charges	<u>13,410</u>
TOTAL ADMINISTRATION EXPENDITURES	<u>18,410</u>
BOND PRINCIPAL	
Expenditures:	
51-10-01-970-9001 Principal GO Bonds	<u>1,465,000</u>
TOTAL BOND PRINCIPAL EXPENDITURES	<u>1,465,000</u>
BOND INTEREST	
Expenditures:	
51-10-01-970-9002 Interest GO Bonds	<u>1,616,450</u>
TOTAL BOND INTEREST EXPENDITURES	<u>1,616,450</u>
TRANSFER OUT	
Expenditures:	
51-10-01-970-9100 Operating Transfer Out	<u>75,000</u>
TOTAL TRANSFER OUT	<u>\$ 75,000</u>

10. APPENDIX



Littleton Golf Course

**South Suburban Park and Recreation District
Resolution # 2022-041**

A RESOLUTION ADOPTING THE 2023 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, 2023 AND ENDING THE LAST DAY OF DECEMBER, 2023

WHEREAS, the proposed 2023 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 10, 2022, September 28, 2022, and October 12, 2022; 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	\$45,152,828
Debt Service Fund	3,174,860
Conservation Trust Fund	1,203,529
Grant Fund	8,291,242
Capital Projects Fund	467,912
Enterprise Fund	<u>39,415,014</u>
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$97,705,385</u>

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

General Fund

From the 2022 fund balance carryover	\$ 10,249,967	
From sources other than general property tax	7,118,826	
From the general property tax levy	<u>27,784,035</u>	
TOTAL GENERAL FUND		45,152,828

Debt Service Fund

From the 2022 fund balance carryover	-	
From sources other than general property tax	75,000	
From the general property tax levy	<u>3,099,860</u>	
TOTAL DEBT SERVICE FUND		3,174,860

Conservation Trust Fund

From the 2022 fund balance carryover	448,529	
From sources other than general property tax	<u>755,000</u>	
TOTAL CONSERVATION TRUST FUND		1,203,529

Grant Fund

From the 2022 fund balance carryover	-	
From sources other than general property tax	<u>8,291,242</u>	
TOTAL GRANT FUND		8,291,242

Capital Projects Fund

From the 2022 fund balance carryover	447,912	
From sources other than general property tax	<u>20,000</u>	
TOTAL CAPITAL PROJECTS FUND		467,912

Enterprise Fund

From the 2022 fund balance carryover	6,491,025	
From sources other than general property tax	<u>32,923,989</u>	
TOTAL ENTERPRISE FUND		39,415,014

TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$ 97,705,385</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 2023.

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 9th day of November, 2022
by the Board of Directors of the South Suburban Park and Recreation District,
by a vote of 4 for and 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:

Susan K. Pye

0400A0583780487...

Susan K. Pye, Chair

ATTEST:

DocuSigned by:

Peter J. Barrett

BC81BCBAF42C4EF...

Peter J. Barrett, Secretary

Approved as to content:

DocuSigned by:

Steve Shipley

48DF29D0BB434E7...

Steve Shipley, Finance Director

South Suburban Park and Recreation District
Resolution # 2022-044
A RESOLUTION TO SET MILL LEVIES ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2023 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 9, 2022; 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 voter approved mill levy adjustment of 0.128 mills, plus 0.038 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.843 mills; and

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

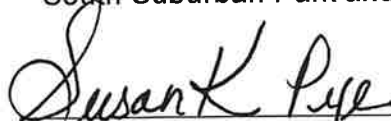
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.038 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 0.843 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

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

PASSED, APPROVED, AND ADOPTED this 14th day of December, 2022 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 # 2022-045
A RESOLUTION TO SET MILL LEVIES DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2023 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 9, 2022; 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 voter approved mill levy adjustment of 0.128 mills, plus 0.038 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.843 mills; and

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

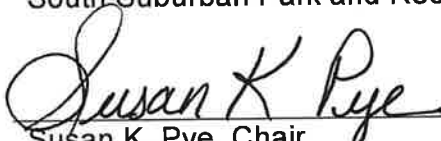
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.038 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 0.843 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

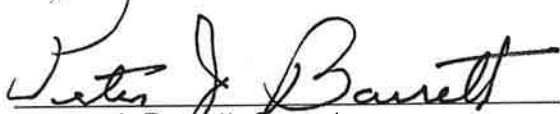
Section 3. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

PASSED, APPROVED, AND ADOPTED 14th day of December, 2022 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 # 2022-046
A RESOLUTION TO SET MILL LEVIES JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2023 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 9, 2022; 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 voter approved mill levy adjustment of 0.128 mills, plus 0.038 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.843 mills; and

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

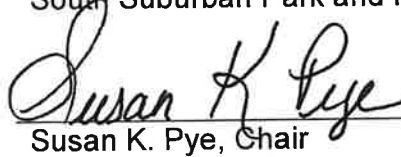
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.038 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2023 budget year, there is hereby levied a tax of 0.843 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2022.

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

PASSED, APPROVED, AND ADOPTED 14th day of December, 2022 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

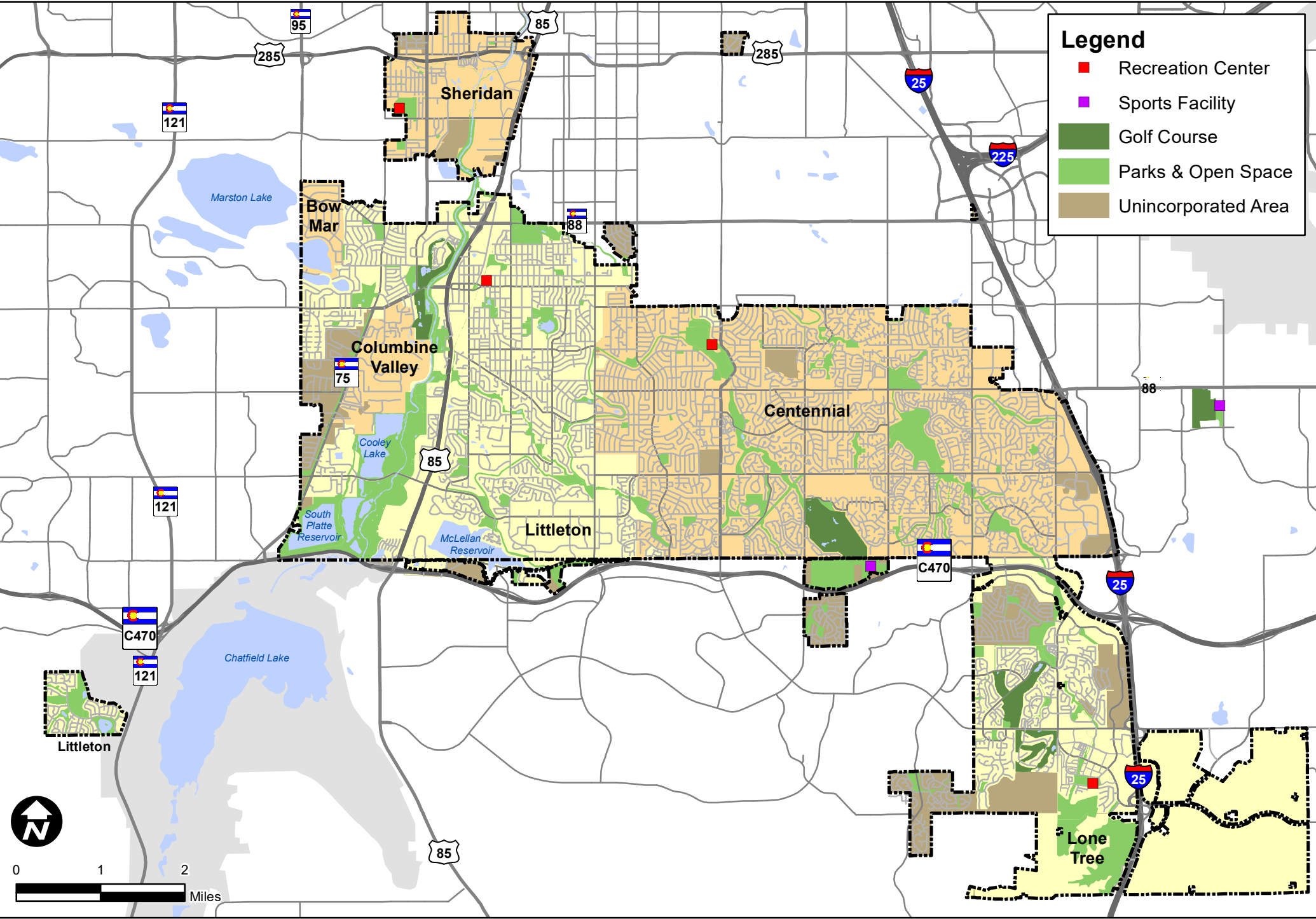

Susan K. Pye, Chair

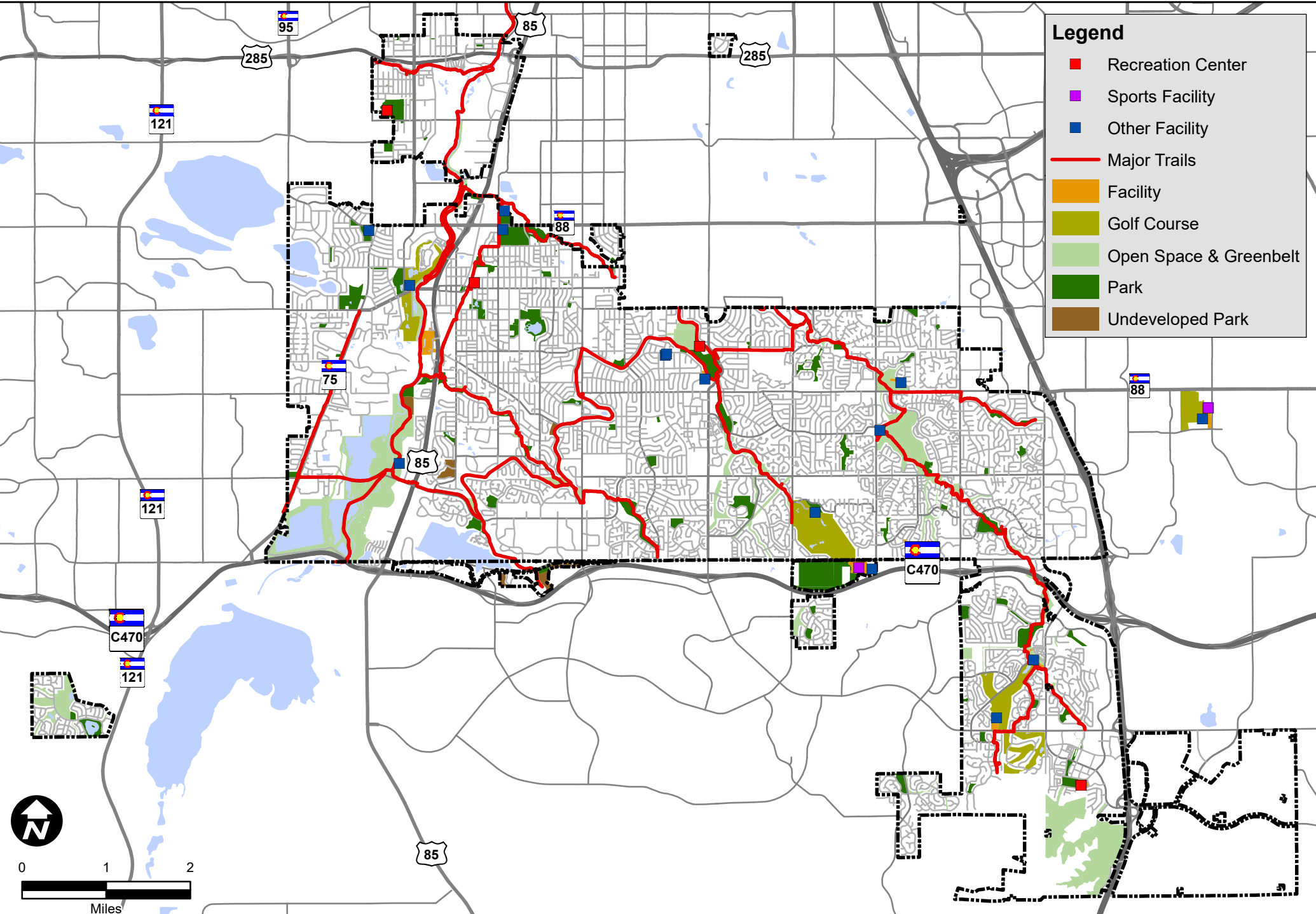
ATTEST:


Peter J. Barrett, Secretary

ATTEST:


