



November 8, 2023 2024 Budget Summary



2024 BUDGET SUMMARY

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November 8, 2023

To the Board of Directors and Citizens of the District:

We are submitting the 2024 Budget of \$117,065,729 for your approval. The 2024 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
- Connect Community
- Enrich Wellness
- Stewards of Nature and Sustainability
- Fiscal Responsibility

Strategic Goals:

- Operate Strategically
- Serve Our Diverse Communities
- Innovate Future Planning
- Value Our Staff

This budget includes \$61,961,944 for operational expenditures, \$7,706,357 for debt service, \$30,942,680 for capital and maintenance projects, and \$16,454,748 of undesignated funds for emergencies. Sources of funds include \$35,675,460 from property taxes, \$33,849,310 from program and facility fees and charges, \$10,143,900 from intergovernmental grants and partnerships, \$14,079,620 from other revenue, and \$220,000 from lease proceeds for new fitness equipment.

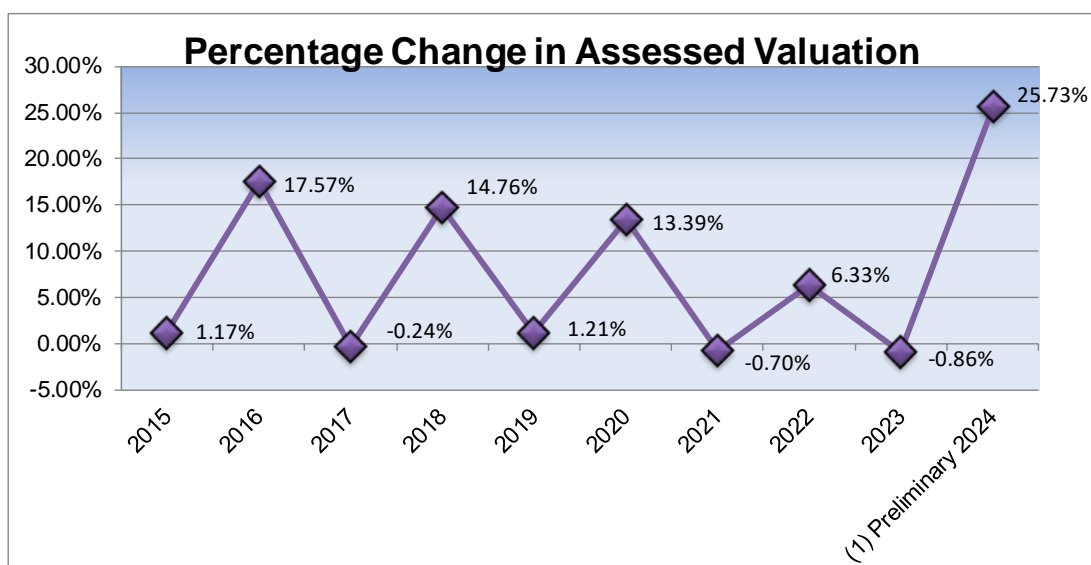
2024 Budget Highlights:

- Over \$30,000,000 of capital improvements projects of which 30% is covered by grants and partnerships
- Emphasis on improving service levels with 8 new full time positions and 6 new part time medical eligible positions
- Investing over \$15,000,000 to improve and maintain the quality and value of our parks and trails
- Less than 2% increase in fees and charges for programs and facilities usage.
- Two updated and improved facilities coming back on line, Littleton Golf and Tennis Club and Family Sports Center Dome

- 4% merit increase, and an additional 0.5% to recognize and reward outstanding performance based on employee accomplishments
- No increase in benefit costs for the District's employees

FINANCIAL TRENDS AND MEASUREMENTS

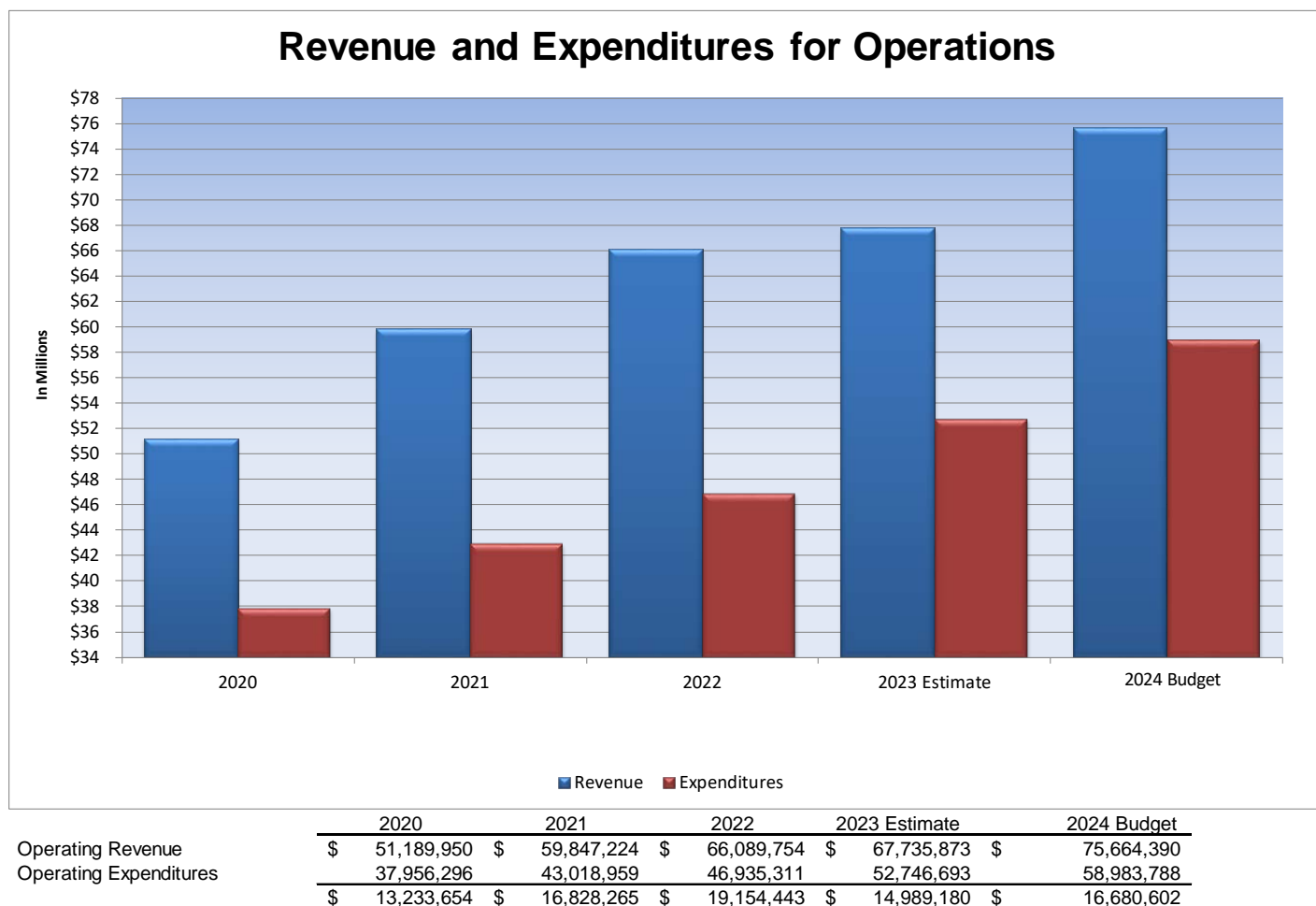
The District's preliminary assessed valuation for 2023 (taxes to be collected in 2024) is \$4,667,729,389, a 25.73% increase. 2024 property tax revenue was estimated on a conservative basis pending the outcome of the November election results for Proposition HH. Proposition HH, if passed, will impact the assessment rate for various classifications of property and may impact the calculation of the District's mill levy. 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.



	Assessed Value	% Change
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%
2023	3,712,641,261	-0.86%
(1) Preliminary 2024	4,667,729,389	25.73%

(1) Due to pending outcome of Proposition HH in the November State Election, the District included a conservative estimate for property tax revenue in the 2024 Budget. Also due to Proposition HH the breakdown of the District's mill levy is not presented.

Operating revenue reflects an increase of 11.71% (2024 budget vs. 2023 estimate). Revenue increase is related to the increase in program fees and facility charges as well as property taxes. Operating expenditures for 2024 are projected to increase 11.82% (without capital projects) compared to 2023 estimates. Operating expenses include increases in salary, benefits, utilities, maintenance, supplies, and service/materials.



