

# 2024 Budget

South Suburban Park and Recreation District



**SOUTH  
SUBURBAN**  
PARKS & RECREATION

- Arapahoe County
- Douglas County
- Jefferson County

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Holly Park





# 2024 BUDGET

January 1, 2024 to December 31, 2024



**Arapahoe, Douglas and Jefferson Counties, Colorado**  
Prepared by the Department of Finance





42nd Annual High Line Canal Run at deKoevend Park



## BUDGET READERS' GUIDE

The Budget Readers' Guide is intended to provide the readers with the basic understanding of South Suburban Park and Recreation District's (District) Budget document, as well as describe the document's sections and layout.

This budget document has been prepared for the following purposes:

- To serve as a **policy document**, outlining the policies and procedures that guide the budget development and financial priorities, which align with the Guiding Principles and the Strategic Goals identified in the District's approved Master and Strategic plans.
- To serve as a **financial plan**, by assessing the long-term financial implications of current and proposed operating and capital budgets, as well as evaluating potential opportunities and future market changes.
- To serve as an **operating guide**, outlining the policies and procedures that guide operations, as well as providing detailed budget information, staffing levels, and resources available to achieve the operating goals of the District.
- To serve as a **communication device**, providing a compressive look at the District's short and long term goals, priorities, services, and historical trends.

This budget document contains ten major sections including an appendices. The following explanations provide additional details for each major section.

- **Introduction (Section 1).**

The Introduction section is an executive summary of the budget, highlighting the current status of the District, its accomplishments and key initiatives looking ahead. This section includes a synopsis of the District, summary of economic conditions, long range plans, strategic goals and objectives, significant policies, summary staffing levels, organizational charts, and an overview of the Capital Improvement Plan.

- **Department Summaries (Section 2).**

The Department Summaries section presents a thorough look at each of the District's functional departments; Administration, Information Technology, Communications, Planning, Human Resources, Finance, Recreation, Parks and Open Space, Golf, and Hospitality. Each department's segment includes a summarized narrative outlining the mission and values of the department. The sections also contain departmental organizational charts, staffing levels, financial data presented by major account category, and performance objectives that are linked to the District's guiding principles and strategic goals.

- **Budget Summaries (Section 3).**

The Budget Summaries section presents the financial data of the budget in condensed format for easy review of historical and forecasted operations of the District. The financial data is summarized by function and major category. Years presented include the prior year, current year, and the budget year, as well as estimates for current year's operations. This section provides several ways to analyze the budget data including; total of all funds by department and category, fund balance summary, and fund summaries by department and category.



## BUDGET READERS' GUIDE

The Fund sections (**Sections 4 – 9**) contain summary and detailed information about each major fund of the District. Information provided includes definitions of the major revenue sources and expenditures, as well as describes assumptions for estimates used. Graphs are included to present detailed breakdowns of a revenue or expenditure or provide historical trends. After the summary section of each fund, the current year's budget detail by function and account are provided.

- **General Fund Budget (Section 4).**  
The General Fund's major revenue source is property taxes. Major expenditures include salary and benefits, utilities, and debt service. Historical trends are presented for property tax collections, salary expenditures, and irrigation water costs.
- **Conservation Trust Fund Budget (Section 5).**  
The Conservation Trust Fund's major revenue source is lottery funds. Major expenditures are capital projects, which must meet certain criteria to qualify for use of lottery funding. Historical trends are presented for lottery funds received and capital expenditures.
- **Grant Fund Budget (Section 6).**  
This Grant Fund section contains summary and detailed information about the Cultural and Enrichment activities of the District. Grants, particularly from the Scientific and Cultural Arts District (SCFD) are accounted for in this fund.
- **Capital Projects Fund (Section 7).**  
The Capital Project Fund is used to account for debt proceeds and the related expenditures. Details regarding debt issuance and capital projects are outlined in this section.
- **Enterprise Fund Budget (Section 8).**  
The Enterprise Fund's major revenue source is program revenue. Major expenditures include salary and benefits, utilities, and supplies. Historical trends are presented for program revenue, facility rental revenue, and salary expenditures.
- **Debt Service Fund Budget (Section 9).**  
The Debt Service Fund's major revenue source is property taxes. Major expenditures are principal and interest payments on general obligation debt. Historical trends are presented for property tax collections and the District's legal debt margin.
- **Appendix (Section 10).**  
The Appendix provides additional contextual information in support of the rest of the budget document including; maps of the District, demographic information, a listing of District Assets, an executive summary of the Financial Forecast, details from the capital improvement plan, and a glossary of terms.



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# 1. INTRODUCTION



Hudson Gardens



## Letter of Transmittal (Budget Message)



Electric Lawn Equipment

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.

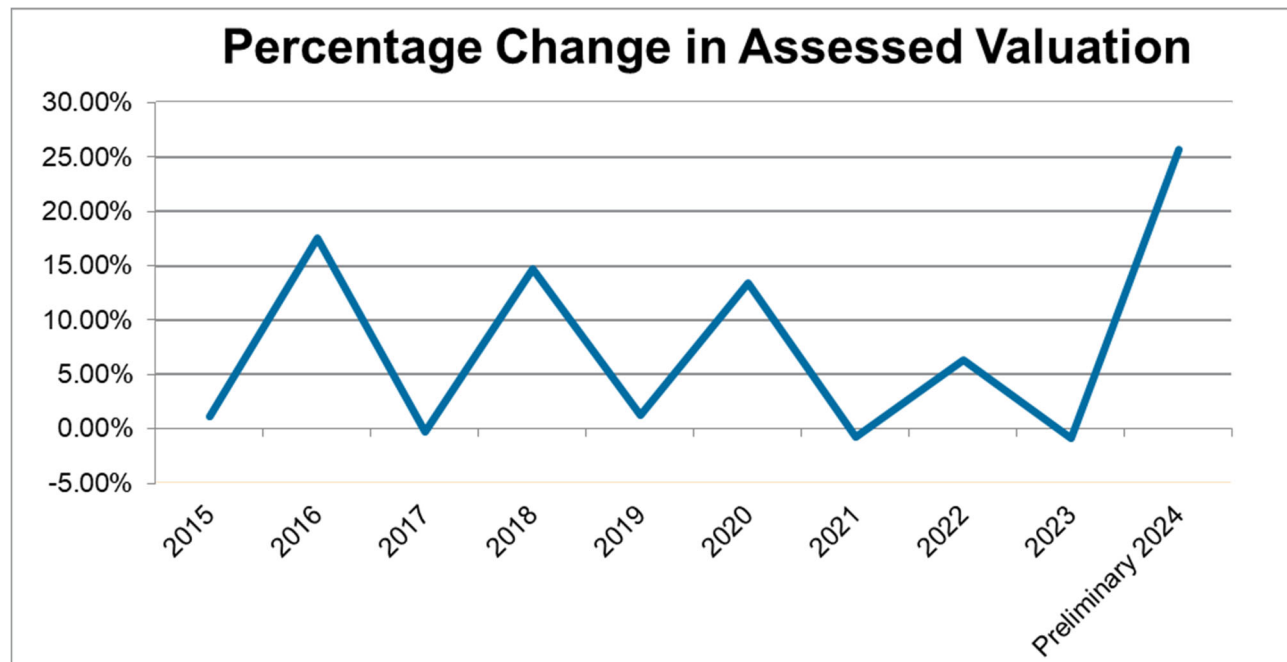
2024 Budget Highlights:

- 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

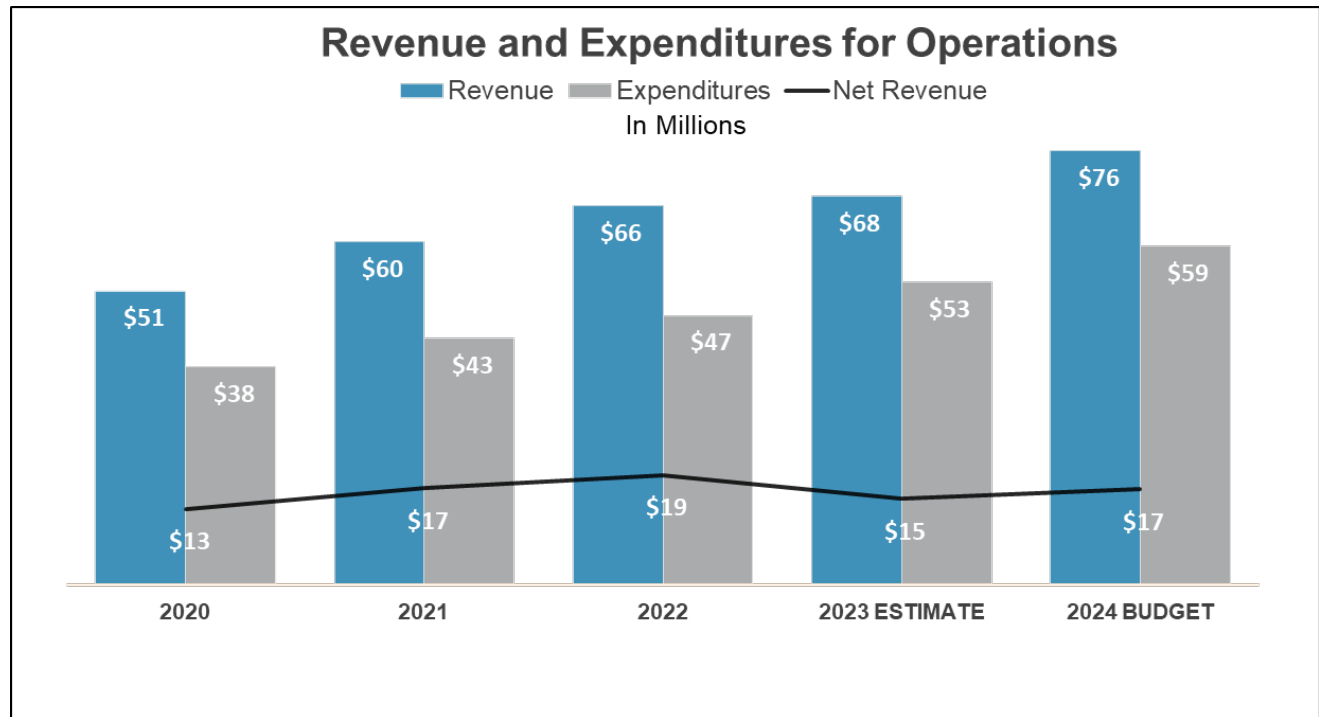
The District's preliminary assessed valuation for 2023 (taxes to be collected in 2024) is \$4,667,729,389, a 25.73% increase. 2024 property tax revenue was estimated on a conservative basis pending the outcome of the November election results for Proposition HH. If passed, Proposition HH will impact the assessment rate for various classifications of property and may impact the calculation of the District's mill levy. At the time of the budget publication Proposition HH was not approved by voters. However, the Colorado Legislation passed SB23B-001 moving the residential assessment rate from 6.765% to 6.7%. 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 Proposed 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.



	2020	2021	2022	2023 Estimate	2024 Budget
Operating Revenue	\$ 51,189,950	\$ 59,847,224	\$ 66,089,754	\$ 67,735,873	\$ 75,664,390
Operating Expenditures	37,956,296	43,018,959	46,935,311	52,746,693	58,983,788
Net Revenue	\$ 13,233,654	\$ 16,828,265	\$ 19,154,443	\$ 14,989,180	\$ 16,680,602

**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 Five Year Capital Improvement plan is available for review.

Some of the major projects recommended include;

- Park renovations at Cornerstone, Jackass Hill, Ketrington/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 positions (two are unfunded) and six new part time medical eligible positions. 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.



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**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, 2023**

*Christopher P. Morill*

Executive Director



## Profile of the District



David A Lorenz Regional Park

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## 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 2023, 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.

The District's boundary encompasses approximately 46 square miles and operates and maintains 1,075 acres of developed parks, 2,357 acres of natural areas, 125 miles of trails, and 689 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, 64 playgrounds, 101 shelters, two inline hockey rinks, four skate parks, two 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 106 outdoor multi-purpose fields, (including five with artificial turf), 3 indoor multi-purpose artificial turf fields, 12 pickleball courts and two maintenance service centers. See additional demographic information about the District in the Economic Outlook following and in the Appendix Section.

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, 2022. This was the twenty second 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 annual comprehensive 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.

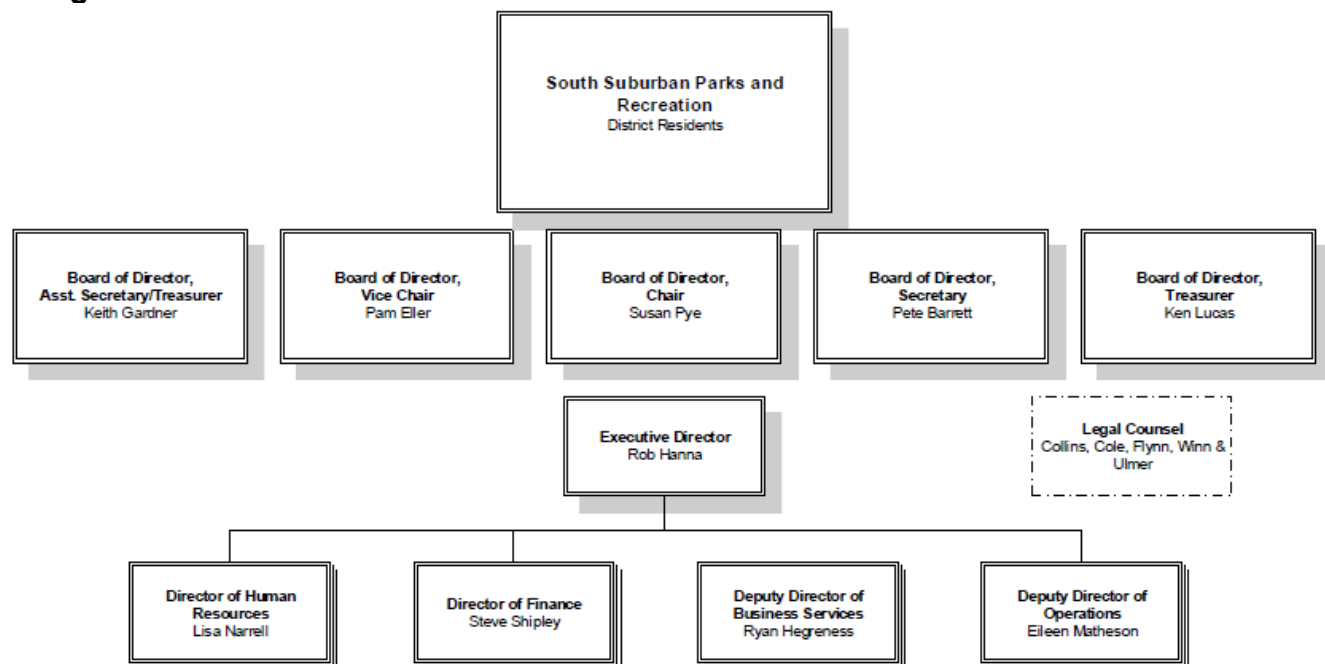
The District was also awarded the **Distinguished Budget Presentation Award** for the budget beginning January 1, 2023 from the Government Finance Officers Association of the United States and Canada (GFOA). In order to qualify for the Distinguished Budget Presentation Award, the District's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device. This is the fourteenth 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 provide the highest level of service to its community. The District is in the process of reaccreditation which is evaluated 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 2<sup>nd</sup> Wednesdays of each month, unless a special meeting is called. The Board, which adopts policies, assigns District administrative responsibilities to the Executive Director. The Executive Director is responsible for implementing the policies of the District and overseeing all operations.

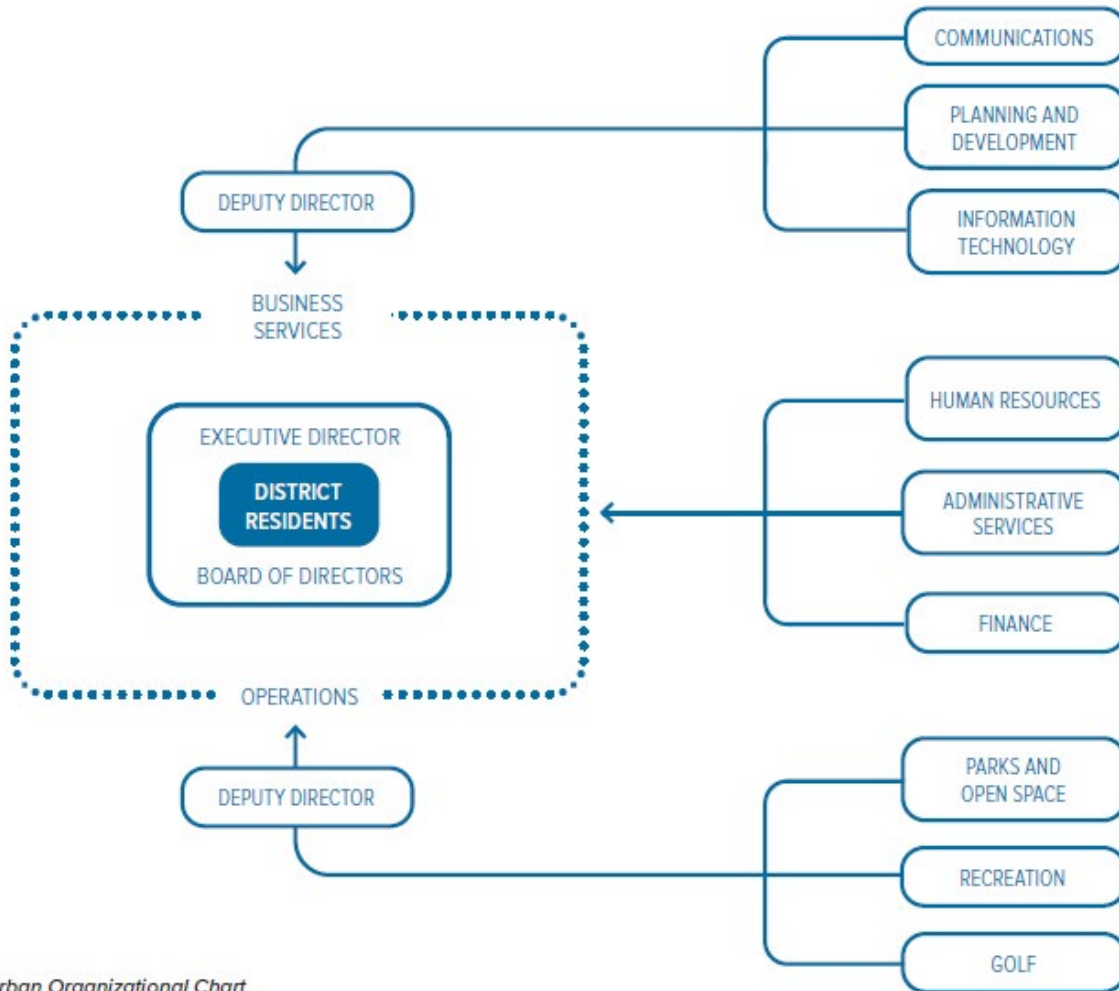
The structure of the District is arranged for optimal communication, efficiency, and allocation of resources. The Executive Director has five direct reports, including the Director of Human Resources, Director of Finance, Deputy Director of Business Services, Deputy Director of Operations, and the Manager 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



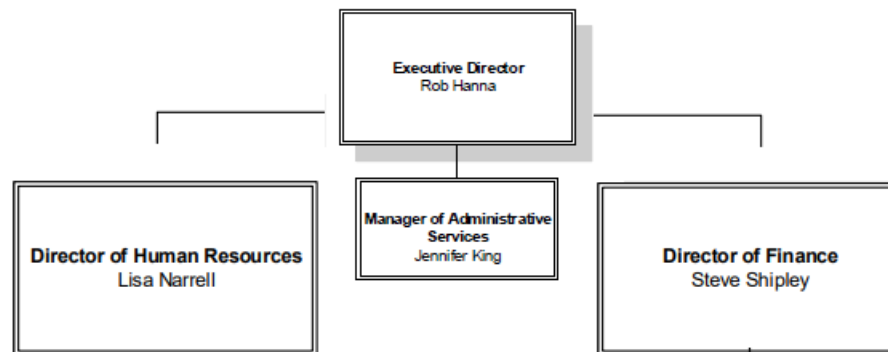


## Management Alternate View Org Chart

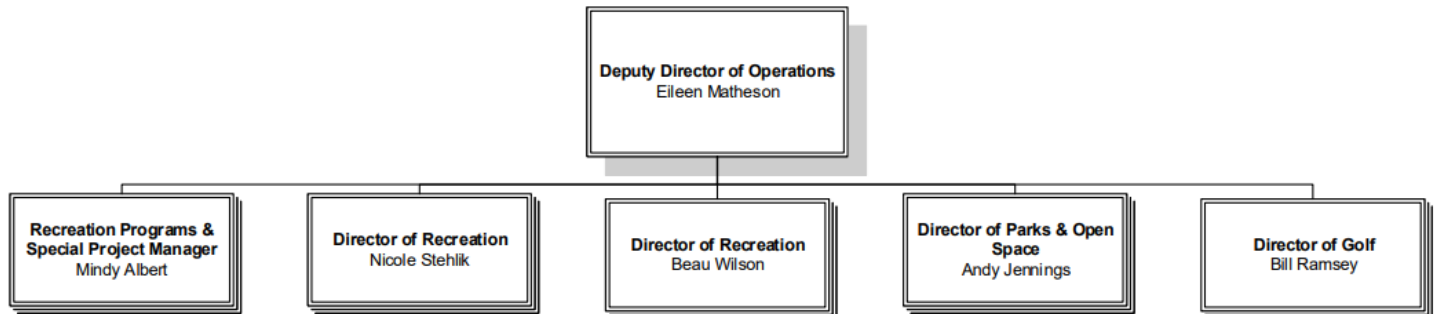


South Suburban Organizational Chart

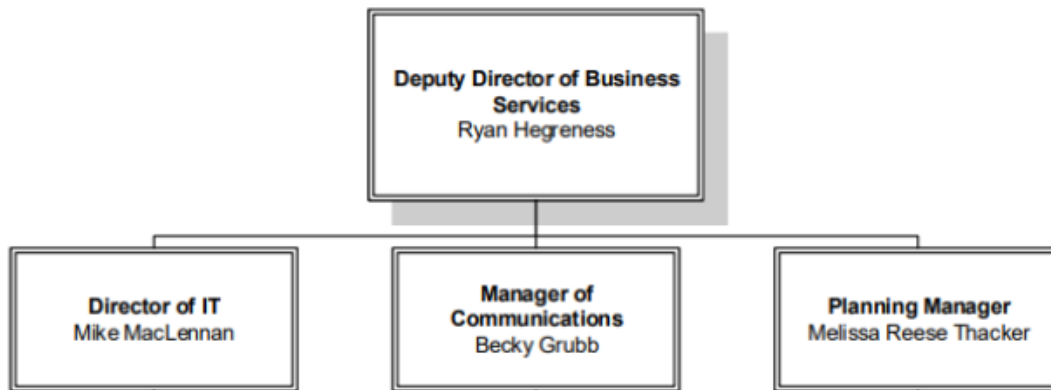
## Human Resources, Administrative Services, and Finance



## Operations



## Business Services



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

- Administration includes risk management, organizing of 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 major 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 Annual Comprehensive 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 and enrichment programs, as well as general 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. Part of Hospitality services is now managed by the Golf Department (Lone Tree and South Suburban Golf Courses) and part by the Recreation Department (Family Sports Center, Littleton Golf and Tennis, and South Suburban Sports Complex). In the budget document Hospitality is kept as one department for comparability to prior years.

All departments work cooperatively to accomplish the mission and goals of the District. See Section 2 (Department Summaries) 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 14.52% and the population of Douglas County increased 25.40%. During the same period, the populations of the Denver Metro area and the State increased 19.17% and 14.80%, respectively. The District's population is estimated to grow an additional 1.13% by 2026. The largest age group within the District's population is between 45 and 65, which represents 40%. The population in the 65 and older group is 20.4% of the District, which is higher than the State's percentage of 15.3%.

Prior to the pandemic-induced recession, Colorado (including the Denver metropolitan area) had enjoyed more than a decade of strong economic growth, outpacing most other states in the nation across economic indicators, including employment, personal income, and GDP growth. Per the Colorado Legislative Economic and Revenue Forecast, Colorado's economy will modestly outperform the U.S. economy through 2025, with faster income growth and lower unemployment rates balanced against higher inflation. However, with inflation and rising interest rates the economic growth has slowed.

The Denver metro area unemployment rate as of August 2023 was 3.6% compared to 2.7% in August of 2022. As of August 2023, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 3.5, 3.3, and 3.3 respectively. Total Colorado personal income is 5.8 percent higher in the first quarter of 2023 compared to the prior year. Wages and salaries are the largest source of personal income and are up 5.7%. This amount of growth is similar to pre-pandemic levels, but is much slower than the 10.5 percent growth in 2022 due to decelerating employment gains and nominal wage growth.



Labor Force and Employment						
	Arapahoe County		Douglas County		Denver Metro	
	Labor	Percentage	Labor	Percentage	Labor	Percentage
Year	Force	Unemployment	Force	Unemployment	Force	Unemployment
2018	359,083	3.0%	191,178	2.6%	1,630,679	2.9%
2019	364,820	2.6%	197,399	2.3%	1,663,981	2.5%
2020	366,768	7.9%	194,649	5.8%	1,652,656	6.5%
2021	367,171	5.8%	200,746	4.1%	1,709,330	3.9%
2022	374,024	2.5%	202,932	2.2%	1,720,339	2.5%
Month of August						
2022	380,284	2.8%	209,966	2.7%	1,731,823	2.7%
2023	380,943	3.5%	204,797	3.3%	1,754,043	3.6%

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

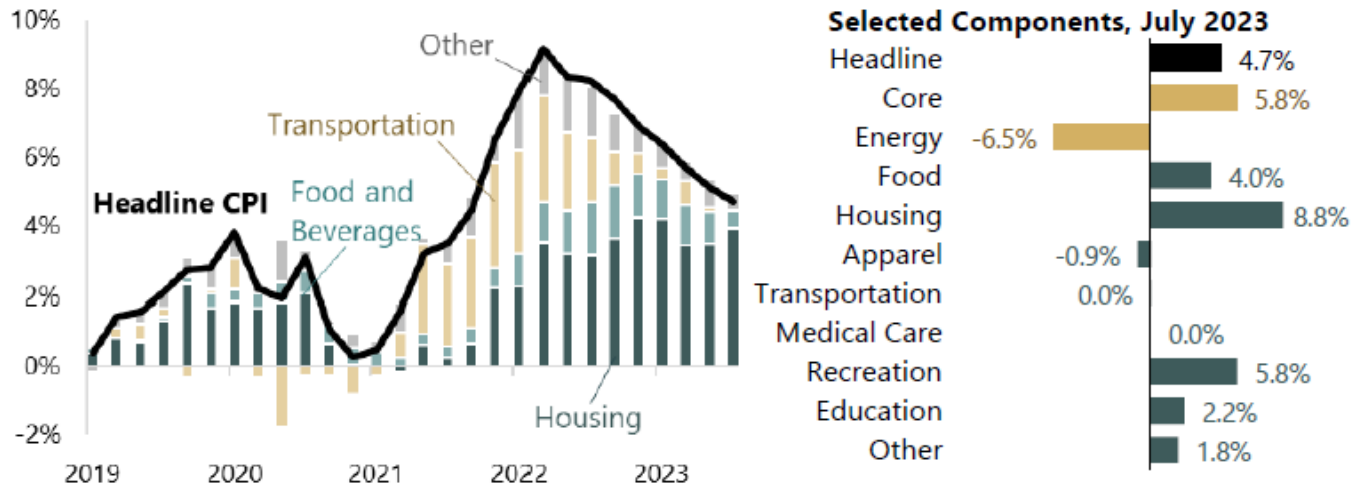
Sources: State of Colorado, Department of Labor and Employment, Labor Market Information, Colorado Labor Force Data and United States Department of Labor, Bureau of Labor Statistics.

#### Other Economic indicators in the Denver Metro Area;

- The consumer price index increased 4.7% from July 2022 to July 2023.
- Retail sales have increased 2.5% from June 2022.
- The average sales price of Denver-area single-family home was up 1% thru the second quarter of 2023. Home sales are also down 18.5% for the same period.
- The year to date average number of new unemployment claims in the Denver Metro Area increased 3.2% through September 2023.
- Foreclosure activity is up 57% through October 2023 for the Denver Metro Area.
- Minimum wage will increase from \$13.65 in 2023 to an estimated \$14.35 in 2024, an estimated 5.1% increase.
- Inflation in the Denver metro area is higher than US inflation and falling more slowly, mainly due to housing costs.

## Denver-Aurora-Lakewood Consumer Price Index (CPI-U) Inflation

Percent Change in Prices, Year-over-Year



Source: U.S. Bureau of Labor Statistics and Colorado Legislative Council Staff calculations.

### Long Term Financial Planning

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2024 to 2026. 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.

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 25% increase in the preliminary assessed values for 2024. The preliminary assessed values received from the counties are contingent on Proposition HH going to the voters in November 2023. Proposition HH would further reduce the ratio in calculating assessed values. As such, a conservative increase in taxes of 17.7% was used for 2024. No increase was projected for 2025 and 2026. At the time of the budget publication Proposition HH was not approved by voters. However, the Colorado Legislation passed SB23B-001 moving the residential assessment rate from 6.765% to 6.7%.

- 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.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2024, 2025, and 2026 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 1.9% for 2024. With several facilities (Littleton Tennis and Family Sports Center Athletic Fields) coming back online, and consistent with prior averages, a 3.0% increase was projected for 2024, 2025 and 2026.

**Major Operating Expenditures:**

- Salary – Salary expense makes up approximately 43% of total operating costs. For 2024 a 10% increase was used to allow for merit and increased positions. A 5% increase was used for 2025, and 2026.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. As with salary 10% was used for 2024 and 5% was used for 2025 and 2026.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2024, 2025, and 2025 at an increase of 3%. This is consistent with the 10 year average. The General Fund used a 6.0% increase in 2024, 2024, and 2025. The increases align with the 5 and 10 year averages for each fund.
- Parks irrigation for 2024 was increased approximately 5% over 2022, as 2023 was an abnormally wet year and 2023 water expenses were significantly lower. For 2025 and 2026 a 5% increase was used.
- 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. 2024, 2025, and 2026 principal and interest payments are included in the amount of approximately \$2,425,000.

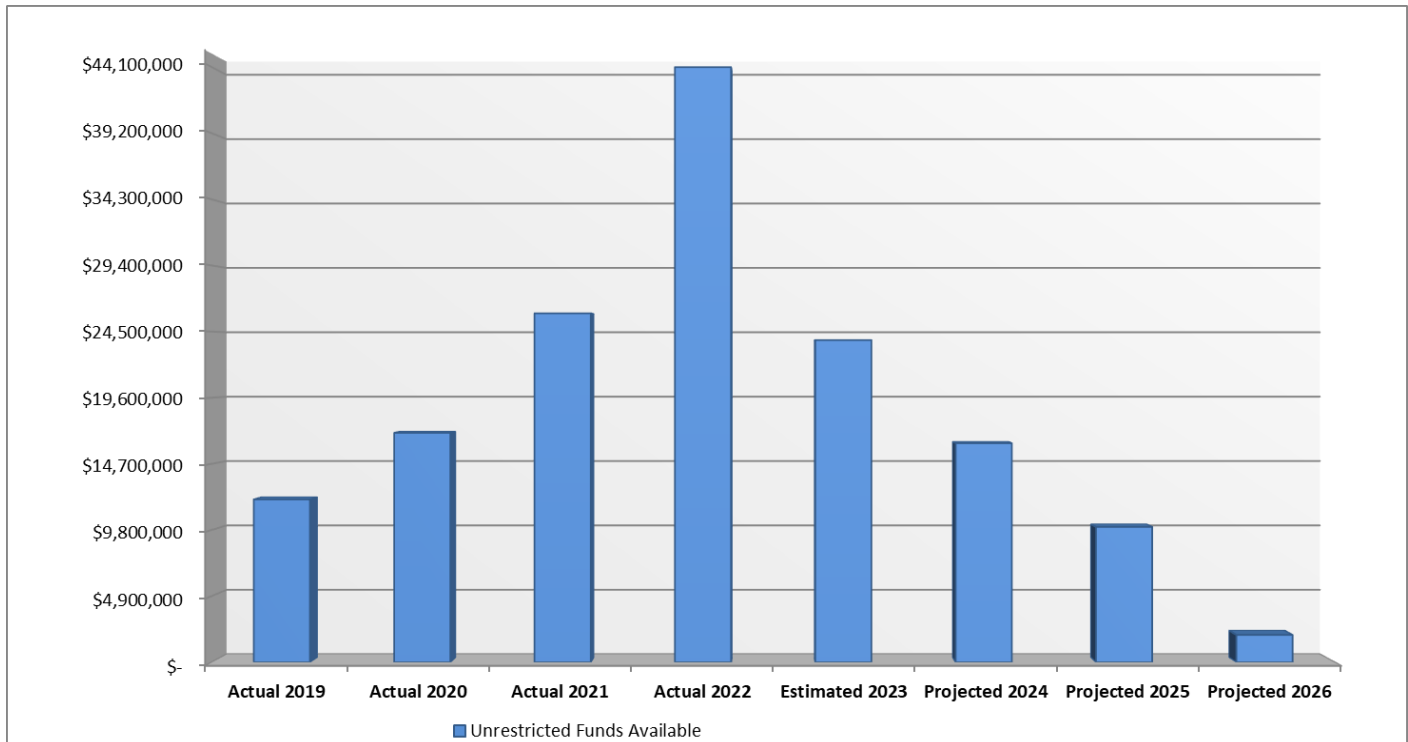


- The District issued \$17,715,000 in COPs in 2021 to replace the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome. 2024, 2024, and 2026 principal and interest payments are included in the amount of approximately \$1,331,000.

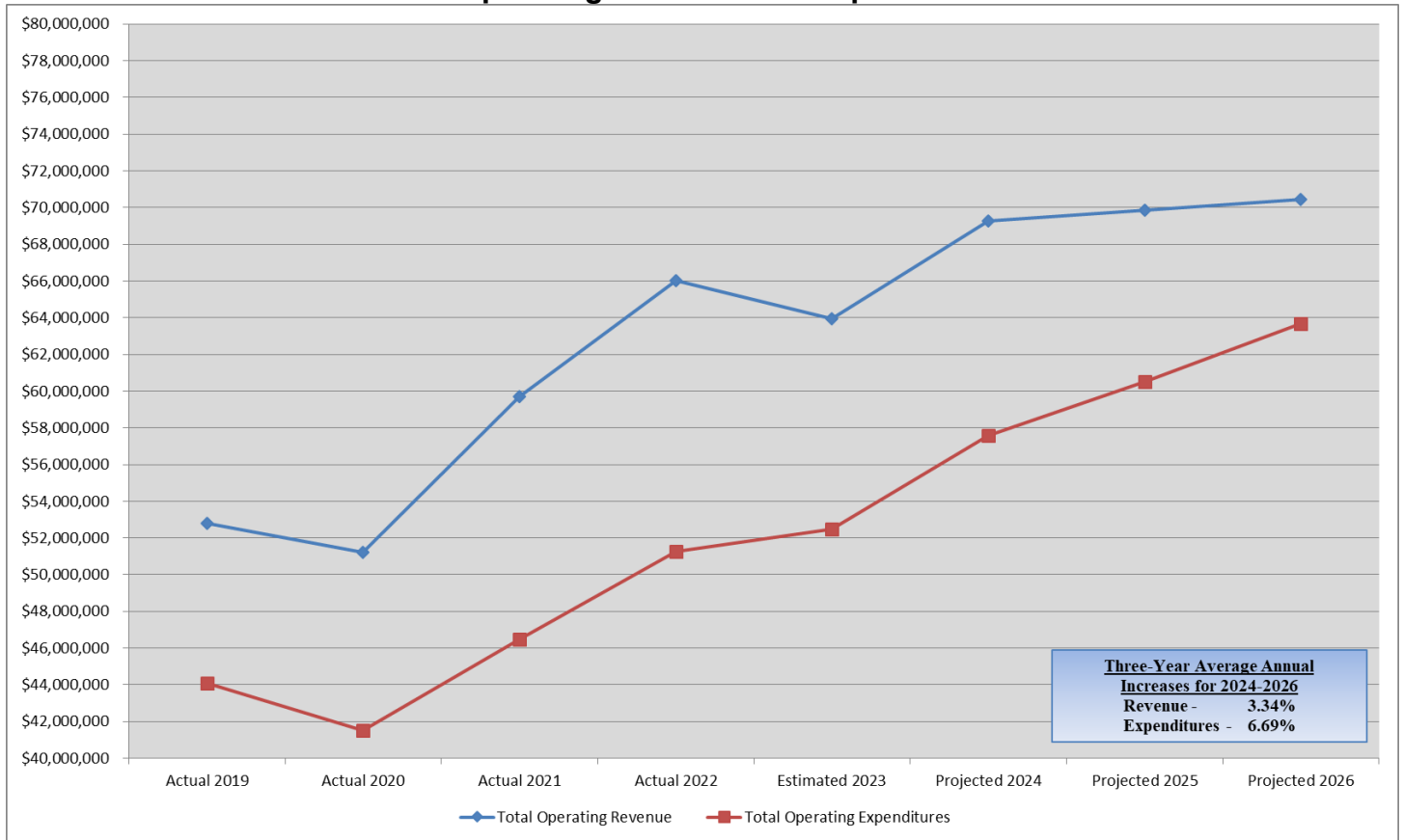
### Key Findings

Total unrestricted funds available is projected to be \$2,022,882 at the end of 2026. 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 3.34% and total operating expenditures are projected to increase 6.69%. Expenditures continue to increase at a faster rate than revenue.

**Total Unrestricted Funds Available**



## Total Operating Revenue and Expenditures



Operating loss in the Enterprise Fund is projected to increase from (\$1,997,660) in 2024 to (\$3,724,799) in 2026. Net operating revenue in the General Fund decreases from \$13,723,981 in 2024 to \$10,487,356 in 2026. 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 \$72,326,960 for capital and maintenance projects for years 2024 to 2026. The portion funded by unobligated operational funds is \$52,198,110. 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 \$135 million. To fund these projects the District has approximately \$100 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$33.6 million and \$660,000 in capital leases (for fitness equipment).

### Other Challenges and Opportunities

- South Suburban Ice Arena Use Plan – study scheduled for 2027
- Goodson Recreation Center – major renovation needed, study in 2027
- David A. Lorenz Synthetic Fields (DALRP) – replace with synthetic fields at other locations
- Leases - evaluate the leases for Sheridan Recreation Center (expires 2027) and Family Sports Center (expires 2037)
- Ridgegate East – development of 3.5 square miles east of I-25, study in 2027

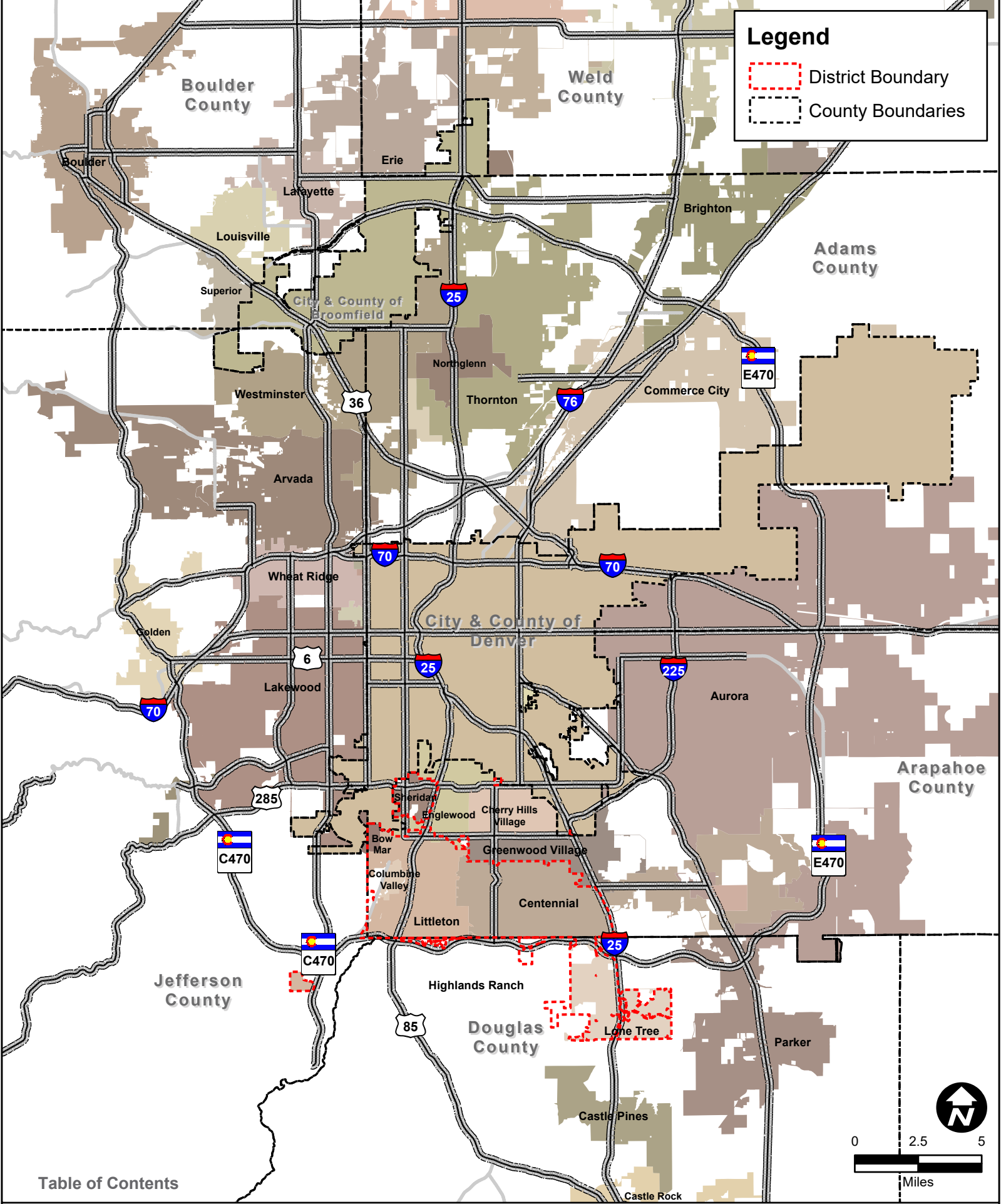
This Financial Plan projected future revenue and expenditures based on the information presented above. This plan is meant to be updated as known or estimated data changes. It should be used in conjunction with the District's Master and Strategic Plans to accomplish established goals and priorities. 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 2024 to 2028. 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 CIP plan is included at the end of the Introduction Section of this Document. The detailed listing of the projects is included in the appendix section.

### *Goodson Recreation Center Entrance*







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# 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.....	Pam Eller
Secretary .....	Peter J. Barrett
Treasurer .....	Kenneth L. Lucas
Asst. Secretary/Asst. Treasurer .....	Keith Gardner

**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 .....	Beau Wilson

## District Mission and Guiding Principles



Lone Tree Recreation Center Pickleball Courts

How We Work: Professional, Active, Innovative & Inclusive



## Mission and Goals

The District's staff, citizens, community partners, and Board of Directors went through an in-depth process to update the Master and Strategic Plans for the District. The updated Master Plan was approved by the Board of Directors on April 12, 2023. The purpose of the plan is to establish the foundation of a community-driven vision. The updated Strategic Plan was also approved on April 12, 2023. The Strategic Plan is a complimentary document that builds 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.



## STRATEGIC PLAN FRAMEWORK



How We Work: Professional, Active, Innovative & Inclusive

The following Mission, Vision, Values, and Guiding Principles were developed as part of this process.

### **Mission**

South Suburban Park and Recreation District is a citizen-founded organization with a mission to foster healthy living through stewardship of the environment, parks, trails and open space, and by providing recreational services and programs.

### **Vision**

South Suburban Park and Recreation District will lead the industry as an exceptional organization that provides innovative park and recreation opportunities for our diverse communities.

### **Values**

South Suburban values articulate organizational expectations that serve as a tool for internal and external evaluation. Employees are expected to uphold these values while meeting community expectations:

- **Professional** – Have the competency and skill to carry out our mission with honesty and dedication
- **Active** – Be a constant presence in the community by providing services and facilities that inspire recreation and play
- **Innovative** – Incorporate stewardship, recreational trends, and community's current and future needs into our organizational practices
- **Inclusive** – Incorporate the different need of our diverse communities and partners into our work and decision-making

### **Guiding Principles**

Guiding principles are broad initiatives describing what SSPRD aspires to achieve. The mission, vision, and guiding principles chart a course towards ensuring SSPRD's long-term sustainability and ability to contribute to the community's physical, emotional, and social wellness.

1. **Quality First** - We aim to consistently create a positive experience for our community. We strive to maintain and improve the quality of our offerings and customer service with innovations to remain industry leaders.
2. **Connect Community** – We create an inclusive culture that engages, welcomes, and connects all members of the community to feel a sense of belonging in our spaces and programs. We effectively communicate and provide diverse offerings which are accessible to all ages, abilities, and cultures.

3. **Enrich Wellness** – We prioritize wellness by offering indoor and outdoor recreation that strengthens bodies, engages minds, and refreshes a person's spirit. We facilitate wellness by providing recreation opportunities that represent the characteristics and needs of our diverse neighborhoods and communities.
4. **Stewards of Nature and Sustainability** – We conserve and enhance natural systems with green spaces, wildlife areas, and water recreation that promote interaction and respect for nature. We provide environmental education and volunteer opportunities to encourage community stewardship. Our spaces are designed and managed to be resilient environmental assets.
5. **Fiscal Responsibility** – We make investments with a long-range view of fiscal responsibilities, balancing emerging needs while maintaining the quality of indoor facilities, outdoor spaces, and programs. We use funding responsibly and are transparent about priorities. We manage resources through extensive planning processes, investing in infrastructure, efficient operations, and strategic partnerships.

The focus of the 2024 Budget was based on the following **Strategic Goals**:

#### **Operate Strategically (Objective O)**

- O-1 Maintain our financial sustainability.
- O-2 Improve organizational efficiencies that add value and enhance experiences for staff and the public.
- O-3 Improve and maintain the quality and value of our parks, trails, facilities, and services.
- O-4 Continue sustainability improvements that fulfill our mission as stewards of the environment.
- O-5 Develop public/private partnerships to manage resources effectively.

#### **Innovate Future Planning (Objective P)**

- P-1 Deliver new projects and improvements that support our Master Plan guiding principles.
- P-2 Define and understand the differing recreational needs of the community.
- P-3 Maintain, improve, and expand municipal partnerships to benefit SSPRD and the surrounding region.
- P-4 Remain a recognized industry leader

#### **Serve Our Diverse Communities (Objective C)**

- C-1 Increase community engagement and broaden outreach.
- C-2 Create a culture of stewardship among customers
- C-3 Recognize and be responsive to community culture and meet the needs of the diverse communities we serve.



### Value Our Staff (Objective S)

S-1 Continue to be a workplace of choice and a desirable place to stay.

S-2 Continue to invest in staff to support employee development.

S-3 Foster a collaborative culture at all levels and departments.

S-4 Foster a connection between employees and their work so the workplace is fully engaged.

Each department's mission and goals for 2024 are included in Section 2, Department Summaries. Their goals and performance measures will be linked to the District wide guiding principles and strategic goals by using appropriate number or letter designation.

## STRATEGIC PRIORITIZATION CRITERIA CHECKLIST

<b>OPERATE STRATEGICALLY</b>	<input type="checkbox"/>	• Does it improve the overall quality of our facilities and services?
	<input type="checkbox"/>	• Does the project support opportunities to generate (net) revenue?
	<input type="checkbox"/>	• Have partnership options been evaluated for opportunities for collaboration on services/facilities/etc.?
	<input type="checkbox"/>	• Does it contribute to SSPRD's overall sustainability?
	<input type="checkbox"/>	• Does it provide an opportunity to increase staff or operational efficiency?
<b>SERVE OUR DIVERSE COMMUNITIES</b>	<input type="checkbox"/>	• Does it meet the needs and/or desires of the community?
	<input type="checkbox"/>	• Will it build community engagement in SSPRD?
	<input type="checkbox"/>	• Does it provide opportunities to broaden stewardship?
<b>INNOVATE FUTURE PLANNING</b>	<input type="checkbox"/>	• Does it expand recreational choices or opportunities?
	<input type="checkbox"/>	• Does it support SSPRD's mission, vision, and values?
	<input type="checkbox"/>	• Is the project eligible for outside funding?
	<input type="checkbox"/>	• Does it advance industry best practices within SSPRD?
<b>VALUE OUR STAFF</b>	<input type="checkbox"/>	• Has the impact on staff been considered?
	<input type="checkbox"/>	• Does the project provide any learning or growth opportunities for staff?
	<input type="checkbox"/>	• Has the impact on operations and maintenance been considered?

## Budget Process and Calendar



Willow Creek Park

## Budget Process and Calendar

The District's budget is more than a spending plan or an accounting document. It is a statement of priorities and a roadmap for the current fiscal year and beyond. It is a consideration of ideas, thoughts, and perspectives balanced against fiscal realities and constraints. This budget reflects the collaboration between the board of directors, staff, and our community. It serves as a foundation for the District's financial planning and control. This budget is constantly monitored throughout the year to ensure expenditures are not outpacing anticipated revenue. Each year the District forecasts the revenue and expenditures it will incur in the upcoming year. The resulting formalized document is known as the Budget.

### The Process

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 obtained 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, staff responsibilities, 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 revenue 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. This process includes reviewing historical data, current or anticipated service levels, changes to programs, staffing levels, and resources available. The program level budgets are reviewed by each department director. The budgets are due back to the finance department and the executive director by the end of the summer.

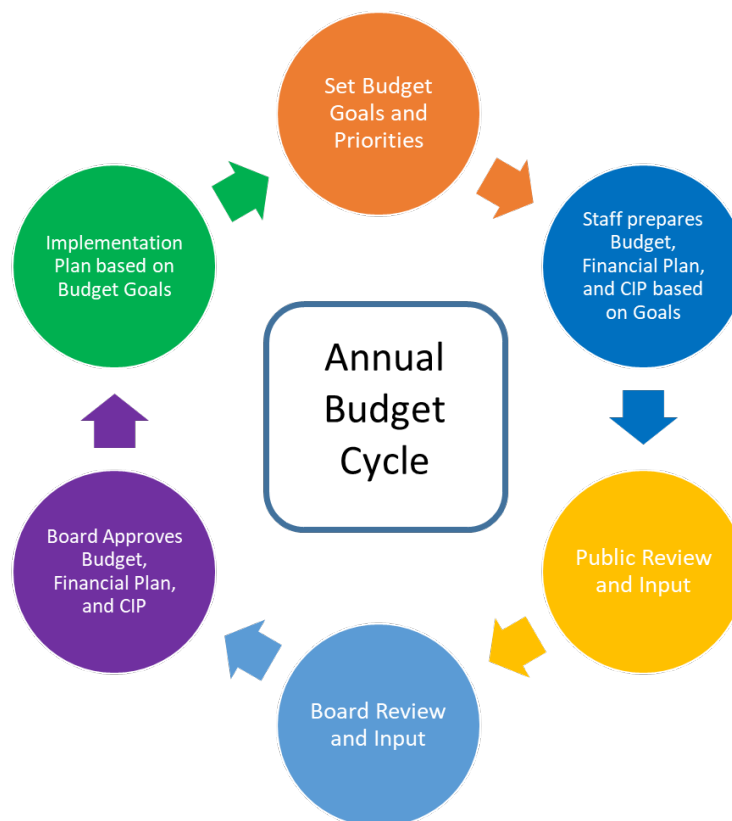
The department level budgets are then compiled and reviewed. The overall picture of estimated revenue and expenditures is carefully studied and adjusted, as needed, to meet services levels and resources available. This process results in the development of the proposed operating budget, which reflects the District's strategic plan and budget objectives.



The proposed budget is formally presented to the Board of Directors by October 15<sup>th</sup> of each year, per state statute requirements. A legal notice is published at this time. Proposed fee increases are also presented to the Board and public during the October meeting. Proposed budgets are made available to the public for review and comment. 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 normally completed and sent to each county by December 15<sup>th</sup>. For the 2024 Budget, this process is slightly delayed due to Proposition HH pending election results. The final assessed valuations from each county will not be available until the end of December. The deadline for certification of the mill levy was moved to January 5<sup>th</sup>. The final approved budget is sent to the appropriate agencies, posted on the District's web site, and made available to all staff.

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.

## Budget Amendments

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). The District can modify the budget by line item within the total appropriation without notification. These changes may be recommended by a Department Director for approval by the Executive Director, who has authority to transfer amounts between line items of the budget.



## 2024 BUDGET CALENDAR

Thur., July 13	Budget worksheets available with June numbers on Qwestica
Mon., Aug 14	Five Year Capital Improvement Projects and 2023 Capital Budget Estimates due. Also requests for new Full Time or Part Time Medical Eligible positions due.
Wed., Aug 23	First Public Hearing on 2024 Budget. Present Major Priorities for 2024 Budget to Board.
Fri., Aug 25	Preliminary Assessed Valuations due from Assessors
Fri., Aug 25	All 2024 Budget work papers (including 2023 estimates), fees and charge requests for new programs, and summary transmittal letter due to Executive Director and the Finance Department.
Wed., Sept 2	Second Public Hearing on 2024 Budget
Wed., Oct 4	Third and Final Public Hearing on 2024 Proposed Budget
Wed., Oct 4	2024 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 of Five Year CIP Plan to Board.
Wed., Nov 8	Board formally adopts 2024 Budget and Five Year CIP Plan
Thur., 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 29	Final Assessed Valuation due from Assessors <sup>(1)</sup>
<i>Date not yet set</i>	Board certifies Mill Levy to Counties <sup>(1)</sup>
Fri., Jan 5	Mill Levies transmitted to Counties <sup>(1)</sup>

(1) Due to the pending outcome of Proposition HH in the November election, the final assessed valuations from each county will be later than normal. The District will call a special meeting of the Board of Directors to certify the mill levy in early January 2024 and transmit the mill levies by the January 5<sup>th</sup> deadline.



## Summary of Significant Financial Policies



Linksview Park

How We Work: Professional, Active, Innovative & Inclusive



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## 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
<b>GOVERNMENTAL FUNDS:</b>		
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
<b>PROPRIETARY FUNDS</b>		
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 added all operations for Hudson Gardens which was a separate legal entity until the beginning of 2023. 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 an 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.

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### **Position Authorization Procedures**

The total numbers of authorized full time 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 Annual Comprehensive 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.



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## **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 September 28, 2022. 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 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, outdoor recreation, licensed childcare, 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. Examples - arts and enrichment classes, 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, older adult programs, 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. 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). This deadline was extended for the 2024 budget to January 5<sup>th</sup> due to Proposition HH.

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, Grant, and Enterprise Funds less any debt service payments and collection charges on property taxes.

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

Summary of Fund Balance Restrictions and Assignments						
	Governmental Funds					Proprietary Funds
	General Fund	Conservation Trust	Grant Fund	Capital Projects	Debt Service	Enterprise
Estimated Fund Balance 12/31/23	\$15,243,073	\$ 782,293	\$3,947,652	\$539,450	\$313,008	\$ 8,592,248
<b>Restricted for:</b>						
Emergencies	990,000	-	312,477	-	-	1,200,000
General Obligation Debt Payments	-	-	-	-	276,808	-
Total Restricted Fund Balance	990,000	-	312,477	-	276,808	1,200,000
<b>Assigned to:</b>						
Health Insurance Claims	2,000,000	-	-	-	-	-
Subsequent year's expenditures	11,998,231	782,293	3,635,175	539,450	36,200	6,106,090
Total Assigned Fund Balance	13,998,231	782,293	3,635,175	539,450	36,200	6,106,090
<b>Unassigned:</b>						
Operating Reserve (net of emergency reserve)	254,842	-	-	-	-	1,286,158
Total Unassigned Fund Balance	254,842	-	-	-	-	1,286,158
Remaining Fund Balance 12/31/24	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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.

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 is net of 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 Grant Fund is unassigned except for unspent grant funds which are restricted for qualifying grant 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 Enterprise 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 is net of the 3% Emergency Restriction. 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 or \$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.

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## **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 charges.
- **Water Rights** - Water rights includes the direct cost of acquisition, legal and engineering fees related to the development and augmentation of water rights. All other costs, including legal and engineering fees incurred for the protection of water rights are considered services and other charges.
- **Buildings and Improvements** - Buildings and improvements includes the direct cost of acquisition, engineering fees, and structural elements including shells and components such as heating, air conditioning, and elevators. Major structural remodeling and other improvements which increase the useful life of the building, costing in excess of \$50,000 per project, and which are completed subsequent to the original building construction are capital expenditures. Structural remodeling and other improvements which cost less than \$50,000 per project are considered services and other charges.

- **Improvements Other than Buildings** - Improvements other than buildings include the direct cost of acquisition and engineering fees associated with the initial construction of pools, parking lots, park facilities, utility lines, streets, and sidewalks.

Major structural improvements, additions and replacements, not including routine maintenance and repairs (such as chip and seal programs), costing in excess of \$50,000 per project are considered capital expenditures. Structural improvements, additions and replacements which cost less than \$50,000 per project are considered services and other charges.

- **Equipment** - Equipment includes tangible property which is not permanently built into a building, does not lose its identity through incorporation into a more complex unit, has a unit cost in excess of \$10,000, and an estimated useful life of five or more years. Equipment includes machinery, office furniture, computers, vehicles, and miscellaneous fixtures. Items which cost less than \$10,000 per unit and/or whose estimated useful life is less than five years are considered supplies and materials.

### **Procedures for Disposition of Assets**

This policy applies to the disposition of District owned personal property, whether capital or non-capital assets, but does not apply to disposition of real property.

When District owned personal property is beyond repair or is no longer needed, the item is returned for appropriate disposal. IT equipment will be disposed of by IT Department and other equipment/vehicles by the Service Center. Following arm's length transaction protocol, assets may be sold, auctioned, traded in, sold for scrap, or destroyed. All proceeds are sent to the Finance Department and recorded in compliance with the Cash Receipts procedures detailed in this document. Appropriate back up documentation is also sent to Finance, for removal of asset from Fixed Assets records and insurance coverage.

### **Fixed Asset Control**

Throughout the year as items are purchased, a property record is required 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 Administrator for addition to our insurance schedules. At year end capital expense, equipment, and 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.



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### **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.

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### **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, the procedures for cash handling/cash reports are as follows:

- All cash on hand will be secured in locked safe, cash drawer, or secured area at all times.
- Counting of cash will be done in a secure area away from the public.
- Petty cash or change drawers will be counted at the opening and/or closing of a facility.
- At the beginning and ending of each shift the Cashier is to count their cash drawer to ensure that it reflects the correct amount.



- The remaining cash/checks at shift end, with appropriate documentation, should be placed in the locked safe for the closing Manager on Duty (MOD) to combine into one deposit for each business day.
- At closing or upon opening next business day, the MOD will combine all the separate counts into one deposit and complete the deposit slip.
- The deposit will be placed in the tamper proof bag in the drop safe, locked safe, or secured area and logged for courier pickup.
- Cash reports are due to the Finance Department within five business days.

### **Cash Receipts Procedures**

Receipts of the District shall be deposited as soon as possible. The District's practice is to deposit all funds within three business days. The District courier travels to all locations on weekdays. All deposits from previous day's operations are collected and taken to the District's Administrative Offices. Armored car service transports deposits from the Administrative Office to the bank vault for deposit into the District's bank account.

### **Accounts Receivable Procedures**

Invoice Request Forms are completed by District staff and sent to the Finance Department for processing. After the information is entered into our accounting system, the created invoice is forward it to the requester and the vendor. Invoices can be mailed or emailed depending on staff preference. Payments on invoices are sent to the Finance Department and processed as indicated in the cash receipts section of this document. Lone Tree Golf and Hotel has a receivable ledger that accounts for hotel, event, and member billing. All transactions for this receivable are included in the District's general ledger and reconciled monthly. Monthly, the Accounts Receivable Aging report is sent to staff and the Directors. This report shows any uncollected invoices. District Staff is responsible for ensuring the collection of all invoices in a timely manner. Statements are also sent to vendors for outstanding invoices.

Any checks returned from the bank for non-sufficient funds (NSF) are sent to the Finance Department. The Finance Department will send up two collection letters in an attempt to collect the funds due, plus fees allowed under Colorado Statue. 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, disclosures, 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.

### Debt Service Schedule 2024

COPs/Lease Payments		General Obligation Bond Payments	
Debt Issuance	Total	Debt Issuance	Total
2019 COPs - Principal	\$1,200,000	2019 General Obligation Bonds - Principal	\$1,540,000
2021 COPs - Principal	610,000	Total General Obligation Principal Payments	1,540,000
Energy Performance Lease - Principal	456,104		
Golf Course Lease - Principal	166,327	2019 General Obligation Bonds - Interest	1,543,200
Equipment Lease - Principal	85,529	Total General Obligation Interest Payments	1,543,200
Denver Water Loan - Principal	66,842		
FSC Capital Lease - Principal	64,305	Total General Obligation Bond Payments	\$3,083,200
Total Principal Payments	2,649,107		
2019 COPs - Interest	1,224,900	Grand Total Principal	\$4,189,107
2021 COPs - Interest	721,900	Grand Total Interest	3,663,869
Energy Performance Lease - Interest	68,232	Grand Total	7,852,976
Golf Course Lease - Interest	8,628		
Equipment Lease - Interest	10,024	By Fund:	
Denver Water Loan - Interest	4,671	General Fund	4,352,649
FSC Capital Lease - Interest	82,314	Debt Service Fund	3,083,200
Total Interest Payments	\$2,120,669	Enterprise Fund	417,127
		Grand Total	\$7,852,976
Total COPs/Lease Payments	\$4,769,776		

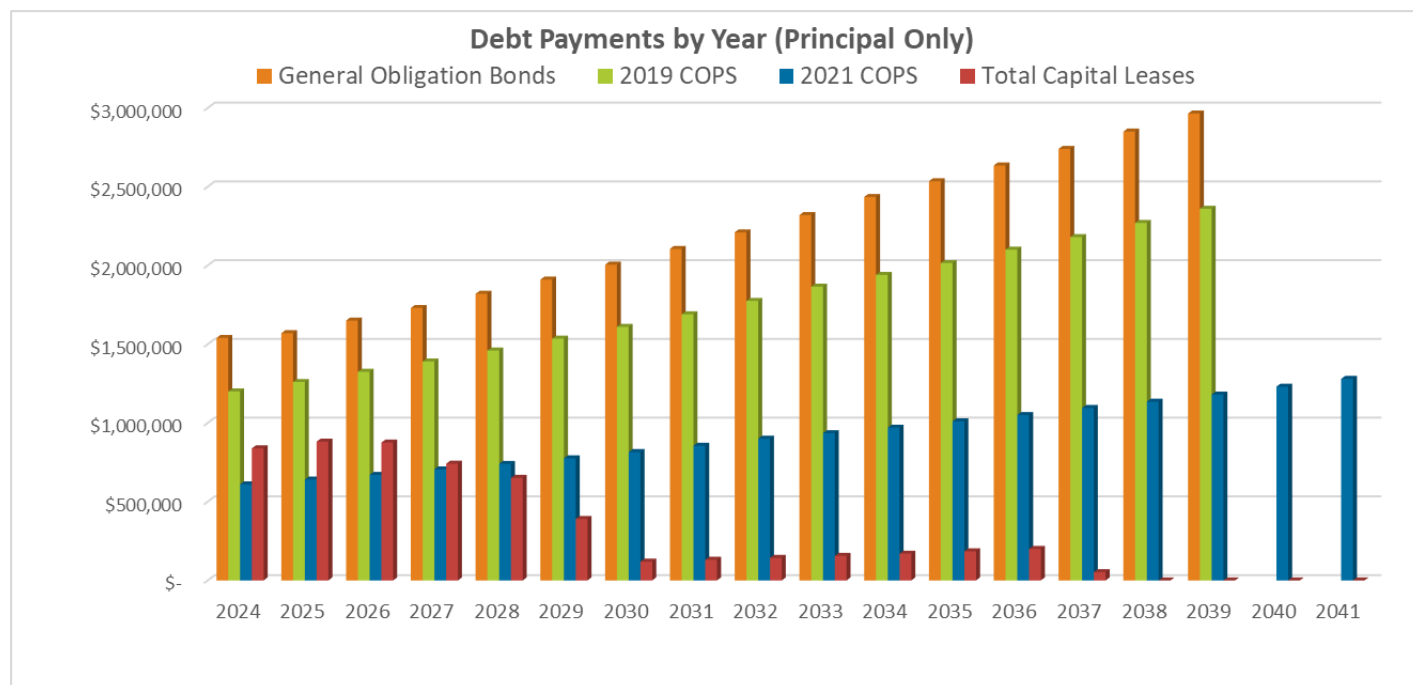


### Outstanding Debt as of December 31, 2023

Description	Balance as of December 31, 2023	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 35,020,000	General Obligation Debt	To construct a portion of the new recreation complex and funding for other District improvement projects	AA
<b>Total General Obligation Bonds Outstanding</b>	<b>\$ 35,020,000</b>			
(2019) - \$32,350,000 Certificates of Participation	\$ 27,975,000	Certificate of Participation	To construct a portion of the new recreation complex and outdoor pool renovations	AA-
(2021) - \$17,715,000 Certificates of Participation	\$16,595,000	Certificate of Participation	To replace Family Sports Center Dome and Littleton Tennis Bubble and Clubhouse	AA-
<b>Total COPs Outstanding</b>	<b>44,570,000</b>			
(2014) - \$5,760,987 Energy Performance Lease	2,825,045	Lease	Purchase energy savings equipment and improve facilities	not rated
(2019) - \$425,000 Loan from Denver Water	274,277	Loan	Irrigation Well Improvements	not rated
(2020) - \$990,000 Golf Cart Lease	507,514	Lease	Purchase golf carts	not rated
(2021) - \$191,870 Equipment Lease (Lone Tree)	97,788	Lease	Purchase fitness equipment	not rated
(2021) - \$1,781,416 Capital Lease (Family Sports Center)	1,669,706	Lease	Land Rental for Family Sports Center	not rated
(2023) - \$160,100 Equipment Lease (Buck)	160,100	Lease	Purchase fitness equipment	not rated
<b>Total Lease/Loans Outstanding</b>	<b>5,534,430</b>			
<b>Total Outstanding Debt as of December 31, 2022</b>	<b>\$ 85,124,430</b>			

The District's General Obligation bonds are subject to debt limitation as described in the Colorado Revised Statue 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					
	2019	2020	2021	2022	2023	Preliminary 2024
Assessed Valuation	\$ 3,127,966,506	\$ 3,546,680,532	\$ 3,521,882,452	\$ 3,744,781,554	\$ 3,712,641,261	\$ 4,667,729,389
Legal Debt Margin:						
Debt Limitation - 50% of the Total						
Valuation for Assessment per Colorado						
Revised Statutes, Section 32-1-1101 (6)	\$ 1,563,983,253	\$ 1,773,340,266	\$ 1,760,941,226	\$ 1,872,390,777	\$ 1,856,320,631	\$ 2,333,864,695
Total General Obligation Debt	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000	\$ 36,485,000	\$ 35,020,000	\$ 33,480,000
Legal Debt Margin	\$ 1,523,698,253	\$ 1,734,105,266	\$ 1,723,061,226	\$ 1,835,905,777	\$ 1,821,300,631	\$ 2,300,384,695
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	2.58%	2.21%	2.15%	1.95%	1.89%	1.43%



### 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. On November 2, 1999, the registered voters of the District authorized the District to collect, retain, and spend all revenue and other funds collected from any source effective January 1<sup>st</sup>, 1999 and thereafter without regard to any expenditure, revenue raising, or other limitation within Article X, Section 20 of the Colorado Constitution.

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.