Steve Shipley, Finance Director





South Suburban 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	32	3	134	1	1		1	1	2		1	1	1	1		1	0.48		0.48	
Acres Green Drive Medians • 8400 Acres Green Drive, Highlands Ranch, 80124	2.39			81																	
Alice Terry Elementary School/Park • 4485 S. Irving St., Sheridan, 80110	7.27	35	0	45	2	2		1		3								0.42	0.21	0.21	
Altair Park • 884 Altair Dr., Highlands Ranch, 80124	11.96	33	0	60	2	2		2		2		1	1	2	1			0.51		0.43	0.09
Arapaho Park • 7800 S. Adams St., Centennial, 80122	25.31	41	2	173	2	2		1	1	4	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			53	1	1				1		1	1					0.05		0.05	
Bear Creek Trail • NA, Sheridan,	2.95			360														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	5.01			145								1	1	3	2			0.25		0.24	0.01
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	55	2	41														0.15		0.15	
Berry Park • 3400 W. Berry Ave., Littleton, 80121	2.26	9	1	64						1			1	1				0.24	0.16	0.08	
Big Dry Creek East Trailhead • 580 E. Powers Ave., Littleton, 80121	3.61	4	1	53										1				0.02		0.02	
Big Dry Creek Trail	65.32			599														5.20		2.89	2.31
Bobcat Park • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			70									1	1				0.12	0.02	0.10	
Bowles Grove Park • 5501 S. Federal Blvd., Littleton, 80123	19.30	81	4	393	3	3	1	1		2							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			10	1	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
Carriage Club Estates Park • 10476 Dunsford Dr., Lone Tree, 80124	3.74			100					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	35	2	58												1		0.12		0.12	
Centennial Link Trail • NA, Centennial, 80121	17.48			597														3.38	0.18	1.74	1.45
Centennial Ridge Park • 10022 Lone Tree Pkwy., Lone Tree, 80124	4.80			95					1	1			1	1				0.35		0.35	
Charley Emley Park • 6700 S. Prince St., Littleton, 80120	1.67			26					1		2	1	1	2				0.35	0.15	0.20	
Chase Park • 2750 W. Princeton Pl., Sheridan, 80110	0.88			24					1			1	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	5.25			83					1	1		1	1	1				0.32		0.32	
Cimarron Trail Park • 5350 Bow Mar Dr., Littleton, 80123	2.59			79														0.22			0.22
Clarkson Park • 7346 S. Clarkson St., Centennial, 80122	7.82			67						2		1	1	1	1		1	0.71		0.32	0.39
Coal Mine Trail • Columbine Heights Subdivision, Littleton, 80123	0.91			70														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	16	2	247														2.56	2.36	0.21	
Cook Creek Open Space • 8711 Lone Tree Pkwy, Lone Tree, 80124	8.79			206														0.54	0.23	0.30	
Cook Creek Pool • 8711 Lone Tree Pkwy., Lone Tree, 80124	3.10	108	3	53										1							
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	9	1	23							2			1			1	0.23		0.10	0.13

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
Cornerstone Park • 1200 W. Belleview Ave, Englewood, 80120	62.65	885	24	608	3	3	3	3	1	7		2	1	6	1	4		2.41		2.06	0.35
Cornerstone Park Batting Cages	0.44																				
Creekside Experience • 4829 S. Santa Fe Dr., Littleton, 80120	5.44	9	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											
David A. Lorenz Regional Park • 4790 E. County Line Rd., Littleton, 80126	42.67	260	0	105						3				4		4	6	0.81		0.81	
David A. Lorenz Regional Park (Lease Area) • 8560 S. Colorado Blvd., Highlands Ranch, 80126	83.30	514	0	13						5				2							
deKoevend Open Space • 6190 S. Franklin St., Centennial, 80121-2460	39.99			295																	
deKoevend Park • 6301 S. University Blvd., Centennial, 80121	33.36	70	4	931	7	6	1	1	1	3	6	1	1	5	4	2	1	1.46	0.05	1.41	0.01
deKoevend Tot Lot • 1901 E. Panama Dr., Centennial, 80121	2.08			83								1		1				0.15		0.15	
Douglas H. Buck Recreation Center • 2004 W. Powers Ave., Littleton, 80120	2.94	128	11	116														0.32		0.32	
Dry Creek Elementary School/Park • 7686 E. Hinsdale Ave., Centennial, 80112	2.59			4	1	1		1		2								0.31		0.31	
East Elementary School/Park • 5933 S. Fairfield St., Littleton, 80120	1.74			27	1	1		1		1											
East/West Trail Connection	3.03																				
Elati Park • 5350 S. Elati St., Littleton, 80120	0.21			11								1	1	1				0.03		0.03	
Eugene Field Elementary School/Park • 5402 S. Sherman Wy., Littleton, 80121	1.67			32	1	1		1	1	1											
Fairways at Lone Tree • 9607 Troon Village Dr., Lone Tree, 80124	4.14	11	2	66						1		1	1	2	1		1	0.49		0.49	
Family Sports Center • 6901 S. Peoria St., Centennial, 80112	5.61	206	9	70																	
Family Sports Center Golf Course • 6901 S. Peoria St., Centennial, 80112	67.88			474																	

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 Dome • 6901 S. Peoria St., Centennial, 80112	7.52	534	4	66						1											
Filmore Tributary • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48			212																	
Footbridge Park • 1312 W. Geddes Ave., Littleton, 80120	0.31			10														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	25.68			836														0.99	0.62	0.16	0.21
Foxridge Orchard • 7700 Block, S. Poplar St., Centennial, 80112	0.57			20																	
Foxridge Park • 7878 S. Onieda Wy., Centennial, 80112	2.84			68	1	1				1		1	1	1				0.28	0.28		
Foxridge West Open Space/Trails • 6120 E. Otero Dr., Centennial, 80112	11.94			233					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	40	0	144														0.35		0.35	
Gallup Park • 6147 S. Gallup St., Littleton, 80120	8.15	43	2	82	1	1		1		1	4	1	1	1	1		1	0.31		0.31	
Goodson Recreation Center • 6315 S. University Blvd., Centennial, 80121	6.54	340	10	66								1	1					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				0.06		0.06	
Harlow Park/Pool • 5151 S. Lowell Blvd., Littleton, 80123	11.69	48	2	130	3	3		2	1	2	4	1	1	1	1	1	1	0.68	0.03	0.65	
Harlow Pool • 5151 S. Lowell Blvd., Littleton, 80123	0.68																				
Harmony Park • 3380 S. Irving St., Sheridan, 80110	0.91	3	1	10	1	1			1			1	1					0.07		0.07	
Heritage Hills Trail • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			15														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 Village Park • 5000 E. Fair Dr., Centennial, 80121	7.94	15	2	90	1	1				1			1	1							
High Line Canal Trail • NA, ,	116.73			4981														9.70		0.36	9.29
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	14	1	20	1				1	1				1	1		1				
Holly Park • 6652 S. Krameria Wy., Centennial, 80111	42.06			362														1.65		0.54	1.11
Holly Pool • 6652 S. Krameria Wy., Centennial, 80111	1.58	38	2	18							6										
Holly Tennis Center • 6652 S. Krameria Wy., Centennial, 80111	2.16	46	2	9																	
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																	
Hudson Gardens • 6115 S. Santa Fe Dr., Littleton, 80120	28.91	209	9	990										1	1						
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	45.21	39	2	609														1.79	1.04	0.54	0.20
Kimmer Plaza • 9358 Kimmer Dr., Lone Tree, 80124	7.03			31										1				0.47		0.22	0.24
Kline Homestead Park • 9000 Redwing Ave., Highlands Ranch, 80126	5.77	26	2	45					1	1			1	1				0.43		0.43	
LaQuinta Park • 9575 La Quinta Dr., Lone Tree, 80124	1.59			55									1	1				0.26		0.26	
Laura Ingalls Wilder Elem. School/Park • 4300 W. Ponds Cir., Littleton, 80123	1.34				1	1		1		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
Lee Gulch Overlook • 6591 S. Santa Fe Dr., Littleton, 80120	6.32	15	2	163																	
Lee Gulch Trail / Ivan Thomas Greenway • NA, Littleton,	54.75			1439										1				3.77	0.07	0.57	3.07
Lincoln Commons • 9624 E. Lincoln Ave., Lone Tree, 80124	0.54			172														0.31		0.31	
Linksview Park • 4200 E. Links Pkwy., Centennial, 80122	7.35			108	1	1				1		1	1	1	1		1	0.20		0.20	
Little Dry Creek Greenbelt • NA, Centennial,	12.06			324					1									1.20	0.30	0.61	0.29
Little Dry Creek Park • 6389 S. Clermont Ct., Centennial, 80121	18.77			231	2	2			1	3		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 Community Trail	2.49			295														2.45		0.85	1.60
Littleton Golf & Tennis Club • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1156							6										
Lone Tree Golf Course & Hotel • 9808 Sunningdale Blvd., Lone Tree, 80124	181.85	356	14	1066														0.32		0.32	
Lone Tree Recreation Center • 10249 Ridgeway Circle, Lone Tree, 80124	7.17	202	8	149														0.31		0.31	
Lonesome Pine Park • 501 Maximus Dr., Highlands Ranch, 80124	6.01			44					1	1	2		1	1	1			0.31		0.31	
Mark Hopkins Elementary School/Park • 7171 S. Pennsylvania St., Centennial, 80122	3.35			14	3	3		1		1											
Mark Twain Elementary School/Park • 6901 S. Franklin St., Centennial, 80122	1.33				1	1		1		1											
Mary Carter Greenway • NA, ,	145.68			3862										3		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
Medema Park • 4950 E. Easter Ave., Centennial, 80122	16.68	19	1	190	1	1			1	3		1	1	1	1			0.62	0.08	0.09	0.45
Milliken Park • 6445 S. Clarkson St., Centennial, 80121	6.77	28	2	68	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	32.06			214														0.51		0.43	0.08

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
Mission Viejo Trailhead • County Line Rd. & Southpark Ln., Highlands Ranch, 8	4.95	39	1	43																	
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			13								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			176																	
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	59	3	6																	
Palos Verdes Park • 5916 S. Kearney St., Centennial, 80111	7.18			135	1	1				2		1	1	1	1			0.35		0.30	0.05
Palos Verdes Tot Lot • 5601 E. Maplewood Ave., Centennial, 80111	2.53	9	0	77						1		1	1	1				0.08		0.08	
Park at Lone Tree Elementary School • 9373 Heritage Hills Parkway, Lone Tree, 80124	8.12	120	6	191	1	1		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			25								1	1	1				0.08		0.08	
Powers Park • 601 W. Powers Ave., Littleton, 80120	4.53			62								1	1	1				0.29	0.15	0.15	
Prairie Sky Park • 9381 Crossington Way, Lone Tree, 80124	13.07	60	3	149	1	1		1	1	2		1	1	1	1		1	1.20		1.20	
Progress Park • 5100 S. Hickory St., Littleton, 80120	23.36	68	4	733	3	3		2		3		1	1	1	1	1		0.26		0.26	
Promenade Park • 10120 Belvedere Ln., Lone Tree, 80124	2.16			98								1	1	1				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				0.13		0.13	

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		Total	Handicap		Total	Backstops	Lighted	Skinned				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portalet	Total	Asphalt	Concrete	Crusher Fines
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		2		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
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	76	4	118								1	1	3	1	1		0.98		0.69	0.29
Ridgegate Open Space	357.38																				
Ridgeview Park • 2500 W. Roland Ave., Littleton, 80120	5.04			94														0.18		0.18	
Ridgewood Park • 6700 S. Prince St., Littleton, 80120	10.28	2	1	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	243	9	355	3	3	1	1		3	4	1	1	1	1	1		1.21		1.18	0.03
Sheridan Community Trail • Quincy ROW, Lowell to Federal, Sheridan, 80236	0.29			27														0.24		0.24	
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75			41																	
Sheridan Square Park • 3400 W. Lehigh Ave., Sheridan, 80236	0.20			4					1			1	1	1				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	651.86			1399										1		1		0.82		0.29	0.54
South Platte Park (Littleton Army Corp Lease) • 8250 S. Platte Canyon Rd., Littleton, 80128	21.60	70	1	111																	
South Platte Park Reservoir • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60	2	2	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
South Suburban Golf Course • 7900 S. Colorado Blvd., Centennial, 80122	200.09	198	8	1955																	
South Suburban Ice Arena • 6580 S. Vine St., Centennial, 80121	6.20	230	8	110														0.13		0.13	
South Suburban Service Center • 5500 Boatworks Dr., Highlands Ranch, 80126	4.88	132	1	67														0.12		0.12	
South Suburban Sports Complex • 4810 E. County Line Rd., Littleton, 80126	22.96	537	16	117														0.78		0.78	
Southbridge Park • 7791 S. Windermere St., Littleton, 80120	10.09	29	1	96	2	2		1	1	3		1	1	1	1		1	0.63		0.63	
Sterne Park • 5932 S. Spotswood St., Littleton, 80120	14.45	52	2	269								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	1	1	1			0.20		0.20	
Superchi Property • 6755 S. Santa Fe Dr., Littleton, 80120	11.81			122																	
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	
Sweetwater Trail • Sweet Water Rd & Chaparral Rd., Lone Tree, 80124	4.64			46														0.86		0.02	0.84
Taos Open Space • 8641 Kachina Way, Lone Tree, 80124	5.71			180														0.21		0.01	0.19
Tennis Center and Park at Lone Tree Golf Course • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			117							6		1	1	1	1		0.27		0.27	
Terra Ridge Trails • Terra Ridge Subdivision, Lone Tree, 80124	1.16			41														1.00	0.68	0.32	
The Lone Tree Hub • 8827 Lone Tree Pkwy., Lone Tree, 80124	2.79	40	2	101														0.15		0.15	
TrailMark Open Space • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			1244										2				4.38		0.74	3.64
TrailMark Park • 8853 W. Trailmark Pkwy., Littleton, 80127	27.28	10	1	344								1	1	1			1	1.09		0.33	0.75
Veteran's Park • 4101 S. Hazel Ct., Sheridan, 80110	0.52			14														0.12		0.12	
Walnut Hills Elementary School/Park • 8195 E. Costilla Blvd., Centennial, 80112	4.03			16	1	1		1		2	2										

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
Walnut Hills Park • 8443 E. Davies Ave., Centennial, 80112	8.88			180					1			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	10	1	11										1				0.08		0.08	
Wildcat Park • 3040 W. Jefferson Dr., Sheridan, 80110	0.42			39										2				0.08		0.08	
Wildcat Ridge Park • 6400 Wildcat Ridge Dr., Highlands Ranch, 80124	10.54			256						1											
Wildcat Ridge Trails • 6400 Wildcat Ridge Dr., Highlands Ranch, 80124	8.88			290										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,	92.53			2243														6.35	1.83	2.87	1.65
Willow Creek Park • 7570 E. Mineral Dr., Centennial, 80112	29.58	77	3	405	4	4		2		4			1	1	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	
Writers Vista Park • 1900 W. Mineral Ave., Littleton, 80120	11.93			245	2	2		1	1	2		1	1	1	1	1		0.50		0.49	0.01
Writers Vista Trailhead • 1900 W. Mineral Ave., Littleton, 80120	1.65	50	2	176																	
Wyandot Trailhead • 4747 S. Wyandot St., Englewood, 80110	0.70	9	1	10																	
Wynetka Ponds • 5875 S. Lowell Blvd, Littleton, 80123	37.94	45	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
	4079.25	7039	227	45657	78	75	6	39	30	106	50	50	60	101	35	25	23	119.90	13.33	63.48	42.69