Note: This graph includes General Fund, Enterprise Fund, and Grant Fund operating revenue and expenditures. Graph excludes capital expenditures, undesignated funds, other reserves, and some debt payments. The Enterprise Fund debt payments and the Energy Lease payment are included. Hudson Gardens was added in 2023.

FEES AND CHARGES

Recommended changes to Fees and Charges is \$641,877, which is a 1.9% 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 \$411,009 for Golf and \$230,868 for Recreation.

Fees recommended for increase in the Golf Department include selected greens fees, cart fees, membership, and classes. The Recreation Department includes fee increases for selected camps, preschool, fitness, gymnastics, athletic, and ice programs. A detailed list of the recommended fee increases is available for review.

The breakdown of total fees and charges is as follows:

	2024	
	Budget	%
Ice Arena	\$ 7,036,106	21%
Recreation Centers	3,999,066	12%
Athletics	3,224,902	10%
Other Recreation Facilities	2,437,208	7%
Total Recreation	16,697,282	49%
Golf Courses	11,377,250	34%
Hospitality	5,774,778	17%
Total	\$ 33,849,310	100%

CAPITAL PROJECTS

The budget includes \$30,942,680 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;

- Park renovations at Cornerstone, Jackass Hill, Ketrang/Gallup, Milliken, Mission Viejo, Powers, Puma, Reynolds Landing, and Sweetwater
- Trail improvements at Bear Creek, Harlow Park, South Platte Park East Trail Bridge, and Mary Carter Greenway.
- Upkeep maintenance and improvements at many of the District's recreation centers and facilities.
- Various irrigation upgrades, trail repairs, replacement of park signage, and replacement equipment.
- Funding for a well replacement at Lone Tree Golf Course
- Parking lot and drainage improvements at Littleton Golf and Tennis Club

RESERVES

The budget includes \$16,454,748 of undesignated funds for emergencies, \$16,054,795 from operations, \$310,503 from Conservation Trust Fund, and \$89,450 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	Grant Fund	Debt Service Fund	Total
7% Emergency Reserve (includes 3% Tabor reserve)	\$ 1,244,842	\$ 2,486,525	\$ 312,110	\$ -	\$ 4,043,477
Debt Service Reserve	-	-	-	276,808	276,808
Health Insurance Claims	2,000,000	-	-	-	2,000,000
Total	\$ 3,244,842	\$ 2,486,525	\$ 312,110	\$ 276,808	\$ 6,320,285

SALARY AND EMPLOYEE BENEFITS

Employers' Council is projecting an average increase of 4% for a solid performing employee in 2024 for Colorado. Based on the current market data for 2024, 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 2024 budget request for merit is \$725,823. The District is also setting aside funds of \$7,642 for benchmarking adjustments.

Per Colorado State law, the minimum wage will increase by CPI, which has been estimated at 5.1%. The current state minimum wage is \$13.65 and will increase to \$14.35. To remain competitive we are moving the District's minimum rate to \$14.95. This will impact part-time salaries for those employees at minimum wage. Additional funds have been included in the 2024 budget to cover this pay increase.

The District's budget includes ten new full time positons (two are unfunded) and six new part time medical eligible positons. The new full time positions include a marketing specialist, assistant forester, two park rangers, aquatics operations specialist, aquatics coordinator, gymnastics assistant, and a construction maintenance specialist. All new positions are recommended to continue to provide quality service and maintain the District's many assets. Total approved full time positions is 286, which includes two unfunded positions.

DEBT SERVICE

The 2024 budget includes \$7,706,357 for debt service. Outstanding debt includes the 2019 GO Bonds, 2019 Certificates of Participation, and 2021 Certificates of Participation. Payment due for those issues in 2024 equals \$6,840,000. 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 2024 budget for lease payments is \$794,844. Debt service also includes a payment for a conditional advance from Denver Water, for a well at Littleton Golf Course, in the amount of \$71,513.

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,

A handwritten signature in blue ink, appearing to read 'RH', with a horizontal line extending to the right.

Rob Hanna
Executive Director

Sincerely,

A handwritten signature in blue ink, appearing to read 'Steve Shipley', written in a cursive style.

Steve Shipley
Director of Finance



BUDGET SUMMARY

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
2024 BUDGET SUMMARY**

	ALL FUNDS			
	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<u>OPERATING FUNDS:</u>				
<u>CARRYOVERS:</u>				
GENERAL FUND	\$ 22,438,495	\$ 22,035,793	\$ 22,035,793	\$ 15,243,073
ENTERPRISE FUND	7,061,354	11,651,683	11,618,736	8,592,248
TOTAL CARRYOVERS	29,499,849	33,687,476	33,654,529	23,835,321
<u>REVENUE:</u>				
GENERAL FUND	33,128,467	37,792,764	36,711,160	45,351,894
ENTERPRISE FUND	36,199,866	32,926,989	35,116,107	37,494,910
TOTAL REVENUE	69,328,333	70,719,753	71,827,267	82,846,804
TOTAL REVENUE AND CARRYOVERS	98,828,182	104,407,229	105,481,796	106,682,125
<u>EXPENDITURES:</u>				
GENERAL FUND	33,531,169	56,453,521	43,503,880	57,350,125
ENTERPRISE FUND	31,642,484	42,264,505	38,142,595	43,601,000
TOTAL EXPENDITURES	65,173,653	98,718,026	81,646,475	100,951,125
<u>DEBT SERVICE FUND:</u>				
<u>CARRYOVERS:</u>				
DEBT SERVICE FUND	189,821	342,076	360,097	313,008
TOTAL CARRYOVERS	189,821	342,076	360,097	313,008
<u>REVENUE:</u>				
DEBT SERVICE FUND	3,336,173	3,174,860	3,184,361	3,200,000
TOTAL REVENUE	3,336,173	3,174,860	3,184,361	3,200,000
TOTAL REVENUE AND CARRYOVERS	3,525,994	3,516,936	3,544,458	3,513,008
<u>EXPENDITURES:</u>				
DEBT SERVICE FUND	3,165,897	3,174,860	3,231,450	3,236,200
TOTAL EXPENDITURES	3,165,897	3,174,860	3,231,450	3,236,200
<u>SPECIAL REVENUE FUNDS:</u>				
<u>CARRYOVERS:</u>				
CONSERVATION TRUST FUND	1,530,096	1,570,536	1,570,536	782,293
GRANT FUND	-	4,058,906	4,101,278	3,947,652
CAPITAL PROJECTS FUND	24,484,198	14,626,769	14,626,769	539,450
TOTAL CARRYOVERS	26,014,294	20,256,211	20,298,583	5,269,395
<u>REVENUE:</u>				
CONSERVATION TRUST FUND	994,756	755,000	1,070,000	970,000
GRANT FUND	121,470	4,360,774	4,520,500	5,801,486
CAPITAL PROJECTS FUND	1,950,488	988,775	2,235,275	1,150,000
TOTAL REVENUE	3,066,714	6,104,549	7,825,775	7,921,486
TOTAL REVENUE AND CARRYOVERS	29,081,008	26,360,760	28,124,358	13,190,881
<u>EXPENDITURES:</u>				
CONSERVATION TRUST FUND	954,316	2,325,536	1,858,243	1,752,293
GRANT FUND	121,470	8,419,680	4,674,126	9,436,661
CAPITAL PROJECTS FUND	11,807,917	15,615,544	16,322,594	1,689,450
TOTAL EXPENDITURES	12,883,703	26,360,760	22,854,963	12,878,404
GRAND TOTAL CARRYOVERS	55,703,964	54,285,763	54,313,209	29,417,724
GRAND TOTAL REVENUE	75,731,220	79,999,162	82,837,403	93,968,290
GRAND TOTAL REVENUE SOURCES	131,435,184	134,284,925	137,150,612	123,386,014
GRAND TOTAL EXPENDITURES	81,223,253	128,253,646	107,732,888	117,065,729
NET REVENUE OVER EXPENSES	50,211,931	6,031,279	29,417,724	6,320,285
<u>RESERVES:</u>				
GENERAL FUND	3,253,535	3,375,036	1,064,099	3,244,842
ENTERPRISE FUND	2,125,500	2,314,167	2,256,268	2,486,158
DEBT SERVICE	360,097	342,076	313,008	276,808
CONSERVATION TRUST FUND	1,570,536	-	782,293	-
GRANT FUND	-	-	284,874	312,477
CAPITAL PROJECTS FUND	14,626,769	-	539,450	-
TOTAL RESERVES	\$ 21,936,437	\$ 6,031,279	\$ 5,239,992	\$ 6,320,285