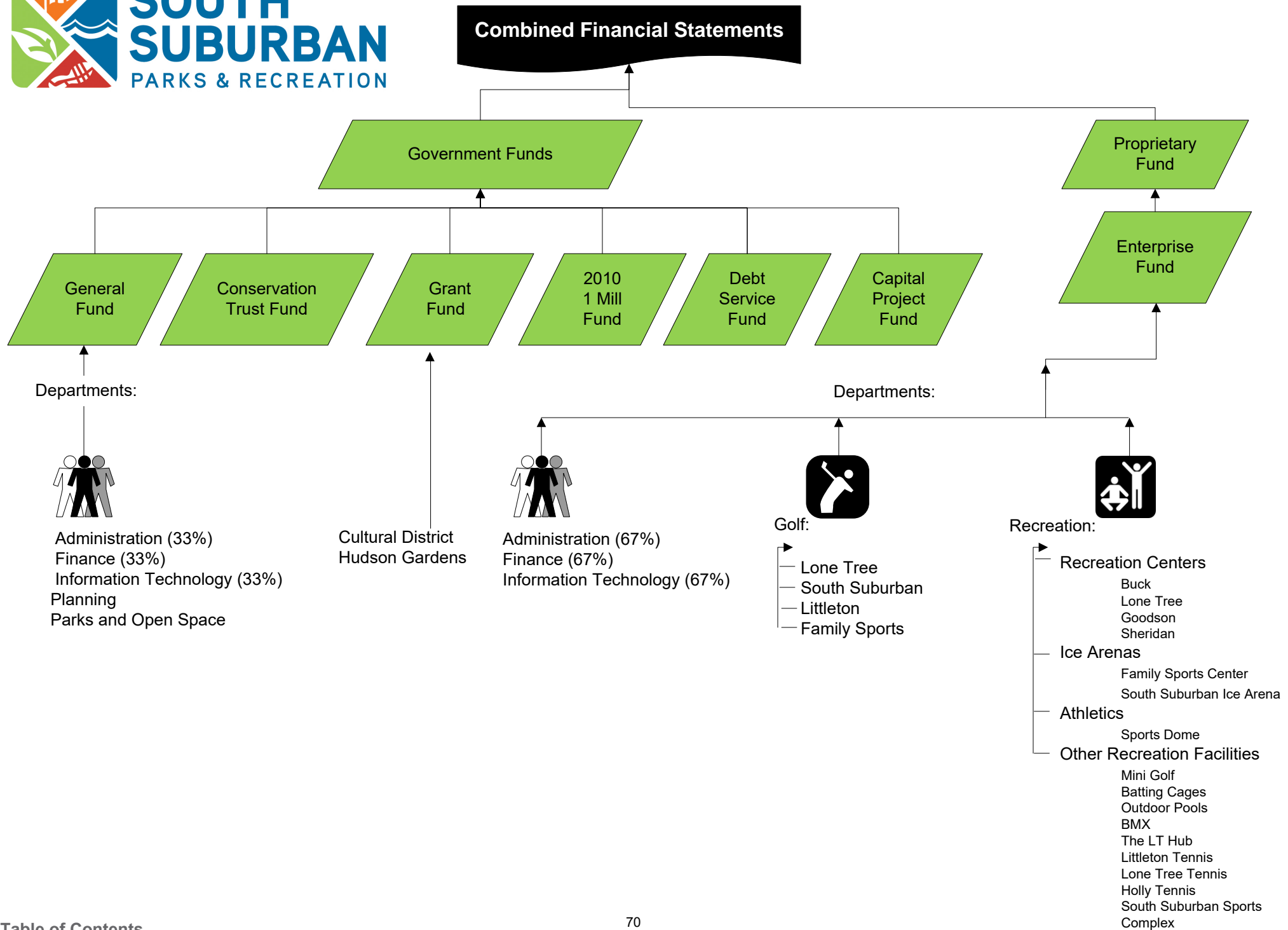
### Month End Procedures

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.



Littleton Golf and Tennis Grand Opening





## SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2020	2021	2022	2023	2024
<b>FULL TIME POSITIONS:</b>					
Administration	6	6	5	4	4
Communications	6	6	5	6	7
Human Resources	5	5	4	4	4
Total Administration	17	17	14	14	15
Finance	7	7	6	6	6
Golf	33	33	32	32	32
Hospitality	19	19	18	18	18
Information Technology	6	6	6	7	7
Parks & Open Space	78	78	81	84	88
Planning & Development	5	6	6	6	6
Recreation	90	90	86	106	112
District Wide - Unfunded	2	2	4	3	2
<b>Total Full Time Positions</b>	<b>257</b>	<b>258</b>	<b>253</b>	<b>276</b>	<b>286</b>
<b>Total Full Time Equivalents (2023/24 Estimated)</b>	<b>379</b>	<b>460</b>	<b>460</b>	<b>481</b>	<b>481</b>
<b>Total W-2s Issued (2023/24 Estimated)</b>	<b>1,659</b>	<b>1,776</b>	<b>1,909</b>	<b>1,982</b>	<b>1,982</b>

### 2024 Changes:

**Overall** - Total approved full time positions are 286, a 10 position increase from 2023. There are currently 2 unfunded positions.

**Communications** - One new full time position approved

**Parks** - Four new full time positions approved

**Recreation (includes Hudson Gardens)** - Six new full time positions approved in 2024. One position moved from 2023 unfunded positions.

### 2023 Changes:

**Overall** - Total approved full time positions are 276, a 23 position increase from 2022. Twelve of those positions are coming from Hudson Gardens as it merges into South Suburban.

**Administration** - One position moved to Recreation

**Communications** - One new full time position approved

**IT** - One new full time position approved

**Parks** - Three new full time positions approved

**Recreation (includes Hudson Gardens)** - Six new positions approved in 2023. Hudson Gardens merging into South Suburban in 2023, added 12 positions. Two transferred into Recreation.

**District Wide** - Reduced from four unfunded positions to three unfunded positions in 2023, one moved to Recreation

### 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 full time 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 full time 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.

## Capital Improvement Plan



Lonesome Pine Park

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## Capital Improvement Plan

The Five Year Capital Improvement Plan (CIP) for South Suburban Park and Recreation District spans years 2024 to 2028. 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
- Connect Community
- Enrich Wellness
- Stewards of Nature and Sustainability
- Fiscal Responsibility

Specific Strategic Goals related to Capital Improvement Plan:

- Improve and maintain the quality and value of our parks, trails, facilities, and services
- Continue sustainability improvements that fulfill our mission as stewards of the environment
- Develop public/private partnerships to manage resources effectively
- Deliver new projects and improvements that support our Master Plan guiding principles
- Define and understand the differing recreational needs of the community.
- Maintain, improve, and expand municipal partnerships to benefit 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 2024 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.

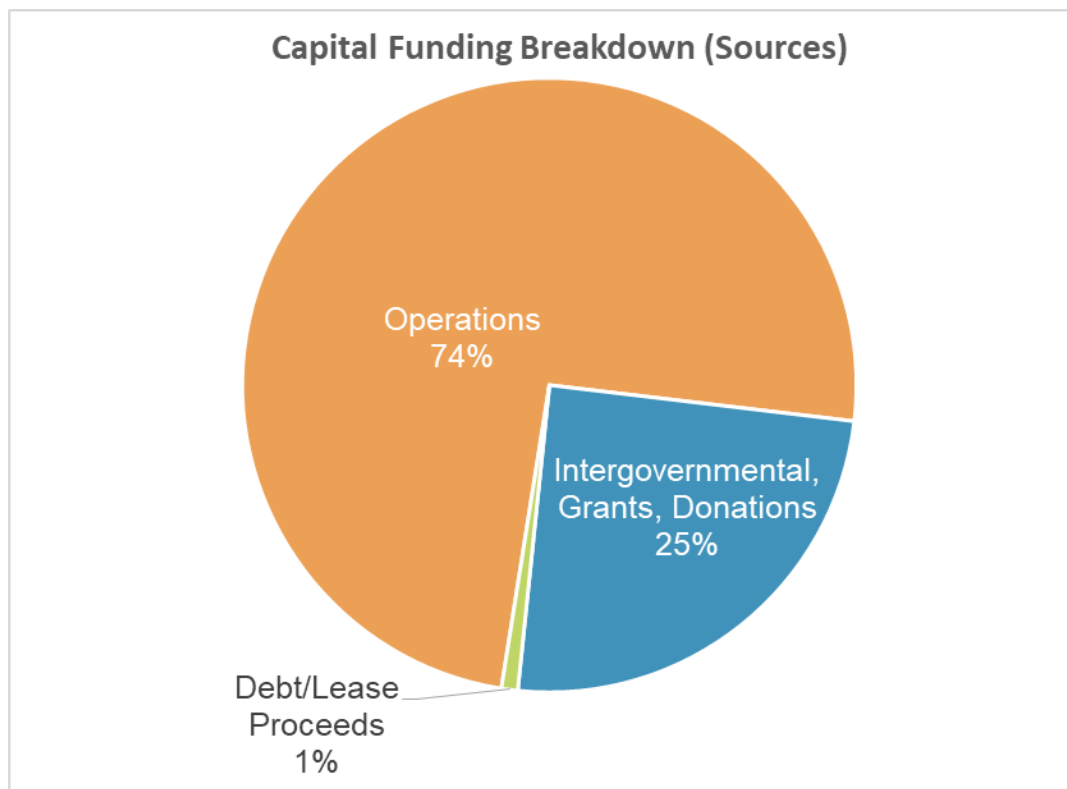
## Summary of the Sources of Funds

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 \$135,734,264 on capital outlay over the next five years. Of this amount \$100,951,057 is from undesignated operational funds, \$1,160,000 is from the issuance of debt or debt proceeds, and \$33,623,207 is from grants and matching funds from our partners.

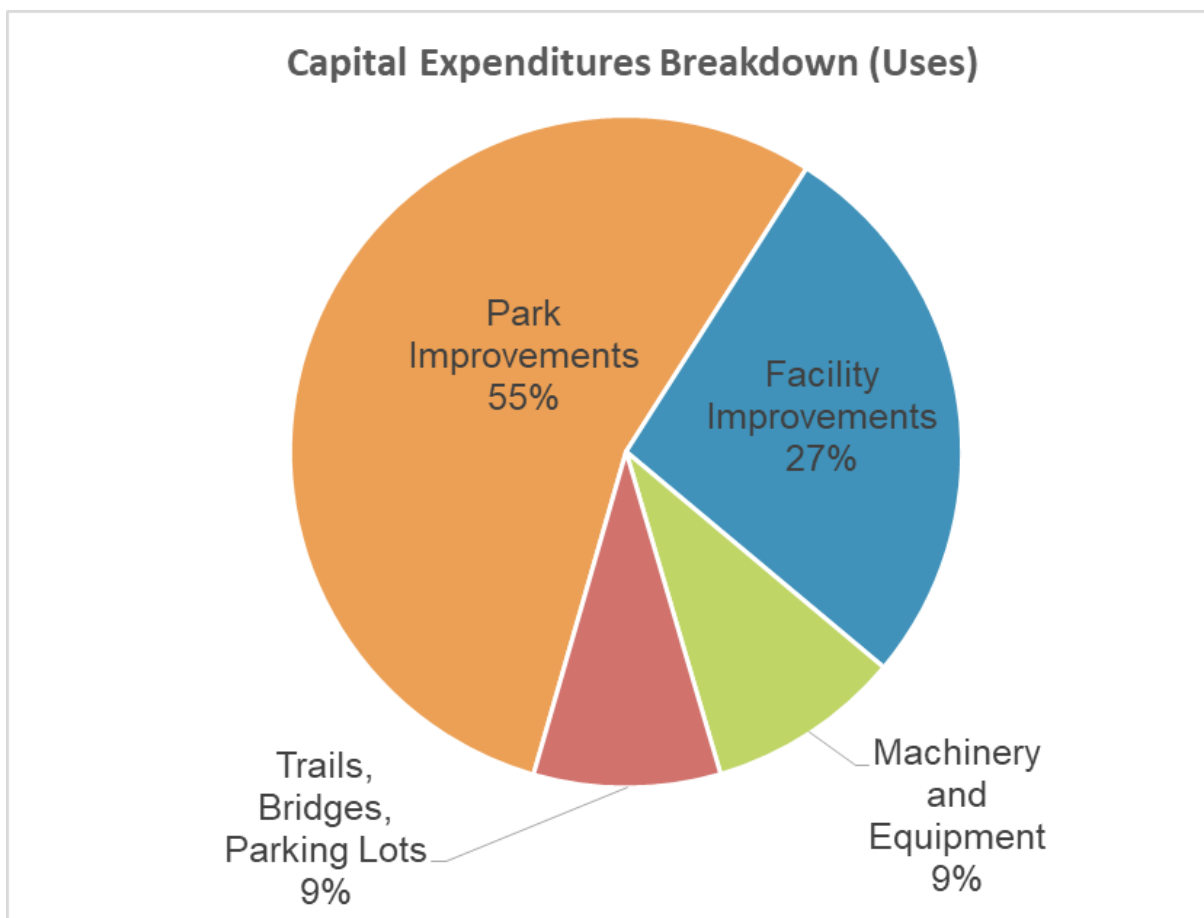
## Funding Sources for Capital Outlay by Year:

	2024	2025	2026	2027	2028	Total
<b>Total by Funding Source:</b>						
District Share of Capital Projects (Operations)	\$20,078,780	\$16,588,700	\$15,620,080	\$24,465,079	\$24,198,418	\$100,951,057
Projects Funded by GO Bonds	500,000	-	-	-	-	500,000
Projects Funded by Lease	220,000	220,000	-	-	220,000	660,000
Partner Contributions to Operating Capital Projects	9,643,900	6,028,500	3,427,000	8,597,500	5,926,307	33,623,207
<b>Total Capital Requests</b>	<b>\$30,442,680</b>	<b>\$22,837,200</b>	<b>\$19,047,080</b>	<b>\$33,062,579</b>	<b>\$30,344,725</b>	<b>\$135,734,264</b>





The next chart shows the percentage breakdown of capital expenditures. Park Improvements account for 55%, Facility Improvements 27%, Trails (including trails, bridges, and parking lots) 9%, and the remaining 9% for Machinery and Equipment.



### Major Capital Projects over the Next Five Years:

#### Cornerstone Park

A multi-year project to replace the existing aging amenities and add new amenities such as additional shade pavilions, restrooms, and trail connections. The first phase, planned for 2024, includes paving the parking lot near the playground and installing a drive lane to connect the north and south parking lots. Future phases include replacing the playground, sprayground, skate park, shade pavilions, and restrooms. The bluegrass turf multipurpose fields will be converted to synthetic turf fields with sports lighting. Funding sources for the proposed upgrades to Cornerstone Park include undesignated operating funds as well as grant funding. Grant funding includes a combination of grants from Arapahoe County Open Space (ACOS) and the Soccer Foundation. Staff anticipates maintenance on replaced amenities will be reduced enough to cover maintenance on any new amenities.

### *Current Conditions Cornerstone Playground*



### **Bear Creek Trail Improvements**

Upgrades to Bear Creek Trail include concrete replacement, trail widening, neighborhood connections, new bridge, and other amenities. Trail widening and replacement, improved neighborhood connections, and new bridges will improve overall safety of trail. Additional amenities will improve the quality of the user experience. Project phased from 2024 to 2026. Project funding includes District undesignated operating funds and anticipated funding from the City of Sheridan and ACOS grants. The replacement of asphalt trail with a concrete trail and existing bridges will reduce annual maintenance of the trail. New bridges, neighborhood trail connections, widened trail surface, and other trail amenities will result in additional maintenance. The extent of added maintenance cost is unknown pending final design plan.

### **Hudson Gardens River Integration (phase 2)**

The proposed project includes enhancements to the gardens that complement the adjacent Mary Carter Greenway and South Platte River. Project elements include new trail connections, wildlife viewing areas, and new south gateway to the gardens with a trail rest stop. Project funding includes District undesignated operating funds and anticipated funding from the South Platte Working Group (SPWG).

## *Hudson Gardens Phase I Improvements*



### **Hudson Gardens Irrigation System Replacement**

Multi-year phased project to drain and dredge the main pond, rehab the cascade stream between the upper ponds and main irrigation pond. The newly dredged pond will be lined and a new clear well pump house will be installed to provide the pumping system necessary to feed the irrigation system. The irrigation system will be completely renovated with the replacement of all mainline, lateral lines, valves and heads as well as an updated state of the art central control system to better manage the irrigation system. Once the entire project is complete it will significantly reduce overall labor costs for repairs to the irrigation system which is 25+ years old. The sediment issues with the pond water will be eliminated with the new liner and clear well pump station, providing better water quality to the landscape within the gardens.

### *Overview Photo of Hudson Gardens*



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### **South Suburban Golf Course Irrigation System Replacement**

The irrigation system on the regulation course at South Suburban Golf Course is 35 years old. The par 3 irrigation system is the original system from 1972. The system is experiencing excessive deterioration in fittings and heads. Breaks and leaks are frequent. It is also outdated technologically and does not offer the controls required to efficiently irrigate the golf course. A new system will provide better turf conditions and less water use, saving money and improving the quality of the product we provide to the players.

#### *South Suburban Golf Course*



### **Mary Carter Greenway**

A trail study was conducted in 2022/23 for Mary Carter Greenway. The recommendations from this study will be implemented through a phased project beginning in 2025 and continuing after the current five year CIP span. This is a multi-year project include widening the trail, installing new wider bridges, and adding new amenities along the trail. Funding includes grants from ACOS, as well as funding from the City of Littleton, City of Sheridan, and the Colorado Department of Transportation (CDOT). Additional maintenance costs may be required. Cost is unknown pending completion of design of the proposed amenities.



### *Mary Carter Greenway*



### **Milliken Park Renovation**

This park renovation project includes the replacement the 24 year old playground equipment, safety surfacing, shade pavilion, and ballfield (backstop, covered dugouts, and infield mix). Current timeline is to design the project in 2024 and do construction in 2025. The new playground and ballfields will improve accessibility throughout the park and playground. Project is funded by the City of Centennial, ACOS Grant, and the Districts undesignated operating funds.

### *Current Conditions Milliken Park*



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### Altair Park Renovation

This park renovation will replace and enlarge the 24 year old playground equipment, safety surfacing, shade pavilion, two ballfields (backstops, covered dugouts, and infield mix), and drainage improvements. Improved drainage will reduce flooding of the trail and south ballfield, reducing the need to close areas of the park due to storm damage. Current timeline is to design the project in 2025 and do construction in 2026. Project is funded by the Districts undesignated operating funds.

#### *Current Conditions Altair Park*



### 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 \$2,974,390.

### 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 \$1,490,000.

### Projects Matched with our Municipal Partners

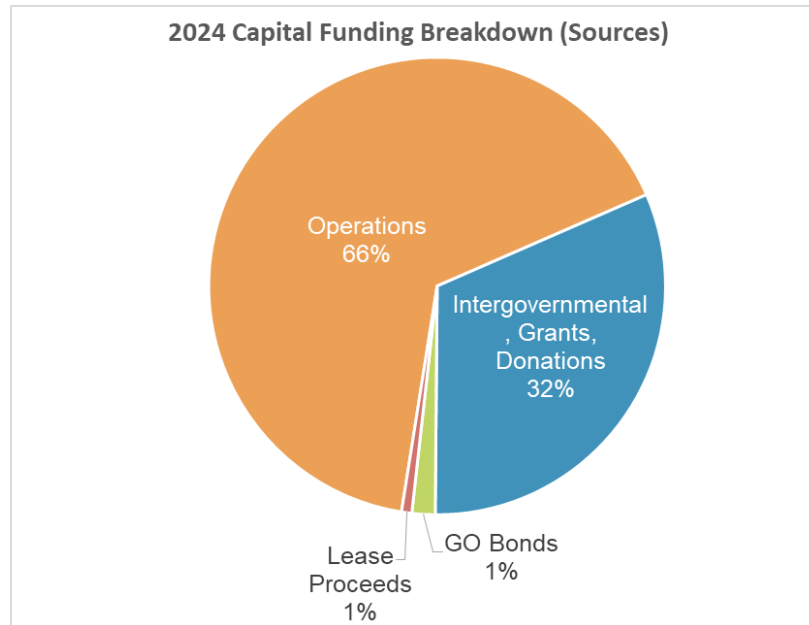
The District works closely with the Cities and Counties within our District to prioritize projects. The costs of certain projects are then shared between the District and these municipal partners. The CIP plan includes \$33,623,207 of anticipated funds from our partners and from grant funding.

### Annual Update

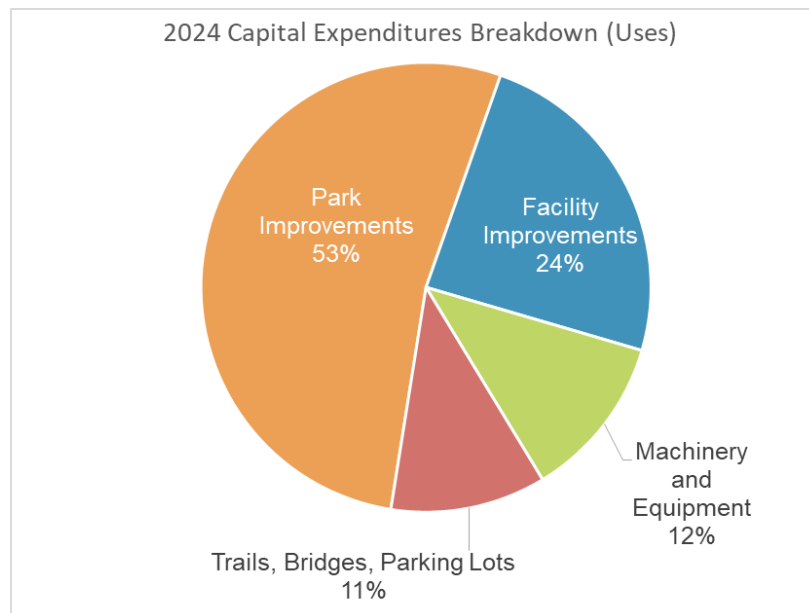
The CIP plan will be updated annually, or more frequently if needed, to address the changing needs of the District. The first year of the plan agrees to the adopted budget. The projects approved for the 2024 Budget are discussed in more detail in the following pages.

## 2024 Capital Projects

The District anticipates spending \$30,442,680 on capital outlay during 2024. Of this amount \$20,078,780 is from undesignated operational funds, \$720,000 is from the issuance of debt or debt proceeds, and \$9,643,900 is from grants and matching funds from our partners.



The next chart shows the 2024 percentage breakdown of capital expenditures. Park Improvements account for 53%, Facility Improvements 24%, Trails (including trails, bridges, and parking lots) 11%, and the remaining 12% for Machinery and Equipment.



How We Work: Professional, Active, Innovative & Inclusive



## Project Highlights for 2024

Some of the major capital projects for 2024 include:

### Cherry Knolls Park Renovation

- **Project Description** – Replacement of the 23 year old playground equipment, safety surfacing, and shade pavilion. Upgrades to the interior/exterior of the existing restroom building. Conversion of the trail from asphalt to concrete. The proposed improvements will benefit current and future users by making necessary updates to park amenities, improving ADA access, and promoting recreational opportunities for all users. Total project cost is estimated at 1,600,000.
- **Funding Source** – The City of Centennial is a matching partner on this project. Estimated matching funds for the construction phase are \$500,000. Funding also include a grant for \$500,000 from Arapahoe Count Open Space (ACOS). The remaining funds will come from GO Bond proceeds (\$500,000).
- **Impact on Operating Costs** – Replacement of the playground equipment, surfaces, shade pavilion, interior/exterior restroom improvements, and conversion of the trail to concrete will reduce maintenance costs.

### *Current Conditions Cherry Knolls*





### Lone Tree Well Replacement

- **Project Description** – The Arapahoe Well is the main water source for irrigation of the Lone Tree Golf Course. It was drilled in 1983 when the course was originally built. The well casing has shattered and will not produce water going forward. Without this well, it will not be possible to irrigate the course. The estimated costs to replace the well is \$2,100,000.
- **Funding Source** – District’s undesignated operating funds.
- **Impact on Operating Costs** – A new well will provide a reliable irrigation water source for the golf course, ensuring we are able to provide quality playing conditions and maintain our revenue stream for the next 40 years.

### Cornerstone Park Renovation

- **Project Description** – Plan and design the build out of the Cornerstone Park Site Plan including a phasing plan and construction drawings. The first phase, planned for 2024, includes paving the parking lot near the playground and installing a drive lane to connect the north and south parking lots. Estimated cost of this phase is \$2,000,000.
- **Funding Source** – \$600,000 ACOS Standard Grants and District’s undesignated operating funds.
- **Impact on Operating Costs** – As parking lots will be replaced, maintenance costs in the short term will be reduced.

### Mission Viejo

- **Project Description** – Design and construction of a new outdoor pickleball complex jointly operated by South Suburban and Highlands Ranch Metro District. The proposed plan includes 12-20 lighted pickleball courts, two restroom/office buildings, shade pavilions, landscaping, and parking lots. Estimated cost of the project is \$5,000,000.
- **Funding Source** – The breakdown of funding includes \$2,500,000 cash match from Highlands Ranch Metro District (HRMD) and \$2,500,000 of the District’s undesignated operating funds.
- **Impact on Operating Costs** – This project is new construction which will add to the maintenance requirements of the Parks Department for general upkeep and court resurfacing. Impact is minimal in the short term.

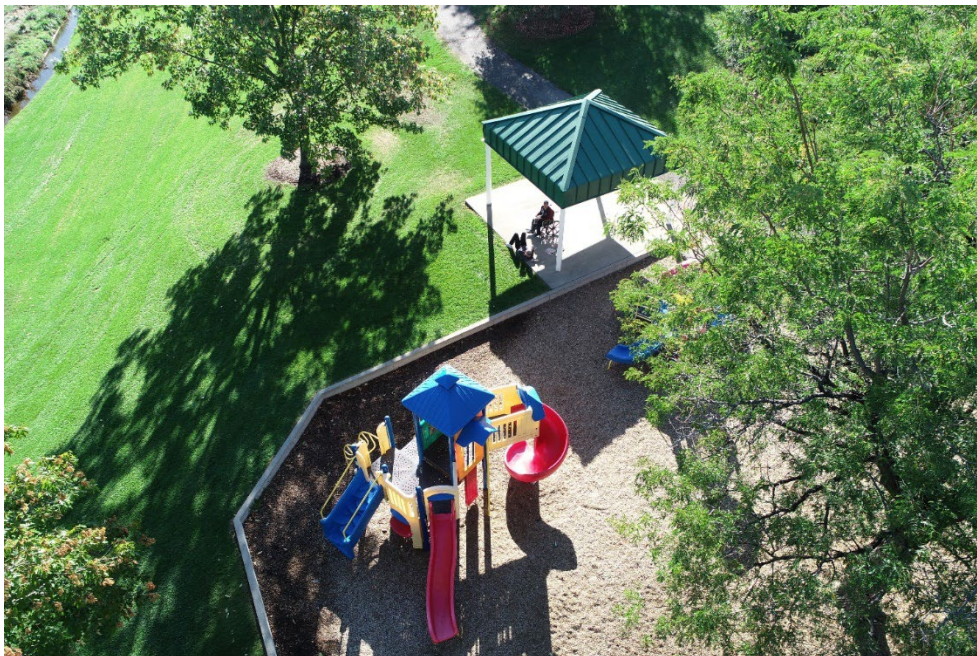
### *Pickleball Courts Example*



### **Powers Park**

- **Project Description** – Major park renovation including replacement of the 23 year old playground, plazas, trails, retaining walls, and turf areas. Estimated total cost \$3,700,000.
- **Funding Source** – Funding includes \$775,000 cash match from the City of Littleton, \$1,850,000 ACOS Joint Project, and \$300,000 private donation. Funding also includes a District match of \$775,000 from undesignated operating funds.
- **Impact on Operating Costs** – Replacement of amenities at the end of useful life will reduce maintenance costs.

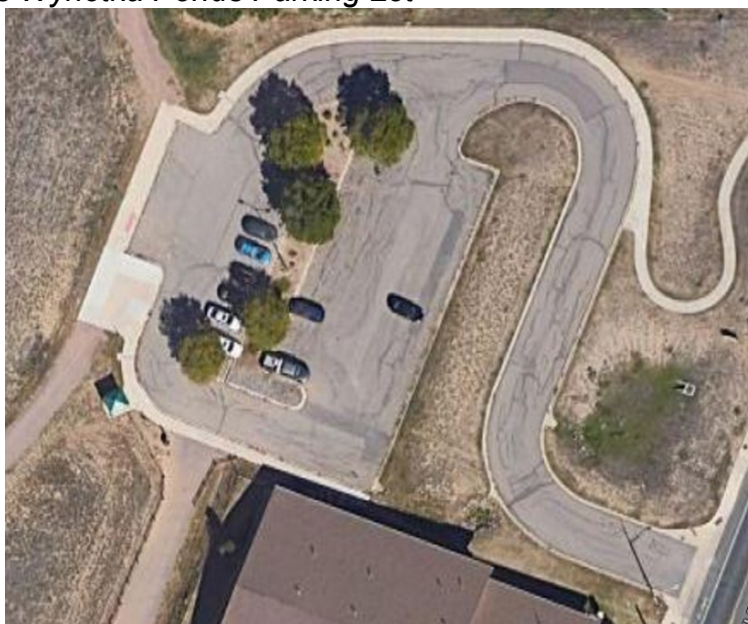
### *Current Conditions Powers Park*



### Parking Lot Repairs

- **Project Description** – In 2024 the parking lot and drive at Wynetka Ponds will be rotomilled and a 2 inch asphalt overlay will be added along with new stripping that reflects the designated parking stalls. Estimated project cost is \$224,190.
- **Funding Source** – District's undesignated operating funds.
- **Impact on Operating Costs** – By rotomilling and overlaying this parking lot it will eliminate need for crack sealing and stripping for the next five to seven years saving labor and material costs.

### *Current Conditions Wynetka Ponds Parking Lot*



### Irrigation Upgrades

- **Project Description** - In 2024, the irrigation system at the park that surrounds the lake at TrailMark Park will be renovated. The 23-year-old irrigation system will be upgraded with all new components that will reduce overall maintenance and labor cost of this aging system. The system will be managed through an online irrigation management program that utilizes flow sensors and is easily adjusted based on weather conditions.
- **Funding Source** – This project is estimated at \$364,660 and is budgeted from undesignated operating funds.
- **Impact to Operating Costs** – This updated system will not only reduce labor and material cost, it will allow for better water management due to state of the art web-based control systems.



### Overhead photo of Trailmark Park



### 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 \$160,000
- **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 12% of the total capital budget or \$2,453,240. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles and New Parks Equipment (\$688,240)** - Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. \$669,390 for the replacement of equipment, mowers, and vehicles for 2024. 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 (\$291,000) – same as above.**
- **Technology and System Upgrades (\$395,000)** - Budget includes \$180,000 for annual computer replacements, \$100,000 for accessibility compliance (HB 21-1110), and additional funds for security upgrades and software/system improvements.
- **Recreation Facility Equipment replacement/new (\$854,000)** – Includes mechanical maintenance items for facilities, such as heat pumps and boilers. Also includes replacement of select equipment used at various facilities, including exercise cycles, fitness equipment, gymnastics equipment, and office furniture.

### *Current Condition Golf Mowers*



### *Current Condition Parks Equipment*



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



Hudson Gardens

## Administration Department

The Administration Department includes the Manager of Administrative Services and 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.

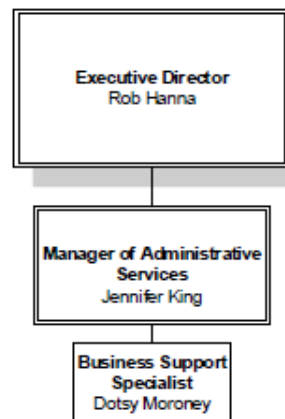
### Vision

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 THE ADMINISTRATION DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
EXECUTIVE DIRECTOR	500	1	1	1	1	1	
RISK & COMPLIANCE MANAGER	505	1	1	1	1	1	
DEPUTY EXECUTIVE DIRECTOR	527	1	1	1	1	1	
RECEPTIONIST/ADMIN ASST	2762	1	1	1	0	0	Moved to Recreation in 2023
BUSINESS SUPPORT SPEC	5501	2	2	1	1	1	One position removed in 2022
<b>ADMINISTRATION Total</b>		<b>6</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>4</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>5.00</b>	<b>4.53</b>	<b>4.22</b>	<b>4.26</b>	<b>4.26</b>	



**ADMINISTRATION DEPARTMENT BY CATEGORY**

	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 27,999,068	\$ 27,784,035	\$27,750,000	\$ 32,575,460
SPECIFIC OWNERSHIP	2,208,554	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	18,016	20,000	23,139	20,000
NET INVESTMENT INCOME	656,223	410,000	1,415,000	915,000
OTHER REVENUE	1,124,132	260,604	324,497	380,600
<b>TOTAL OPERATING REVENUE</b>	<b>32,005,993</b>	<b>30,574,639</b>	<b>31,612,636</b>	<b>35,991,060</b>
<b>EXPENDITURES:</b>				
SALARY	774,642	1,071,185	991,731	932,460
BENEFITS	190,371	205,300	272,004	277,653
SUPPLIES	33,537	29,180	34,972	56,880
SERVICE & MATERIALS	1,607	5,496	5,496	5,496
MAINTENANCE & EQUIPMENT	106,648	102,696	102,696	102,696
UTILITIES	66,359	87,408	79,200	89,408
CONTRACTUAL	16,593	19,320	19,320	19,320
OTHER EXPENSE	2,017,612	2,117,542	1,669,786	2,583,324
DEBT SERVICE	494,237	509,064	506,094	524,336
TREASURER AND PAYING AGENT FEES	420,217	425,000	420,000	425,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>4,121,824</b>	<b>4,572,191</b>	<b>4,101,299</b>	<b>5,016,573</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ 27,884,170</b>	<b>\$ 26,002,448</b>	<b>\$27,511,337</b>	<b>\$ 30,974,487</b>
% CHANGE REVENUE	5.33%	-4.47%	3.39%	13.85%
% CHANGE EXPENDITURES	16.57%	10.93%	-10.30%	22.32%

**2024 Budget Initiatives**

- Coordination of intergovernmental relationships and activities with our partners cities and counties
- CAPRA re-accreditation
- Expansion of emergency preparedness and workplace safety efforts

**Future Strategic Planning**

- Financial and project planning for the organization related the revised Master Plan 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 structures to ensure efficient use of staff and delivery of services and programs.
- Expand communication and educate District residents on absentee voting for Board elections.

## 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.

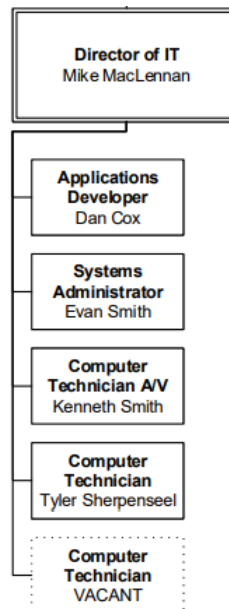
### Vision

The vision of the IT 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 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 THE INFORMATION TECHNOLOGY DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
DIR OF INFO TECHNOLOGY	533	1	1	1	1	1	
APPLICATIONS DEVELOPER	2524	3	3	2	2	2	Position transferred to 5540 in 2022
SYSTEMS ADMINISTRATOR	3538	1	1	1	1	1	
COMPUTER TECH	5540	1	1	2	3	3	Position Transferred from 2524 in 2022, one position added in 2023
<b>INFORMATION TECH Total</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>	<b>7</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>7.37</b>	<b>6.00</b>	<b>6.00</b>	<b>5.92</b>	<b>5.92</b>	

### IT DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>EXPENDITURES:</b>				
SALARY	\$ 493,121	\$ 631,965	\$ 490,498	\$ 539,808
BENEFITS	141,055	180,148	157,408	162,024
MAINTENANCE & EQUIPMENT	202,932	210,000	229,054	245,000
UTILITIES	251,558	279,000	284,471	335,900
OTHER EXPENSE	2,165	11,803	12,219	13,800
<b>TOTAL OPERATING EXPENDITURES</b>	<b>1,090,830</b>	<b>1,312,916</b>	<b>1,173,650</b>	<b>1,296,532</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (1,090,830)</b>	<b>\$ (1,312,916)</b>	<b>\$ (1,173,650)</b>	<b>\$ (1,296,532)</b>
 % CHANGE EXPENDITURES	 15.26%	 20.36%	 -10.61%	 10.47%

### 2024 Budget Initiatives

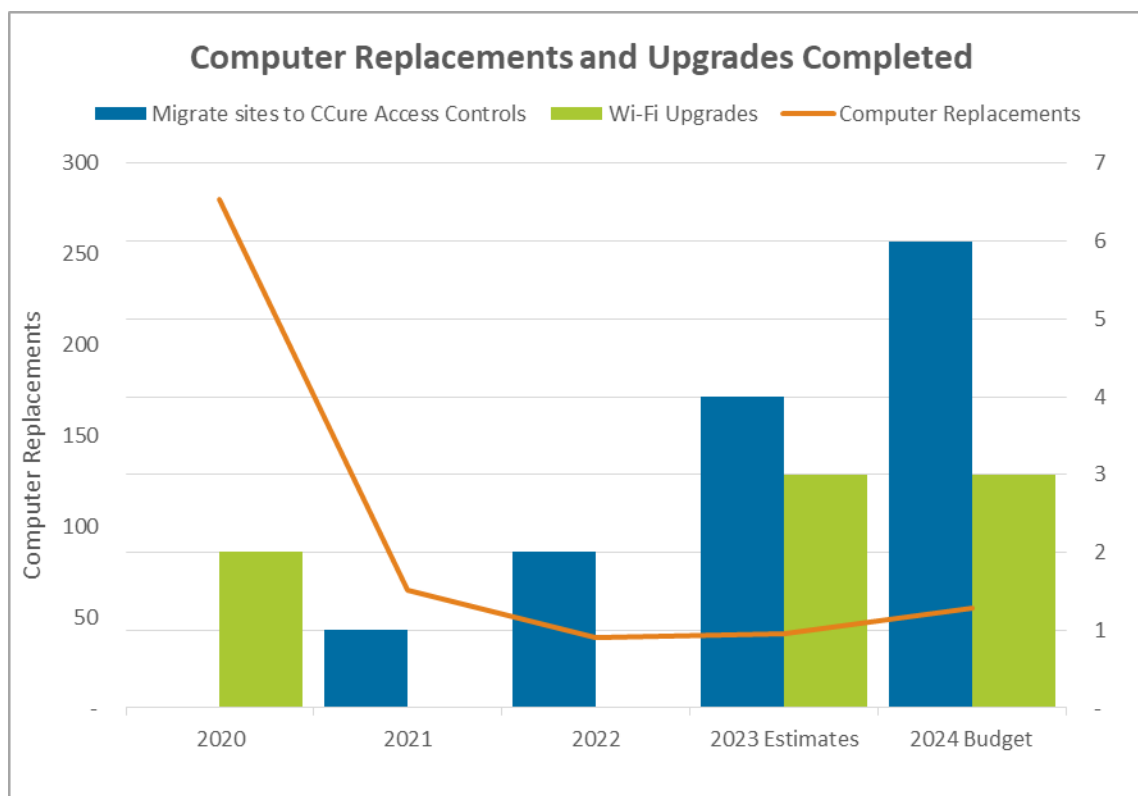
- Expansion of Access Controls to additional locations
- Cybersecurity Audit and Penetration Test
- Configure Software and Asset Management system
- Work with website vendors to alter/redesign existing sites to be accessible
- Annual replacement of older and obsolete hardware and software
- Wi-Fi Installations for seasonal facilities
- Update Edge firewall with a next-generation solution
- Migrate Users to Office 365

## 2024 Performance Objectives and Measurable Outcomes

*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD	2024 Goal
O-2	Expand CCure Access Controls to additional sites	Number of sites on CCure	2	4	6
O-3	Wi-Fi installations to seasonal facilities where feasible	Completed Wi-Fi installs at seasonal facilities or in-demand park areas	0	0	3
O-1	Internal penetration test and cybersecurity audit completed and remediated	Remediation complete	0	0	1
O-5, C-1, C-3	Develop, purchase or redesign sites to meet Colorado accessibility requirements	Number of sites passing accessibility audit	1	5	22
S-2	Computer Replacement	Number of obsolete. Damaged or poorly performing devices replaced	39	41	55
O-2	Inventory and create troubleshooting documentation for A/V systems Districtwide	Number of locations documented	0	1	20
O-1, S-3	Consolidate help desk/work order/request systems	Number of competing software packages	4	3	2
O-2	Update Edge Firewall with a current-gen solution	Firewalls Upgraded	0	0	1
S-2, S-3	Migrate Users To Microsoft 365 Software	Users on MS365	4	16	400

\*See Guiding Principles and Strategic Goals on pages 34-36





### 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
- Leverage AI tools to increase efficiency, help to engage staff and our customer base, and automate repetitive processes
- Explore viability of moving all district systems to datacenter or cloud provider

## Communications 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.

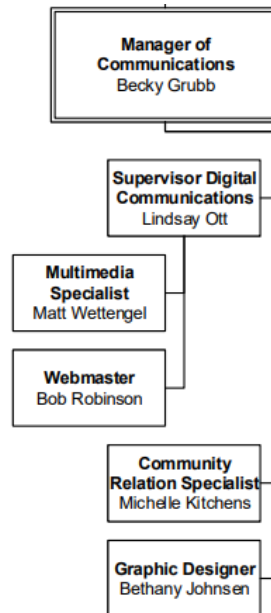
### Vision

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 THE COMMUNICATIONS DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
MULTIMEDIA SPECIALIST	519	1	1	1	1	1	
MANAGER COMMUNICATIONS	1508	1	1	1	1	1	
WEBMASTER	2536	1	1	1	1	1	
GRAPHIC DESIGNER	3511	1	1	1	1	1	
COMMUNICATION SPECIALIST	3512	1	1	1	2	1	New position approved in 2023. Transferred to 3513 in 2024
SPECIALIST COMMUNITY RELATIONS	3513	0	0	0	0	1	Transferred from 3512 in 2024
MARKETING SPECIALIST		0	0	0	0	1	New Position in 2024
GRAPHIC DESIGNER & MARKETING ASST	4511	1	1	0	0	0	One position removed in 2022
<b>COMMUNICATIONS Total</b>		<b>6</b>	<b>6</b>	<b>5</b>	<b>6</b>	<b>7</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>3.50</b>	<b>3.42</b>	<b>3.98</b>	<b>4.95</b>	<b>4.95</b>	

### COMMUNICATIONS DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
OTHER REVENUE	\$ 790	\$ 200	\$ 745	\$ 200
<b>TOTAL OPERATING REVENUE</b>	<b>790</b>	<b>200</b>	<b>745</b>	<b>200</b>
<b>EXPENDITURES:</b>				
SALARY	255,355	327,754	382,011	411,214
BENEFITS	77,441	107,567	117,441	125,535
PROGRAM EXPENSES	15,377	30,000	30,000	25,000
SUPPLIES	74,166	73,000	64,001	69,500
SERVICE & MATERIALS	1,053	5,000	8,271	8,000
MAINTENANCE & EQUIPMENT	6,027	4,600	1,000	3,800
UTILITIES	1,475	2,000	750	1,000
CONTRACTUAL	14,142	52,000	27,200	43,000
OTHER EXPENSE	112,329	173,700	144,458	174,850
<b>TOTAL OPERATING EXPENDITURES</b>	<b>557,366</b>	<b>775,621</b>	<b>775,132</b>	<b>861,899</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (556,576)</b>	<b>\$ (775,421)</b>	<b>\$ (774,387)</b>	<b>\$ (861,699)</b>
% CHANGE REVENUE	35.04%	-74.68%	272.50%	-73.15%
% CHANGE EXPENDITURES	-7.28%	39.16%	-0.06%	11.19%

### 2024 Budget Initiatives

- Plan and implement public celebrations for park improvements, including Abbott, Little Dry Creek and Writers Vista parks.
- Support planning projects that require public input and create a consist workflow for updating gameplan.ssprd.org, which will reach a broad and diverse audience.
- Continue to engage our community by producing 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 2024.
- Take ownership of Hudson Gardens marketing and communications strategies.

### 2024 Performance Objectives and Measurable Outcomes

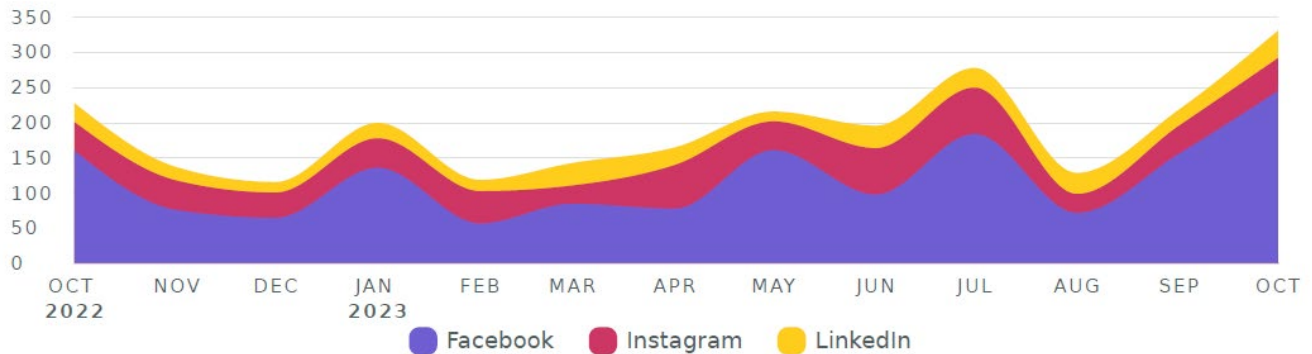
*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD	2024 Goal
C-1, C-2	Plan and implement public “grand openings” for the new facilities and improved parks.	Hold at least one grand opening event that includes appropriate elected officials, partner staff and residents.	Held VIP and public events that included staff, partner cities and counties, elected officials and project construction partners - Centennial Ridge, Ida, Berry, Bobcat, Harmony and Southbridge	Hosted grand opening events for Sports Dome (Oct. 7) and Littleton Golf & Tennis (Oct. 19, 21-22). Completed community dedication events for David A Lorenz Regional Park (May 31), Linksview (Oct. 18) and Cherry parks (Oct. 25).	Plan community celebrations with our funding partners for Abbott, Little Dry Creek and Writers Vista parks.
O-1, O-2, P-2	Improve process to best utilize public input software to streamline and track planning projects.	Ensure each project is updated with accurate information at least once a month.	A mix of online and in-person feedback was collected using Google Forms and the South Suburban website.	All planning projects were moved to the new software, gameplan.ssprd.org, ensuring equal access by all of our community members.	Monitor gameplan.ssprd.org for all ongoing projects, help with survey creation and timeline information.
C-1, C-2, C-3	Support district-wide promotions, with a variety of digital content, including Facebook and Instagram posts, Google Search, paid ads, and YouTube videos. Produce metrics reports detailing ROI.	Produce quarterly reports that include analytics on paid advertisements.	Monthly ads ran on Google and Meta that focused on hiring, events, preschool, birthday parties and learn to skate.	Continued to capitalize on the success of Google Ads. Updated quarterly reports to make consistent comparisons.	Continue to track trends on Facebook, Instagram and Google to drive the content strategy. Specifically look to increase engagement across Meta.



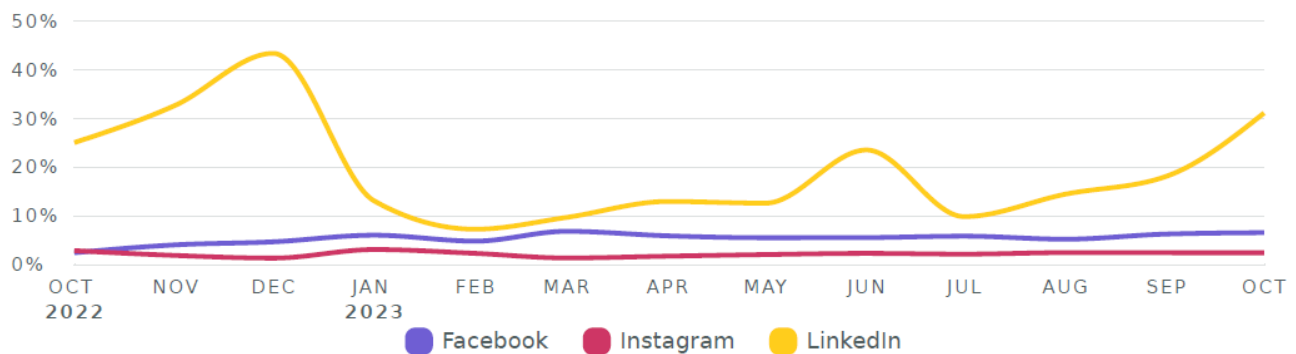
<b>*Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 YTD</b>	<b>2024 Goal</b>
S-1, S-2	Provide each communications department employee with training on software applications: Trello, Adobe Suite, Microsoft 365, or Sprout Social to increase versatility of department to better serve clients.	Ensure each staff member has access to all software applications and participates in at least one training per year.	Staff participated in the in-person and virtual Adobe Max conference and held a follow up meeting to cross train from various sessions.	Staff attended the GSM Conference, Adobe Max Conference and attended trainings on Microsoft products.	Continue to build skills various software applications to make department more efficient in workflow, editing and producing documents, graphics and videos.
C-1	Engage our community by continuing to produce engaging video content, including promotion of big events and sales, among others.	Create at least 10 videos a year that are displayed via Facebook, Instagram or YouTube.	Staff created 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.	Created more than 50 short form videos, used as Instagram Reels and Stories to create audience engagement. Produced quarterly updates for social media. Created facility walk-throughs to give patrons an idea of what to expect.	Prioritize quick videos and capitalize on user-generated content to engage new audiences. Create quarterly videos to notify people of big news around the district. Create walk-through videos for other facilities.
S-1, S-3	Support internal communication and project initiatives.	Staff engagement with internal happenings, news and events.	Utilized Paylocity as a communications tool to reach part-time employees. Redesigned employee e-newsletter. Created templates for internal communications emails for recreation centers.	Increased use of Paylocity, created special sections of the Buzz of the Burb and support in-person meetings to support Wellness, Recognition and DEI committees.	Revamp the monthly report so it includes committee reports. Engage employees in campaigns for hiring and promotion of new projects or programming.

\*See Guiding Principles and Strategic Goals on pages 34-36

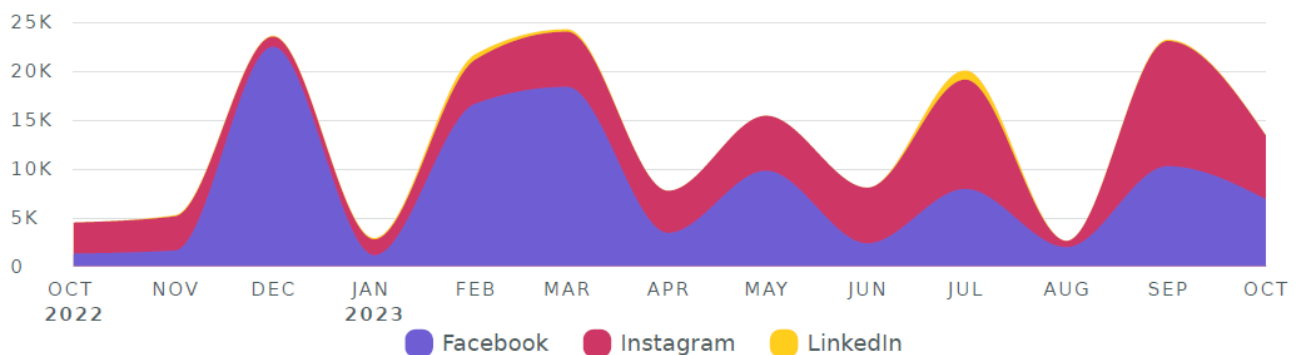
## Audience Growth



## Engagement Rate



## Video Views



## Future Strategic Planning

- Set Hudson Gardens marketing priorities and begin work on an overall strategy.
- Engage with municipal partners to cross promote projects, programming and District-wide news items.
- 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.

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## Planning Department

The Planning Department staff consists of four landscape architect/planning professionals, one project coordinator/inspector, and one planning analyst. One of the landscape architects is 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.

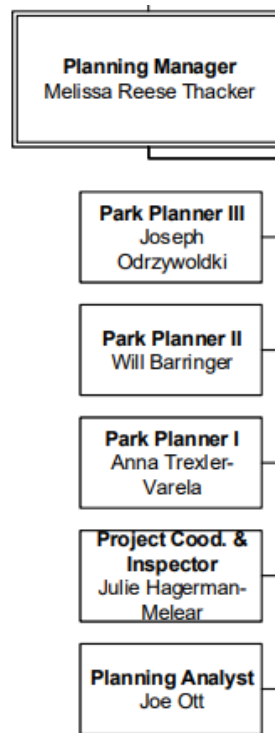
### **Vision**

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 THE PLANNING DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
CONSTRUCTION INSPECTOR	1558	0	1	1	1	1	New FT Position in 2021
SENIOR PARK PLANNER	1559	1	1	1	1	1	
MANAGER PLANNING	1560	1	1	1	1	1	
PLANNING ANALYST	1600			0	1	1	Position transferred from 2525 in 2023
PARK PLANNER II	2525	2	2	2	0	1	Positions transferred to 4515 and 1600 in 2023. Transferred from 4515 in 2024
PARK PLANNER I	4515	1	1	1	2	1	Position transferred from 2525 in 2023. Transferred to 2525 in 2024
<b>PLANNING &amp; DEVELOP Total</b>		<b>5</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>3.76</b>	<b>3.95</b>	<b>5.45</b>	<b>5.84</b>	<b>5.84</b>	



### PLANNING DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS	\$ 26,155	\$ -	\$ 27,000	\$ -
<b>TOTAL OPERATING REVENUE</b>	<b>26,155</b>	<b>-</b>	<b>27,000</b>	<b>-</b>
<b>EXPENDITURES:</b>				
SALARY	391,739	460,457	407,000	450,641
BENEFITS	108,748	127,963	103,000	127,513
SERVICE & MATERIALS	3,129	5,500	2,500	5,500
MAINTENANCE & EQUIPMENT	15,914	12,550	10,200	18,250
UTILITIES	7,697	7,100	6,800	7,500
OTHER EXPENSE	63,399	76,750	206,600	173,051
<b>TOTAL OPERATING EXPENDITURES</b>	<b>590,626</b>	<b>690,319</b>	<b>736,100</b>	<b>782,455</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (564,471)</b>	<b>\$ (690,319)</b>	<b>\$ (709,100)</b>	<b>\$ (782,455)</b>
 % CHANGE EXPENDITURES	 17.08%	 16.88%	 6.63%	 6.30%

### 2024 Budget Initiatives

The main goal for the Planning Department will be to manage approximately \$11,000,000 of the overall 2024 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 2024;

- Bear Creek Trail Improvements - ACOS Standard Grant Application (construction)
- Cornerstone Park Improvements - ACOS Standard Grant Application (construction)
- Cherry Knolls Park Improvements - ACOS Standard Grant Application (construction)
- Mary Carter Greenway Improvements - Arapahoe County Open Joint Partner Grant (construction)
- South Platte Park Bridge Replacement at Mineral Ave. - Arapahoe County Open Joint Partner Grant (planning and design)
- Milliken Park Improvements - Centennial Eligible Partner Grant (construction)
- Palos Verdes Park Improvements - Centennial Eligible Partner Grant (planning and design)
- Heritage Village Park Improvements - Centennial Eligible Partner Grant (planning and design)

## 2024 Performance Objectives and Measurable Outcomes

*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD	2024 Goal
O-3, P-1, C-3	Design upgrades to neighborhood parks & playgrounds.	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	N/A	8	2
O-3, P-1, C-3	Construct upgrades to neighborhood parks & playgrounds.	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	N/A	5	7
O-3, P-1, C-3	Design upgrades to athletic fields (number of fields).	Provide safe, ADA compliant accessible fields.	N/A	0	1
O-3, P-1, C-3	Construct upgrades to athletic fields (number of fields).	Provide safe, ADA compliant accessible fields.	N/A	1	0
O-3, P-1, C-3	Design new outdoor courts to expand capacity (number of courts).	Provide safe, ADA compliant accessible courts.	N/A	19	0
O-3, P-1, C-3	Construct new outdoor courts to expand capacity (number of courts).	Provide safe, ADA compliant accessible courts.	N/A	6	19
O-3, P-1, C-3	Design upgrades to trails and/or trail connections.	Provide safe, ADA compliant accessible trails and trail connections.	N/A	2	2
O-3, P-1, C-3	Construct upgrades to trails and/or trail connections.	Provide safe, ADA compliant accessible trails and trail connections.	N/A	1	6
O-3, P-1, C-2	Design upgrades to nature parks and open space.	Provide opportunities for nature play and exploration.	N/A	1	1

\*See Guiding Principles and Strategic Goals on pages 34-36

<b>*Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 YTD</b>	<b>2024 Goal</b>
O-3, P-1, C-2	Construct upgrades to nature parks and open space.	Provide opportunities for nature play and exploration.	N/A	0	1
O-1, P-3	Coordinate CIP projects with partner agencies.	Establish project priorities and timelines for each municipality.	24	23	14

Department goals and objectives have been revised based on the 2022 Master and Strategic Plans.

\*See Guiding Principles and Strategic Goals on pages 34-36

### 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 Space, High Line Canal Conservancy, and other groups as opportunities arise

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## Human Resources

Through strategic partnerships and collaboration, the Human Resources Department attracts, develops and retains a high performing, inclusive workforce and fosters a healthy, safe, productive work environment for employees, community partners, and the public in order to maximize individual potential, expand organizational capacity, and position the District as an employer of choice.

### Mission

The Human Resources Department creates, encourages, and maintains an environment that supports, develops and sustains the well-being of South Suburban's employees and broader community. We do this by being a knowledgeable, approachable, professional resource in providing quality services in the areas of employee relations, benefits, recruitment and retention, organizational development, compensation, and human resource information management. We develop and communicate sound policies and procedures that balance the needs of employees and the needs of the District while ensuring compliance with federal and state law. We provide strategic leadership, modeling excellence, honesty, integrity, and teamwork.

We deliver our services in support of the District's Strategic Goals of being a recognized leader in the industry, an employer of choice, all while increasing the organizations sustainability. Each of these goals are woven into every aspect of the Human Resources department's strategies, policies, and approaches.

### Vision

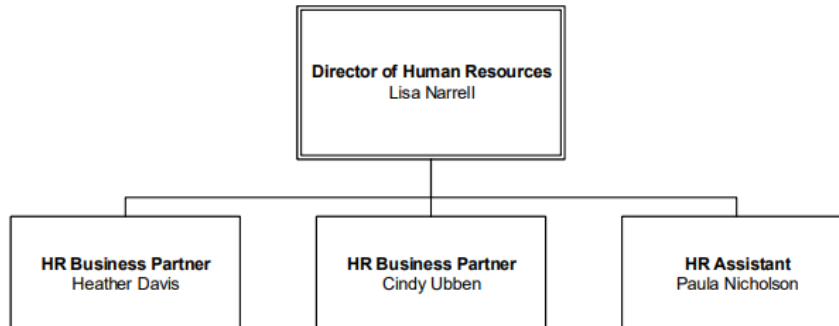
Our vision is to be recognized as a preferred employer and provide innovative and results-oriented human resources services, policies, and systems. We aspire to build partnerships with employees at all levels of the organization emphasizing strategic human resource practices, high quality service, efficiency, and providing valued services in a cost-effective manner.

These services include:

- Recruitment and hiring qualified and talented employees
- Salary and benefits administration
- Employer and employee relations with the aim to maintain a respectful, collaborative, problem solving relationship between the District and its employees
- Professional development that inspire employee to contribute to their full potential
- Compliance with employment related legislation by embracing and creating best practices in all areas of Human Resources Management



## Organizational Chart for Human Resources Department



STAFFING LEVELS FOR THE HUMAN RESOURCES DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
DIR OF HUMAN RESOURCES	565	1	1	1	1	1	
HR BUSINESS PARTNER	1529	1	1	0	0	2	Position removed in 2022. Transferred from 3528 and 1530 in 2024
SENIOR HR GENERALIST	1530	1	1	1	1	0	Transferred to 1529 in 2024
HR GENERALIST	3528	1	1	1	1	0	Transferred to 1529 in 2024
HUMAN RESOURCES ASSISTANT	6371	1	1	1	1	1	
<b>HUMAN RESOURCES Total</b>		<b>5</b>	<b>5</b>	<b>4</b>	<b>4</b>	<b>4</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>3.32</b>	<b>2.84</b>	<b>2.80</b>	<b>3.52</b>	<b>3.52</b>	

## HUMAN RESOURCES DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>EXPENDITURES:</b>				
SALARY	\$ 259,391	\$ 369,922	\$ 364,007	\$ 395,311
BENEFITS	49,552	83,051	78,916	90,517
SUPPLIES	465	400	50	400
MAINTENANCE & EQUIPMENT	196,416	225,000	225,000	232,000
CONTRACTUAL	23,512	27,000	25,000	30,000
OTHER EXPENSE	105,198	200,504	130,800	182,500
<b>TOTAL OPERATING EXPENDITURES</b>	<b>634,535</b>	<b>905,876</b>	<b>823,773</b>	<b>930,728</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (634,535)</b>	<b>\$ (905,876)</b>	<b>\$ (823,773)</b>	<b>\$ (930,728)</b>
<b>% CHANGE EXPENDITURES</b>	<b>51.08%</b>	<b>42.76%</b>	<b>-9.06%</b>	<b>12.98%</b>

### 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.

### 2024 Performance Objectives and Measurable Outcomes

*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD	2024 Goal
S-1, S-2, S-4	Continuing to develop programming designed to increase employees' awareness of healthy practices, and to move them from contemplation to action.	Track Wellness Program activities.	53 participants	76 participants. Updated Wellness program.	79 participants. Update Wellness program challenges.
S-1, S-3, S-4	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 8 job fairs. Partnered with the Parks Department for the entire month of March to offer “On the Spot Hiring Events” for open parks positions in the District.	Look for new ways to promote job opportunities and expand use of social media.

\*See Guiding Principles and Strategic Goals on pages 34-36

<b>*Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 YTD</b>	<b>2024 Goal</b>
S-4	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.	Online training for supervisors on HR processes. WebATS: Streamlined internal process. Updated background check letters to have links emailed to candidates and the check run automatically. Paylocity: Supervisors can initiate separations and part-time annual merit increases in Paylocity Created on demand training for new and tenured supervisors.	Updated CAPRA documentation with new HR systems and process. Updated Employee Handbook to reflect changes in legislation.	Continue to review processes and make updates.
S-2	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 Sub section and Supervisor Toolkit.	Continue to update and add to the HR Sub section and Supervisor Toolkit. Update Leadership Training. Provided mandatory discrimination training. Provided I9 training for new form.	Survey staff satisfaction regarding training & class offerings. Survey participants utilizing skills or reporting change in behavior after attending training classes.

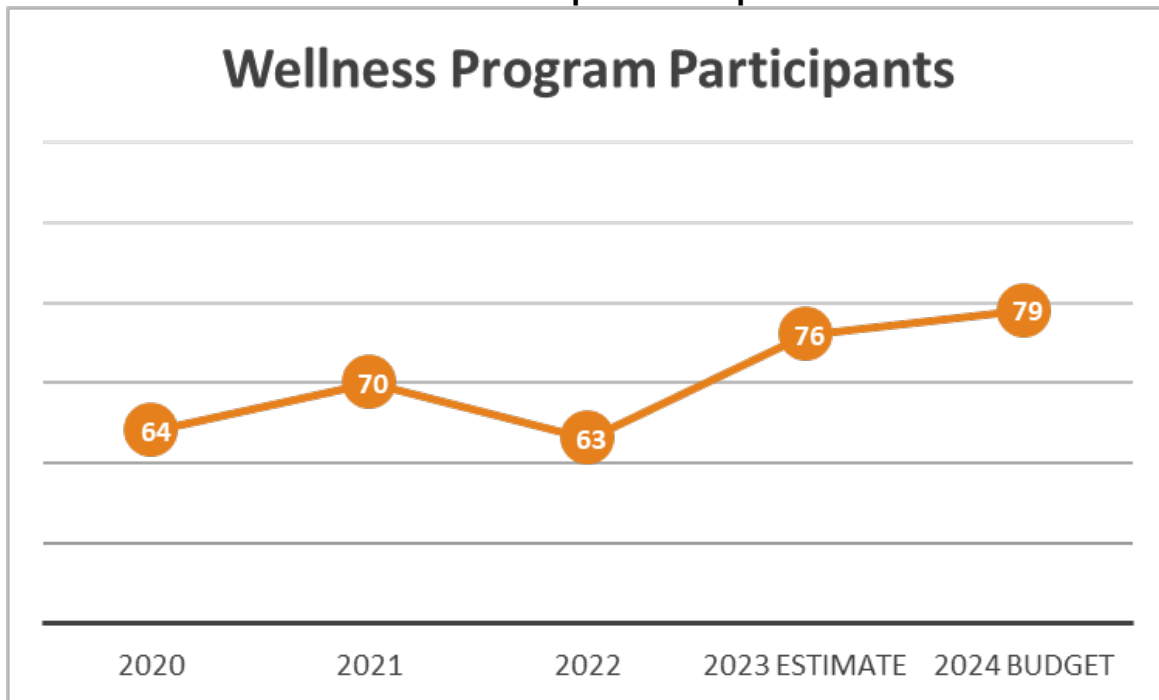
\*See Guiding Principles and Strategic Goals on pages 34-36

<b>*Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 YTD</b>	<b>2024 Goal</b>
S-1, S-2, S-3	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.	Provided performance evaluation training to the Parks Dept. Participated in salary surveys and reviewed /increased pay structures.	Provided performance evaluation training to supervisors. Participated in salary surveys and reviewed /increased pay structures. Completed pay equity analysis on FT staff.	Review FT job descriptions. Participate in salary surveys and increase pay structures. Conduct a market analysis of benchmarked positions, adjust pay grades. Provide performance evaluation training to all supervisors. Complete pay equity analysis.
S-1, S-2, S-4	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 Provided 2 additional holidays. Increased the District match to 3%.	Continue to offer a competitive benefits program. Work with health and dental plan providers to encourage employees and dependents to have appropriate preventive examinations. Added to Vision benefit w/o increasing rates.	Continue to offer a competitive benefits program. Work with health and dental plan providers to encourage employees and dependents to have appropriate preventive examinations.