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
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%
2022	151,457	11,836,364,550	78,150	3.5%	2.7%

	Median Age Group
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**

	<u>2022</u>		<u>2013</u>	
Employer	Employees	Rank	Employees	Rank
Cherry Creek School District	8,000	1	7,700	1
Douglas County Schools	6,174	2	5,290	2
Charles Schawb	4,470	3	-	-
EchoStar Communications	2,170	4	1,950	5
Raytheon Company	2,400	5	2,400	3
Arapahoe County Government	2,100	6	1,900	6
Littleton Public Schools	2,300	7	2,400	4
Columbia HCA Swedish	1,900	8	1,700	8
Centrua Health	1,510	9	930	10
HealthOne: Sky Ridge Medical	1,360	10	1,110	9
Century Link/Qwest Communications	-	-	1,900	7

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**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
MILL LEVY:										
Operations	4.417	6.393	6.417	6.417	7.417	7.417	7.417	7.417	7.417	7.417
Voter Approved Mill Levy Adj	-	-	-	-	-	-	-	-	-	0.128
Debt Service	1.368	1.362	1.166	1.163	1.021	0.909	0.909	0.912	0.885	0.843
Refund/Abatements	0.130	0.053	0.068	0.063	0.058	0.038	0.039	0.056	0.094	0.038
1 Mill Open Space	1.000	1.000	1.000	1.000	-	-	-	-	-	-
Total	6.915	8.808	8.651	8.643	8.496	8.364	8.365	8.385	8.396	8.426
ASSESSED VALUATION:										
District	\$ 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	\$ 3,712,641,261
Cherry Hills Village	290,330,250	292,319,440	337,211,814	335,470,819	340,298,508	341,130,275	-	-	-	-
Greenwood Village	130,415,670	128,547,654	150,018,432	165,401,453	208,047,477	212,773,789	-	-	-	-
Outstanding GO Debt	\$ 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	\$ 35,020,000

Three Year Financial Plan 2023-2025

Executive Summary

Purpose

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2023 to 2025. 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 average home price of Denver-area single-family home was up 11.04% compared to 2021.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 151,000 in 2022.
- The metro area unemployment rate as of July 2022 was 3.2% compared to 6.0% in July of 2021.
- 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.

Three Year Financial Plan 2023-2025

Denver - Aurora - Lakewood CPI		
Year		% Change
	2017	3.386%
	2018	2.731%
	2019	1.924%
	2020	1.951%
	2021	3.500%
	2022 July Projection	8.200%
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.
- 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. When projecting revenue and expenditures for 2023 – 2025 in most cases we ignored the 2020 actuals. See the detailed assumptions used for each category later in this document.

Three Year Financial Plan 2023-2025

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 0.80% decrease in assessed value for 2023. A 7.0% increase was projected for 2024 and no increase is estimated for 2025(not a reassessment year).
- 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 2023. If the state assessment rate had not been adjusted due to SB 21-293 the District would have had a 0.88 increase in assessed valuation. Based on the election the District was allowed to increase its mill levy 0.128 mills based on preliminary assessed valuations.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2023, 2024, and 2025 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue – With the high inflation rate the District is increasing fees and charges for services 3.3% for 2023. A 3.0% increase was projected for 2023 and a 1% increase was projected for 2024 and 2025.

Major Operating Expenditures:

- Salary – Salary expense makes up approximately 41% of total operating costs. During 2022 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 2023. For the 2023, 2024, and 2025 projections, we used a 5% increase.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. For the 2023, 2024, and 2025 projections we used a 5% increase to account for increased staffing by filling vacant positions.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2023, 2024, and 2025 at an increase of 3%. This is consistent with the 10 year average, but accounts for the South Suburban Sports Complex which came on line in 2021. The General Fund used a 6.0% increase in 2023, 2024, and 2025. The increases align with the 5 and 10 year averages for each fund.
- For Parks irrigation water a 5% increase was used, this is consistent with the 5 and 10 year averages.
- 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

Three Year Financial Plan 2023-2025

are funded by property taxes. These payments and the related property tax revenue are not included in this plan.

- The District issued \$32,350,000 in COPs financing in 2019. COPS principal and interest payments are funded by operating revenue. 2023, 2024, and 2025 principal and interest payments are included in the amount of approximately \$2,425,000.
- The District issued \$17,715,000 in COPs in 2021 to replace the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome. 2023, 2024, and 2025 principal and interest payments are included in the amount of approximately \$1,331,000.

Key Findings

Total unrestricted funds available is projected to be \$933,151 at the end of 2025. 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 1.24% and total operating expenditures are projected to increase 4.59%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to increase from (\$2,358,775) in 2023 to (\$4,543,274) in 2025. Net operating revenue in the General Fund decreases from \$10,126,454 in 2023 to \$9,492,685 in 2025. 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 \$60,305,564 for capital and maintenance projects for years 2023 to 2025. The portion funded by unobligated operational funds is \$38,574,007. 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 \$115 million. To fund these projects the District has approximately \$78 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$36.6 million and \$590,000 in capital leases (for fitness equipment).

Three Year Financial Plan 2023-2025

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. 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 2024.

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 2024.

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

The District is replacing these air structures with a medal building which would eliminate the inflation packages and reduce the chance of collapse during snow storms. The District is also renovating the offices at the Family Sports Center and the Littleton Golf Course Clubhouse and Pro Shop. The District issued COPs for the construction of these facilities. Estimated costs for these two new structures is \$25 million.

David A. Lorenz Synthetic Fields (DALRP)

The District has synthetic Fields at DALRP 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. To replace these fields the District has just completed three synthetic fields near the new sports complex, and two synthetic fields at Cornerstone Park. The Five Year CIP Plan includes funds for 5 more synthetic fields at Cornerstone Park.

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.

Ridgegate East

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 started 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 2023 for the first phase in developing the regional park and additional funds for construction starting in 2025 in the Five Year CIP Plan. In 2026 the District has \$200,000 included in the Five Year CIP Plan for a needs

Three Year Financial Plan 2023-2025

assessment for the recreation center. The District expects some matching funds from Douglas County and the Developer for these projects.

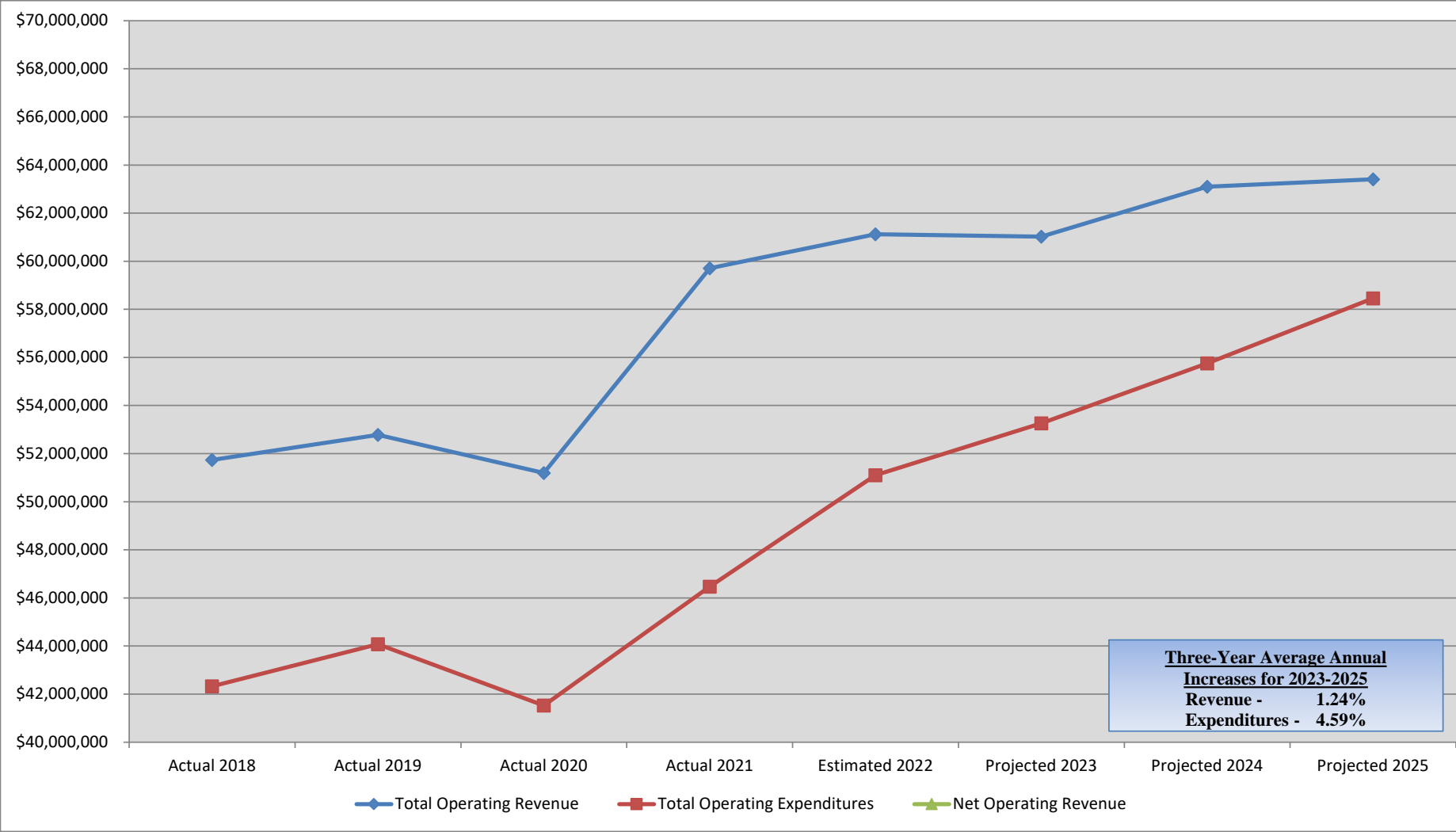
Hudson Gardens Inclusion

The District intends to begin operating Hudson Gardens in 2023. Hudson Gardens operations are included in the District's 2023 Budget. These operations are recorded in the District in the Grants Special Revenue Fund. Hudson Gardens activities are excluded from this Financial Plan.

Conclusion

Overall the District's financial future looks positive. 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.

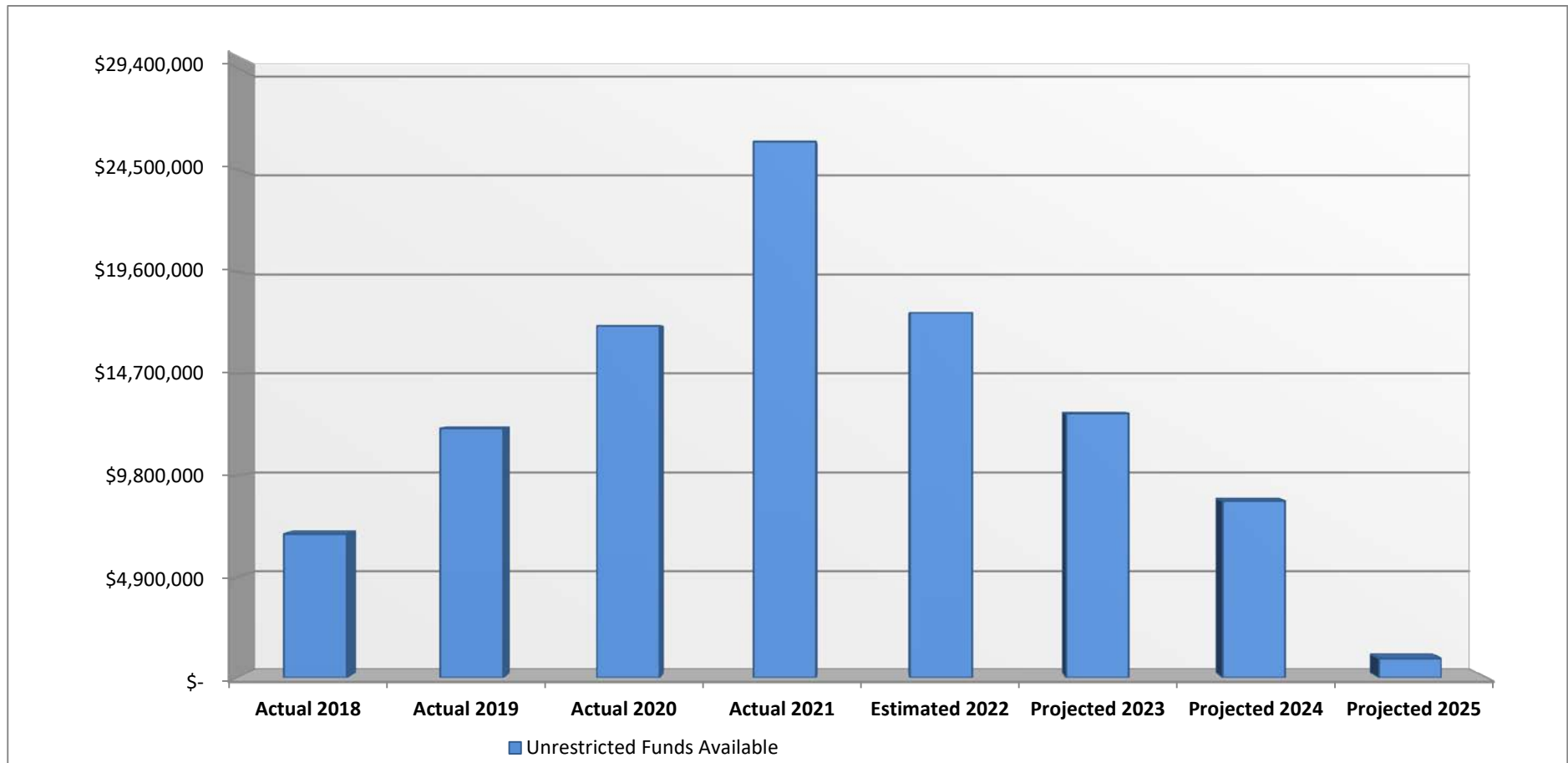
Enterprise and General Fund Operating Revenue and Expenditures 2018 - 2025



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.