OPERATING FUNDS

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE:				
PROPERTY TAXES	\$ 27,999,069	\$ 27,784,035	\$ 27,750,000	\$ 32,575,460
SPECIFIC OWNERSHIP TAX	2,208,554	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATION	539,899	568,655	595,851	561,234
INTEREST INCOME	500,228	390,000	1,015,000	515,000
OTHER	1,520,668	370,204	438,415	501,300
TOTAL OPERATING REVENUE	32,768,418	31,212,894	31,899,266	36,252,994
EXPENDITURES:				
ADMINISTRATION	1,832,067	2,174,176	1,995,569	2,160,148
FINANCE	278,756	331,127	305,282	315,296
IT DEPARTMENT	359,974	505,749	387,305	427,856
PLANNING	590,626	690,319	736,100	782,455
CONSTRUCTION & MAINTENANCE	1,186,112	1,421,643	1,323,223	1,448,171
PARKS AND OPEN SPACE	10,572,628	12,004,360	10,873,936	12,279,840
TOTAL OPERATING EXPENDITURES	14,820,163	17,127,374	15,621,415	17,413,766
EXCESS OPERATING REVENUE OVER (UNDER) EXP	17,948,255	14,085,520	16,277,851	18,839,228
OTHER REVENUE:				
INTERGOVERNMENTAL REVENUE FOR CAPITAL	325,265	6,504,870	4,711,894	8,998,900
OPERATING TRANSFER IN	34,784	75,000	100,000	100,000
TOTAL OTHER REVENUE	360,049	6,579,870	4,811,894	9,098,900
OTHER EXPENDITURES:				
UNDESIGNATED	-	9,503,676	-	8,460,634
DEBT SERVICE FOR 2019 COPS	2,425,500	2,426,100	2,426,100	2,424,900
DEBT SERVICE FOR 2021 COPS	1,330,865	1,330,900	1,330,900	1,331,900
ENERGY PERFORMANCE LEASE	494,237	509,064	509,064	524,336
LOAN PAYMENT (DENVER WATER)	85,000	71,513	71,513	71,513
HUDSON GARDENS TRANSFER	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	-	-	-	366,733
POSITION REQUESTS	-	-	-	427,953
CAPITAL EXPENDITURES	10,755,404	21,864,894	19,924,888	22,708,390
TOTAL OTHER EXPENDITURES	18,711,006	39,326,147	27,882,465	39,936,359
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (402,702)	\$ (18,660,757)	\$ (6,792,720)	\$ (11,998,231)
TOTAL REVENUE				
TOTAL REVENUE	\$ 33,128,467	\$ 37,792,764	\$ 36,711,160	\$ 45,351,894
TOTAL EXPENDITURES				
TOTAL EXPENDITURES	33,531,169	56,453,521	43,503,880	57,350,125
NET REVENUE OVER (UNDER) EXPENDITURES	(402,702)	(18,660,757)	(6,792,720)	(11,998,231)
BEGINNING FUNDS AVAILABLE				
BEGINNING FUNDS AVAILABLE	22,438,495	22,035,793	22,035,793	15,243,073
ENDING FUNDS				
ENDING FUNDS	22,035,793	3,375,036	15,243,073	3,244,842
LESS RESERVES:				
7% OPERATING RESERVE	(1,026,167)	(1,175,036)	(1,064,099)	(1,244,842)
INSURANCE RESERVE	(2,027,368)	(2,000,000)	-	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	-	-
UNRESERVED FUNDS AVAILABLE	\$ 18,782,258	\$ -	\$ 14,178,974	\$ -

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
GENERAL FUND SUMMARY
INTERGOVERNMENTAL/DONATION, OTHER, AND ADMINISTRATION**

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
INTERGOVERNMENTAL/DONATION REVENUE:				
REIMBURSEMENT FROM CITY OF LITTLETON	\$ 463,986	\$ 500,622	\$ 482,105	\$ 512,750
ADMIN DONATIONS/GRANTS	18,016	20,000	23,141	20,000
PLANNING OPERATING DONATIONS	26,155	-	27,000	-
PARKS DONATIONS/INTERGOVERNMENTAL	31,742	48,033	63,605	28,484
TOTAL INTERGOV/DONATION REVENUE	<u>\$ 539,899</u>	<u>\$ 568,655</u>	<u>\$ 595,851</u>	<u>\$ 561,234</u>
OTHER REVENUE:				
ADMINISTRATION OTHER REVENUE	\$ 194,896	\$ 85,000	\$ 6,700	\$ 85,000
CREDITS/REBATES	162,193	125,000	227,545	230,000
INSURANCE REIMBURSEMENTS	736,843	50,004	75,000	50,000
SPONSORSHIPS	24,094	-	15,000	15,000
COMMUNICATIONS OTHER REVENUE	790	200	745	200
PARK PERMIT REVENUE	113,192	100,000	100,000	110,000
REUTER HESS REVENUE	116,802	-	-	-
OTHER PARKS REVENUE	171,858	10,000	13,425	11,100
TOTAL OTHER REVENUE	<u>\$ 1,520,668</u>	<u>\$ 370,204</u>	<u>\$ 438,415</u>	<u>\$ 501,300</u>
ADMINISTRATION EXPENDITURES:				
ADMINISTRATION	\$ 529,045	\$ 714,682	\$ 582,355	\$ 508,162
GENERAL OFFICE	64,280	81,825	77,487	89,074
BUSINESS SERVICES	-	-	-	80,373
COMMUNICATIONS DIVISION (includes Public Art)	557,366	775,621	775,132	861,899
HUMAN RESOURCES	209,397	314,948	271,845	307,140
MEDICAL CLAIMS LIABILITY ADJUSTMENT	31,331	-	-	-
INSURANCE	440,648	287,100	288,750	313,500
TOTAL EXPENDITURES	<u>\$ 1,832,067</u>	<u>\$ 2,174,176</u>	<u>\$ 1,995,569</u>	<u>\$ 2,160,148</u>

CONSTRUCTION & MAINTENANCE EXPENDITURES

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
GENERAL CONSTRUCTION	\$ 585,052	\$ 719,324	\$ 616,954	\$ 612,774
MECHANICAL MAINTENANCE	601,060	702,319	706,269	835,397
TOTAL EXPENDITURES	<u>\$ 1,186,112</u>	<u>\$ 1,421,643</u>	<u>\$ 1,323,223</u>	<u>\$ 1,448,171</u>

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

PARKS AND OPEN SPACE EXPENDITURES

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
PARK MAINTENANCE ADMIN	\$ 520,224	\$ 487,734	\$ 514,506	\$ 520,551
MAINTENANCE DISTRICT ADMIN	1,092,651	1,004,122	1,058,697	1,080,075
IRRIGATION WATER COSTS	2,082,399	1,926,199	960,000	1,983,984
MAINTENANCE DISTRICT #1	333,110	437,099	436,435	426,127
MAINTENANCE DISTRICT #2	384,677	466,849	466,074	435,140
MAINTENANCE DISTRICT #3	375,892	467,907	486,333	478,800
MAINTENANCE DISTRICT #4	461,985	468,588	434,452	471,553
MAINTENANCE DISTRICT #5	6,762	423,222	411,111	441,677
ATHLETIC FIELDS	388,389	439,175	411,543	450,195
RUETER HESS MANAGEMENT	24,893	-	-	-
MAINTENANCE DISTRICT #6	3,592	401,619	395,730	407,609
MARY CARTER GREENWAY TRAIL DISTRICT	4,031	337,149	336,791	355,758
WILLOW SPRINGS ADMIN	173,220	325,716	317,364	321,344
FORESTRY	254,980	452,528	426,332	499,247
TREE ESTABLISHMENT/HEALTH CARE	428,160	-	-	-
GIS	144,476	173,068	170,668	162,329
HORTICULTURE	338,695	-	-	-
TRAILS	658,456	929,246	821,853	934,511
OPEN SPACE	442,632	656,051	640,851	663,469
GARAGE & SHOP	1,041,613	1,134,352	1,107,845	1,149,016
SIGN SHOP	170,826	183,413	184,958	210,711
SPP PROGRAM/FUND DONATIONS	2,282	48,033	63,605	28,484
SOUTH PLATTE PARK	556,615	609,151	591,453	628,726
CARSON PROGRAMS	150,691	-	-	-
VISITORS' SERVICES	531,377	633,139	637,335	630,534
TOTAL EXPENDITURES	<u>\$ 10,572,628</u>	<u>\$ 12,004,360</u>	<u>\$ 10,873,936</u>	<u>\$ 12,279,840</u>