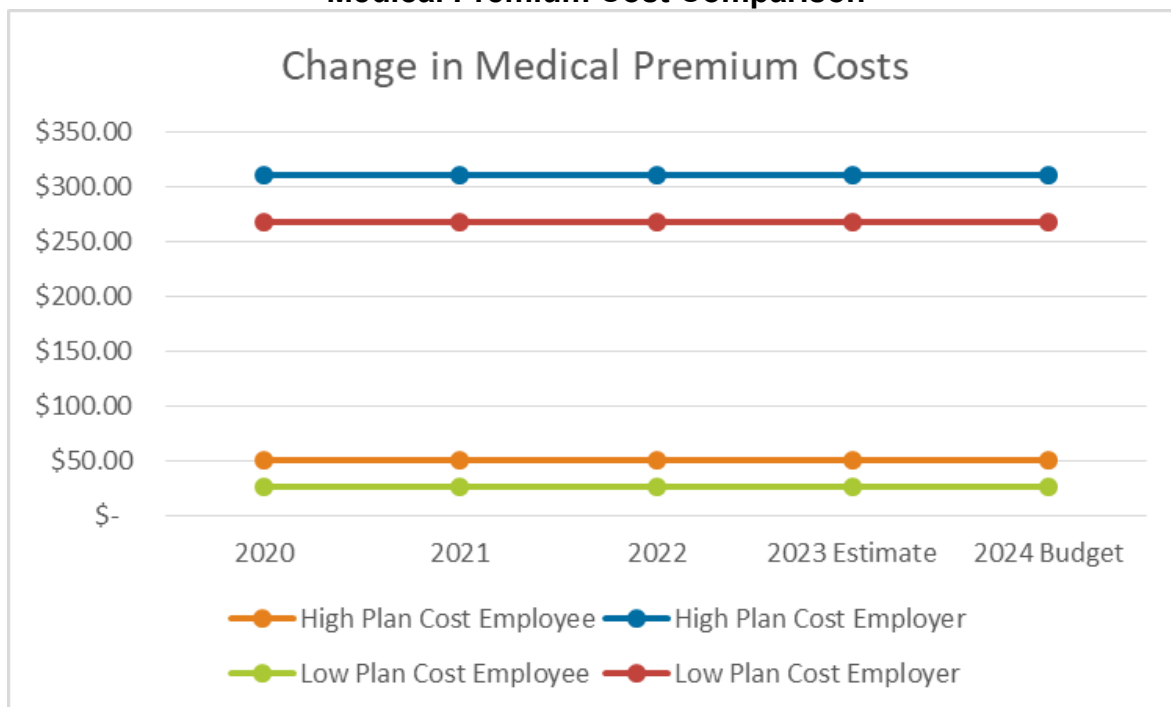
\*See Guiding Principles and Strategic Goals on pages 34-36



### Wellness Participants Comparison



### Medical Premium Cost Comparison



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

How We Work: Professional, Active, Innovative & Inclusive

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## 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

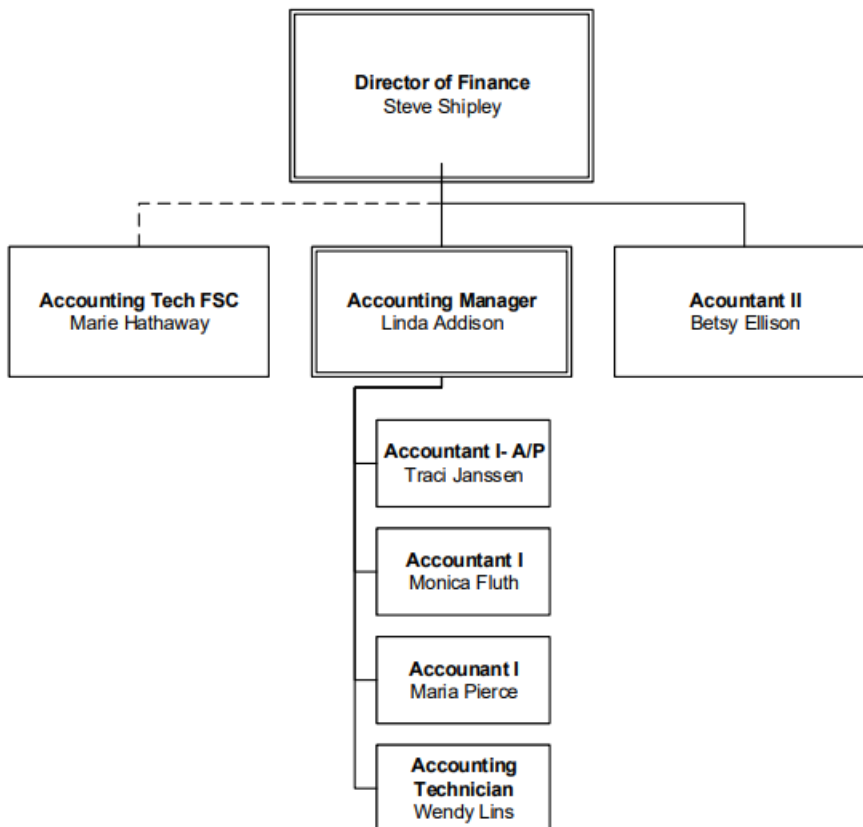
The Finance department is responsible for all financial activities including payroll, accounts payable, cash receipts, fixed assets, investments, and financial reporting for South Suburban Park and Recreation District. The Finance Department is also responsible for implementing and monitoring the District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

The 2024 Finance Department Budget is \$955,443. This is an increase of \$18,700 (2%) from the 2023 budget and an increase of \$30,348 (3.3%) from the 2023 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 THE FINANCE DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
DIR OF FINANCE	517	1	1	1	1	1	
ACCOUNTING MANAGER	1518	1	1	1	1	1	
ACCOUNTANT II	3520	1	1	1	1	1	
ACCOUNTANT I	4522	3	3	3	3	3	
ACCOUNTING TECHNICIAN	4764	1	1	0	0	0	Position Transferred to Part-time in 2022
<b>FINANCE Total</b>		<b>7</b>	<b>7</b>	<b>6</b>	<b>6</b>	<b>6</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>6.69</b>	<b>7.00</b>	<b>6.86</b>	<b>6.97</b>	<b>6.97</b>	

### FINANCE DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>EXPENDITURES:</b>				
SALARY	\$ 573,849	\$ 617,975	\$ 613,700	\$ 603,259
BENEFITS	139,465	145,769	156,408	160,984
SUPPLIES	3,921	4,000	1,716	4,000
MAINTENANCE & EQUIPMENT	61,555	85,000	80,493	91,000
OTHER EXPENSE	65,924	83,999	72,778	96,200
<b>TOTAL OPERATING EXPENDITURES</b>	<b>844,713</b>	<b>936,743</b>	<b>925,095</b>	<b>955,443</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (844,713)</b>	<b>\$ (936,743)</b>	<b>\$ (925,095)</b>	<b>\$ (955,443)</b>
% CHANGE EXPENDITURES	3.00%	10.89%	-1.24%	3.28%

### 2024 Budget Initiatives

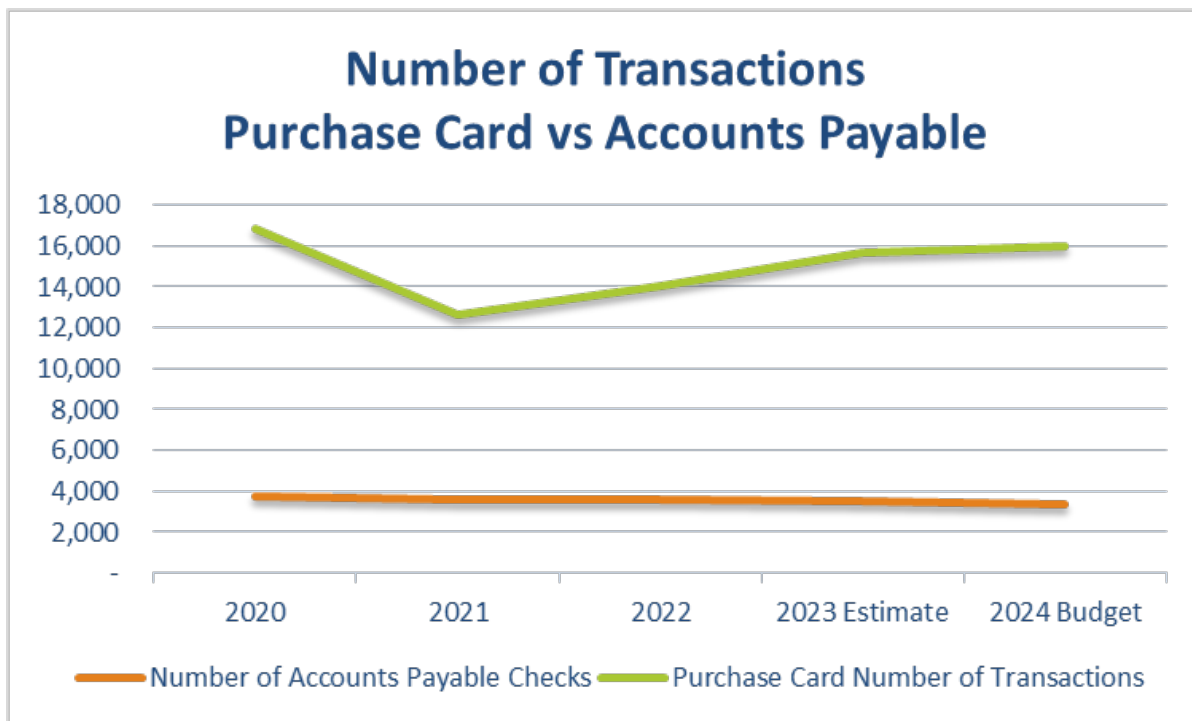
- Provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making
- Increase the number of transactions/charges on the District's purchase card program and continue to decrease the number of accounts payable checks issued
- Continue to use document management system to create a paperless request for payment and approval workflow for account payable. Update processes as needed
- Update p-card system and explore using document management workflow to improve processes and "go paperless"
- Make process improvements on the payroll system and the budget software
- Cross train staff on key processes

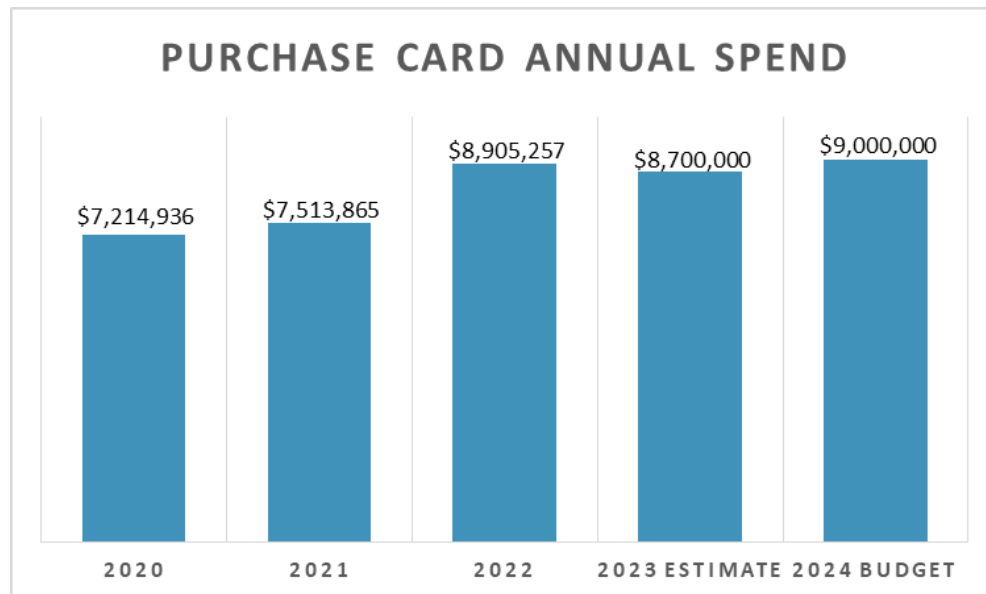


### 2024 Performance Objectives and Measurable Outcomes

*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD (Sept)	2024 Goal
5, O-1, O-2	Increase the number of transactions and dollar amount on the District's purchase card program and continue to decrease the number of accounts payable checks issued	Purchase Card Annual Spend	\$8,905,287	\$6,220,453	\$9,000,000
		Purchase Card Transactions	13,587	11,770	16,000
		Rebate from Purchase Card	\$128,939	\$90,197	\$130,500
		Accounts Payable Checks	3,567	2,873	3,400

\*See Guiding Principles and Strategic Goals on pages 34-36





### 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

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## Recreation Department

The Recreation Department oversees a diverse range of facilities, including 4 recreation centers, a Sports Complex, a 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, 3 pickleball complexes, a gymnastics center, a pottery studio, and three restaurants.

The Recreation staff holds responsibility for programming areas to the varied interests of our community, covering Aquatics, Arts & Enrichment, Athletics, Tennis, Ice, Family Services, Fitness, Therapeutic Recreation, Active Adults, Special Events and the provided support of the Construction and Mechanical Maintenance departments. Their diverse roles ensure the comprehensive and effective management of the array of facilities and programs offered by the Department.

The Recreation Department aims to foster character development for all individuals associated with South Suburban Parks and Recreation. This includes staff, coaches, volunteers, instructors, participants, visitors, and others. We are committed to making character-building experiences and District resources valuable to everyone. Our goal is to provide inclusive, enjoyable, and secure recreational opportunities, high-quality facilities, and diverse programs, both free and fee-based, at each facility.

### Vision

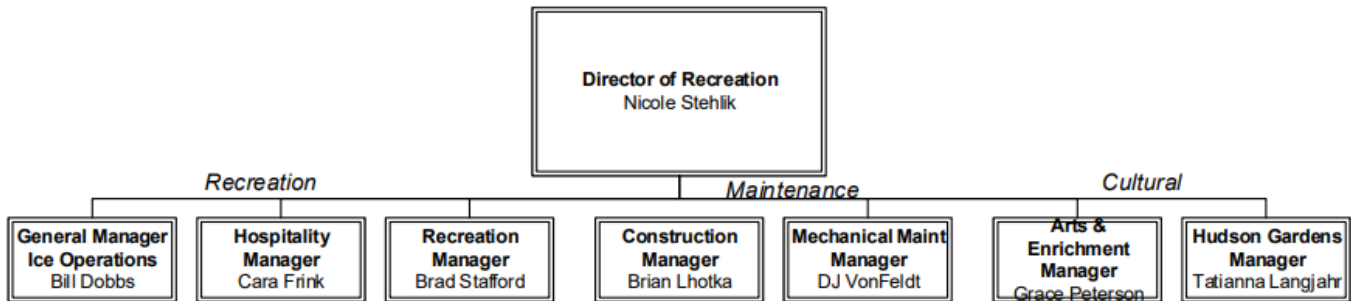
The Recreation Department strives to exceed expectations and meet the diverse needs of the South Suburban Parks and Recreation community by being a leader in community recreation services and program offerings at quality facilities. We enrich recreational pursuits and wellness by promoting a culture 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:	2020	2021	2022	2023	2024
RECREATION ADMINISTRATION (includes Registration)	6.00	8.75	8.55	10.55	10.55
ICE ARENAS	32.62	42.36	44.39	47.81	47.81
RECREATION CENTERS	72.65	87.00	87.93	88.59	88.59
ATHLETICS	13.61	25.31	25.39	23.61	23.61
OTHER RECREATION FACILITIES	14.93	26.58	27.33	33.91	33.91
CONSTRUCTION/MECHANICAL MAINT	14.04	13.40	13.21	13.35	13.353
<b>TOTAL RECREATION FULL TIME EQUIVALENTS</b>	<b>153.85</b>	<b>203.40</b>	<b>206.80</b>	<b>217.82</b>	<b>217.82</b>

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



STAFFING LEVELS FOR THE RECREATION DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
DEPUTY EXECUTIVE DIRECTOR	527	0	0	0	1	1	One position transferred from 2762 in 2023
DIR OF RECREATION	850	1	1	1	2	2	Position transferred from Hospitality position 2187 in 2023
SUPERVISOR CONSTR	1545	1	1	1	1	1	
SUPERVISOR FACILITIES MAINT MECHANIC	1548	1	1	1	1	2	Transferred from 4554 in 2024
SUPERVISOR HG PARK MAINT	1648	0	0	0	0	1	Positions Allocated in 2024
ASST DIR OF RECREATION	1705	2	2	2	2	2	
GENERAL MGR ICE AND SPORTS OP	1707	1	1	1	1	1	
CUSTOMER SERVICE SUPERVISOR	2400			0	3	3	Position transferred from 2727 in 2023. Two new approved positons in 2023
FACILITY COORDINATOR CUSTOMER SERVICE	2401	0	0	0	0	1	Transferred from Unfunded
MANAGEMENT ANALYST II	2532	1	1	0	0	0	Position Transferred to 2739 in 2022
MANAGER CONSTRUCTION	2562	1	1	1	1	1	
MANAGER MECHANICAL MAINT	2563	1	1	1	1	1	
FACILITIES MAINT MECHANIC	2578	4	4	5	5	5	Position Transferred from 2763 in 2022
MANAGER OF HUDSON GARDENS	2626	0	0	0	0	1	Positions Allocated in 2024
MANAGER ATHLETICS	2708	1	1	1	0	1	Position transferred 3769 in 2023. Transferred from 3769 in 2027
MANAGER TENNIS/PICKLEBALL	2709	0	0	0	0	1	Transferred from 3760 in 2024
SPORTS DOME MANAGER	2710	0	0	0	0	1	Transferred from 3769 in 2024
LEAD FACILITY MAINT	2724	4	4	4	4	5	Transferred from 5780 in 2024
SUPERVISOR PROGM AND FACILITIES	2727	3	3	3	1	1	Positions transferred to 2746 and 2400 in 2023
MANAGER SPORTS COMPLEX	2728	1	1	1	1	1	
MANAGER REC PROGRAMS/SPECIAL PROJ	2739	0	0	1	1	1	Position Transferred from 2532 in 2022
MANAGER FITNESS	2740	1	1	1	1	1	
MANAGER ARTS AND ENRICH	2741	1	1	1	1	1	
MANAGER CUSTOMER SERVICE	2746			0	1	1	Position transferred from 2727 in 2023
FAMILY SERVICES MANAGER	2753	0	0	1	1	1	Position transferred from 3743 in 2022
MANAGER AQUATICS	2754	1	1	1	1	1	
ADMIN ASST RECREATION	2761	1	1	1	1	0	Transferred to 5501 in 2024
ICE OFFICE ADMINISTRATOR	2763	1	1	0	0	0	Position transferred to 2578 in 2022
CONSTR EQUIPMENT OPERATOR	3550	1	1	1	1	0	Transferred to 4554 in 2024
LEAD MAINT SPEC CONS WD SHOP	3552	1	1	1	3	1	Transferred to 3553 in 2024
LEAD MAINT SPEC CONSTR	3553	2	2	2	0	2	Positions transferred to 3552 in 2023. Transferred from 3552 in 2024
ASST GENERAL MANAGER	3564	2	2	1	1	1	
IRRIGATION SPECIALIST	3588	0	0	0	0	1	Positions Allocated in 2024
SUPV ICE AND FACILITY MAINTENANCE	3674	1	1	1	1	1	
CHILD CARE DIRECTOR	3743	1	1	0	0	0	Position transferred to 2753 in 2022
SUPV FAC SHERIDAN RECR CTR	3757	1	1	1	1	1	
SUPERVISOR LITTLETON TENNIS BUBBLE	3758	0	0	1	1	1	Position transferred from 4513 in 2022
SUPERVISOR TENNIS PROGRAM	3760	0	0	0	1	0	Position transferred from 4713 in 2023. Transferred to 2709 in 2024
FIGURE SKATING DIRECTOR	3768	1	1	1	1	1	
SUPERVISOR ATHLETIC PROGRAMS	3769	1	1	1	2	0	Position transferred from 2708 in 2023. Transferred to 2708 and 2710 in 2024
SUPV FAMILY ENTERTMT CENTER	3770	1	1	1	1	1	
SUPERVISOR REGISTRATION	4513	2	2	1	2	2	Position transferred to 3758 in 2022. 2023 Positions transferred to Rec from IT reorg
SUPERVISOR GUEST SERVICES	4516	0	0	0	0	1	Positions Allocated in 2024
ACCOUNTANT I FSC	4522	1	1	1	1	1	
MAINT TECH CONSTRUCTION	4554	2	2	2	2	2	
MAINT TECH GROUNDS HG	4641	0	0	0	0	2	Positions Allocated in 2024
OUTDOOR RECREATION SPECIALIST	4702	0	0	0	0	1	Positions Allocated in 2024
COORDINATOR ATHLETICS	4713	9	9	10	9	8	One Position transferred from 4734 in 2022. Position transferred to 3760 in 2023. Transferred to 4767 in 2024

STAFFING LEVELS FOR THE RECREATION DEPARTMENT							Comments
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	
COORDINATOR ESPORTS	4714	0	0	1	1	1	Position transferred from 4725 in 2022
COORD COMMUNITY TENNIS	4716	2	2	2	2	2	
COORDINATOR AQUATIC	4722	4	4	3	3	3	One Position transferred to 5722 in 2022
CUSTODIAL MAINT SPECIALIST	4725	10	10	7	8	8	One Position transferred to 4761 in 2022, One Position transferred to 4714 in 2022. One new position approved in 2023.
COORD ACTIVE OLDER ADULT	4728	1	1	0	0	0	Position removed in 2022
COORD STAR	4732	1	1	1	0	0	Position transferred to 4761 in 2023
COORD FITNESS	4733	2	2	2	3	3	
COORDINATOR ARTS AND ENRICH	4734	3	3	2	3	3	Position transferred to 4713 in 2022. One new position approved in 2023.
COORD GYMNASTICS	4742	1	1	1	1	1	
COORD FAMILY SERVICES	4752	2	2	2	2	2	
ASST FACILITY SUPV LTRC	4753	0	0	0	0	0	
FACILITY MAINT SPECIALIST ICE	4761	3	3	4	5	6	One Position transferred from 4725 in 2022. Position transferred from 4761 in 2023. Transferred from unfunded in 2024
FACILITY MAINT SPEC HG	4762	0	0	0	0	2	Positions Allocated in 2024
EVENT COORDINATOR	4767	1	1	1	1	1	
SALES & MARKETING MANAGER	4768	0	0	0	0	4	Positions Allocated in 2024. On position from Unfunded
BUSINESS SUPPORT SPEC	5501	0	0	0	0	2	Transferred from 2761 and 4767 in 2024
ASSISTANT REGISTRATION SUPERVISOR	5512	1	1	1	1	1	
SPECIALIST STAR PROGRAM	5514	1	1	1	1	1	
SPECIALIST AQUATICS	5722	0	0	1	1	2	Position Transferred from 4722 in 2022. New Position in 2024
SPECIALIST ADULT HOCKEY	5765	2	2	2	1	1	Positions transferred to 5766 in 2023
SPECIALIST YOUTH IN HOUSE ICE	5766	1	1	1	2	2	Position transferred from 5765 in 2023
FACILITY MAINT SUPV ICE ARENA	5780	1	1	1	1	0	Transferred to 2724 in 2024
COORD BDAY PARTIES FSCR	6772	1	1	0	0	0	Position removed in 2022
POSITIONS TRANSFERRED FROM HUDSON GARDENS		0	0	0	12	0	Transferred from HG in 2023. Allocated to specific positions in 2024
GYMNASTICS ASSISTANT		0	0	0	0	1	New Position in 2024
AQUATICS COORDINATOR - PROGRAMS & OPERATIONS		0	0	0	0	1	New Position in 2024
<b>RECREATION Total</b>		<b>90</b>	<b>90</b>	<b>86</b>	<b>106</b>	<b>112</b>	

## RECREATION DEPARTMENT SUMMARY BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS	386,061	648,361	663,485	589,100
NET INVESTMENT INCOME	-	1,000	175,000	15,000
PROGRAM REVENUE	12,964,967	13,749,553	14,285,080	16,055,047
RESTAURANT	361,846	141,357	116,823	133,000
RETAIL SALES REVENUE	16,940	203,050	192,770	209,700
FACILITY RENTAL REVENUE	3,228,550	3,197,285	3,290,752	4,096,071
CONTRACT SALES REVENUE	135,991	300,238	317,189	304,540
OTHER REVENUE	330,417	148,960	180,080	185,049
<b>TOTAL OPERATING REVENUE</b>	<b>17,424,771</b>	<b>18,389,804</b>	<b>19,221,179</b>	<b>21,587,507</b>
<b>EXPENDITURES:</b>				
SALARY	8,513,018	10,221,577	10,151,976	11,051,952
BENEFITS	1,660,343	2,214,943	2,214,760	2,436,366
PROGRAM EXPENSES	138,245	164,598	173,054	198,110
RESTAURANT SALES EXPENSE	458	-	-	-
SUPPLIES	622,017	854,174	943,385	1,074,729
SERVICE & MATERIALS	353,225	543,350	513,780	736,238
MAINTENANCE & EQUIPMENT	282,921	402,360	329,252	388,569
UTILITIES	2,039,024	2,233,676	2,105,902	2,295,529
CONTRACTUAL	1,318,026	1,870,527	3,062,319	3,230,933
OTHER EXPENSE	494,368	776,446	598,648	674,142
DEBT SERVICE	204,145	92,413	92,414	102,829
<b>TOTAL OPERATING EXPENDITURES</b>	<b>15,625,790</b>	<b>19,374,063</b>	<b>20,185,490</b>	<b>22,189,397</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$1,798,981</b>	<b>\$ (984,259)</b>	<b>\$ (964,311)</b>	<b>\$ (601,890)</b>
% CHANGE REVENUE	98.53%	5.54%	4.52%	12.31%
% CHANGE EXPENDITURES	35.87%	23.99%	4.19%	9.93%

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

### 2024 Budget Initiatives

- Obtain CAPRA (Commission for Accreditation of Park and Recreation Agencies) re-accreditation.
- Implement Placer.ai and data mapping reports through NRPA for analysis and needs assessment of our facilities and programs.
- Evaluate program and facility marketing efforts, program trend awareness, maintain/improve partnerships and provide innovative opportunities for the community.
- Evaluate Hospitality PAR levels to limit waste, assess community and facility needs to support programming and enhance the customer experience and cross utilization of District staff to provide support during high turnover periods.

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- Provide meaningful art, culture and scientific opportunities through internal programming, external contracts, and events within the facilities of The Lone Tree Hub and Hudson Garden's & Event Center. Maintain/improve partnerships, remain grant eligible within the SCFD and Littleton Lodging Tax and provide exceptional customer service and experiences within our rental and event opportunities at both facilities.
- Utilize construction and maintenance contractors to supplement during peak work volume levels or to provide additional expertise that is not supported in-house, provide training opportunities to support skill growth and development of trades, encourage collaboration between departments to support more sustainable practices and/or enhance customer experiences.
- Continued renewal of universal Pre-Kindergarten to maximize enrollment in the Child Discovery Time while developing a high quality program.
- Continuation of Jr. Counselor program to begin staff recruitment before they become future licensed camp counselor staff.
- Final Development and implementation of the new camp software program, FunJoin. This will create less confusion during program onboarding, quicker registrations and better communication with program families.
- Focus on staff recruitment and retention efforts to ensure program and facilities operations meet current demands.
- Continue to market the rental facility spaces to maximize overall usage and limit unused spaces.
- 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.
- 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.



## 2024 Performance Objectives and Measurable Outcomes

*Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Estimate	2024 Goal
O-2	Continue to strive for greatness within our programs and facilities by meeting and/or exceeding customer satisfaction levels.	Send surveys through various platforms to verify program objectives, quality of staff and facility expectations have been met by customer standards. Survey range is 1 to 5, with 5 as the best.	Athletics	4.2	4.3	4.2
			FSC Dome Athletics	4.0	4.7	4.4
			SS Sports Complex Athletics	4.0	4.1	4.2
			Tennis Programs	4.0	4.5	4.5
			Colorado Journey Mini Golf	4.3	4.2	4.6
			Batting Cages	4.0	4.1	4.0
			SS Sports Complex Ice	4.1	4.3	4.5
			FSC Ice	4.0	4.3	4.5
			Lone Tree Hub	4.4	4.3	4.5
			Hockey Programs	4.4	4.5	4.6
			Figure Skating Program	4.0	4.2	4.4
			Arts Programs	4.2	4.0	4.5
			Enrichment Programs	4.3	4.3	4.5
			Hudson Gardens Programs	N/A	N/A	4.5
P-2, P-4	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.	Athletics	30%	20%	25%
			Tennis Programs	30%	21%	25%
			FSC Dome	99%	95%	35%
			Hockey Programs	10%	8%	5%
			Figure Skating Program	10%	10%	8%
			Arts and Enrichment Programs	23%	25%	22%
			Hudson Gardens Programs	N/A	N/A	20%
C-1	Provide special/community events throughout the community that promote wellness, physical fitness and embrace cultural enrichment.	Increase the number of special/community events held in the District while providing distinct experiences for each event.	Athletics	11	12	13
			Ice Programs	5	6	6
			Arts and Enrichment Programs	15	20	25
			Hudson Gardens Programs	N/A	3	5
O-1	Continue to secure sponsorships, donations and grants to allow for additional innovative programming and/or scholarship opportunities.	Maintain and/or increase secured dollar amounts.	Athletics	\$ 25,686	\$ 53,623	\$ 22,000
			Ice Programs	\$ 8,000	\$ 11,000	\$ 12,000
			Arts and Enrichment Prog	\$ 123,561	\$ 115,565	\$120,000
			Hudson Gardens Programs	\$ 349,662	\$ 346,695	\$500,000

\*See Guiding Principles and Strategic Goals on pages 34-36

*Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Estimate	2024 Goal
O-1	Maintain or improve cost recovery measures to ensure staff are being fiscally responsible and encourage creative cost saving without jeopardizing the integrity of programs.	Measured by the divisions overall cost recovery percentage.	Athletics Ice Programs Arts and Enrichment Prog Hudson Gardens Programs Hospitality	118% 161% N/A N/A 103%	135% 156% 122% 66% 105%	150% 160% 130% 105% 105%
S-2	Provide staff various opportunities to attend training opportunities that encourage program/facility development in their respective division.	Maintain and/or increase the number of staff attending training opportunities.	Athletics Ice Programs Arts and Enrichment Programs Hudson Gardens Programs	8 4 N/A N/A	12 6 0 0	10 8 2 2
O-3	Continue to improve the maintenance and operations of all pitching machines to minimize down time.	Maintain a yearly replacement plan and maintenance schedule for all machines, wires and equipment parts. Success measured by decreasing days the machines are inoperable.	Pitching Machine 1 Pitching Machine 2 Pitching Machine 3 Pitching Machine 4 Pitching Machine 5 Pitching Machine 6 Pitching Machine 7 Pitching Machine 8 Pitching Machine 9 Total Days Inoperable	20 10 20 0 10 0 0 0 0 60	35 14 42 0 0 0 0 0 0 91	7 7 7 2 2 2 2 2 2 33
O-3	Continue to take advantage of new market opportunities to expose more people to the facility and strive to increase group events.	Measured by the yearly rounds of golf.		59,175	57,797	63,000

\*See Guiding Principles and Strategic Goals on pages 34-36

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*Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Estimate	2024 Goal
P-1, P-2	Continue to provide safe and fun programming for all ages and abilities.	Maintain program and event attendance figures.	Glow Ball Hole-O-Ween Hudson Holidays Light Up the New Year	881 4,328 38,337 N/A	1,027 4,204 40,000 32,000	1,050 4,250 45,000 38,000
O-2	Strategically market and promote the ability to order food through Kiosk & QR codes to enhance the customer experience at FSC and Sports Complex	Measured by the number of online orders. (revenue center-online orders)	Sports Complex Restaurant Avalanche Grill Centennial Grill	4,600 N/A N/A	5,500 155 N/A	7,500 5,500 2,500
P-2	Learn to Skate program (LTS)	Increase the numbers by capturing hockey players during the LTS programs and creating a pathway of development.	Learn to Skate Learn to Play (started 9/23)	5,256 N/A	4,928 527	4,200 1,100
O-1	Increase the overall licensed summer camp registrations	Measured by the number of registrations		8,244	8,398	8,500
O-1	Increase the overall licensed preschool registrations	Measured by the number of registrations		43	45	72
O-2	Continue to increase general recreation center and pool usage	Measured by Overall Facility Visits		447,071	454,883	475,000
O-2	Maximize facility downtime and room vacancies through additional rentals	Measured by Recreation Center Rental Hours		1,841	2,874	3,000
O-1	Meet cost recovery goal average across Fitness, Aquatics, Family Services	Measured by Cost recovery percent		103%	115%	120%

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### Future Strategic Planning

- Incorporate historical documents into PowerDMS with periodic review schedules as needed, ensuring document currency and easy accessibility.
- Procure new software to replace AthleteTrax, which is scheduled to dissolve in Q2 of 2024. The new software should enhance internal processes, streamline customer experiences, meet financial requirements, and effectively track/reconcile data.
- Optimize ice capacity, maximize revenue, and enhance customer satisfaction through safe and enjoyable programming. Foster growth in foundational programs like Learn to Skate and Learn to Play, and introduce the innovative Junior Warrior program for waitlisted 8U players.
- Implement preventative maintenance plans for each facility, fostering effective communication across departments for peak performance and cost savings.
- Enhance community programming at Hudson Gardens, focusing on nature and garden features. Reestablish partnerships with neighboring ACC, offer educational tours, and collaborate with volunteer groups to highlight garden opportunities.
- Research and apply for additional grant and sponsorship opportunities to support programs like Family Services and Therapeutic Recreation, reducing costs, increasing offerings, and improving overall experiences.
- Increase staff training opportunities to ensure program and service quality, including certifications for water safety instructors, in-services for Swim Instructors/Lifeguards, fitness workshops, and continuing education for childcare staff.
- Engage with the community through low-cost or free events like Bi-Annual Fitness Challenges, Recreation Center Free Day, Cocoa with Santa, Trick or Treat Street, Free Sheridan Celebrates events, and Yoga Classes in the Parks.



## 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 88 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 2024 the Parks and Open Space Department will add two new park rangers to assist with patrol efforts throughout the district as well as educational efforts to help park users better understand the park rules and regulations of the district. There will also be a new assistant district forester position added to assist with the management of our urban forest that has approximately 50,000 trees. Given the fact that EAB has been identified in Littleton this new position will also help with the development and treatment plan for dealing with EAB in our ash tree population that exceeds 4,000 ash trees.

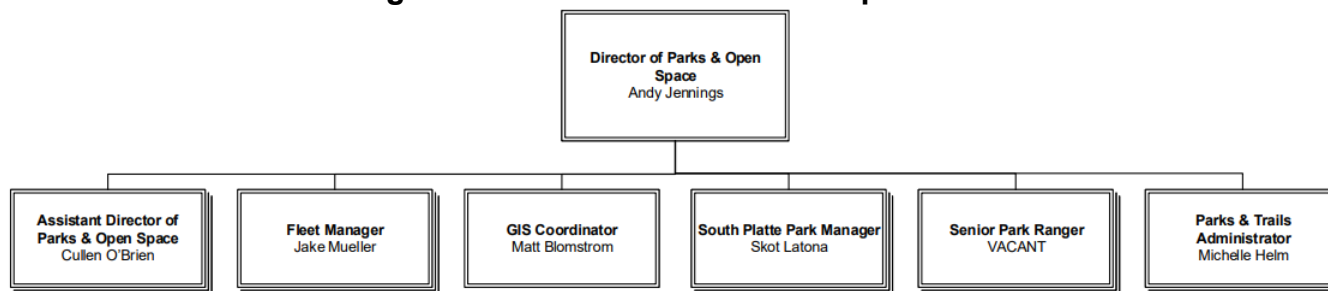
## Vision

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; Stewards of Nature and Sustainability 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 and by practicing techniques that reduce water costs through efficient water management of irrigation systems, evaluating alternative eco safe equipment that will reduce overall emissions; Fiscal Responsibility by properly managing budget dollars to properly maintain outdoor parks, trails and open space areas in a safe manner through best management practices and to purchase equipment and vehicles that meet the needs of the staff for proper maintenance and when possible to utilize alternative fuel options like propane for mowers, battery operated small equipment to reduce emissions and help the environment.

## Organizational Chart for Parks Department



STAFFING LEVELS FOR THE PARKS DEPARTMENT							Comments
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	
DIR OF PARKS AND OPEN SPACE	618	1	1	1	1	1	
ASST DIRECTOR PARKS/OPEN SPACE	1509	1	1	1	1	1	
ASSISTANT FORESTER		0	0	0	0	1	New Position in 2024
SUPERVISOR ATHLETIC FIELDS	1626	1	1	1	1	1	
SUPERVISOR TREE EST AND CARE	1632	1	1	1	1	0	Transferred to 1646 in 2024
SUPERVISOR LARGE TREE CARE	1633	1	1	1	1	1	
SUPERVISOR HORTICULTURE	1640	1	1	1	1	0	Transferred to 1646 in 2024
SUPERVISOR PARK MAINT	1646	5	5	4	5	7	One Position Transferred to 1647 in 2022. One position transferred from 5702 in 2023. Transferred from 1640 and 1632 in 2024
SUPERVISOR PARK MAINT/SIGN SHOP	1647	0	0	1	1	1	Position Transferred from 1646 in 2022
SUPERVISOR NATURAL OPEN SPACE	1664	1	1	1	1	1	
SUPERVISOR TRAILS	1684	1	1	1	1	1	
MANAGER PARK MAINT	2621	1	1	1	1	1	
MANAGER FLEET	2622	1	1	1	1	1	
MANAGER FORESTRY AND HORT	2623	1	1	1	1	1	
MANAGER SOUTH PLATTE PARK	2624	1	1	1	1	1	
WELDER FABRICATOR MECHANIC	2675	1	1	1	1	1	
MECHANIC SERVICE CENTER	2676	3	3	4	4	4	Position Transferred from 4556 in 2022.
ADMIN ASST PARKS	2761	1	1	1	1	1	
OFFICE MANAGER	3370	1	1	1	1	1	
LEAD MAINT SPEC SIGNS	3551	1	1	1	1	1	
LEAD MAINT SPEC ATHLETIC FIELDS	3627	1	1	1	1	1	
LEAD MAINT SPEC TREE EST/CARE	3634	1	1	1	1	0	Transferred to 3692 in 2024
LEAD MAINT SPEC LARGE TREE CARE	3637	1	1	1	1	1	
LEAD MAINT SPEC HORTICULTURE	3641	0	0	0	1	0	Position transferred from 4642 in 2023. Transferred to 3692 in 2024
LEAD MAINT SPEC NAT OPEN SPEC	3665	2	2	1	1	1	One Position Transferred to 4704 in 2022
LEAD MAINT SPEC ASPHALT	3670	0	0	2	2	0	New Positions in 2022. Transferred to 4686 in 2024
LEAD MAINT SPEC TRAILS	3685	2	2	2	3	2	Positions transferred from 4686 in 2023. Transferred to 4686 in 2024
LEAD MAINT SPEC PARK DIST	3692	9	9	9	11	13	One position transferred from 4848 and one new position approved in 2023. Transferred from 3641 and 3634 in 2024
LEAD MAINT SPEC WOOD SHOP		0	0	0	0	1	New Position in 2024
PARK RANGER SENIOR	3699	1	1	1	1	1	
SPECIALIST PERMIT	4506	1	1	1	1	1	
MAINT TECH SIGNS	4556	1	1	0	0	0	Position Transferred to 2676 in 2022
SPECIALIST GIS	4620	1	1	1	1	1	
MAINT TECH ATHLETIC FIELDS	4628	2	2	2	2	2	
MAINT TECH LARGE TREE CARE	4636	1	1	1	2	2	One new position approved in 2023
MAINT TECH TREE EST AND CARE	4639	1	1	2	1	0	Additional Position added in 2022. Position transferred to 4704 in 2023. Transferred to 4636 in 2024
MAINT TECH HORTICULTURE	4642	3	3	3	2	0	Positions transferred to 3641 in 2023. Transferred to 4648 in 2024
MAINT TECH PARK DISTR	4648	10	10	10	10	13	Transferred from 4642 in 2024
MAINT TECH SPP RESOURCES	4650	0	0	1	1	1	Position Transferred from 4686 in 2022
MAINT TECH NAT OPEN SPACE	4666	3	3	3	3	3	
PARTS DRIVER/MECHANICS HELPER	4679	1	1	0	0	0	Position Transferred to 4704 in 2022
FLEET SPECIALIST	4680	1	1	1	1	1	
MAINT TECH TRAILS	4686	3	3	2	1	4	Position Transferred to 4650 in 2022. Position transferred to 3685. Transferred from 4636, 3670, and 3685 in 2024
SPECIALIST NATR CNTR OUTDR REC	4700	1	1	1	1	1	
PARK INTERP PUBLIC PROGRAMS	4701	2	2	2	2	2	
SPECIALIST RESOURCE	4703	1	1	1	1	1	
LEAD PARK RANGER	4704	0	0	2	3	2	One Position Transferred from 3665 in 2022. Position Transferred from 4679 in 2022. Position Transferred from 4639 in 2023. Transferred to 5702 in 2024
PARK RANGER	5702	5	5	5	4	7	Position transferred to 1646 in 2023. Transferred from 4704 and two new positions in 2024.
<b>PARKS &amp; OPEN SPACE Total</b>		<b>78</b>	<b>78</b>	<b>81</b>	<b>84</b>	<b>88</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>84.30</b>	<b>94.81</b>	<b>91.84</b>	<b>94.00</b>	<b>94.00</b>	

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## PARKS DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS	\$ 640,530	\$ 620,682	\$ 587,737	\$ 541,234
PROGRAM REVENUE	420,790	311,813	366,425	383,461
RETAIL SALES REVENUE	4,224	1,200	2,500	1,800
FACILITY RENTAL REVENUE	2,851	2,500	2,500	2,600
OTHER REVENUE	3,314	4,500	4,500	4,500
<b>TOTAL OPERATING REVENUE</b>	<b>1,071,708</b>	<b>940,695</b>	<b>963,662</b>	<b>933,595</b>
<b>EXPENDITURES:</b>				
SALARY	4,823,320	5,686,650	5,495,629	5,683,469
BENEFITS	1,192,720	1,656,259	1,656,079	1,710,860
PROGRAM EXPENSES	52,826	124,288	115,311	128,263
SUPPLIES	533,526	546,998	567,780	583,283
SERVICE & MATERIALS	1,053,610	1,017,226	1,045,651	1,059,624
MAINTENANCE & EQUIPMENT	98,667	128,221	145,246	133,042
UTILITIES	2,442,190	2,242,738	1,314,857	2,357,111
CONTRACTUAL	311,234	420,483	408,986	499,026
OTHER EXPENSE	218,620	456,286	404,984	381,751
<b>TOTAL OPERATING EXPENDITURES</b>	<b>10,726,712</b>	<b>12,279,149</b>	<b>11,154,523</b>	<b>12,536,429</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (9,655,004)</b>	<b>\$ (11,338,454)</b>	<b>\$ (10,190,861)</b>	<b>\$ (11,602,834)</b>
% CHANGE REVENUE	103.51%	-12.22%	2.44%	-3.12%
% CHANGE EXPENDITURES	10.82%	14.47%	-9.16%	12.39%

### 2024 Budget Initiatives

- The Park Ranger operation will be increased by two full-time rangers to assist with patrol efforts throughout the district as well as educational efforts to help park users better understand the park rules and regulations of the district.
- The forestry operation will be increased by one full-time assistant district forester to assist with the management of our urban forest that has approximately 50,000 trees. Given the fact that EAB has been identified in Littleton this new position will also help with the development and treatment plan for dealing with EAB in our ash tree population that exceeds 4,000 ash trees.
- An on-going program to upgrade park irrigation systems will continue in 2024 with the upgrades to TrailMark Park and areas along the Mary Carter Greenway Trail.
- In 2024 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 native vegetation in open space areas, herbicide applications, tree pruning and 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.
- For 2024, South Platte Park will focus on maintaining the high level of capacity use of our public catalog programs with minimal vacancies and cancellations. Offsite expansion continues to be popular and we anticipate testing an offsite camp for the east side of the District in 2024. Field trip use is steadily returning from changes during COVID and with school transportation issues so the target is 80% of previous record use years for on-site fieldtrips (76 programs) for 2024, as well as increasing use of the Nature Van and outreach programs by an additional 50% over 2023 numbers. 2024 will bring a regional tour to Austin TX for the April solar eclipse and a sold-out tour to the Galapagos. Results are due midyear for the forest management plan so a major work project will be to develop a strategic approach to find funding and implementation of the recommendations of that plan. A long-term resource management specialist anticipates retirement in 2023, so hiring and revisiting priorities for that crew will be a primary goal, to include to continue to fight woody weed invasions and resurface another mile of trail which has significantly helped with winter safety and drainage issues. Managing construction and stormwater impacts along the southeast border will be a primary management focus as the first structures will be anticipated in 2024 towards over 1000 new residences in those developments.
- In 2024 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 126 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 or once a year whichever comes first. Vehicle maintenance schedule also includes schedule service at certain mileage points
  - Every 5,000 miles: Oil Change and Tire Rotation.
  - Every 30,000 miles: Transmission Flush.
  - Every 30,000 miles (Plow Trucks): Front & Rear Differential Service and Transfer Case Service.
  - Every 50,000 miles (Non-plow Trucks): Front & Rear Differential Service and Transfer Case Service.
  - Every 100,000 miles: Tune-up Service.
- 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 are 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 toolboxes, racks, etc. as needed to meet the requirements of the equipment or vehicle operators.



- In 2024 the Fleet Division will be replacing (4) trucks and adding (1) new truck to the fleet. Fleet will also replace (2) Parks Mower Trailers, (1) trailer for recoveries. We will also be adding (1) soft surface ballfield groomer, (1) Skid Steer with multiple attachments for all of service needs, (1) Parks mower, (1) Toro Dingo mini skid steer, and (4) V-Plow snow plows. All trucks up-fitting of new vehicles will still be performed in-house. Fleet is still awaiting (1) Zamboni Ice Machine and (1) Trash Truck (excepted delivery for both end of 2023)
- The sign shop coordinated with a contractor and installed 36 park monument signs and 30 rules and regulation signs in 2023. The goal is to install 23 monument signs in 2024 to wrap up the monument sign replacement program.
- In 2024 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. GIS will continue to work on and monitor the PEARL system.

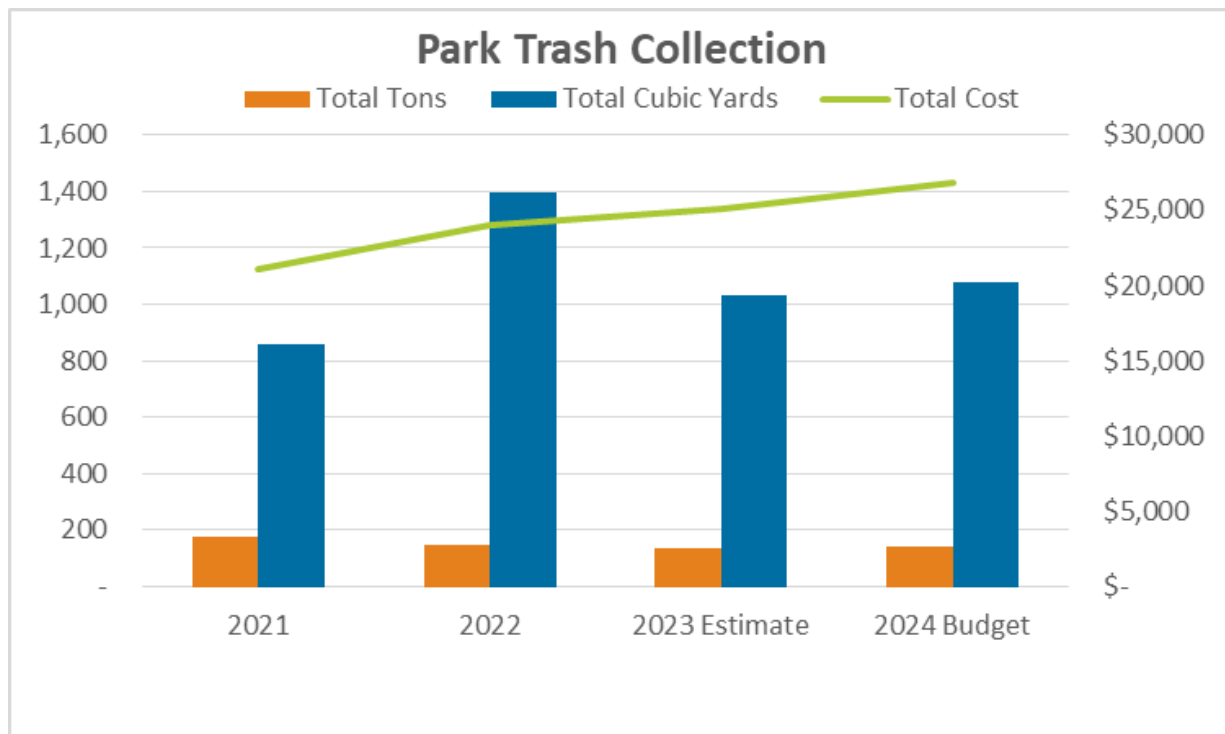
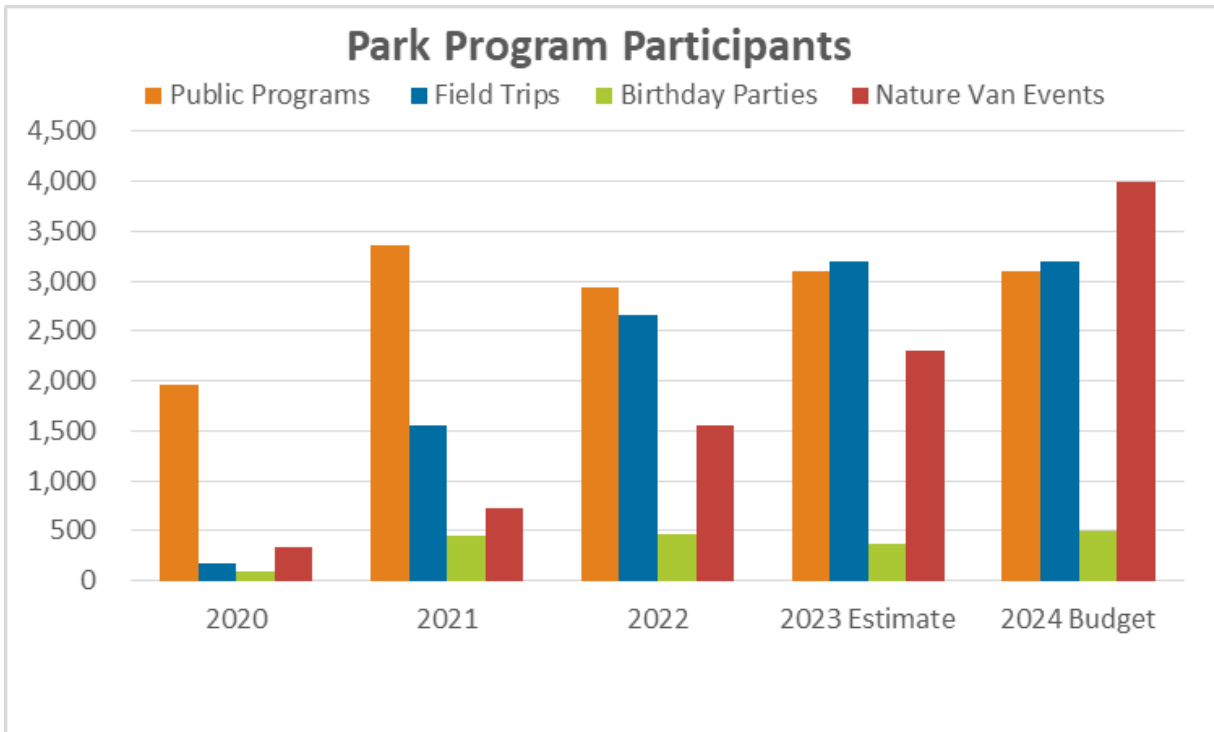
### 2024 Performance Objectives and Measurable Outcomes

*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD	2024 Goal
O-3, O-4, P-1	Irrigation System replacement at TrailMark Park and areas along Mary Carter Greenway.	Improve system efficiency and reduce maintenance costs	\$5,875.46 Average labor and maintenance cost over a 4 year period.	Projects completed at the beginning of the 4th quarter 2023. Time has not allowed for maintenance data.	Improve system efficiency and reduce maintenance costs. Complete TrailMark project in the window of the playground update to minimize duration of impact to the park site.
O-3, O-4, O-5	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.	1510 labor hours; \$41,658.00 labor and equipment annually.	700 labor hours; \$20,650.00 labor and equipment	Dedicate labor return to increased horticultural practices.

\*See Guiding Principles and Strategic Goals on pages 34-36

<b>*Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 YTD</b>	<b>2024 Goal</b>
O-3, O-4	Asphalt crack fill on trails and parking lots.	Decrease costs per lineal foot of crack fill. Increase frequency of crack filling.	\$0.85 per linear foot every 3 – 5 years.	\$0.96 per linear foot. Staffing has prevented this from taking place in-house	Increase linear foot of crack fill annually across the district. Track costs through the new PEARL system.
O-3, O-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 <sup>th</sup> quarter.	Reduced idling times throughout the district by 67%.	Complete Geofencing boundaries within the district. Continue to reduce idling times by 80%.
O-4, C-2	Promote Nature Van and outreach programs	Number of field trips and outreach participants	19 nature van events, 93 outreach programs for 3189 people	21 nature van events, 78 outreach programs for 3273 people	25 nature van events, 85 outreach programs for 4000 people
O-4, C-2	Increase field trip participation	Program statistics	58 programs for 2663 students	65 programs for 2630 students	76 programs for 3000 students
O-4, C-2	Increase Nature Center Participation	Headcount	7789 visitors	6500 visitors	7500 visitors
O-4, C-2	Focus on using educational booths and programming to address current issues.	Increase the number of educational booths conducted across the district	27 with 650 visitor contacts	40 with 1065 visitor contacts	100 with 1500 visitor contacts

\*See Guiding Principles and Strategic Goals on pages 34-36



## 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.

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## 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 Elite Golf 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**

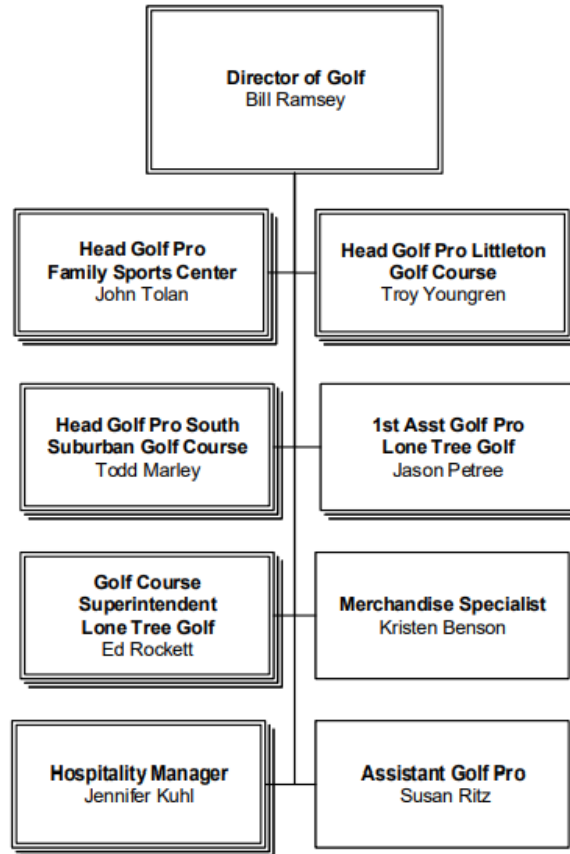
The Golf Department vision is to provide golf courses that satisfy the needs of our residents and guests by providing programs that enhance the competitive and social aspects of the game of golf and provide opportunities for new players to learn the game. This should be accomplished while providing a 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 THE GOLF DEPARTMENT							
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	Comments
DIR OF GOLF	593	1	1	1	1	1	
GOLF MECHANIC	2586	4	4	4	4	5	Transferred from 4610 in 2024
DRIVING RANGE SUPERVISOR	3372	1	1	1	1	1	
2ND ASST GOLF MAINT	3581	5	5	5	5	6	Transferred from 4610 in 2024
SUPERINTENDENT GOLF COURSE MAINT	3583	4	4	4	4	4	
HEAD GOLF PRO	3584	3	3	3	3	3	
GOLF IRRIGATION SPECIALIST	3588	3	3	3	3	3	
ASST GOLF PROFESSIONAL	4585	5	5	4	4	4	One positon removed in 2022
1ST ASST SUP GOLF MAINT	4591	3	3	3	3	3	
COORD MERCHANDISE	4599	1	1	1	1	1	
ASST GOLF MECHANIC	4610	3	3	3	3	1	Transferred to 2586 and 3581 in 2024
<b>GOLF Total</b>		<b>33</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>32</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>71.24</b>	<b>76.02</b>	<b>72.04</b>	<b>75.00</b>	<b>75.00</b>	

STAFFING LEVELS FOR THE HOSPITALITY DEPARTMENT							Comments
POSITION DESCRIPTION	CODE	2020	2021	2022	2023	2024	
DIRECTOR OF HOSPITALITY SERVICES	800	0	0	0	0	0	
LEAD COOK II	1180	3	3	2	5	5	One Position Transferred to 2188 in 2022. Positions transferred from 2176, 4572 and 6569 in 2023. One new position approved in 2023.
MANAGER HOSPITALITY	2139	1	1	1	2	2	Position transferred from 4572 in 2023
LEAD COOK I	2176	2	2	1	0	0	One Position Transferred to 2188 in 2022. One position transferred to 1108 in 2023
ASST GRILL SUPV	2187	3	3	1	0	0	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	2	2	2	One Position transferred from 1180 in 2022, One Position transferred from 2176 in 2022
LEAD NIGHT AUDITOR	2597	1	1	1	1	1	
LEAD HOUSEKEEPER	3373	1	1	1	1	1	
RESTAURANT MANAGER	4572	3	3	2	1	2	One Position removed in 2022. Positions transferred to 1180 and 2139 in 2023. Transferred from 4573 in 2024
CHEF	4573	0	0	1	2	1	Position transferred from 2187 in 2022. Position transferred from 6569 in 2023. Transferred to 4572 in 2024
SALES & MARKETING MANAGER	4768	1	1	1	0	0	Position transferred to 5570 in 2023
SUPERVISOR GRILL	5570	2	2	2	3	3	Position transferred from 4768 in 2023
SUPV FRONT DESK AND HOTEL	5603	1	1	1	1	1	
KITCHEN SUPERVISOR	6569	1	1	2	0	0	One Position Transferred from 2187 in 2022. Position transferred to 4573 and 1180 in 2023
<b>HOSPITALITY Total</b>		<b>19</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>18</b>	
<b>FULL TIME EQUIVALENTS</b>		<b>40.37</b>	<b>57.56</b>	<b>59.81</b>	<b>63.00</b>	<b>63.00</b>	

### GOLF DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
PROGRAM REVENUE	\$ 9,448,795	\$ 8,959,240	\$ 9,514,014	\$ 10,140,500
RETAIL SALES REVENUE	1,110,415	1,079,000	1,115,500	1,230,400
CONTRACT SALES REVENUE	9,725	6,500	6,100	6,600
OTHER REVENUE	-	1,560	(304)	(250)
<b>TOTAL OPERATING REVENUE</b>	<b>10,568,935</b>	<b>10,046,300</b>	<b>10,635,310</b>	<b>11,377,250</b>
<b>EXPENDITURES:</b>				
SALARY	3,119,712	3,302,269	3,263,405	3,382,175
BENEFITS	730,519	687,110	696,445	776,028
PROGRAM EXPENSES	220,596	235,200	201,683	248,350
SUPPLIES	1,354,511	1,439,400	1,391,659	1,536,750
SERVICE & MATERIALS	551,738	525,200	498,052	535,600
MAINTENANCE & EQUIPMENT	54,661	69,100	70,623	83,800
UTILITIES	841,958	740,428	731,291	773,860
CONTRACTUAL	90,535	104,000	77,673	106,022
OTHER EXPENSE	176,913	120,256	233,479	266,221
DEBT SERVICE	221,228	246,469	174,953	174,956
<b>TOTAL OPERATING EXPENDITURES</b>	<b>7,362,370</b>	<b>7,469,432</b>	<b>7,339,263</b>	<b>7,883,762</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ 3,206,565</b>	<b>\$ 2,576,868</b>	<b>\$ 3,296,047</b>	<b>\$ 3,493,488</b>
% CHANGE REVENUE	10.94%	-4.95%	5.86%	6.98%
% CHANGE EXPENDITURES	11.21%	1.45%	-1.74%	7.42%

### HOSPITALITY DEPARTMENT BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
PROGRAM REVENUE	\$ 613,242	\$ 588,485	\$ 513,389	\$ 684,600
RESTAURANT	4,343,084	4,086,286	4,695,217	5,043,470
RETAIL SALES REVENUE	4,066	21,098	58,915	40,648
CONTRACT SALES REVENUE	1,270	1,800	7,761	6,000
OTHER REVENUE	29,740	51,350	59	60
<b>TOTAL OPERATING REVENUE</b>	<b>4,991,402</b>	<b>4,749,019</b>	<b>5,275,341</b>	<b>5,774,778</b>
<b>EXPENDITURES:</b>				
SALARY	2,116,240	2,190,248	2,096,291	2,201,116
BENEFITS	426,550	371,391	389,813	389,965
PROGRAM EXPENSES	33,041	40,020	30,720	43,990
RESTAURANT SALES EXPENSE	454,622	418,027	489,183	533,224
SUPPLIES	1,388,607	1,242,904	1,400,058	1,520,826
SERVICE & MATERIALS	102,594	96,985	96,831	167,942
MAINTENANCE & EQUIPMENT	12,334	13,050	10,485	14,250
UTILITIES	217,803	208,205	223,323	238,847
CONTRACTUAL	500,796	355,900	461,145	437,594
OTHER EXPENSE	110,916	136,442	287,702	293,358
DEBT SERVICE	17,044	-	-	-
<b>TOTAL OPERATING EXPENDITURES</b>	<b>5,380,545</b>	<b>5,073,173</b>	<b>5,485,551</b>	<b>5,841,112</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>\$ (389,143)</b>	<b>\$ (324,154)</b>	<b>\$ (210,210)</b>	<b>\$ (66,334)</b>
% CHANGE REVENUE	149.58%	-4.86%	11.08%	9.47%
% CHANGE EXPENDITURES	97.08%	-5.71%	8.13%	6.48%

## 2024 Budget Initiatives

- The 2024 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.
- 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, replace stream crossings and stabilize creek banks on Big Dry Creek at South Suburban Golf Course.
- Replace the Arapahoe Well at Lone Tree golf Club to insure adequate irrigation water is available to maintain quality turf conditions.
- Continuing with the South Suburban Golf Course masterplan, rebuild #5 green to be more playable.
- Upgrade the Lone Tree Hotel key entry system to provide increased security for our guest.
- Replace all banquet chairs are Lone Tree Hotel to improve aesthetics of facility.
- Replace bar and back bar counter tops in the Lone Tree Grill to improve aesthetics of facility.

## 2023 Performance Objectives and Measurable Outcomes

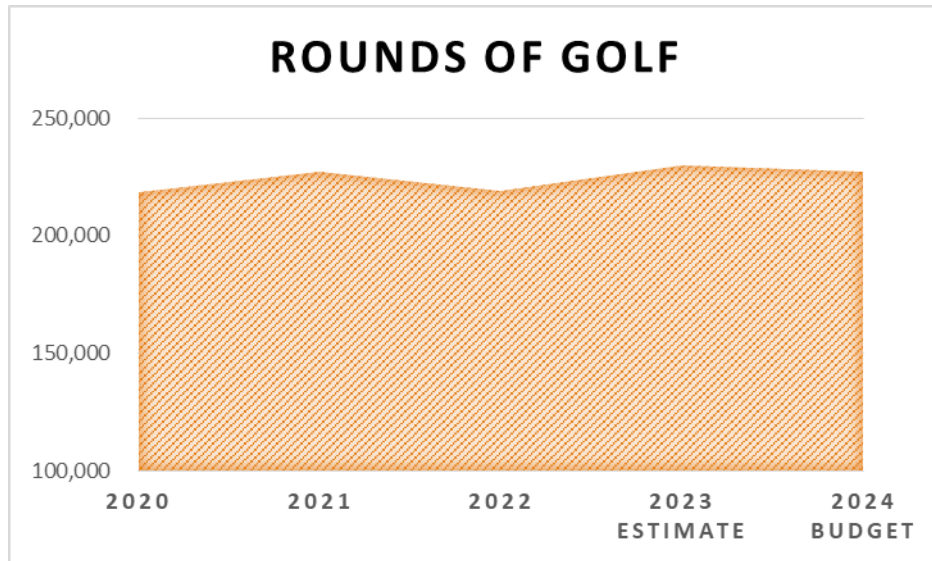
*Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2023 YTD	2024 Goal
O-1	Increase the profit margin at SSGC restaurant	Lower food and alcohol costs	Food 55% Alcohol 28%	Food 43% Alcohol 27%	Food 40% Alcohol 25%
O-1	Play 227,000 rounds of golf at our golf courses.	Retain increased number of rounds played at courses since Covid	219,055	222,276 (11/20/23)	227,000
O-1	Increase golf shop sales	Increase gross sales in golf shops	\$955,000	\$940,000 (11/20/23)	\$970,000

\*See Guiding Principles and Strategic Goals on pages 34-36

<b>*Guiding Principle or Strategic Goal</b>	<b>Department Goal/Objective</b>	<b>Performance Measure</b>	<b>2022 Actual</b>	<b>2023 YTD</b>	<b>2024 Goal</b>
C-1, P-1	Increase the number of PGA Junior League Teams offered through facilities.	Offer additional playing/learning opportunities with additional participants in our programs	15	18	20
O-1, O-2	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.	\$667,000	\$793,000 (10/31/23)	\$805,000
C-1	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 at least once per month
O-1	Increase the number of weddings hosted at Lone Tree	Host 15 wedding receptions during the year.	11	16	20
O-1, C-1	Increase the number of food/beverage special events hosted	Provide at a minimum 2 special events per month to increase revenue	10	21	24

\*See Guiding Principles and Strategic Goals on pages 34-36





## 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 2024. 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.



Prairie Sky Park



### 3. BUDGET SUMMARIES



Puma Park

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

	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
<b>REVENUE AND OTHER SOURCES OF FUNDS:</b>				
GENERAL FUND	\$ 33,128,467	\$ 37,792,764	\$ 36,711,160	\$ 45,351,894
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
ENTERPRISE FUND	36,199,866	32,926,989	35,116,107	37,494,910
DEBT SERVICE FUND	3,336,173	3,174,860	3,184,361	3,200,000
TOTAL	75,731,220	79,999,162	82,837,403	93,968,290
<b>EXPENDITURES AND OTHER USES OF FUNDS:</b>				
GENERAL FUND	33,531,169	56,453,521	43,503,880	57,350,125
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
ENTERPRISE FUND	31,642,484	42,264,505	38,142,595	43,601,000
DEBT SERVICE FUND	3,165,897	3,174,860	3,231,450	3,236,200
TOTAL	81,223,253	128,253,646	107,732,888	117,065,729
NET INCREASE IN FUND BALANCE	(5,492,033)	(48,254,484)	(24,895,485)	(23,097,439)
BEGINNING FUNDS AVAILABLE	55,703,964	54,285,763	50,211,931	29,417,724
ENDING FUNDS	50,211,931	6,031,279	25,316,446	6,320,285
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(3,151,667)	(3,489,203)	(3,605,241)	(4,043,477)
DEBT SERVICE RESERVE	(360,097)	(342,076)	(313,008)	(276,808)
CONSERVATION TRUST FUND	(1,570,536)			
CAPITAL PROJECTS FUND RESERVE	(14,626,769)	-	(539,450)	-
INSURANCE RESERVE	(2,027,368)	(2,000,000)	-	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	-	-
UNRESERVED FUNDS AVAILABLE	\$ 28,275,494	\$ -	\$20,858,747	\$ -





Cherry Knolls Park

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

	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 31,300,458	\$ 30,883,895	\$ 30,834,361	\$ 35,675,460
SPECIFIC OWNERSHIP	2,208,554	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	1,981,391	2,039,043	2,301,363	2,050,334
NET INVESTMENT INCOME	1,074,533	511,000	2,310,000	1,150,000
PROGRAM REVENUE	23,354,128	23,611,583	24,609,083	27,210,908
RESTAURANT	4,465,961	4,227,643	4,812,040	5,176,470
RETAIL SALES REVENUE	1,146,985	1,304,348	1,369,715	1,482,548
FACILITY RENTAL REVENUE	3,348,401	3,192,289	3,338,247	4,128,571
CONTRACT SALES REVENUE	334,295	308,542	331,050	317,140
OTHER REVENUE	1,562,723	472,174	534,375	592,959
<b>TOTAL OPERATING REVENUE</b>	<b>70,777,429</b>	<b>68,650,517</b>	<b>72,540,234</b>	<b>79,884,390</b>
<b>EXPENDITURES:</b>				
SALARY	20,861,825	24,843,704	24,028,058	25,438,280
BENEFITS	4,978,675	5,794,540	5,810,237	6,234,313
PROGRAM EXPENSES	500,543	594,110	550,768	643,713
RESTAURANT SALES EXPENSE	455,080	418,031	489,183	533,224
SUPPLIES	4,091,647	4,210,567	4,400,913	4,833,868
SERVICE & MATERIALS	2,129,118	2,198,782	2,170,582	2,518,400
MAINTENANCE	1,056,376	1,252,572	904,048	1,312,407
UTILITIES	5,912,371	5,800,545	4,850,898	6,200,459
CONTRACTUAL	2,404,591	2,849,221	4,081,643	4,365,924
OTHER EXPENSES	3,227,205	4,244,389	4,313,929	4,422,853
DEBT SERVICE	3,528,539	3,348,819	3,348,820	3,353,708
TREASURER & PAYING AGENT FEES	426,217	425,000	420,000	425,000
<b>TOTAL OPERATING EXPENDITURES</b>	<b>49,572,187</b>	<b>55,980,280</b>	<b>55,369,079</b>	<b>60,282,149</b>
<b>EXCESS OPERATING REVENUE OVER EXPENDITURES</b>	<b>21,205,242</b>	<b>12,670,237</b>	<b>17,171,155</b>	<b>19,602,241</b>
<b>OTHER REVENUE:</b>				
INTERGOVERNMENTAL/DONATIONS FOR				
CAPITAL PROJECTS	1,919,007	7,473,645	6,397,169	10,143,900
OPERATING TRANSFER IN	3,034,784	3,695,000	3,720,000	3,720,000
DEBT PROCEEDS	-	180,000	180,000	220,000
<b>TOTAL OTHER REVENUE</b>	<b>\$ 4,953,791</b>	<b>\$ 11,348,645</b>	<b>\$ 10,297,169</b>	<b>\$ 14,083,900</b>

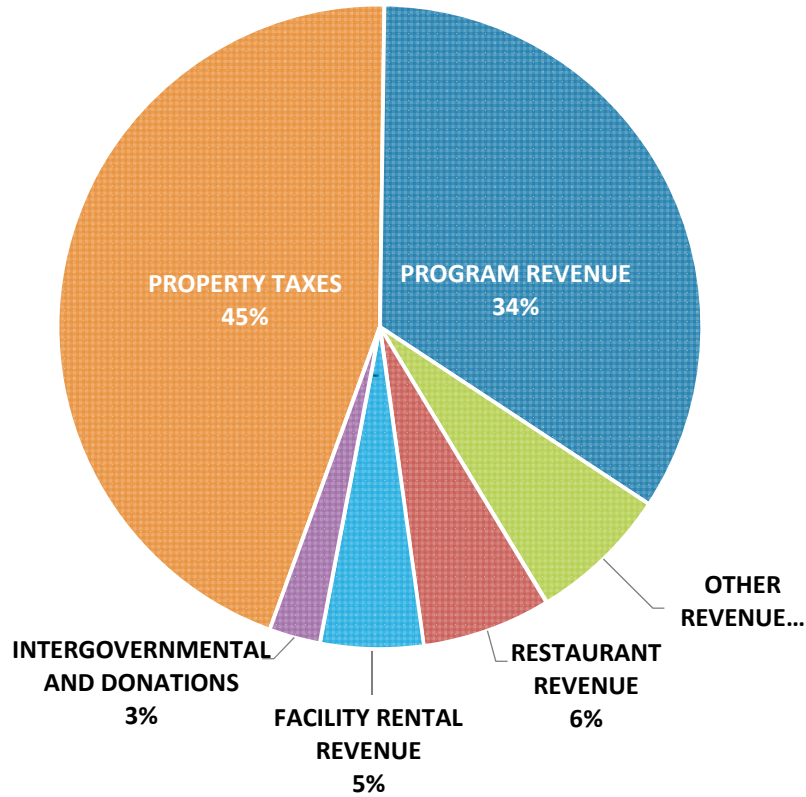
(continued)

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

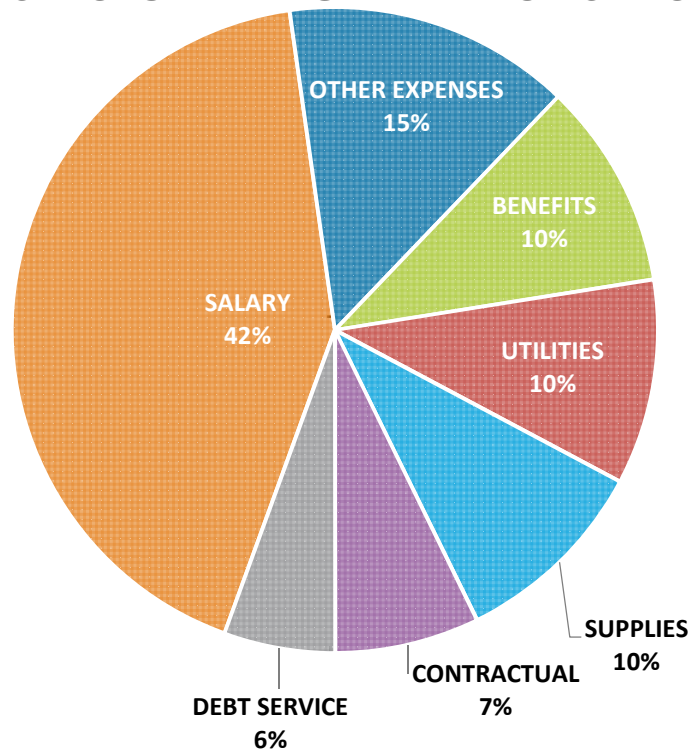
	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
	(continued)			
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	\$ -	\$ 18,341,769	\$ -	\$ 16,454,748
DEBT SERVICE FOR 2019 COPS	2,425,500	2,426,100	2,426,100	2,424,900
DEBT SERVICE FOR 2021 COPS	1,330,865	1,330,900	1,330,900	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	3,034,784	3,075,000	3,100,000	3,100,000
MERIT INCREASE/BENCHMARKING	-	-	(46,817)	733,465
POSITION REQUESTS	-	-	-	580,038
CAPITAL EXPENDITURES	23,660,680	45,899,020	44,353,049	30,942,680
TOTAL OTHER EXPENDITURES	31,651,066	72,273,366	52,363,809	56,783,580
NET REVENUE OVER EXPENDITURES	\$ (5,492,033)	\$ (48,254,484)	\$ (24,895,485)	\$ (23,097,439)
 TOTAL REVENUE	 \$ 75,731,220	 \$ 79,999,162	 \$ 82,837,403	 \$ 93,968,290
TOTAL EXPENDITURES	81,223,253	128,253,646	107,732,888	117,065,729
NET REVENUE OVER (UNDER) EXPENDITURES	(5,492,033)	(48,254,484)	(24,895,485)	(23,097,439)
 BEGINNING FUNDS AVAILABLE	 55,703,964	 54,285,763	 50,211,931	 29,417,724
ENDING FUNDS AVAILABLE	50,211,931	6,031,279	25,316,446	6,320,285
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(3,151,667)	(3,489,203)	(3,605,241)	(4,043,477)
DEBT SERVICE RESERVE	(360,097)	(342,076)	(313,008)	(276,808)
CONSERVATION TRUST FUND	(1,570,536)	-	-	-
CAPITAL PROJECTS FUND RESERVE	(14,626,769)	-	(539,450)	-
INSURANCE RESERVE	(2,027,368)	(2,000,000)	-	(2,000,000)
ENVIRONMENTAL RESERVE	(200,000)	(200,000)	-	-
UNRESERVED FUNDS AVAILABLE	\$ 28,275,494	\$ -	\$ 20,858,747	\$ -

SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY

**TOTAL DISTRICT OPERATING REVENUE BY CATEGORY**



**TOTAL DISTRICT OPERATING EXPENDITURES BY CATEGORY**



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

	PROJECTED FUNDS AVAILABLE 1/1/2024	2024 BUDGETED REVENUE	2024 BUDGETED EXPENDITURES	2024 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2024
GENERAL FUND	15,243,073	45,351,894	(57,350,125)	(3,244,842)	-
CONSERVATION TRUST FUND	782,293	970,000	(1,752,293)	-	-
GRANTS FUND	3,947,652	5,801,486	(9,436,661)	(312,477)	-
CAPITAL PROJECTS FUND	539,450	1,150,000	(1,689,450)	-	-
ENTERPRISE FUND	8,592,248	37,494,910	(43,601,000)	(2,486,158)	-
DEBT SERVICE FUND	313,008	3,200,000	(3,236,200)	(276,808)	-
TOTAL	\$ 29,417,724	\$ 93,968,290	\$ (117,065,729)	\$ (6,320,285)	\$ -

**Significant changes in Fund Balances**

Fund balances are anticipated to change more the 10% due to the following reasons:

The **Operating Funds** (General, Grant, and Enterprise Funds) budget undesignated funds. The District may have to use some or all of these funds for unexpected 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 capital projects.