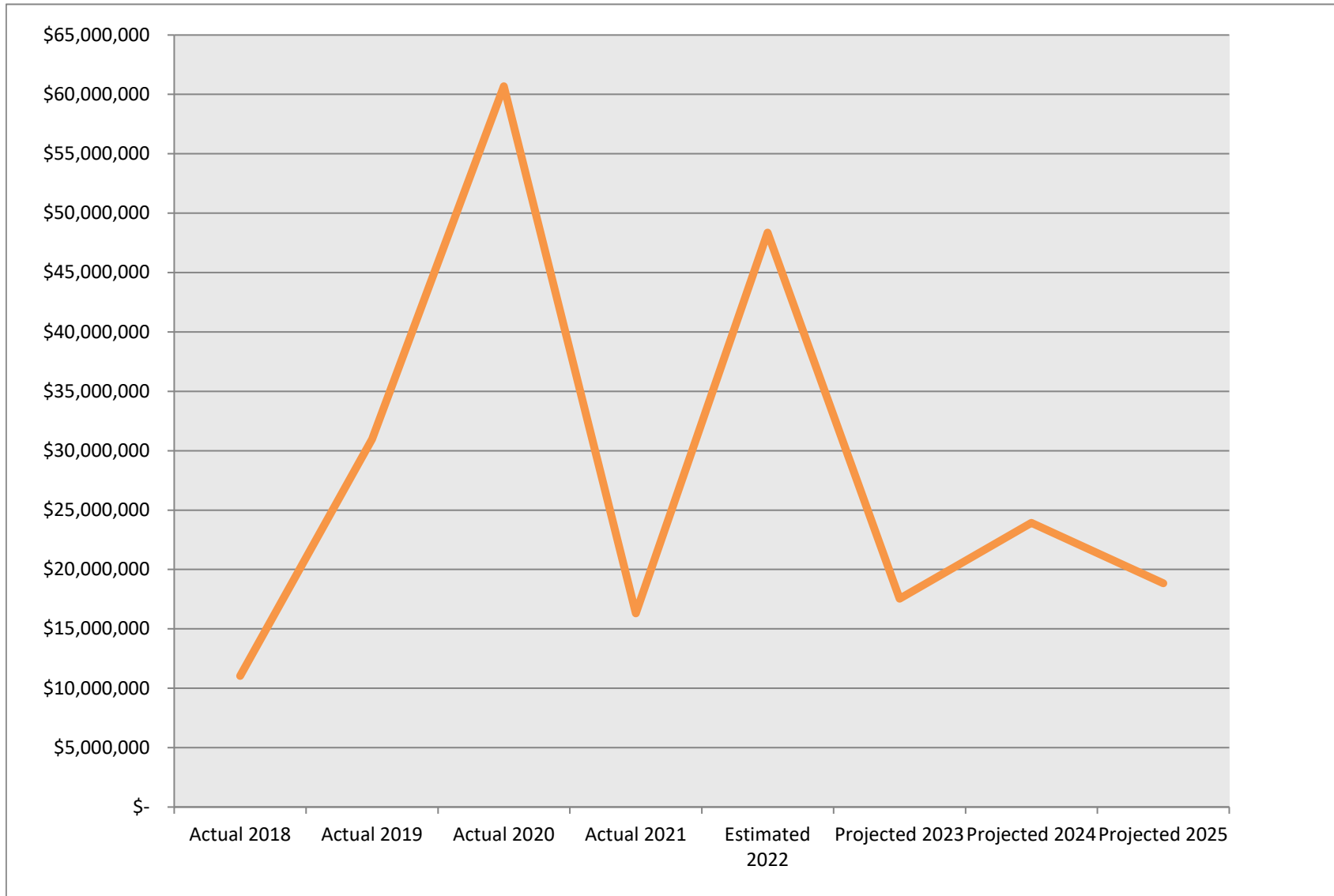
Unrestricted Funds Available 2018 - 2025



	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Estimated 2022	Projected 2023	Projected 2024	Projected 2025
Funds Available Beginning	\$ 11,532,350	\$ 13,390,960	\$ 80,318,866	\$ 33,970,145	\$ 55,514,143	\$ 23,326,632	\$ 18,142,211	\$ 14,105,107
Net Operating Revenue	9,422,484	9,145,212	10,065,618	13,252,882	10,208,844	7,771,679	7,350,546	4,953,421
Intergovernmental for capital	3,323,116	3,099,346	3,283,038	1,802,170	5,978,511	4,401,500	12,536,250	6,218,807
Capital outlay	(11,039,325)	(30,983,858)	(60,687,377)	(16,311,058)	(48,374,866)	(17,537,600)	(23,923,900)	(18,844,064)
Debt Proceeds/Sale of Asset	152,335	85,667,206	990,000	22,800,004	-	180,000	-	220,000
Funds Available Ending	13,390,960	80,318,866	33,970,145	55,514,143	23,326,632	18,142,211	14,105,107	6,653,271
Less Reserves	(6,417,421)	(68,258,376)	(16,974,812)	(29,660,923)	(5,711,943)	(5,362,228)	(5,535,519)	(5,720,120)
Unrestricted Funds Available	\$ 6,973,539	\$ 12,060,490	\$ 16,995,333	\$ 25,853,220	\$ 17,614,689	\$ 12,779,983	\$ 8,569,588	\$ 933,151

Note: All years include capital outlay.

Capital Expenditures 2018 - 2025



Note: For 2023 amounts are projected based on the 2023 Proposed Budget. For 2024 and 2025, amounts are projected based on the Five Year Capital Improvement Plan.

Combined Enterprise and General Fund 2018-2025

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Projected	2024 Projected	2025 Projected
OPERATING REVENUE:								
Property Taxes	\$ 22,958,299	\$ 23,239,021	\$26,224,485	\$26,146,575	\$ 27,805,578	\$ 27,805,578	\$29,751,968	\$29,751,968
Specific Ownership	\$ 2,204,071	2,267,632	2,249,547	2,265,078	2,100,000	2,200,000	2,200,000	2,200,000
Intergovernmental/Donation/Grants	560,352	516,048	456,046	597,092	830,162	530,000	530,000	530,000
Net Investment Income	362,831	437,870	187,402	56,300	315,000	390,000	200,000	180,000
Program Revenue	19,565,352	19,681,562	16,252,475	21,519,607	21,520,722	22,104,356	22,323,400	22,544,634
Retail Sales Revenue	1,127,031	1,178,036	881,592	1,144,313	1,086,596	1,108,328	1,130,495	1,153,105
Restaurant	2,662,108	2,795,196	1,798,544	3,659,163	3,912,937	3,991,196	4,071,020	4,152,440
Contract Sales Revenue	46,247	143,304	100,278	264,137	307,135	90,000	90,000	90,000
Rental Revenue	899,840	1,003,188	1,188,264	3,003,332	2,142,742	2,000,000	2,000,000	2,000,000
Other Revenue	582,308	739,243	1,858,330	1,056,308	1,103,867	805,000	805,000	805,000
CHV Reserve	769,914	778,780	-	-	-	-	-	-
Total Operating Revenue	51,738,353	52,779,880	51,196,963	59,711,905	61,124,739	61,024,458	63,101,883	63,407,147
OPERATING EXPENDITURES:								
Salary	19,692,681	20,298,708	17,238,958	19,544,822	21,158,892	22,216,837	23,327,679	24,494,063
Benefits	4,816,570	4,818,502	4,318,923	4,514,243	5,211,571	5,472,150	5,745,758	6,033,046
Program Expenses	508,128	427,800	367,868	406,041	554,658	545,694	568,279	591,993
Restaurant Sales Expense	273,056	273,543	219,992	390,417	391,000	430,100	473,110	520,421
Supplies	3,400,757	3,375,308	2,513,143	3,617,568	3,945,553	4,088,151	4,236,724	4,391,569
Service & Materials	1,731,221	2,128,181	1,678,540	2,093,152	2,038,205	2,186,446	2,348,714	2,526,484
Maintenance & Equipment	481,330	604,709	619,756	834,909	1,069,647	1,188,203	1,323,705	1,478,677
Utilities	2,870,717	2,839,308	2,705,097	3,551,169	3,597,052	3,724,488	3,856,919	3,994,565
Utilities-Parks Water	1,793,331	1,703,364	2,195,299	1,756,923	1,800,000	1,890,000	1,984,500	2,083,725
Contractual	1,551,785	1,485,366	1,186,945	1,966,572	2,132,266	2,257,219	2,390,253	2,531,957
Other Expenses	2,324,062	2,546,227	3,081,728	2,318,877	3,110,445	3,305,462	3,515,483	3,741,781
Board Expense	31,451	68,056	15,962	11,572	40,000	50,000	30,000	50,000
Professional Services	283,693	309,831	227,483	231,376	365,500	260,000	260,000	260,000
Treasurer and Paying Agent Fees	344,443	348,308	396,813	403,064	421,652	417,084	446,280	446,280
Debt Service	1,702,545	2,226,151	4,140,540	4,206,227	4,644,454	4,604,945	4,627,933	4,693,165
Hudson Gardens Management Fee	521,500	620,000	620,000	620,000	620,000	620,000	620,000	620,000
Total Operating Expenditures	42,327,270	44,073,362	41,527,047	46,466,932	51,100,895	53,256,779	55,755,337	58,457,726
Total Net Operating Revenue	\$ 9,411,083	\$ 8,706,518	\$ 9,669,916	\$13,244,973	\$ 10,023,844	\$ 7,767,679	\$ 7,346,546	\$ 4,949,421

Capital Improvement Plan 2023 - 2027 SUMMARY

	2023	2024	2025	2026	2027	Total
Total by Funding Source:						
District Share of Capital Projects (Operations)	\$ 14,281,100	\$ 12,137,650	\$ 13,155,257	\$ 18,569,179	\$ 19,781,290	\$ 77,924,476
Projects Funded by GO Bonds	425,000	-	-	-	-	425,000
Projects Funded by Lease	180,000	-	220,000	-	190,000	590,000
Partner Contributions to Operating Capital Projects	3,651,500	11,786,250	5,468,807	8,227,000	7,449,500	36,583,057
Total Capital Requests	\$ 18,537,600	\$ 23,923,900	\$ 18,844,064	\$ 26,796,179	\$ 27,420,790	\$ 115,522,533
Total by Department:						
Admin (includes Hudson Gardens)	\$ 1,045,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 30,000	\$ 1,210,000
Golf	1,472,000	1,140,000	795,000	1,747,000	4,460,000	9,614,000
Hospitality	287,000	233,000	130,000	38,000	-	688,000
IT Department	405,000	346,000	316,000	409,000	230,000	1,706,000
Parks & Open Space	1,974,600	1,711,400	1,239,757	2,559,679	2,172,790	9,658,226
Planning	7,611,500	6,943,750	9,535,000	10,965,000	9,775,000	44,830,250
Recreation (Includes Construction and Mechanical Maint)	2,091,000	1,718,500	1,314,500	2,805,500	3,303,500	11,233,000
Partner Contributions to Operating Capital Projects	3,651,500	11,786,250	5,468,807	8,227,000	7,449,500	36,583,057
Total Capital Requests	\$ 18,537,600	\$ 23,923,900	\$ 18,844,064	\$ 26,796,179	\$ 27,420,790	\$ 115,522,533