SOUTH SUBURBAN PARK AND RECREATION DISTRICT GENERAL FUND SUMMARY

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL PROJECTS

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
INTERGOVERNMENTAL/DONATION FOR CAPITAL:				
ACOS Grant Columbine Manor	\$ -	\$ 500,000	\$ 550,000	\$ -
ACOS Grant Cornerstone Park	49,085	50,915	50,915	600,000
BUCK Foundation Capital Grant	12,000	-	-	-
Centennial Funds Cherry Knolls	-	45,000	45,000	-
Centennial Funds deKoevend Off Leash Area	-	425,000	-	-
Centennial Funds Linksvew Park	-	490,200	490,200	-
Centennial Funds Puma Park	-	35,000	35,000	113,750
Douglas Cty Funds for Kline Homestead/Prov Ct Turf	-	49,390	49,390	-
Funds for BMX Relocation	-	100,000	100,000	-
Funds for East Trail Bridge at South Platte Park	-	-	-	270,000
Funds for Lee Gulch Amenities	-	200,000	200,000	-
Funds for Mary Carter Greenway	46,425	438,575	438,575	80,000
Funds for Mission Viejo Park Renovation	-	150,000	150,000	2,500,000
Holding Acct for Grant Funding	-	1,196,500	-	500,000
Littleton Funds for Jackass Hill Park	22,669	175,000	175,000	1,100,000
Littleton Funds Harlow Park	11,250	640,000	760,000	-
Littleton Funds Powers Park	-	160,000	130,000	2,950,000
Littleton Funds Ridgeview Park Pond Remediation	-	250,000	-	-
Littleton Funds South Platte Park	-	27,500	31,367	20,150
Littleton Funds Sterne Park	31,081	-	-	-
Littleton Funds Trailmark Improvements	4,069	435,931	385,931	-
Lone Tree Funds Cook Crk Projects	-	92,500	83,125	-
Lone Tree Funds LT Hub Improvements	-	50,000	50,000	-
Lone Tree Funds Pickleball Courts at LTRC	61,680	836,082	836,082	-
Matching Gifts Revenue	6,263	15,000	9,032	15,000
Sheridan Funds Bear Creek Trail	20,223	142,277	142,277	850,000
Sheridan Funds for Quincy Trail Projects	60,520	-	-	-
TOTAL REVENUE	\$ 325,265	\$ 6,504,870	\$ 4,711,894	\$ 8,998,900

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE:				
ICE ARENA	\$ 7,062,882	\$ 5,927,541	\$ 6,556,821	\$ 7,036,106
RECREATION CENTERS	4,686,222	3,815,616	3,952,091	3,999,066
ATHLETICS	3,058,641	2,730,439	2,917,244	3,224,902
OTHER RECREATION FACILITIES	2,669,684	2,457,474	2,199,050	2,437,208
GOLF COURSES	10,568,935	10,046,300	10,635,310	11,377,250
HOSPITALITY	4,991,402	4,749,019	5,275,341	5,774,778
INTEREST INCOME	155,995	20,000	400,000	400,000
OTHER REVENUE	6,105	600	250	600
TOTAL OPERATING REVENUE	33,199,866	29,746,989	31,936,107	34,249,910
EXPENDITURES:				
ADMINISTRATION	2,987,421	3,570,449	3,242,388	3,500,671
FINANCE DEPARTMENT	565,957	605,616	619,813	640,147
IT DEPARTMENT	730,856	807,167	786,345	868,676
ICE ARENA	3,890,800	4,309,115	4,460,179	4,793,701
RECREATION CENTERS	6,468,439	6,355,517	6,323,431	6,961,458
ATHLETICS	2,081,892	2,303,129	2,312,235	2,700,022
OTHER RECREATION FACILITIES	2,031,161	1,992,304	1,930,566	2,127,929
GOLF COURSES	7,362,370	7,469,432	7,339,263	7,883,762
HOSPITALITY	5,380,545	5,073,173	5,485,551	5,841,112
TOTAL OPERATING EXPENDITURES	31,499,441	32,485,902	32,499,771	35,317,478
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	1,700,425	(2,738,913)	(563,664)	(1,067,568)
OTHER REVENUE:				
OPERATING TRANSFER IN	3,000,000	3,000,000	3,000,000	3,000,000
INTERGOVERNMENTAL REVENUE FOI	-	-	-	25,000
CAPITAL LEASE PROCEEDS	-	180,000	180,000	220,000
TOTAL OTHER REVENUE	3,000,000	3,180,000	3,180,000	3,245,000
OTHER EXPENDITURES:				
UNDESIGNATED	-	4,323,777	-	4,939,954
MERIT INCREASE/BENCHMARKING	-	-	-	322,725
POSITION REQUESTS	-	-	-	146,843
CAPITAL OUTLAY	143,043	5,454,826	5,642,824	2,874,000
TOTAL OTHER EXPENDITURES	143,043	9,778,603	5,642,824	8,283,522
NET REVENUE OVER (UNDER) EXP	\$ 4,557,382	\$ (9,337,516)	\$ (3,026,488)	\$ (6,106,090)
TOTAL REVENUE	\$ 36,199,866	\$ 32,926,989	\$ 35,116,107	\$ 37,494,910
TOTAL EXPENDITURES	31,642,484	42,264,505	38,142,595	43,601,000
NET REVENUE OVER (UNDER) EXP	4,557,382	(9,337,516)	(3,026,488)	(6,106,090)
BEGINNING FUNDS AVAILABLE	7,061,354	11,651,683	11,618,736	8,592,248
ENDING FUNDS	11,618,736	2,314,167	8,592,248	2,486,158
LESS RESERVES:				
7% OPERATING RESERVE	(2,125,500)	(2,314,167)	(2,256,268)	(2,486,158)
UNRESERVED FUNDS AVAILABLE	\$ 9,493,236	\$ -	\$ 6,335,980	\$ -

SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

ADMINISTRATION EXPENDITURES

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
ADMINISTRATION (+ MERCHANT FEES)	\$ 1,740,209	\$ 2,000,636	\$ 1,732,352	\$ 1,631,713
GENERAL OFFICE	130,507	160,692	157,321	180,848
BUSINESS SERVICES	-	-	-	163,181
REGISTRATION	209,125	235,293	214,537	264,841
HUMAN RESOURCES	425,138	590,928	551,928	623,588
INSURANCE	482,442	582,900	586,250	636,500
TOTAL EXPENDITURES	\$ 2,987,421	\$ 3,570,449	\$ 3,242,388	\$ 3,500,671

RECREATION REVENUE

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
ADMINISTRATION:				
GENERAL ADMINISTRATION	\$ 75	\$ -	\$ 85	\$ -
ICE ARENAS:				
FAMILY SPORTS CENTER				
GENERAL OPERATIONS	265,536	260,800	323,800	365,000
IN-HOUSE HOCKEY	120,871	130,000	130,000	130,000
YOUTH TRAVEL HOCKEY	156,668	200,000	200,000	200,000
FIGURE SKATING	368,713	238,282	238,282	216,800
ADULT HOCKEY	99,914	200,000	200,000	200,000
ICE ARENA OPERATIONS	720,666	640,812	710,500	751,783
BIRTHDAY PARTIES	63,948	70,300	70,300	81,000
CAMPS & CLINICS	121,871	130,000	139,390	139,390
FAMILY ENT CENTER	206,384	250,000	236,196	250,396
SUBTOTAL FSC ICE ARENA	2,124,571	2,120,194	2,248,468	2,334,369
SS ICE ARENA				
OPERATIONS	144	-	-	-
SUBTOTAL SS ICE ARENA	144	-	-	-
SS SPORTS COMPLEX ICE ARENA				
GENERAL OPERATIONS	124,665	143,700	136,000	138,500
SCHOOL AGE PROGRAMS	63,976	79,000	124,767	124,927
IN-HOUSE HOCKEY	1,045,759	780,000	947,000	1,179,860
YOUTH TRAVEL HOCKEY	203,770	289,000	289,000	289,000
FIGURE SKATING	667,150	544,147	597,941	549,000
ADULT HOCKEY	819,611	702,200	934,000	1,133,000
ICE ARENA OPERATIONS	1,988,145	1,256,300	1,271,450	1,278,450
BIRTHDAY PARTIES	25,091	13,000	8,195	9,000
SUBTOTAL SS SPORTS COMPLEX ICE ARENA	4,938,167	3,807,347	4,308,353	4,701,737
SUBTOTAL ICE ARENAS	7,062,882	5,927,541	6,556,821	7,036,106
RECREATION CENTERS:				
BUCK RECREATION CENTER				
OPERATIONS	373,770	347,100	360,000	357,000
STAR	71,973	50,000	54,262	52,300
ACTIVE OLDER ADULTS	11,992	-	-	-
ARTS & ENRICHMENT	106,430	-	-	-
SCHOOL AGE PROGRAMS	61,021	71,000	96,602	96,642
FITNESS	300,733	308,000	363,600	358,500
AQUATICS	218,452	198,500	211,500	206,600
SUBTOTAL BUCK RECREATION CENTER	\$ 1,144,371	\$ 974,600	\$ 1,085,964	\$ 1,071,042