# SOUTH SUBURBAN PARK AND RECREATION DISTRICT GENERAL FUND SUMMARY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
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
<b>EXPENDITURES:</b>				
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) EXPE	17,948,255	14,085,520	16,277,851	18,839,228
<b>OTHER REVENUE:</b>				
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
<b>OTHER EXPENDITURES:</b>				
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 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	-	-	-	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)
<b>TOTAL REVENUE</b>	<b>\$ 33,128,467</b>	<b>\$ 37,792,764</b>	<b>\$ 36,711,160</b>	<b>\$ 45,351,894</b>
<b>TOTAL EXPENDITURES</b>	<b>33,531,169</b>	<b>56,453,521</b>	<b>43,503,880</b>	<b>57,350,125</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>(402,702)</b>	<b>(18,660,757)</b>	<b>(6,792,720)</b>	<b>(11,998,231)</b>
<b>BEGINNING FUNDS AVAILABLE</b>	<b>22,438,495</b>	<b>22,035,793</b>	<b>22,035,793</b>	<b>15,243,073</b>
<b>ENDING FUNDS</b>	<b>22,035,793</b>	<b>3,375,036</b>	<b>15,243,073</b>	<b>3,244,842</b>
<b>LESS RESERVES:</b>				
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)	-	-
<b>UNRESERVED FUNDS AVAILABLE</b>	<b>\$ 18,782,258</b>	<b>\$ -</b>	<b>\$ 14,178,974</b>	<b>\$ -</b>



Cherry Knolls Park

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

	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
<b>REVENUE:</b>				
PROPERTY TAXES	\$ 27,999,069	\$ 27,784,035	\$ 27,750,000	\$ 32,575,460
SPECIFIC OWNERSHIP	2,208,554	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	539,899	568,655	595,851	561,234
NET INVESTMENT INCOME	500,228	390,000	1,015,000	515,000
PROGRAM REVENUE	317,539	105,500	106,425	114,000
OTHER REVENUE	1,203,129	264,704	331,990	387,300
<b>TOTAL OPERATING REVENUE</b>	<b>32,768,418</b>	<b>31,212,894</b>	<b>31,899,266</b>	<b>36,252,994</b>
<b>EXPENDITURES:</b>				
SALARY	7,876,816	9,777,708	9,207,892	9,526,127
BENEFITS	2,285,515	2,772,042	2,708,529	2,867,821
PROGRAM EXPENSES	101,583	159,289	144,418	163,263
SUPPLIES	645,764	644,421	633,826	680,150
SERVICE & MATERIALS	1,113,513	1,054,728	1,083,418	1,100,120
MAINTENANCE & EQUIPMENT	717,763	781,058	506,689	840,288
UTILITIES	2,777,968	2,632,284	1,698,078	2,803,919
CONTRACTUAL	329,864	544,979	489,385	604,881
OTHER EXPENSE	1,965,497	2,361,205	2,613,192	2,546,853
TREASURER AND PAYING AGENT FEES	426,217	425,000	420,000	425,000
OVERHEAD CHARGEBACK (1)	(3,420,337)	(4,025,340)	(3,884,012)	(4,144,656)
<b>TOTAL OPERATING EXPENDITURES</b>	<b>14,820,163</b>	<b>17,127,374</b>	<b>15,621,415</b>	<b>17,413,766</b>
EXCESS OPERATING REVENUE OVER EXPENDITURES	17,948,255	14,085,520	16,277,851	18,839,228
<b>OTHER REVENUE:</b>				
INTERGOVERNMENTAL REVENUE FOR CAI	325,265	6,504,870	4,711,894	8,998,900
OPERATING TRANSFER IN	34,784	75,000	100,000	100,000
<b>TOTAL OTHER REVENUE</b>	<b>\$ 360,049</b>	<b>\$ 6,579,870</b>	<b>\$ 4,811,894</b>	<b>\$ 9,098,900</b>

(continued)

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

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
	(continued)			
<b>OTHER EXPENDITURES:</b>				
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 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	-	-	-	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)	\$ (402,702)	\$ (18,660,757)	\$ (6,792,720)	\$ (11,998,231)
TOTAL REVENUE	\$ 33,128,467	\$ 37,792,764	\$ 36,711,160	\$ 45,351,894
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	22,438,495	22,035,793	22,035,793	15,243,073
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	\$ -

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

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

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



## SOUTH SUBURBAN PARK AND RECREATION DISTRICT GRANT FUND

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
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 REVENUE	121,470	3,740,774	3,900,500	5,161,486
<b>EXPENDITURES:</b>				
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 EXPENDITURES	121,470	3,267,144	4,116,443	4,414,705
EXCESS OPERATING REVENUE OVER (UNDER) EXP	-	473,630	(215,943)	746,781
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	-	620,000	620,000	620,000
INTERGOVERNMENTAL REVENUE FROM	-	-	-	20,000
TOTAL OTHER REVENUE	-	620,000	620,000	640,000
<b>OTHER EXPENDITURES:</b>				
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) EXP	-	(4,678,906)	(773,626)	(4,275,175)
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) EXPENSES	-	(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 BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
INTERGOVERNMENTAL/ DONATIONS	\$ 121,470	\$ 691,388	\$ 672,283	\$ 565,600
NET INVESTMENT INCOME	-	1,000	175,000	15,000
PROGRAM REVENUE	-	1,608,736	1,756,246	2,683,086
RETAIL SALES REVENUE	-	185,900	170,500	193,300
FACILITY RENTAL REVENUE	-	1,041,750	879,465	1,462,300
CONTRACT SALES REVENUE	-	168,000	173,500	171,000
OTHER REVENUE	-	44,000	73,506	71,200
TOTAL OPERATING REVENUE	121,470	3,740,774	3,900,500	5,161,486
<b>EXPENDITURES:</b>				
SALARY	75,145	1,396,724	1,476,658	1,595,395
BENEFITS	14,967	273,603	352,960	397,618
PROGRAM EXPENSES	-	10,650	6,500	8,650
SUPPLIES	16,026	176,912	229,008	242,113
SERVICE & MATERIALS	-	148,706	125,700	162,500
MAINTENANCE & EQUIPMENT	-	65,930	20,781	25,500
UTILITIES	-	187,760	197,400	214,540
CONTRACTUAL	2,725	556,280	1,564,495	1,614,740
OTHER EXPENSES	12,607	450,579	142,941	153,649
TOTAL OPERATING EXPENDITURES	121,470	3,267,144	4,116,443	4,414,705
EXCESS OPERATING REVENUE	-	473,630	(215,943)	746,781
OVER (UNDER) EXPENDITURES	-	473,630	(215,943)	746,781
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	-	620,000	620,000	620,000
INTERGOVERNMENTAL REVENUE FROM	-	-	-	20,000
TOTAL OTHER REVENUE	\$ -	\$ 620,000	\$ 620,000	\$ 640,000
<b>OTHER EXPENDITURES:</b>				
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) EXP	\$ -	\$ (4,058,906)	\$ (153,626)	\$ (3,635,175)
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

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

	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
<b>REVENUE:</b>				
INTEREST INCOME	\$ 356,746	\$ 20,000	\$ 550,000	\$ 50,000
INTERGOVERNMENTAL FUNDS	1,593,742	968,775	1,685,275	1,100,000
TOTAL REVENUE	1,950,488	988,775	2,235,275	1,150,000
<b>EXPENDITURES:</b>				
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
<b>NET REVENUES OVER (UNDER) EXP</b>	<b>(9,857,429)</b>	<b>(14,626,769)</b>	<b>(14,087,319)</b>	<b>(539,450)</b>
BEGINNING FUND BALANCE	24,484,198	14,626,769	14,626,769	539,450
ENDING FUND BALANCE	14,626,769	-	539,450	-
LESS RESERVES:				
CPF RESERVE	(14,626,769)	-	(539,450)	-
<b>UNRESERVED FUNDS AVAILABLE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## SOUTH SUBURBAN PARK AND RECREATION DISTRICT ENTERPRISE FUND SUMMARY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
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
<b>EXPENDITURES:</b>				
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)
<b>OTHER REVENUE:</b>				
OPERATING TRANSFER IN	3,000,000	3,000,000	3,000,000	3,000,000
INTERGOVERNMENTAL REVENUE FOR (	-	-	-	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
<b>OTHER EXPENDITURES:</b>				
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
<b>NET REVENUE OVER (UNDER) EXP</b>	<b>4,557,382</b>	<b>(9,337,516)</b>	<b>(3,026,488)</b>	<b>(6,106,090)</b>
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) EXPENDIT	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	\$ -



Cornerstone Park



# SOUTH SUBURBAN PARK AND RECREATION DISTRICT

## ENTERPRISE FUND SUMMARY BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
<b>REVENUE:</b>				
INTERGOVERNMENTAL/ DONATIONS	\$ 352,046	\$ 29,000	\$ 33,229	\$ 23,500
NET INVESTMENT INCOME	155,995	20,000	400,000	400,000
PROGRAM REVENUE	23,036,589	21,897,347	22,746,412	24,413,822
RESTAURANT	4,465,961	4,227,643	4,812,040	5,176,470
RETAIL SALES REVENUE	1,146,985	1,118,448	1,199,215	1,289,248
FACILITY RENTAL REVENUE	3,348,401	2,150,539	2,458,782	2,666,271
CONTRACT SALES REVENUE	334,295	140,542	157,550	146,140
OTHER REVENUE	359,594	163,470	128,879	134,459
TOTAL OPERATING REVENUE	33,199,866	29,746,989	31,936,107	34,249,910
	-	-		
<b>EXPENDITURES:</b>				
SALARY	12,909,864	13,669,272	13,343,508	14,316,758
BENEFITS	2,678,193	2,748,895	2,748,748	2,968,874
PROGRAM EXPENSES	398,960	424,171	399,850	471,800
RESTAURANT SALES EXPENSE	455,080	418,031	489,183	533,224
SUPPLIES	3,429,857	3,389,234	3,538,079	3,911,605
SERVICE & MATERIALS	1,015,605	995,348	961,464	1,255,780
MAINTENANCE & EQUIPMENT	338,613	405,584	376,578	446,619
UTILITIES	3,134,403	2,980,501	2,955,420	3,182,000
CONTRACTUAL	2,072,002	1,747,962	2,027,763	2,146,303
OTHER EXPENSES	1,199,188	1,414,195	1,507,796	1,669,351
DEBT SERVICE & PAYING AGENT FEES	447,339	267,369	267,370	270,508
OVERHEAD CHARGEBACK (1)	3,420,337	4,025,340	3,884,012	4,144,656
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)
<b>OTHER REVENUE:</b>				
TRANSFER IN	3,000,000	3,000,000	3,000,000	3,000,000
INTERGOVERNMENTAL REVENUE FOR C.	-	-	-	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

(continued)

# SOUTH SUBURBAN PARK AND RECREATION DISTRICT

## ENTERPRISE FUND SUMMARY BY CATEGORY

	Actual 2022	Budget 2023	Estimated 2023	Budget 2024
	(continued)			
<b>OTHER EXPENDITURES:</b>				
UNDESIGNATED	\$ -	\$ 4,323,777	\$ -	\$ 4,939,954
MERIT INCREASE/BENCHMRKING	-	-	-	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) EXPENDITURES	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**  
**DEBT SERVICE FUND SUMMARY AND BY CATEGORY**

	<b>Actual 2022</b>	<b>Budget 2023</b>	<b>Estimated 2023</b>	<b>Budget 2024</b>
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
<b>TOTAL REVENUE</b>	<b>3,336,173</b>	<b>3,174,860</b>	<b>3,184,361</b>	<b>3,200,000</b>
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
<b>TOTAL EXPENDITURES</b>	<b>3,165,897</b>	<b>3,174,860</b>	<b>3,231,450</b>	<b>3,236,200</b>
NET REVENUE OVER EXPENDITURES	170,276	-	(47,089)	(36,200)
BEGINNING FUND BALANCE	189,821	342,076	360,097	313,008
ENDING FUND BALANCE	360,097	342,076	313,008	276,808
LESS RESERVES:				
DEBT SERVICE RESERVE	(360,097)	(342,076)	(313,008)	(276,808)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

## 4. GENERAL FUND BUDGET



Willow Creek Park

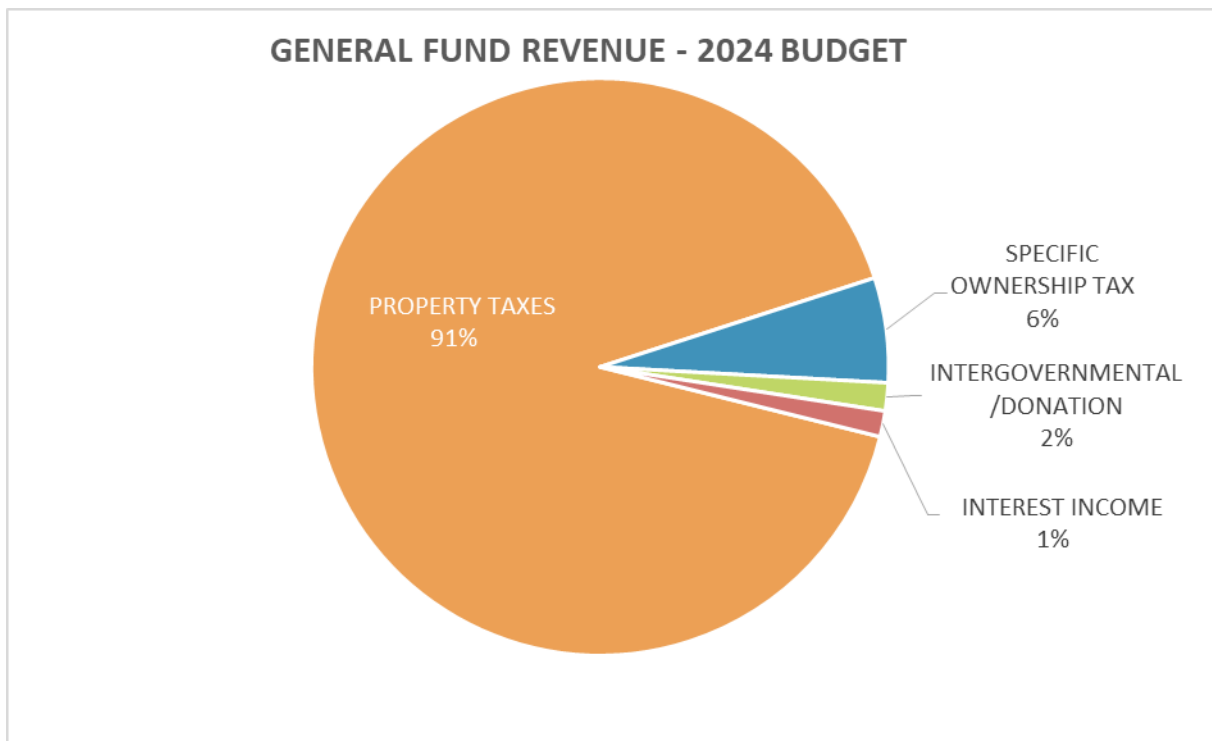
## General Fund Budget Overview

### 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 (91%), specific ownership taxes (6%), 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. For 2024 the certification deadline was extended to January 5<sup>th</sup>, due to unknown outcome of Proposition HH in the November 2023 election. The County Treasurers remit the taxes collected monthly to the District less a 1.5 % collection fee. The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate.



The tables below show the tax levy and taxes collected for the last ten years (excluding debt service):

Operating Property Taxes					
	Collection	Operating	Tax	Est. Outstanding	Percentage
	Year	Levy	Collection	Delinquent	Collected
				Taxes	to Levy
(1)	2015	14,800,854	14,730,169	70,685	99.52%
	2016	17,506,794	17,351,110	155,684	99.11%
	2017	17,451,989	17,425,036	26,953	99.85%
(2)	2018	23,103,011	22,958,299	144,712	99.37%
	2019	23,318,991	23,239,021	79,970	99.66%
	2020	26,444,051	26,224,485	219,566	99.17%
	2021	26,319,027	26,146,575	172,452	99.34%
	2022	28,127,054	27,805,578	321,476	98.86%
	2023 Estimate	28,152,958	27,871,428	281,530	99.00%
	2024 Budget	33,005,515	32,675,460	330,055	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	2010 1 Mill	Tax	Est. Outstanding	Percentage	
Year	Levy	Collection	Delinquent	Collected	
			Taxes	to Levy	
(1)	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%
	2018	-	-	-	0.00%
	2019	-	-	-	0.00%
	2020	-	-	-	0.00%
	2021	-	-	-	0.00%
	2022	-	-	-	0.00%
	2023 Estimate	-	-	-	0.00%
2024 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). The adjustment allowed is unknown at this time, pending outcome of Proposition HH in the November 2023 election.

### Specific Ownership Tax

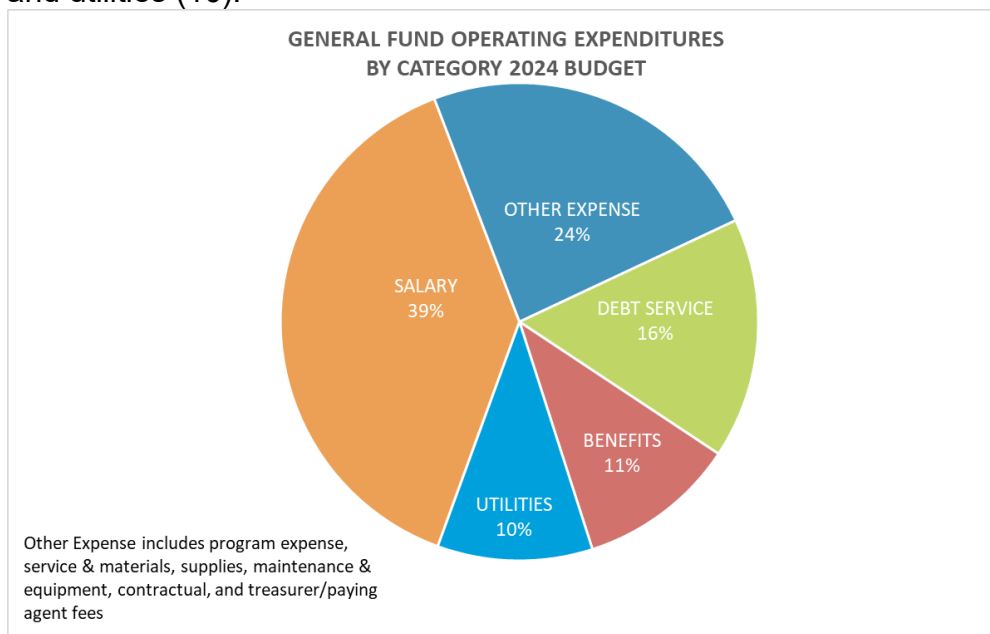
This revenue source is collected by each of the counties the District is in (Arapahoe, Douglas, and Jefferson). It represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. The County Treasurers allocate and remit the taxes collected 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.

### 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.

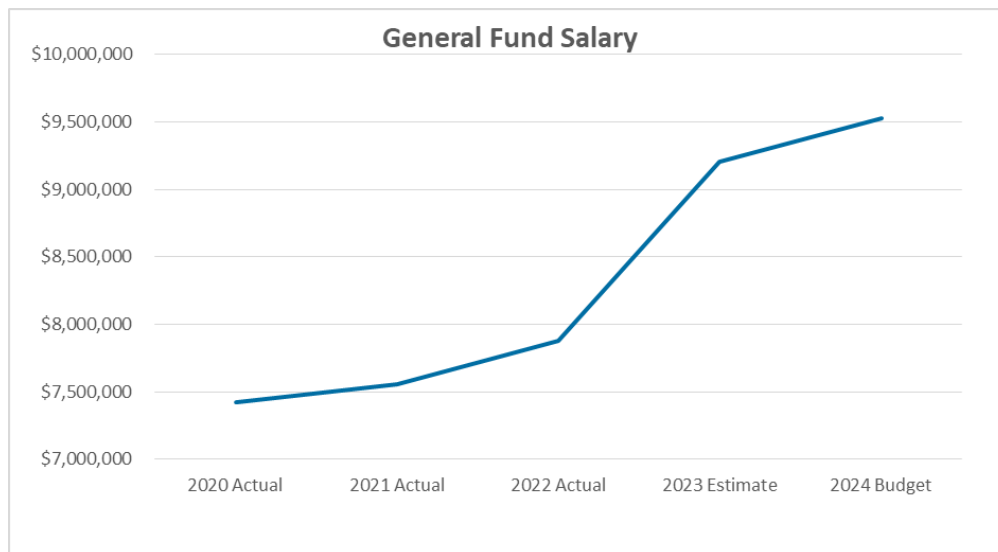
### Major Expenditures

Expenditures include salaries (39%), other expenses (24%), debt service (16%), benefits (11%), and utilities (10%).



### Salary

Salary represents about 39% of the General Fund expenditures. The General Fund includes salary for Administration, Planning, 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

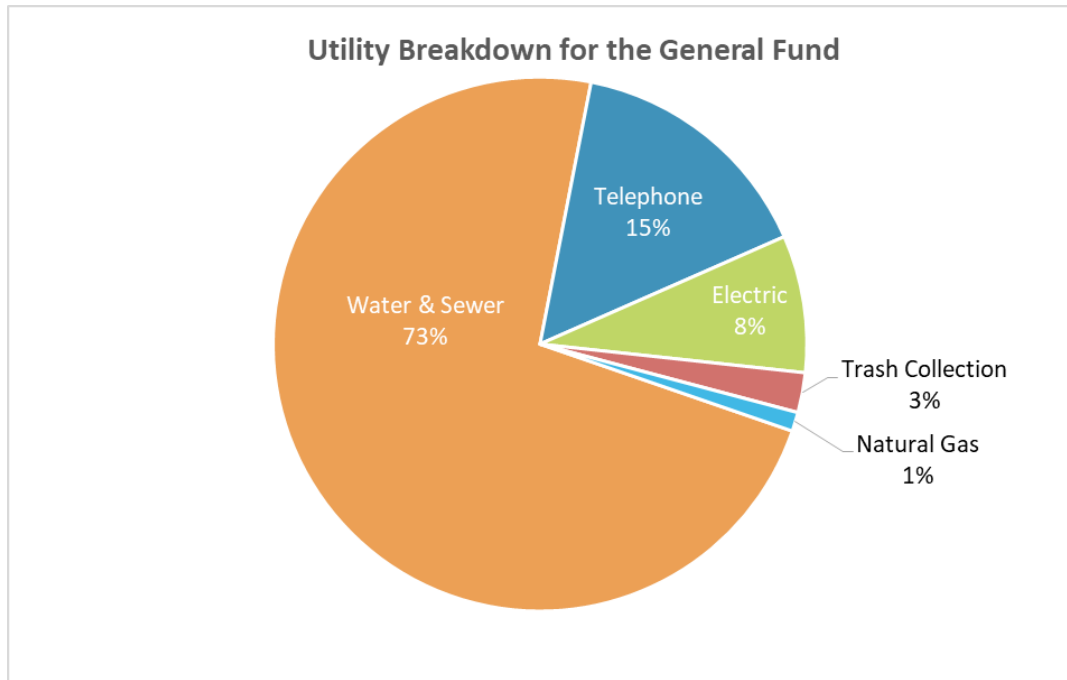
Other Expenditures for the General Fund include; program expenses (for South Platte Park operations), service & materials, supplies, maintenance, equipment, paying agent fees, contractual, insurance, and other miscellaneous expenditures. The budgeted for other expenditures is calculated using the historical information and estimated future changes.

### Benefits

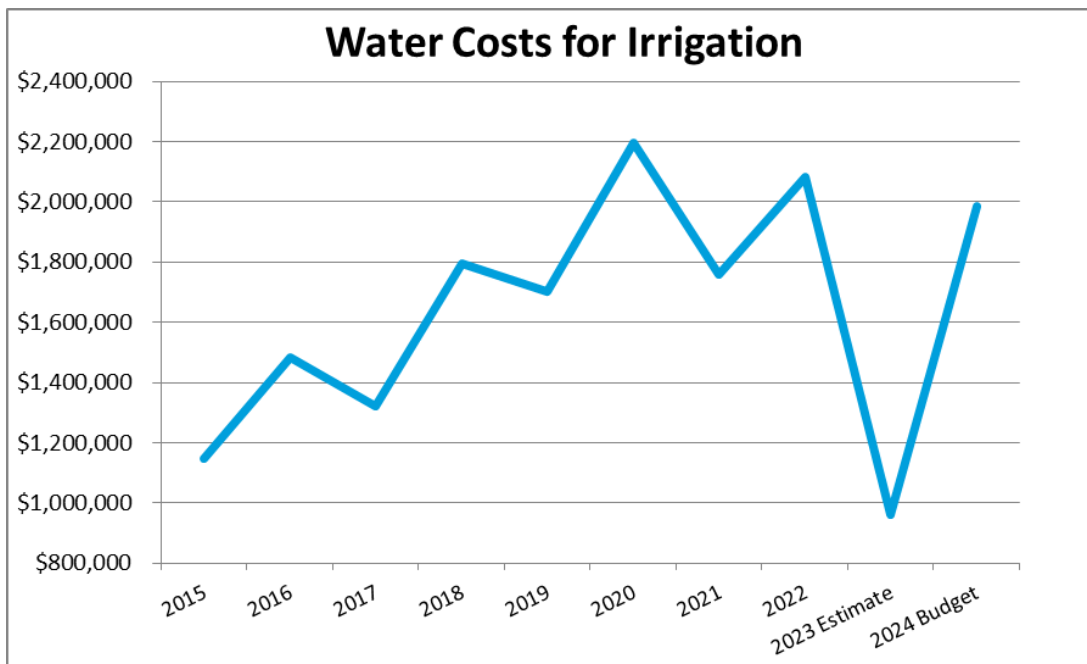
Benefits represent about 11% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated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



For the 2024, water expenses for parks' irrigation is budgeted at \$1,983,984. 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. 2023 was an unusually wet year causing a large reduction in irrigation water needed.



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**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.



South Platte Park



# GENERAL FUND SUMMARY

## Table of Contents

	<b>2024 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 32,575,460	173
Specific Ownership Tax	2,100,000	173
Intergovernmental/Donation Revenue	561,234	173
Interest Income	515,000	173
Other Revenue	501,300	173
<b>Total Operating Revenue</b>	<b>36,252,994</b>	
<b>Expenditures:</b>		
Administration	508,161	174
General Office	89,074	175
Business Services General Operations	80,373	175
Communication Department	879,400	176
Human Resources	307,140	177
Insurance	313,500	177
Subtotal Administration	2,177,648	
Finance Department	315,296	178
IT Department	427,856	178
Planning	789,901	179
Parks and Open Space	12,682,846	179
Construction and Mechanical Maintenance	1,448,172	187
<b>Total Operating Expenditures</b>	<b>17,841,719</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>18,411,275</b>	
<b>Other Revenue</b>		
Intergovernmental/Donation for Capital	8,998,900	188
Transfer In	100,000	188
<b>Total Other Revenue</b>	<b>9,098,900</b>	
<b>Other Expenditures</b>		
Merit/Position Upgrades	366,733	189
Undesignated	8,460,634	189
2019 COPs Payment	2,424,900	189
2021 COPs Payment	1,331,900	189
Energy Performance Lease	524,336	189
Loan Payment (Denver Water)	71,513	189
Transfer Out	3,620,000	189
Capital Projects	22,708,390	190
<b>Total Other Expenditures</b>	<b>39,508,406</b>	
<b>Net Revenue Over Expenditures</b>	<b>(11,998,231)</b>	
Carryover	11,998,231	189
<b>Funds Available</b>	<b>\$ -</b>	

## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>OPERATING REVENUE</b>		
<b>PROPERTY TAX REVENUE</b>		
Revenue:		
10-10-01-100-4001	Property Tax	\$ 32,675,460
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(100,000)
<b>TOTAL PROPERTY TAX REVENUE</b>		<b><u>32,575,460</u></b>
<b>SPECIFIC OWNERSHIP TAX</b>		
Revenue:		
10-10-01-100-4010	Specific Ownership Tax	2,100,000
<b>TOTAL SPECIFIC OWNERSHIP TAX</b>		<b><u>2,100,000</u></b>
<b>INTERGOVERNMENTAL/DONATION REVENUE</b>		
Revenue:		
10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-40-51-121-4035	Carryover Grant/Donation Rev	28,484
10-40-51-540-4020	City of Littleton Reimbursement	308,727
10-40-51-542-4020	City of Littleton Reimbursement	204,023
<b>TOTAL INTERGOVERNMENTAL/DONATION REVENUE</b>		<b><u>561,234</u></b>
<b>INTEREST INCOME</b>		
Revenue:		
10-10-01-100-4017	Interest from Taxes	15,000
10-10-01-100-4050	Interest Earnings	500,000
<b>TOTAL INTEREST INCOME</b>		<b><u>515,000</u></b>
<b>OTHER REVENUE</b>		
Revenue:		
10-10-01-100-4087	Solar Lease Pymts - 2017 Agreement	(300,000)
10-10-01-100-4088	Solar Credits - 2017 Agreement	320,000
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	130,000
10-10-01-100-4099	Miscellaneous	85,000
10-10-01-100-4174	Park Permits	110,000
10-10-01-100-4266	Sponsorship	15,000
10-10-01-110-4170	Insurance Reimbursements	50,000
10-11-01-522-4360	Commissions Sale Temp Art Display	200
10-40-51-540-4099	Miscellaneous	4,500
10-40-51-540-4157	Facility Rental	2,600
10-40-51-540-4174	SPP Park Permits	4,000
<b>TOTAL OTHER REVENUE</b>		<b><u>501,300</u></b>
<b>TOTAL OPERATING REVENUE</b>		<b><u>\$ 36,252,994</u></b>

## GENERAL FUND DETAIL

**2024  
Budget**

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### ADMINISTRATION

#### Expenditures:

10-10-01-100-5001	Full-Time Salaries	\$ 386,204
10-10-01-100-5004	Board Salary Expense	12,000
10-10-01-100-5009	Fringe Benefits	140,071
10-10-01-100-5102	Legal Services	150,000
10-10-01-100-5103	Election Expense	5,000
10-10-01-100-5104	Board Expense	22,000
10-10-01-100-5107	Consultants & Special Projects	125,000
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	42,000
10-10-01-100-5612	Benefit Consulting	60,000
10-10-01-100-5803	Dues & Subscriptions	22,000
10-10-01-100-5805	Staff Development	12,000
10-10-01-100-5806	Miscellaneous	10,002
10-10-01-100-5809	Fireworks Expense	5,000
10-10-01-100-5832	Reimburse Foothills Trailmark Fee	13,000
10-10-01-100-5867	Rueter-Hess Master Plan Contribution	72,000
10-10-01-100-5868	HLC Conservancy Contribution	10,000
	<b>Subtotal</b>	<b>1,539,877</b>
10-10-01-100-5857	Overhead Chargeback	(1,031,716)
	<b>Total Expenditures</b>	<b>\$ 508,161</b>

## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>GENERAL OFFICE</b>		
<b>Expenditures:</b>		
10-10-01-115-5001	Full-Time Salaries	\$ 46,800
10-10-01-115-5009	Fringe Benefits	9,122
10-10-01-115-5012	Tax Rebate	6,000
10-10-01-115-5116	BMI License	8,000
10-10-01-115-5201	Office Supplies	15,000
10-10-01-115-5203	Custodial Supplies	2,180
10-10-01-115-5204	Postage	15,000
10-10-01-115-5400	Utilities Natural Gas	9,000
10-10-01-115-5401	Utilities Electric	27,204
10-10-01-115-5402	Water & Sewer	6,504
10-10-01-115-5403	Telephone	500
10-10-01-115-5404	Trash Collection	3,600
10-10-01-115-5495	Lease for Postage/Folder Equipment	5,196
10-10-01-115-5499	Canon Printer Maint/Lease	15,500
10-10-01-115-5501	Contractual Services	19,320
10-10-01-115-5701	Services/Mat to Maintain Fac/Building	5,496
10-10-01-115-5805	Staff Development	7,000
10-10-01-115-5806	Miscellaneous Expense	3,000
10-10-01-115-5854	Mileage Reimbursement	500
10-10-01-115-5863	Employee Recognition Expense	65,000
	<b>Subtotal</b>	<b>269,922</b>
10-10-01-115-5857	Overhead Chargeback	(180,848)
	<b>Total Expenditures</b>	<b>89,074</b>
<b>BUSINESS SERVICES GENERAL OPERATIONS</b>		
<b>Expenditures:</b>		
10-10-01-140-5001	Full Time Salaries	168,254
10-10-01-140-5009	Fringe Benefits	53,800
10-10-01-140-5127	Sustainability Expense	15,000
10-10-01-140-5805	Staff Development	5,000
10-10-01-140-5806	Miscellaneous	1,500
	<b>Subtotal</b>	<b>243,554</b>
10-10-01-140-5857	Overhead Chargeback	(163,181)
	<b>Total Expenditures</b>	<b>\$ 80,373</b>

## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>COMMUNICATIONS</b>		
<b>Expenditures:</b>		
10-11-01-100-5001	Full-Time Salaries	\$ 428,714
10-11-01-100-5009	Fringe Benefits	125,536
10-11-01-100-5134	Special Event Expense	25,000
10-11-01-100-5201	Office Supplies	1,000
10-11-01-100-5204	Postage	65,000
10-11-01-100-5211	Audio Visual Supplies	3,500
10-11-01-100-5230	Printing/Copies	130,000
10-11-01-100-5403	Telephone	1,000
10-11-01-100-5501	Contractual Services	40,000
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	10,000
10-11-01-100-5806	Miscellaneous	1,500
10-11-01-100-5854	Mileage Reimbursement	1,500
<b>Total Expenditures</b>		<b>867,250</b>
<b>PUBLIC ART</b>		
<b>Expenditures:</b>		
10-11-01-522-5111	Public Arts Committee Expense	350
10-11-01-522-5501	Contractual Services	3,000
10-11-01-522-5507	Computer Software Maintenance	300
10-11-01-522-5702	Service/Materials to Maintain Art	8,000
10-11-01-522-5802	Promo, Publicity & Printing	500
<b>Total Expenditures</b>		<b>\$ 12,150</b>



## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>HUMAN RESOURCES</b>		
<b>Expenditures:</b>		
10-12-01-100-5001	Full-Time Salaries	\$ 387,311
10-12-01-100-5002	Part-Time Salaries	8,000
10-12-01-100-5009	Fringe Benefits	90,517
10-12-01-100-5107	Consultants & Special Projects	25,000
10-12-01-100-5201	Office Supplies	400
10-12-01-100-5241	DEI Committee Expense	5,000
10-12-01-100-5502	Background Checks	30,000
10-12-01-100-5507	Computer Software Maintenance	232,000
10-12-01-100-5515	Mountain States Employers Services	15,000
10-12-01-100-5610	Unemployment Insurance	50,000
10-12-01-100-5803	Dues & Subscriptions	1,200
10-12-01-100-5805	Staff Development	14,000
10-12-01-100-5806	Miscellaneous	1,000
10-12-01-100-5851	Recruiting Costs	30,000
10-12-01-100-5854	Mileage Reimbursement	500
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	10,000
	<b>Subtotal</b>	<b>930,728</b>
10-12-01-100-5857	Overhead Chargeback	(623,588)
	<b>Total Expenditures</b>	<b>307,140</b>
<b>INSURANCE</b>		
<b>Expenditures:</b>		
10-10-01-110-5600	Insurance Claims	125,000
10-10-01-110-5601	Insurance Premiums	825,000
	<b>Subtotal</b>	950,000
10-10-01-110-5857	Overhead Chargeback	(636,500)
	<b>Total Expenditures</b>	<b>313,500</b>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>		<b>\$ 2,177,648</b>

## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>FINANCE</b>		
<b>Expenditures:</b>		
10-20-01-100-5001	Full-Time Salaries	\$ 563,259
10-20-01-100-5002	Part-Time Salaries	40,000
10-20-01-100-5009	Fringe Benefits	160,984
10-20-01-100-5100	Armored Car Service Fees	12,000
10-20-01-100-5105	Bank Service Charges	35,000
10-20-01-100-5114	Auditing Services	35,000
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	71,000
10-20-01-100-5803	Dues & Subscriptions	3,500
10-20-01-100-5805	Staff Development	6,200
10-20-01-100-5806	Miscellaneous	4,000
10-20-01-100-5854	Mileage Reimbursement	500
	<b>Subtotal</b>	<b>955,443</b>
10-20-01-100-5857	Overhead Chargeback	(640,147)
<b>TOTAL FINANCE EXPENDITURES</b>		<b>315,296</b>
<b>IT DEPARTMENT</b>		
<b>Expenditures:</b>		
10-25-01-100-5001	Full Time Salaries	539,808
10-25-01-100-5009	Fringe Benefits	162,024
10-25-01-100-5403	Telephone	335,900
10-25-01-100-5506	Computer Maintenance	245,000
10-25-01-100-5805	Staff Development	12,000
10-25-01-100-5854	Mileage Reimbursement	1,800
	<b>Subtotal</b>	<b>1,296,532</b>
10-25-01-100-5857	Overhead Chargeback	(868,676)
<b>TOTAL IT EXPENDITURES</b>		<b>\$ 427,856</b>

## GENERAL FUND DETAIL

**2024  
Budget**

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### PLANNING

#### ADMINISTRATION

##### Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 450,641
10-30-01-100-5002	Part-Time Salaries	6,702
10-30-01-100-5009	Fringe Benefits	128,258
10-30-01-100-5107	Consultants & Special Projects	150,000
10-30-01-100-5302	Minor Tools & Equipment	750
10-30-01-100-5403	Telephone	4,000
10-30-01-100-5407	SEMSWA Annual Permit	3,500
10-30-01-100-5507	Computer Software Maintenance	17,500
10-30-01-100-5702	Services/Materials to Maintain Equipment	5,500
10-30-01-100-5803	Dues & Subscriptions	1,250
10-30-01-100-5804	Rent/Lease Expense	1,800
10-30-01-100-5805	Staff Development	14,000
10-30-01-100-5806	Miscellaneous	5,000
10-30-01-100-5854	Mileage Reimbursement	1,000
<b>Total Expenditures</b>		<b>789,901</b>

#### TOTAL PLANNING EXPENDITURES

**789,901**

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### PARKS AND OPEN SPACE

#### MAINTENANCE ADMINISTRATION

##### Expenditures:

10-40-41-100-5001	Full-Time Salaries	279,337
10-40-41-100-5009	Fringe Benefits	83,214
10-40-41-100-5230	Printing/Copies	2,000
10-40-41-100-5401	Utilities Electric	95,000
10-40-41-100-5403	Telephone	500
10-40-41-100-5501	Contractual Services	23,000
10-40-41-100-5803	Dues & Subscriptions	500
10-40-41-100-5805	Staff Development	5,500
10-40-41-100-5806	Miscellaneous	5,000
10-40-41-100-5812	Uniforms	26,500
<b>Total Expenditures</b>		<b>\$ 520,551</b>

## GENERAL FUND DETAIL

**2024  
Budget**

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### PARKS AND OPEN SPACE

#### GARAGE & SHOP

##### Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$ 450,581
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	132,935
10-40-42-264-5116	Licensing	5,000
10-40-42-264-5202	Motor Fuels & Lubricants	215,000
10-40-42-264-5302	Minor Tools & Equipment	5,000
10-40-42-264-5304	Equipment Rental	2,500
10-40-42-264-5495	GPS Service for Vehicles	30,000
10-40-42-264-5501	Contract Services	50,000
10-40-42-264-5702	Srv/Mat to Maintain Equipment	110,000
10-40-42-264-5703	Srv/Mat to Maintain Autos	130,000
10-40-42-264-5805	Staff Development	2,500
10-40-42-264-5806	Miscellaneous	5,000
10-40-42-264-5812	Uniforms	10,000
<b>Total Expenditures</b>		<b><u>1,149,016</u></b>

#### SIGN SHOP

##### Expenditures:

10-40-42-265-5001	Full Time Salaries	113,735
10-40-42-265-5002	Part Time Salaries	23,200
10-40-42-265-5009	Fringe Benefits	44,066
10-40-42-265-5302	Minor Tools & Equipment	1,400
10-40-42-265-5700	Service & Materials	27,810
10-40-42-265-5826	Vandalism	500
<b>Total Expenditures</b>		<b><u>\$ 210,711</u></b>

## GENERAL FUND DETAIL

**2024  
Budget**

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### **PARKS AND OPEN SPACE MAINTENANCE DISTRICT ADMIN**

#### **Expenditures:**

10-40-41-411-5001	Full-Time Salaries	\$ 223,658
10-40-41-411-5002	Part Time Salaries	7,500
10-40-41-411-5009	Fringe Benefits	88,731
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	208,220
10-40-41-411-5304	Equipment Rental	7,000
10-40-41-411-5400	Utilities Natural Gas	11,902
10-40-41-411-5401	Utilities Electric	81,406
10-40-41-411-5402	Water & Sewer	1,983,984
10-40-41-411-5403	Telephone	48,550
10-40-41-411-5404	Trash Collection	28,350
10-40-41-411-5450	Site Services	23,000
10-40-41-411-5501	Contractual Services	83,555
10-40-41-411-5516	Privatization Contracts	138,484
10-40-41-411-5700	Service & Materials	63,500
10-40-41-411-5701	Materials To Maintain Building	23,175
10-40-41-411-5708	Services to Maintain Playgrounds	78,000
10-40-41-411-5803	Dues & Subscriptions	3,900
10-40-41-411-5805	Staff Development	20,945
10-40-41-411-5806	Miscellaneous	1,500
<b>Total Expenditures</b>		<b>3,130,860</b>

### **MAINTENANCE DISTRICT #1**

#### **Expenditures:**

10-40-41-412-5001	Full-Time Salaries	243,376
10-40-41-412-5002	Part-Time Salaries	71,136
10-40-41-412-5003	Overtime	1,579
10-40-41-412-5009	Fringe Benefits	87,775
10-40-41-412-5302	Minor Tools & Equipment	1,614
10-40-41-412-5700	Service & Materials	18,347
10-40-41-412-5806	Miscellaneous	986
10-40-41-412-5826	Vandalism	1,314
<b>Total Expenditures</b>		<b>\$ 426,127</b>



## GENERAL FUND DETAIL

**2024  
Budget**

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### **PARKS AND OPEN SPACE MAINTENANCE DISTRICT #2**

#### **Expenditures:**

10-40-41-413-5001	Full-Time Salaries	\$ 244,356
10-40-41-413-5002	Part-Time Salaries	71,136
10-40-41-413-5003	Overtime	1,579
10-40-41-413-5009	Fringe Benefits	95,808
10-40-41-413-5302	Minor Tools & Equipment	1,614
10-40-41-413-5700	Service & Materials	18,347
10-40-41-413-5806	Miscellaneous	986
10-40-41-413-5826	Vandalism	1,314
<b>Total Expenditures</b>		<b><u>435,140</u></b>

### **MAINTENANCE DISTRICT #3**

#### **Expenditures:**

10-40-41-414-5001	Full-Time Salaries	268,748
10-40-41-414-5002	Part-Time Salaries	71,136
10-40-41-414-5003	Overtime	1,579
10-40-41-414-5009	Fringe Benefits	115,076
10-40-41-414-5302	Minor Tools & Equipment	1,614
10-40-41-414-5700	Service & Materials	18,347
10-40-41-414-5806	Miscellaneous	986
10-40-41-414-5826	Vandalism	1,314
<b>Total Expenditures</b>		<b><u>478,800</u></b>

### **MAINTENANCE DISTRICT #4**

#### **Expenditures:**

10-40-41-415-5001	Full-Time Salaries	259,838
10-40-41-415-5002	Part-Time Salaries	73,270
10-40-41-415-5003	Overtime	1,600
10-40-41-415-5009	Fringe Benefits	114,583
10-40-41-415-5302	Minor Tools & Equipment	1,614
10-40-41-415-5700	Service & Materials	18,347
10-40-41-415-5806	Miscellaneous	987
10-40-41-415-5826	Vandalism	1,314
<b>Total Expenditures</b>		<b><u>\$ 471,553</u></b>

## GENERAL FUND DETAIL

**2024  
Budget**

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### **PARKS AND OPEN SPACE MAINTENANCE DISTRICT #5**

#### **Expenditures:**

10-40-41-416-5001	Full-Time Salaries	\$ 261,828
10-40-41-416-5002	Part-Time Salaries	50,775
10-40-41-416-5003	Overtime	1,600
10-40-41-416-5009	Fringe Benefits	105,213
10-40-41-416-5302	Minor Tools & Equipment	1,614
10-40-41-416-5700	Service & Materials	18,347
10-40-41-416-5806	Miscellaneous	986
10-40-41-416-5826	Vandalism	1,314
<b>Total Expenditures</b>		<b><u>441,677</u></b>

### **ATHLETIC FIELDS**

#### **Expenditures:**

10-40-41-417-5001	Full-Time Salaries	196,796
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	76,649
10-40-41-417-5302	Minor Tools & Equipment	1,000
10-40-41-417-5700	Service & Materials	55,364
10-40-41-417-5701	Srv/Mat to Maintain Tennis Cts	45,000
10-40-41-417-5806	Miscellaneous	650
10-40-41-417-5826	Vandalism	600
<b>Total Expenditures</b>		<b><u>450,195</u></b>

### **MAINTENANCE DISTRICT #6**

#### **Expenditures:**

10-40-41-419-5001	Full-Time Salaries	248,336
10-40-41-419-5002	Part-Time Salaries	50,775
10-40-41-419-5003	Overtime	1,600
10-40-41-419-5009	Fringe Benefits	84,636
10-40-41-419-5302	Minor Tools & Equipment	1,614
10-40-41-419-5700	Service & Materials	18,347
10-40-41-419-5806	Miscellaneous	987
10-40-41-419-5826	Vandalism	1,314
<b>Total Expenditures</b>		<b><u>\$ 407,609</u></b>

## GENERAL FUND DETAIL

**2024  
Budget**

### PARKS AND OPEN SPACE

#### MARY CARTER GREENWAY TRAIL DISTRICT

##### Expenditures:

10-40-41-420-5001	Full-Time Salaries	\$ 164,250
10-40-41-420-5002	Part-Time Salaries	51,268
10-40-41-420-5003	Overtime	1,600
10-40-41-420-5009	Fringe Benefits	52,880
10-40-41-420-5302	Minor Tools & Equipment	1,614
10-40-41-420-5501	Contractual Services	10,300
10-40-41-420-5700	Service & Materials	18,347
10-40-41-420-5806	Miscellaneous	986
10-40-41-420-5826	Vandalism	2,000
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
<b>Total Expenditures</b>		<b>355,758</b>

### WILLOW SPRINGS ADMIN

##### Expenditures:

10-40-41-435-5001	Full-Time Salaries	118,244
10-40-41-435-5009	Fringe Benefits	49,043
10-40-41-435-5134	Special Event Expense	2,750
10-40-41-435-5230	Printing/Copies	750
10-40-41-435-5304	Equipment Rental	6,000
10-40-41-435-5400	Utilities Natural Gas	3,353
10-40-41-435-5401	Utilities Electric	4,220
10-40-41-435-5402	Water & Sewer	3,100
10-40-41-435-5403	Telephone	12,000
10-40-41-435-5404	Trash Collection	8,450
10-40-41-435-5409	Data Plan	20,000
10-40-41-435-5501	Contractual Services	55,000
10-40-41-435-5700	Service & Materials	5,280
10-40-41-435-5701	Services/Mat to Maintain Fac/Building	9,000
10-40-41-435-5803	Dues & Subscriptions	3,500
10-40-41-435-5805	Staff Development	19,854
10-40-41-435-5806	Miscellaneous	800
<b>Total Expenditures</b>		<b>\$ 321,344</b>

## GENERAL FUND DETAIL

**2024  
Budget**

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### PARKS AND OPEN SPACE

#### FORESTRY

##### Expenditures:

10-40-41-436-5001	Full-Time Salaries	\$ 270,495
10-40-41-436-5002	Part-Time Salaries	51,268
10-40-41-436-5003	Overtime	1,500
10-40-41-436-5009	Fringe Benefits	110,606
10-40-41-436-5302	Minor Tools & Equipment	14,400
10-40-41-436-5304	Equipment Rental	2,400
10-40-41-436-5501	Contractual Services	14,000
10-40-41-436-5516	Privatization Contracts	60,000
10-40-41-436-5700	Service & Materials	75,040
10-40-41-436-5831	Dump Fees	30,000
<b>Total Expenditures</b>		<b>629,709</b>

#### GIS

##### Expenditures:

10-40-41-439-5001	Full-Time Salaries	64,050
10-40-41-439-5002	Part-Time Salaries	62,920
10-40-41-439-5003	Overtime	100
10-40-41-439-5009	Fringe Benefits	19,759
10-40-41-439-5506	Tree Inventory Software Maintenance	500
10-40-41-439-5507	Computer Software Maintenance	10,000
10-40-41-439-5702	Service/Materials GIS Program	4,500
10-40-41-439-5806	Miscellaneous	500
<b>Total Expenditures</b>		<b>162,329</b>

### PARKS AND OPEN SPACE

#### TRAILS

##### Expenditures:

10-40-41-446-5001	Full-Time Salaries	337,826
10-40-41-446-5002	Part-Time Salaries	74,900
10-40-41-446-5003	Overtime	2,400
10-40-41-446-5009	Fringe Benefits	121,757
10-40-41-446-5302	Minor Tools & Equipment	6,500
10-40-41-446-5304	Equipment Rental	5,500
10-40-41-446-5404	Trash Collection	25,200
10-40-41-446-5450	Site Services	5,500
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots	349,928
10-40-41-446-5826	Vandalism	5,000
<b>Total Expenditures</b>		<b>\$ 934,511</b>

## GENERAL FUND DETAIL

**2024  
Budget**

### PARKS AND OPEN SPACE

#### OPEN SPACE

##### Expenditures:

10-40-41-447-5001	Full-Time Salaries	\$ 256,545
10-40-41-447-5002	Part-Time Salaries	79,055
10-40-41-447-5003	Overtime	2,000
10-40-41-447-5009	Fringe Benefits	96,775
10-40-41-447-5209	Agricultural Supplies	99,850
10-40-41-447-5302	Minor Tools & Equipment	1,044
10-40-41-447-5501	Contractual Services	90,000
10-40-41-447-5516	Privatization Contracts	37,100
10-40-41-447-5705	Ser/Mat to Maint Fences	1,100
<b>Total Expenditures</b>		<b>663,469</b>

### SOUTH PLATTE PARK

##### Expenditures:

10-40-51-540-5001	Full-Time Salaries	318,782
10-40-51-540-5002	Part-Time Salaries	87,961
10-40-51-540-5003	Overtime	200
10-40-51-540-5009	Benefits	99,083
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	23,000
10-40-51-540-5230	Printing/Copies	7,000
10-40-51-540-5400	Utilities Natural Gas	8,000
10-40-51-540-5401	Utilities Electric	5,000
10-40-51-540-5402	Water & Sewer	2,000
10-40-51-540-5403	Telephone	3,996
10-40-51-540-5404	Trash Collection	2,100
10-40-51-540-5501	Contractual Services	43,506
10-40-51-540-5503	Contractual Persons	7,200
10-40-51-540-5701	Service/Materials to Maintain Facility	2,998
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	500
10-40-51-540-5803	Dues and Subscriptions	1,000
10-40-51-540-5805	Staff Development	2,300
10-40-51-540-5812	Uniforms	2,000
10-40-51-540-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>\$ 628,726</b>



## GENERAL FUND DETAIL

**2024  
Budget**

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### PARKS AND OPEN SPACE

#### VISITOR SERVICES

##### Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 499,902
10-40-51-542-5002	Part-Time Salaries	42,240
10-40-51-542-5003	Overtime	200
10-40-51-542-5009	Benefits	168,935
10-40-51-542-5210	Interpretive/Educational Supplies	2,500
10-40-51-542-5217	Miscellaneous Supplies	8,000
10-40-51-542-5403	Telephone	10,000
10-40-51-542-5501	Contractual Services	6,000
10-40-51-542-5702	Service/Materials to Maintain Equipment	88,000
10-40-51-542-5805	Staff Development	6,000
10-40-51-542-5812	Uniforms	4,500
<b>Total Expenditures</b>		<b><u>836,277</u></b>

### PLATTE PARK GRANTS/DONATIONS

##### Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	28,484
<b>Total Expenditures</b>		<b><u>28,484</u></b>

### TOTAL PARKS AND OPEN SPACE EXPENDITURES

**12,682,846**

### GENERAL CONSTRUCTION

##### Expenditures:

10-85-42-212-5001	Full-Time Salaries	410,449
10-85-42-212-5009	Fringe Benefits	139,126
10-85-42-212-5302	Minor Tools & Equipment	6,000
10-85-42-212-5403	Telephone	6,000
10-85-42-212-5503	Contractual Persons	30,000
10-85-42-212-5701	Services/Mat to Maintain Fac/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	5,000
10-85-42-212-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 612,775</u></b>

## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>MECHANICAL MAINTENANCE</b>		
<b>Expenditures:</b>		
10-85-42-250-5001	Full-Time Salaries	\$ 524,641
10-85-42-250-5009	Fringe Benefits	172,756
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	7,000
10-85-42-250-5503	Contractual Persons	100,000
10-85-42-250-5701	Services/Mat to Maintain Fac/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	5,000
10-85-42-250-5854	Mileage Reimbursement	1,500
<b>Total Expenditures</b>		<b>835,397</b>
<b>OTHER REVENUE</b>		
<b>INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL</b>		
<b>Revenue:</b>		
10-30-01-954-8591	ACOS Grant Cornerstone	600,000
10-30-01-952-8519	Centennial Funds Puma Park Project	113,750
10-30-01-957-8689	Funds for Bear Ck Trail	850,000
10-30-41-955-8614	Funds for Mission Viejo Project	2,500,000
10-30-01-956-8640	Funds for SPP East Trail Bridge	270,000
10-10-01-959-8999	Holding Acct for Grant Funding	500,000
10-30-01-956-8662	Littleton Funds Jackass Hill Park	1,100,000
10-30-41-954-8582	Littleton Funds MCGrnwy Trail	80,000
10-30-01-956-8645	Littleton Funds Power Park Project	2,950,000
10-30-41-956-8684	Littleton Funds SPP Projects	20,150
10-30-01-950-8500	Matching Gifts Revenue	15,000
<b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b>		<b>8,998,900</b>
<b>OTHER REVENUE</b>		
<b>MISCELLANEOUS</b>		
<b>Revenue:</b>		
10-10-01-990-9101	Operating Transfer In	100,000
<b>TOTAL MISCELLANEOUS</b>		<b>100,000</b>
<b>TOTAL OTHER REVENUE</b>		<b>\$ 9,098,900</b>

## GENERAL FUND DETAIL

**2024**  
**Budget**

### OTHER EXPENDITURES

#### MISCELLANEOUS

##### Expenditures:

10-10-01-100-5807	Merit Pay	\$ 366,733
10-10-01-995-9200	Unobligated Funds	8,460,634
10-10-01-970-9001	Principal Energy Performance Lease	456,104
10-10-01-970-9002	Interest Energy Performance Lease	68,232
10-70-72-970-9001	Denver Water Loan Principal Payment	66,842
10-70-72-970-9002	Denver Water Loan Interest Payment	4,671
10-80-00-970-9001	2019 COPS Principal Payment	1,200,000
10-80-00-970-9002	2019 COPS Interest Payment	1,224,900
10-83-00-970-9001	2020 COPS Principal Payment	610,000
10-83-00-970-9002	2020 COPS Interest Payment	721,900

#### TOTAL MISCELLANEOUS

**3,896,545**

### 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

**7,516,545**

### GENERAL FUND CARRYOVER

##### Revenue:

10-10-01-996-4998	Carryover Revenue	11,998,231
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#### TOTAL CARRYOVER

**\$ 11,998,231**

## GENERAL FUND DETAIL

		<b>2024 Budget</b>
<b>CAPITAL PROJECTS</b>		
10-25-01-950-6877	Accessibility Compliance	\$ 100,000
10-25-01-950-7130	Annual Computer Equipment Replacement	170,000
10-30-41-957-6703	Bear Creek Trail Impr	1,100,000
10-30-51-950-6034	Carson Nature Center/Maint Shop Stain	15,000
10-40-41-950-6036	Central Control Upgrades	60,000
10-30-41-954-6989	Cornerstone Park Renovation	2,000,000
10-30-41-950-6709	Foxridge Open Space Retaining Wall	50,000
10-81-84-950-6879	FSC Exterior Building Improvements	175,000
10-81-84-950-6034	FSC Exterior Building Signage	105,000
10-10-01-959-7999	Grant Project Holding	500,000
10-30-41-956-6644	Jackass Hill Park Impr	1,600,000
10-30-41-950-6641	Ketring/Gallup Park Master Plan Impr	100,000
10-30-72-950-6851	Littleton Parking Lot and Drainage Impr	1,500,000
10-30-41-951-6736	LT Trail Plan Development	50,000
10-70-70-950-6111	LTGC Well renovation	2,100,000
10-10-01-950-6080	Matching Gifts	30,000
10-30-41-957-6616	MCGrnwy 285 Underpass Widening	100,000
10-25-01-950-7131	Migrate to Office 365	96,000
10-30-41-952-6555	Milliken Park Renovation	70,000
10-30-41-955-7039	Mission Viejo Park Development	5,000,000
10-30-41-956-7063	MRGrnwy Replace Irrigation System	160,000
10-40-41-950-6107	Parks Field Groomer	35,000
10-40-41-950-6007	Parks Mower Replacements	25,000
10-40-41-950-6042	Parks Skid Steers	200,000
10-40-42-950-6117	Parks Trailers	33,390
10-40-41-950-6026	Parks Vehicles	376,000
10-30-41-956-6600	Powers Park Redevelopment	3,700,000
10-11-01-950-6127	Public Art	30,000
10-30-41-952-6747	Puma Park Renovation	800,000
10-30-41-950-6799	Reynolds Landing Master Plan Imp	1,800,000
10-25-01-950-6530	Sports Complex Firewall Update	29,000
10-30-41-956-6992	SPP East Trail Bridge Replacements	360,000
10-40-51-956-6754	SPP Shed Row Barn	20,000
10-30-41-951-7063	Sweetwater Park Renovation	100,000
10-30-41-955-6956	TrailMark Park Impr	90,000
10-40-41-956-6713	Visitor Services Electric Patrol Cart	17,000
10-40-51-950-6124	Visitor Services Motorola Communication	12,000
<b>TOTAL CAPITAL PROJECTS</b>		<b><u>\$ 22,708,390</u></b>

## 5. CONSERVATION TRUST FUND BUDGET



Goodson Recreation Center





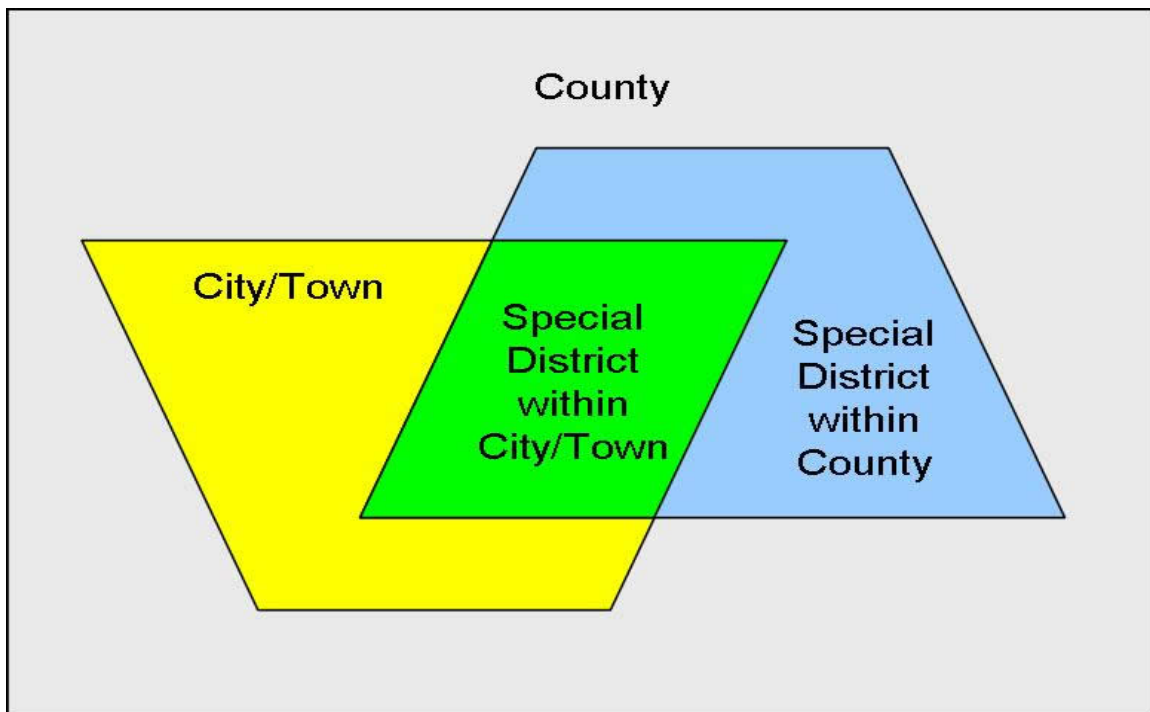
Carson Nature Center

## Conservation Trust Fund Budget Overview

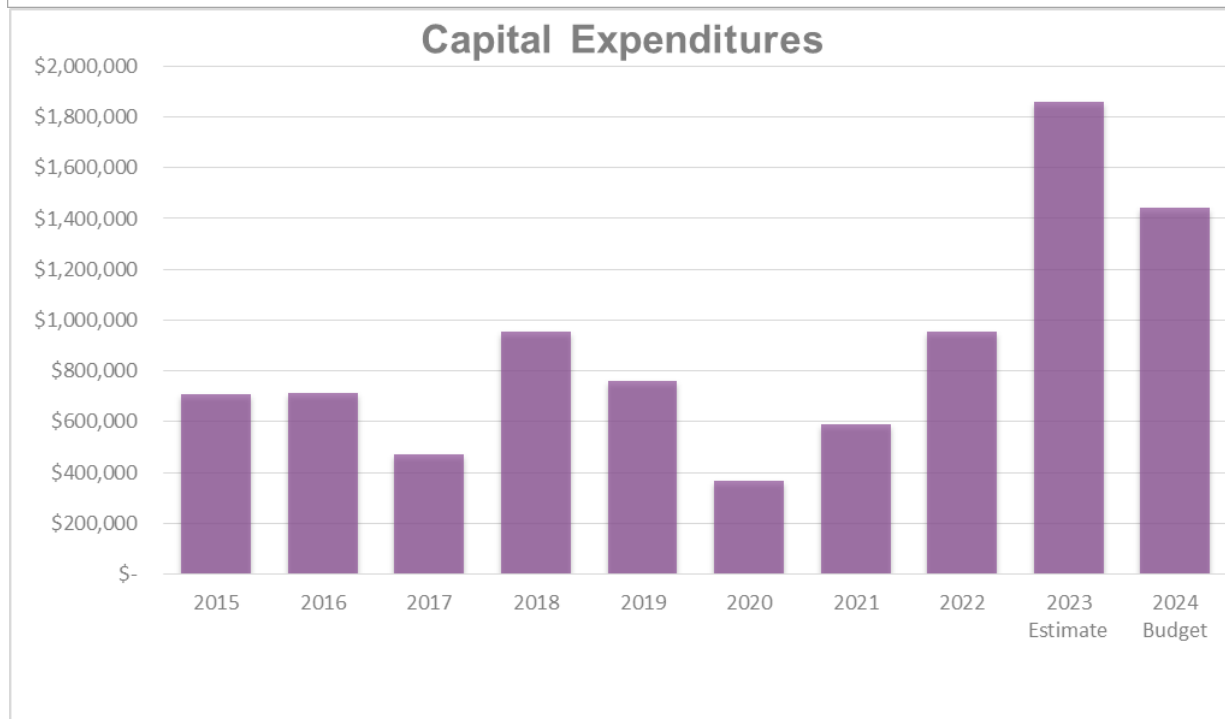
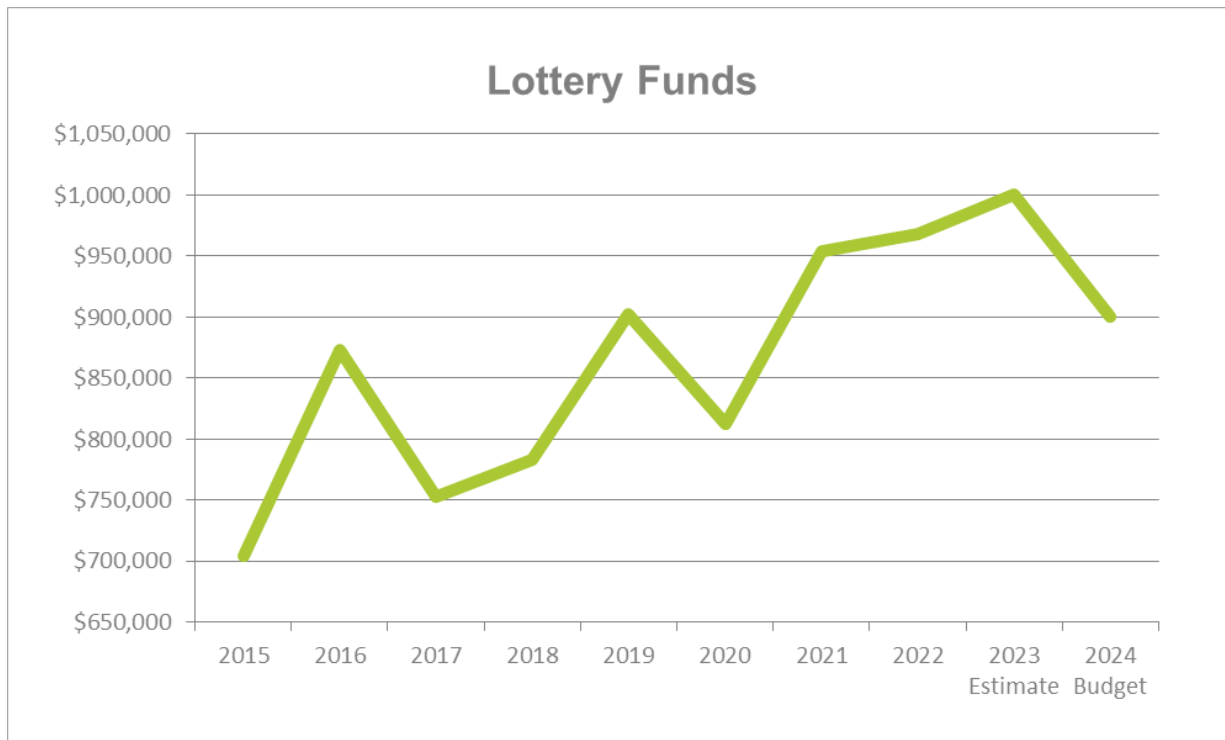
### Conservation Trust Fund Description

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 1<sup>st</sup>.