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Projects Funded by Operations									
Admin	Hudson Gardens	Bloom Room	Bloom Room Completion	450,000	-	-	-	-	450,000
Admin	Hudson Gardens	Irrigation Upgrades	Irrigation System Upgrades	450,000	-	-	-	-	450,000
Admin	Hudson Gardens	Various	Miscellaneous improvements	100,000	-	-	-	-	100,000
Admin	Various	Matching Gifts	Projects matched by Community Members/Associations	30,000	30,000	30,000	30,000	-	120,000
Admin	Various	Matching Gifts	Partner Share is \$15,000	(15,000)	(15,000)	(15,000)	(15,000)	-	(60,000)
Admin	Various	Public Art	Annual allocation for the SSAC	30,000	30,000	30,000	30,000	30,000	150,000
Golf	All Courses	POS	Install new POS system at all 4 courses	10,000	-	-	-	-	10,000
Golf	Family Sports Center	Cart Path Repair/Addition	Repair and add new cart paths to golf course	40,000	45,000	-	-	-	85,000
Golf	Family Sports Center	Driving range doors	Replace garage doors on driving range structure	104,000	-	-	-	-	104,000
Golf	Family Sports Center	Equipment Replacement	Aerator	18,000	-	-	-	-	18,000
Golf	Family Sports Center	Fuel Tanks	Replace above ground fuel tanks	80,000	-	-	-	-	80,000
Golf	Family Sports Center	Golf Landscape Imprv	Upgrade landscaping at the Facility	60,000	30,000	-	15,000	25,000	130,000
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	-	25,000	65,000
Golf	Littleton Golf & tennis	Cart Path Repair	Replace/repair damaged cart paths on course	75,000	60,000	50,000	-	80,000	265,000
Golf	Littleton Golf & tennis	Equipment Replacement	Triplex Greens Mowers	56,000	-	-	-	-	56,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Greens aerifier	45,000	-	-	-	-	45,000
Golf	Littleton Golf & tennis	Equipment Replacement	Utility Vehicle	40,000	-	-	-	-	40,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades	27,000	20,000	25,000	-	25,000	97,000
Golf	Lone Tree Golf	Fence	Add a fence along north and west side of driving range to keep balls on range to avoid loss	8,000	-	-	-	-	8,000
Golf	Lone Tree Golf	LTGC Tree Replacement Program	Replace trees on course	30,000	-	-	40,000	50,000	120,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Golf	Lone Tree Golf	Rock Walls	Replace deteriorating rock walls on #14 and #18	75,000	-	-	-	-	75,000
Golf	Lone Tree Golf	Tee renovation	Renovate #13 tee complex	15,000	-	-	-	-	15,000
Golf	Lone Tree Golf	Asphalt Shop Yard	Replace aging asphalt in shop area	15,000	15,000	15,000	-	-	45,000
Golf	Lone Tree Golf	Bunker Renovation	Reshape, add drainage, and sand to bunkers	50,000	75,000	50,000	75,000	50,000	300,000
Golf	Lone Tree Golf	Equipment Lift	Replace Equipment lift in maintenance shop	15,000	-	-	-	-	15,000
Golf	Lone Tree Golf	Irrigation Upgrade	Replace irrigation clocks	20,000	20,000	20,000	20,000	25,000	105,000
Golf	Lone Tree Golf	Window Replacement	Replace aging windows in facility	25,000	30,000	-	30,000	-	85,000
Golf	South Suburban Golf	Bedknife and Reel Grinder	Purchase new bedknife and reel grinder for maintenance	94,000	-	-	-	-	94,000
Golf	South Suburban Golf	Bunker renovation	Reshape, and add drainage and sand to bunkers	50,000	-	-	-	50,000	100,000
Golf	South Suburban Golf	Driving range upgrade	Replace mats on driving range with turf	30,000	-	-	-	-	30,000
Golf	South Suburban Golf	Equipment	Ball washer for range balls	5,000	-	-	-	-	5,000
Golf	South Suburban Golf Course	Master Plan Improvements	Rebuild #13 green	150,000	-	-	-	-	150,000
Hospitality	All Locations	Equipment replacement	Contingency for equipment replacement	45,000	35,000	45,000	10,000	-	135,000
Hospitality	Family Sports Center	Restaurant Table/Chairs Replacement	Reupholster tables and chairs in Avalanche Grill plus include patio furniture and hallway furniture for after Avalanche construction	55,000	-	-	-	-	55,000
Hospitality	Lone Tree Golf	Audio improvements	Audio/visual improvements for banquets	25,000	-	-	-	-	25,000
Hospitality	Lone Tree Golf	Laundry Room	Add a second commercial washer in laundry room	22,000	-	-	-	-	22,000
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	Meeting room renovation	Update lower conference room hallway	35,000	-	-	-	-	35,000
Hospitality	Sports Complex-Hospitality	Satellite Bar	Portable bar on wheels for events. Plus purchase necessary product to stock bar.	10,000	-	-	-	-	10,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
IT	Admin	Document Management System	Expansion of existing DMS including funds for additional licensing, back scanning projects and consulting on developing automated workflows that will cut down on manual processes	20,000	-	-	40,000	40,000	100,000
IT	Admin	Expand Access Controls	Expand Ccure access controls to all facilities over the course of the next several years	20,000	-	-	20,000	20,000	60,000
IT	Sports Complex	CyberSecurity Audit	Best Practice audit and red-team testing of District network configuration	26,500	-	-	-	-	26,500
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	Accessibility Compliance	Funds to purchase software modules, redesign elements, etc. in order to comply with HB 21-1110	100,000	100,000	-	-	-	200,000
IT	Various	Annual Computer Equipment Replacement	Replace aging or obsolete computer equipment	170,000	150,000	150,000	150,000	150,000	770,000
IT	Various	Wi Fi Installation	Install Public Wi-Fi at Seasonal facilities, specifically pools, Holly Tennis, Lone Tree Tennis and parks	28,500	-	-	-	-	28,500
Mechanical Maintenance	Goodson	Lifeguard AC	Replace unit	25,000	-	-	-	-	25,000
Mechanical Maintenance	Lone Tree Hotel	Heat pump replacement	Replacement of aging heat pumps	10,000	10,000	10,000	10,000	-	40,000
Mechanical Maintenance	Various	Various mechanical components in buildings throughout District.	Update compressors, VFD, heat pumps	30,000	10,000	10,000	20,000	10,000	80,000
Parks and Open Space	Gallup Gardens	Pond Evaluation	Current system is leaking. Evaluate to determine if can be repaired or it needs to be replaced	40,000	-	-	-	-	40,000
Parks and Open Space	Gallup Park	Resurface tennis courts	Resurface tennis courts - 2023 - Gallup; 2024 - deKoevend; 2025 - Arapahoe; 2026 - Otero, Rusty; 2027 - Charley Emley	62,500	90,000	32,000	65,000	34,000	283,500
Parks and Open Space	Lights for University Underpass at Big Dry Creek Trail	Trail Underpass lighting	Centennial is adding lights to the underpass at Arapahoe Rd and we need to light the underpass at University	30,000	-	-	-	-	30,000
Parks and Open Space	Medema Park	Trail Replacement	Replace soft surface trail with concrete trail	189,000	-	-	-	-	189,000
Parks and Open Space	New Fleet Request	1/4 ton Truck	1/4 ton truck for Fleet Manager.	35,000	-	-	-	-	35,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Parks and Open Space	New Fleet Request	Kabota Utility Carts	Two Kabota Utility Carts for the Mary Carter Greenway Trail District	40,000	-	-	-	-	40,000
Parks and Open Space	New Fleet Request	Mini Excavator	Mini Excavator to use on various in-house projects and routine maintenance.	70,000	-	-	-	-	70,000
Parks and Open Space	South Platte Park	Forest Treatment Plan	Develop a plan to remove dying cottonwoods, improve forest health and reduce fuelwood buildup.	15,000	-	-	1,500,000	-	1,515,000
Parks and Open Space	South Platte Park	Forest Treatment Plan	City of Littleton Funds	(7,500)	-	-	(750,000)	-	(757,500)
Parks and Open Space	Various	Bench replacement and install	Replacement of memorial and park benches throughout the district	10,500	11,000	11,550	12,127	12,733	57,910
Parks and Open Space	Various	Bridge inspection/replacement	Pedestrian bridge inspection and evaluation in 2023. Future years include estimated cost to replace one bridge per year.	80,000	360,000	-	80,000	360,000	880,000
Parks and Open Space	Various	Irrigation upgrades	Replace irrigation system for Linksview and Walnut Hills in 2023 (2024 - Trailmark Res; 2025 - Little Dry Creek (west); 2026 - Willow Creek; 2027 - Abbott)	271,300	364,600	327,900	498,750	235,000	1,697,550
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.	256,000	105,000	105,000	325,102	336,357	1,127,459
Parks and Open Space	Various	Replace Drinking Fountains	Replace drinking fountains with bottle fillers and dog bowls at various locations	25,000	25,000	26,000	26,800	26,800	129,600
Parks and Open Space	Various	Replacement of Vehicles and Equipment	Replacement of District Fleet vehicles and equipment. See attached detail for 2023.	635,000	360,000	360,000	360,000	360,000	2,075,000
Parks and Open Space	Various Regional Trail Replacement	Concrete and asphalt trails	Remove and replace damaged trail segments along regional trails across the district	140,000	140,000	150,000	155,000	165,000	750,000
Parks and Open Space	Willow Creek, Milliken, Progress	Parking lot repairs	Remove and replace damaged parking areas to these parking lots. (2023 - Willow Creek, Milliken, Progress; 2024 - Gallup Gardens, Bowles, Wynetka; 2025 - Sterne (3); 2026 - Ketrang; 2027- Arapahoe)	82,800	86,300	88,500	90,900	90,900	439,400

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
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.	716,000	-	-	-	-	716,000
Planning	Abbott Park (Centennial Projects)	Park Renovation	\$35,000 design and \$358,000 construction cash match from Centennial.	(358,000)	-	-	-	-	(358,000)
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. Convert the trail to concrete. Design 2023/Construct 2024.	90,000	1,250,000	-	-	-	1,340,000
Planning	Cherry Knolls Park (Centennial Projects)	Park Renovation	\$45,000 design and \$300,000 construction cash match from Centennial. \$500,000 ACOS Standard Grant.	(45,000)	(875,000)	-	-	-	(920,000)
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.	850,000	-	-	-	-	850,000
Planning	Columbine Manor	Park Renovation	\$500,000 ACOS Standard Grant	(500,000)	-	-	-	-	(500,000)
Planning	deKoevend Park (Centennial Project)	Off Leash Area	Design and construct a dog park behind Goodson Recreation Center (Centennial Project)	850,000	-	-	-	-	850,000
Planning	deKoevend Park (Centennial Project)	Off Leash Area	\$425,000 Centennial cash match	(425,000)	-	-	-	-	(425,000)
Planning	Fairways at Lone Tree Park	Park Renovation	Additional funds to 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 2023.	130,000	-	-	-	-	130,000
Planning	Family Sports Dome and Littleton Golf and Tennis Club	Recreation Facility Replacement	Additional funds for furnishing, fixtures, equipment, and owner's contingency.	3,500,000	-	-	-	-	3,500,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
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.	800,000	-	-	-	-	800,000
Planning	Harlow Park (Littleton Projects)	Park Renovation	\$160,000 construction cash match from Littleton. \$480,000 ACOS Standard Grant.	(640,000)	-	-	-	-	(640,000)
Planning	Harlow Pool	Fence Replacement	Replace existing chain link fence and mow strip. Fence to be part TREX and part chain link.	80,000	-	-	-	-	80,000
Planning	High Line Canal	Elati Bridge	Replace Elati St. Bridge	231,000	-	-	-	-	231,000
Planning	High Line Canal	Elati Bridge	HLCC Contribution	(165,500)	-	-	-	-	(165,500)
Planning	High Line Canal	Lee Gulch Amenities	Seating area near the intersection of the Lee Gulch and High Line Canal Trails	300,000	-	-	-	-	300,000
Planning	High Line Canal	Lee Gulch Amenities	HLCC \$100,000 and ACOS \$100,000 cash match	(200,000)	-	-	-	-	(200,000)
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	Plan for future park improvements. Site plan and design 2022/Construction 2023.	300,000	1,000,000	-	-	-	1,300,000
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	\$50,000 private donor and \$125,000 Littleton in 2023. \$500,000 ACOS, \$125,000 private donor and \$200,000 Littleton 2024	(175,000)	(825,000)	-	-	-	(1,000,000)
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.	676,000	-	-	-	-	676,000
Planning	Little Dry Creek Park (Centennial Projects)	Park Renovation	\$35,000 design and \$123,000 construction cash match from Centennial.	(123,000)	-	-	-	-	(123,000)
Planning	Littleton Golf and Tennis Club	Parking Lot and Drainage Improvements	Redesign the detention pond, and main parking lot, and add a wash bay to the maintenance yard to meet current water quality standards and improve circulation. Design 2023/Construct 2024	200,000	1,500,000	-	-	-	1,700,000
Planning	Lone Tree Golf Club & Hotel	Fireplace Renovation	Covert from wood to gas insert, replace the hood, install gas pipeline, hearth, and install masonry.	60,000	-	-	-	-	60,000
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.	260,000	-	-	-	-	260,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Planning	Lone Tree Regional Park	Park Development	Design of the park improvements 2023-2024. Construction 2025-2027.	300,000	300,000	5,000,000	5,000,000	5,000,000	15,600,000
Planning	Lone Tree Regional Park	Park Development	\$3,000,000 cash match annually from partnering entities.	-	-	(3,000,000)	(3,000,000)	(3,000,000)	(9,000,000)
Planning	Lorenz Regional Park	BMX Relocation	Design work to relocate BMX Track	200,000	-	-	-	-	200,000
Planning	Lorenz Regional Park	BMX Relocation	Contribution from private developer	(100,000)	-	-	-	-	(100,000)
Planning	Mary Carter Greenway (Littleton Projects)	Irrigation Design	Design the replacement of irrigation systems for trees/shrubs along the Mary Carter Greenway.	20,000	20,000	20,000	-	-	60,000
Planning	Mary Carter Greenway (Littleton Projects)	Irrigation Design	\$10,000 annual Littleton cash match	(10,000)	(10,000)	(10,000)	-	-	(30,000)
Planning	Mission Viejo	Park Renovation	Multicourt pickleball complex. Design in 2023. Construction 2024-2025.	300,000	2,500,000	2,500,000	-	-	5,300,000
Planning	Mission Viejo	Park Development	\$100,000 design and \$2,500,000 construction HRMD to be spent in 2023-2024. District's match will be spent in 2025.	(150,000)	(2,500,000)	-	-	-	(2,650,000)
Planning	Powers Park (Littleton Projects)	Park Redevelopment	Major park renovation including playground, plazas, trails, retaining walls, and turf areas. (City of Littleton Project)	190,000	3,700,000	-	-	-	3,890,000
Planning	Powers Park (Littleton Projects)	Park Renovation	Planning and design 2023- 30,000 Littleton, 30,000 private donor, and \$100,000 ACOS grant. Construction 2024-2025 - \$775,000 Littleton, \$1,850,000 ACOS and \$300,000 private donor.	(160,000)	(2,950,000)	-	-	-	(3,110,000)
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.	70,000	700,000	-	-	-	770,000
Planning	Puma Park (Centennial Projects)	Park Renovation	\$35,000 design and \$113750 construction cash match from Centennial. \$472,500 ACOS Standard Grant.	(35,000)	(586,250)	-	-	-	(621,250)
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)