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
LONE TREE RECREATION CENTER				
OPERATIONS	\$ 332,644	\$ 343,200	\$ 346,000	\$ 351,000
ARTS & ENRICHMENT	240,017	-	-	-
SCHOOL AGE PROGRAMS	97,520	107,500	91,077	91,257
CHILD DISCOVERY TIME AT LT	93,756	115,000	85,545	112,990
FITNESS	254,395	280,500	301,500	305,450
AQUATICS	139,082	163,000	156,000	167,240
SUBTOTAL LONE TREE RECREATION CENTER	1,157,414	1,009,200	980,122	1,027,937
GOODSON RECREATION CENTER				
OPERATIONS	337,976	376,000	374,750	379,750
ARTS & ENRICHMENT	368,406	-	-	-
SCHOOL AGE PROGRAMS	347,594	115,000	130,357	130,547
CHILD DISCOVERY TIME	91,036	125,000	121,370	123,526
GYMNASTICS	440,615	430,100	471,000	460,500
FITNESS	504,354	503,362	511,150	532,300
AQUATICS	215,357	218,500	215,000	216,950
SUBTOTAL GOODSON RECREATION CENTER	2,305,338	1,767,962	1,823,627	1,843,573
SHERIDAN RECREATION CENTER				
OPERATIONS	36,662	43,654	44,068	38,214
ARTS & ENRICHMENT	24,728	-	-	-
FITNESS	17,634	20,200	18,225	18,300
SUBTOTAL SHERIDAN RECREATION CENTER	79,024	63,854	62,293	56,514
SUBTOTAL RECREATION CENTERS	4,686,147	3,815,616	3,952,006	3,999,066
ATHLETICS:				
GENERAL OPERATIONS	509,726	416,400	452,500	426,400
YOUTH COMMISSION	67	800	800	800
YOUTH BASEBALL	140,333	130,153	137,225	133,242
ADULT SOFTBALL	154,556	155,400	120,000	150,000
YOUTH VOLLEYBALL	29,778	21,042	35,000	29,530
ADULT VOLLEYBALL	6,328	7,860	6,328	7,320
TRACK	103,563	91,738	102,141	98,438
ADULT BASKETBALL	97,496	75,000	80,000	80,250
YOUTH BASKETBALL	240,107	173,706	236,041	213,240
PICKLEBALL	92,785	58,989	103,600	97,632
ADULT LACROSSE	16,219	13,280	20,000	19,150
YOUTH LACROSSE	235,369	209,010	205,000	197,960
ADULT FLAG FOOTBALL	1,071	-	-	-
YOUTH FLAG FOOTBALL	75,401	83,975	71,000	79,125
CAMPS & CLINICS	96,317	105,473	99,000	136,357
RACQUETBALL	8,624	6,480	6,121	6,958
SUBTOTAL ATHLETIC PROGRAMS	1,807,740	1,549,306	1,674,756	1,676,402
FSC DOME				
OPERATIONS	86,193	98,000	7,500	225,504
ADULT SOCCER	19,818	23,100	12,000	29,600
YOUTH SOCCER	2,575	51,000	54,250	90,800
ADULT LACROSSE	-	7,500	3,000	8,400
YOUTH LACROSSE	6,415	34,375	10,000	22,000
ADULT FLAG FOOTBALL	-	9,300	7,750	10,000
CAMPS & CLINICS	7,270	19,248	-	19,248
SUBTOTAL FSC DOME	\$ 122,271	\$ 242,523	\$ 94,500	\$ 405,552

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
SS SPORTS COMPLEX ATHLETICS				
OPERATIONS	\$ 664,143	\$ 666,500	\$ 668,702	\$ 673,500
ADULT SOCCER	47,695	38,600	71,908	65,848
YOUTH SOCCER	122,201	34,000	80,750	85,000
ADULT LACROSSE	82	5,100	2,050	5,100
YOUTH LACROSSE	30,875	33,000	24,996	28,000
ADULT FLAG FOOTBALL	2,903	-	5,500	5,500
YOUTH FLAG FOOTBALL	60	-	-	-
FITNESS	36,571	42,000	36,575	42,000
BIRTHDAY PARTIES	14,344	21,660	33,823	40,000
CAMPS & CLINICS	209,756	97,750	223,684	198,000
SUBTOTAL SS SPORTS COMPLEX ATHLETICS	1,128,630	938,610	1,147,988	1,142,948
SUBTOTAL ATHLETICS	3,058,641	2,730,439	2,917,244	3,224,902
OTHER RECREATION FACILITIES:				
SOUTH PLATTE PARK				
OUTDOOR RECREATION	146,128	89,627	125,000	124,425
COLORADO JOURNEY				
OPERATIONS	429,541	432,552	321,750	366,533
BATTING CAGES				
OPERATIONS	77,143	77,132	76,350	79,937
TENNIS				
LT TENNIS CENTER	130,433	102,995	83,473	96,850
LITTLETON TENNIS	880,235	917,034	802,409	930,280
HOLLY TENNIS	123,582	107,395	110,050	110,462
COUNTY LINE BMX				
COUNTY LINE BMX	15,346	19,039	18,200	15,700
LONE TREE HUB				
ARTS & ENRICHMENT	199,913	-	-	-
ESPORTS	39,052	-	-	-
FITNESS	2,810	4,000	3,000	3,000
OUTDOOR POOLS				
FRANKLIN POOL	138,758	149,000	129,800	156,160
FRANKLIN SWIM TEAM	29,405	31,500	28,573	31,000
COOK CREEK POOL	197,784	214,000	187,871	218,500
COOK CREEK SWIM TEAM	36,117	39,000	39,473	39,000
HOLLY POOL	114,952	145,500	162,148	139,640
HOLLY SWIM TEAM	26,195	28,000	22,495	26,000
HARLOW POOL	82,290	100,700	88,458	99,721
SUBTOTAL OTHER REC FACILITIES	2,669,684	2,457,474	2,199,050	2,437,208
TOTAL REVENUE	\$ 17,477,429	\$ 14,931,070	\$ 15,625,206	\$ 16,697,282

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

	RECREATION EXPENDITURES			
	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
ADMINISTRATION:				
GENERAL ADMINISTRATION	\$ 1,009,742	\$ 1,037,526	\$ 1,156,842	\$ 1,324,163
ICE ARENAS:				
FAMILY SPORTS CENTER				
GENERAL OPERATIONS	418,173	533,736	534,417	556,829
FACILITY MAINTENANCE	317,691	379,135	377,232	458,181
YOUTH TRAVEL HOCKEY	915	-	-	-
FIGURE SKATING	95,951	106,556	106,726	95,366
ICE ARENA MAINTENANCE	180,255	173,847	225,891	265,525
ICE ARENA OPERATIONS	371,561	389,719	381,734	368,334
BIRTHDAY PARTIES	9,175	18,779	20,478	23,658
CAMPS & CLINICS	50,144	75,216	54,071	78,133
FAMILY ENT CENTER	364,435	319,617	377,471	373,812
DEBT SERVICE	63,918	-	-	-
SUBTOTAL FSC ICE ARENA	1,872,218	1,996,605	2,078,020	2,219,838
SS ICE ARENA				
OPERATIONS	122,142	101,304	101,304	101,304
SUBTOTAL FSC ICE ARENA	122,142	101,304	101,304	101,304
SS SPORTS COMPLEX ICE ARENA				
GENERAL OPERATIONS	592,845	706,713	705,519	731,998
FACILITY MAINTENANCE	250,894	349,555	269,041	277,646
SCHOOL AGE PROGRAMS	56,663	80,320	62,438	81,626
IN-HOUSE HOCKEY	354,510	366,547	482,296	568,791
FIGURE SKATING	148,678	131,166	147,668	138,916
ICE ARENA MAINTENANCE	180,514	246,900	226,197	252,692
ADULT HOCKEY	307,920	327,325	363,516	396,490
ICE ARENA OPERATIONS	788	-	22,000	22,000
BIRTHDAY PARTIES	3,628	2,680	2,180	2,400
SUBTOTAL SS SPORTS COMPLEX ICE ARENA	1,896,440	2,211,206	2,280,855	2,472,559
SUBTOTAL ICE ARENAS	3,890,800	4,309,115	4,460,179	4,793,701
RECREATION CENTERS:				
BUCK RECREATION CENTER				
OPERATIONS	356,054	338,474	361,175	395,153
FACILITY MAINTENANCE	272,449	283,920	303,094	296,207
STAR	80,529	81,351	81,896	83,221
ACTIVE OLDER ADULTS	7,546	-	-	-
ARTS & ENRICHMENT	85,210	-	-	-
SCHOOL AGE PROGRAMS	53,707	66,116	60,978	76,163
FITNESS	207,488	219,798	204,850	220,911
AQUATICS	397,341	433,280	420,300	442,320
DEBT SERVICE	41,005	-	-	45,224
SUBTOTAL BUCK RECREATION CENTER	\$ 1,501,329	\$ 1,422,939	\$ 1,432,293	\$ 1,559,199