The budget for lottery revenue is generated by using historical information, changes in estimated population, and adjusting for 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

	<b>2024 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
Interest Income	\$ 70,000	196
<b>Total Operating Revenue</b>	<b>70,000</b>	
<b>Excess Operating Revenues of Expenditures</b>	<b>70,000</b>	
<b>Other Revenue:</b>		
Lottery Proceeds	900,000	196
<b>Total Other Revenue</b>	<b>900,000</b>	
<b>Other Expenditures:</b>		
Undesignated	310,503	196
Capital Projects	1,441,790	196
<b>Total Other Expenditures</b>	<b>1,752,293</b>	
<b>Net Revenue of Expenditures</b>	<b>(782,293)</b>	
Carryover	782,293	196
<b>Funds Available</b>	<b>\$ -</b>	

## CONSERVATION TRUST FUND DETAIL

		<b>2024 Budget</b>
<b>CONSERVATION TRUST FUND</b>		
<b>INTEREST INCOME</b>		
<b>Revenue:</b>		
21-10-01-100-4050	Interest Earnings	\$ 70,000
<b>TOTAL INTEREST INCOME</b>		<b>70,000</b>
<b>LOTTERY PROCEEDS</b>		
21-10-01-100-4027	Lottery	900,000
<b>TOTAL LOTTERY PROCEEDS</b>		<b>900,000</b>
<b>UNDESIGNATED</b>		
<b>Expenditures:</b>		
21-10-01-995-9200	Unobligated Funds	310,503
<b>TOTAL UNDESIGNATED</b>		<b>310,503</b>
<b>CARRYOVER</b>		
<b>Revenue:</b>		
21-10-01-996-4998	Carryover Revenue	782,293
<b>TOTAL CARRYOVER</b>		<b>782,293</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
21-30-41-950-6607	Land Acquisition	150,000
21-30-41-950-6997	Harlow Park Trail Connection	40,000
21-30-41-950-7053	High Line Canal Trail Connection	30,000
21-40-41-950-6568	Resurface Tennis Courts	90,000
21-40-41-950-6594	Parking Lot Repairs	224,190
21-40-41-950-6898	Park Monument/Rules/Regulation Signs	160,000
21-40-41-950-7050	Irrigation upgrades	364,600
21-82-80-950-6682	LTRC Aquatics Slide Maintenance	30,000
21-82-80-950-6775	LTRC Aquatics Eccofinish Pool	130,000
21-82-80-950-6813	LTRC Aquatics Update Pool Border Tile	48,000
21-84-00-950-6112	Aquatics Eccofinish Outdoor Pools	175,000
<b>TOTAL CAPITAL PROJECTS</b>		<b>\$ 1,441,790</b>



## 6. GRANT FUND



Sterne Park



Lone Tree Hub

## Grant Fund Budget Overview

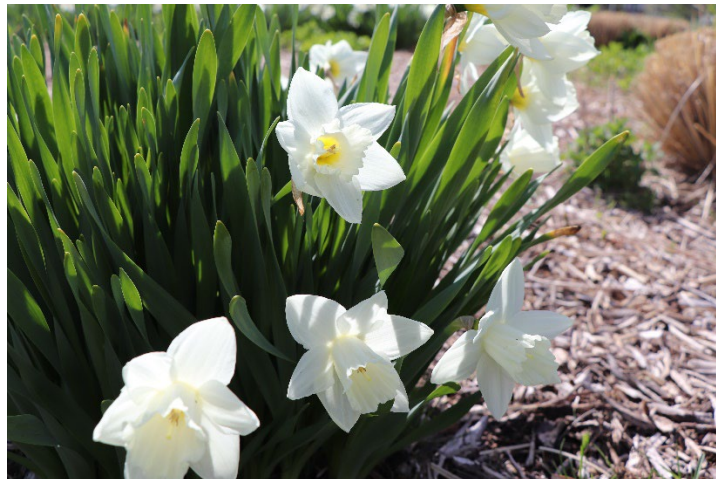
### Grant Fund Description

The District applies for grant funding each year from the Scientific and Cultural Facilities District (SCFD). SCFD is funded from sales and use tax collected in seven of Colorado's counties. It was created within Colorado law, approved by Colorado's General Assembly, and renewed by voters multiple times. SCFD's purpose is to connect people to arts, culture, and scientific experiences. In years past these grants have helped support programs at South Platte Park and arts and enrichment activities.

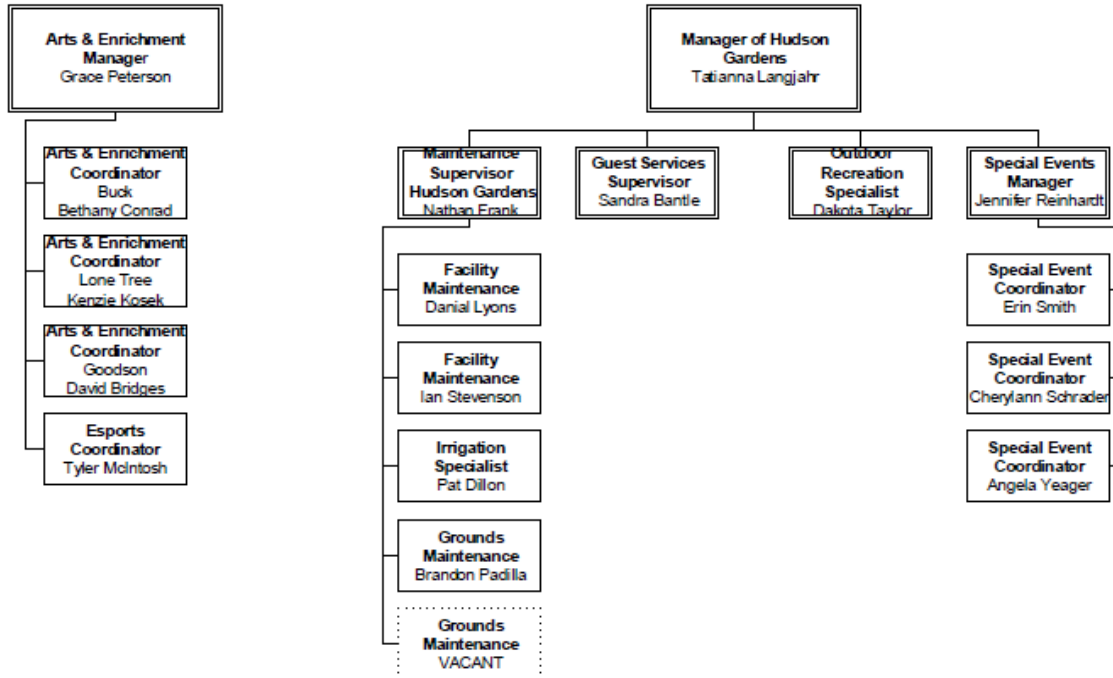
Hudson Gardens also applied for and received grant funding from SCFD. Hudson Garden maintains 30 acres of land which includes display gardens and multiple event centers/locations. Hudson Gardens host programs of an educational and cultural nature. The facilities are also available for rental for private events and weddings. In 2023, Hudson Gardens operations merged into the District's operations. The District created a Cultural Division, within the Recreation Department, that includes Arts, Enrichment, and Hudson Gardens. South Platte Park continues to be part of the Parks Department and applies for SCFD grant funding separate from the cultural division.

The governing board of SCFD adopted a resolution changing the requirement for receipt of the grant funds starting with the 2018 grant cycle. Regulations require 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. For efficiency and reporting, all operations for the Cultural Division are recorded in this fund. For South Platte Park only SCFD grant related revenue and expenditures are included.

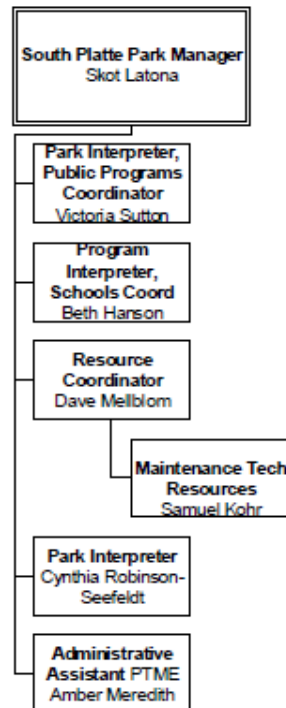
The budget for SCFD grant revenue is generated by using historical information (from both SSPRD and Hudson Gardens) and is adjusted for any anticipated changes in grant requirements or funding levels. Grant and operational expenditures are budgeted based on historical information and estimated costs of programming.



## Cultural Division Org Chart



## South Platte Park Org Chart



# GRANT FUND SUMMARY

## Table of Contents

	<b>2024 Budget</b>	<b>Page</b>
<b>Operating Revenue:</b>		
South Platte Park Programs	\$ 146,836	202
Arts and Enrichment Programs	1,059,000	202
Hudson Gardens		
General Administration	463,600	208
Guest Services	166,750	210
Rentals	1,369,300	210
Community Programs & Outreach	10,000	211
Special Events	1,946,000	211
<b>Total Operating Revenue</b>	<b>5,161,486</b>	
<b>Operating Expenditures:</b>		
South Platte Park Programs	146,836	202
Arts and Enrichment Programs	1,100,238	202
Hudson Gardens		
General Administration	457,760	208
Building Maintenance	415,036	209
Ground Maintenance	295,228	209
Guest Services	199,677	210
Rentals	418,872	210
Community Programs & Outreach	15,800	211
Special Events	1,370,500	211
<b>Total Other Expenditures</b>	<b>4,419,947</b>	
<b>Net Operating Revenue Over Expenditures</b>	<b>741,539</b>	
<b>Other Revenue</b>		
Transfer In	620,000	211
Intergovernmental for Capital	20,000	211
<b>Total Other Revenue</b>	<b>640,000</b>	
<b>Other Expenditures</b>		
Unobligated Funds	2,654,207	211
Merit	44,007	211
Capital Projects	2,318,500	212
Total Other Expenditures	5,016,714	
<b>Net Revenue Over Expenditures</b>	<b>(3,635,175)</b>	
Carryover	3,635,175	211
<b>Funds Available</b>	<b>\$ -</b>	



## GRANT FUND DETAIL

		<b>2024 Budget</b>
<b>SOUTH PLATTE PARK PROGRAMS:</b>		
<b>SOUTH PLATTE PARK NATURE PROGRAMS</b>		
<b>Revenue:</b>		
23-40-51-541-4130	Carson Center Retail Sales	\$ 1,800
23-40-51-541-4173	Program Fund	145,036
<b>Total Revenue</b>		<b>146,836</b>
<b>Expenditures:</b>		
23-40-51-541-5001	Full Time Salaries	62,006
23-40-51-541-5002	Part-Time Salaries	23,053
23-40-51-541-5003	Overtime	100
23-40-51-541-5009	Fringe Benefits	21,194
23-40-51-541-5205	Program Supplies	8,063
23-40-51-541-5208	Carson Center Retail Supplies	500
23-40-51-541-5503	Contractual Persons	31,420
23-40-51-541-5805	Staff Development	500
<b>Total Expenditures</b>		<b>146,836</b>
<b>TOTAL SPP PROGRAM REVENUE</b>		<b>146,836</b>
<b>TOTAL SPP PROGRAM EXPENDITURES</b>		<b>146,836</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>		<b>-</b>
<b>ARTS AND ENRICHMENT PROGRAMS:</b>		
<b>SCFD GRANT</b>		
<b>Revenue:</b>		
23-82-81-120-4030	SCFD Cultural Arts Grant Revenue	104,000
<b>TOTAL GRANT REVENUE</b>		<b>104,000</b>
<b>BUCK RECREATION CENTER:</b>		
<b>ACTIVE OLDER ADULTS</b>		
<b>Revenue:</b>		
23-82-52-511-4269	Trips and Tours Revenue	7,000
<b>Total Revenue</b>		<b>7,000</b>
<b>Expenditures:</b>		
23-82-52-511-5002	Part-Time Salaries	2,000
23-82-52-511-5009	Fringe Benefits	200
23-82-52-511-5231	Trips and Tour Expense	7,000
<b>Total Expenditures</b>		<b>\$ 9,200</b>

## GRANT FUND DETAIL

**2024  
Budget**

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### **BUCK RECREATION CENTER: ARTS AND ENRICHMENT**

#### **Revenue:**

23-82-52-520-4106	Class Revenue	\$ 60,000
23-82-52-520-4125	Contractual Sales Revenue	45,000
23-82-52-520-4130	Pro Shop Revenue	2,000
23-82-52-520-4205	Theatre Revenue	200
23-82-52-520-4208	Special Events Revenue	1,500
<b>Total Revenue</b>		<b>108,700</b>

#### **Expenditures:**

23-82-52-520-5001	Full-Time Salaries	41,903
23-82-52-520-5002	Part-Time Salaries	44,000
23-82-52-520-5009	Fringe Benefits	13,169
23-82-52-520-5201	Office Supplies	200
23-82-52-520-5205	Program Supplies	4,000
23-82-52-520-5208	Pro Shop Supplies	800
23-82-52-520-5503	Contractual Persons (A/P Only)	32,500
23-82-52-520-5805	Staff Development	150
23-82-52-520-5812	Uniforms	300
23-82-52-520-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b>\$ 137,222</b>

## GRANT FUND DETAIL

		<u>2024 Budget</u>
<b>LONE TREE RECREATION CENTER: ARTS AND ENRICHMENT</b>		
<b>Revenue:</b>		
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	110,000
23-82-80-520-4119	Competitive Teams	29,000
23-82-80-520-4125	Contractual Sales Revenue	50,000
23-82-80-520-4130	Pro Shop Sales	20,000
23-82-80-520-4208	Special Events Revenue	25,000
<b>Total Revenue</b>		<u><b>240,000</b></u>
<b>Expenditures:</b>		
23-82-80-520-5001	Full-Time Salaries	56,544
23-82-80-520-5002	Part-Time Salaries	65,000
23-82-80-520-5009	Fringe Benefits	24,277
23-82-80-520-5201	Office Supplies	100
23-82-80-520-5205	Program Supplies	8,000
23-82-80-520-5208	Pro Shop Supplies	30,000
23-82-80-520-5217	League Expense	30,000
23-82-80-520-5503	Contractual Persons	36,000
23-82-80-520-5805	Staff Development	250
23-82-80-520-5812	Uniforms	300
23-82-80-520-5854	Mileage Reimbursement	300
<b>Total Expenditures</b>		<u><b>\$ 250,771</b></u>

## GRANT FUND DETAIL

**2024  
Budget**

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### GOODSON RECREATION CENTER: ARTS AND ENRICHMENT

#### Revenue:

23-82-81-520-4106	Class Revenue	\$ 255,000
23-82-81-520-4125	Contractual Sales Revenue	45,000
23-82-81-520-4130	Pro Shop Sales	22,000
23-82-81-520-4208	Special Event Revenue	10,000
23-82-81-520-4250	Pottery Sales	20,000
<b>Total Revenue</b>		<b>352,000</b>

#### Expenditures:

23-82-81-520-5001	Full-Time Salaries	89,698
23-82-81-520-5002	Part-Time Salaries	158,000
23-82-81-520-5009	Fringe Benefits	45,312
23-82-81-520-5201	Office Supplies	500
23-82-81-520-5205	Program Supplies	26,000
23-82-81-520-5503	Contractual Persons	31,000
23-82-81-520-5805	Staff Development	150
23-82-81-520-5812	Uniforms	300
23-82-81-520-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>351,460</b>

### SHERIDAN RECREATION CENTER: ARTS AND ENRICHMENT

#### Revenue:

23-82-82-520-4106	Class Revenue	12,000
23-82-82-520-4125	Contractual Sales Revenue	8,000
23-82-82-520-4130	Pro Shop Revenue	500
23-82-82-520-4208	Special Event Revenue	300
<b>Total Revenue</b>		<b>20,800</b>

#### Expenditures:

23-82-82-520-5001	Full-Time Salaries	14,642
23-82-82-520-5002	Part Time Salaries	6,000
23-82-82-520-5009	Fringe Benefits	3,315
23-82-82-520-5201	Office Supplies	50
23-82-82-520-5205	Program Supplies	2,000
23-82-82-520-5503	Contractual Persons	5,760
23-82-82-520-5854	Mileage Reimbursement	100
<b>Total Expenditures</b>		<b>\$ 31,867</b>

## GRANT FUND DETAIL

		<b>2024 Budget</b>
<b>LONE TREE HUB ARTS AND ENRICHMENT</b>		
<b>Revenue:</b>		
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	93,000
<b>Total Revenue</b>		<b>184,500</b>
<b>Expenditures:</b>		
23-84-55-520-5001	Full-Time Salaries	23,218
23-84-55-520-5002	Part-Time Salaries	73,000
23-84-55-520-5009	Fringe Benefits	19,839
23-84-55-520-5201	Office Supplies	1,500
23-84-55-520-5205	Program Supplies	3,000
23-84-55-520-5230	Printing/Copies	2,000
23-84-55-520-5400	Utilities Natural Gas	9,000
23-84-55-520-5401	Utilities Electric	15,000
23-84-55-520-5402	Water & Sewer	3,500
23-84-55-520-5403	Telephone	20,000
23-84-55-520-5503	Contractual Persons	16,560
23-84-55-520-5805	Staff Development	200
23-84-55-520-5812	Uniforms	750
23-84-55-520-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 188,067</b>



## GRANT FUND DETAIL

		<b>2024 Budget</b>
<b>LONE TREE HUB ESPORTS</b>		
<b>Revenue:</b>		
23-84-55-523-4030	Donations	\$ 2,500
23-84-55-523-4105	League Fees	3,000
23-84-55-523-4106	Class Revenue	25,000
23-84-55-523-4157	Facility Rental	8,000
23-84-55-523-4251	Drop In Revenue	3,500
<b>Total Revenue</b>		<b>42,000</b>
<b>Expenditures:</b>		
23-84-55-523-5001	Full-Time Salaries	51,001
23-84-55-523-5002	Part-Time Salaries	21,000
23-84-55-523-5009	Fringe Benefits	19,450
23-84-55-523-5106	Merchant Vendor Fees	500
23-84-55-523-5108	Donation Expense	3,500
23-84-55-523-5205	Program Supplies	5,500
<b>Total Expenditures</b>		<b>100,951</b>
<b>LONE TREE HUB MAINTENANCE</b>		
<b>Expenditures:</b>		
23-84-55-260-5203	Custodial Supplies	5,700
23-84-55-260-5404	Trash Collection	2,000
23-84-55-260-5501	Contractual Services	14,000
	Services/Materials to Maintain	
23-84-55-260-5701	Facilities/Building	9,000
<b>Total Expenditures</b>		<b>30,700</b>
<b>TOTAL ARTS &amp; ENRICHMENT REVENUE</b>		<b>1,059,000</b>
<b>TOTAL ARTS &amp; ENRICHMENT EXPENDITURES</b>		<b>1,100,238</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>		<b>\$ (41,238)</b>

## GRANT FUND DETAIL

		<b>2024 Budget</b>
<b>HUDSON GARDENS</b>		
<b>GENERAL ADMINISTRATION</b>		
<b>Revenue:</b>		
23-84-05-140-4030	Tributes (memorials)	\$ 25,000
23-84-05-140-4031	SCFD Formula Funds	375,000
23-84-05-140-4032	Contributions - Individual	2,600
23-84-05-140-4050	Interest Earnings	15,000
23-84-05-140-4183	Annual Membership	3,000
23-84-05-140-4360	Advertising Revenue	43,000
<b>TOTAL REVENUE</b>		<b>463,600</b>
<b>Expenditures:</b>		
23-84-05-140-5001	Full Time Salary	141,340
23-84-05-140-5009	Benefits	36,170
23-84-05-140-5106	Merchant Vendor Fee	18,000
23-84-05-140-5108	Tribute Expense (Memorial)	6,000
23-84-05-140-5114	Auditing Services	12,250
23-84-05-140-5201	Office Supplies	1,500
23-84-05-140-5400	Utilities Natural Gas	80,000
23-84-05-140-5401	Utilities Electric	30,000
23-84-05-140-5402	Water & Sewer	6,500
23-84-05-140-5403	Telephone	25,000
23-84-05-140-5496	Equipment Lease	1,000
23-84-05-140-5501	Contract Services	18,000
23-84-05-140-5511	Advertising	60,000
23-84-05-140-5709	Service/Materials to Maintain Landscape	1,000
23-84-05-140-5803	Dues & Subscriptions	20,000
23-84-05-140-5805	Staff Development	1,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 457,760</b>

## GRANT FUND DETAIL

**2024  
Budget**

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### HUDSON GARDENS BUILDING MAINTENANCE

#### Expenditures:

23-84-05-260-5001	Full Time Salary	\$ 177,785
23-84-05-260-5009	Benefits	60,761
23-84-05-260-5202	Motor Fuels & Lubricants	10,200
23-84-05-260-5203	Custodial Supplies	15,000
23-84-05-260-5302	Minor Tools & Equipment	12,500
23-84-05-260-5304	Equipment Rental	3,000
23-84-05-260-5404	Trash Collection	18,040
23-84-05-260-5501	Contract Services	25,000
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
<b>TOTAL EXPENDITURES</b>		<b>415,036</b>

### GROUNDS MAINTENANCE

#### Expenditures:

23-84-05-263-5001	Full Time Salary	137,289
23-84-05-263-5002	Part Time Salary	18,720
23-84-05-263-5009	Benefits	55,219
23-84-05-263-5218	Irrigation Supplies	8,500
23-84-05-263-5302	Minor Tools & Equipment	3,000
23-84-05-263-5401	Utilities Electric	3,500
23-84-05-263-5404	Trash Collection	2,000
23-84-05-263-5501	Contract Services	12,000
23-84-05-263-5702	Service & Materials Equipment	5,000
23-84-05-263-5709	Service/Materials to Maintain Landscape	50,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 295,228</b>

## GRANT FUND DETAIL

		<u>2024 Budget</u>
<b>HUDSON GARDENS</b>		
<b>GUEST SERVICES</b>		
<b>Revenue:</b>		
23-84-05-550-4130	Merchandise Sales	\$ 147,000
23-84-05-550-4171	One Day Photo Permit	7,000
23-84-05-550-4172	Annual Photographer Permits	12,750
<b>TOTAL REVENUE</b>		<u><b>166,750</b></u>
<b>Expenditures:</b>		
23-84-05-550-5001	Full Time Salary	60,600
23-84-05-550-5002	Part Time Salary	40,000
23-84-05-550-5009	Benefits	22,077
23-84-05-550-5205	Program Supplies	500
23-84-05-550-5208	Merchandise for Resale	75,000
23-84-05-550-5302	Minor Tools & Equipment	1,000
23-84-05-550-5805	Staff Development	500
<b>TOTAL EXPENDITURES</b>		<u><b>199,677</b></u>
<b>RENTALS</b>		
<b>Revenue:</b>		
23-84-05-551-4146	Inn Rental	372,600
23-84-05-551-4147	Bloom Room Rental	420,000
23-84-05-551-4148	Welcome Garden Rental	172,500
23-84-05-551-4149	Other Rental	15,000
23-84-05-551-4151	Catering Fees	150,700
23-84-05-551-4152	Rental Partner Fee	30,000
23-84-05-551-4153	Admin Rental	5,500
23-84-05-551-4154	Overlook Rental	20,000
23-84-05-551-4157	Facility Rental	175,000
23-84-05-551-4130	Inn Parking Lot Reserved	8,000
<b>TOTAL REVENUE</b>		<u><b>1,369,300</b></u>
<b>Expenditures:</b>		
23-84-05-551-5001	Full Time Salary	253,994
23-84-05-551-5002	Part Time Salary	30,000
23-84-05-551-5003	Overtime	1,500
23-84-05-551-5009	Benefits	81,578
23-84-05-551-5116	Licensing	1,300
23-84-05-551-5230	Printing/Copies	500
23-84-05-551-5304	Equipment Rental	5,000
23-84-05-551-5501	Contract Services	20,000
23-84-05-551-5803	Dues & Subscriptions	25,000
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 418,872</b></u>

## GRANT FUND DETAIL

		<u>2024 Budget</u>
<b>HUDSON GARDENS</b>		
<b>COMMUNITY PROGRAMS &amp; OUTREACH</b>		
<b>Revenue:</b>		
23-84-05-552-4113	Youth Class Revenue	\$ 10,000
<b>TOTAL REVENUE</b>		<u><b>10,000</b></u>
<b>Expenditures:</b>		
23-84-05-552-5002	Part Time Salary	3,000
23-84-05-552-5009	Benefits	300
23-84-05-552-5205	Program Supplies	5,000
23-84-05-552-5501	Contract Services	2,000
23-84-05-552-5709	Service/Materials to Maintain Landscape	5,000
23-84-05-552-5805	Staff Development	500
<b>TOTAL EXPENDITURES</b>		<u><b>15,800</b></u>
<b>HUDSON GARDENS</b>		
<b>SPECIAL EVENTS</b>		
<b>Revenue:</b>		
23-84-05-560-4103	Season Tickets	1,500,500
23-84-05-560-4208	Special Event Revenue	445,500
<b>TOTAL REVENUE</b>		<u><b>1,946,000</b></u>
<b>Expenditures:</b>		
23-84-05-560-5501	Contract Services	1,370,500
<b>TOTAL EXPENDITURES</b>		<u><b>1,370,500</b></u>
<b>TOTAL HUDSON GARDENS REVENUE</b>		<b>3,955,650</b>
<b>TOTAL HUDSON GARDENS EXPENDITURES</b>		<b>3,172,873</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>		<u><u><b>782,777</b></u></u>
<b>OTHER REVENUE</b>		
<b>Revenue:</b>		
23-84-05-990-9101	Operating Transfer In	620,000
23-30-01-951-8503	Lone Tree Funds for LTHub Projects	20,000
23-84-05-996-4998	Carryover Revenue	3,635,175
<b>TOTAL REVENUE</b>		<u><b>4,275,175</b></u>
<b>OTHER EXPENDITURES</b>		
<b>Expenditures:</b>		
23-84-05-995-9200	Unobligated Funds	2,654,207
23-10-01-100-5807	Merit	44,007
<b>TOTAL EXPENDITURES</b>		<u><b>\$ 2,698,214</b></u>



## GRANT FUND DETAIL

		<b>2024</b>
		<b>Budget</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
23-30-05-950-6072	HG Irrigation Upgrades	\$ 1,500,000
23-84-05-950-6090	HG Tree Replacement	32,500
23-84-05-950-6504	HG New/Replacement Sheds	20,000
23-84-05-950-6677	HG Hobbit Hole Deck Repair	65,000
23-84-05-950-6697	HG HVAC Repair/Replace	90,000
23-84-05-950-6731	HG Equipment Replacement	50,000
23-84-05-950-6832	HG Furniture replacement	56,000
23-84-05-950-6926	HG Lighting Upgrades	90,000
23-84-05-950-7020	HG Master Plan	300,000
23-84-05-950-7023	HG Security Cameras	50,000
23-84-05-950-7055	HG Bloom Room Flagstone Patio	15,000
23-84-55-951-6612	LT Hub Drainage Repair	10,000
23-84-55-951-6816	LT Hub Facility Impr	40,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 2,318,500</b>

## 7. CAPITAL PROJECTS FUND



Family Sports Dome Grand Opening



Highline Canal

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## Capital Projects Fund Budget Overview

### Capital Projects Fund Description

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

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. 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 were used for design and construction of a new recreation complex, which includes an ice arena, field house, basketball/pickleball courts, and administration offices. They were also used for the renovation of Harlow, Franklin, and Holly Pools. The remaining proceeds were or 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 replaced the air structures at the Family Sports Center and the Littleton Golf Course Clubhouse with steel buildings. The District issued COPs in December 2021 in the amount of \$17,715,000 for the renovation of these facilities.

# CAPITAL PROJECTS FUND SUMMARY

## Table of Contents

	<b>2024 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Interest Earnings	\$ 50,000	217
Intergovernmental Revenue	1,100,000	217
<b>Total Revenue</b>	<b>1,150,000</b>	
<b>Expenditures:</b>		
Undesignated	89,450	217
Capital Projects	1,600,000	217
<b>Total Expenditures</b>	<b>1,689,450</b>	
<b>Net Revenue of Expenditures</b>	<b>(539,450)</b>	
Carryover	539,450	217
<b>Funds Available</b>	<b>\$ -</b>	



## CAPITAL PROJECTS FUND DETAIL

		2024 Budget
<b>REVENUE</b>		
41-10-01-100-4050	Interest Earnings	\$ 50,000
41-10-01-100-4998	Carryover Revenue	539,450
<b>Total Revenue</b>		<b>589,450</b>
<b>INTERGOVERNMENTAL REVENUE</b>		
41-30-41-952-8515	Centennial Funds Cherry Knolls Park	1,100,000
<b>Total Intergovernmental Revenue</b>		<b>1,100,000</b>
<b>OTHER EXPENDITURES</b>		
<b>Expenditures:</b>		
41-10-01-950-6001	Undesignated Capital Outlay	89,450
<b>Total Other Expenditures</b>		<b>89,450</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
41-30-41-952-6539	Cherry Knolls Park Renovations	1,600,000
<b>Total Capital Projects</b>		<b>\$ 1,600,000</b>



Lone Tree Recreation Center

## 8. ENTERPRISE FUND BUDGET



South Suburban Sports Complex



Sheridan Community Park

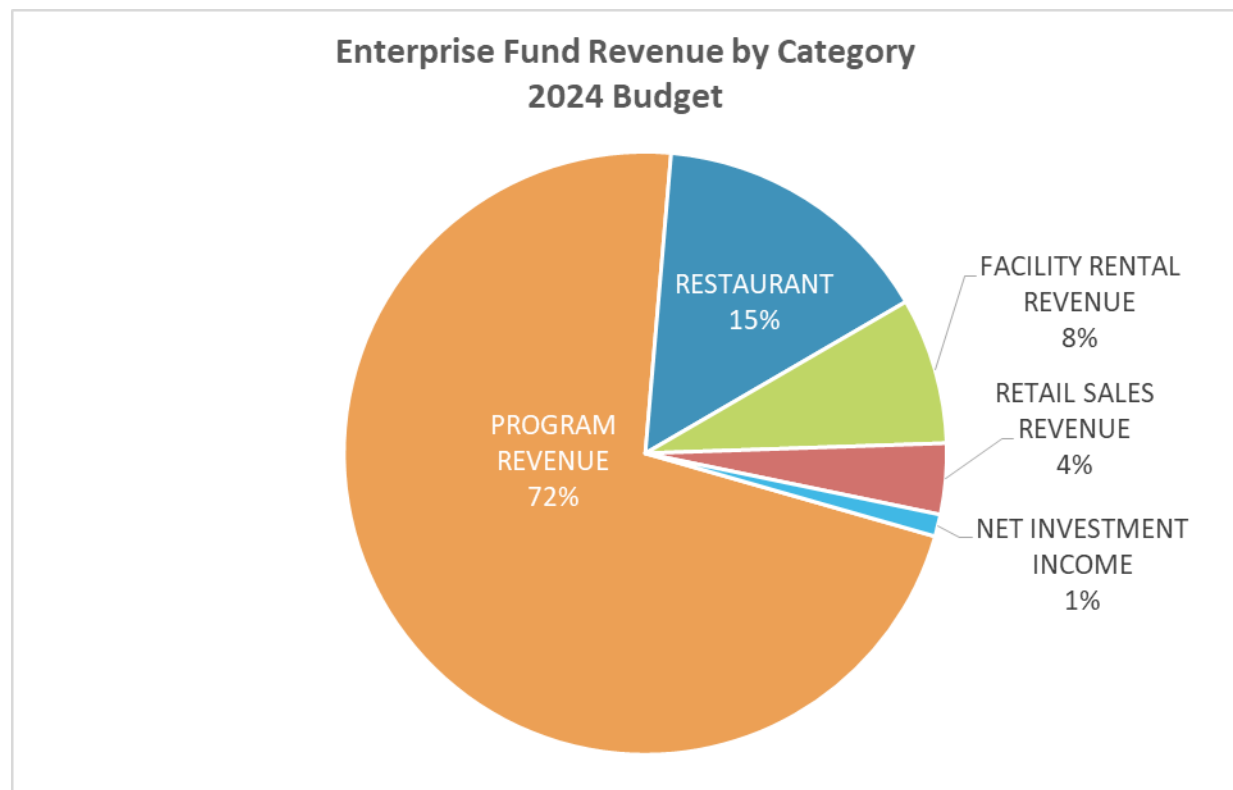
## Enterprise Fund Budget Overview

### 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.

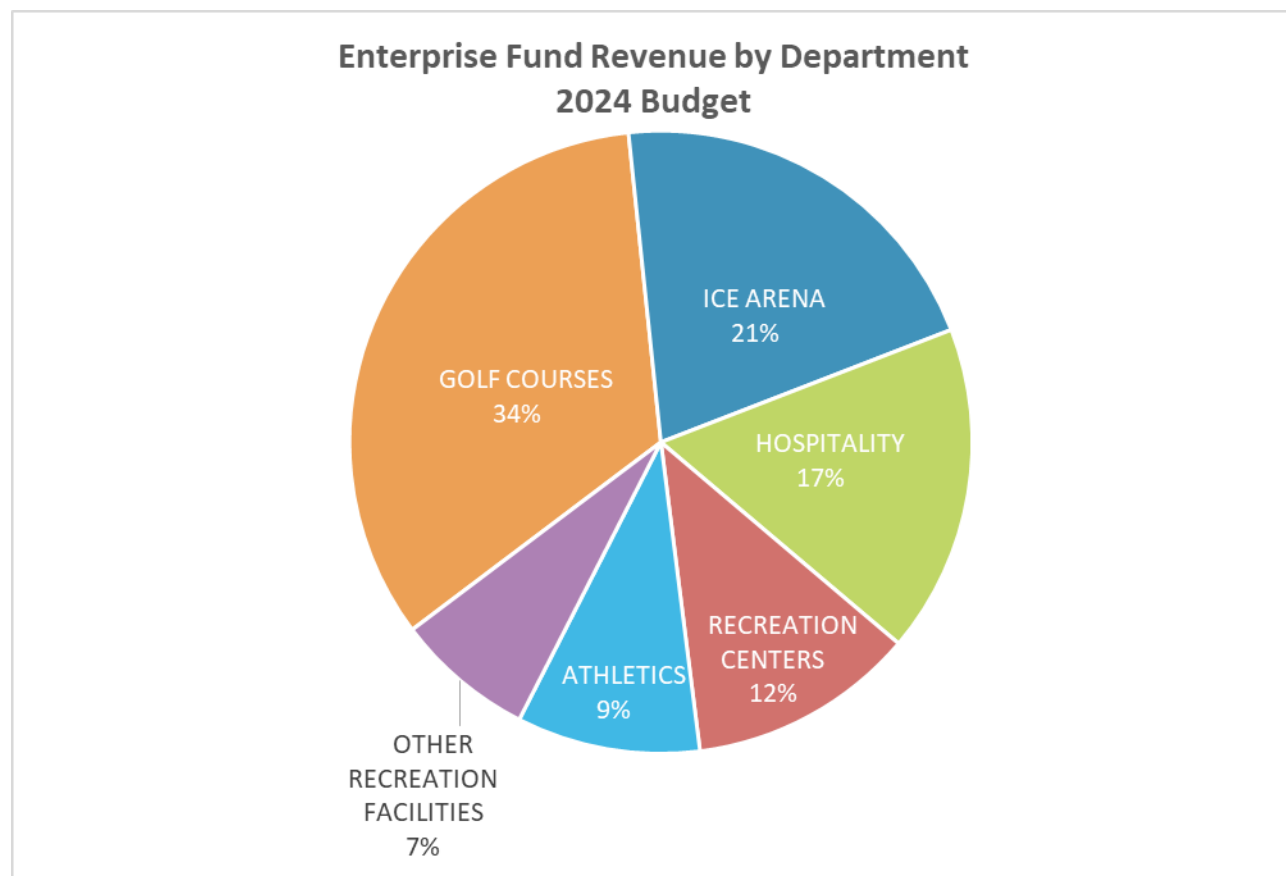
### Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (72% - also called "Fees and Charges"), restaurant revenue (15%), facility rental (8%), retail sales revenue (4%), and net investment income (1%).



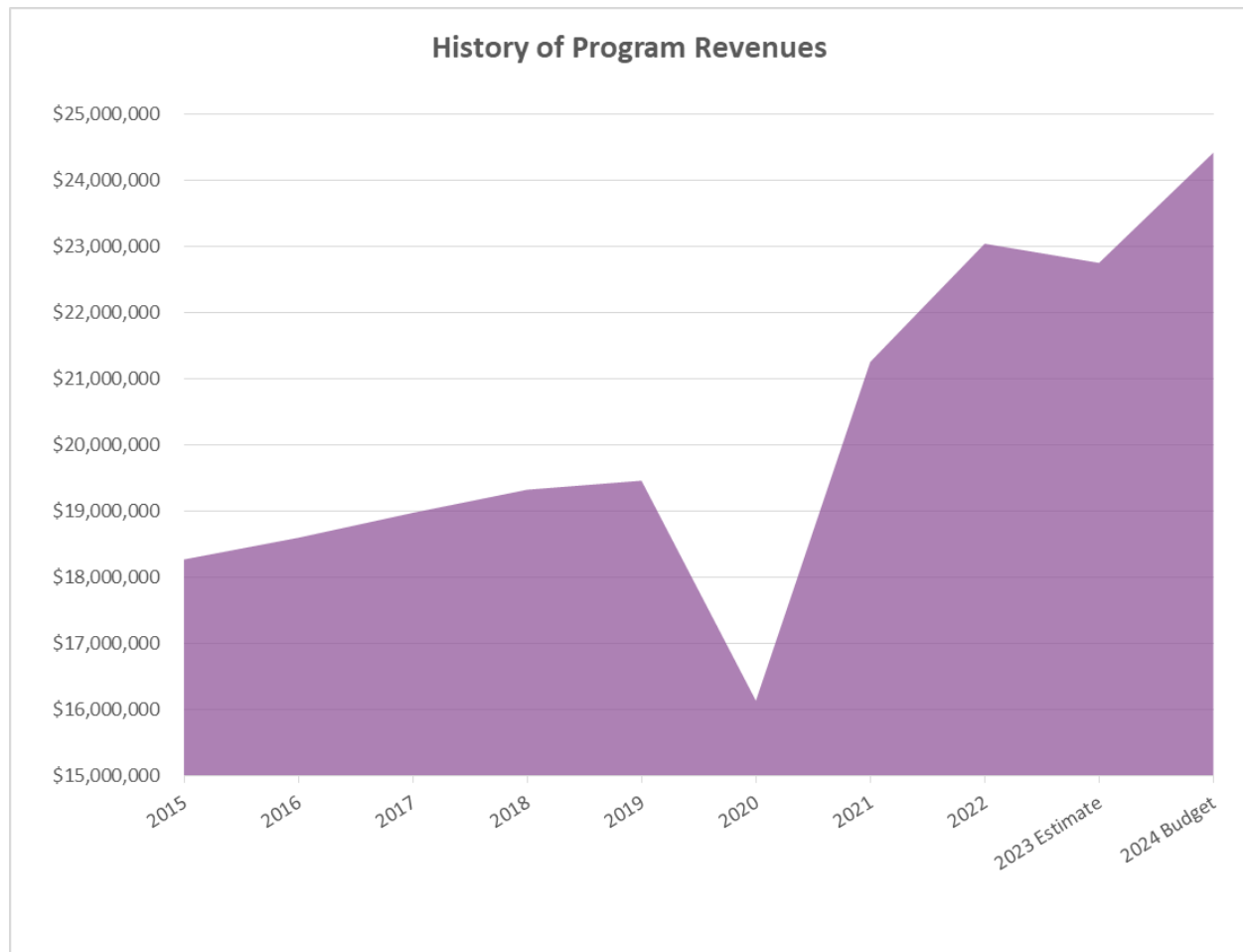


The revenue is also broken down by department with golf courses (34%), ice arenas (21%), hospitality (17%), recreation centers (12%), athletics (9%), and other recreation facilities (7%).



### 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 pre pandemic levels.



### 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

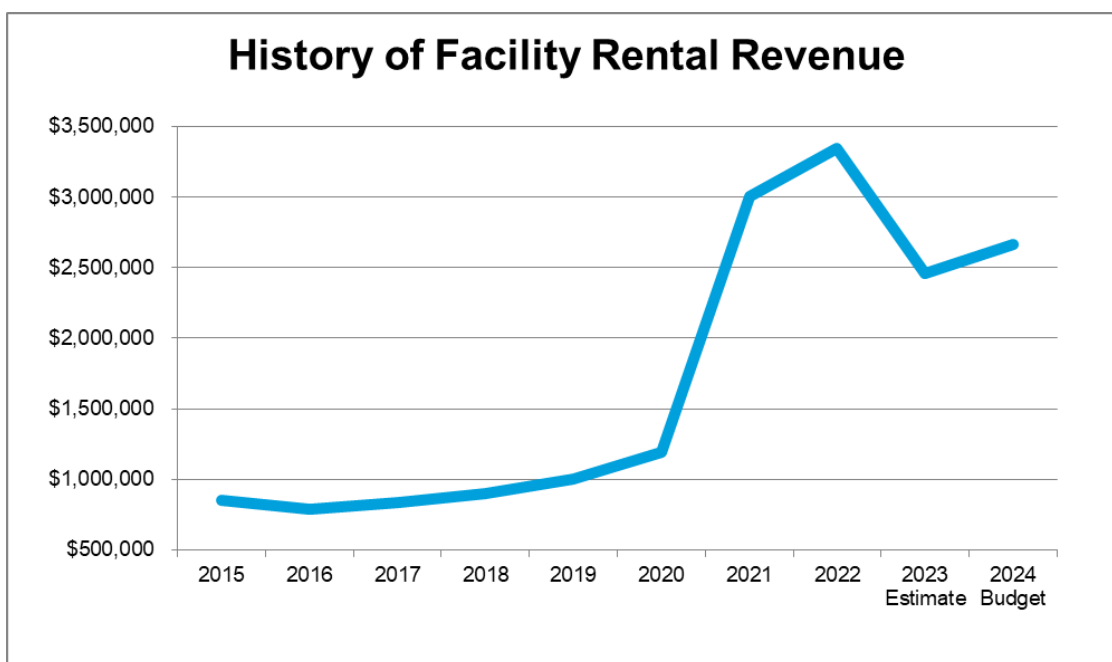
This category includes Intergovernmental Revenue, Contract Sales, and other miscellaneous revenue.

### 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, and Family Sports Center. The budget for retail sales revenue is based on historical information and changes in sales prices.

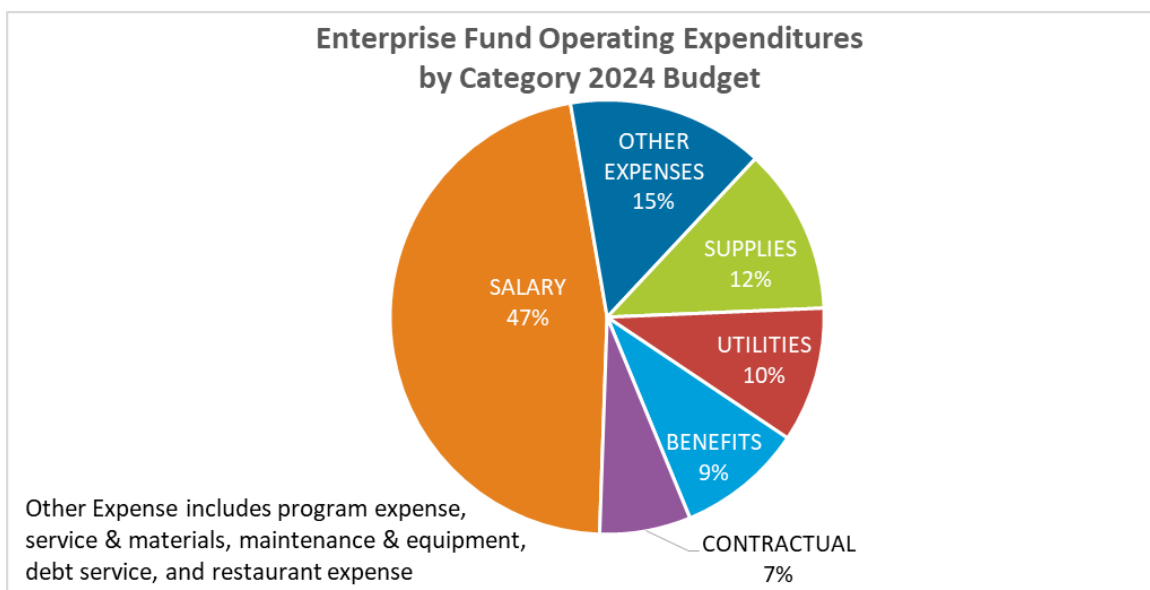
## Facility Rental Income

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.

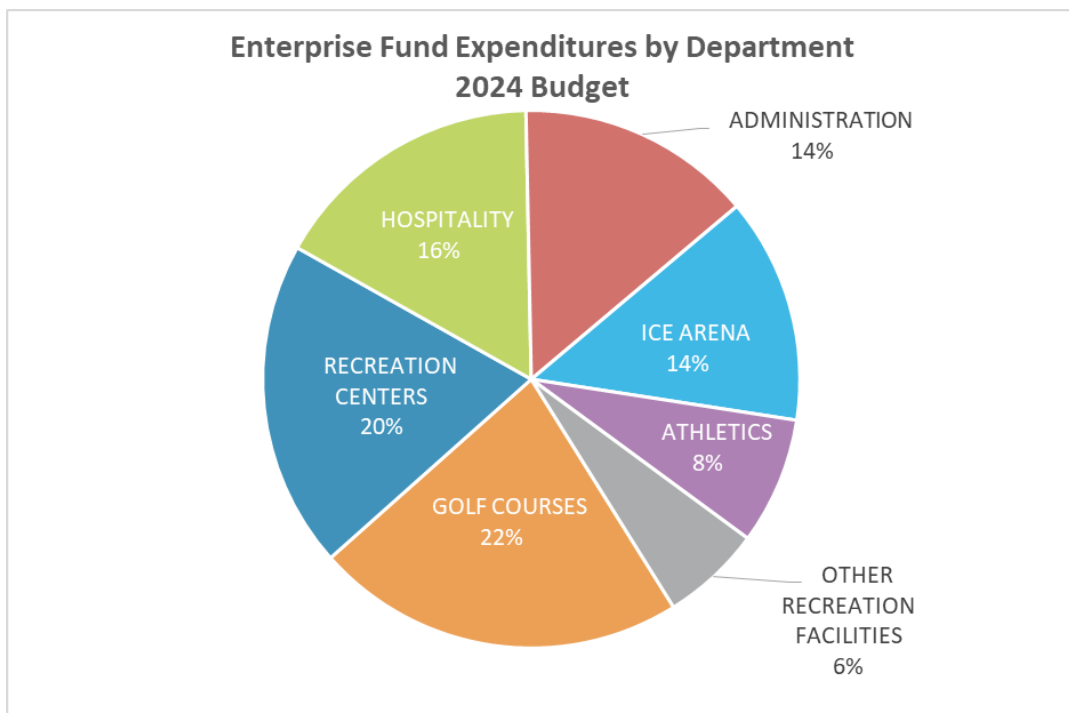


## Major Operational Expenditures

Significant operational expenditures include salary (47%), other expenditures (15%), supplies (12%), utilities (10%), benefits (9%), and contractual (7%).

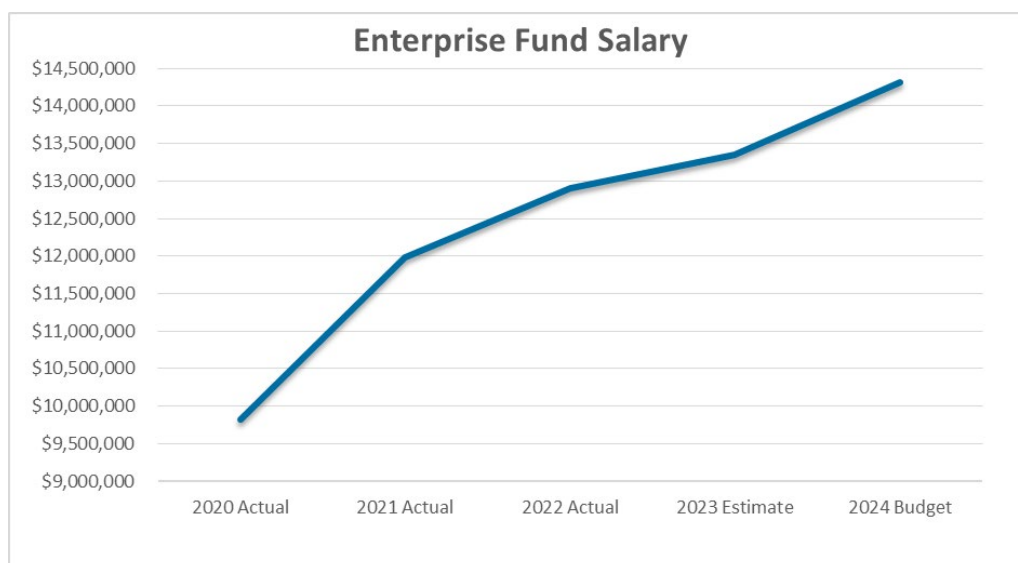


These expenditures are also grouped by department with golf courses (22%), recreation centers (20%), hospitality (16%), ice arenas (14%) and administration (14%) as the larger areas.



## 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

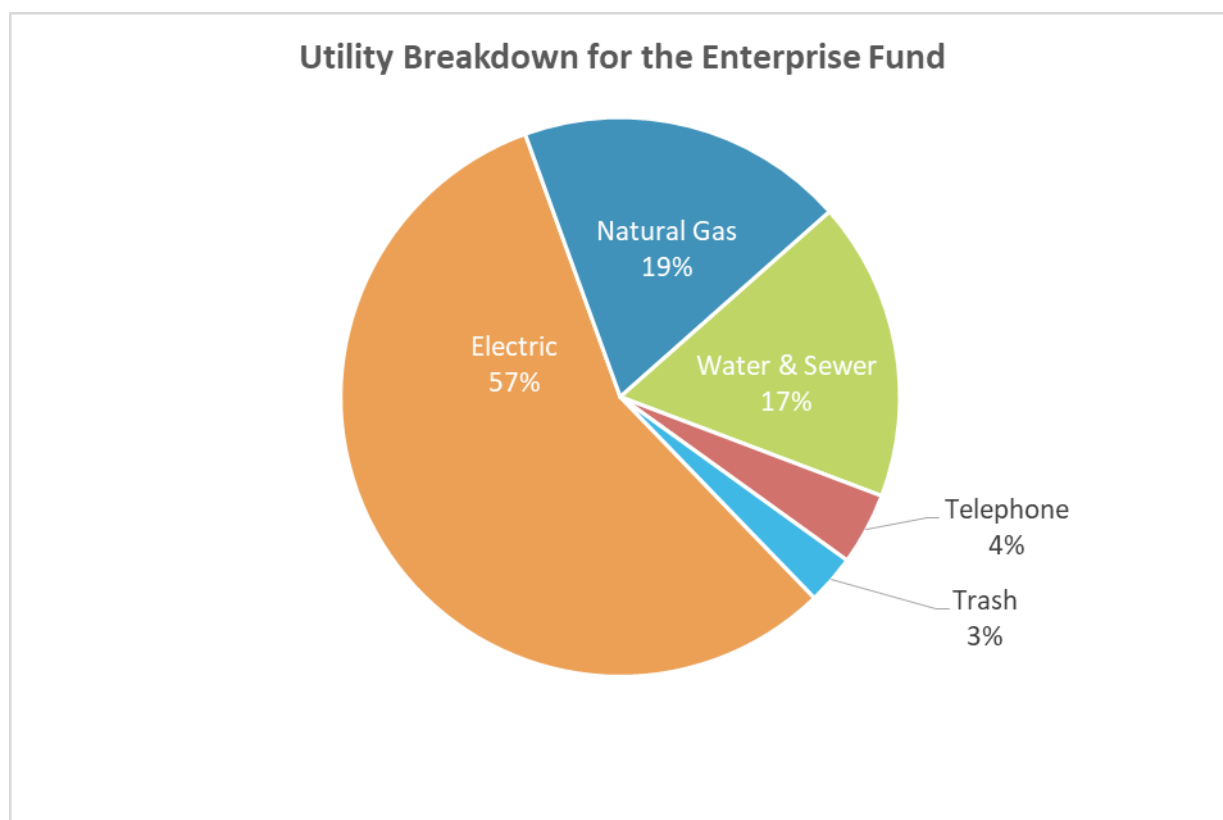
This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

## Benefits

Benefits represent about 9% 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 2024 Budget.





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**Other Expenditures**

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

# ENTERPRISE FUND SUMMARY

## Table of Contents

	<b>2024 Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Ice Arena	\$ 7,036,106	233
Recreation Centers, Admin	3,999,066	244
Athletics	3,224,902	258
Other Recreation Facilities	2,437,208	272
Recreation Department	16,697,282	
Golf	11,377,250	285
Hospitality	5,774,778	299
Interest Income	400,000	308
Registration	600	308
<b>Total Operating Revenue</b>	<b>34,249,910</b>	
 <b>Expenditures:</b>		
Ice Arena	4,793,701	233
Recreation Centers, Admin	7,108,301	232, 244
Athletics	2,700,022	258
Other Recreation Facilities	2,127,929	272
Recreation Department	16,729,953	
Golf	7,883,761	285
Hospitality	5,841,111	300
Administration	3,500,673	308
Finance Department	640,147	309
IT Department	868,676	309
<b>Total Operating Expenditures</b>	<b>35,464,321</b>	
<b>Excess Operating Revenue over Expenditures</b>	<b>(1,214,411)</b>	
 <b>Other Revenue:</b>		
Transfer In	3,000,000	309
Intergovernmental Funds for Capital	25,000	309
Lease Proceeds	220,000	309
<b>Total Other Revenue</b>	<b>3,245,000</b>	
 <b>Other Expenditures:</b>		
Undesignated	4,939,954	309
Merit	322,725	309
Capital Expenditures	2,874,000	309
<b>Total Other Expenditures</b>	<b>8,136,679</b>	
 <b>Net Revenue Over Expenditures</b>	<b>(6,106,090)</b>	
Carryover	6,106,090	309
<b>Funds Available</b>	<b>\$ -</b>	

# RECREATION DEPARTMENT

## 2024 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ -	\$ 1,324,163	\$ (1,324,163)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	365,000	556,829	(191,829)
FACILITY MAINTENANCE	-	458,181	(458,181)
IN HOUSE HOCKEY	130,000	-	130,000
YOUTH TRAVEL HOCKEY	200,000	-	200,000
FIGURE SKATING	216,800	95,366	121,434
ICE ARENA MAINTENANCE	-	265,525	(265,525)
ADULT HOCKEY LEAGUES	200,000	-	200,000
ICE ARENA OPERATIONS	751,783	368,334	383,449
BIRTHDAY PARTIES	81,000	23,658	57,342
LICENSED DAY CAMPS	139,390	78,133	61,257
FAMILY ENTERTAINMENT CENTER	250,396	373,812	(123,416)
TOTAL FAMILY SPORTS CENTER	2,334,369	2,219,838	114,531
SOUTH SUBURBAN ICE ARENA	-	101,304	(101,304)
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	138,500	731,998	(593,498)
LICENSED SCHOOL AGE CARE	124,927	81,626	43,301
FACILITY MAINTENANCE	-	277,646	(277,646)
IN HOUSE HOCKEY	1,179,860	568,791	611,069
YOUTH TRAVEL HOCKEY	289,000	-	289,000
FIGURE SKATING	549,000	138,916	410,084
ICE ARENA MAINTENANCE	-	252,692	(252,692)
ADULT HOCKEY LEAGUES	1,133,000	396,490	736,510
ICE ARENA OPERATIONS	1,278,450	22,000	1,256,450
BIRTHDAY PARTIES	9,000	2,400	6,600
TOTAL NEW REC COMPLEX ICE ARENA	4,701,737	2,472,559	2,229,178
TOTAL ICE ARENAS	7,036,106	4,793,701	2,242,405
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	357,000	440,377	(83,377)
MAINTENANCE	-	296,207	(296,207)
STAR (THERAPEUTIC ACTIVE REC)	52,300	83,221	(30,921)
LICENSED SCHOOL AGE CARE	96,642	76,163	20,479
FITNESS	358,500	220,911	137,589
AQUATICS	206,600	442,320	(235,720)
TOTAL BUCK RECREATION CENTER	1,071,042	1,559,199	(488,157)
LONE TREE RECREATION CENTER:			
OPERATIONS	351,000	374,436	(23,436)
MAINTENANCE	-	275,893	(275,893)
SCHOOL AGE CHILD CARE	91,257	75,497	15,760
CHILD DISCOVERY TIME AT LTRC	112,990	109,296	3,694
FITNESS	305,450	222,134	83,316
AQUATICS	167,240	431,573	(264,333)
TOTAL LONE TREE RECREATION CENTER	\$ 1,027,937	\$ 1,488,829	\$ (460,892)

# RECREATION DEPARTMENT

## 2024 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
GOODSON RECREATION CENTER:			
OPERATIONS	\$ 379,750	\$ 411,117	\$ (31,367)
MAINTENANCE	-	445,119	(445,119)
SCHOOL AGE CHILD CARE	130,547	91,099	39,448
CHILD DISCOVERY TIME	123,526	124,265	(739)
GYMNASTICS	460,500	385,215	75,285
FITNESS	532,300	363,665	168,635
AQUATICS	216,950	651,050	(434,100)
TOTAL GOODSON RECREATION CENTER	1,843,573	2,471,530	(627,957)
SHERIDAN RECREATION CENTER:			
OPERATIONS	38,214	167,189	(128,975)
MAINTENANCE	-	93,945	(93,945)
FITNESS	18,300	3,446	14,854
TOTAL SHERIDAN RECREATION CENTER	56,514	264,580	(208,066)
TOTAL RECREATION CENTERS	3,999,066	5,784,138	(1,785,072)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	426,400	160,176	266,224
YOUTH COMMISSION	800	500	300
YOUTH BASEBALL	133,242	119,398	13,844
ADULT SOFTBALL	150,000	193,488	(43,488)
YOUTH VOLLEYBALL	29,530	19,897	9,633
ADULT VOLLEYBALL	7,320	5,460	1,860
TRACK	98,438	82,435	16,003
ADULT BASKETBALL	80,250	68,733	11,517
YOUTH BASKETBALL	213,240	155,737	57,503
PICKLEBALL	97,632	76,952	20,680
ADULT LACROSSE	19,150	10,713	8,437
YOUTH LACROSSE	197,960	165,920	32,040
YOUTH FLAG FOOTBALL	79,125	52,887	26,238
CLINICS & CAMPS	136,357	98,100	38,257
RACQUETBALL	6,958	4,394	2,564
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	225,504	322,599	(97,095)
ADULT SOCCER	29,600	12,710	16,890
YOUTH SOCCER	90,800	26,532	64,268
ADULT LACROSSE	8,400	4,784	3,616
YOUTH LACROSSE	22,000	7,761	14,239
ADULT FLAG FOOTBALL	10,000	5,911	4,089
CAMPS & CLINICS	\$ 19,248	\$ 1,590	\$ 17,658

# RECREATION DEPARTMENT

## 2024 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	\$ 673,500	\$ 689,180	\$ (15,680)
FACILITY MAINTENANCE	-	169,877	(169,877)
FITNESS	42,000	29,700	12,300
ADULT SOCCER	65,848	18,326	47,522
YOUTH SOCCER	85,000	25,117	59,883
ADULT LACROSSE	5,100	2,807	2,293
YOUTH LACROSSE	28,000	13,060	14,940
ADULT FLAG FOOTBALL	5,500	3,465	2,035
BIRTHDAY PARTIES	40,000	15,713	24,287
CAMPS & CLINICS	198,000	136,100	61,900
TOTAL ATHLETIC PROGRAMS	3,224,902	2,700,022	524,880
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	124,425	109,753	14,672
COLORADO JOURNEY MINI GOLF	366,533	201,043	165,490
CORNERSTONE BATTING CAGES	79,937	53,843	26,094
LONE TREE TENNIS	96,850	56,499	40,351
LITTLETON TENNIS	930,280	572,094	358,186
LITTLETON GENERAL OPERATIONS	-	353,931	(353,931)
HOLLY TENNIS	110,462	77,759	32,703
BMX	15,700	17,945	(2,245)
LONE TREE HUB FITNESS	3,000	1,800	1,200
OUTDOOR POOLS:			
COOK CREEK POOL	218,500	227,407	(8,907)
COOK CREEK SWIM TEAM	39,000	17,824	21,176
HOLLY POOL	139,640	149,543	(9,903)
HOLLY SWIM TEAM	26,000	15,206	10,794
FRANKLIN POOL	156,160	155,802	358
FRANKLIN SWIM TEAM	31,000	15,057	15,943
HARLOW POOL	99,721	102,423	(2,702)
TOTAL OTHER RECREATION FACILITIES	2,437,208	2,127,929	309,279
<b>TOTAL RECREATION DEPARTMENT</b>	<b>\$ 16,697,282</b>	<b>\$ 16,729,953</b>	<b>\$ (32,671)</b>



## RECREATION DEPARTMENT

**2024  
Budget**

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### ADMINISTRATION

#### Expenditures:

31-80-01-100-5001	Full-Time Salaries	\$ 708,249
31-80-01-100-5009	Fringe Benefits	216,358
31-80-01-100-5110	Buck Family Donation Expense	10,000
31-80-01-100-5120	Scholarship Expense	8,000
31-80-01-100-5125	Rec Money Expense	55,000
31-80-01-100-5201	Office Supplies	500
31-80-01-100-5205	Program Supplies	3,000
31-80-01-100-5403	Telephone	2,100
31-80-01-100-5501	Contract Services - Siemens	50,000
31-80-01-100-5507	Civic Rec Software Maintenance/Fees	253,506
31-80-01-100-5803	Dues & Memberships	1,250
31-80-01-100-5805	Staff Development	15,000
31-80-01-100-5812	Uniforms	1,000
31-80-01-100-5854	Mileage	200
<b>Total Administration Expenditures</b>		<b><u>\$ 1,324,163</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

### FAMILY SPORTS CENTER: GENERAL OPERATIONS

#### Revenue:

31-81-84-140-4075	Rental Income	\$ 335,000
31-81-84-140-4099	Miscellaneous	24,000
31-81-84-140-4125	Contractual Sales	1,000
31-81-84-140-4360	Advertising	5,000
<b>Total Revenue</b>		<b>365,000</b>

#### Expenditures:

31-81-84-140-5001	Full-Time Salaries	171,969
31-81-84-140-5009	Fringe Benefits	59,907
31-81-84-140-5201	Office Supplies	1,000
31-81-84-140-5205	Program Supplies	1,300
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	19,000
31-81-84-140-5401	Utilities Electric	54,000
31-81-84-140-5402	Water & Sewer	14,000
31-81-84-140-5403	Telephone	5,600
31-81-84-140-5511	Advertising	15,000
31-81-84-140-5702	Services/Materials to Maintain Equipment	23,000
31-81-84-140-5803	Dues & Subscriptions	325
31-81-84-140-5804	Rent/Lease Expense	189,278
31-81-84-140-5812	Uniforms	450
<b>Total Expenditures</b>		<b>556,829</b>

### FACILITY MAINTENANCE

#### Expenditures:

31-81-84-260-5001	Full-Time Salaries	220,892
31-81-84-260-5002	Part-Time Salaries	26,000
31-81-84-260-5009	Fringe Benefits	75,672
31-81-84-260-5203	Custodial Supplies	23,000
31-81-84-260-5205	Program Supplies	220
31-81-84-260-5207	Chemical Supplies	3,500
31-81-84-260-5302	Minor Tools & Equipment	2,475
31-81-84-260-5501	Contractual Services	69,922
31-81-84-260-5701	Services/Materials to Maintain Facilities/Building	19,000
31-81-84-260-5702	Services/Materials to Maintain Equipment	17,000
31-81-84-260-5812	Uniforms	500
<b>Total Expenditures</b>		<b>\$ 458,181</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### 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
<b>Total Revenue</b>		<b><u>130,000</u></b>

### YOUTH TRAVEL HOCKEY

**Revenue:**

31-81-84-812-4157	Facility Rental	200,000
<b>Total Revenue</b>		<b><u>200,000</u></b>

### FIGURE SKATING

**Revenue:**

31-81-84-813-4100	Pro Lesson Tickets	16,800
31-81-84-813-4106	Class Revenue	140,000
31-81-84-813-4197	Freestyle Skating	57,000
31-81-84-813-4254	ISIA Revenue	3,000
<b>Total Revenue</b>		<b><u>216,800</u></b>

**Expenditures:**

31-81-84-813-5001	Full-Time Salaries	37,452
31-81-84-813-5002	Part-Time Salaries	35,000
31-81-84-813-5009	Fringe Benefits	13,264
31-81-84-813-5134	Special Event Expense	500
31-81-84-813-5205	Program Supplies	2,000
31-81-84-813-5227	ISIA Expense	1,800
31-81-84-813-5230	Printing/Copies	150
31-81-84-813-5802	Promo, Publicity & Printing	200
31-81-84-813-5803	Dues & Subscriptions	1,500
31-81-84-813-5805	Staff Development	2,000
31-81-84-813-5854	Mileage Reimbursement	1,500
<b>Total Expenditures</b>		<b><u>\$ 95,366</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### **FAMILY SPORTS CENTER: ICE ARENA MAINTENANCE**

#### **Expenditures:**

31-81-84-814-5001	Full-Time Salaries	\$	48,880
31-81-84-814-5002	Part-Time Salaries		81,000
31-81-84-814-5009	Fringe Benefits		9,067
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		15,000
31-81-84-814-5701	Services/Materials to Maintain Facilities/Building		9,000
31-81-84-814-5702	Services/Materials to Maintain Equipment		90,000
31-81-84-814-5812	Uniforms		750
<b>Total Expenditures</b>			<b>265,525</b>

### **ADULT HOCKEY LEAGUES**

#### **Revenue:**

31-81-84-815-4105	League Fees		200,000
<b>Total Revenue</b>			<b>\$ 200,000</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## FAMILY SPORTS CENTER: ICE ARENA OPERATIONS

### Revenue:

31-81-84-818-4102	General Admissions	\$ 268,783
31-81-84-818-4157	Facility Rental	200,000
31-81-84-818-4201	Skate Rental	40,000
31-81-84-818-4202	Skate Sharpening	13,000
31-81-84-818-4397	High School Hockey	230,000
<b>Total Revenue</b>		<b>751,783</b>

### Expenditures:

31-81-84-818-5001	Full-Time Salaries	45,000
31-81-84-818-5002	Part-Time Salaries	105,028
31-81-84-818-5009	Fringe Benefits	8,734
31-81-84-818-5201	Office Supplies	220
31-81-84-818-5204	Postage	152
31-81-84-818-5205	Program Supplies	12,500
31-81-84-818-5230	Printing/Copies	1,200
31-81-84-818-5400	Utilities Natural Gas	41,000
31-81-84-818-5401	Utilities Electric	110,000
31-81-84-818-5402	Water & Sewer	30,000
31-81-84-818-5403	Telephone	4,500
31-81-84-818-5702	Ser/Mat to Maintain Equipment	5,000
31-81-84-818-5805	Staff Development	3,000
31-81-84-818-5812	Uniforms	1,200
31-81-84-818-5854	Mileage Reimbursement	800
<b>Total Expenditures</b>		<b>\$ 368,334</b>