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Planning	Trailmark Community (Littleton Projects)	Recreation Improvements	Placeholder to design and construct future improvements in TrailMark to meet recreational needs.	300,000	-	-	-	-	300,000
Planning	Trailmark Community (Littleton Projects)	Recreation Improvements	\$150,000 Littleton match	(150,000)	-	-	-	-	(150,000)
Planning	Trailmark Park (Littleton Projects)	Park Renovation	Design and replace the 23 year old playground equipment and safety surfacing. Design/Construct 2023.	100,000	-	-	-	-	100,000
Planning	Trailmark Park (Littleton Project)	Park Renovation	\$50,000 cash match from Littleton.	(50,000)	-	-	-	-	(50,000)
Recreation	Buck Recreation Center/Facility	Clinic Renovations	Renovated clinic space for MP programs or future commercial lease.	45,000	-	-	-	-	45,000
Recreation	Buck Recreation Center/Facility	Depot Cabinet and Counter Replacement	Depot Cabinet and Counter Replacement	18,000	-	-	-	-	18,000
Recreation	Buck Recreation Center/Facility	Lobby Flooring	Tile replacement for lobby	50,000	-	-	-	-	50,000
Recreation	Buck Recreation Center/Facility	Moveable Wall Replacement	Replace 2 of 3 moveable walls in MP rooms (topeka/santa fe and santa fe/pacific).	60,000	-	-	-	-	60,000
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	Paint facility	General facility painting completed in 2022, 2023 paint pool walls remove wallpaper and paint in MP rooms	30,000	-	-	-	-	30,000
Recreation	Buck Recreation Center/Facility	Replace Lighting on sides of gym	Replace with LED half moon style fixture. Current lights hang low and are constantly breaking.	15,000	-	-	-	-	15,000
Recreation	Buck/Aquatics	Repair handrails and hardware in therapy pool	Repair all the handrails and hardware in the therapy pool and repair border tile associated with each area	25,000	-	-	-	-	25,000
Recreation	Buck/Aquatics	Retile Buck Hot Tub	Retile Buck Hot Tub Last done unknown	35,000	-	-	-	-	35,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 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	12,000	-	-	-	-	12,000
Recreation	Colorado Journey	Electrical Upgrade	Upgrade all electrical wiring through out course. Install PA sound system through out facility.	50,000	-	-	-	-	50,000
Recreation	Cook Creek/Aquatics	Concessions Equipment Replacement	Replace various concessions equipment such as fridge, freezers and oven.	10,000	-	-	-	-	10,000
Recreation	Cook Creek/Aquatics	Concessions Equipment Replacement	City of Lone Tree Funds	(5,000)	-	-	-	-	(5,000)
Recreation	Cook Creek/Aquatics	Cosmetic Locker room and Bathroom upgrades, Paint Slide Tower	Refinish flooring, replace lighting, patch/repair tile and paint. Paint slide tower.	75,000	-	-	-	-	75,000
Recreation	Cook Creek/Aquatics	Cosmetic Locker room and Bathroom upgrades, Paint Slide Tower	City of Lone Tree Funds	(37,500)	-	-	-	-	(37,500)
Recreation	Family Sports Center	Entertainment Equipment Replacement	Repair or replace entertainment equipment (like Bumper Cars or Euro Bungy) as needed	6,500	6,500	-	15,000	6,500	34,500
Recreation	Family Sports Center	Rink sound system replacement	Upgrade sound system in the rink area	80,000	-	-	-	-	80,000
Recreation	Family Sports Center	Rubber flooring replacement	Replace portions of rubber in the facility that are showing wear and tear and creating safety issues.	250,000	-	-	-	-	250,000
Recreation	Family Sports Center	Security Camera	Update Cameras and Recorders	25,000	-	-	-	-	25,000
Recreation	FSC	Exterior Signage		60,000	-	-	-	-	60,000
Recreation	FSC & SSSC	Maintenance of ice rink compressors	Annual preventative maintenance on ice rink compressors	61,000	50,000	61,000	50,000	61,000	283,000
Recreation	FSC & SSSC	Skate Replacement	Replace ice skates for rental-20% yearly	5,000	10,000	10,000	10,000	10,000	45,000
Recreation	FSC & SSSC	Zamboni Replacement	Replace one Zamboni that is past its life expectancy. This is in addition to the Zamboni included on the Park's fleet replacement list	165,000	-	-	-	-	165,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Goodson Recreation Center/Facility	Babysitting Room Updates	Replace cabinets and countertops (estimated at least 20 years old)	20,000	-	-	-	-	20,000
Recreation	Goodson Recreation Center/Facility	Courtyard Updates	Update landscaping and potentially create better outdoor programming space	15,000	-	-	-	-	15,000
Recreation	Goodson Recreation Center/Facility	Office Furniture	Update Office Furniture throughout the facility to update functionality as well as modernize and optimize space (last done unknown)	72,000	-	-	-	-	72,000
Recreation	Goodson Recreation Center/Facility	Paint	Paint doors and trim	7,500	-	-	-	-	7,500
Recreation	Goodson Recreation Center/Facility	Replace Carpet in offices and registration/hallway	Replace carpet in offices and registration hallway	15,000	-	-	-	-	15,000
Recreation	Goodson Recreation Center/Facility	Snow Guards	Install snow guards by main entry and employee entrance	12,500	-	-	-	-	12,500
Recreation	Goodson Recreation Center/Fitness	Gym Sound System replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2014 (Does not include speaker replacement)	5,000	-	-	-	-	5,000
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Spring Floor and Gym Carpet Replacement	Replace/Upgrade Gymnastics Spring Floor and Carpet (6-7 yr. replacement plan- Last done 2017)	100,000	-	-	-	-	100,000
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	Paint Interior Walls of Pool	Paint Interior Walls of Pool not completed in 2022	12,000	-	-	-	-	12,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Lone Tree Recreation Center/Aquatics	Update Pool Border Tile	Replace Pool Border Tile	65,000	-	-	-	-	65,000
Recreation	Lone Tree Recreation Center/Facility	Blind Replacement	Several blinds need replacement/repairs	20,000	-	-	-	-	20,000
Recreation	Lone Tree Recreation Center/Facility	Facility Flooring Replacement	MP Hallway Carpet, Cardio/Selectorized Area Flooring Change to LVT	50,000	-	-	-	-	50,000
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	Replace Locker Room Bench Tops	Replace Locker Room Bench Tops (believed to be original to the facility)	12,000	-	-	-	-	12,000
Recreation	Lone Tree Recreation Center/Facility	Update Oak Room Flooring	Replace Flooring	7,500	-	-	-	-	7,500
Recreation	LT Hub	Esports Graphic Card Updates	Replacement schedule for graphic cards that need to be replaced to keep up with game quality.	10,000	-	-	-	-	10,000
Recreation	LT Hub	Install Main Lobby Sound System	Install main lobby sound system for music and microphone use.	40,000	-	-	-	-	40,000
Recreation	LT Hub	Install Main Lobby Sound System	City of Lone Tree Funds	(20,000)	-	-	-	-	(20,000)
Recreation	LT Hub	Lighting Upgrades-LED and Controls	Retro fit remaining lighting to LED (due to ongoing failing lights) and update/simplify controls, including dimming feature.	60,000	-	-	-	-	60,000
Recreation	LT Hub	Lighting Upgrade-LED and Controls	City of Lone Tree Funds	(30,000)	-	-	-	-	(30,000)
Recreation	Multi/Parks	Scoreboard Replacement	Replace (5) outdated scoreboards with energy efficient scoreboards at each facility that adult/youth sports utilizes for programming at Cornerstone and deKoevend ballfields.	37,000	-	-	-	-	37,000
Recreation	Multi-Site/Aquatics	Acidrite Units/Accutab Erosion feeders	Replace Acid feeders/Bleach to erosion feeders to all indoor pools	32,000	-	-	-	-	32,000

**South Suburban Park and Recreation District
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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Multi-Site/Aquatics	Automatic Pool Vacuums	2022: GDSN, 2023: Buck and LTRC	12,000	-	-	-	-	12,000
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	12,500	15,000	15,000	15,000	15,000	72,500
Recreation	Multi-Site/Aquatics	Misc Pool Furniture	Replace indoor pool furniture and lifeguard stands both indoor and outdoor	20,000	-	-	-	-	20,000
Recreation	Multi-Site/Aquatics	Pool Slide Mats	Require replacement every 3-4 years (approximately \$1,500-\$2,500/mat)	5,000	-	-	5,000	-	10,000
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; LT, F, Ha & Ho Even Years	5,000	9,000	5,000	9,000	5,000	33,000
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
Recreation	Multi-Site/Facilities	Entry Mats/Decor	Replacement of entry mats and updated entry decor including large potted plants	6,500	-	-	-	-	6,500
Recreation	Multi-Site/Facilities	Facility Rule Sign Updates	Updated posted rule signs in cardio, weight and locker room areas at all locations	10,000	-	-	-	-	10,000
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 (2027): Goodson All Wood Floors Light Sand and Buck Gym and Aerobic Light	30,000	24,000	22,000	24,000	30,000	130,000
Recreation	Multi-Site/Facilities	Multipurpose Table Replacement	Replace various MP tables at centers, including preschool tables	10,000	-	-	-	-	10,000
Recreation	Multi-Site/Facilities	Recreation Center Drinking Fountain Replacement	Recreation Center Drinking Fountain Replacements	7,500	-	-	-	-	7,500

**South Suburban Park and Recreation District
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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Sports Complex - FH	New 8 Foot Basketball Hoops (4)	Purchase the hoop attachments for programs that require 8 ft hoops	12,000	-	-	-	-	12,000
Recreation	Sports Complex - FH	Upgrade Staff Radios	Replace the radios to improve communication and response to emergencies	6,000	-	-	-	-	6,000
Recreation	Sports Complex- FH	Install sprinkler cages	Protect the sprinkler cages over the turf fields.	9,000	-	-	-	-	9,000
Recreation	Sports Complex- FH	New floor Mats	Replace mats at front entrance, staff entrance and turf entrance.	8,000	-	-	8,000	-	16,000
Recreation	SSSC	Repaint sections of ice level of complex.	Repaint main ice lobby area.	4,000	-	6,000	-	4,000	14,000
Golf	All Courses	Equipment Replacement	Replace equipment that is at end of life cycle	-	225,000	200,000	280,000	350,000	1,055,000
Golf	Family Sports Center	Asphalt Shop Yard	Repair asphalt in maintenance shop yard that is badly cracked	-	60,000	-	-	-	60,000
Golf	Family Sports Center	Fencing #1	Add protective fencing between #1 fairway and driving range	-	115,000	-	-	-	115,000
Golf	Littleton Golf & Tennis	Bunker Renovation	Reshape, add drainage, and sand to bunkers	-	25,000	25,000	-	-	50,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Walk behind aerator	-	60,000	-	-	-	60,000
Golf	Littleton Golf & Tennis	Safety Netting	Add safety netting for protection of maintenance shop and #8 tee	-	60,000	-	-	-	60,000
Golf	South Suburban Golf	Cart Path Work	Repair aging and cracking cart paths	-	30,000	30,000	-	30,000	90,000
Golf	South Suburban Golf	Master Plan Improvements	Renovate or rebuild greens #12, #9, #17, #8, #7, #1	-	250,000	300,000	-	-	550,000
Hospitality	Family Sports Center	Bar Upgrades	Replace/Update Bar as equipment is failing and overall aesthetics is outdated and falling apart.	-	50,000	-	-	-	50,000
Hospitality	Lone Tree Golf	Banquet table and chair replacement	Replace banquet chairs at facility	-	75,000	-	-	-	75,000
Hospitality	Lone Tree Golf	Counter top replacement	Replace counter tops on bar and back bar	-	18,000	-	-	-	18,000
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	Replace windows and patio door in hotel rooms	Replace 7 windows on north side of building and 6 patio doors	-	30,000	25,000	-	-	55,000
IT	Various	Migrate to Office 365	Move to Office 365 rather than versioned installs	-	96,000	96,000	-	-	192,000

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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Mechanical Maintenance	Buck Recreation Center	Dehumidification Units	Replace the HRU pool dehumidification units	-	350,000	-	-	-	350,000
Mechanical Maintenance	Goodson	A/C Chiller	Upgrade or replace chiller condensers	-	100,000	-	-	-	100,000
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
Parks and Open Space	Carson Nature Center	Classroom and Maint. Shop stain	City of Littleton Funds	-	(15,000)	-	-	-	(15,000)
Parks and Open Space	Carson Nature Center	Stain Maint. Shop and Kingfisher Studio Buildings	Clean and reapply stain and poly sealant to protect wooden exterior of buildings.	-	30,000	-	-	-	30,000
Parks and Open Space	Carson Nature Center	Stain Maint. Shop and Kingfisher Studio Buildings	City of Littleton Funds	-	(15,000)	-	-	-	(15,000)
Parks and Open Space	High Line Canal	Overlay soft surface trail	High Line semi-annual resurface (Centennial)	-	24,750	-	27,000	-	51,750
Parks and Open Space	High Line Canal	Overlay soft surface trail	High Line semi-annual resurface (Littleton)	-	24,750	-	27,000	-	51,750
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	South Platte Park	Shed Row Barn	City of Littleton Funds	-	(10,000)	-	-	-	(10,000)
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 (2023 - Cherry Knolls; 2024 - Little's Creek; 2025 - Bowles Grove; 2026 - Progress; 2027-Sterne Park)	-	80,000	240,000	280,000	300,000	900,000
Parks and Open Space	Various	Pond Dredging	City of Littleton Funds	-	-	(120,000)	(140,000)	(150,000)	(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 2024.	-	2,000,000	-	-	-	2,000,000
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.	-	(1,500,000)	-	-	-	(1,500,000)
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.	-	80,000	850,000	-	-	930,000