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
LONE TREE RECREATION CENTER				
OPERATIONS	\$ 233,968	\$ 294,480	\$ 281,450	\$ 324,107
FACILITY MAINTENANCE	213,853	264,208	261,878	275,893
ACTIVE OLDER ADULTS	22	-	-	-
ARTS & ENRICHMENT	202,501	-	-	-
SCHOOL AGE PROGRAMS	57,271	96,149	59,059	75,497
CHILD DISCOVERY TIME AT LT	77,372	107,969	102,259	109,296
FITNESS	187,739	224,327	192,601	222,134
AQUATICS	321,412	406,735	391,864	431,573
DEBT SERVICE	49,592	50,328	50,329	50,329
SUBTOTAL LONE TREE RECREATION CENTER	1,343,730	1,444,196	1,339,440	1,488,829
GOODSON RECREATION CENTER				
OPERATIONS	371,473	396,184	365,250	411,117
FACILITY MAINTENANCE	412,625	443,516	454,720	445,119
ARTS & ENRICHMENT	428,302	-	-	-
SCHOOL AGE PROGRAMS	79,903	103,591	77,202	91,099
CHILD DISCOVERY TIME	77,812	115,177	101,596	124,265
GYMNASTICS	274,606	341,375	322,443	375,855
FITNESS	300,038	337,242	336,858	363,665
AQUATICS	380,448	420,778	454,750	513,567
DEBT SERVICE	41,766	42,085	42,085	-
SUBTOTAL GOODSON RECREATION CENTER	2,366,973	2,199,948	2,154,904	2,324,687
SHERIDAN RECREATION CENTER				
OPERATIONS	149,548	161,898	158,689	167,189
FACILITY MAINTENANCE	76,552	85,208	80,792	93,945
ARTS & ENRICHMENT	20,531	-	-	-
FITNESS	34	3,802	471	3,446
SUBTOTAL SHERIDAN RECREATION CENTER	246,665	250,908	239,952	264,580
SUBTOTAL RECREATION CENTERS	5,458,697	5,317,991	5,166,589	5,637,295
ATHLETICS:				
GENERAL OPERATIONS	165,417	155,898	158,138	160,176
YOUTH COMMISSION	279	500	500	500
YOUTH BASEBALL	90,827	113,956	110,760	119,398
ADULT SOFTBALL	178,896	184,057	164,982	193,488
YOUTH VOLLEYBALL	15,026	17,415	16,262	19,897
ADULT VOLLEYBALL	4,633	7,125	4,665	5,460
TRACK	85,382	81,577	84,383	82,435
ADULT BASKETBALL	80,219	69,535	68,175	68,733
YOUTH BASKETBALL	130,104	147,693	157,780	155,737
PICKLEBALL	31,332	14,955	29,800	76,952
ADULT LACROSSE	7,073	8,554	10,500	10,713
YOUTH LACROSSE	134,893	166,916	135,681	165,920
ADULT FLAG FOOTBALL	484	-	-	-
YOUTH FLAG FOOTBALL	50,081	53,902	52,605	52,887
CAMPS & CLINICS	90,355	100,196	93,383	98,100
RACQUETBALL	2,233	3,887	4,649	4,394
SUBTOTAL ATHLETIC PROGRAMS	\$ 1,067,234	\$ 1,126,166	\$ 1,092,263	\$ 1,214,790

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
FSC DOME ATHLETICS				
OPERATIONS	\$ 171,884	\$ 255,554	\$ 163,266	\$ 322,599
ADULT SOCCER	11,330	8,900	5,420	12,710
YOUTH SOCCER	13,198	5,944	8,689	26,532
ADULT LACROSSE	28	3,536	1,528	4,784
YOUTH LACROSSE	19,290	14,859	2,400	7,761
ADULT FLAG FOOTBALL	342	5,690	3,873	5,911
CAMPS & CLINICS	4,404	8,121	-	1,590
DEBT SERVICE	12,783	-	-	-
SUBTOTAL FSC DOME	233,259	302,604	185,176	381,887
SS SPORTS COMPLEX ATHLETICS				
OPERATIONS	634,314	733,750	729,474	689,180
FACILITY MAINTENANCE	-	-	44,000	169,877
ADULT SOCCER	9,082	12,693	24,180	18,326
YOUTH SOCCER	1,376	6,602	23,901	25,117
ADULT LACROSSE	46	2,658	1,612	2,807
YOUTH LACROSSE	156	12,000	10,789	13,060
ADULT FLAG FOOTBALL	1,556	-	3,465	3,465
YOUTH FLAG FOOTBALL	(30)	-	-	-
FITNESS	13,411	29,700	25,902	29,700
BIRTHDAY PARTIES	9,751	8,913	15,250	15,713
CAMPS & CLINICS	111,737	68,043	156,223	136,100
SUBTOTAL SS SPORTS COMPLEX	781,399	874,359	1,034,796	1,103,345
ATHLETICS	2,081,892	2,303,129	2,312,235	2,700,022
OTHER RECREATION FACILITIES:				
SOUTH PLATTE PARK				
OUTDOOR RECREATION	126,084	78,963	101,060	109,753
COLORADO JOURNEY				
OPERATIONS	153,654	203,692	177,782	201,043
BATTING CAGES				
OPERATIONS	37,935	50,413	45,841	53,843
TENNIS				
LT TENNIS CENTER	73,124	54,898	47,710	56,499
LITTLETON TENNIS	504,876	490,742	600,668	572,094
LITTLETON GENERAL OPERATIONS	214,680	285,804	226,146	353,931
HOLLY TENNIS	80,968	96,268	72,798	77,759
COUNTY LINE BMX				
COUNTY LINE BMX	10,981	15,779	13,915	17,945
LONE TREE HUB				
MAINTENANCE	29,509	-	-	-
ARTS & ENRICHMENT	161,134	-	-	-
ESPORTS	29,599	-	-	-
FITNESS	1,434	2,400	1,800	1,800
OUTDOOR POOLS				
FRANKLIN POOL	141,411	161,724	152,350	155,802
FRANKLIN SWIM TEAM	16,732	17,484	19,613	15,057
COOK CREEK POOL	203,510	223,201	210,356	227,407
COOK CREEK SWIM TEAM	15,548	21,198	21,314	17,824
HOLLY POOL	130,677	168,174	125,879	149,543
HOLLY SWIM TEAM	15,158	17,922	16,900	15,206
HARLOW POOL	84,147	103,642	96,434	102,423
SUBTOTAL OTHER REC FACILITIES	2,031,161	1,992,304	1,930,566	2,127,929
TOTAL EXPENDITURES	\$ 14,472,292	\$ 14,960,065	\$ 15,026,411	\$ 16,583,110