## RECREATION DEPARTMENT

**2024  
Budget**

### FAMILY SPORTS CENTER: BIRTHDAY PARTIES

**Revenue:**

31-81-84-850-4190	Service Charges	\$ 5,000
31-81-84-850-4268	Parties/Groups	76,000
<b>Total Revenue</b>		<b>81,000</b>

**Expenditures:**

31-81-84-850-5002	Part-Time Salaries	7,000
31-81-84-850-5007	Service Charge Compensation	4,856
31-81-84-850-5009	Fringe Benefits	700
31-81-84-850-5201	Office Supplies	100
31-81-84-850-5205	Program Supplies	4,000
31-81-84-850-5206	Food & Concession Supplies	4,800
31-81-84-850-5230	Printing/Copies	200
31-81-84-850-5403	Telephone	1,452
31-81-84-850-5812	Uniforms	550
<b>Total Expenditures</b>		<b>23,658</b>

### CAMPS & CLINICS

**Revenue:**

31-81-84-851-4106	Class Revenue	139,390
<b>Total Revenue</b>		<b>139,390</b>

**Expenditures:**

31-81-84-851-5001	Full-Time Salaries	23,366
31-81-84-851-5002	Part-Time Salaries	31,606
31-81-84-851-5009	Fringe Benefits	8,421
31-81-84-851-5204	Postage	20
31-81-84-851-5205	Program Supplies	2,500
31-81-84-851-5206	Food & Concession Supplies	2,700
31-81-84-851-5230	Printing/Copies	250
31-81-84-851-5231	Trip and Tours Expense	3,000
31-81-84-851-5403	Telephone	1,000
31-81-84-851-5501	Contract Services	3,770
31-81-84-851-5805	Staff Development	500
31-81-84-851-5812	Uniforms	500
31-81-84-851-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 78,133</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### FAMILY SPORTS CENTER: FAMILY ENTERTAINMENT CENTER

#### Revenue:

31-81-84-870-4075	Lobby Rental Payment	\$ 54,996
31-81-84-870-4099	Miscellaneous	8,400
31-81-84-870-4102	General Admissions	114,500
31-81-84-870-4240	Token Sales	40,000
31-81-84-870-4241	Attractions	30,000
31-81-84-870-4268	Parties/Groups	2,500
<b>Total Revenue</b>		<b><u>250,396</u></b>

#### Expenditures:

31-81-84-870-5001	Full-Time Salaries	60,747
31-81-84-870-5002	Part-Time Salaries	180,000
31-81-84-870-5009	Fringe Benefits	11,256
31-81-84-870-5116	Licensing	1,250
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	24,000
31-81-84-870-5401	Utilities Electric	64,000
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 Equipment	15,500
31-81-84-870-5802	Promo, Publicity & Printing	100
31-81-84-870-5812	Uniforms	1,000
31-81-84-870-5854	Mileage Reimbursement	550
<b>Total Expenditures</b>		<b><u>373,812</u></b>

### SOUTH SUBURBAN ICE ARENA OPERATIONS

#### Expenditures:

31-81-83-818-5400	Utilities Natural Gas	8,000
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	1,300
<b>Total Expenditures</b>		<b><u>\$ 101,304</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

### SS SPORTS COMPLEX ICE ARENA: GENERAL OPERATIONS

#### Revenue:

31-81-91-140-4075	Rental Income	\$ 78,000
31-81-91-140-4122	Concession Self-Operated	13,500
31-81-91-140-4124	Vending Self Operated	26,000
31-81-91-140-4150	Locker/Towel Rental	3,000
31-81-91-140-4360	Advertising	18,000
<b>Total Revenue</b>		<b>138,500</b>

#### Expenditures:

31-81-91-140-5001	Full-Time Salaries	182,749
31-81-91-140-5006	Concession Salary	15,000
31-81-91-140-5009	Fringe Benefits	52,345
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	17,500
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	62,000
31-81-91-140-5401	Utilities Electric	300,000
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/Building	20,000
31-81-91-140-5702	Service/Materials to Maintain Equipment	17,000
31-81-91-140-5803	Dues & Subscriptions	1,500
31-81-91-140-5812	Uniforms	1,400
31-81-91-140-5842	Repair Fund	26,500
31-81-91-140-5854	Mileage Reimbursement	804
<b>Total Expenditures</b>		<b>731,998</b>

### FACILITY MAINTENANCE

#### Expenditures:

31-81-91-260-5001	Full-Time Salaries	125,601
31-81-91-260-5002	Part-Time Salaries	45,000
31-81-91-260-5009	Fringe Benefits	46,944
31-81-91-260-5501	Contractual Services	41,000
31-81-91-260-5701	Services/Materials to Maintain Facilities/Building	15,500
31-81-91-260-5702	Service/Materials to Maintain Equipment	3,201
31-81-91-260-5812	Uniforms	400
<b>Total Expenditures</b>		<b>\$ 277,646</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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

#### Revenue:

31-81-91-531-4106	Class Revenue	\$ 124,927
	<b>Total Revenue</b>	<b>124,927</b>

#### Expenditures:

31-81-91-531-5001	Full-Time Salaries	26,752
31-81-91-531-5002	Part-Time Salaries	29,176
31-81-91-531-5009	Fringe Benefits	11,008
31-81-91-531-5204	Postage	20
31-81-91-531-5205	Program Supplies	2,750
31-81-91-531-5206	Food & Concession Supplies	2,400
31-81-91-531-5230	Printing/Copies	250
31-81-91-531-5231	Trip and Tours Expense	3,000
31-81-91-531-5403	Telephone	1,000
31-81-91-531-5501	Contractual Services	3,770
31-81-91-531-5805	Staff Development	500
31-81-91-531-5812	Uniforms	500
31-81-91-531-5854	Mileage Reimbursement	500
	<b>Total Expenditures</b>	<b>81,626</b>

### IN HOUSE HOCKEY

#### Revenue:

31-81-91-811-4105	League Fees	900,000
31-81-91-811-4117	Learn to Play Hockey	131,860
31-81-91-811-4145	Tournaments/Clinics	120,000
31-81-91-811-4216	Player Fees	28,000
	<b>Total Revenue</b>	<b>1,179,860</b>

#### Expenditures:

31-81-91-811-5001	Full-Time Salaries	151,836
31-81-91-811-5002	Part-Time Salaries	40,000
31-81-91-811-5009	Fringe Benefits	60,424
31-81-91-811-5134	Special Event Expense	13,000
31-81-91-811-5135	Learn to Play Hockey Supplies	58,000
31-81-91-811-5205	Program Supplies	20,120
31-81-91-811-5501	Contractual Services	151,111
31-81-91-811-5802	Promo, Publicity & Printing	2,500
31-81-91-811-5812	Uniforms	71,800
	<b>Total Expenditures</b>	<b>\$ 568,791</b>

## RECREATION DEPARTMENT

**2024  
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
<b>Total Revenue</b>		<b><u>289,000</u></b>

### FIGURE SKATING

#### Revenue:

31-81-91-813-4100	Pro Lesson Tickets	72,000
31-81-91-813-4106	Class Revenue	250,000
31-81-91-813-4197	Freestyle Skating	217,000
31-81-91-813-4254	ISI Revenue	10,000
<b>Total Revenue</b>		<b><u>549,000</u></b>

#### Expenditures:

31-81-91-813-5001	Full-Time Salaries	37,452
31-81-91-813-5002	Part-Time Salaries	75,000
31-81-91-813-5009	Fringe Benefits	13,264
31-81-91-813-5205	Program Supplies	2,000
31-81-91-813-5227	ISI Expense	1,800
31-81-91-813-5503	Contractual Persons	6,500
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
<b>Total Expenditures</b>		<b><u>138,916</u></b>

### ICE ARENA MAINTENANCE

#### Expenditures:

31-81-91-814-5002	Part-Time Salaries	188,996
31-81-91-814-5009	Fringe Benefits	20,000
31-81-91-814-5202	Motor Fuels & Lubricants	200
31-81-91-814-5203	Custodial Supplies	20,000
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	9,500
31-81-91-814-5812	Uniforms	1,800
<b>Total Expenditures</b>		<b><u>\$ 252,692</u></b>



## RECREATION DEPARTMENT

**2024  
Budget**

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### SS SPORTS COMPLEX ICE ARENA: ADULT HOCKEY LEAGUES

#### Revenue:

31-81-91-815-4105	Adult Lunch League Fees	\$ 48,000
31-81-91-815-4106	Class Revenue	14,000
31-81-91-815-4158	Adult Ice	98,000
31-81-91-815-4159	Adult Hockey	925,000
31-81-91-815-4216	Player Fees	48,000
<b>Total Revenue</b>		<b><u>1,133,000</u></b>

#### Expenditures:

31-81-91-815-5001	Full-Time Salaries	52,527
31-81-91-815-5002	Part-Time Salaries	71,450
31-81-91-815-5009	Fringe Benefits	21,772
31-81-91-815-5205	Program Supplies	19,515
31-81-91-815-5217	Adult Lunch League Expense	31,000
31-81-91-815-5501	Contractual Services	189,426
31-81-91-815-5803	Dues & Subscriptions	10,800
<b>Total Expenditures</b>		<b><u>396,490</u></b>

### ICE ARENA OPERATIONS

#### Revenue:

31-81-91-818-4102	General Admissions	258,000
31-81-91-818-4157	Facility Rental	600,000
31-81-91-818-4201	Skate Rental	47,000
31-81-91-818-4202	Skate Sharpening	150
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
<b>Total Revenue</b>		<b><u>1,278,450</u></b>

#### Expenditures:

31-81-91-818-5106		22,000
<b>Total Expenditures</b>		<b><u>\$ 22,000</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

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

#### **Revenue:**

31-81-91-850-4268	Parties/Groups	\$ 9,000
	<b>Total Revenue</b>	<b>9,000</b>

#### **Expenditures:**

31-81-91-850-5002	Part-Time Salaries	1,500
31-81-91-850-5009	Fringe Benefits	150
31-81-91-850-5205	Program Supplies	600
31-81-91-850-5812	Uniforms	150
	<b>Total Expenditures</b>	<b>2,400</b>

<b>TOTAL ICE ARENAS REVENUE</b>	<b>7,036,106</b>
<b>TOTAL ICE ARENAS EXPENDITURES</b>	<b>4,793,701</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>\$ 2,242,405</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### BUCK RECREATION CENTER: OPERATIONS

#### Revenue:

31-82-52-140-4102	General Admission	\$ 105,000
31-82-52-140-4125	Contractual Sales	6,000
31-82-52-140-4130	Pro Shop	4,000
31-82-52-140-4155	Pass Sales	217,000
31-82-52-140-4157	Facility Rental	25,000
<b>Total Revenue</b>		<b>357,000</b>

#### Expenditures:

31-82-52-140-5001	Full-Time Salaries	63,273
31-82-52-140-5002	Part-Time Salaries	144,000
31-82-52-140-5009	Fringe Benefits	34,805
31-82-52-140-5201	Office Supplies	1,000
31-82-52-140-5204	Postage	25
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	5,000
31-82-52-140-5400	Utilities Natural Gas	32,000
31-82-52-140-5401	Utilities Electric	77,700
31-82-52-140-5402	Water & Sewer	21,000
31-82-52-140-5403	Telephone	9,000
31-82-52-140-5501	Contractual Services	2,500
31-82-52-140-5805	Staff Development	500
31-82-52-140-5812	Uniforms	600
31-82-52-140-5854	Mileage Reimbursement	750
31-82-52-970-9001	Bond Principal	37,107
31-82-52-970-9002	Bond Interest	8,117
<b>Total Expenditures</b>		<b>440,377</b>

### MAINTENANCE

#### Expenditures:

31-82-52-260-5001	Full-Time Salaries	119,386
31-82-52-260-5002	Part-Time Salaries	21,396
31-82-52-260-5009	Fringe Benefits	42,175
31-82-52-260-5201	Office Supplies	100
31-82-52-260-5203	Custodial Supplies	22,000
31-82-52-260-5404	Trash Collection	3,850
31-82-52-260-5501	Contractual Services	46,000
31-82-52-260-5701	Serv/Mat to Maintain Facilities	40,000
31-82-52-260-5805	Staff Development	500
31-82-52-260-5812	Uniforms	300
31-82-52-260-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 296,207</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### BUCK RECREATION CENTER: SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

**Revenue:**

31-82-52-510-4030	STAR Donations	\$ 9,000
31-82-52-510-4031	Douglas County Grant for STAR	6,500
31-82-52-510-4106	Class Revenue	36,800
<b>Total Revenue</b>		<b>52,300</b>

**Expenditures:**

31-82-52-510-5001	Full-Time Salaries	52,952
31-82-52-510-5002	Part-Time Salaries	4,000
31-82-52-510-5009	Fringe Benefits	17,859
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	5,000
31-82-52-510-5805	Staff Development	150
31-82-52-510-5812	Uniforms	150
31-82-52-510-5854	Mileage Reimbursement	600
<b>Total Expenditures</b>		<b>83,221</b>

### SCHOOL AGE CHILD CARE

**Revenue:**

31-82-52-531-4106	Class Revenue	96,642
<b>Total Revenue</b>		<b>96,642</b>

**Expenditures:**

31-82-52-531-5001	Full-Time Salaries	23,519
31-82-52-531-5002	Part-Time Salaries	27,460
31-82-52-531-5009	Fringe Benefits	10,494
31-82-52-531-5204	Postage	20
31-82-52-531-5205	Program Supplies	2,750
31-82-52-531-5206	Food & Concession Supplies	2,400
31-82-52-531-5230	Printing/Copies	250
31-82-52-531-5231	Trip and Tours Expense	3,000
31-82-52-531-5403	Telephone	1,000
31-82-52-531-5501	Contractual Services	3,770
31-82-52-531-5805	Staff Development	500
31-82-52-531-5812	Uniforms	500
31-82-52-531-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 76,163</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### BUCK RECREATION CENTER: FITNESS

#### Revenue:

31-82-52-830-4100	Pro Lesson Tickets	\$ 52,500
31-82-52-830-4106	Class Revenue	31,000
31-82-52-830-4208	Special Events Revenue	5,250
31-82-52-830-4242	Renew/Active Program	100,000
31-82-52-830-4252	Silver & Fit Program	6,000
31-82-52-830-4255	Silver Sneakers Program	87,750
31-82-52-830-4257	Contracted Fitness	13,500
31-82-52-830-4261	Registered Fitness	62,500
<b>Total Revenue</b>		<b><u>358,500</u></b>

#### Expenditures:

31-82-52-830-5001	Full-Time Salaries	65,544
31-82-52-830-5002	Part-Time Salaries	108,900
31-82-52-830-5009	Fringe Benefits	31,467
31-82-52-830-5134	Special Event Expense	1,750
31-82-52-830-5205	Program Supplies	3,000
31-82-52-830-5230	Printing/Copies	350
31-82-52-830-5503	Contractual Persons (Accounts Payable Only)	8,100
31-82-52-830-5805	Staff Development	1,000
31-82-52-830-5812	Uniforms	300
31-82-52-830-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 220,911</u></b>



## RECREATION DEPARTMENT

**2024  
Budget**

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### BUCK RECREATION CENTER: AQUATICS

#### Revenue:

31-82-52-840-4100	Pro Lessons	\$ 9,000
31-82-52-840-4102	General Admission	87,600
31-82-52-840-4106	Class Revenue	89,000
31-82-52-840-4268	Parties/Groups	15,000
31-82-52-840-4277	Red Cross Training Revenue	6,000

#### Total Revenue

**206,600**

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#### Expenditures:

31-82-52-840-5001	Full-Time Salaries	59,868
31-82-52-840-5002	Part-Time Salaries	212,000
31-82-52-840-5009	Fringe Benefits	39,802
31-82-52-840-5205	Program Supplies	2,600
31-82-52-840-5207	Chemical Supplies	17,000
31-82-52-840-5400	Utilities Natural Gas	33,000
31-82-52-840-5401	Utilities Electric	59,000
31-82-52-840-5453	Red Cross Fees	5,000
31-82-52-840-5507	Computer Software Maintenance	850
31-82-52-840-5701	Services/Materials to Maintain Facilities	12,000
31-82-52-840-5812	Uniforms	800
31-82-52-840-5854	Mileage Reimbursement	400

#### Total Expenditures

**\$ 442,320**

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# RECREATION DEPARTMENT

**2024  
Budget**

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## 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	2,000
31-82-80-140-4155	Pass Sales	215,000
31-82-80-140-4157	Facility Rental	45,000
<b>Total Revenue</b>		<b>351,000</b>

### Expenditures:

31-82-80-140-5001	Full-Time Salaries	64,873
31-82-80-140-5002	Part-Time Salaries	110,000
31-82-80-140-5009	Fringe Benefits	33,184
31-82-80-140-5201	Office Supplies	750
31-82-80-140-5204	Postage	50
31-82-80-140-5205	Program Supplies	1,500
31-82-80-140-5208	Pro Shop Supplies	1,500
31-82-80-140-5230	Printing/Copies	4,000
31-82-80-140-5400	Utilities Natural Gas	21,500
31-82-80-140-5401	Utilities Electric	57,500
31-82-80-140-5402	Water & Sewer	14,500
31-82-80-140-5403	Telephone	9,500
31-82-80-140-5501	Contractual Services	3,500
31-82-80-140-5805	Staff Development	500
31-82-80-140-5812	Uniforms	500
31-82-80-140-5854	Mileage Reimbursement	750
31-82-80-970-9001	Principal LT Rec Ctr Equip Lease	48,422
31-82-80-970-9002	Interest LT Rec Ctr Equip Lease	1,907
<b>Total Expenditures</b>		<b>\$ 374,436</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### LONE TREE RECREATION CENTER: MAINTENANCE

#### Expenditures:

31-82-80-260-5001	Full-Time Salaries	\$ 117,137
31-82-80-260-5002	Part-Time Salaries	21,396
31-82-80-260-5009	Fringe Benefits	41,080
31-82-80-260-5201	Office Supplies	100
31-82-80-260-5203	Custodial Supplies	18,150
31-82-80-260-5404	Trash Collection	3,630
31-82-80-260-5501	Contractual Services	36,000
31-82-80-260-5701	Serv/Mat. to Maintain Facilities	37,000
31-82-80-260-5805	Staff Development	500
31-82-80-260-5812	Uniforms	400
31-82-80-260-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>275,893</u></b>

### LONE TREE RECREATION CENTER: SCHOOL AGE CHILD CARE

#### Revenue:

31-82-80-531-4106	Class Revenue	91,257
<b>Total Revenue</b>		<b><u>91,257</u></b>

#### Expenditures:

31-82-80-531-5001	Full-Time Salaries	23,872
31-82-80-531-5002	Part-Time Salaries	28,661
31-82-80-531-5009	Fringe Benefits	8,224
31-82-80-531-5204	Postage	20
31-82-80-531-5205	Program Supplies	2,500
31-82-80-531-5206	Food & Concession Supplies	2,700
31-82-80-531-5230	Printing/Copies	250
31-82-80-531-5231	Trip and Tours Expense	3,000
31-82-80-531-5403	Telephone	1,000
31-82-80-531-5501	Contractual Services	3,770
31-82-80-531-5805	Staff Development	500
31-82-80-531-5812	Uniforms	500
31-82-80-531-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 75,497</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

### LONE TREE RECREATION CENTER: CHILD DISCOVERY TIME

#### Revenue:

31-82-80-532-4106	Class Revenue	\$ 112,990
	<b>Total Revenue</b>	<b>112,990</b>

#### Expenditures:

31-82-80-532-5001	Full-Time Salaries	23,366
31-82-80-532-5002	Part-Time Salaries	66,000
31-82-80-532-5009	Fringe Benefits	11,860
31-82-80-532-5201	Office Supplies	100
31-82-80-532-5204	Postage	20
31-82-80-532-5205	Program Supplies	2,100
31-82-80-532-5206	Food & Concession Supplies	1,800
31-82-80-532-5230	Printing/Copies	250
31-82-80-532-5501	Contractual Services	2,800
31-82-80-532-5805	Staff Development	500
31-82-80-532-5812	Uniforms	500
	<b>Total Expenditures</b>	<b>109,296</b>

### FITNESS

#### Revenue:

31-82-80-830-4100	Pro Lessons Tickets	31,500
31-82-80-830-4106	Class Revenue	31,200
31-82-80-830-4242	Renew/Active Program	92,000
31-82-80-830-4252	Silver & Fit Program	8,000
31-82-80-830-4255	Silver Sneakers Program	68,250
31-82-80-830-4261	Registered Fitness	42,500
31-82-80-830-4262	Martial Arts	32,000
	<b>Total Revenue</b>	<b>305,450</b>

#### Expenditures:

31-82-80-830-5001	Full-Time Salaries	69,457
31-82-80-830-5002	Part-Time Salaries	103,500
31-82-80-830-5009	Fringe Benefits	24,802
31-82-80-830-5205	Program Supplies	3,000
31-82-80-830-5230	Printing/Copies	375
31-82-80-830-5503	Contractual Persons	19,200
31-82-80-830-5805	Staff Development	1,000
31-82-80-830-5812	Uniforms	300
31-82-80-830-5854	Mileage Reimbursement	500
	<b>Total Expenditures</b>	<b>\$ 222,134</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### LONE TREE RECREATION CENTER: AQUATICS

#### Revenue:

31-82-80-840-4100	Pro Lesson Tickets	\$ 6,000
31-82-80-840-4102	General Admissions	78,000
31-82-80-840-4106	Class Revenue	67,000
31-82-80-840-4268	Parties/Groups	8,240
31-82-80-840-4277	Red Cross Training Revenue	8,000
<b>Total Revenue</b>		<b><u>167,240</u></b>

#### Expenditures:

31-82-80-840-5001	Full-Time Salaries	58,498
31-82-80-840-5002	Part-Time Salaries	181,000
31-82-80-840-5009	Fringe Benefits	45,425
31-82-80-840-5205	Program Supplies	2,500
31-82-80-840-5207	Chemical Supplies	20,000
31-82-80-840-5230	Printing/Copies	200
31-82-80-840-5400	Utilities Natural Gas	31,000
31-82-80-840-5401	Utilities Electric	72,000
31-82-80-840-5403	Telephone	750
31-82-80-840-5453	Red Cross Fees	3,000
31-82-80-840-5507	Computer Software Maintenance	1,000
31-82-80-840-5701	Service/Material To Maintain Facilities/Building	14,900
31-82-80-840-5812	Uniforms	900
31-82-80-840-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b><u>\$ 431,573</u></b>



## RECREATION DEPARTMENT

**2024  
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	295,000
31-82-81-140-4157	Facility Rental	25,000
31-82-81-140-4266	Sponsorship Revenue	2,000
<b>Total Revenue</b>		<b>379,750</b>

#### Expenditures:

31-82-81-140-5001	Full-Time Salaries	67,869
31-82-81-140-5002	Part-Time Salaries	128,000
31-82-81-140-5009	Fringe Benefits	44,198
31-82-81-140-5201	Office Supplies	1,300
31-82-81-140-5204	Postage	50
31-82-81-140-5205	Program Supplies	4,500
31-82-81-140-5208	Pro Shop Supplies	1,000
31-82-81-140-5230	Printing/Copies	4,500
31-82-81-140-5400	Utilities Natural Gas	33,000
31-82-81-140-5401	Utilities Electric	72,000
31-82-81-140-5402	Water & Sewer	26,000
31-82-81-140-5403	Telephone	24,000
31-82-81-140-5501	Contractual Services	2,700
31-82-81-140-5805	Staff Development	500
31-82-81-140-5812	Uniforms	750
31-82-81-140-5854	Mileage Reimbursement	750
<b>Total Expenditures</b>		<b>411,117</b>

### GOODSON RECREATION CENTER: MAINTENANCE

#### Expenditures:

31-82-81-260-5001	Full-Time Salaries	222,947
31-82-81-260-5002	Part-Time Salaries	15,000
31-82-81-260-5009	Fringe Benefits	75,842
31-82-81-260-5201	Office Supplies	100
31-82-81-260-5203	Custodial Supplies	27,830
31-82-81-260-5404	Trash Collection	4,400
31-82-81-260-5501	Contractual Services	52,500
31-82-81-260-5701	Serv/Mat. to Maintain Building	45,000
31-82-81-260-5805	Staff Development	500
31-82-81-260-5812	Uniforms	500
31-82-81-260-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>\$ 445,119</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

#### Revenue:

31-82-81-531-4106	Class Revenue	\$ 130,547
	<b>Total Revenue</b>	<b>130,547</b>

#### Expenditures:

31-82-81-531-5001	Full-Time Salaries	23,519
31-82-81-531-5002	Part-Time Salaries	40,720
31-82-81-531-5009	Fringe Benefits	11,820
31-82-81-531-5204	Postage	20
31-82-81-531-5205	Program Supplies	3,000
31-82-81-531-5206	Food & Concession Supplies	2,500
31-82-81-531-5230	Printing/Copies	250
31-82-81-531-5231	Trip and Tours Expense	3,000
31-82-81-531-5403	Telephone	1,000
31-82-81-531-5501	Contractual Services	3,770
31-82-81-531-5805	Staff Development	500
31-82-81-531-5812	Uniforms	500
31-82-81-531-5854	Mileage Reimbursements	500
	<b>Total Expenditures</b>	<b>91,099</b>

### CHILD DISCOVERY TIME

#### Revenue:

31-82-81-532-4106	Class Revenue	123,526
	<b>Total Revenue</b>	<b>123,526</b>

#### Expenditures:

31-82-81-532-5001	Full-Time Salaries	24,029
31-82-81-532-5002	Part-Time Salaries	75,632
31-82-81-532-5009	Fringe Benefits	15,484
31-82-81-532-5201	Office Supplies	100
31-82-81-532-5204	Postage	20
31-82-81-532-5205	Program Supplies	2,400
31-82-81-532-5206	Food & Concession Supplies	1,800
31-82-81-532-5230	Printing/Copies	200
31-82-81-532-5403	Telephone	1,000
31-82-81-532-5501	Contractual Services	2,800
31-82-81-532-5805	Staff Development	500
31-82-81-532-5812	Uniforms	300
	<b>Total Expenditures</b>	<b>\$ 124,265</b>

# RECREATION DEPARTMENT

**2024  
Budget**

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## GOODSON RECREATION CENTER: GYMNASTICS

### Revenue:

31-82-81-820-4030	Gymnastics Donations	\$ 8,000
31-82-81-820-4100	Pro Lesson Tickets	15,800
31-82-81-820-4105	League Fees	165,000
31-82-81-820-4106	Class Revenue	211,300
31-82-81-820-4130	Pro Shop Revenue	6,000
31-82-81-820-4251	Drop In Revenue	15,400
31-82-81-820-4268	Parties/Groups	24,000
31-82-81-820-4271	Camp Revenue	15,000
<b>Total Revenue</b>		<b><u>460,500</u></b>

### Expenditures:

31-82-81-820-5001	Full-Time Salaries	74,395
31-82-81-820-5002	Part-Time Salaries	208,500
31-82-81-820-5009	Fringe Benefits	44,925
31-82-81-820-5108	Gymnastics Donations Expense	8,000
31-82-81-820-5201	Office Supplies	150
31-82-81-820-5204	Postage	10
31-82-81-820-5205	Program Supplies	3,000
31-82-81-820-5208	Pro Shop Supplies	5,500
31-82-81-820-5217	League Expense	9,425
31-82-81-820-5230	Printing/Copies	50
31-82-81-820-5400	Utilities Natural Gas	4,000
31-82-81-820-5401	Utilities Electric	13,500
31-82-81-820-5403	Telephone	10
31-82-81-820-5503	Contractual Persons	5,600
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
<b>Total Expenditures</b>		<b><u>\$ 385,215</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### GOODSON RECREATION CENTER: FITNESS

#### Revenue:

31-82-81-830-4100	Pro Lesson Tickets	\$ 100,000
31-82-81-830-4106	Class Revenue	43,800
31-82-81-830-4242	Renew/Active Program	110,000
31-82-81-830-4252	Silver & Fit Program	7,200
31-82-81-830-4255	Silver Sneakers Program	100,000
31-82-81-830-4257	Contracted Fitness	45,000
31-82-81-830-4261	Registered Fitness	72,000
31-82-81-830-4262	Martial Arts	34,000
31-82-81-830-4264	Massage	20,000
31-82-81-830-4272	Physical Therapy	300
<b>Total Revenue</b>		<b>532,300</b>

#### Expenditures:

31-82-81-830-5001	Full-Time Salaries	88,360
31-82-81-830-5002	Part-Time Salaries	157,800
31-82-81-830-5009	Fringe Benefits	47,965
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	61,580
31-82-81-830-5805	Staff Development	2,000
31-82-81-830-5812	Uniforms	300
31-82-81-830-5854	Mileage Reimbursement	750
<b>Total Expenditures</b>		<b>\$ 363,665</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### **GOODSON RECREATION CENTER: AQUATICS**

#### **Revenue:**

31-82-81-840-4100	Pro Lesson Tickets	\$ 6,500
31-82-81-840-4102	General Admissions	92,700
31-82-81-840-4106	Class Revenue	90,000
31-82-81-840-4119	Competitive Teams	8,750
31-82-81-840-4268	Parties/Groups	13,000
31-82-81-840-4277	Red Cross Training Revenue	6,000

#### **Total Revenue**

**216,950**

#### **Expenditures:**

31-82-81-840-5001	Full-Time Salaries	268,033
31-82-81-840-5002	Part-Time Salaries	187,250
31-82-81-840-5009	Fringe Benefits	113,967
31-82-81-840-5205	Program Supplies	2,500
31-82-81-840-5207	Chemical Supplies	13,000
31-82-81-840-5230	Printing/Copies	300
31-82-81-840-5400	Utilities Natural Gas	18,540
31-82-81-840-5401	Utilities Electric	27,810
31-82-81-840-5453	Red Cross Fees	5,000
31-82-81-840-5507	Computer Software Maintenance	850
31-82-81-840-5701	Services/Materials to Maintain Facilities/Building	12,500
31-82-81-840-5812	Uniforms	900
31-82-81-840-5854	Mileage Reimbursement	400

#### **Total Expenditures**

**\$ 651,050**



## RECREATION DEPARTMENT

**2024  
Budget**

### SHERIDAN RECREATION CENTER: OPERATIONS

#### Revenue:

31-82-82-140-4102	General Admission	\$ 4,641
31-82-82-140-4125	Contractual Sales	3,269
31-82-82-140-4155	Pass Sales	12,529
31-82-82-140-4157	Facility Rental	17,775
<b>Total Revenue</b>		<b>38,214</b>

#### Expenditures:

31-82-82-140-5001	Full-Time Salaries	75,119
31-82-82-140-5002	Part-Time Salaries	34,060
31-82-82-140-5009	Fringe Benefits	25,210
31-82-82-140-5054	Sheridan Occupation Tax	108
31-82-82-140-5205	Program Supplies	1,000
31-82-82-140-5400	Utilities Natural Gas	7,127
31-82-82-140-5401	Utilities Electric	15,215
31-82-82-140-5402	Water & Sewer	1,710
31-82-82-140-5403	Telephone	4,845
31-82-82-140-5501	Contractual Services	1,795
31-82-82-140-5805	Staff Development	200
31-82-82-140-5812	Uniforms	300
31-82-82-140-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>167,189</b>

### MAINTENANCE

#### Expenditures:

31-82-82-260-5001	Full-Time Salaries	46,262
31-82-82-260-5002	Part Time Salaries	2,995
31-82-82-260-5009	Fringe Benefits	20,914
31-82-82-260-5054	Sheridan Occupation Tax	36
31-82-82-260-5203	Custodial Supplies	5,000
31-82-82-260-5404	Trash Collection	2,160
31-82-82-260-5501	Contractual Services	1,078
31-82-82-260-5701	Serv/Mat. to Maintain Facilities	15,500
<b>Total Expenditures</b>		<b>\$ 93,945</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### SHERIDAN RECREATION CENTER: FITNESS

#### Revenue:

31-82-82-830-4242	Renew/Active Program	\$ 9,600
31-82-82-830-4252	Silver & Fit Program	200
31-82-82-830-4255	Silver Sneakers Program	8,500
<b>Total Revenue</b>		<b>18,300</b>

#### Expenditures:

31-82-82-830-5002	Part-Time Salaries	2,678
31-82-82-830-5009	Fringe Benefits	268
31-82-82-830-5205	Programs Supplies	500
<b>Total Expenditures</b>		<b>3,446</b>

**TOTAL RECREATION CENTERS REVENUE**

**3,999,066**

**TOTAL RECREATION CENTERS EXPENDITURES**

**5,784,138**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**(1,785,072)**

### ATHLETICS

#### GENERAL OPERATIONS

#### Revenue:

31-83-01-140-4104	Grass Field Rental	330,000
31-83-01-140-4105	Synthetic Fields	60,000
31-83-01-140-4125	Contractual Sales	1,400
31-83-01-140-4135	Reimbursement - Portalet	35,000
<b>Total Revenue</b>		<b>426,400</b>

#### Expenditures:

31-83-01-140-5001	Full-Time Salaries	67,738
31-83-01-140-5002	Part-Time Salaries	3,000
31-83-01-140-5009	Fringe Benefits	13,388
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	13,000
31-83-01-140-5702	Services/Materials to Maintain Equipment	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
<b>Total Expenditures</b>		<b>\$ 160,176</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### ATHLETICS YOUTH COMMISSION

**Revenue:**

31-83-01-602-4105	Youth Commission Revenue	\$ 550
31-83-01-602-4266	Sponsorship Revenue	250
	<b>Total Revenue</b>	<b>800</b>

**Expenditures:**

31-83-01-602-5205	Program Supplies	500
	<b>Total Expenditures</b>	<b>500</b>

### YOUTH BASEBALL

**Revenue:**

31-83-61-610-4105	League Fees	124,742
31-83-61-610-4257	Contracted Programs	4,500
31-83-61-610-4266	Sponsorship Revenue	4,000
	<b>Total Revenue</b>	<b>133,242</b>

**Expenditures:**

31-83-61-610-5001	Full-Time Salaries	52,688
31-83-61-610-5002	Part-Time Salaries	13,130
31-83-61-610-5009	Fringe Benefits	18,500
31-83-61-610-5106	Merchant Vendor Fees	3,700
31-83-61-610-5205	Program Supplies	26,930
31-83-61-610-5450	Portalets	750
31-83-61-610-5503	Contractual Persons	3,200
31-83-61-610-5854	Mileage Reimbursement	500
	<b>Total Expenditures</b>	<b>\$ 119,398</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### ATHLETICS ADULT SOFTBALL

**Revenue:**

31-83-61-611-4105	League Fees	\$ 150,000
	<b>Total Revenue</b>	<b>150,000</b>

**Expenditures:**

31-83-61-611-5001	Full-Time Salaries	48,805
31-83-61-611-5002	Part-Time Salaries	20,000
31-83-61-611-5009	Fringe Benefits	11,053
31-83-61-611-5106	Merchant Vendor Fees	4,050
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	15,000
31-83-61-611-5702	Services/Materials to Maintain Equipment	8,000
31-83-61-611-5854	Mileage Reimbursement	200
	<b>Total Expenditures</b>	<b>193,488</b>

### VOLLEYBALL

**Revenue:**

31-83-61-620-4105	League Fees	29,530
	<b>Total Revenue</b>	<b>29,530</b>

**Expenditures:**

31-83-61-620-5001	Full-Time Salaries	10,308
31-83-61-620-5002	Part-Time Salaries	2,593
31-83-61-620-5009	Fringe Benefits	2,300
31-83-61-620-5106	Merchant Vendor Fees	886
31-83-61-620-5205	Program Supplies	3,810
	<b>Total Expenditures</b>	<b>\$ 19,897</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## ATHLETICS ADULT VOLLEYBALL

### Revenue:

31-83-61-621-4105	League Fees	\$ 7,320
	<b>Total Revenue</b>	<b>7,320</b>

### Expenditures:

31-83-61-621-5002	Part-Time Salaries	3,400
31-83-61-621-5009	Fringe Benefits	340
31-83-61-621-5106	Merchant Vendor Fees	220
31-83-61-621-5205	Program Supplies	1,500
	<b>Total Expenditures</b>	<b>5,460</b>

## TRACK

### Revenue:

31-83-61-625-4106	Class Revenue	89,038
31-83-61-625-4130	Merchandise Sales	1,400
31-83-61-625-4266	Sponsorship Revenue	8,000
	<b>Total Revenue</b>	<b>98,438</b>

### Expenditures:

31-83-61-625-5001	Full-Time Salaries	22,080
31-83-61-625-5002	Part-Time Salaries	12,865
31-83-61-625-5009	Fringe Benefits	5,401
31-83-61-625-5204	Postage	10
31-83-61-625-5205	Program Supplies	27,376
31-83-61-625-5403	Telephone	564
31-83-61-625-5450	Portalets	1,455
31-83-61-625-5503	Contractual Persons	10,884
31-83-61-625-5802	Promo, Publicity & Printing	1,500
31-83-61-625-5805	Staff Development	200
31-83-61-625-5854	Mileage Reimbursement	100
	<b>Total Expenditures</b>	<b>\$ 82,435</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## ATHLETICS ADULT BASKETBALL

### Revenue:

31-83-61-630-4105	League Fees	\$ 80,250
	<b>Total Revenue</b>	<b>80,250</b>

### Expenditures:

31-83-61-630-5002	Part-Time Salaries	20,750
31-83-61-630-5009	Fringe Benefits	2,075
31-83-61-630-5106	Merchant Vendor Fees	2,408
31-83-61-630-5205	Program Supplies	3,500
31-83-61-630-5503	Contractual Persons	40,000
	<b>Total Expenditures</b>	<b>68,733</b>

## YOUTH BASKETBALL

### Revenue:

31-83-61-631-4105	League Fees	198,740
31-83-61-631-4106	Class Revenue	13,000
31-83-61-631-4266	Sponsorship Revenue	1,500
	<b>Total Revenue</b>	<b>213,240</b>

### Expenditures:

31-83-61-631-5001	Full-Time Salaries	63,904
31-83-61-631-5002	Part-Time Salaries	21,408
31-83-61-631-5009	Fringe Benefits	18,500
31-83-61-631-5106	Merchant Vendor Fees	5,595
31-83-61-631-5205	Program Supplies	14,430
31-83-61-631-5503	Contractual Persons	31,150
31-83-61-631-5805	Staff Development	450
31-83-61-631-5854	Mileage Reimbursement	300
	<b>Total Expenditures</b>	<b>\$ 155,737</b>



## RECREATION DEPARTMENT

**2024  
Budget**

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### ATHLETICS PICKLEBALL

**Revenue:**

31-83-61-655-4105	Leagues/tournaments	\$ 30,000
31-83-61-655-4106	Clinics/Bootcamps	44,838
31-83-61-655-4140	Court Reservations	9,248
31-83-61-655-4145	Tournaments	13,546
<b>Total Revenue</b>		<b>97,632</b>

**Expenditures:**

31-83-61-655-5002	Part-Time Salaries	64,140
31-83-61-655-5009	Fringe Benefits	2,971
31-83-61-655-5106	Merchant Vending Fees	1,836
31-83-61-655-5205	Program Supplies	3,775
31-83-61-655-5812	Uniforms	580
31-83-61-655-5839	Tournaments	3,500
31-83-61-655-5854	Mileage Reimbursement	150
<b>Total Expenditures</b>		<b>76,952</b>

### ADULT LACROSSE

**Revenue:**

31-83-61-670-4105	League Fees	19,150
<b>Total Revenue</b>		<b>19,150</b>

**Expenditures:**

31-83-61-670-5002	Part-Time Salaries	7,726
31-83-61-670-5009	Fringe Benefits	772
31-83-61-670-5106	Merchant Vendor Fees	575
31-83-61-670-5205	Program Supplies	1,540
31-83-61-670-5230	Printing/Copies	100
<b>Total Expenditures</b>		<b>\$ 10,713</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## ATHLETICS YOUTH LACROSSE

### Revenue:

31-83-61-671-4105	League Fees	\$ 197,960
	<b>Total Revenue</b>	<b>197,960</b>

### Expenditures:

31-83-61-671-5001	Full-Time Salaries	48,805
31-83-61-671-5002	Part-Time Salaries	35,876
31-83-61-671-5009	Fringe Benefits	12,640
31-83-61-671-5106	Merchant Vendor Fees	5,639
31-83-61-671-5205	Program Supplies	40,600
31-83-61-671-5230	Printing/Copies	210
31-83-61-671-5450	Portalets	3,800
31-83-61-671-5503	Contractual Persons	18,300
31-83-61-671-5854	Mileage Reimbursement	50
	<b>Total Expenditures</b>	<b>165,920</b>

## YOUTH FLAG FOOTBALL

### Revenue:

31-83-61-691-4105	League Fees	78,125
31-83-61-691-4266	Sponsorship	1,000
	<b>Total Revenue</b>	<b>79,125</b>

### Expenditures:

31-83-61-691-5001	Full-Time Salaries	21,750
31-83-61-691-5002	Part-Time Salaries	11,090
31-83-61-691-5009	Fringe Benefits	8,103
31-83-61-691-5106	Merchant Vendor Fees	2,344
31-83-61-691-5205	Program Supplies	7,500
31-83-61-691-5450	Portalets	2,100
	<b>Total Expenditures</b>	<b>\$ 52,887</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## ATHLETICS CAMPS & CLINICS

### Revenue:

31-83-61-851-4106	Class Revenue	\$ 126,107
31-83-61-851-4257	Contracted Programs	10,250
<b>Total Revenue</b>		<b>136,357</b>

### Expenditures:

31-83-61-851-5001	Full-Time Salaries	49,273
31-83-61-851-5002	Part-Time Salaries	27,761
31-83-61-851-5009	Fringe Benefits	11,900
31-83-61-851-5205	Program Supplies	2,300
31-83-61-851-5503	Contractual Persons	6,150
31-83-61-851-5805	Staff Development	216
31-83-61-851-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b>98,100</b>

## RACQUETBALL

### Revenue:

31-83-81-852-4105	League Fees	6,958
<b>Total Revenue</b>		<b>6,958</b>

### Expenditures:

31-83-81-852-5002	Part-Time Salaries	3,000
31-83-81-852-5009	Fringe Benefits	232
31-83-81-852-5106	Merchant Vendor Fees	162
31-83-81-852-5205	Program Supplies	1,000
<b>Total Expenditures</b>		<b>4,394</b>

## ATHLETICS REVENUE

**1,676,402**

## ATHLETICS EXPENDITURES

**1,214,790**

## NET REVENUE OVER (UNDER) EXPENDITURES

**\$ 461,612**

## RECREATION DEPARTMENT

**2024  
Budget**

### FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

#### Revenue:

31-83-84-140-4104	Athletic Field Rental	\$ 222,504
31-83-84-140-4125	Contractual Sales	1,000
31-83-84-140-4360	Advertising	2,000
<b>Total Revenue</b>		<b>225,504</b>

#### Expenditures:

31-83-84-140-5001	Full-Time Salaries	118,041
31-83-84-140-5002	Part-Time Salaries	24,856
31-83-84-140-5009	Fringe Benefits	41,146
31-83-84-140-5201	Office Supplies	350
31-83-84-140-5203	Custodial Supplies	6,500
31-83-84-140-5205	Program Supplies	2,500
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	57,000
31-83-84-140-5401	Utilities Electric	25,000
31-83-84-140-5402	Water & Sewer	3,600
31-83-84-140-5403	Telephone	650
31-83-84-140-5701	Ser/Mat to Maint Facilities/Building	1,500
31-83-84-140-5702	Services/Materials to Maintain Equipment	2,000
31-83-84-140-5804	Rent/Lease Expense	37,856
31-83-84-140-5812	Uniforms	500
31-83-84-140-5854	Mileage Reimbursement	250
<b>Total Expenditures</b>		<b>322,599</b>

### ADULT SOCCER

#### Revenue:

31-83-84-660-4105	League Fees	29,600
<b>Total Revenue</b>		<b>29,600</b>

#### Expenditures:

31-83-84-660-5002	Part-Time Salaries	6,656
31-83-84-660-5009	Fringe Benefits	666
31-83-84-660-5106	Merchant Vendor Fees	888
31-83-84-660-5205	Program Supplies	1,000
31-83-84-660-5503	Contractual Persons	3,500
<b>Total Expenditures</b>		<b>\$ 12,710</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### FAMILY SPORTS CENTER DOME: YOUTH SOCCER

**Revenue:**

31-83-84-661-4105	League Fees	\$ 90,800
	<b>Total Revenue</b>	<b>90,800</b>

**Expenditures:**

31-83-84-661-5002	Part-Time Salaries	21,280
31-83-84-661-5009	Fringe Benefits	2,128
31-83-84-661-5106	Merchant Vending Fees	2,724
31-83-84-661-5205	Program Supplies	400
	<b>Total Expenditures</b>	<b>26,532</b>

### ADULT LACROSSE

**Revenue:**

31-83-84-670-4105	League Fees	8,400
	<b>Total Revenue</b>	<b>8,400</b>

**Expenditures:**

31-83-84-670-5002	Part-Time Salaries	3,420
31-83-84-670-5009	Fringe Benefits	342
31-83-84-670-5106	Merchant Vendor Fees	252
31-83-84-670-5205	Program Supplies	770
	<b>Total Expenditures</b>	<b>4,784</b>

### YOUTH LACROSSE

**Revenue:**

31-83-84-671-4105	League Fees	22,000
	<b>Total Revenue</b>	<b>22,000</b>

**Expenditures:**

31-83-84-671-5002	Part-Time Salaries	5,040
31-83-84-671-5009	Fringe Benefits	504
31-83-84-671-5106	Merchant Vendor Fees	660
31-83-84-671-5205	Program Supplies	1,557
	<b>Total Expenditures</b>	<b>\$ 7,761</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### FAMILY SPORTS CENTER DOME: ADULT FLAG FOOTBALL

**Revenue:**

31-83-84-690-4105	League Fees	\$ 10,000
	<b>Total Revenue</b>	<b>10,000</b>

**Expenditures:**

31-83-84-690-5002	Part-Time Salaries	4,800
31-83-84-690-5009	Fringe Benefits	476
31-83-84-690-5106	Merchant Vendor Fees	335
31-83-84-690-5205	Program Supplies	300
	<b>Total Expenditures</b>	<b>5,911</b>

### CAMPS & CLINICS

**Revenue:**

31-83-84-851-4106	Class Revenue	19,248
	<b>Total Revenue</b>	<b>19,248</b>

**Expenditures:**

31-83-84-851-5002	Part-Time Salaries	1,260
31-83-84-851-5009	Fringe Benefits	130
31-83-84-851-5205	Program Supplies	200
	<b>Total Expenditures</b>	<b>1,590</b>

<b>FSC ATHLETIC REVENUE</b>	<b>405,552</b>
<b>FSC ATHLETIC EXPENDITURES</b>	<b>381,887</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ 23,665</b>



## RECREATION DEPARTMENT

**2024  
Budget**

### SS SPORTS COMPLEX ATHLETICS: GENERAL OPERATIONS

#### Revenue:

31-83-91-140-4102	General Admissions	\$ 30,000
31-83-91-140-4104	Athletic Field & Gym Rental	490,000
31-83-91-140-4125	Contractual Sales	110,000
31-83-91-140-4155	Pass Sales	9,000
31-83-91-140-4157	Facility Rental	32,500
31-83-91-140-4360	Advertising	2,000
<b>Total Revenue</b>		<b>673,500</b>

#### Expenditures:

31-83-91-140-5001	Full-Time Salaries	222,610
31-83-91-140-5002	Part-Time Salaries	165,600
31-83-91-140-5009	Fringe Benefits	92,491
31-83-91-140-5201	Office Supplies	250
31-83-91-140-5205	Program Supplies	2,500
31-83-91-140-5230	Printing/Copies	2,000
31-83-91-140-5400	Utilities Natural Gas	40,000
31-83-91-140-5401	Utilities Electric	124,931
31-83-91-140-5402	Water & Sewer	923
31-83-91-140-5501	Contractual Services	36,375
31-83-91-140-5812	Uniforms	1,500
<b>Total Expenditures</b>		<b>689,180</b>

### FACILITY MAINTENANCE

#### Expenditures:

31-83-91-260-5002	Part Time Salaries	76,480
31-83-91-260-5009	Fringe Benefits	7,648
31-83-91-260-5203	Custodial Supplies	13,166
31-83-91-260-5404	Trash Collection Service	7,284
31-83-91-260-5501	Contractual Services	430
31-83-91-260-5503	Contractual Persons	25,022
31-83-91-260-5701	Serv/Mat. to Maint. Facilities	22,943
31-83-91-260-5702	Ser/Mat to Maint. Equipment	16,904
<b>Total Expenditures</b>		<b>\$ 169,877</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## SS SPORTS COMPLEX ATHLETICS: ADULT SOCCER

### Revenue:

31-83-91-660-4105	League Fees	\$ 65,848
	<b>Total Revenue</b>	<b>65,848</b>

### Expenditures:

31-83-91-660-5002	Part-Time Salaries	13,000
31-83-91-660-5009	Fringe Benefits	1,300
31-83-91-660-5106	Merchant Vendor Fees	1,676
31-83-91-660-5205	Program Supplies	2,000
31-83-91-660-5517	Constant Contact	350
	<b>Total Expenditures</b>	<b>18,326</b>

## YOUTH SOCCER

### Revenue:

31-83-91-661-4105	League Fees	85,000
	<b>Total Revenue</b>	<b>85,000</b>

### Expenditures:

31-83-91-661-5002	Part-Time Salaries	19,834
31-83-91-661-5009	Fringe Benefits	1,983
31-83-91-661-5106	Merchant Vendor Fees	2,550
31-83-91-661-5205	Program Supplies	500
31-83-91-661-5517	Constant Contact	250
	<b>Total Expenditures</b>	<b>25,117</b>

## ADULT LACROSSE

### Revenue:

31-83-91-670-4105	League Fees	5,100
	<b>Total Revenue</b>	<b>5,100</b>

### 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	155
31-83-91-670-5205	Program Supplies	450
	<b>Total Expenditures</b>	<b>\$ 2,807</b>

# RECREATION DEPARTMENT

**2024  
Budget**

## SS SPORTS COMPLEX ATHLETICS: YOUTH LACROSSE

### Revenue:

31-83-91-671-4105	League Fees	\$ 28,000
	<b>Total Revenue</b>	<b>28,000</b>

### Expenditures:

31-83-91-671-5002	Part-Time Salaries	8,200
31-83-91-671-5009	Fringe Benefits	820
31-83-91-671-5106	Merchant Vendor Fees	840
31-83-91-671-5205	Program Supplies	3,000
31-83-91-671-5517	Constant Contact	200
	<b>Total Expenditures</b>	<b>13,060</b>

## ADULT FLAG FOOTBALL

### Revenue:

31-83-91-690-4105	League Fees	5,500
	<b>Total Revenue</b>	<b>5,500</b>

### Expenditures:

31-83-91-690-5106	Merchant Vendor Fees	165
31-83-91-690-5503	Contractual Persons	3,300
	<b>Total Expenditures</b>	<b>3,465</b>

## FITNESS

### Revenue:

31-83-91-830-4257	Contracted Fitness	42,000
	<b>Total Revenue</b>	<b>42,000</b>

### Expenditures:

31-83-91-830-5205	Program Supplies	300
31-83-91-830-5503	Contractual Persons	29,400
	<b>Total Expenditures</b>	<b>\$ 29,700</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### SS SPORTS COMPLEX ATHLETICS: BIRTHDAY PARTY

#### Revenue:

31-83-91-850-4268	Parties/Groups	\$ 40,000
	<b>Total Revenue</b>	<b>40,000</b>

#### Expenditures:

31-83-91-850-5002	Part-Time Salaries	9,875
31-83-91-850-5009	Fringe Benefits	988
31-83-91-850-5105	Credit Card Tip Payout	2,000
31-83-91-850-5205	Program Supplies	2,850
	<b>Total Expenditures</b>	<b>15,713</b>

### CAMPS & CLINICS

#### Revenue:

31-83-91-851-4106	Class Revenue	23,000
31-83-91-851-4257	Contracted Programs	175,000
	<b>Total Revenue</b>	<b>198,000</b>

#### Expenditures:

31-83-91-851-5002	Part-Time Salaries	3,500
31-83-91-851-5009	Fringe Benefits	350
31-83-91-851-5205	Program Supplies	1,000
31-83-91-851-5503	Contractual Persons	131,250
	<b>Total Expenditures</b>	<b>136,100</b>

**SS SPORTS COMPLEX ATHLETIC REVENUE**

**1,142,948**

**SS SPORTS COMPLEX ATHLETIC EXPENDITURES**

**1,103,345**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**39,603**

### OTHER RECREATION FACILITIES:

#### OUTDOOR RECREATION PROGRAMS

#### Revenue:

31-40-51-543-4173	Outdoor Recreation	124,425
	<b>Total Revenue</b>	<b>124,425</b>

#### Expenditures:

31-40-51-543-5001	Full-Time Salaries	14,264
31-40-51-543-5002	Part Time Salaries	6,500
31-40-51-543-5009	Fringe Benefits	3,294
31-40-51-543-5205	Program Supplies	650
31-40-51-543-5503	Contractual Persons	85,045
	<b>Total Expenditures</b>	<b>\$ 109,753</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### OTHER RECREATION FACILITIES: COLORADO JOURNEY MINI GOLF

#### Revenue:

31-84-62-140-4102	General Admissions	\$ 326,832
31-84-62-140-4122	Concession Self Operated	18,000
31-84-62-140-4268	Parties/Groups	20,501
31-84-62-140-4360	Advertising Revenue	1,200
<b>Total Revenue</b>		<b><u>366,533</u></b>

#### Expenditures:

31-84-62-140-5001	Full-Time Salaries	38,251
31-84-62-140-5002	Part-Time Salaries	66,140
31-84-62-140-5009	Fringe Benefits	19,437
31-84-62-140-5106	Merchant Vendor Fee	125
31-84-62-140-5201	Office Supplies	350
31-84-62-140-5203	Custodial Supplies	900
31-84-62-140-5205	Program Supplies	9,820
31-84-62-140-5206	Food & Concession Supplies	11,000
31-84-62-140-5230	Printing/Copies	1,000
31-84-62-140-5401	Utilities Electric	16,250
31-84-62-140-5402	Water & Sewer	9,100
31-84-62-140-5403	Telephone	4,000
31-84-62-140-5404	Trash Collection	2,500
31-84-62-140-5501	Contractual Services	360
31-84-62-140-5701	Services/Materials to Maintain Facilities/Building	12,250
31-84-62-140-5702	Services/Materials to Maintain Equipment	3,500
31-84-62-140-5802	Promo, Publicity & Printing	4,000
31-84-62-140-5805	Staff Development	560
31-84-62-140-5812	Uniforms	1,000
31-84-62-140-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 201,043</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### OTHER RECREATION FACILITIES: CORNERSTONE BATTING CAGES

#### Revenue:

31-84-63-140-4102	General Admissions	\$ 76,437
31-84-63-140-4122	Concession Self Operated	3,500
<b>Total Revenue</b>		<b><u>79,937</u></b>

#### Expenditures:

31-84-63-140-5001	Full-Time Salaries	7,650
31-84-63-140-5002	Part-Time Salaries	23,693
31-84-63-140-5009	Fringe Benefits	5,000
31-84-63-140-5106	Merchant Vendor Fee	50
31-84-63-140-5205	Program Supplies	1,000
31-84-63-140-5206	Food & Concession Supplies	3,000
31-84-63-140-5401	Utilities Electric	2,350
31-84-63-140-5403	Telephone	1,100
31-84-63-140-5701	Services/Materials to Maintain Facilities/Building	7,000
31-84-63-140-5702	Services/Materials to Maintain Equipment	2,500
31-84-63-140-5802	Promo, Publicity & Printing	500
<b>Total Expenditures</b>		<b><u>\$ 53,843</u></b>



## RECREATION DEPARTMENT

**2024  
Budget**

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### 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	22,200
31-84-70-650-4119	USTA/CTA Teams	29,000
31-84-70-650-4136	Pro Lesson Court Fees	23,500
31-84-70-650-4140	Court Reservations	6,650
31-84-70-650-4257	Contracted Programs	12,000
<b>Total Revenue</b>		<b>96,850</b>

#### Expenditures:

31-84-70-650-5001	Full-Time Salaries	4,056
31-84-70-650-5002	Part-Time Salaries	4,108
31-84-70-650-5009	Fringe Benefits	1,635
31-84-70-650-5106	Merchant Vendor Fees	870
31-84-70-650-5201	Office Supplies	250
31-84-70-650-5205	Program Supplies	3,850
31-84-70-650-5401	Utilities - Electric	6,500
31-84-70-650-5402	Water & Sewer	1,250
31-84-70-650-5450	Portalets	2,250
31-84-70-650-5503	Contractual Persons (District Classes)	10,280
31-84-70-650-5504	Contractual Persons (Private Lessons)	16,450
31-84-70-650-5701	Service/Materials to Maintain Facilities	4,000
31-84-70-650-5702	Service/Materials to Maintain Equipment	250
31-84-70-650-5812	Uniforms	250
31-84-70-650-5839	Tournaments	300
31-84-70-650-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b>\$ 56,499</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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**OTHER RECREATION FACILITIES:  
LITTLETON TENNIS**

**Revenue:**

31-84-72-650-4106	Adult Class Revenue	\$ 193,500
31-84-72-650-4113	Youth Class Revenue	270,560
31-84-72-650-4118	In-House Teams	39,360
31-84-72-650-4119	USTA/CTA Teams	25,000
31-84-72-650-4130	Pro Shop Sales	50
31-84-72-650-4136	Pro Lesson Court Fees	150,000
31-84-72-650-4139	Block Time Court Reservations	210,000
31-84-72-650-4140	Court Reservations	7,200
31-84-72-650-4141	Racquet Stringing	1,500
31-84-72-650-4145	Tournaments	27,690
31-84-72-650-4208	Special Event Revenue	5,420
<b>Total Revenue</b>		<b>930,280</b>

**Expenditures:**

31-84-72-650-5001	Full-Time Salaries	160,759
31-84-72-650-5002	Part-Time Salaries	40,300
31-84-72-650-5009	Fringe Benefits	56,582
31-84-72-650-5106	Merchant Vendor Fees	1,949
31-84-72-650-5203	Custodial Supplies	100
31-84-72-650-5205	Program Supplies	12,000
31-84-72-650-5503	Contractual Persons (District Classes)	185,624
31-84-72-650-5504	Contractual Persons (Private Lessons)	105,000
31-84-72-650-5702	Services/Materials to Maintain Equipment	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	5,630
31-84-72-650-5854	Mileage Reimbursement	2,500
<b>Total Expenditures</b>		<b>\$ 572,094</b>

## RECREATION DEPARTMENT

**2024  
Budget**

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**OTHER RECREATION FACILITIES:  
LITTLETON GENERAL OPERATIONS**

**Expenditures:**

31-84-72-140-5001	Full-Time Salaries	\$ 60,460
31-84-72-140-5002	Part-Time Salaries	139,500
31-84-72-140-5009	Fringe Benefits	33,161
31-84-72-140-5203	Custodial Supplies	7,200
31-84-72-140-5205	Program Supplies	3,600
31-84-72-140-5400	Utilities Natural Gas	32,000
31-84-72-140-5401	Utilities Electric	40,000
31-84-72-140-5402	Water & Sewer	3,500
31-84-72-140-5403	Telephone	6,000
31-84-72-140-5404	Trash Collection	4,500
31-84-72-140-5501	Contractual Services	17,760
31-84-72-140-5701	Services/Materials to Maintain Facilities/Building	2,500
31-84-72-140-5805	Staff Development	250
31-84-72-140-5812	Uniforms	3,500
<b>Total Expenditures</b>		<b><u>\$ 353,931</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### OTHER RECREATION FACILITIES: HOLLY TENNIS

#### Revenue:

31-84-88-650-4106	Adult Class Revenue	\$ 900
31-84-88-650-4113	Youth Class Revenue	38,920
31-84-88-650-4119	USTA/CTA Teams	38,000
31-84-88-650-4125	Contractual Sales	150
31-84-88-650-4136	Pro Lesson Court Fees	17,000
31-84-88-650-4140	Court Reservations	15,492
<b>Total Revenue</b>		<b><u>110,462</u></b>

#### Expenditures:

31-84-88-650-5001	Full-Time Salaries	12,843
31-84-88-650-5002	Part-Time Salaries	5,700
31-84-88-650-5009	Fringe Benefits	4,448
31-84-88-650-5106	Merchant Vendor Fees	1,140
31-84-88-650-5201	Office Supplies	200
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	500
31-84-88-650-5403	Telephone	2,640
31-84-88-650-5404	Trash Collection	1,300
31-84-88-650-5503	Contractual Persons (District Classes)	15,928
31-84-88-650-5504	Contractual Persons (Private Lessons)	11,900
31-84-88-650-5701	Services/Materials to Maintain Facilities/Building	2,500
31-84-88-650-5702	Services/Materials to Maintain Equipment	1,000
31-84-88-650-5812	Uniforms	250
31-84-88-650-5854	Mileage Reimbursement	200
<b>Total Expenditures</b>		<b><u>\$ 77,759</u></b>

## RECREATION DEPARTMENT

**2024  
Budget**

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### OTHER RECREATION FACILITIES: BMX

#### Revenue:

31-84-89-682-4099	Miscellaneous	\$ 500
31-84-89-682-4105	League Fees	10,000
31-84-89-682-4106	Class Revenue	4,000
31-84-89-682-4266	Sponsorship	1,200
<b>Total Revenue</b>		<b>15,700</b>

#### Expenditures:

31-84-89-682-5001	Full-Time Salaries	5,100
31-84-89-682-5002	Part-Time Salaries	2,000
31-84-89-682-5009	Fringe Benefits	1,900
31-84-89-682-5106	Merchant Vendor Fees	100
31-84-89-682-5201	Office Supplies	50
31-84-89-682-5205	Program Supplies	8,045
31-84-89-682-5403	Telephone	480
31-84-89-682-5450	Portalets	270
<b>Total Expenditures</b>		<b>17,945</b>

### LONE TREE HUB FITNESS

#### Revenue:

31-84-55-830-4257	Contracted Fitness	3,000
<b>Total Revenue</b>		<b>3,000</b>

#### Expenditures:

31-84-55-830-5503	Contractual Persons	1,800
<b>Total Expenditures</b>		<b>\$ 1,800</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### OTHER RECREATION FACILITIES: COOK CREEK POOL

#### Revenue:

31-84-86-840-4100	Pro Lesson Tickets	\$ 500
31-84-86-840-4102	General Admissions	115,000
31-84-86-840-4106	Class Revenue	16,000
31-84-86-840-4122	Concession Self Operated	31,000
31-84-86-840-4155	Pass Sales	30,000
31-84-86-840-4268	Parties/Groups	26,000
<b>Total Revenue</b>		<b>218,500</b>

#### Expenditures:

31-84-86-840-5002	Part-Time Salaries	122,000
31-84-86-840-5009	Fringe Benefits	12,200
31-84-86-840-5205	Program Supplies	2,060
31-84-86-840-5206	Food & Concession Supplies	16,000
31-84-86-840-5207	Chemical Supplies	18,000
31-84-86-840-5400	Utilities Natural Gas	16,476
31-84-86-840-5401	Utilities Electric	17,514
31-84-86-840-5402	Water & Sewer	9,789
31-84-86-840-5403	Telephone	818
31-84-86-840-5404	Trash Collection	1,801
31-84-86-840-5501	Contractual Services	1,300
31-84-86-840-5507	Computer Software Maintenance	309
31-84-86-840-5701	Services/Materials to Maintain Facilities/Building	8,240
31-84-86-840-5812	Uniforms	900
<b>Total Expenditures</b>		<b>227,407</b>

### COOK CREEK SWIM TEAM

#### Revenue:

31-84-86-841-4121	Swim Team Revenues	39,000
<b>Total Revenue</b>		<b>39,000</b>

#### Expenditures:

31-84-86-841-5002	Part-Time Salaries	12,840
31-84-86-841-5009	Fringe Benefits	1,284
31-84-86-841-5205	Program Supplies	1,000
31-84-86-841-5501	Contractual Services	2,700
<b>Total Expenditures</b>		<b>\$ 17,824</b>



## RECREATION DEPARTMENT

**2024  
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	20,000
31-84-87-840-4122	Concession Self-Operated	15,000
31-84-87-840-4155	Pass Sales	26,780
31-84-87-840-4268	Group Admission	12,360
<b>Total Revenue</b>		<b>139,640</b>

#### Expenditures:

31-84-87-840-5002	Part-Time Salaries	75,000
31-84-87-840-5009	Fringe Benefits	7,500
31-84-87-840-5205	Program Supplies	1,750
31-84-87-840-5206	Food & Concession Supplies	10,300
31-84-87-840-5207	Chemical Supplies	15,450
31-84-87-840-5400	Utilities Natural Gas	8,195
31-84-87-840-5401	Utilities Electric	8,751
31-84-87-840-5402	Water & Sewer	8,755
31-84-87-840-5403	Telephone	2,472
31-84-87-840-5404	Trash Collection	720
31-84-87-840-5501	Contractual Services	1,200
31-84-87-840-5507	Computer Software Maintenance	350
31-84-87-840-5701	Services/Materials to Maintain Facilities/Building	8,200
31-84-87-840-5812	Uniforms	900
<b>Total Expenditures</b>		<b>149,543</b>

### HOLLY SWIM TEAM

#### Revenue:

31-84-87-841-4121	Swim Team Revenues	26,000
<b>Total Revenue</b>		<b>26,000</b>

#### Expenditures:

31-84-87-841-5002	Part-Time Salaries	10,887
31-84-87-841-5009	Fringe Benefits	2,044
31-84-87-841-5205	Program Supplies	775
31-84-87-841-5501	Contractual	1,500
<b>Total Expenditures</b>		<b>\$ 15,206</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### OTHER RECREATION FACILITIES: FRANKLIN POOL

#### Revenue:

31-84-85-840-4100	Pro Lesson Tickets	\$ 515
31-84-85-840-4102	General Admissions	61,000
31-84-85-840-4106	Class Revenue	22,145
31-84-85-840-4122	Concession Self-Operated	22,500
31-84-85-840-4155	Pass Sales	35,000
31-84-85-840-4268	Group Admission	15,000
<b>Total Revenue</b>		<b>156,160</b>

#### Expenditures:

31-84-85-840-5002	Part-Time Salaries	80,600
31-84-85-840-5009	Fringe Benefits	8,060
31-84-85-840-5205	Program Supplies	1,750
31-84-85-840-5206	Food & Concession Supplies	14,000
31-84-85-840-5207	Chemical Supplies	16,000
31-84-85-840-5400	Utilities Natural Gas	6,699
31-84-85-840-5401	Utilities Electric	7,206
31-84-85-840-5402	Water & Sewer	9,789
31-84-85-840-5403	Telephone	1,903
31-84-85-840-5404	Trash Collection	1,545
31-84-85-840-5501	Contractual Services	600
31-84-85-840-5507	Computer Software Maintenance	350
31-84-85-840-5701	Services/Materials to Maintain Facilities/Building	6,400
31-84-85-840-5812	Uniforms	900
<b>Total Expenditures</b>		<b>155,802</b>

### FRANKLIN SWIM TEAM

#### Revenue:

31-84-85-841-4121	Swim Team Revenue	31,000
<b>Total Revenue</b>		<b>31,000</b>

#### Expenditures:

31-84-85-841-5002	Part-Time Salaries	10,753
31-84-85-841-5009	Fringe Benefits	2,036
31-84-85-841-5205	Program Supplies	750
31-84-85-841-5501	Contractual Services	1,518
<b>Total Expenditures</b>		<b>\$ 15,057</b>

## RECREATION DEPARTMENT

**2024  
Budget**

### OTHER RECREATION FACILITIES:

#### HARLOW POOL

##### Revenue:

31-84-90-840-4100	Pro Lesson Tickets	\$ 500
31-84-90-840-4102	General Admissions	50,000
31-84-90-840-4106	Class Revenue	12,000
31-84-90-840-4122	Concession Self-Operated	3,500
31-84-90-840-4125	Contractual Sales	721
31-84-90-840-4155	Pass Sales	25,000
31-84-90-840-4268	Parties/Groups	8,000

##### Total Revenue

**99,721**

##### Expenditures:

31-84-90-840-5002	Part-Time Salaries	50,290
31-84-90-840-5009	Fringe Benefits	5,029
31-84-90-840-5205	Program Supplies	1,200
31-84-90-840-5206	Food & Concession Supplies	2,500
31-84-90-840-5207	Chemical Supplies	12,000
31-84-90-840-5400	Utilities Natural Gas	4,635
31-84-90-840-5401	Utilities Electric	4,635
31-84-90-840-5402	Water & Sewer	11,334
31-84-90-840-5403	Telephone	1,250
31-84-90-840-5404	Trash Collection	1,000
31-84-90-840-5501	Contractual Services	600
31-84-90-840-5507	Computer Software Maintenance	350
31-84-90-840-5701	Services/Materials to Maintain Facilities/Building	6,700
31-84-90-840-5812	Uniforms	900