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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
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 2022-2023/Construct 2024-2027.	-	2,000,000	2,500,000	2,500,000	3,000,000	10,000,000
Planning	Cornerstone Park	Park Renovation	\$100,000 Planning Grant ACOS and four \$500,000 ACOS Standard Grants.	-	(500,000)	(500,000)	(500,000)	(500,000)	(2,000,000)
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.	-	70,000	900,000	-	-	970,000
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	\$35,000 design and \$450,000 construction cash match Centennial.	-	(35,000)	(450,000)	-	-	(485,000)
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)
Planning	Mary Carter Greenway	Trail Improvements	Future phased projects to be determined from the 2021 trail study.	-	2,000,000	500,000	2,000,000	500,000	5,000,000
Planning	Mary Carter Greenway	Trail Improvements	Even years \$1 mill ACOS and \$500k Littleton for construction. Odd years \$100k ACOS and \$200k Littleton for design.	-	(1,500,000)	(300,000)	(1,500,000)	(300,000)	(3,600,000)
Planning	Mary Carter Greenway (Littleton Projects)	Irrigation Replacement	Replace irrigation systems for trees/shrubs along the Mary Carter Greenway within Littleton	-	200,000	250,000	300,000	-	750,000
Planning	Mary Carter Greenway (Littleton Projects)	Irrigation Replacement	\$100,000 in 2024, \$125,000 in 2025, and \$150,000 in 2026 Littleton Cash Match	-	(100,000)	(125,000)	(150,000)	-	(375,000)
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	800,000	-	-	860,000
Planning	Milliken Park (Centennial Projects)	Park Renovation	\$30,000 design and \$150,000 construction cash match from Centennial. \$500,000 ACOS Standard Grant.	-	(30,000)	(630,000)	-	-	(660,000)
Planning	Reynolds Landing	Phase II Master Plan	District match for implementation of upland park improvements	-	500,000	500,000	500,000	-	1,500,000

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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Planning	South Suburban Ice Arena and Goodson Recreation	Facility Study	Feasibility study on the future programming options and existing capacity.	-	200,000	-	-	-	200,000
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	Design and replace the 30 year old north and south pavilions and parking lot improvements.	-	500,000	-	500,000	-	1,000,000
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	\$35,000 design and \$465,000 construction cash match from Littleton. (Construction cost could be offset by using Littleton's ACOS grant application.)	-	(250,000)	-	(250,000)	-	(500,000)
Recreation	Buck Recreation Center/Facility	Blind Replacement	Facility Blind Replacements	-	20,000	-	-	-	20,000
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	Buck Recreation Center/Facility	Replace MP Room Cabinets/Counters	Update cabinets/counters, as well as replace with new closets in Atchinson, Topeka, Santa Fe and Pacific	-	60,000	-	-	-	60,000
Recreation	Buck Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)	-	37,000	-	-	-	37,000
Recreation	Cook Creek/Aquatics	Lap Pool Coping/Leisure Pool Grate and Support Repairs	Lap pool coping is shifting/leisure pool grate and support shifting/failing (likely requires engineer).	-	50,000	-	-	-	50,000
Recreation	Cook Creek/Aquatics	Lap Pool Coping/Leisure Pool Grate and Support Repairs	City of Lone Tree Funds	-	(25,000)	-	-	-	(25,000)
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 Dasher Board	Replace full dasher board set on Hamilton	-	50,000	-	-	-	50,000
Recreation	Family Sports Center	Laser Tag Update	Replace and update laser tag equipment	-	20,000	-	-	-	20,000

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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Family Sports Center	Life Safety Inverter	Replacement of facility life safety inverter	-	10,000	-	-	-	10,000
Recreation	FSC & SSSC	Glass Replacement	Replace sections of glass as rink ages.	-	10,000	-	10,000	-	20,000
Recreation	Goodson Recreation Center/Facility	Blind Replacement	Facility Blind Replacement	-	35,000	-	-	-	35,000
Recreation	Goodson Recreation Center/Facility	Gym floor replacement	Replace the current floor, it 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.	-	150,000	-	-	-	150,000
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	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade Cybex Selectorized Equipment (10 yr. replacement plan-last done unknown)	-	50,000	-	-	-	50,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade LifeFitness Selectorized Equipment (10 yr. replacement plan-last done unknown)	-	40,000	-	-	-	40,000
Recreation	Goodson Recreation Center/Fitness	Weight/Cardio Room Flooring	Replace/Upgrade Weight/Cardio Room flooring	-	60,000	-	-	-	60,000
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Equipment	Replace/Upgrade Various Gymnastics Equipment (every 5-10 years-last done in 2013) 2019: Replace 2 Beams and Some Mats, 2021: Replace Bars 2024: Replace foam in pit and various large mats 2026: Recover 2 beams, Replace bars and mats.	-	10,000	-	-	10,000	20,000
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/Facility	Oak moveable wall replacement	Replace with more sound proof walls and easier use gliders	-	30,000	-	-	-	30,000
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

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Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Lone Tree Recreation Center/Fitness	Weight Room Flooring	Replace Weight Room Flooring (last done ~2014), some bubbling occurring.	-	55,000	-	-	-	55,000
Recreation	LT Hub	General Window & Seal Replacement	Replace windows/seals that are deteriorating and allowing in moisture.	-	20,000	-	-	-	20,000
Recreation	LT Hub	General Window & Seal Replacement	City of Lone Tree Funds	-	(10,000)	-	-	-	(10,000)
Recreation	LT Hub	Lobby Furniture	Update/new furniture. Purchased in 2017	-	20,000	-	-	-	20,000
Recreation	LT Hub	Lobby Furniture	City of Lone Tree Funds	-	(10,000)	-	-	-	(10,000)
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	Sports Complex - FH	Repaint sections of complex building	Paint the hallways in the high traffic areas in the gym and turf areas of the building.	-	8,000	10,000	4,000	8,000	30,000
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
Golf	Family Sports Center	Driving Range Blower	Replace golf ball blower at driving range	-	-	25,000	-	-	25,000
Golf	Family Sports Center	Miniature Golf Carpet	Replace Carpet	-	-	20,000	-	-	20,000
Golf	South Suburban Golf	Fencing #1	Replace split rail fence at main entrance	-	-	10,000	-	-	10,000
Hospitality	Lone Tree Golf	Permanent seats for wedding area	Add permanent seating in wedding area	-	-	60,000	-	-	60,000
IT	Various	Replace Network Devices	Replace obsolete network devices such as switches, routers, firewalls and wireless access points across organization	-	-	50,000	50,000	-	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	20,000	60,000
Mechanical Maintenance	Lone Tree Recreation Center	Dehumidification Units	Replace the HRU Pool dehumidification units	-	-	375,000	-	-	375,000
Parks and Open Space	Carson Nature Center	Decking replacement	Replacement of decking at Nature Center	-	-	12,614	-	-	12,614
Parks and Open Space	Carson Nature Center	Decking replacement	City of Littleton Funds	-	-	(6,307)	-	-	(6,307)
Parks and Open Space	Carson Nature Center	Nature Center and Studio Roof	Replace the roofing material on both the Kingfisher Studio and Carson Nature Center	-	-	25,000	-	-	25,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Parks and Open Space	Carson Nature Center	Nature Center and Studio Roof	City of Littleton Funds	-	-	(12,500)	-	-	(12,500)
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 2025/Construct 2026.	-	-	125,000	1,250,000	-	1,375,000
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. Design 2025/Construct 2026	-	-	80,000	1,400,000	-	1,480,000
Planning	Gallup Park (Littleton Projects)	Park Renovation	\$40,000 design and \$450,000 construction cash match from Littleton. \$500,000 ACOS Standard Grant.	-	-	(40,000)	(950,000)	-	(990,000)
Planning	Kimmer Plaza	Phase II	Study and design future improvements to complete site plan	-	-	125,000	-	-	125,000
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.	-	-	70,000	840,000	-	910,000
Planning	Lorenz Regional Park	Phase II Park Development	Design and construct Pickleball courts and a playground as shown on the site plan. Design 2025/Construct 2026.	-	-	70,000	600,000	-	670,000
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. Add dog park. Design 2025/Construct 2026	-	-	100,000	1,300,000	-	1,400,000
Recreation	Buck Recreation Center/Facility	Moveable Wall Replacement	Replace moveable walls in MP rooms (replace 3rd moveable wall-atkinson/topeka)	-	-	25,000	-	-	25,000
Recreation	Buck Recreation Center/Facility	Steam room boiler replacement	Steam room boiler replacements	-	-	40,000	-	-	40,000
Recreation	Buck Recreation Center/Fitness	MP Room Sound System replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2015) (does not include speaker replacement)	-	-	5,000	-	-	5,000
Recreation	Cook Creek/Aquatics	Main Office, Concession and Lifeguard Breakroom Renovation	Cosmetic renovation-counters, millwork, storage, additional POS	-	-	70,000	-	-	70,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Cook Creek/Aquatics	Main Office, Concession and Lifeguard Break Room Renovation	City of Lone Tree Funds	-	-	(35,000)	-	-	(35,000)
Recreation	Cook Creek/Aquatics	Replace Pool Furniture	Replace all pool patio furniture (replaced 2018) and permanent picnic tables/trash cans (original to facility 2009)	-	-	50,000	-	-	50,000
Recreation	Cook Creek/Aquatics	Replace Pool Furniture	City of Lone Tree Funds	-	-	(25,000)	-	-	(25,000)
Recreation	Goodson Recreation Center/Facility	Roof replacement over Racquetball section	Complete roof replacement	-	-	200,000	-	-	200,000
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	-	-	110,000	725,000	-	835,000
Recreation	LT Hub	Esports Upgrades	Scheduled replacement for computers	-	-	20,000	-	-	20,000
Recreation	Multi-Site/Aquatics	Backup sanitation systems	Addition of UV/ClearComfort backup sanitation systems to all bodies of water-10 units. 2024 LTRC (2 Units), 2025 Buck (2 Units).	-	-	30,000	45,000	-	75,000
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 custodial equipment.	Scheduled replacement of custodial equipment such as floor scrubber and other necessary machines.	-	-	25,000	-	-	25,000
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 carpet	Replace carpet	-	-	-	750,000	-	750,000
Golf	Family Sports Center	Golf Course Improvements	Renovate #1 Tee Complex	-	-	-	125,000	-	125,000
Golf	Family Sports Center	Golf Course Improvements	Renovate Putting Green	-	-	-	100,000	-	100,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Golf	Family Sports Center	Water Feature	Replace pump on mini golf water feature	-	-	-	12,000	-	12,000
Golf	Lone Tree Golf	Cart Path Repair	Add and Replace concrete cart paths	-	-	-	50,000	-	50,000
Golf	South Suburban Golf	Master Plan Improvements	Increase lake size on #2 and #5 and add new green on #5	-	-	-	250,000	250,000	500,000
Hospitality	Lone Tree Golf	Enclose dumpster area	Cover for dumpster to improve aesthetics of area	-	-	-	10,000	-	10,000
Hospitality	Sports Complex-Hospitality	Replace Kitchen Equipment	Scheduled replacement of Ice well & dishwasher.	-	-	-	18,000	-	18,000
IT	Sports Complex	Datacenter Migration	Migrate equipment from Sports Complex to a data center	-	-	-	29,000	-	29,000
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
Mechanical Maintenance	Family Sports Center	Heat Recovery Units	Replace the two heat recovery units for ice area	-	-	-	400,000	-	400,000
Mechanical Maintenance	Goodson	AC Condenser	Replace outside unit	-	-	-	11,000		11,000
Parks and Open Space	Carson Nature Center	Refinish hardwood floors	Clean, sand and apply new Poly finish to wood floors to Nature Center and Kingfisher Studio	-	-	-	4,000	4,000	8,000
Parks and Open Space	Carson Nature Center	Refinish hardwood floors	City of Littleton Funds	-	-	-	(2,000)	(2,000)	(4,000)
Planning	Grandpa's Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a gathering area.	-	-	-	30,000	140,000	170,000
Planning	Grandpa's Acres	Site Plan	Matching Funds from HLCC	-	-	-	(15,000)	(70,000)	(85,000)
Planning	High Line Canal	Dry Creek Ct. Trailhead	New trailhead to the High Line Canal	-	-	-	975,000	-	975,000
Planning	High Line Canal	Dry Creek Ct. Trailhead	New trailhead to the High Line Canal HLCC \$273,000 and ACOS \$387,000	-	-	-	(660,000)	-	(660,000)
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 2026/Construct 2027.	-	-	-	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)

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Planning	Medema Park (Centennial Project)	Park Renovation	Design and construct the replacement of the 21 year old playground, safety surfacing, and shade pavilion. Design 2026/Construct 2027.	-	-	-	60,000	650,000	710,000
Planning	Medema Park (Centennial Project)	Park Renovation	\$30,000 design and \$325,000 construction cash match from Centennial.	-	-	-	(30,000)	(325,000)	(355,000)
Planning	Nesbitt (Sheridan Project)	Park Renovation	Design the replacement of the 20 year old playground, safety surfacing, basketball court, and shade pavilion. Design 2026/Construct 2027.	-	-	-	70,000	600,000	670,000
Planning	Nesbitt (Sheridan Project)	Park Renovation	\$35,000 design and \$300,000 cash match from Sheridan	-	-	-	(35,000)	(300,000)	(335,000)
Planning	Ohlson Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a bridge and activation area. Design 2026/Construct 2027	-	-	-	80,000	400,000	480,000
Planning	Ohlson Acres	Site Plan	\$40,000 design and \$200,000 cash match ACOS Joint Project	-	-	-	(40,000)	(200,000)	(240,000)
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 2026/Construct 2027.	-	-	-	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 2026/Construct 2027-2028.	-	-	-	160,000	1,000,000	1,160,000
Planning	Progress Park (Littleton Projects)	Park Renovation	\$80,000 design and \$500,000 construction cash match from Littleton. \$500,0000 ACOS Standard Grant.	-	-	-	(80,000)	(750,000)	(830,000)
Planning	Reynolds Landing	Phase II Master Plan	District match for future restroom and ranger/storage facility. Design 2026/construct 2027.	-	-	-	300,000	3,000,000	3,300,000
Planning	RidgeGate	Recreation Study	Study needs for future recreation center	-	-	-	200,000	-	200,000
Recreation	Batting Cages	Net Replacement	Industry standard that batting cage nets should be replaced every four years. With moderate use, baseball batting cage nets can last up to 4-5 years. Since continual usage occurs for both softball and baseball options, this timeline is most realistic. Nets were last replaced in Spring of 2022.	-	-	-	25,000	-	25,000
Recreation	Batting Cages	Shade Structure	Install Shade Structure in front of sales building	-	-	-	6,500	-	6,500