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

GOLF REVENUE				
	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
LONE TREE				
PRO SHOP	\$ 363,245	\$ 324,500	\$ 338,000	\$ 341,900
GENERAL OPERATIONS	2,677,787	2,677,000	2,714,800	2,780,000
SUBTOTAL LONE TREE GOLF	3,041,032	3,001,500	3,052,800	3,121,900
SOUTH SUBURBAN				
PRO SHOP	321,982	265,500	317,500	333,000
GENERAL OPERATIONS	2,953,853	2,857,900	3,146,540	3,349,500
SUBTOTAL SOUTH SUBURBAN GOLF	3,275,835	3,123,400	3,464,040	3,682,500
LITTLETON				
PRO SHOP	64,929	95,000	70,000	160,500
GENERAL OPERATIONS	1,621,211	1,395,900	1,424,825	1,745,750
SUBTOTAL LITTLETON GOLF	1,686,140	1,490,900	1,494,825	1,906,250
FSC GOLF				
FSC GOLF PRO SHOP	165,500	169,500	172,545	172,000
FSC GENERAL OPERATIONS	2,201,956	2,046,000	2,245,100	2,284,600
FSC HOCKEY PRO SHOP	198,472	215,000	206,000	210,000
SUBTOTAL FSC GOLF	2,565,928	2,430,500	2,623,645	2,666,600
TOTAL GOLF REVENUE	\$ 10,568,935	\$ 10,046,300	\$ 10,635,310	\$ 11,377,250

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

GOLF EXPENDITURES

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
LONE TREE				
FACILITY MAINTENANCE	\$ 19,282	\$ 19,000	\$ 19,000	\$ 22,000
MAINTENANCE ADMIN	96,527	106,233	106,665	107,572
LANDSCAPE MAINTENANCE	815,295	863,610	840,151	876,971
GARAGE AND SHOP	190,574	240,493	223,393	237,790
PRO SHOP	316,175	277,981	314,148	308,349
GENERAL OPERATIONS	645,920	687,375	667,254	701,743
DEBT SERVICE	54,473	55,111	55,111	55,111
SUBTOTAL LONE TREE GOLF	2,138,246	2,249,803	2,225,722	2,309,536
SOUTH SUBURBAN				
FACILITY MAINTENANCE	18,855	14,000	12,500	14,000
MAINTENANCE ADMIN	72,237	112,912	92,743	104,750
LANDSCAPE MAINTENANCE	904,501	820,831	790,331	831,447
GARAGE AND SHOP	159,102	205,119	186,119	224,007
PRO SHOP	239,695	203,817	214,117	227,957
GENERAL OPERATIONS	778,010	712,338	786,447	817,562
DEBT SERVICE	54,473	55,111	55,111	55,111
SUBTOTAL SOUTH SUBURBAN GOLF	2,226,873	2,124,128	2,137,368	2,274,834
LITTLETON				
FACILITY MAINTENANCE	13,201	8,300	4,000	4,000
MAINTENANCE ADMIN	91,375	86,348	116,568	122,679
LANDSCAPE MAINTENANCE	470,454	538,991	428,921	507,568
GARAGE AND SHOP	171,005	183,520	187,628	198,460
PRO SHOP	63,231	82,967	83,539	142,157
GENERAL OPERATIONS	283,373	267,524	274,278	318,364
DEBT SERVICE	46,692	47,238	47,238	47,238
SUBTOTAL LITTLETON GOLF	1,139,331	1,214,888	1,142,172	1,340,466
FSC GOLF				
FACILITY MAINTENANCE	3,962	6,400	5,950	6,900
MAINTENANCE ADMIN	66,918	73,363	71,771	74,058
LANDSCAPE MAINTENANCE	561,037	546,524	489,266	555,885
GARAGE AND SHOP	110,975	129,199	120,728	134,603
FSC GOLF PRO SHOP	195,161	206,999	207,450	213,405
FSC GENERAL OPERS	723,967	740,632	761,340	796,580
FSC HOCKEY PRO SHOP	130,310	160,000	160,000	160,000
FSC DEBT SERVICE	65,590	17,496	17,496	17,495
SUBTOTAL FSC GOLF	1,857,920	1,880,613	1,834,001	1,958,926
TOTAL GOLF EXPENDITURES	\$ 7,362,370	\$ 7,469,432	\$ 7,339,263	\$ 7,883,762

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

HOSPITALITY REVENUE

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
LONE TREE				
RESTAURANT	\$ 891,373	\$ 1,396,000	\$ 1,395,663	\$ 1,502,670
BANQUET	782,674	-	-	-
ROOMS DIVISION	309,665	363,283	251,498	396,348
SUBTOTAL LONE TREE	1,983,712	1,759,283	1,647,161	1,899,018
SOUTH SUBURBAN				
RESTAURANT	894,690	857,780	972,700	1,079,300
SUBTOTAL SOUTH SUBURBAN	894,690	857,780	972,700	1,079,300
LITTLETON				
RESTAURANT	194,782	212,606	204,402	303,800
SUBTOTAL LITTLETON	194,782	212,606	204,402	303,800
FAMILY SPORTS CENTER				
AVALANCHE GRILL	624,911	707,000	729,500	753,000
CONCESSION	42,065	43,500	90,500	93,600
SUBTOTAL FSC	666,976	750,500	820,000	846,600
SS SPORTS COMPLEX				
RESTAURANT	1,248,399	1,165,800	1,631,000	1,646,000
SUBTOTAL SS SPORTS COMPLEX	1,248,399	1,165,800	1,631,000	1,646,000
ADMINISTRATION	2,843	3,050	78	60
TOTAL HOSPITALITY REVENUE	\$ 4,991,402	\$ 4,749,019	\$ 5,275,341	\$ 5,774,778

HOSPITALITY EXPENDITURES

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
LONE TREE				
RESTAURANT	\$ 941,157	\$ 1,359,203	\$ 1,434,488	\$ 1,520,496
BANQUET	695,611	-	-	-
ROOMS DIVISION	325,331	344,349	320,606	370,508
SUBTOTAL LONE TREE	1,962,099	1,703,552	1,755,094	1,891,004
SOUTH SUBURBAN				
RESTAURANT	1,019,830	817,484	922,538	1,019,629
SUBTOTAL SOUTH SUBURBAN	1,019,830	817,484	922,538	1,019,629
LITTLETON				
RESTAURANT	174,457	230,789	253,850	295,873
SUBTOTAL LITTLETON	174,457	230,789	253,850	295,873
FAMILY SPORTS CENTER				
AVALANCHE GRILL	692,271	732,707	793,936	777,039
CONCESSION	70,388	85,359	87,702	89,870
DEBT SERVICE	17,044	-	-	-
SUBTOTAL FSC	779,703	818,066	881,638	866,909
SS SPORTS COMPLEX				
RESTAURANT	1,125,829	1,192,707	1,361,956	1,402,754
SUBTOTAL SS SPORTS COMPLEX	1,125,829	1,192,707	1,361,956	1,402,754
ADMINISTRATION	318,627	310,575	310,475	364,943
TOTAL HOSPITALITY EXP	\$ 5,380,545	\$ 5,073,173	\$ 5,485,551	\$ 5,841,112



DEBT SERVICE FUND

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE:				
PROPERTY TAXES	\$ 3,301,389	\$ 3,099,860	\$ 3,084,361	\$ 3,100,000
INTEREST EARNINGS	34,784	75,000	100,000	100,000
TOTAL REVENUE	3,336,173	3,174,860	3,184,361	3,200,000
EXPENDITURES:				
ADMINISTRATION	49,913	18,410	50,000	53,000
BOND PRINCIPAL	1,395,000	1,465,000	1,465,000	1,540,000
BOND INTEREST	1,686,200	1,616,450	1,616,450	1,543,200
OPERATING TRANSFER OUT	34,784	75,000	100,000	100,000
TOTAL EXPENDITURES	3,165,897	3,174,860	3,231,450	3,236,200
NET REVENUE OVER EXPENDITURES	170,276	-	(47,089)	(36,200)
BEGINNING FUND BALANCE	189,821	342,076	360,097	313,008
ENDING FUND BALANCE	<u>\$ 360,097</u>	<u>\$ 342,076</u>	<u>\$ 313,008</u>	<u>\$ 276,808</u>



CONSERVATION TRUST FUND

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE:				
INTERGOVERNMENTAL	\$ 967,976	\$ 750,000	\$ 1,000,000	\$ 900,000
INTEREST INCOME	26,780	5,000	70,000	70,000
TOTAL REVENUE	994,756	755,000	1,070,000	970,000
EXPENDITURES:				
CAPITAL OUTLAY	954,316	1,920,080	1,858,243	1,441,790
UNDESIGNATED	-	405,456	-	310,503
TOTAL EXPENDITURES	954,316	2,325,536	1,858,243	1,752,293
NET REVENUES OVER (UNDER) EXP	40,440	(1,570,536)	(788,243)	(782,293)
BEGINNING FUND BALANCE	1,530,096	1,570,536	1,570,536	782,293
ENDING FUND BALANCE	\$ 1,570,536	\$ -	\$ 782,293	\$ -