##### Total Expenditures

**102,423**

#### TOTAL OTHER RECREATION FACILITIES REVENUE

**2,437,208**

#### TOTAL OTHER RECREATION FACILITIES EXPENDITURES

**2,127,929**

#### NET REVENUE OVER (UNDER) EXPENDITURES

**309,279**

#### TOTAL RECREATION DEPARTMENT REVENUE

**16,697,282**

#### TOTAL RECREATION DEPARTMENT EXPENDITURES

**16,729,953**

#### NET REVENUE OVER (UNDER) EXPENDITURES

**\$ (32,671)**

## GOLF DEPARTMENT

	2024 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
<b>GOLF DEPARTMENT:</b>			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 22,000	\$ (22,000)
GOLF COURSE MAINTENANCE ADMIN	-	107,572	(107,572)
LANDSCAPE MAINTENANCE	-	876,971	(876,971)
GARAGE & SHOP	-	237,790	(237,790)
PRO SHOP	341,900	308,349	33,551
GENERAL OPERATIONS	2,780,000	756,854	2,023,146
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>3,121,900</b>	<b>2,309,536</b>	<b>812,364</b>
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	14,000	(14,000)
GOLF COURSE MAINTENANCE ADMIN	-	104,751	(104,751)
LANDSCAPE MAINTENANCE	-	831,447	(831,447)
GARAGE & SHOP	-	224,006	(224,006)
PRO SHOP	333,000	227,957	105,043
GENERAL OPERATIONS	3,349,500	872,673	2,476,827
<b>TOTAL SOUTH SUBURBAN GOLF COURSE</b>	<b>3,682,500</b>	<b>2,274,834</b>	<b>1,407,666</b>
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE	-	4,000	(4,000)
GOLF COURSE MAINTENANCE ADMIN	-	122,679	(122,679)
LANDSCAPE MAINTENANCE	-	507,568	(507,568)
GARAGE & SHOP	-	198,460	(198,460)
PRO SHOP	160,500	142,157	18,343
GENERAL OPERATIONS	1,745,750	365,603	1,380,147
<b>TOTAL LITTLETON GOLF COURSE</b>	<b>1,906,250</b>	<b>1,340,467</b>	<b>565,783</b>
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	6,900	(6,900)
GOLF COURSE MAINTENANCE ADMIN	-	74,058	(74,058)
LANDSCAPE MAINTENANCE	-	555,884	(555,884)
GARAGE & SHOP	-	134,603	(134,603)
PRO SHOP	172,000	213,405	(41,405)
GENERAL OPERATIONS	2,494,600	974,074	1,520,526
<b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b>	<b>2,666,600</b>	<b>1,958,924</b>	<b>707,676</b>
<b>TOTAL GOLF DEPARTMENT</b>	<b>\$ 11,377,250</b>	<b>\$ 7,883,761</b>	<b>\$ 3,493,489</b>

## GOLF DEPARTMENT

**2024  
Budget**

### LONE TREE GOLF COURSE: FACILITY MAINTENANCE

#### Expenditures:

31-70-70-260-5701	Services/Mat to Maintain Fac/Building	\$ 12,000
31-70-70-260-5709	Service/Materials to Maintain Landscape	10,000
<b>Total Expenditures</b>		<b>22,000</b>

### GOLF COURSE MAINTENANCE ADMINISTRATION

#### Expenditures:

31-70-70-261-5001	Full-Time Salaries	42,311
31-70-70-261-5009	Fringe Benefits	14,161
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	10,000
31-70-70-261-5400	Utilities Natural Gas	4,500
31-70-70-261-5401	Utilities Electric	5,000
31-70-70-261-5402	Water & Sewer	1,100
31-70-70-261-5403	Telephone	3,000
31-70-70-261-5404	Trash Collection	4,000
31-70-70-261-5501	Contractual Services	14,000
31-70-70-261-5803	Dues & Subscriptions	3,200
31-70-70-261-5805	Staff Development	1,200
31-70-70-261-5812	Uniforms	2,200
<b>Total Expenditures</b>		<b>107,572</b>

### LANDSCAPE MAINTENANCE

#### Expenditures:

31-70-70-263-5001	Full-Time Salaries	207,465
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	73,006
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	145,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	50,000
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
<b>Total Expenditures</b>		<b>\$ 876,971</b>

## GOLF DEPARTMENT

**2024  
Budget**

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### LONE TREE GOLF COURSE: GARAGE & SHOP

#### Expenditures:

31-70-70-264-5001	Full-Time Salaries	\$ 95,526
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	40,064
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
<b>Total Expenditures</b>		<b><u>237,790</u></b>

### PRO SHOP

#### Revenue:

31-70-70-750-4129	Sales Tax Revenue	11,900
31-70-70-750-4130	Pro Shop Sales	330,000
<b>Total Revenue</b>		<b><u>341,900</u></b>

#### Expenditures:

31-70-70-750-5001	Full-Time Salaries	19,588
31-70-70-750-5002	Part-Time Salaries	43,000
31-70-70-750-5003	Overtime	1,000
31-70-70-750-5009	Fringe Benefits	8,161
31-70-70-750-5205	Program Supplies	7,200
31-70-70-750-5208	Pro Shop Supplies	227,400
31-70-70-750-5321	Lost Discount/Lost Merchandise	2,000
<b>Total Expenditures</b>		<b><u>\$ 308,349</u></b>



## GOLF DEPARTMENT

### **2024 Budget**

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#### **LONE TREE GOLF COURSE: GENERAL OPERATIONS**

##### **Revenue:**

31-70-70-751-4106	Golf Class Revenue	\$ 20,000
31-70-70-751-4128	Admission Tax	20,000
31-70-70-751-4136	Pro Rental Fees	5,000
31-70-70-751-4175	Green Fees	1,600,000
31-70-70-751-4176	Junior Golf	12,000
31-70-70-751-4177	Driving Range	225,000
31-70-70-751-4178	Golf Cart Rental	520,000
31-70-70-751-4179	Club & Hand Cart Rental	8,000
31-70-70-751-4183	Annual Membership	370,000
<b>Total Revenue</b>		<b><u>\$ 2,780,000</u></b>

## GOLF DEPARTMENT

**2024  
Budget**

### **LONE TREE GOLF COURSE: GENERAL OPERATIONS**

#### **Expenditures:**

31-70-70-751-5001	Full-Time Salaries	\$ 216,977
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	91,366
31-70-70-751-5201	Office Supplies	1,000
31-70-70-751-5202	Motor Fuels & Lubricants	1,500
31-70-70-751-5203	Custodial Supplies	7,000
31-70-70-751-5204	Postage	3,000
31-70-70-751-5205	Program Supplies	13,000
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	9,000
31-70-70-751-5401	Utilities Electric	32,000
31-70-70-751-5402	Water & Sewer	3,500
31-70-70-751-5403	Telephone	3,200
31-70-70-751-5404	Trash Collection	6,200
31-70-70-751-5501	Contractual Services	14,000
31-70-70-751-5701	Services/Mat to Maintain Fac/Building	20,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	1,200
31-70-70-751-5704	Service/Materials to Rental Equipment	2,800
31-70-70-751-5802	Promo, Publicity & Printing	5,000
31-70-70-751-5803	Dues & Subscriptions	1,500
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	8,000
31-70-70-970-9001	Principal Golf Cart Lease	52,393
31-70-70-970-9002	Interest Golf Cart Lease	2,718
<b>Total Expenditures</b>		<b><u>756,854</u></b>

### **SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE**

#### **Expenditures:**

31-70-71-260-5701	Services/Mat to Maintain Fac/Building	10,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	4,000
<b>Total Expenditures</b>		<b><u>\$ 14,000</u></b>

## GOLF DEPARTMENT

**2024**  
**Budget**

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### **SOUTH SUBURBAN GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION**

#### **Expenditures:**

31-70-71-261-5001	Full-Time Salaries	\$	39,940
31-70-71-261-5009	Fringe Benefits		13,411
31-70-71-261-5201	Office Supplies		600
31-70-71-261-5203	Custodial Supplies		1,800
31-70-71-261-5302	Minor Tools & Equipment		14,000
31-70-71-261-5401	Utilities Electric		16,500
31-70-71-261-5402	Water & Sewer		2,000
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		1,000
31-70-71-261-5812	Uniforms		6,000
<b>Total Expenditures</b>			<b>104,751</b>

### **LANDSCAPE MAINTENANCE**

#### **Expenditures:**

31-70-71-263-5001	Full-Time Salaries		217,203
31-70-71-263-5002	Part-Time Salaries		135,000
31-70-71-263-5003	Overtime		5,000
31-70-71-263-5009	Fringe Benefits		74,704
31-70-71-263-5209	Agricultural Supplies		130,000
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		121,540
31-70-71-263-5401	Utilities Electric		13,000
31-70-71-263-5709	Service/Materials to Maintain Landscape		75,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course		15,000
31-70-71-263-5712	Irrigation Trans. & Dist.		15,000
<b>Total Expenditures</b>		<b>\$</b>	<b>831,447</b>

## GOLF DEPARTMENT

**2024  
Budget**

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### **SOUTH SUBURBAN GOLF COURSE: GARAGE & SHOP**

#### **Expenditures:**

31-70-71-264-5001	Full-Time Salaries	\$ 102,003
31-70-71-264-5009	Fringe Benefits	26,203
31-70-71-264-5202	Motor Fuels & Lubricants	30,000
31-70-71-264-5302	Minor Tools & Equipment	1,800
31-70-71-264-5702	Services/Materials to Maintain Equipment	60,000
31-70-71-264-5812	Uniforms	4,000
<b>Total Expenditures</b>		<b>224,006</b>

### **PRO SHOP**

#### **Revenue:**

31-70-71-750-4129	Sales Tax Revenue	8,000
31-70-71-750-4130	Pro Shop Sales	325,000
<b>Total Revenue</b>		<b>333,000</b>

#### **Expenditures:**

31-70-71-750-5001	Full-Time Salaries	16,323
31-70-71-750-5002	Part-Time Salaries	8,000
31-70-71-750-5009	Fringe Benefits	3,134
31-70-71-750-5205	Program Supplies	4,500
31-70-71-750-5208	Pro Shop Supplies	195,000
31-70-71-750-5321	Lost Discount/Lost Merchandise	1,000
<b>Total Expenditures</b>		<b>\$ 227,957</b>

## GOLF DEPARTMENT

**2024  
Budget**

### SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

#### Revenue:

31-70-71-751-4103	Season Tickets	\$ 115,000
31-70-71-751-4106	Class Revenue	17,000
31-70-71-751-4113	Youth Class Revenue	8,000
31-70-71-751-4136	Pro Rental Fees	11,000
31-70-71-751-4175	Green Fees	2,100,000
31-70-71-751-4176	Junior Golf	35,000
31-70-71-751-4177	Driving Range	425,000
31-70-71-751-4178	Golf Cart Rental	625,000
31-70-71-751-4179	Club & Hand Cart Rental	13,500
<b>Total Revenue</b>		<b><u>3,349,500</u></b>

#### Expenditures:

31-70-71-751-5001	Full-Time Salaries	248,596
31-70-71-751-5002	Part-Time Salaries	255,000
31-70-71-751-5009	Fringe Benefits	82,166
31-70-71-751-5106	Merchant Vendor Fees	56,000
31-70-71-751-5201	Office Supplies	2,500
31-70-71-751-5202	Motor Fuels & Lubricants	1,300
31-70-71-751-5203	Custodial Supplies	6,000
31-70-71-751-5205	Program Supplies	8,500
31-70-71-751-5221	Paper Supplies	500
31-70-71-751-5230	Printing/Copies	500
31-70-71-751-5305	Cart Maintenance	17,000
31-70-71-751-5400	Utilities Natural Gas	7,200
31-70-71-751-5401	Utilities Electric	9,000
31-70-71-751-5402	Water & Sewer	7,000
31-70-71-751-5403	Telephone	1,800
31-70-71-751-5404	Trash Collection	3,800
31-70-71-751-5501	Contractual Services	19,000
31-70-71-751-5701	Services/Mat to Maintain Fac/Building	9,500
31-70-71-751-5704	Service/Materials to Rental Equipment	1,500
31-70-71-751-5802	Promo, Publicity & Printing	2,500
31-70-71-751-5803	Dues & Subscriptions	1,200
31-70-71-751-5805	Staff Development	500
31-70-71-751-5812	Uniforms	4,000
31-70-71-751-5833	Tournaments	25,000
31-70-71-751-5834	Driving Range	38,000
31-70-71-751-5835	Junior Golf	9,500
31-70-71-970-9001	Principal Golf Cart Lease	52,393
31-70-71-970-9002	Interest Golf Cart Lease	2,718
<b>Total Expenditures</b>		<b><u>\$ 872,673</u></b>

## GOLF DEPARTMENT

**2024  
Budget**

### LITTLETON GOLF COURSE: FACILITY MAINTENANCE

**Expenditures:**

31-70-72-260-5701	Services/Mat to Maintain Fac/Building	\$ 2,000
31-70-72-260-5709	Service/Materials to Maintain Landscape	2,000
<b>Total Expenditures</b>		<b>4,000</b>

### GOLF COURSE MAINTENANCE ADMINISTRATION

**Expenditures:**

31-70-72-261-5001	Full-Time Salaries	70,350
31-70-72-261-5009	Fringe Benefits	19,879
31-70-72-261-5201	Office Supplies	750
31-70-72-261-5203	Custodial Supplies	750
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	4,000
31-70-72-261-5402	Water & Sewer	550
31-70-72-261-5403	Telephone	2,000
31-70-72-261-5501	Contractual Services	13,500
31-70-72-261-5803	Dues & Subscriptions	2,500
31-70-72-261-5805	Staff Development	1,400
31-70-72-261-5812	Uniforms	1,750
<b>Total Expenditures</b>		<b>122,679</b>

### LANDSCAPE MAINTENANCE

**Expenditures:**

31-70-72-263-5001	Full-Time Salaries	157,484
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	56,464
31-70-72-263-5209	Agricultural Supplies	70,000
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	1,000
<b>Total Expenditures</b>		<b>\$ 507,568</b>



## GOLF DEPARTMENT

**2024  
Budget**

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### LITTLETON GOLF COURSE: GARAGE & SHOP

<b>Expenditures:</b>		
31-70-72-264-5001	Full-Time Salaries	\$ 114,038
31-70-72-264-5003	Overtime	500
31-70-72-264-5009	Fringe Benefits	39,022
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
<b>Total Expenditures</b>		<b><u>198,460</u></b>

### PRO SHOP

<b>Revenue:</b>		
31-70-72-750-4129	Sales Tax Revenue	10,500
31-70-72-750-4130	Pro Shop Sales	150,000
<b>Total Revenue</b>		<b><u>160,500</u></b>

<b>Expenditures:</b>		
31-70-72-750-5001	Full-Time Salaries	16,323
31-70-72-750-5002	Part-Time Salaries	20,000
31-70-72-750-5009	Fringe Benefits	5,134
31-70-72-750-5205	Program Supplies	2,000
31-70-72-750-5208	Pro Shop Supplies	97,500
31-70-72-750-5321	Lost Discount/Lost Merchandise	1,200
<b>Total Expenditures</b>		<b><u>142,157</u></b>

### GENERAL OPERATIONS

<b>Revenue:</b>		
31-70-72-751-4103	Season Tickets	32,500
31-70-72-751-4106	Class Revenue	18,000
31-70-72-751-4110	Cash Over/Under	(250)
31-70-72-751-4136	Pro Rental Fees	3,000
31-70-72-751-4175	Green Fees	1,137,000
31-70-72-751-4176	Junior Golf	15,000
31-70-72-751-4177	Driving Range	135,000
31-70-72-751-4178	Golf Cart Rental	400,000
31-70-72-751-4179	Club & Hand Cart Rental	5,500
<b>Total Revenue</b>		<b><u>\$ 1,745,750</u></b>

## GOLF DEPARTMENT

**2024  
Budget**

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### **LITTLETON GOLF COURSE: GENERAL OPERATIONS**

#### **Expenditures:**

31-70-72-751-5001	Full-Time Salaries	\$ 82,883
31-70-72-751-5002	Part-Time Salaries	120,000
31-70-72-751-5003	Overtime	250
31-70-72-751-5009	Fringe Benefits	50,682
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
31-70-72-751-5205	Program Supplies	5,000
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	200
31-70-72-751-5305	Cart Maintenance	4,000
31-70-72-751-5501	Contractual Services	10,000
31-70-72-751-5802	Promo, Publicity & Printing	3,000
31-70-72-751-5803	Dues & Subscriptions	1,500
31-70-72-751-5805	Staff Development	1,000
31-70-72-751-5812	Uniforms	5,000
31-70-72-751-5834	Driving Range	20,000
31-70-72-751-5835	Junior Golf	2,500
31-70-72-970-9001	Principal Golf Cart Lease	44,908
31-70-72-970-9002	Interest Golf Cart Lease	2,330
<b>Total Expenditures</b>		<b><u>365,603</u></b>

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

#### **Expenditures:**

31-70-84-260-5701	Services/Mat to Maintain Fac/Building	4,500
31-70-84-260-5709	Service/Materials to Maintain Landscape	2,400
<b>Total Expenditures</b>		<b><u>\$ 6,900</u></b>

## GOLF DEPARTMENT

**2024**  
**Budget**

### **FAMILY SPORTS CENTER GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION**

#### **Expenditures:**

31-70-84-261-5001	Full-Time Salaries	\$ 35,470
31-70-84-261-5009	Fringe Benefits	16,738
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	1,500
<b>Total Expenditures</b>		<b>74,058</b>

### **LANDSCAPE MAINTENANCE**

#### **Expenditures:**

31-70-84-263-5001	Full-Time Salaries	130,264
31-70-84-263-5002	Part-Time Salaries	40,000
31-70-84-263-5003	Overtime	250
31-70-84-263-5009	Fringe Benefits	41,170
31-70-84-263-5209	Agricultural Supplies	59,000
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	250,000
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
<b>Total Expenditures</b>		<b>555,884</b>

### **GARAGE & SHOP**

#### **Expenditures:**

31-70-84-264-5001	Full-Time Salaries	60,000
31-70-84-264-5009	Fringe Benefits	27,603
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
<b>Total Expenditures</b>		<b>\$ 134,603</b>

## GOLF DEPARTMENT

**2024  
Budget**

### FAMILY SPORTS CENTER GOLF COURSE: PRO SHOP

#### Revenue:

31-70-84-750-4130	Golf Pro Shop Sales	\$ 165,000
31-70-84-750-4202	Skate Sharpening	7,000
<b>Total Revenue</b>		<b>172,000</b>

#### Expenditures:

31-70-84-750-5001	Full-Time Salaries	47,326
31-70-84-750-5002	Part-Time Salaries	23,000
31-70-84-750-5009	Fringe Benefits	14,579
31-70-84-750-5205	Program Supplies	3,500
31-70-84-750-5208	Golf Pro Shop Supplies	125,000
<b>Total Expenditures</b>		<b>213,405</b>

### GENERAL OPERATIONS

#### Revenue:

31-70-84-751-4102	General Admissions	95,000
31-70-84-751-4105	League Fees	25,000
31-70-84-751-4125	Contractual Sales	6,600
31-70-84-751-4136	Pro Rental Fees	30,000
31-70-84-751-4175	Green Fees	735,000
31-70-84-751-4176	Junior Golf	80,000
31-70-84-751-4177	Driving Range	1,100,000
31-70-84-751-4178	Golf Cart Rental	204,000
31-70-84-751-4179	Club & Hand Cart Rental	9,000
31-70-84-752-4130	Hockey Pro Shop Sales	210,000
<b>Total Revenue</b>		<b>\$ 2,494,600</b>

## GOLF DEPARTMENT

**2024  
Budget**

### **FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS**

#### **Expenditures:**

31-70-84-751-5001	Full-Time Salaries	\$ 162,705
31-70-84-751-5002	Part-Time Salaries	185,000
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	78,381
31-70-84-751-5106	Merchant Vendor Fees	16,861
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	17,000
31-70-84-751-5230	Printing/Copies	500
31-70-84-751-5302	Minor Tools & Equipment	800
31-70-84-751-5305	Cart Maintenance	3,500
31-70-84-751-5400	Utilities Natural Gas	28,000
31-70-84-751-5401	Utilities Electric	32,000
31-70-84-751-5402	Water & Sewer	6,000
31-70-84-751-5403	Telephone	3,000
31-70-84-751-5501	Contractual Services	16,522
31-70-84-751-5701	Services/Mat to Maintain Fac/Building	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	143,010
31-70-84-751-5812	Uniforms	5,000
31-70-84-751-5834	Driving Range	62,000
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	16,633
31-70-84-970-9002	Interest 2010 COPS	862
<b>Total Expenditures</b>		<b>974,074</b>

**TOTAL GOLF REVENUE**

**11,377,250**

**TOTAL GOLF EXPENDITURES**

**7,883,761**

**NET REVENUE OVER (UNDER) EXPENDITURES**

**\$ 3,493,489**

## HOSPITALITY DEPARTMENT

	2024 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
<b>HOSPITALITY DEPARTMENT:</b>			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 1,502,670	\$ 1,520,496	\$ (17,826)
ROOMS DIVISION	396,348	370,508	25,840
<b>TOTAL LONE TREE GOLF COURSE</b>	<b>1,899,018</b>	<b>1,891,004</b>	<b>8,014</b>
SSGC RESTAURANT OPERATIONS	1,079,300	1,019,629	59,671
CENTENNIAL RESTAURANT	303,800	295,872	7,928
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	753,000	777,039	(24,039)
CONCESSION	93,600	89,870	3,730
<b>TOTAL FSC GOLF COURSE</b>	<b>846,600</b>	<b>866,909</b>	<b>(20,309)</b>
SS SPORTS COMPLEX RESTAURANT	1,646,000	1,402,754	243,246
ADMINISTRATION	60	364,943	(364,883)
<b>TOTAL HOSPITALITY DEPARTMENT</b>	<b>\$ 5,774,778</b>	<b>\$ 5,841,111</b>	<b>\$ (66,333)</b>



## HOSPITALITY DEPARTMENT

### **2024 Budget**

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#### **LONE TREE GOLF COURSE: CAFÉ**

##### **Revenue:**

31-75-70-760-4125	Contractual Sales	\$ 4,000
31-75-70-760-4129	Sales Tax	20,000
31-75-70-760-4184	Miscellaneous Banquet Fees	90,000
31-75-70-760-4185	Food Sales	435,000
31-75-70-760-4186	Equipment Rental	25,000
31-75-70-760-4188	Banquet Food Sales	330,670
31-75-70-760-4190	Service Charges	90,000
31-75-70-760-4220	Restaurant Liquor Sales	170,000
31-75-70-760-4221	Restaurant Beer Sales	230,000
31-75-70-760-4222	Restaurant Wine Sales	40,000
31-75-70-760-4223	Banquet Liquor Sales	30,000
31-75-70-760-4224	Banquet Beer Sales	18,000
31-75-70-760-4225	Banquet Wine Sales	20,000
<b>Total Revenue</b>		<b><u>\$ 1,502,670</u></b>

## HOSPITALITY DEPARTMENT

**2024**  
**Budget**

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### LONE TREE GOLF COURSE: CAFÉ

#### Expenditures:

31-75-70-760-5001	Full-Time Salaries	\$ 326,974
31-75-70-760-5002	Kitchen Salaries	80,000
31-75-70-760-5003	Overtime	8,000
31-75-70-760-5006	Concession Salary	15,000
31-75-70-760-5007	Service Charge Compensation	100,000
31-75-70-760-5009	Fringe Benefits	102,522
31-75-70-760-5011	Minimum Wage Adjustment	5,000
31-75-70-760-5106	Merchant Vendor Fees	30,000
31-75-70-760-5116	Licensing	15,000
31-75-70-760-5203	Custodial Supplies	12,000
31-75-70-760-5206	Food & Concession Supplies	310,000
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	25,000
31-75-70-760-5304	Equipment Rental	3,000
31-75-70-760-5400	Utilities Natural Gas	8,000
31-75-70-760-5401	Utilities Electric	17,000
31-75-70-760-5402	Water & Sewer	4,000
31-75-70-760-5403	Telephone	12,000
31-75-70-760-5404	Trash Collection	6,000
31-75-70-760-5501	Contractual Services	30,000
31-75-70-760-5503	Contractual Persons	245,000
31-75-70-760-5701	Services/Mat to Maintain Fac/Building	5,000
31-75-70-760-5790	Linen	4,000
31-75-70-760-5812	Uniforms	5,000
<b>Total Expenditures</b>		<b><u>\$ 1,520,496</u></b>

## HOSPITALITY DEPARTMENT

**2024**  
**Budget**

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### LONE TREE GOLF COURSE: ROOMS DIVISION

#### Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 854
31-75-70-770-4130	Gift Shop Sales	3,794
31-75-70-770-4193	Guest Accommodations	391,700
	<b>Total Revenue</b>	<b>396,348</b>

#### Expenditures:

31-75-70-770-5001	Full-Time Salaries	89,705
31-75-70-770-5002	Part-Time Salaries	94,570
31-75-70-770-5009	Fringe Benefits	29,401
31-75-70-770-5203	Custodial Supplies	860
31-75-70-770-5208	Gift Shop Supplies	1,877
31-75-70-770-5223	Amenities Expense	17,700
31-75-70-770-5400	Utilities Natural Gas	4,650
31-75-70-770-5401	Utilities Electric	14,680
31-75-70-770-5402	Water & Sewer	2,295
31-75-70-770-5403	Telephone	3,480
31-75-70-770-5404	Trash Collection	5,520
31-75-70-770-5501	Contractual Services	52,280
31-75-70-770-5701	Services/Mat to Maintain Fac/Building	18,000
31-75-70-770-5716	Television Expense	3,240
31-75-70-770-5790	Linen	7,000
31-75-70-770-5812	Uniforms	2,000
31-75-70-770-5836	Commissions	23,250
	<b>Total Expenditures</b>	<b>370,508</b>

### SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

#### Revenue:

31-75-71-760-4115	Tip Shortage Payout	
31-75-71-760-4122	Concession Self-Operated	620,000
31-75-71-760-4125	Contract Sales	2,000
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	4,800
31-75-71-760-4220	Restaurant Liquor Sales	155,000
31-75-71-760-4221	Restaurant Beer Sales	235,000
31-75-71-760-4222	Restaurant Wine Sales	45,000
	<b>Total Revenue</b>	<b>\$ 1,079,300</b>

## HOSPITALITY DEPARTMENT

**2024**  
**Budget**

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

#### **Expenditures:**

31-75-71-760-5001	Full-Time Salaries	\$ 124,351
31-75-71-760-5002	Kitchen Salaries	210,000
31-75-71-760-5003	Overtime	10,000
31-75-71-760-5006	Concession Salary	55,000
31-75-71-760-5007	Service Charges	5,000
31-75-71-760-5009	Fringe Benefits	39,978
31-75-71-760-5011	Minimum Wage Adjustment	1,000
31-75-71-760-5106	Merchant Vendor Fees	32,000
31-75-71-760-5116	Licensing	15,000
31-75-71-760-5201	Office Supplies	1,000
31-75-71-760-5203	Custodial Supplies	14,000
31-75-71-760-5206	Food & Concession Supplies	300,000
31-75-71-760-5212	Bar Supplies	5,000
31-75-71-760-5221	Paper Supplies	12,000
31-75-71-760-5224	Decorations	1,500
31-75-71-760-5225	China, Silver, and Glass	900
31-75-71-760-5226	Kitchen Equipment	2,500
31-75-71-760-5233	Alcohol Supplies-Liquor	28,000
31-75-71-760-5234	Alcohol Supplies-Beer	65,000
31-75-71-760-5235	Alcohol Supplies-Wine	8,000
31-75-71-760-5400	Utilities Natural Gas	4,800
31-75-71-760-5401	Utilities Electric	18,000
31-75-71-760-5402	Water & Sewer	3,000
31-75-71-760-5403	Telephone	2,800
31-75-71-760-5404	Trash Collection	4,300
31-75-71-760-5501	Contractual Services	21,000
31-75-71-760-5701	Services/Mat to Maintain Fac/Building	30,000
31-75-71-760-5790	Linen	3,000
31-75-71-760-5812	Uniforms	2,000
31-75-71-760-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 1,019,629</u></b>

## HOSPITALITY DEPARTMENT

**2024  
Budget**

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### LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

#### Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 129,700
31-75-72-760-4220	Restaurant Liquor Sales	42,300
31-75-72-760-4221	Restaurant Beer Sales	116,700
31-75-72-760-4222	Restaurant Wine Sales	15,100
<b>Total Revenue</b>		<b><u>303,800</u></b>

#### Expenditures:

31-75-72-760-5001	Full-Time Salaries	51,696
31-75-72-760-5003	Overtime	5,000
31-75-72-760-5006	Concession Salary	76,524
31-75-72-760-5009	Fringe Benefits	27,607
31-75-72-760-5011	Minimum Wage Adjustment	600
31-75-72-760-5106	Merchant Vendor Fees	9,231
31-75-72-760-5116	Licensing	10,305
31-75-72-760-5201	Office Supplies	250
31-75-72-760-5203	Custodial Supplies	2,500
31-75-72-760-5206	Food & Concession Supplies	51,889
31-75-72-760-5212	Bar Supplies	1,350
31-75-72-760-5221	Paper Supplies	3,400
31-75-72-760-5225	China, Silver, and Glass	600
31-75-72-760-5226	Kitchen Equipment	500
31-75-72-760-5233	Alcohol Supplies-Liquor	8,088
31-75-72-760-5234	Alcohol Supplies-Beer	30,106
31-75-72-760-5235	Alcohol Supplies-Wine	4,530
31-75-72-760-5501	Contractual Services	6,800
31-75-72-760-5701	Services/Mat to Maintain Fac/Building	3,996
31-75-72-760-5812	Uniforms	500
31-75-72-760-5854	Mileage Reimbursement	400
<b>Total Expenditures</b>		<b><u>295,872</u></b>

### FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

#### Revenue:

31-75-84-760-4122	Concession Self-Operated	370,000
31-75-84-760-4190	Service Charges	3,000
31-75-84-760-4220	Restaurant Liquor Sales	88,000
31-75-84-760-4221	Restaurant Beer Sales	205,000
31-75-84-760-4222	Restaurant Wine Sales	17,000
31-75-84-760-4268	Parties/Groups	70,000
<b>Total Revenue</b>		<b><u>\$ 753,000</u></b>

## HOSPITALITY DEPARTMENT

**2024  
Budget**

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

#### **Expenditures:**

31-75-84-760-5001	Full-Time Salaries	\$ 109,068
31-75-84-760-5002	Kitchen Salaries	97,000
31-75-84-760-5003	Overtime	1,000
31-75-84-760-5006	Concession Salary	46,350
31-75-84-760-5007	Service Charge Compensation	6,000
31-75-84-760-5009	Fringe Benefits	56,747
31-75-84-760-5011	Minimum Wage Adjustment	300
31-75-84-760-5106	Merchant Vendor Fees	23,000
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	500
31-75-84-760-5221	Paper Supplies	12,000
31-75-84-760-5226	Kitchen Equipment	1,250
31-75-84-760-5233	Alcohol Supplies-Liquor	19,000
31-75-84-760-5234	Alcohol Supplies-Beer	55,000
31-75-84-760-5235	Alcohol Supplies-Wine	5,000
31-75-84-760-5400	Utilities Natural Gas	8,250
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	14,500
31-75-84-760-5503	Contractual Persons	15,000
31-75-84-760-5701	Services/Mat to Maintain Fac/Building	8,000
31-75-84-760-5702	Service/materials to Maintain Equipment	5,000
31-75-84-760-5716	Television Expense	4,000
31-75-84-760-5804	Rent/Lease Expense	50,474
31-75-84-760-5812	Uniforms	200
31-75-84-760-5854	Mileage Reimbursement	500
<b>Total Expenditures</b>		<b><u>\$ 777,039</u></b>



## HOSPITALITY DEPARTMENT

**2024  
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### FAMILY SPORTS CENTER: CONCESSIONS

#### Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 61,000
31-75-84-860-4124	Vending Self Operated	30,000
31-75-84-860-4190	Service Charges	200
31-75-84-860-4268	Parties/Groups	2,300
31-75-84-860-4273	Parties/Groups (taxable)	100
<b>Total Revenue</b>		<b><u>93,600</u></b>

#### Expenditures:

31-75-84-860-5001	Full-Time Salaries	
31-75-84-860-5002	Part-Time Salaries	23,000
31-75-84-860-5007	Service Charge Compensation	600
31-75-84-860-5009	Fringe Benefits	6,500
31-75-84-860-5116	Licensing	500
31-75-84-860-5206	Food & Concession Supplies	36,000
31-75-84-860-5221	Paper Supplies	1,600
31-75-84-860-5226	Kitchen Equipment	200
31-75-84-860-5229	Vending Concession Supplies	6,500
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/Mat to Maintain Fac/Building	750
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
<b>Total Expenditures</b>		<b><u>\$ 89,870</u></b>

## HOSPITALITY DEPARTMENT

**2024  
Budget**

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### SS SPORTS COMPLEX HOSPITALITY: RESTAURANT

#### Revenue:

31-75-91-760-4122	Concession Self-Operated	\$ 910,000
31-75-91-760-4190	Service Charges	6,000
31-75-91-760-4220	Restaurant Liquor Sales	245,000
31-75-91-760-4221	Restaurant Beer Sales	445,000
31-75-91-760-4222	Restaurant Wine Sales	40,000
<b>Total Revenue</b>		<b><u>1,646,000</u></b>

#### Expenditures:

31-75-91-760-5001	Full-Time Salaries	244,411
31-75-91-760-5002	Part-Time Salaries	248,990
31-75-91-760-5007	Service Charge Compensation	6,500
31-75-91-760-5009	Fringe Benefits	103,243
31-75-91-760-5011	Minimum Wage Adjustment	500
31-75-91-760-5106	Merchant Vendor Fees	62,000
31-75-91-760-5116	Licensing	12,000
31-75-91-760-5201	Office Supplies	400
31-75-91-760-5203	Custodial Supplies	7,000
31-75-91-760-5206	Food & Concession Supplies	400,000
31-75-91-760-5212	Bar Supplies	500
31-75-91-760-5221	Paper Supplies	45,000
31-75-91-760-5226	Kitchen Equipment	1,200
31-75-91-760-5233	Alcohol Supplies-Liquor	55,000
31-75-91-760-5234	Alcohol Supplies-Beer	115,000
31-75-91-760-5235	Alcohol Supplies-Wine	14,000
31-75-91-760-5400	Utilities Natural Gas	13,000
31-75-91-760-5401	Utilities Electric	43,500
31-75-91-760-5402	Water & Sewer	900
31-75-91-760-5404	Trash Collection	4,500
31-75-91-760-5501	Contractual Services	17,510
31-75-91-760-5701	Services/Mat to Maintain Fac/Building	6,500
31-75-91-760-5812	Uniforms	500
31-75-91-760-5854	Mileage Reimbursement	600
<b>Total Expenditures</b>		<b><u>\$ 1,402,754</u></b>

## HOSPITALITY DEPARTMENT

**2024  
Budget**

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### SS SPORTS COMPLEX HOSPITALITY: HOSPITALITY ADMINISTRATION

#### Revenue:

31-75-70-100-4099	Miscellaneous	\$ 60
	<b>Total Revenue</b>	<b>60</b>

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#### Expenditures:

31-75-70-100-5001	Full-Time Salaries	53,977
31-75-70-100-5002	Part-Time Salaries	105,000
31-75-70-100-5009	Fringe Benefits	23,966
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	3,000
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/Mat to Maintain Fac/Building	90,000
31-75-70-100-5802	Promo, Publicity & Printing	15,000
31-75-70-100-5812	Uniforms	3,000
	<b>Total Expenditures</b>	<b>364,943</b>

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<b>TOTAL HOSPITALITY REVENUE</b>	<b>5,774,778</b>
<b>TOTAL HOSPITALITY EXPENDITURES</b>	<b>5,841,111</b>
<b>NET REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (66,333)</b>

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## ENTERPRISE FUND OTHER

	<b>2024 Budget</b>
<b>INTEREST INCOME</b>	
<b>Revenues:</b>	
31-10-01-100-4050    Interest Earnings	\$ 400,000
<b>TOTAL INTEREST INCOME</b>	<u>400,000</u>
<b>REGISTRATION REVENUE</b>	
<b>Revenues:</b>	
31-11-81-150-4110    Cash Over/Under	600
<b>TOTAL REGISTRATION REVENUE</b>	<u>600</u>
<b>TOTAL ADMINISTRATION REVENUE</b>	<u><b>400,600</b></u>
<b>ADMINISTRATION</b>	
<b>Expenditures:</b>	
31-10-01-100-5106    Merchant Vendor Fees	600,000
31-10-01-100-5857    Overhead Chargeback	1,031,715
31-10-01-115-5857    Overhead Chargeback	180,848
31-10-01-140-5857    Overhead Chargeback	163,181
Total Expenditures	<u>1,975,744</u>
<b>REGISTRATION EXPENDITURES</b>	
<b>Expenditures:</b>	
31-11-81-150-5001    Full-Time Salaries	95,722
31-11-81-150-5002    Part-Time Salaries	104,392
31-11-81-150-5009    Fringe Benefits	51,527
31-11-81-150-5204    Postage	200
31-11-81-150-5205    Program Supplies	12,000
31-11-81-150-5805    Staff Development	400
31-11-81-150-5854    Mileage Reimbursement	600
Total Expenditures	<u>264,841</u>
<b>HUMAN RESOURCES</b>	
<b>Expenditures:</b>	
31-12-01-100-5857    Overhead Chargeback	623,588
Total Human Resources Expenditures	<u>623,588</u>
<b>INSURANCE</b>	
<b>Expenditures:</b>	
31-10-01-110-5857    Overhead Chargeback	636,500
Total Insurance Expenditures	<u>636,500</u>
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<u><b>\$ 3,500,673</b></u>

## ENTERPRISE FUND OTHER

		<b>2024 Budget</b>
<b>FINANCE</b>		
<b>Expenditures:</b>		
31-20-01-100-5857	Overhead Chargeback	\$ 640,147
<b>TOTAL FINANCE EXPENDITURES</b>		<b>640,147</b>
<b>IT Department</b>		
<b>Expenditures:</b>		
31-25-01-100-5857	Overhead Chargeback	868,676
<b>TOTAL IT EXPENSES</b>		<b>868,676</b>
<b>OTHER REVENUE</b>		
<b>Revenues:</b>		
31-10-01-990-9101	Operating Transfer In	3,000,000
31-10-01-955-8698	City of Lone Tree Project Reimb	25,000
31-10-01-970-9009	Lease Proceeds	220,000
<b>TOTAL OTHER REVENUE</b>		<b>3,245,000</b>
<b>OTHER EXPENDITURES</b>		
<b>Expenditures:</b>		
31-10-01-100-5807	Merit Pay	322,725
31-10-01-995-9200	Unobligated Funds	4,939,954
<b>TOTAL OTHER EXPENDITURES</b>		<b>5,262,679</b>
<b>CARRYOVER</b>		
<b>Revenues:</b>		
31-10-01-996-4998	Carryover Revenue	6,106,090
<b>Total Carryover Revenues</b>		<b>6,106,090</b>
<b>CAPITAL PROJECTS</b>		
<b>Expenditures:</b>		
31-84-00-950-6660	Aquatics Mechanical Equip Repair/Imp	15,000
31-84-00-950-6112	Aquatics Misc Pool Equipment	30,000
31-84-00-950-6812	Aquatics Safety Equipment	5,000
31-82-00-950-6115	BAC Net Controllers	20,000
31-82-52-950-6065	BCRC Blind Replacements	20,000
31-82-52-950-6872	BCRC Facility Boiler replacement	40,000
31-82-52-950-6931	BCRC Facility Multi Purpose Room Floo	25,000
31-82-52-950-6706	BCRC Fitness Indoor Cycle Bikes	40,000
31-82-52-950-6689	BCRC MP Room Cabinets/Counters	60,000
31-84-62-950-6567	COJO Turf Replacement	40,000
31-85-00-950-6115	Compressor Maintenance	28,000
31-84-86-950-6112	Cook Crk Pool Impr	50,000
31-70-00-950-6104	Equipment Lifts	120,000
31-82-00-950-6765	Fitness Equipment	\$ 8,000

## ENTERPRISE FUND OTHER

		<b>2024 Budget</b>
<b>CAPITAL PROJECTS (CONTINUED)</b>		
31-82-00-950-6931	Floor Resurfacing	\$ 24,000
31-81-84-950-6764	FSC Door Replacement	60,000
31-81-84-950-6858	FSC Facility Painting	20,000
31-81-84-950-7100	FSC Golf Fencing	30,000
31-75-84-950-6130	FSC Kitchen Equipment Replacement	28,000
31-81-84-950-6812	FSC Life Safety Inverter	10,000
31-81-84-950-6766	FSC Roof Replacement	185,000
31-70-84-950-6006	FSC Rough Mower	55,000
31-75-84-950-6738	FSC Update Bar	75,000
31-81-84-950-6053	FSC Upstairs Bathrooms	20,000
31-70-84-950-6023	FSC Utility Cart	34,000
31-81-84-950-6624	FSC Zamboni Water Heater	38,000
31-82-81-950-6065	Goodson Blind Replacements	35,000
31-82-81-950-6529	Goodson Fitness Cardio Equipment Re	220,000
31-82-81-950-6765	Goodson Fitness Selectorized Weight E	90,000
31-82-81-950-6804	Goodson Fitness Weight/Cardio Room	60,000
31-82-81-950-7093	Goodson Gymnastics Equipment	10,000
31-82-81-950-6806	Goodson Pool locker room Heating Uni	90,000
31-81-84-950-6566	Ice Rinks Compressors Maintenance	65,000
31-81-84-950-6943	Ice Rinks Lighting	30,000
31-75-00-950-6130	Kitchen Equipment Replacement	35,000
31-70-72-950-6675	Littleton Golf Bunker Renovation	30,000
31-70-72-950-6055	Littleton Golf Cart Path Repair	60,000
31-75-70-950-6884	LT Hotel Heat Pump Replacement	10,000
31-70-70-950-6044	LTGC Aerator	70,000
31-75-70-950-6758	LTGC Banquet table/chair replacement	100,000
31-70-70-950-6125	LTGC Bunker Rake	46,000
31-75-70-950-6738	LTGC Countertop Replacement	18,000
31-75-70-950-6697	LTGC Hotel Hot Water Storage Tank R	150,000
31-75-70-950-6567	LTGC Hotel Key System	60,000
31-70-70-950-7063	LTGC Irrigation Upgrade	24,000
31-75-70-950-6130	LTGC Kitchen Equipment Replacement	20,000
31-70-70-950-6674	LTGC Tee Improvement	35,000
31-70-70-950-6007	LTGC Triplex Mower	60,000
31-70-70-950-6023	LTGC Utility Vehicle	26,000
31-75-70-950-6863	LTGC Wedding Site Impr	15,000
31-82-80-950-6706	LTRC Fitness Indoor Cycle Bikes	40,000
31-82-80-950-6811	LTRC Lighting Upgrades	25,000
31-82-80-950-6817	LTRC MP Room Cabinet Update	55,000
31-82-80-950-6727	LTRC/Fitness Child Room Flooring	10,000
31-82-00-950-6823	Security Camera Additions/Maintenance	10,000
31-83-91-950-6858	SS Complex Facility painting	15,000
31-75-91-950-6130	SS Complex Hospitality Kitchen Equipm	\$ 7,000



## ENTERPRISE FUND OTHER

		2024 Budget
<b>CAPITAL PROJECTS (CONTINUED)</b>		
31-83-91-950-6108	SS Complex Invertors Maintenance	\$ 24,000
31-83-91-950-6053	SS Complex Restroom Impr	4,000
31-70-71-950-6675	SSGC Bunker renovation	35,000
31-75-71-950-6941	SSGC Kitchen Equipment Replacemen	35,000
31-70-71-950-7020	SSGC Master Plan Improvements	175,000
<b>TOTAL CAPITAL PROJECTS</b>		<u><u>\$ 2,874,000</u></u>



Harlow Park

## 9. DEBT SERVICE FUND BUDGET



Arapahoe Park



Berry Park

## 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
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	3,314,132	3,281,673	32,459	99.02%
2023 Estimate	3,129,757	3,098,459	31,298	99.00%
2024 Budget	3,099,372	3,068,378	30,994	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 2024. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2023

Balance as of				
		December 31,		
Description	2023	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 35,020,000	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	\$ 35,020,000			



### 2024 Debt Service Schedule

General Obligation Bond Payments	
Debt Issuance	Total
2019 General Obligation Bonds - Principal	\$ 1,540,000
Total General Obligation Principal Payments	1,540,000
2019 General Obligation Bonds - Interest	1,543,200
Total General Obligation Interest Payments	1,543,200
Total General Obligation Bond Payments	\$ 3,083,200

Debt to Maturity for General Obligation Debt:

	General Obligation Bonds	
	Interest	Principal
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	1,264,900	1,820,000
2029-2041	7,202,150	26,710,000
	\$ 14,307,950	\$ 35,020,000

The District's General Obligation bonds are subject to the following debt limitation as described in the Colorado Revised Statue 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					
	2019	2020	2021	2022	2023	Preliminary 2024
Assessed Valuation	\$ 3,127,966,506	\$ 3,546,680,532	\$ 3,521,882,452	\$ 3,744,781,554	\$ 3,712,641,261	\$ 4,667,729,389
Legal Debt Margin:						
Debt Limitation - 50% of the Total						
Valuation for Assessment per Colorado						
Revised Statutes, Section 32-1-1101 (6)	\$ 1,563,983,253	\$ 1,773,340,266	\$ 1,760,941,226	\$ 1,872,390,777	\$ 1,856,320,631	\$ 2,333,864,695
Total General Obligation Debt	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000	\$ 36,485,000	\$ 35,020,000	\$ 33,480,000
Legal Debt Margin	\$ 1,523,698,253	\$ 1,734,105,266	\$ 1,723,061,226	\$ 1,835,905,777	\$ 1,821,300,631	\$ 2,300,384,695
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	2.58%	2.21%	2.15%	1.95%	1.89%	1.43%



# DEBT SERVICE FUND SUMMARY

## Table of Contents

	<b>2024</b>	
	<b>Budget</b>	<b>Page</b>
<b>Revenue:</b>		
Property Taxes	\$ 3,100,000	318
Interest Income	100,000	318
<b>Total Operating Revenue</b>	<b>3,200,000</b>	
<b>Expenditures:</b>		
Administration	53,000	318
Bond Principal	1,540,000	318
Bond Interest	1,543,200	318
<b>Total Operating Expenditures</b>	<b>3,136,200</b>	
<b>Excess Operating Revenue of Expenditures</b>	<b>63,800</b>	
<b>Other Expenditures:</b>		
Transfer Out	100,000	318
<b>Total Other Expenditures</b>	<b>100,000</b>	
<b>Net Revenue Over Expenditures</b>	<b>(36,200)</b>	
Carryover	36,200	318
<b>Funds Available</b>	<b>\$ -</b>	

## DEBT SERVICE FUND DETAIL

	<b>2024 Budget</b>
<b>DEBT SERVICE FUND</b>	
<b>PROPERTY TAXES</b>	
<b>Revenue:</b>	
51-10-01-970-4001    Property Tax	\$ 3,100,000
<b>TOTAL PROPERTY TAXES</b>	<b>3,100,000</b>
<b>INTEREST INCOME</b>	
<b>Revenue:</b>	
51-10-01-970-4050    Interest Earnings	100,000
<b>TOTAL INTEREST INCOME</b>	<b>100,000</b>
<b>TOTAL REVENUE</b>	<b>3,200,000</b>
<b>ADMINISTRATION</b>	
<b>Expenditures:</b>	
51-10-01-970-5117    Paying Agent Fees	5,000
51-10-01-970-5119    Collection Charges	48,000
<b>TOTAL ADMINISTRATION EXPENDITURES</b>	<b>53,000</b>
<b>BOND PRINCIPAL</b>	
<b>Expenditures:</b>	
51-10-01-970-9001    Principal GO Bonds	1,540,000
<b>TOTAL BOND PRINCIPAL EXPENDITURES</b>	<b>1,540,000</b>
<b>BOND INTEREST</b>	
<b>Expenditures:</b>	
51-10-01-970-9002    Interest GO Bonds	1,543,200
<b>TOTAL BOND INTEREST EXPENDITURES</b>	<b>1,543,200</b>
<b>TRANSFER OUT</b>	
<b>Expenditures:</b>	
51-10-01-970-9100    Operating Transfer Out	100,000
<b>TOTAL TRANSFER OUT</b>	<b>100,000</b>
<b>CARRYOVER REVENUE</b>	
<b>Expenditures:</b>	
51-10-01-100-4998    CARRYOVER REVENUE	36,200
<b>TOTAL CARRYOVER</b>	<b>\$ 36,200</b>

## 10. APPENDIX



Centennial Ridge Park

**South Suburban Park and Recreation District  
Resolution # 2023-33**

**A RESOLUTION ADOPTING THE 2024 BUDGET**

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUE 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, 2024 AND ENDING THE LAST DAY OF DECEMBER, 2024.

WHEREAS, the proposed 2024 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 23, 2023, September 27, 2023, and October 4, 2023; 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 revenue 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 as follows:

SECTION 1. That estimated expenditures for each fund are as follows:

General Fund	\$57,350,125
Debt Service Fund	3,236,200
Conservation Trust Fund	1,752,293
Grant Fund	9,436,661
Capital Projects Fund	1,689,450
Enterprise Fund	43,601,000
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u>\$117,065,729</u>

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

General Fund

From the 2023 fund balance carryover	\$ 11,998,231	
From sources other than general property tax	12,776,434	
From the general property tax levy	<u>32,575,460</u>	
TOTAL GENERAL FUND		57,350,125

Debt Service Fund

From the 2023 fund balance carryover	36,200	
From sources other than general property tax	100,000	
From the general property tax levy	<u>3,100,000</u>	
TOTAL DEBT SERVICE FUND		3,236,200

Conservation Trust Fund

From the 2023 fund balance carryover	782,293	
From sources other than general property tax	<u>970,000</u>	
TOTAL CONSERVATION TRUST FUND		1,752,293

Grant Fund

From the 2023 fund balance carryover	3,635,175	
From sources other than general property tax	<u>5,801,486</u>	
TOTAL GRANT FUND		9,436,661

Capital Projects Fund

From the 2023 fund balance carryover	539,450	
From sources other than general property tax	<u>1,150,000</u>	
TOTAL CAPITAL PROJECTS FUND		1,689,450

Enterprise Fund

From the 2023 fund balance carryover	6,106,090	
From sources other than general property tax	<u>37,494,910</u>	
TOTAL ENTERPRISE FUND		43,601,000

TOTAL BUDGETED REVENUE, ALL FUNDS		<u>\$ 117,065,729</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 2024.

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 8th day of November, 2023  
by the Board of Directors of the South Suburban Park and Recreation District,  
by a vote of 5 for 0 against.

South Suburban Park and Recreation District, by

DocuSigned by:

*Susan K. Pye*

0400A0583780487...

Susan K. Pye, Chair

ATTEST:

DocuSigned by:

*Pete Barrett*

BC81BCBAF42C4EF...

Peter J. Barrett, Secretary

ATTEST:

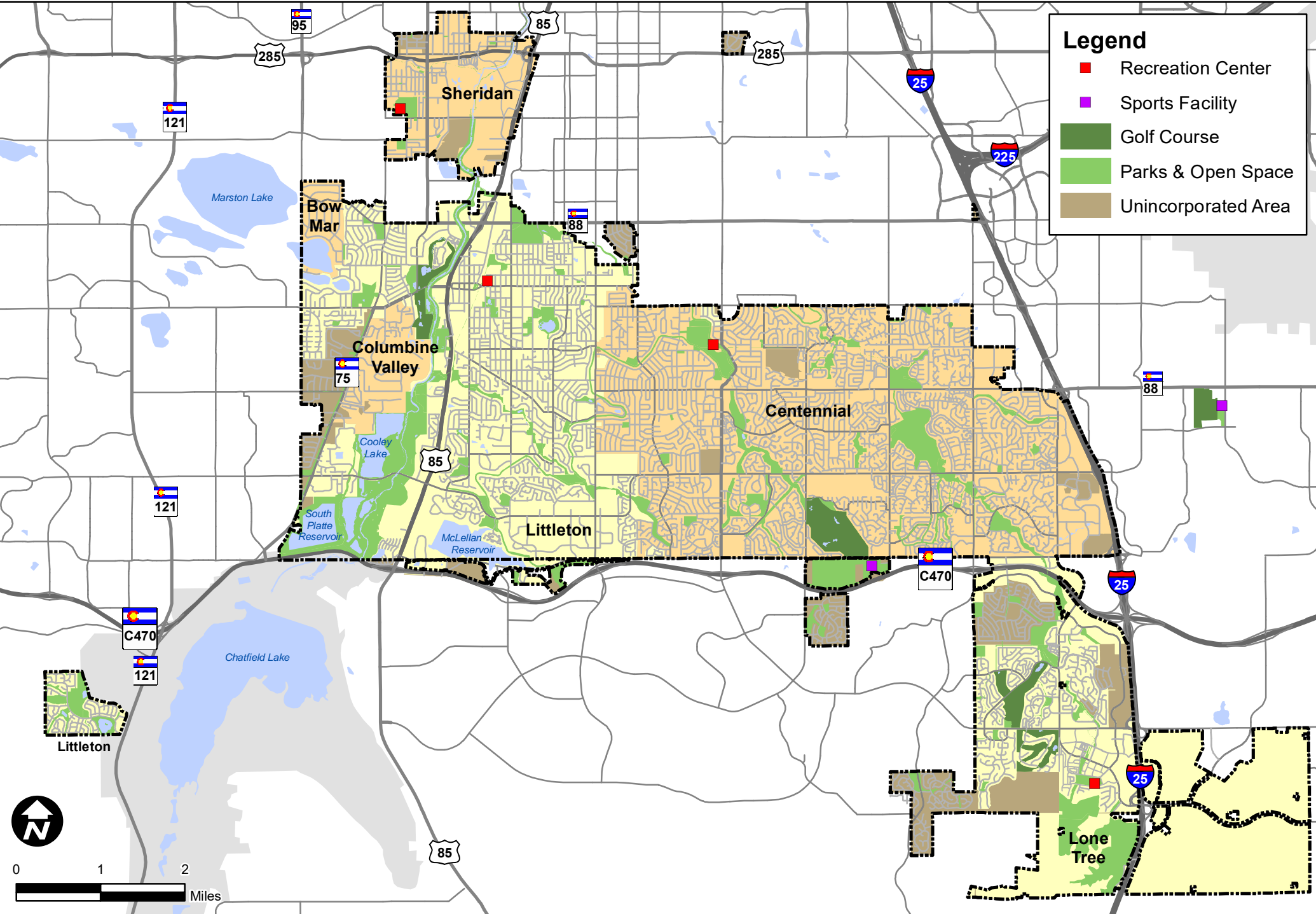
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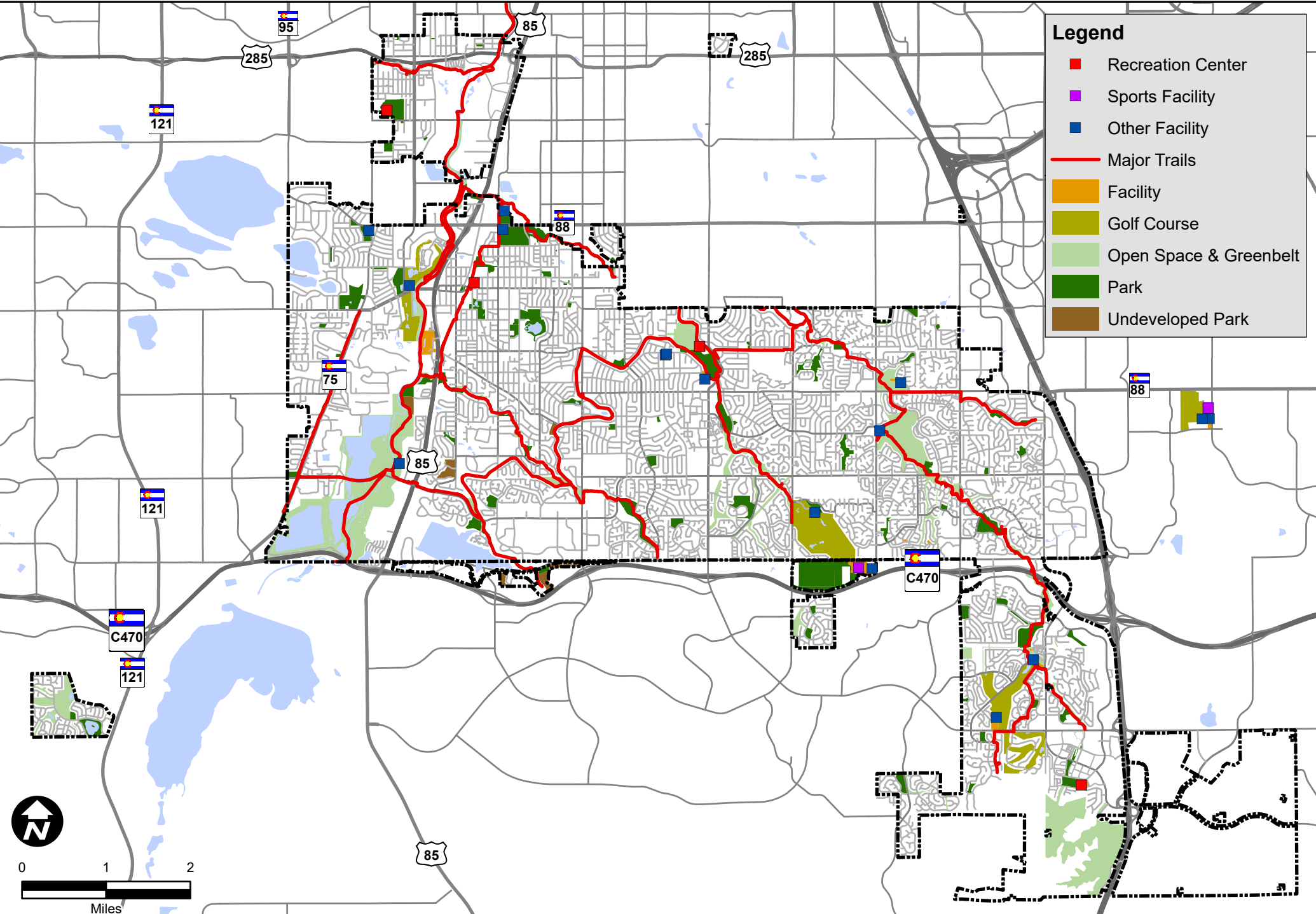
*Steve Shipley*

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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
<b>Abbott Park</b> • 8000 S. High St., Centennial, 80122	8.65	32	3	127	1	1		1	1	2		1	1	1	1		1	0.48		0.48	
<b>Acres Green Drive Medians</b> • 8400 Acres Green Drive, Highlands Ranch, 80124	2.39			80																	
<b>Alice Terry Elementary School/Park</b> • 4485 S. Irving St., Sheridan, 80110	7.27	35	0	52	2	2		1		3								0.42	0.21	0.21	
<b>Altair Park</b> • 884 Altair Dr., Highlands Ranch, 80124	11.96	33	0	43	2	2		2		2		1	1	2	1			0.51		0.43	0.09
<b>Arapaho Park</b> • 7800 S. Adams St., Centennial, 80122	25.31	41	2	166	2	2		1	1	4	2	1	1	1	1	1		1.21		1.07	0.14
<b>Ashbaugh Park/Pond</b> • 6954 S. Windermere St., Littleton, 80120	4.86			50																	
<b>Barnes Park</b> • 2000 W. Girard Ave., Sheridan, 80110	1.25			48	1	1				1		1	1					0.05		0.05	
<b>Bear Creek Trail</b> • NA, Sheridan,	2.95			57														1.61	0.32	1.24	
<b>Bega Park</b> • 2250 W. Main St., Littleton, 80120	1.93			79														0.12		0.12	
<b>Belvedere Park</b> • 10200 Belvedere Ln., Lone Tree, 80124	5.01			112								1	1	3	2			0.25		0.24	0.01
<b>Ben Franklin Pool</b> • 1600 E. Panama Dr., Centennial, 80121	1.72	55	2	28														0.15		0.15	
<b>Berry Park</b> • 3400 W. Berry Ave., Littleton, 80121	2.26	9	1	63						1			1	1				0.24	0.16	0.08	
<b>Big Dry Creek East Trailhead</b> • 580 E. Powers Ave., Littleton, 80121	3.61	4	1	51										1				0.02		0.02	
<b>Big Dry Creek Trail</b>	65.32			494														5.20		2.89	2.31
<b>Bobcat Park</b> • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			16									1	1				0.12	0.02	0.10	
<b>Bowles Grove Park</b> • 5501 S. Federal Blvd., Littleton, 80123	19.30	81	4	363	3	3	1	1		2						2		0.62	0.51	0.11	
<b>Carbone Park</b> • 7455 S. Elati St., Littleton, 80120	5.31			75														0.08		0.03	0.05
<b>Carl Sandburg Elementary School/Park</b> • 6900 S. Elizabeth St., Centennial, 80122	1.08			3	1	1				1											

## Asset Inventory Summary

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
<b>Carriage Club Estates Park</b> • 10476 Dunsford Dr., Lone Tree, 80124	3.74			85					1				1	1				0.46		0.46	
<b>Carriage Club Estates Trail</b> • 10400 Block, Dunsford Dr., Lone Tree, 80124	0.06																				
<b>Carson Nature Center</b> • 3000 W. Carson Dr., Littleton, 80120	1.20	35	2	55												1		0.12		0.12	
<b>Centennial Link Trail</b> • NA, Centennial, 80121	17.48			508														3.38	0.18	1.74	1.45
<b>Centennial Ridge Park</b> • 10022 Lone Tree Pkwy., Lone Tree, 80124	4.80			54					1	1			1	1				0.35		0.35	
<b>Charley Emley Park</b> • 6700 S. Prince St., Littleton, 80120	1.67			26					1		2	1	1	2				0.35	0.15	0.20	
<b>Chase Park</b> • 2750 W. Princeton Pl., Sheridan, 80110	0.88			24					1			1	1	1				0.10		0.10	
<b>Cherry Knolls Park</b> • 7077 S. Elizabeth St., Centennial, 80122	27.08	52	0	317	3	3		2		4		1	1	1	1	1		0.80		0.80	
<b>Cherry Park</b> • 6300 E. Weaver Dr., Centennial, 80111	5.25			71					1	1		1	1	1				0.32		0.32	
<b>Cimarron Trail Park</b> • 5350 Bow Mar Dr., Littleton, 80123	2.59			74														0.22			0.22
<b>Clarkson Park</b> • 7346 S. Clarkson St., Centennial, 80122	7.82			68						2		1	1	1	1		1	0.71		0.32	0.39
<b>Coal Mine Trail</b> • Columbine Heights Subdivision, Littleton, 80123	0.91			24														0.45	0.45		
<b>Colorado Journey Miniature Golf</b> • 5150 S. Windermere St., Englewood, 80120	2.68			188																	
<b>Columbine Manor Park</b> • 5075 W. Ken Caryl Rd., Littleton, 80128	4.90	17	0	92	1	1				1		1	1					0.16		0.16	
<b>Columbine Trail</b> • NA, ,	26.72	16	2	203														2.56	2.36	0.21	
<b>Cook Creek Open Space</b> • 8711 Lone Tree Pkwy, Lone Tree, 80124	8.79			203														0.54	0.23	0.30	
<b>Cook Creek Pool</b> • 8711 Lone Tree Pkwy., Lone Tree, 80124	3.10	108	3	52										1							
<b>Cook Creek Regional Trail</b> • NA, Lone Tree, 80124	3.25			65														0.95	0.04	0.91	
<b>Cook Creek Tennis Courts</b> • 8641 Kachina Way, Lone Tree, 80124	1.19	9	1	22							2			1			1	0.23		0.10	0.13

# Asset Inventory Summary

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
<b>Cornerstone Park</b> • 1200 W. Belleview Ave, Englewood, 80120	62.65	885	24	561	3	3	3	3	2	7		2	1	6	1	4		2.41		2.06	0.35
<b>Cornerstone Park Batting Cages</b>	0.44																				
<b>Creekside Experience</b> • 4829 S. Santa Fe Dr., Littleton, 80120	5.44	9	1	83														0.26		0.11	0.15
<b>Cypress Greens Open Space (Parcel 6B)</b> • Cypress Greens Subdivision, Lone Tree, 80124	0.24			14																	
<b>Damon Runyon Elementary School/Park</b> • 7455 S. Elati St., Littleton, 80120	0.90				1	1		1		1											
<b>David A. Lorenz Regional Park</b> • 4790 E. County Line Rd., Littleton, 80126	42.67	260	0	94						3				4		4	6	0.81		0.81	
<b>David A. Lorenz Regional Park (Lease Area)</b> • 8560 S. Colorado Blvd., Highlands Ranch, 80126	83.30	514	0	13						5				2							
<b>deKoevend Open Space</b> • 6190 S. Franklin St., Centennial, 80121-2460	39.99			294																	
<b>deKoevend Park</b> • 6301 S. University Blvd., Centennial, 80121	33.36	70	4	932	7	6	1	1	1	3	6	1	1	5	4	2	1	1.46	0.05	1.41	0.01
<b>deKoevend Tot Lot</b> • 1901 E. Panama Dr., Centennial, 80121	2.08			83								1		1				0.15		0.15	
<b>Douglas H. Buck Recreation Center</b> • 2004 W. Powers Ave., Littleton, 80120	2.94	128	11	115														0.32		0.32	
<b>Dry Creek Elementary School/Park</b> • 7686 E. Hinsdale Ave., Centennial, 80112	2.59			1	1	1		1		2								0.31		0.31	
<b>East Elementary School/Park</b> • 5933 S. Fairfield St., Littleton, 80120	1.74			7	1	1		1		1											
<b>East/West Trail Connection</b>	3.03																				
<b>Elati Park</b> • 5350 S. Elati St., Littleton, 80120	0.21			11								1	1	1				0.03		0.03	
<b>Eugene Field Elementary School/Park</b> • 5402 S. Sherman Wy., Littleton, 80121	1.67			4	1	1		1	4	1											
<b>Fairways at Lone Tree</b> • 9607 Troon Village Dr., Lone Tree, 80124	4.14	11	2	63						1		1	1	2	1		1	0.49		0.49	
<b>Family Sports Center</b> • 6901 S. Peoria St., Centennial, 80112	5.61	206	9	66																	
<b>Family Sports Center Golf Course</b> • 6901 S. Peoria St., Centennial, 80112	67.88			457																	

Asset Inventory Summary

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
<b>Family Sports Dome</b> • 6901 S. Peoria St., Centennial, 80112	7.52	534	4	54						1											
<b>Filmore Tributary</b> • E. Dry Creek Rd. & S. Detroit St., Centennial, 80122	9.48			204																	
<b>Footbridge Park</b> • 1312 W. Geddes Ave., Littleton, 80120	0.31			11														0.10	0.06	0.04	
<b>Forest Park Natural Area</b> • Forest Park Subdivision, Centennial, 80122	22.04			299														0.41		0.12	0.29
<b>Foxhill Park</b> • 8100 S. Holly St., Centennial, 80112	7.17			227					1	1		1	1	1				0.56		0.32	0.24
<b>Foxridge Open Space</b> • 6120 E. Phillips Ave., Centennial, 80112	25.68			717														0.99	0.62	0.16	0.21
<b>Foxridge Orchard</b> • 7700 Block, S. Poplar St., Centennial, 80112	0.57			20																	
<b>Foxridge Park</b> • 7878 S. Onieda Wy., Centennial, 80112	2.84			64	1	1				1		1	1	1				0.28	0.28		
<b>Foxridge West Open Space/Trails</b> • 6120 E. Otero Dr., Centennial, 80112	11.94			204					1		2							2.44	1.10	1.34	
<b>Franklin Street Right-of-Way</b> • NA, Centennial, 80121	0.09																	0.04		0.04	
<b>Gallup Gardens</b> • 6015 S. Gallup St., Littleton, 80120	2.68	40	0	131														0.35		0.35	
<b>Gallup Park</b> • 6147 S. Gallup St., Littleton, 80120	8.15	43	2	60	1	1		1		1	4	1	1	1	1		1	0.31		0.31	
<b>Goodson Recreation Center</b> • 6315 S. University Blvd., Centennial, 80121	6.54	340	10	66								1	1					0.46		0.42	0.04
<b>Grandpa's Acres</b> • 400 W. Ridge Rd., Littleton, 80120	5.01			56														0.07		0.07	
<b>Hamlet Park</b> • 4466 W. Lake Cr., Littleton, 80123	2.72			53	1				1	1			1	1				0.06		0.06	
<b>Harlow Park/Pool</b> • 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	
<b>Harlow Pool</b> • 5151 S. Lowell Blvd., Littleton, 80123	0.68																				
<b>Harmony Park</b> • 3380 S. Irving St., Sheridan, 80110	0.91	3	1	9	1	1			1			1	1					0.07		0.07	
<b>Heritage Hills Trail</b> • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			5														0.07		0.07	