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Buck Recreation Center/Facility	MP Room Lighting Updates	Replace lights with new LED fixtures	-	-	-	45,000	-	45,000
Recreation	Colorado Journey	New Features	Addition of new features on both courses to keep up to date and improve facility	-	-	-	75,000	-	75,000
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.	-	-	-	80,000	-	80,000
Recreation	Colorado Journey	Wagon Car Replacement	Replace wagon on Conestoga #18 & #5	-	-	-	18,000	-	18,000
Recreation	Family Sports Center	Door Replacement	Replace 8 locker room doors and 5 exterior doors	-	-	-	60,000	-	60,000
Recreation	Goodson Recreation Center/Facility	Bathroom Sinks/Hardware, Counters and Lighting	Replace all sinks/hardware, counters and lighting in restrooms	-	-	-	55,000	-	55,000
Recreation	Goodson Recreation Center/Facility	Paint facility	Interior paint of facility and update of color schemes	-	-	-	40,000	-	40,000
Recreation	Goodson Recreation Center/Facility	Renovate Lobby and Control Desk	New lobby and control desk per Goodson Master Plan 2023: Hire architect, 2024: Implement	-	-	-	310,000	2,050,000	2,360,000
Recreation	Lone Tree Recreation Center/Facility	Replace patio furniture	Patio furniture original to facility.	-	-	-	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	Replacement of Group Fitness Equipment	Replace LTRC barbell equipment. (12 yr. replacement plan- last done in 2014)	-	-	-	10,000	-	10,000
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, 2027 Harlow	-	-	-	60,000	30,000	90,000
Recreation	Multi-Site/Arts	Kiln Replacement	Replacement schedule for kilns at Goodson, Lone Tree and Buck Recreation Centers.	-	-	-	6,000	-	6,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
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	Sports Complex-FH	Replace athletic equipment.	Scheduled replacement of sporting equipment (goals) utilized through out the building.	-	-	-	15,000	-	15,000
Recreation	Multi-Site/Fitness	Aqua Dumbbell and noodle replacement	Replacement of aqua dumbbells at Buck, Goodson and LTRC	-	-	-	-	7,000	7,000
Recreation	Multi-Site/Aquatics	Outdoor Pool Furniture	Replace pool patio furniture at Franklin, Harlow and Holly (original to facilities in 2020)	-	-	-	-	80,000	80,000
Recreation	LT Hub	Carpet Replacement	Replacement of carpet throughout the entire facility (installed in 2017, recommended every 10-15 years depending on wear).	-	-	-	-	75,000	75,000
Recreation	LT Hub	Carpet Replacement	City of Lone Tree Funds	-	-	-	-	(37,500)	(37,500)
Recreation	Lone Tree Recreation Center/Facility	Stretching area improvements	Replace flooring and expand stretching area	-	-	-	-	20,000	20,000
Recreation	Lone Tree Recreation Center/Facility	Cosmetic Locker room and Bathroom upgrades	Cosmetic renovation to upgrade tile, countertops and associated hardware.	-	-	-	-	200,000	200,000
Recreation	Lone Tree Recreation Center/Aquatics	Eccofinish Pool	Eccofinish pool (last plaster done in 2017)	-	-	-	-	175,000	175,000
Recreation	Goodson Recreation Center/Facility	Address Exterior Retaining Wall	Retaining wall is pulling away from building. 2026: Hire Architect	-	-	-	-	16,500	16,500

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Recreation	Goodson Recreation Center/Aquatics	Goodson Pool Renovation	Primarily address hot tub and pump room concerns, as well as explore enclosing some of patio area.	-	-	-	-	30,000	30,000
Recreation	Family Sports Center	Facility painting	Update interior facility painting	-	-	-	-	15,000	15,000
Recreation	Cook Creek/Aquatics	Water Slide Repaint and Maintenance	Interior and exterior gel coat, handrail painting and seam caulking-last done 2021 (handrails are original) (recommended every 5-7 years).	-	-	-	-	40,000	40,000
Recreation	Cook Creek/Aquatics	Water Slide Repaint and Maintenance	City of Lone Tree Funds	-	-	-	-	(20,000)	(20,000)
Recreation	Cook Creek/Aquatics	Major locker room renovation	Major locker room renovation-tile, partitions	-	-	-	-	150,000	150,000
Recreation	Cook Creek/Aquatics	Major locker room renovation	City of Lone Tree Funds	-	-	-	-	(75,000)	(75,000)
Recreation	Colorado Journey	Hot Sulfur Springs	Install Fog System to Complete Feature	-	-	-	-	25,000	25,000
Recreation	Buck/Aquatics	Border and Current Channel Tile	Border and current channel tile replacement (border tile done in 2017, current channel original to facility 2005)	-	-	-	-	100,000	100,000
Recreation	Buck Recreation Center/Facility	Weight Room and cardio walkway floor replacement	LVT in weight/cardio areas/pool walkways (completed in 2018, likely a 7-9 year replacement schedule)	-	-	-	-	45,000	45,000
Recreation	Buck Recreation Center/Facility	Replace patio furniture	Replace patio furniture (original to facility).	-	-	-	-	20,000	20,000
Recreation	Batting Cage	Sales Roof Repair	Roof will need replaced and/or patched as building ages. Also some turf replacement	-	-	-	-	8,000	8,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	Design the replacement of the 21 year old playground, safety surfacing, and shade pavilion. Design 2027/Construct 2028.	-	-	-	-	70,000	70,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	Match from Centennial.	-	-	-	-	(35,000)	(35,000)
Planning	Slaughterhouse Gulch (Littleton Projects)	Park Improvements	Replace the basketball, trail surface, and retaining wall. Design 2027/Construct 2028	-	-	-	-	70,000	70,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Planning	Slaughterhouse Gulch (Littleton Projects)	Park Improvements	\$35,000 design and \$162,000 Littleton cash match (2028)	-	-	-	-	(35,000)	(35,000)
Planning	Park at Lone Tree Elementary	Park Improvements	Design the replacement of the 20 year old playground, safety surfacing, basketball court, and shade pavilion. Design 2027/Construct 2028.	-	-	-	-	80,000	80,000
Planning	Goodson Rec Center	Playground Renovation	Design and construct the replacement of the 22 year old preschool playground, safety surfacing and shade pavilion. Design 2027/Construct 2028.	-	-	-	-	30,000	30,000
Planning	Columbine Trail	Trail Improvements	Design and construct improvement to the trail. Design 2027/Construct 2028.	-	-	-	-	200,000	200,000
Planning	Columbine Trail	Trail Improvements	\$100,000 ACOS Planning Grant and \$500,000 ACOS Standard Grant (2028).	-	-	-	-	(100,000)	(100,000)
Planning	Clarkson Park (Centennial Projects)	Park Renovation	Design and replace the 20 year old playground equipment, safety surfacing, and adjacent shade pavilion. Convert crusher fines trail to concrete. Design 2027/Construct 2028	-	-	-	-	100,000	100,000
Planning	Clarkson Park (Centennial Projects)	Park Renovation	\$50,000 cash match from Centennial	-	-	-	-	(50,000)	(50,000)
Parks and Open Space	South Platte Park	Roto-mill park road at the C470 parking lots	Roto-mill and overlay road and parking lots on the south side of SPP off Platte Canyon Rd. Approximately 1 mile of road and parking lots	-	-	-	-	500,000	500,000
Parks and Open Space	South Platte Park	Roto-mill park road at the C470 parking lots	City of Littleton Funds	-	-	-	-	(250,000)	(250,000)
Parks and Open Space	South Platte Park	Rehab education ponds	Dredge and contour 2 ponds and treat for algae to use for aquatic life programs	-	-	-	-	300,000	300,000
Parks and Open Space	South Platte Park	Rehab education ponds	City of Littleton Matching Funds	-	-	-	-	(150,000)	(150,000)
Golf	South Suburban Golf	Irrigation	Replace irrigation system on 18 hole and par 3 course	-	-	-	-	3,500,000	3,500,000
Total Projects Funded by Operations				14,281,100	12,137,650	13,155,257	18,569,179	19,781,290	77,924,476

**South Suburban Park and Recreation District
Capital Improvement Plan 2023- 2027**

Department	Facility	Project	Description	2023 Amount	2024 Amount	2025 Amount	2026 Amount	2027 Amount	Total
Projects Funded by GO Bonds									
Golf	South Suburban Golf	Big Dry Creek improvements	Phase 1 and 2 of crossings and bank improvements on Big Dry Creek. Funding partner with MHFD and Semswa. Total project ~\$3mil, District not managing this project. Budget reflects the District's contribution only.	300,000	-	-	-	-	300,000
Planning	deKoevend Park	Holm Carlson House	Abate and demolish the existing structures	125,000	-	-	-	-	125,000
Total Projects Funded by GO Bonds				425,000	-	-	-	-	425,000
Projects Funded by Leases									
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan- 2018, 2023, 2027)	180,000	-	-	-	190,000	370,000
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 Projects Funded by Leases				180,000	-	220,000	-	190,000	590,000
Total District Cost				14,886,100	12,137,650	13,375,257	18,569,179	19,971,290	78,939,476
Total Partner Revenue				3,651,500	11,786,250	5,468,807	8,227,000	7,449,500	36,583,057
Total Capital Projects				18,537,600	23,923,900	18,844,064	26,796,179	27,420,790	115,522,533

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.

Glossary

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. <https://www.ada.gov/>

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.

ACSS – Arapahoe County Social Services
<https://www.arapahoegov.com/388/Human-Services>

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. <https://www.arapahoegov.com/470/Grant-and-Shareback-Programs>

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.

Assigned Fund Balance - 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.

ASTM - an international standards organization that develops and publishes voluntary consensus technical standards for a wide range of materials, products, systems, and services. <https://www.astm.org/>

ArcGIS Online – web based mapping software.

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.

Benchmark - a standard or point of reference against which things may be compared or assessed.

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

Buck Foundation - The Buck Foundation is a family foundation with a commitment to peace, a stable climate, and social justice for all. <http://www.thebuckfoundation.org/>

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
<https://www.nrpa.org/certification/accreditation/CAPRA/>

Certificates of Deposit (CD) - 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.

CIP – Capital Improvement Plan or Five Year Capital Improvement Plan

CivicRec - Recreation Management Software for Local Government.

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 <https://www.cpsc.gov/>

CRM – Customer Relationship Management

CRS – Colorado Revised Statutes <https://leg.colorado.gov/agencies/office-legislative-legal-services/colorado-revised-statutes>

CTF – Conservation Trust Fund <https://cdola.colorado.gov/funding-programs/conservation-trust-fund-ctf>

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.

DEI - Diversity, equity, and inclusion

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.

District – South Suburban Park and Recreation District

Division – see **Department**. Can also mean a subset of a department.

Division of Local Governments – or Colorado Department of Local Affairs <https://cdola.colorado.gov/local-government>

DMS – Document Management System

E-newsletter - A newsletter is a periodically-sent email that informs your audience of the latest news, tips, or updates relating to your products or services.

EAB – Emerold Ash Borer

EE/ER – Employee/Employer

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.

Esports (Electronic sports) - is a form of competition using video games.

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.

Federal Instrumentality Securities - means United States Treasury notes, bonds, bills or certificates of indebtedness, or any other obligations the timely payment of which is directly or indirectly guaranteed by the faith and credit of the United States of America.

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

FT – Full Time Employee

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. https://en.wikipedia.org/wiki/Gallagher_Amendment

GASB - The Governmental Accounting Standards Board <https://www.gasb.org/>

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.

Geofencing - the use of GPS technology to create a virtual geographic boundary.

GIS - geographic information system

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.

Google My Business – Services for managing your company's online business profile.

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. <https://goco.org/>

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.

IFCS - Integrated Family Community Services <https://ifcs.org/>

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. <https://www.lpga.com/>

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 Mutual 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 <https://www.nrpa.org/>

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.

Paylocity – a software service for payroll and human resources.

PCs – Personal Computers

PHO – Public Health Orders

PGA – Professional Golf Association. <https://www.pga.com/>

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

PM – preventive maintenance

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

POS – Point of Sale

PowerDMS – Policy Management Software

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.

Procurement card (p-card) - a type of company charge card used for smaller purchases to achieve greater cost efficiency, control and convenience. Procurement cards are also known as **purchasing cards, p-cards or pcards**

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.

Restricted Fund Balance – Fund balance that is 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.

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.

SB21-293 – Colorado General Assembly Senate Bill 21-293, Property Tax Classification and Assessment Rates <https://leg.colorado.gov/bills/sb21-293>

SCFD - Scientific and Cultural Facilities District <https://scfd.org/>

SDS – Safety Data Software

SEMSWA – Southeast Metro Stormwater Authority <https://www.semswa.org/>

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

STAR – Therapeutic Recreation

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.

<https://leg.colorado.gov/agencies/legislative-council-staff/tabor>

Taxes – Compulsory charges levied by a governmental unit for the purpose of financing serviced performed for the common benefit.

Teamsideline – online sports team management.

TOAST – Restaurant Point of Sale system.

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.

Unassigned Fund Balance - Fund balance is reported as unassigned as the residual amount when the balances do not meet any of the criterion of Restricted Fund Balance or Assigned Fund Balance.

Undesignated Funds – the unreserved portion of fund balance that has not been designated for specific purposes and is available for appropriation

USGA – United States Golf Association. <https://www.usga.org/>

US Treasury Obligation (or Securities) - are debt obligations issued by the United States Government and secured by the full faith and credit of the United States, 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.



James Taylor Park