GRANT FUND

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE:				
ARTS & ENRICHMENT	\$ 93,470	\$ 1,159,961	\$ 1,169,823	\$ 1,059,000
SOUTH PLATTE PARK PROGRAM	28,000	192,413	179,527	146,836
HUDSON GARDENS REVENUE	-	2,388,400	2,551,150	3,955,650
TOTAL OPERATING REVENUE	121,470	3,740,774	3,900,500	5,161,486
EXPENDITURES:				
ARTS & ENRICHMENT	93,470	1,222,165	1,123,377	1,094,996
SOUTH PLATTE PARK PROGRAM	28,000	195,826	179,527	146,836
HUDSON GARDENS EXPENDITURES	-	1,849,153	2,813,539	3,172,873
TOTAL OPERATING EXPENDITURES	121,470	3,267,144	4,116,443	4,414,705
EXCESS OPERATING REVENUE OVER (UNDER) EXP	-	473,630	(215,943)	746,781
OTHER REVENUE:				
OPERATING TRANSFER IN	-	620,000	620,000	620,000
INTERGOVERNMENTAL REVENUE FOR CAPIT,	-	-	-	20,000
TOTAL OTHER REVENUE	-	620,000	620,000	640,000
OTHER EXPENDITURES:				
UNDESIGNATED	-	4,152,536	-	2,654,207
MERIT INCREASE/BENCHMARKING	-	-	(46,817)	44,007
POSITION REQUESTS	-	-	-	5,242
CAPITAL EXPENDITURES	-	1,000,000	604,500	2,318,500
TOTAL OTHER EXPENDITURES	-	5,152,536	557,683	5,021,956
NET REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ (4,058,906)	\$ (153,626)	\$ (3,655,175)
TOTAL REVENUE	\$ 121,470	\$ 4,360,774	\$ 4,520,500	\$ 5,801,486
TOTAL EXPENDITURES	121,470	8,419,680	4,674,126	9,436,661
NET REVENUE OVER (UNDER) EXPENDITURES	-	(4,058,906)	(153,626)	(3,635,175)
BEGINNING FUNDS AVAILABLE	-	-	-	3,947,652
CONTRIBUTED ASSETS	-	4,058,906	4,101,278	-
ENDING FUND AVAILABLE	-	-	3,947,652	312,477
LESS RESERVES:				
7% OPERATING RESERVE	-	-	(284,874)	(312,477)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ 3,662,778	\$ -

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE				
ARTS & ENRICHMENT PROGRAMS:				
BUCK RECREATION CENTER				
ACTIVE OLDER ADULTS	\$ -	\$ 22,000	\$ 4,956	\$ 7,000
ARTS & ENRICHMENT	-	99,500	113,200	108,700
LONE TREE RECREATION CENTER				
ARTS & ENRICHMENT	-	171,750	237,000	240,000
GOODSON RECREATION CENTER				
ARTS & ENRICHMENT	-	350,500	362,600	352,000
SHERIDAN RECREATION CENTER				
ARTS & ENRICHMENT	-	26,300	18,175	20,800
LONE TREE HUB				
ARTS & ENRICHMENT	-	181,500	196,500	184,500
ESPORTS	-	42,000	47,000	42,000
SCFD GRANT REVENUE	93,470	266,411	190,392	104,000
TOTAL ARTS & ENRICHMENT REVENUE	93,470	1,159,961	1,169,823	1,059,000
SOUTH PLATTE PARK PROGRAMS				
NATURE PROGRAMS	-	120,386	137,500	146,836
SCFD GRANT REVENUE	28,000	72,027	42,027	-
TOTAL SPP PROGRAM REVENUE	28,000	192,413	179,527	146,836
HUDSON GARDENS				
GENERAL ADMINISTRATION	-	295,950	566,340	463,600
GUEST SERVICES	-	190,200	189,000	166,750
RENTALS	-	947,250	765,495	1,369,300
COMMUNITY PROGRAMS & OUTREACH	-	955,000	29,945	10,000
SPECIAL EVENTS	-	-	1,000,370	1,946,000
TOTAL HUDSON GARDENS REVENUE	-	2,388,400	2,551,150	3,955,650
TOTAL REVENUE	\$ 121,470	\$ 3,740,774	\$ 3,900,500	\$ 5,161,486

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
EXPENDITURES				
ARTS & ENRICHMENT PROGRAMS:				
BUCK RECREATION CENTER				
ACTIVE OLDER ADULTS	\$ -	\$ 16,082	\$ 7,760	\$ 9,200
ARTS & ENRICHMENT	-	125,779	135,220	137,222
LONE TREE RECREATION CENTER				
ARTS & ENRICHMENT	-	190,544	262,624	250,771
GOODSON RECREATION CENTER				
ARTS & ENRICHMENT	-	347,752	359,392	351,460
SHERIDAN RECREATION CENTER				
ARTS & ENRICHMENT	-	27,810	25,628	31,867
LONE TREE HUB				
MAINTENANCE	-	28,750	28,000	30,700
ARTS & ENRICHMENT	-	180,115	184,252	182,825
ESPORTS	-	34,150	51,596	100,951
SCFD GRANT EXPENDITURES	93,470	271,183	68,905	-
TOTAL ARTS & ENRICHMENT EXPENDITURES	93,470	1,222,165	1,123,377	1,094,996
SOUTH PLATTE PARK PROGRAMS				
NATURE PROGRAMS	-	123,799	137,500	146,836
SCFD GRANT EXPENDITURES	28,000	72,027	42,027	-
TOTAL SPP PROGRAM EXPENDITURES	28,000	195,826	179,527	146,836
HUDSON GARDENS				
GENERAL ADMINISTRATION	-	523,332	482,575	457,760
BUILDING MAINTENANCE	-	279,489	377,657	415,036
GROUND MAINTENANCE	-	346,609	254,248	295,228
GUEST SERVICES	-	179,179	186,897	199,677
RENTALS	-	207,194	253,618	418,872
COMMUNITY PROGRAMS & OUTREACH	-	-	67,770	15,800
SPECIAL EVENTS	-	313,350	1,190,774	1,370,500
TOTAL HUDSON GARDENS EXPENDITURES	-	1,849,153	2,813,539	3,172,873
TOTAL EXPENDITURES	\$ 121,470	\$ 3,267,144	\$ 4,116,443	\$ 4,414,705



CAPITAL PROJECTS FUND

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
REVENUE:				
INTEREST INCOME	\$ 356,746	\$ 20,000	\$ 550,000	\$ 50,000
INTERGOVERNMENTAL/DONATION REVENUE	1,593,742	968,775	1,685,275	1,100,000
TOTAL REVENUE	1,950,488	988,775	2,235,275	1,150,000
EXPENDITURES:				
UNDESIGNATED	-	(43,676)	-	89,450
CAPITAL OUTLAY	11,807,917	15,659,220	16,322,594	1,600,000
TOTAL EXPENDITURES	11,807,917	15,615,544	16,322,594	1,689,450
NET REVENUES OVER (UNDER) EXP	(9,857,429)	(14,626,769)	(14,087,319)	(539,450)
BEGINNING FUND BALANCE	24,484,198	14,626,769	14,626,769	539,450
ENDING FUND BALANCE	\$ 14,626,769	\$ -	\$ 539,450	\$ -

INTERGOVERNMENTAL/DONATION FOR CAPITAL:

ACOS Grant Harmony Park	\$ 319,500	\$ -	\$ -	\$ -
Centennial Funds Abbott Park	-	393,000	393,000	-
Centennial Funds Cherry Park	-	558,000	558,000	-
Centennial Funds Cherry Knolls Park	-	-	-	1,100,000
Centennial Funds Foxhill Park Playground	325,000	-	-	-
Centennial Funds Little Dry Creek Park Renovation	-	158,000	158,000	-
Centennial Funds Wayfinding Signs	101,742	-	-	-
Grant Funds Cornerstone Park	160,000	-	-	-
HLCC Funds for Elati Bridge	-	165,500	165,500	-
Holding Acct for Grant Funding	-	(716,500)	-	-
Littleton Funds Ida Park	87,500	-	-	-
Littleton Funds Southbridge Park Imp	500,000	-	-	-
Littleton Funds Writers Vista Playground	100,000	410,775	410,775	-
TOTAL INTERGOVERNMENTAL REVENUE	\$ 1,593,742	\$ 968,775	\$ 1,685,275	\$ 1,100,000