# Asset Inventory Summary

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
<b>Heritage Village Park</b> • 5000 E. Fair Dr., Centennial, 80121	7.94	15	2	83	1	1				1			1	1							
<b>High Line Canal Trail</b> • NA, ,	116.73			4491														9.70		0.36	9.29
<b>Highlands Greenbelt</b> • 7750 S. Monroe Way, Centennial, 80122	23.21			318														0.81		0.29	0.52
<b>Hogback Hill Park</b> • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	14	1	19	1				1	1				1	1		1				
<b>Holly Park</b> • 6652 S. Krameria Wy., Centennial, 80111	42.06			358														1.65		0.54	1.11
<b>Holly Pool</b> • 6652 S. Krameria Wy., Centennial, 80111	1.58	38	2	17							6										
<b>Holly Tennis Center</b> • 6652 S. Krameria Wy., Centennial, 80111	2.16	46	2	9																	
<b>Homestead Elementary School/Park</b> • 7451 S. Homestead Pkwy., Centennial, 80112	8.41			46	2	2		2		1								0.58	0.11	0.27	0.20
<b>Horseshoe Park</b> • 7600 Block, S. Elati St., Littleton, 80120	15.72			514																	
<b>Hudson Gardens</b> • 6115 S. Santa Fe Dr., Littleton, 80120	28.91	209	9	986										1	1						
<b>Hunters Hill Park</b> • 7275 S. Xanthia St., Centennial, 80112	5.89			66	1	1				2			1	1				0.23	0.06	0.17	
<b>Ida Park</b> • 152 W. Ida Ave., Littleton, 80120	0.19			4								1						0.04		0.04	
<b>Jackass Hill Park</b> • Sunset Dr. & S. Prince St., Littleton, 80120	18.18			84														0.47		0.47	
<b>James A. Taylor Park</b> • 5120 S. Meade St., Littleton, 80123	2.68			59										1				0.10		0.10	
<b>Ketring Park</b> • 6028 S. Gallup St., Littleton, 80120	45.21	39	2	603														1.79	1.04	0.54	0.20
<b>Kimmer Plaza</b> • 9358 Kimmer Dr., Lone Tree, 80124	7.03			29										1				0.47		0.22	0.24
<b>Kline Homestead Park</b> • 9000 Redwing Ave., Highlands Ranch, 80126	5.77	26	2	41					1	1			1	1				0.43		0.43	
<b>LaQuinta Park</b> • 9575 La Quinta Dr., Lone Tree, 80124	1.59			39									1	1				0.26		0.26	
<b>Laura Ingalls Wilder Elem. School/Park</b> • 4300 W. Ponds Cir., Littleton, 80123	1.34				1	1		1		1				1							

# Asset Inventory Summary

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
<b>Lee Gulch Overlook</b> • 6591 S. Santa Fe Dr., Littleton, 80120	6.32	15	2	154																	
<b>Lee Gulch Trail / Ivan Thomas Greenway</b> • NA, Littleton,	54.75			1274										1				3.77	0.07	0.57	3.07
<b>Lincoln Commons</b> • 9624 E. Lincoln Ave., Lone Tree, 80124	0.54			14														0.31		0.31	
<b>Linksvie Park</b> • 4200 E. Links Pkwy., Centennial, 80122	7.35			103	1	1				1		1	1	1	1		1	0.20		0.20	
<b>Little Dry Creek Greenbelt</b> • NA, Centennial,	12.06			305					1									1.20	0.30	0.61	0.29
<b>Little Dry Creek Park</b> • 6389 S. Clermont Ct., Centennial, 80121	18.77			164	2	2			1	3		1	1	1				0.91	0.67	0.24	
<b>Little's Creek Park</b> • 6801 S. Broadway, Littleton, 80120	6.21			107						1			1	1				0.27	0.19	0.08	
<b>Littleton Community Trail</b>	2.49			28														2.45		0.85	1.60
<b>Littleton Golf &amp; Tennis Club</b> • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1134							6										
<b>Lone Tree Golf Course &amp; Hotel</b> • 9808 Sunningdale Blvd., Lone Tree, 80124	181.85	356	14	1049														0.32		0.32	
<b>Lone Tree Recreation Center</b> • 10249 Ridgeway Circle, Lone Tree, 80124	7.17	202	8	140														0.31		0.31	
<b>Lonesome Pine Park</b> • 501 Maximus Dr., Highlands Ranch, 80124	6.01			42					1	1	2		1	1	1			0.31		0.31	
<b>Mark Hopkins Elementary School/Park</b> • 7171 S. Pennsylvania St., Centennial, 80122	3.35			14	3	3		1		1											
<b>Mark Twain Elementary School/Park</b> • 6901 S. Franklin St., Centennial, 80122	1.33				1	1		1		1											
<b>Mary Carter Greenway</b> • NA, ,	145.68			3013										3		1		17.70		12.14	5.39
<b>Maximus Trail Park</b> • Maximus Dr. & Mercury Dr., Highlands Ranch, 8012	3.61			67														0.67		0.30	0.37
<b>Medema Park</b> • 4950 E. Easter Ave., Centennial, 80122	16.68	19	1	176	1	1			1	3		1	1	1	1			0.62	0.08	0.09	0.45
<b>Milliken Park</b> • 6445 S. Clarkson St., Centennial, 80121	6.77	28	2	65	1	1		1		1		1	1	1		1		0.14		0.14	0.00
<b>Mission Viejo Open Space</b> • County Line Rd. & Southpark Ln., Highlands Ranch, 8	32.06			165														0.51		0.43	0.08

Asset Inventory Summary

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
<b>Mission Viejo Trailhead</b> • County Line Rd. & Southpark Ln., Highlands Ranch, 8	4.95	39	1	43																	
<b>Monterey Open Space</b> • E. Dry Creek Rd. & S. Adams St., Centennial, 80122	5.17			107														0.04		0.04	
<b>Nesbitt Park</b> • 3025 W. Mansfield Ave., Sheridan, 80110	0.33			11								1	1	1				0.07		0.07	
<b>Nevada Ditch Conservation Easement</b> • 4300 Block, W. Mineral Ave., Littleton,	7.89			251																	
<b>Ohlson Acres</b> • 1756 Plum Valley Ln., Littleton, 80129	6.73			49																	
<b>Otero Tennis Courts</b> • 6300 E. Otero Dr., Centennial, 80112	0.59			16														0.14		0.14	
<b>Oxbow Point</b> • 4850 S. Zuni St., Englewood, 80110	2.54			134														0.03			0.03
<b>Oxford Trailhead</b> • 2151 W. Oxford Ave., Sheridan, 80110	0.35	59	3	2																	
<b>Palos Verdes Park</b> • 5916 S. Kearney St., Centennial, 80111	7.18			124	1	1				2		1	1	1	1			0.35		0.30	0.05
<b>Palos Verdes Tot Lot</b> • 5601 E. Maplewood Ave., Centennial, 80111	2.53	9	0	70						1		1	1	1				0.08		0.08	
<b>Park at Lone Tree Elementary School</b> • 9373 Heritage Hills Parkway, Lone Tree, 80124	8.12	120	6	86	1	1		1		1		1	1	1	1	1		0.56		0.56	
<b>Peabody Elementary School/Park</b> • 3128 E. Maplewood Ave., Centennial, 80121	1.63			9	2	2		1		1											
<b>Persinger Park</b> • 3330 S. Dale Ct., Sheridan, 80110	0.41			19								1	1	1				0.08		0.08	
<b>Powers Park</b> • 601 W. Powers Ave., Littleton, 80120	4.53			48								1	1	1				0.29	0.15	0.15	
<b>Prairie Sky Park</b> • 9381 Crossington Way, Lone Tree, 80124	13.07	60	3	138	1	1		1	2	2		1	1	1	1		1	1.20		1.20	
<b>Progress Park</b> • 5100 S. Hickory St., Littleton, 80120	23.36	68	4	707	3	3		2		3		1	1	1	1	1		0.26		0.26	
<b>Promenade Park</b> • 10120 Belvedere Ln., Lone Tree, 80124	2.16			63								1	1	1				0.26		0.26	
<b>Prominence Point Open Space</b> • Ptarmigan Trl. & Wolfdale Dr., Lone Tree, 80124	10.72			8														0.89		0.00	0.88
<b>Promise Park</b> • 233 W. Powers Pl., Littleton, 80120	1.02			17					1			1	1	1				0.13		0.13	

# Asset Inventory Summary

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
<b>Province Center Open Space</b> • 8789 S. Redwing Ave., Highlands Ranch, 80126	15.91			184						1								0.25		0.18	0.06
<b>Province Center Park</b> • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32			33								1	1	1				0.32		0.32	
<b>Puma Park</b> • 8000 S. Corona Way, Centennial, 80122	33.16			322	2	2		1		2		1	1	1			1	1.77		1.76	
<b>Quebec Street Greenbelt</b> • 7967 S. Quincy Way, Centennial, 80112	2.22			67														0.63	0.46	0.17	
<b>Railroad Spur (Mineral) Trail</b> • NA, Littleton,	15.73			231														0.93		0.24	0.69
<b>Rattlesnake Trail</b> • 9900 Block, Lone Tree Pkwy, Lone Tree, 80124	0.58			25														0.20		0.20	
<b>Reynolds Landing</b> • 6745 S. Santa Fe Drive, Littleton, 80120	9.68	76	4	115								1	1	3	1	1		0.98		0.69	0.29
<b>Ridgegate Open Space</b>	357.38																				
<b>Ridgeview Park</b> • 2500 W. Roland Ave., Littleton, 80120	5.04			89														0.18		0.18	
<b>Ridgewood Park</b> • 6700 S. Prince St., Littleton, 80120	10.28	2	1	293	2	2		2		1											
<b>Rusty Sun Tennis Courts</b> • 8147 S. Niagara St., Centennial, 80112	0.81	5	0	4					1		2							0.05		0.05	
<b>Sheridan Community Park</b> • 3325 W. Oxford Ave., Sheridan, 80236	34.95	243	9	338	3	3	1	1		3	4	1	1	1	1	1		1.21		1.18	0.03
<b>Sheridan Community Trail</b> • Quincy ROW, Lowell to Federal, Sheridan, 80236	0.29			3														0.24		0.24	
<b>Sheridan Recreation Center</b> • 3325 W. Oxford Ave., Sheridan, 80236	2.75			41																	
<b>Sheridan Square Park</b> • 3400 W. Lehigh Ave., Sheridan, 80236	0.20			3					1			1	1	1				0.05		0.05	
<b>Slaughterhouse Gulch Park</b>	13.51			542					1									0.32		0.03	0.29
<b>South Platte Park</b> • 7301 S. Platte River Pkwy, Littleton, 80120	651.86			1154										1		1		0.82		0.29	0.54
<b>South Platte Park (Littleton Army Corp Lease)</b> • 8250 S. Platte Canyon Rd., Littleton, 80128	21.60	70	1	110																	
<b>South Platte Park Reservoir</b> • 5198 W. South Platte Reservoir Access Rd, Littleton,	215.60	2	2	11																	

Asset Inventory Summary

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
<b>South Suburban Golf Course</b> • 7900 S. Colorado Blvd., Centennial, 80122	200.09	198	8	1966																	
<b>South Suburban Ice Arena</b> • 6580 S. Vine St., Centennial, 80121	6.20	230	8	83														0.13		0.13	
<b>South Suburban Service Center</b> • 5500 Boatworks Dr., Highlands Ranch, 80126	4.88	132	1	44														0.12		0.12	
<b>South Suburban Sports Complex</b> • 4810 E. County Line Rd., Littleton, 80126	22.96	537	16	105														0.78		0.78	
<b>Southbridge Park</b> • 7791 S. Windermere St., Littleton, 80120	10.09	29	1	85	2	2		1	1	3		1	1	1	1		1	0.63		0.63	
<b>Sterne Park</b> • 5932 S. Spotswood St., Littleton, 80120	14.45	52	2	256								1	1	2	2	1		0.81	0.33	0.31	0.17
<b>Sumac Hill Farm Conservation Easement</b> • NA, Centennial, 80121	10.80			1																	
<b>Sunset Park</b> • 6082 S. Newport St., Centennial, 80111	1.81			37	1	1			1	1		1	1	1	1			0.20		0.20	
<b>Superchi Property</b> • 6755 S. Santa Fe Dr., Littleton, 80120	11.81			117																	
<b>Sweetwater Park</b> • 13170 Mercury Dr., Highlands Ranch, 80124	31.97			344	1	1			1	1		1	1	1			1	0.75	0.44	0.29	
<b>Sweetwater Trail</b> • Sweet Water Rd & Chaparral Rd., Lone Tree, 80124	4.64			32														0.86		0.02	0.84
<b>Taos Open Space</b> • 8641 Kachina Way, Lone Tree, 80124	5.71			168														0.21		0.01	0.19
<b>Tennis Center and Park at Lone Tree Golf Course</b> • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			107							6		1	1	1	1		0.27		0.27	
<b>Terra Ridge Trails</b> • Terra Ridge Subdivision, Lone Tree, 80124	1.16			13														1.00	0.68	0.32	
<b>The Lone Tree Hub</b> • 8827 Lone Tree Pkwy., Lone Tree, 80124	2.79	40	2	101														0.15		0.15	
<b>TrailMark Open Space</b> • 8853 W. Trailmark Pkwy., Littleton, 80127	91.75			1116										2				4.38		0.74	3.64
<b>TrailMark Park</b> • 8853 W. Trailmark Pkwy., Littleton, 80127	27.28	10	1	331								1	1	1			1	1.09		0.33	0.75
<b>Veteran's Park</b> • 4101 S. Hazel Ct., Sheridan, 80110	0.52			8														0.12		0.12	
<b>Walnut Hills Elementary School/Park</b> • 8195 E. Costilla Blvd., Centennial, 80112	4.03			12	1	1		1		2	2										

Asset Inventory Summary

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			170					1			1	1	1	1			0.10		0.09	
War Memorial Rose Garden • 2201 W. Shepperd Ave., Littleton, 80120	1.25	0	0	16										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			28										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			276										1				2.20		1.75	0.45
Wildcat Trail • 7400 Block, Timberline Rd., Highlands Ranch, 80130	0.48																				
Willow Creek Greenbelt/Trail • NA, Centennial,	92.53			2127														6.35	1.83	2.87	1.65
Willow Creek Park • 7570 E. Mineral Dr., Centennial, 80112	29.58	77	3	387	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			1246														2.42		0.37	2.06
Willow Spring Service Center • 7100 S. Holly St., Centennial, 80112	2.32	67	1	6														0.02		0.02	
Writers Vista Park • 1900 W. Mineral Ave., Littleton, 80120	11.93			131	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	149																	
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	239										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	40586	78	75	6	39	36	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**

<b>Fiscal Year</b>	<b>Estimated Population</b>	<b>Personal Income</b>	<b>Per Capita Income</b>	<b>Arapahoe County Unemployment Rate</b>	<b>Douglas County Unemployment Rate</b>
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	151,054	10,546,892,388	69,822	5.8%	4.2%
2022	151,457	11,836,364,550	78,150	3.5%	2.7%

	<u>Median Age Group</u>
1960	25 to 34
1970	25 to 34
1980	25 to 34
1990	35 to 44
2000	35 to 44
2010	35 to 44
2020	35 to 44

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

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

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

	<u>2022</u>		<u>2013</u>	
<b>Employer</b>	<b>Employees</b>	<b>Rank</b>	<b>Employees</b>	<b>Rank</b>
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**

	2015	2016	2017	2018	2019	2020	2021	2022	2023	Preliminary 2024
<b>MILL LEVY:</b>										
Operations	6.393	6.417	6.417	7.417	7.417	7.417	7.417	7.417	7.417	See Note
Voter Approved Mill Levy Adj	-	-	-	-	-	-	-	-	0.128	See Note
Debt Service	1.362	1.166	1.163	1.021	0.909	0.909	0.912	0.885	0.843	See Note
Refund/Abatements	0.053	0.068	0.063	0.058	0.038	0.039	0.056	0.094	0.038	See Note
1 Mill Open Space	1.000	1.000	1.000	-	-	-	-	-	-	-
<b>Total</b>	<b>8.808</b>	<b>8.651</b>	<b>8.643</b>	<b>8.496</b>	<b>8.364</b>	<b>8.365</b>	<b>8.385</b>	<b>8.396</b>	<b>8.426</b>	<b>See Note</b>

**ASSESSED VALUATION:**

District	\$ 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	\$ 4,667,729,389
Cherry Hills Village	292,319,440	337,211,814	335,470,819	340,298,508	341,130,275	-	-	-	-	-
Greenwood Village	128,547,654	150,018,432	165,401,453	208,047,477	212,773,789	-	-	-	-	-
Outstanding GO Debt	\$ 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	\$ 33,480,000

**Note:**

Final Assessed Valuation and mill levy are unknown at time of budget publication due to SB23B-001, which modified the residential assessment rate from 6.765% to 6.7%.

# **South Suburban Park and Recreation District**

## **Three Year Financial Plan**

### **2024-2026**

#### **Executive Summary**

##### **Purpose**

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2024 to 2026. 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 12.05% through the second quarter 2023.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 151,000 in 2023.
- The metro area unemployment rate as of July 2023 was 2.9% compared to 3.2% in August of 2022.
- CPI is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. These goods and services include food, housing, apparel, transportation, medical care, recreation, and education. CPI is difficult to use for specific projections as it is a broad measure, but gives an overall reflection of inflation and the increased cost for goods in the local economy.

**South Suburban Park and Recreation District  
Three Year Financial Plan  
2023-2025**

<b>Denver - Aurora - Lakewood CPI</b>	
Year	% Change
2018	2.731%
2019	1.924%
2020	1.951%
2021	3.500%
2022	6.410%
2023 Projection	4.700%
Source: Colorado Department of Local Affairs	

- Projections were made on a conservative basis. The estimates were calculated with a “Realistic” approach and conservative bias with the intent that actual revenue received will be slightly higher than estimates and actual expenditures below projections.
- The projections are based on historical trends, actual data, and assumptions for the future. The estimates are not designed to match budget amount. For example, the annual budget for salaries assumes full-staffing. The projections are based on actual trends where the District has experienced vacancy or under spending of the annual budget.
- 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 18<sup>th</sup> 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 2024 – 2026 in most cases we ignored the 2020 actuals. See the detailed assumptions used for each category later in this document.

**South Suburban Park and Recreation District  
Three Year Financial Plan  
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 25% increase in the preliminary assessed values for 2024. The preliminary assessed values received from the counties are contingent on Proposition HH going to the voters in November 2023. Proposition HH would further reduce the ratio in calculating assessed values. As such, a conservative increase in taxes of 17.7% was used for 2024. No increase was projected for 2025 and 2026.
- 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. At the time of the budget publication Proposition HH was not approved by voters. However, the Colorado Legislation passed SB23B-001 moving the residential assessment rate from 6.765% to 6.7%.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2024, 2025, and 2026 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 1.9% for 2024. With several facilities (Littleton Tennis and Family Sports Center Athletic Fields) coming back online, and consistent with prior averages, a 3.0% increase was projected for 2024, 2025 and 2026.

**Major Operating Expenditures:**

- Salary – Salary expense makes up approximately 43% of total operating costs. For 2024 a 10% increase was used to allow for merit and increased positions. A 5% increase was used for 2025, and 2026.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. As with salary 10% was used for 2024 and 5% was used for 2025 and 2026.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2024, 2025, and 2025 at an increase of 3%. This is consistent with the 10 year average. The General Fund used a 6.0% increase in 2024, 2024, and 2025. The increases align with the 5 and 10 year averages for each fund.
- Parks irrigation for 2024 was increased approximately 5% over 2022, as 2023 was an abnormally very wet year and 2023 water expenses were significantly lower. For 2025 and 2026 a 5% increase was used.
- 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.



**South Suburban Park and Recreation District  
Three Year Financial Plan  
2023-2025**

- The District issued \$32,350,000 in COPs financing in 2019. COPS principal and interest payments are funded by operating revenue. 2024, 2025, and 2026 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. 2024, 2024, and 2026 principal and interest payments are included in the amount of approximately \$1,331,000.

### **Key Findings**

Total unrestricted funds available is projected to be \$2,022,882 at the end of 2026. 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 3.34% and total operating expenditures are projected to increase 6.69%. Expenditures continue to increase at a faster rate than revenue. Operating loss in the Enterprise Fund is projected to increase from (\$1,997,660) in 2024 to (\$3,724,799) in 2026. Net operating revenue in the General Fund decreases from \$13,723,981 in 2024 to \$10,487,356 in 2026. 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 \$72,326,960 for capital and maintenance projects for years 2024 to 2026. The portion funded by unobligated operational funds is \$52,198,110. 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 \$135 million. To fund these projects the District has approximately \$100 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$33.6 million and \$660,000 in capital leases (for fitness equipment).

**South Suburban Park and Recreation District  
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 2027.

**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 2027.

**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 funds for construction of the regional park starting in 2025 in the Five Year CIP Plan. In 2027 the District has included funds 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 began operating Hudson Gardens in 2023. Hudson Gardens operations are not included in operations within this plan. These operations are reflected on the Funds Available Section (Page 22) in the Hudson Gardens and Cultural Arts Special Revenue Fund.

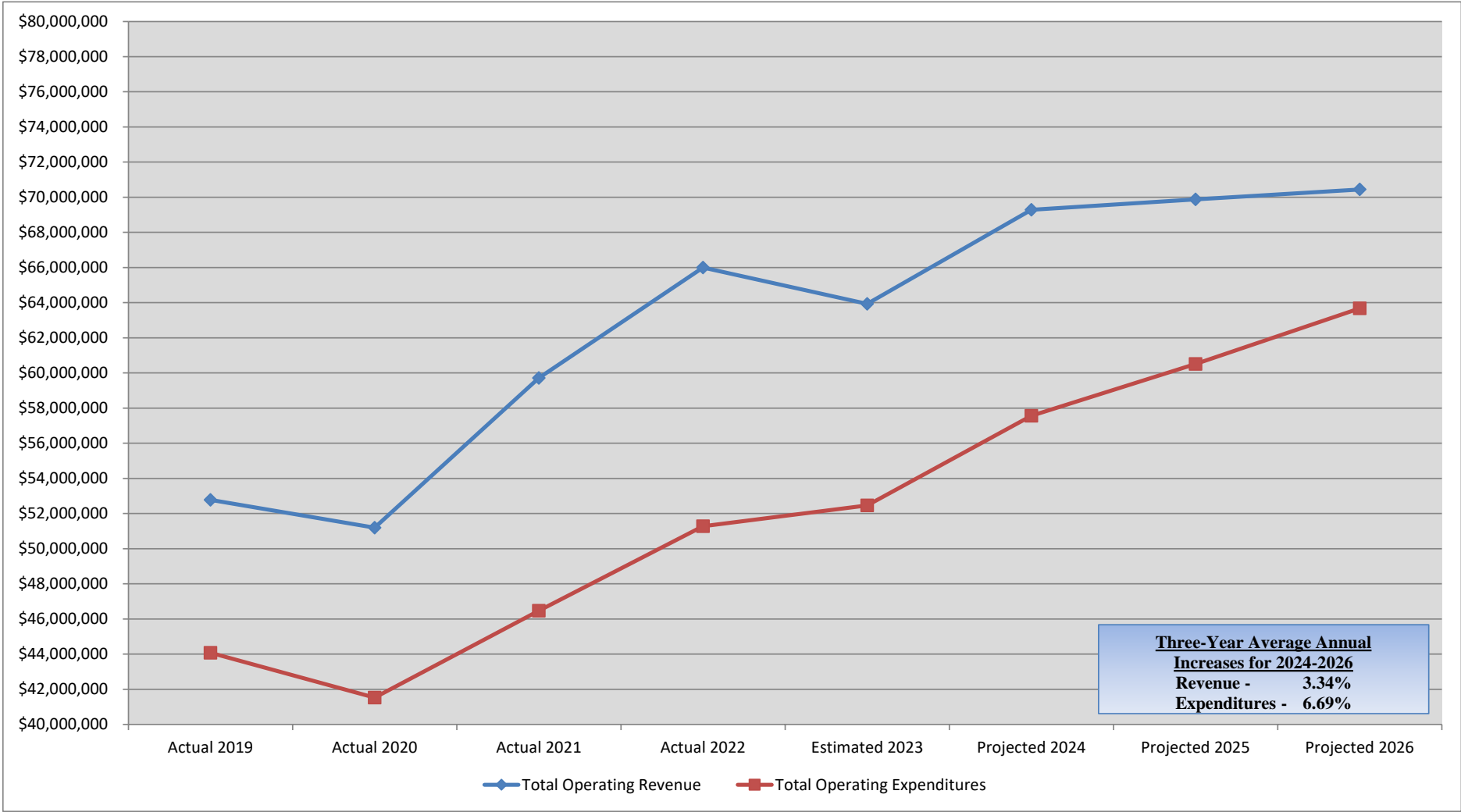
**South Suburban Park and Recreation District  
Three Year Financial Plan  
2023-2025**

**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.

South Suburban Park and Recreation District  
Enterprise and General Fund  
Operating Revenue and Expenditures  
2019 - 2026

Three Year Financial Plan



**Note:** Capital expenditures are not included in this graph.

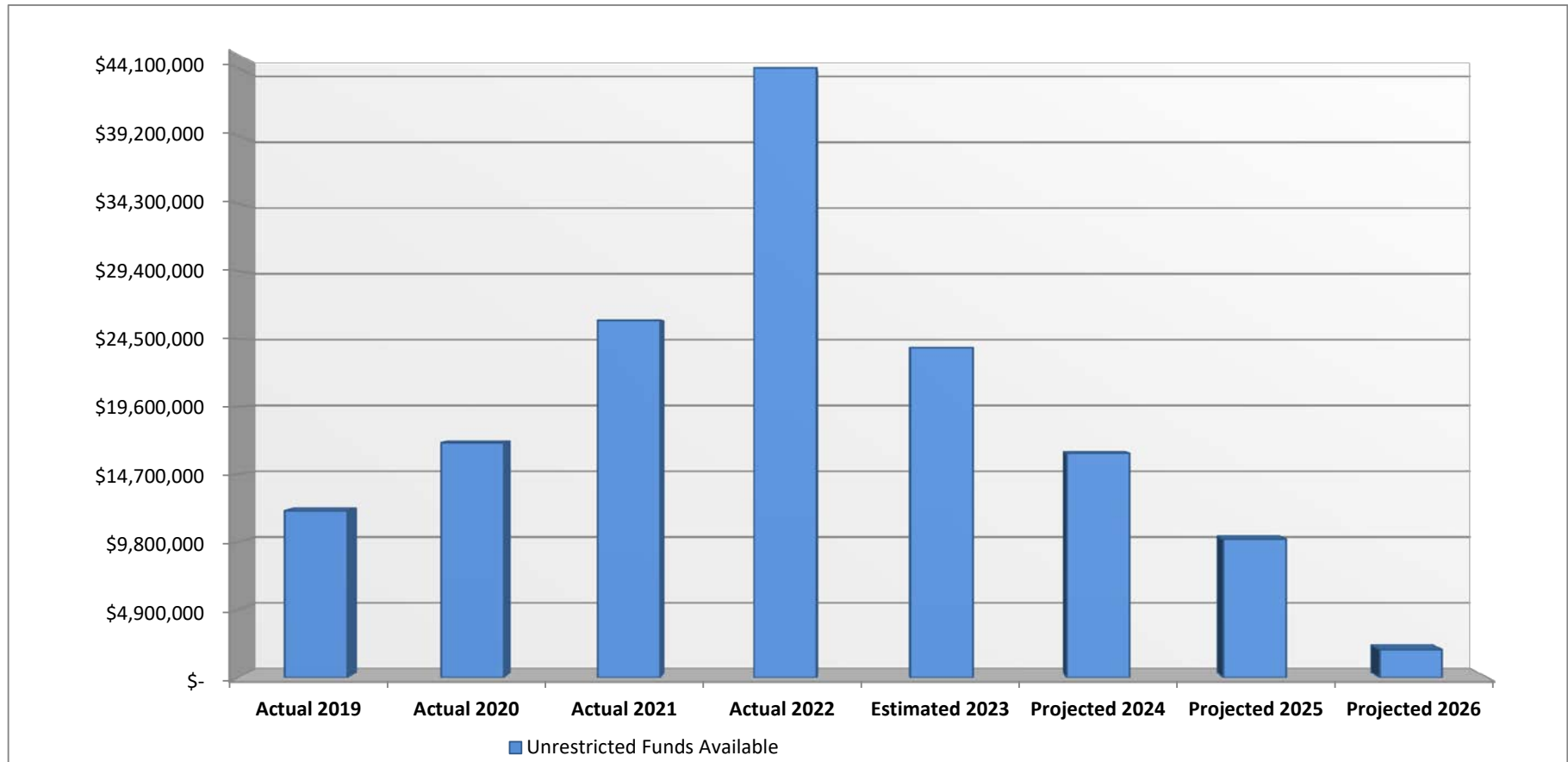
**Note:** The decline in revenue and expenditures in 2020 is due to closures of facilities and a reduction of services related to the COVID pandemic.

# South Suburban Park and Recreation District

## Unrestricted Funds Available

### 2019 - 2026

Three Year Financial Plan

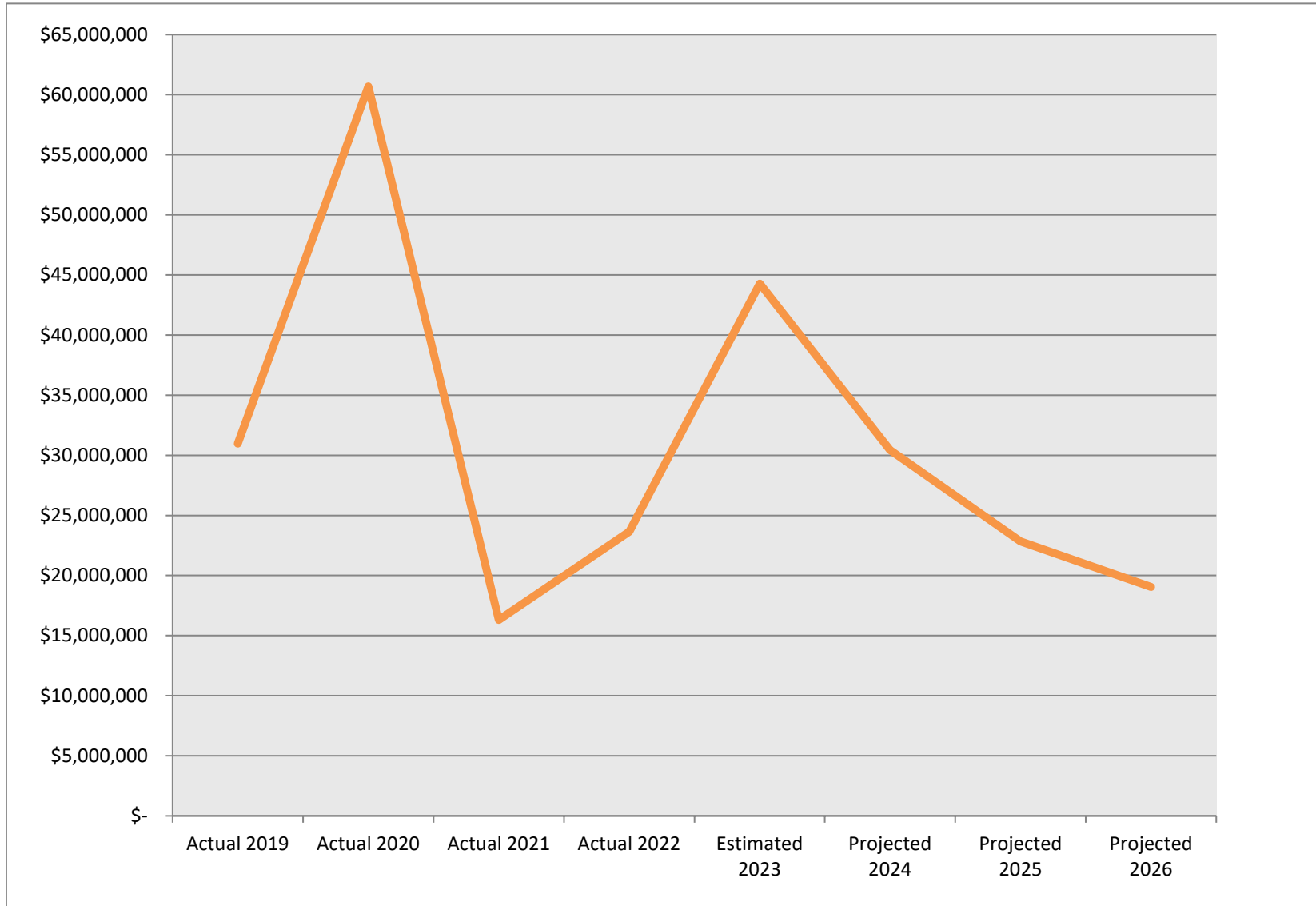


	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Estimated 2023	Projected 2024	Projected 2025	Projected 2026
Funds Available Beginning	\$ 13,390,960	\$ 80,318,866	\$ 33,970,145	\$ 55,514,143	\$ 49,851,834	\$ 29,179,716	\$ 21,733,419	\$ 15,731,893
Net Operating Revenue	9,145,212	10,065,618	13,252,882	15,111,391	11,927,484	12,382,483	9,837,174	7,088,821
Intergovernmental for capital	3,099,346	3,283,038	1,802,170	2,886,983	7,397,169	10,393,900	6,778,500	4,177,000
Contributed Assets	-	-	-	-	4,101,278	-	-	-
Capital outlay	(30,983,858)	(60,687,377)	(16,311,058)	(23,660,683)	(44,278,049)	(30,442,680)	(22,837,200)	(19,047,080)
Debt Proceeds/Sale of Asset	85,667,206	990,000	22,800,004	-	180,000	220,000	220,000	-
Funds Available Ending	80,318,866	33,970,145	55,514,143	49,851,834	29,179,716	21,733,419	15,731,893	7,950,634
Less Reserves	(68,258,376)	(16,974,812)	(29,660,923)	(5,760,090)	(5,309,799)	(5,505,857)	(5,711,163)	(5,927,752)
Unrestricted Funds Available	\$ 12,060,490	\$ 16,995,333	\$ 25,853,220	\$ 44,091,744	\$ 23,869,917	\$ 16,227,562	\$ 10,020,730	\$ 2,022,882

**Note:** All years include capital outlay.

# South Suburban Park and Recreation District Capital Expenditures 2019 - 2026

Three Year Financial Plan



**Note:** For 2024 amounts are projected based on the 2024 Proposed Budget. For 2025 and 2026, amounts are projected based on the Five Year Capital Improvement Plan.



**South Suburban Park and Recreation District  
Combined Enterprise and General Fund  
2019-2026**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Actual</b>	<b>2023 Estimated</b>	<b>2024 Projected</b>	<b>2025 Projected</b>	<b>2026 Projected</b>
<b>OPERATING REVENUE:</b>								
Property Taxes	\$ 23,239,021	\$26,224,485	\$26,146,575	\$ 27,999,068	\$ 27,750,000	\$32,675,000	\$32,675,000	\$32,675,000
Specific Ownership	2,267,632	2,249,547	2,265,078	2,208,554	2,100,000	2,200,000	2,200,000	2,200,000
Intergovernmental/Donation/Grants	516,048	456,046	597,092	878,460	629,078	550,000	550,000	550,000
Net Investment Income	437,870	187,402	56,300	691,007	1,515,000	725,000	485,000	200,000
Program Revenue	19,681,562	16,252,475	21,519,607	23,354,129	22,855,337	23,653,804	24,356,668	25,080,618
Retail Sales Revenue	1,178,036	881,592	1,144,313	1,146,985	1,199,215	1,223,199	1,247,663	1,272,616
Restaurant	2,795,196	1,798,544	3,659,163	4,465,961	4,812,040	4,908,281	5,006,447	5,106,576
Contract Sales Revenue	143,304	100,278	264,137	334,295	157,550	150,000	150,000	150,000
Rental Revenue	1,003,188	1,188,264	3,003,332	3,348,401	2,458,782	2,400,000	2,400,000	2,400,000
Other Revenue	739,243	1,858,330	1,056,308	1,576,209	458,371	805,000	805,000	805,000
CHV Reserve	778,780	-	-	-	-	-	-	-
<b>Total Operating Revenue</b>	<b>52,779,880</b>	<b>51,196,963</b>	<b>59,711,905</b>	<b>66,003,069</b>	<b>63,935,373</b>	<b>69,290,284</b>	<b>69,875,778</b>	<b>70,439,810</b>
<b>OPERATING EXPENDITURES:</b>								
Salary	20,298,708	17,238,958	19,544,822	20,786,680	22,551,400	24,806,540	26,046,867	27,349,211
Benefits	4,818,502	4,318,923	4,514,243	4,963,708	5,457,277	6,003,005	6,303,155	6,618,313
Program Expenses	427,800	367,868	406,041	500,513	544,268	510,844	527,478	544,777
Restaurant Sales Expense	273,543	219,992	390,417	455,080	489,183	542,993	602,722	669,021
Supplies	3,375,308	2,513,143	3,617,568	4,075,619	4,171,905	4,399,515	4,640,027	4,894,208
Service & Materials	2,128,181	1,678,540	2,093,152	2,129,118	2,044,882	2,192,902	2,354,896	2,532,334
Maintenance & Equipment	604,709	619,756	834,909	1,056,376	1,183,270	1,323,102	1,482,027	1,662,813
Utilities	2,839,308	2,705,097	3,551,169	3,829,972	3,693,498	3,826,446	3,964,710	4,108,530
Utilities-Parks Water	1,703,364	2,195,299	1,756,923	2,082,399	960,000	2,200,000	2,310,000	2,425,500
Contractual	1,485,366	1,186,945	1,966,572	2,401,866	2,517,148	2,667,475	2,827,765	2,998,761
Other Expenses	2,546,227	3,081,728	2,318,877	2,858,050	3,382,505	3,682,860	4,013,980	4,379,294
Board Expense	68,056	15,962	11,572	39,193	37,000	35,000	50,000	35,000
Professional Services	309,831	227,483	231,376	267,475	401,480	260,000	260,000	260,000
Treasurer and Paying Agent Fees	348,308	396,813	403,064	426,217	420,000	490,125	490,125	490,125
Debt Service	2,226,151	4,140,540	4,206,227	4,782,938	4,604,947	4,623,156	4,638,389	4,709,366
Hudson Gardens Management Fee	620,000	620,000	620,000	620,000	-	-	-	-
<b>Total Operating Expenditures</b>	<b>44,073,362</b>	<b>41,527,047</b>	<b>46,466,932</b>	<b>51,275,204</b>	<b>52,458,763</b>	<b>57,563,963</b>	<b>60,512,141</b>	<b>63,677,253</b>
<b>Total Net Operating Revenue</b>	<b>\$ 8,706,518</b>	<b>\$ 9,669,916</b>	<b>\$13,244,973</b>	<b>\$ 14,727,865</b>	<b>\$ 11,476,610</b>	<b>\$11,726,321</b>	<b>\$ 9,363,637</b>	<b>\$ 6,762,557</b>

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028  
SUMMARY**

	2024	2025	2026	2027	2028	Total
<b>Total by Funding Source:</b>						
District Share of Capital Projects (Operations)	\$ 20,078,780	\$ 16,588,700	\$ 15,620,080	\$ 24,465,079	\$ 24,198,418	\$ 100,951,057
Projects Funded by GO Bonds	500,000	-	-	-	-	500,000
Projects Funded by Lease	220,000	220,000	-	-	220,000	660,000
Partner Contributions to Operating Capital Projects	9,643,900	6,028,500	3,427,000	8,597,500	5,926,307	33,623,207
<b>Total Capital Requests</b>	<b>\$ 30,442,680</b>	<b>\$ 22,837,200</b>	<b>\$ 19,047,080</b>	<b>\$ 33,062,579</b>	<b>\$ 30,344,725</b>	<b>\$ 135,734,264</b>
<b>Total by Department:</b>						
Admin	\$ 195,000	\$ 45,000	\$ 145,000	\$ 45,000	\$ 45,000	\$ 475,000
Golf	2,780,000	1,213,000	932,000	5,590,000	4,010,000	14,525,000
Hospitality	393,000	155,000	150,000	60,000	165,000	923,000
IT Department	395,000	408,500	369,000	250,000	240,000	1,662,500
Parks & Open Space	1,692,030	1,634,200	1,809,080	2,167,079	2,915,418	10,217,807
Planning	11,186,250	9,891,000	10,930,000	12,590,000	13,285,000	57,882,250
Recreation (Includes Construction and Mechanical Maint)	4,157,500	3,462,000	1,285,000	3,763,000	3,758,000	16,425,500
Partner Contributions to Operating Capital Projects	9,643,900	6,028,500	3,427,000	8,597,500	5,926,307	33,623,207
<b>Total Capital Requests</b>	<b>\$ 30,442,680</b>	<b>\$ 22,837,200</b>	<b>\$ 19,047,080</b>	<b>\$ 33,062,579</b>	<b>\$ 30,344,725</b>	<b>\$ 135,734,264</b>

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
<b>Projects Funded by Operations</b>									
Admin	Various	Land Acquisition	Land Acquisition	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ 150,000
Admin	Various	Matching Gifts	Projects matched by Community Members/Associations	30,000	30,000	30,000	30,000	30,000	150,000
Admin	Various	Matching Gifts	Partner Share is \$15,000	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(75,000)
Admin	Various	Public Art	Annual allocation for the SSAC	30,000	30,000	30,000	30,000	30,000	150,000
Golf	Family Sports Center	Equipment	Replace rough mower	55,000	-	-	-	35,000	90,000
Golf	Family Sports Center	Equipment Replacement	Utility cart	34,000	-	-	-	-	34,000
Golf	Family Sports Center	Fencing #1	Add protective fencing between #1 fairway and driving range	30,000	-	-	-	-	30,000
Golf	Littleton Golf & Tennis	Bunker Renovation	Reshape, add drainage, and sand to bunkers	30,000	25,000	-	-	-	55,000
Golf	Littleton Golf & tennis	Cart Path Repair	Replace/repair damaged cart paths on course	60,000	50,000	-	80,000	-	190,000
Golf	Lone Tree Golf	Equipment Replacement	Triplex mower XF8	60,000	-	-	-	-	60,000
Golf	Lone Tree Golf	Equipment Replacement	Bunker Rake	46,000	-	-	-	-	46,000
Golf	Lone Tree Golf	Tee Improvement	Level and Sod tees on course	35,000	25,000	-	-	30,000	90,000
Golf	Lone Tree Golf	Utility vehicle	John Deere Gator 835i	26,000	-	-	-	30,000	56,000
Golf	Lone Tree Golf	Well renovation	Redrill 40 year old Arapaho Well	2,100,000	-	-	-	-	2,100,000
Golf	Lone Tree Golf	Equipment Replacement	Wiedenmann Spike Aerator	70,000	-	-	-	-	70,000
Golf	Lone Tree Golf	Irrigation Upgrade	Replace irrigation clocks	24,000	-	25,000	-	30,000	79,000
Golf	South Suburban Golf	Bunker renovation	Reshape, and add drainage and sand to bunkers	35,000	-	-	50,000	-	85,000
Golf	South Suburban Golf	Master Plan Improvements	rebuild green #5	175,000	-	-	-	-	175,000
Hospitality	All Locations	Equipment replacement	Contingency for equipment replacement	35,000	20,000	15,000	30,000	25,000	125,000
Hospitality	Family Sports Center	Equipment Replacement	Replace reach in cooler & pizza oven; both have reached EOL.	28,000	-	-	-	-	28,000
Hospitality	Family Sports Center	Update Bar	Replace/Update Bar as equipment is failing and overall aesthetics is outdated and falling apart. Wil include drywall/backing upgrades to back of bar.	75,000	-	-	-	-	75,000
Hospitality	Lone Tree Golf	Banquet table and chair replacement	Replace banquet chairs at facility	100,000	-	-	-	-	100,000
Hospitality	Lone Tree Golf	Equipment	replace ice machine in banquet kitchen	20,000	-	-	-	-	20,000
Hospitality	Lone Tree Golf	Counter top replacement	Replace counter tops on bar and back bar	\$ 18,000	\$ -	\$ -	\$ -	\$ -	\$ 18,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Hospitality	Lone Tree Golf	Hotel Key System	Replace old key system with new mag stripe system	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ 60,000
Hospitality	Lone Tree Golf	wedding site	landscape improvements	15,000	-	-	25,000	-	40,000
Hospitality	South Suburban Golf	Equipment replacement	Replace beverage cart	35,000	-	-	-	-	35,000
Hospitality	Sports Complex- Hospitality	Replace Kitchen Equipment	Scheduled replacement of Ice well & dishwasher and serving dishes.	5,000	-	25,000	-	5,000	35,000
Hospitality	Sports Complex- Hospitality	Trash Cans	Upgrade trashcans strategically to assist with bussing stations.	2,000	-	-	-	-	2,000
IT	Sports Complex	Firewall Update	Update Edge firewall and web application firewall to newest generation versions	29,000	-	-	-	-	29,000
IT	Various	Accessibility Compliance	Funds to purchase software modules, redesign elements, etc. in order to comply with HB 21-1110	100,000	-	-	-	-	100,000
IT	Various	Annual Computer Equipment Replacement	Replace aging or obsolete computer equipment	170,000	180,000	180,000	190,000	190,000	910,000
IT	Various	Migrate to Office 365	Move to Office 365 rather than versioned installs	96,000	96,000	-	-	-	192,000
Mechanical Maintenance	Family Sports Center	Zamboni Water Heater	Has reached the end of life	38,000	-	-	-	-	38,000
Mechanical Maintenance	Goodson	Pool locker room Heating Units	Current units have reached end of life.	90,000	-	-	-	-	90,000
Mechanical Maintenance	Hudson Gardens	The Inn HVAC	Current unit has reached end of life. It cannot hold a temp cooler than 75.	90,000	-	-	-	-	90,000
Mechanical Maintenance	Lone Tree Hotel	Heat pump replacement	Replacement of aging heat pumps	10,000	10,000	10,000	-	-	30,000
Mechanical Maintenance	Lone Tree Hotel	Hot water storage tank replacement related to 2023 project.	Project will take place in January, however company will require 50% fees. Currently bid out at \$260K but could increase by the time the contract is signed.	150,000	-	-	-	-	150,000
Mechanical Maintenance	Various	BAC Net Controllers	BAC Net Controller (computers talk to automation system) upgrades around District. Replace Buck and LTRC plus add to some of the boilers.	20,000	-	-	-	20,000	40,000
Mechanical Maintenance	Various	Lifts	Verify lifts are part of FFE for FSC & Littleton, and replaced Goodson.	\$ 120,000	\$ -	\$ -	\$ -	\$ -	\$ 120,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Mechanical Maintenance	Various	Various mechanical components in buildings throughout District.	Update compressors, VFD, heat pumps	\$ 28,000	\$ 21,000	\$ 20,000	\$ 10,000	\$ 10,000	\$ 89,000
Parks and Open Space	Carson Nature Center	Classroom and Maint. Shop stain	Exterior wood stain for the Kingfisher Studio, Pavilion, Shop	15,000	-	-	-	-	15,000
Parks and Open Space	Gallup Park	Resurface tennis courts	Resurface tennis courts - 2024 - deKoevend; 2025 - Arapahoe; 2026 - Otero, Rusty; 2027 - Charley Emley; 2028 - deKoevend, Lone Tree Tennis	90,000	32,000	65,000	34,000	180,000	401,000
Parks and Open Space	Mary Carter Greenway Trail	Replace Irrigation System	Replace failing irrigation system along the MCGT in phases per tap location	160,000	200,000	200,000	200,000	200,000	960,000
Parks and Open Space	Mary Carter Greenway Trail	Replace Irrigation System	City of Littleton Funds	(80,000)	(100,000)	(100,000)	(100,000)	(100,000)	(480,000)
Parks and Open Space	South Platte Park	Shed Row Barn	Build a pole-barn storage shed for secure 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	Central Control Upgrades	Upgrade WMS controllers to DXI controllers on the irrigation central control system	60,000	120,000	180,000	120,000	600,000	1,080,000
Parks and Open Space	Various	Irrigation upgrades	Replace irrigation system (2024 - Trailmark Res; 2025 - Little Dry Creek (west); 2026 - Willow Creek; 2027 - Abbott; 2028 - Rusty Sun, Bega)	364,600	327,900	498,750	290,000	240,000	1,721,250
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.	160,000	60,000	-	-	-	220,000
Parks and Open Space	Various	Replacement of Vehicles and Equipment	Replacement of District Fleet vehicles and equipment. For 2024 Breakdown see attached listing (page 26)	669,390	500,000	550,000	590,000	665,000	2,974,390
Parks and Open Space	Various parking lots	Parking lot repairs	Remove and replace damaged parking areas to these parking lots. (2024 -Wynetka; 2025 - Gallup and Ketring; 2026 - Kline Homestead, Arapahoe 2027- Writers Vista, Goodson Entry, 2028 - Progress)	\$ 224,190	\$ 299,800	\$ 194,880	\$ 362,579	\$ 103,611	\$ 1,185,060

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Parks and Open Space	Visitor Services	Electric Side-by-Side Patrol Cart	Purchase patrol cart for rangers for Greenway and busier trail sections	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 17,000
Parks and Open Space	Visitor Services	Electric Side-by-Side Patrol Cart	City of Littleton Funds	(5,950)	-	-	-	-	(5,950)
Parks and Open Space	Visitor Services	Motorola Communication upgrades	Replace Ranger communication radios	12,000	-	-	-	-	12,000
Parks and Open Space	Visitor Services	Motorola Communication upgrades	City of Littleton Funds	(4,200)	-	-	-	-	(4,200)
Planning	Bear Creek Trail (Sheridan Projects)	Improvement Project	Phased upgrades to Bear Creek Trail including concrete replacement, trail widening, neighborhood connections, new bridge, and other amenities.	1,100,000	1,100,000	1,100,000	-	-	3,300,000
Planning	Bear Creek Trail (Sheridan Projects)	Improvement Project	Per year \$250,000 construction cash match from Sheridan. \$600,000 ACOS Standard Grant (Sheridan's grant application).	(850,000)	(850,000)	(850,000)	-	-	(2,550,000)
Planning	Cornerstone Park	Park Renovation	Plan and design the build out of the Cornerstone Park Site Plan including a phasing plan and construction drawings. (2024- parking lots, 2025 - replace 28 year old playground, 2026 - skate park, 2027 - 2 fields, 2028 - 2 1field, 2029-2030 sprayground, Belleview Entry, landscape improvements, etc).	2,000,000	3,750,000	2,500,000	3,750,000	3,850,000	15,850,000
Planning	Cornerstone Park	Park Renovation	2024, 2027-2028 \$600,000 ACOS Standard Grants. 2025 \$1,750,000 and 2026 \$1,250,000 ACOS Joint Project Grant, 2027-2028 \$600,000 ACOS Standard Grants and Soccer Foundation Grants	(600,000)	(1,875,000)	(1,250,000)	(900,000)	(900,000)	(5,525,000)
Planning	Family Sports Center	Exterior Building Improvements	Recoat the stucco on the building exterior	175,000	-	-	-	-	175,000
Planning	Family Sports Center	Exterior Building Signage	Install 3 lighted building mounted signs (based on Sports Complex design)	\$ 105,000	\$ -	\$ -	\$ -	\$ -	\$ 105,000



**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Foxridge Open Space	Retaining Wall Replacement	Match for design and replacing the retaining walls as part of SEMSWA's planned improvements to West Spring Creek.	\$ 50,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 350,000
Planning	Harlow Park	Trail Connection	Install at trail connection from Mabre Ct. to the playground and pool.	40,000	-	-	-	-	40,000
Planning	High Line Canal	Trail Connection	Replace existing timber steps with concrete steps and improve the connection from Fremont Dr.	30,000	-	-	-	-	30,000
Planning	Hudson Gardens	Master Plan	Master Plan (operational, CIP, and branding) and construction drawings for priority projects.	300,000	-	-	-	-	300,000
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	Construction of park improvements	1,600,000	-	-	1,600,000	-	3,200,000
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	\$500,000 cash match from Littleton and \$600,000 ACOS Standard Grant.	(1,100,000)	-	-	(1,100,000)	-	(2,200,000)
Planning	Ketring-Gallup Park	Improvements from Master Plan	Match for future improvements to the parks to be identified through the 2023 master plan study. (includes 20 year old Gallup Park playground)	100,000	-	-	1,000,000	1,000,000	2,100,000
Planning	Littleton Golf and Tennis Club	Parking Lot and Drainage Improvements	Redesign the detention pond and main parking lo, to meet current water quality standards and improve circulation. Design 2023/Construct 2024	1,500,000	-	-	-	-	1,500,000
Planning	Mary Carter Greenway	285 Underpass Widening	Cash match for a City of Sheridan \$1 million improvement project primarily funded by CDOT.	100,000	-	-	-	-	100,000
Planning	Milliken Park (Centennial Projects)	Park Renovation	Plan and design the replacement the 24 year old playground equipment, safety surfacing, shade pavilion, and ballfield (backstop, covered dugouts, and infield mix). Design 2024/Construct 2025.	70,000	1,100,000	-	-	-	1,170,000
Planning	Mission Viejo	Park Development	Construct a multicourt pickleball complex. Two phase of construction 2024-2025.	5,000,000	-	-	-	-	5,000,000
Planning	Mission Viejo	Park Renovation	\$2,500,000 cash match from HRMD for construction.	\$ (2,500,000)	\$ -	\$ -	\$ -	\$ -	\$ (2,500,000)

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Powers Park (Littleton Projects)	Park Redevelopment	Major park renovation including replacement of the 23 year old playground, plazas, trails, retaining walls, and turf areas.	\$ 3,700,000	\$ -	\$ -	\$ -	\$ -	\$ 3,700,000
Planning	Powers Park (Littleton Projects)	Park Renovation	\$775,000 Littleton cash match, \$1,850,000 ACOS Joint Project and \$300,000 private donation.	(2,950,000)	-	-	-	-	(2,950,000)
Planning	Puma Park (Centennial Projects)	Park Renovation	Replace the 25 year old playground equipment, safety surfacing, shade pavilion, and san-o-let enclosure.	800,000	-	-	-	-	800,000
Planning	Puma Park (Centennial Projects)	Park Renovation	\$113,750 cash match from Centennial for construction.	(113,750)	-	-	-	-	(113,750)
Planning	Reynolds Landing	Phase II Master Plan	District match for implementation of upland park and trail improvements.	1,800,000	1,550,000	1,000,000	-	-	4,350,000
Planning	South Platte Park (Littleton)	East Trail Bridge Replacements	Design and reconstruct one vehicle rated low water crossings and two boardwalk crossings on the east side of the river and south of Mineral Ave.	360,000	-	-	-	-	360,000
Planning	South Platte Park (Littleton)	East Trail Bridge Replacements	\$90,000 design and construction cash match from Littleton and \$180,000 SPWG Grant	(270,000)	-	-	-	-	(270,000)
Planning	Sweetwater Park (Lone Tree Project)	Park Renovation	Cash match \$700,000 from Doug Co OS for dog park only	100,000	1,400,000	-	-	-	1,500,000
Planning	Sweetwater Park (Lone Tree Project)	Park Renovation	Cash match \$700,000 construction from City of Lone Tree	-	(700,000)	-	-	-	(700,000)
Planning	TrailMark Park	Fencing and Parking Lot	Improve parking lot and install fencing along trail.	50,000	-	-	-	-	50,000
Planning	TrailMark Trails	Replace trail maps and signage	Complete the installation of District-wide trail signs.	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ 40,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Various	Walk and Wheels Trail Plan Development	Lone Tree's Walk and Wheel Plan update will plan for improvements and expansion of the City's bike and pedestrian infrastructure. South Suburban's contribution will fund off-street trail portions of the plan. This will include outlining future trail corridors and design standards for new trails that will be constructed by developers before being turned over to South Suburban for long term maintenance. The plan update will also look at existing trail corridors in Lone Tree, particularly in how to better connect the trail system to on-street bike facilities.	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
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/Facility	Steam room boiler replacement	Steam room boiler replacements	40,000	-	-	-	-	40,000
Recreation	Buck Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)	40,000	-	-	-	-	40,000
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.	40,000	-	-	-	-	40,000
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

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
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	Door Replacement	Replace 8 locker room doors and 5 exterior doors	60,000	-	-	-	-	60,000
Recreation	Family Sports Center	Facility painting	Update interior facility painting	20,000	-	-		20,000	40,000
Recreation	Family Sports Center	Life Safety Inverter	Replacement of facility life safety inverter	10,000	-	-	-	-	10,000
Recreation	Family Sports Center	Roof Replacement	Replace north end roof with new 30 year roof materials.	185,000	-	-	-	-	185,000
Recreation	Family Sports Center	Upstairs Bathrooms	Replace flooring in restrooms	20,000	-	-	-	-	20,000
Recreation	FSC & SSSC	Maintenance of ice rink compressors	Annual preventative maintenance on ice rink compressors	65,000	61,000	50,000	61,000	50,000	287,000
Recreation	FSC & SSSC	Rink Lighting	Update DJ rink lighting for public skates	30,000	-	-	-	35,000	65,000
Recreation	Goodson Recreation Center/Facility	Blind Replacement	Facility Blind Replacement	35,000	-	-	-	-	35,000
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 2027: Recover 2 beams, Replace bars and mats.	10,000	-	-	10,000	-	20,000
Recreation	Hudson Gardens	Bloom Room Flagstone	Add flagstone to enhance/ expand the outdoor catering area. Construction to complete work.	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Hudson Gardens	Furniture replacement	Replace old/ worn tables, chairs, canopies, chair carts for Nixons, Events, and Grounds	\$ 56,000	\$ -	\$ -	\$ 30,000	\$ -	\$ 86,000
Recreation	Hudson Gardens	Hobit Hole Deck Repair	Multi Level Deck needs repaired for safety of visitors. Planning department will complete full investigation and assign repairs as necessary.	65,000	-	-	-	-	65,000
Recreation	Hudson Gardens	Irrigation Lines, Dredge, Cascades	Irrigation design & install; meter H2O from city ditch, meter H2O overflow to river; rehab cascade falls; install channel to Bob's pond; replace trash pump; dredge manpond and Bob's pond	1,500,000	1,100,000	-	-	-	2,600,000
Recreation	Hudson Gardens	Market Lighting outside of the venues	Add market lights outside Bloom Room and Overlook to enhance the outdoor space for rentals; replace market lighting outside of the Inn and Pavilion	15,000	-	-	-	-	15,000
Recreation	Hudson Gardens	New and Replacement Sheds	Adding 2 new sheds and replacing 2 sheds used for storage of equipment and furniture across the grounds	20,000	-	-	-	-	20,000
Recreation	Hudson Gardens	Pedestrian lighting	Remove light bollards along pedestrian pathways replace with updated and appropriate lighting for current needs surrounding event venues. Many bollards are not functioning causing safety issues.	75,000	-	-	-	-	75,000
Recreation	Hudson Gardens	Replacement of Equipment	Equipment replacement for grounds and facility maintenance; skid steer, mowers, etc	50,000	-	-	50,000	-	100,000
Recreation	Hudson Gardens	Security Cameras	Install a camera system for security around Guest Services and Event venues	50,000	-	-	-	-	50,000
Recreation	Hudson Gardens	Trees	In 2024, a large cottonwood that is dead in island plus large replacement.	32,500	-	-	-	-	32,500
Recreation	Lone Tree Recreation Center/Aquatics	Eccofinish Pool	Eccofinish pool (last plaster done in 2017)	\$ 130,000	\$ -	\$ -		\$ -	\$ 130,000

**South Suburban Park and Recreation District  
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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
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/Aquatics	Update Pool Border Tile	Replace Pool Border Tile	48,000	-	-	-	-	48,000
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	25,000	-	-	-	-	25,000
Recreation	Lone Tree Recreation Center/Facility	MP Room Cabinet Update	Update/replace cabinets/counters in MP Rooms	55,000	-	-	-	-	55,000
Recreation	Lone Tree Recreation Center/Fitness	Child Room Flooring	Replace worn carpet	10,000	-	-	-	-	10,000
Recreation	Lone Tree Recreation Center/Fitness	Indoor Cycle Bikes	Replace/Upgrade 16 Indoor Cycle Bikes (7 yr. replacement plan-last done 2014)	40,000	-	-	-	-	40,000
Recreation	LT Hub	Drainage Repair	Repair and replace damaged drainage system. This project will be done by the City of Lone Tree. SSPRD contribution listed	10,000	-	-	-	-	10,000
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	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	15,000	15,000	15,000	15,000	-	60,000
Recreation	Multi-Site/Aquatics	CPR Manikin and AED Trainers Additions	Training Equipment Needs to be upgraded/Added	5,000	-	5,000	-	5,000	15,000
Recreation	Multi-Site/Aquatics	Eccofinish Outdoor Pools	Eccofinish Franklin, Harlow and Holly Outdoor Pools	\$ 175,000	\$ 175,000	\$ -	\$ -	\$ -	\$ 350,000



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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Multi-Site/Aquatics	Misc Pool Equipment	Lap Lanes for Harlow / Franklin and Sheds for Franklin and Holly	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Recreation	Multi-Site/Aquatics	Outdoor Pool Concession Equipment Replacement	Replacement of various outdoor pool concession equipment (fridges, freezers, hot dog machines, pizza ovens, etc..)	15,000	-	-	-	-	15,000
Recreation	Multi-Site/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) 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	24,000	22,000	24,000	30,000	-	100,000
Recreation	Multi-Site/Facilities	Security Camera additions/Maintenance	Add more security cameras and maintenance to systems	10,000	-	-	-	-	10,000
Recreation	Multi-Site/Fitness	Resting Metabolic Rate Machine	New project to add 2 Resting metabolic rate machines at Goodson and Lone Tree	8,000	-	-	-	-	8,000
Recreation	Sports Complex-FH	Invertors Maintenance	Items needed to properly maintain the invertors for the facility - batteries and labor. Two units need to be replaced in 2024	24,000	24,000	24,000	-	-	72,000
Recreation	Sports Complex-FH	Replacing flush mechanisms on all toilets.	Switching flush mechanisms from sensor to manual. DJ crew to install.	4,000	-	-	-	-	4,000
Recreation	Sports Complex-FH	Vinyl Updates	Repainting/reprinting the vinyl for the gym hallways as well as the turf west wall	5,000	-	-	-	-	5,000
Recreation	SSSC	Facility painting	Update interior facility painting	10,000	-	5,000	-	-	15,000
Golf	All Courses	Equipment Replacement	Replace equipment that is at end of life cycle	-	250,000	280,000	350,000	400,000	1,280,000
Golf	Family Sports Center	Cart Path Repair/Addition	Repair and add new cart paths to golf course	\$ -	\$ 45,000	\$ -	\$ 45,000	\$ 60,000	\$ 150,000

**South Suburban Park and Recreation District  
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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Golf	Family Sports Center	Driving Range Blower	Replace golf ball blower at driving range	\$ -	\$ 23,000	\$ -	\$ -	\$ -	\$ 23,000
Golf	Family Sports Center	Golf Landscape Imprv	Upgrade landscaping at the Facility	-	30,000	-	-	-	30,000
Golf	Family Sports Center	Irrigation Upgrades	Replace/add irrigation satellites	-	25,000	-	25,000	25,000	75,000
Golf	Family Sports Center	Miniature Golf Carpet	Replace Carpet	-	20,000	-	-	-	20,000
Golf	Littleton Golf & tennis	Equipment Replacement	Utility Vehicle	-	30,000	-	-	30,000	60,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades	-	25,000	-	25,000	25,000	75,000
Golf	Lone Tree Golf	Irrigation	Pump Station Upgrades	-	215,000	225,000	-	-	440,000
Golf	Lone Tree Golf	Asphalt Shop Yard	Replace aging asphalt in shop area	-	15,000	-	45,000	25,000	85,000
Golf	Lone Tree Golf	Bunker Renovation	Reshape, add drainage, and sand to bunkers	-	50,000	-	-	75,000	125,000
Golf	Lone Tree Golf	Equipment Lift	Replace Equipment lift in maintenance shop	-	15,000	-	-	-	15,000
Golf	Lone Tree Golf	Window Replacement	Replace aging windows in facility	-	30,000	30,000	-	-	60,000
Golf	South Suburban Golf	Cart Path Work	Repair aging and cracking cart paths	-	30,000	-	30,000	-	60,000
Golf	South Suburban Golf	Fencing #1	Replace split rail fence at main entrance	-	10,000	-	-	-	10,000
Golf	South Suburban Golf	Master Plan Improvements	Renovate or rebuild greens #10, #8, #12, #1, #9, #7	-	300,000	-	250,000	-	550,000
Hospitality	Lone Tree Golf	Elevator Improvements	upgrade elevator interior and landing areas	-	50,000	50,000	-	50,000	150,000
Hospitality	Lone Tree Golf	Front Desk	renovate and modernize hotel front desk	-	60,000	-	-	-	60,000
Hospitality	Lone Tree Golf	Replace windows and patio door in hotel rooms	Replace 7 windows on north side of building and 6 patio doors	-	25,000	-	-	50,000	75,000
IT	Admin	Expand Access Controls	Expand Ccure access controls to all facilities over the course of the next several years	-	30,000	-	-	-	30,000
IT	Sports Complex	CMS Upgrade	Replace CMS for Public websites and intranet	-	32,500	-	-	-	32,500
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

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
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	-	950,000	-	-	-	950,000
Parks and Open Space	Carson Nature Center	Replace banisters	Replace custom wooden banisters (rotting) on all Decks (25 sections, 6' ea, \$45/lin ft) with painted steel	-	7,000	-	-	-	7,000
Parks and Open Space	Carson Nature Center	Replace banisters	City of Littleton Funds	-	(3,500)	-	-	-	(3,500)
Parks and Open Space	Cornerstone Park	Resurface Pickle Ball Courts	Resurface 6 Pickle Ball Courts at Cornerstone Park	-	90,000	-	-	-	90,000
Parks and Open Space	South Platte Park	Prairie Dog Barriers	Replace torn prairie dog barrier with metal fencing	-	10,000	-	-	-	10,000
Parks and Open Space	South Platte Park	Prairie Dog Barriers	City of Littleton Funds	-	(5,000)	-	-	-	(5,000)
Parks and Open Space	Various	Bench replacement and install	Replacement of memorial and park benches throughout the district	-	11,000	11,550	20,500	20,500	63,550
Parks and Open Space	Various Regional Trail Replacement	Concrete and asphalt trails	Remove and replace damaged trail segments along regional trails across the district	-	85,000	85,000	90,000	90,000	350,000
Planning	Altair Park	Park Renovation	Plan and replace/enlarge the 24 year old playground equipment, safety surfacing, shade pavilion, two ballfields (backstops, covered dugouts, and infield mix), and drainage improvements. Design 2025/Construct 2026.	-	100,000	1,800,000	-	-	1,900,000
Planning	Carriage Club Park (Lone Tree Projects)	Park Renovation	Design and replace/enlarge the 27 year old playground equipment, safety surfacing, shade pavilion, concrete trail, and landscape. Design 2025/Construct 2026.	-	80,000	900,000	-	-	980,000
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	Design and replace the 25 year old playground equipment (tot lot), safety surfacing, shade pavilion and replace the Little Dry Creek bridge. Design 2025/Construct 2026.	-	70,000	980,000	-	-	1,050,000
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	\$35,000 design and \$490,000 construction cash match Centennial.	\$ -	\$ (35,000)	\$ (490,000)	\$ -	\$ -	\$ (525,000)

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	High Note Regional Park (Lone Tree Project)	Phase I Park Development	Cash match for design of the park improvements 2023-2024. Construction 2025-2026.	\$ -	\$ 4,000,000	\$ 3,700,000	\$ -	\$ -	\$ 7,700,000
Planning	Hunter's Hill Park	Playground Safety Surfacing Replacement	Rubber tile safety surfacing to be removed and replaced with poured-in-place rubber safety surfacing	-	146,000	-	-	-	146,000
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	Mary Carter Greenway	Trail Improvements	Future phased projects to be determined from the 2022 trail study.	-	2,000,000	500,000	2,000,000	500,000	5,000,000
Planning	Mary Carter Greenway	Trail Improvements	Odd years \$1,000,000 SPWG and \$500,000 from Littleton for construction. Even years \$200,000 from Littleton and \$100,000 SPWG for design.	-	(1,500,000)	(300,000)	(1,500,000)	(300,000)	(3,600,000)
Planning	Milliken Park (Centennial Projects)	Park Renovation	\$250,000 construction cash match from Centennial. \$600,000 ACOS Standard Grant.	-	(850,000)	-	-	-	(850,000)
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)
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

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Buck Recreation Center/Fitness	Aerobics Room Stereo 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	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	Buck Recreation Center/Fitness	Rio Room Stereo 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 Break Room Renovation	City of Lone Tree Funds	-	(35,000)	-	-	-	(35,000)
Recreation	Cook Creek/Aquatics	Main Office, Concession and Lifeguard Breakroom Renovation	Cosmetic renovation-counters, millwork, storage, additional POS	-	70,000	-	-	-	70,000
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	Family Sports Center	Entertainment Equipment Replacement	Laser tag software updates that also include new equipment. The current software will be discontinued soon.	-	112,000	-	-	-	112,000
Recreation	Family Sports Center	Ice Rink Dasher Board	Replace full dasher board set on Hamilton	-	150,000	-	-	-	150,000
Recreation	FSC & SSSC	Concessions Equipment Replacement	Update equipment in concessions	-	5,000	-	5,000	-	10,000
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, 2027: Architect, 2028: Implement	\$ -	\$ -	\$ -	\$ 110,000	\$ 725,000	\$ 835,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Hudson Gardens	Monet's Place Wedding Ceremony Site	Remove and replace artificial turf to include grading, underlayment, edging, irrigation piping, repair the retaining wall behind the stone structure.	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
Recreation	Hudson Gardens	Path Upgrade	Replace gravel path with concrete in the Oval	-	25,000	-	-	-	25,000
Recreation	Hudson Gardens	South Lawn Dressing Rooms	Add windows and A/C to South Lawn Dressing rooms, plus add restrooms for exterior usage. Restrooms will require design/permit process	-	100,000	-	-	-	100,000
Recreation	Lone Tree Recreation Center/Fitness	Pine Room and Maple Stereo System replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2015) (does not include speaker replacement)	-	10,000	-	-	-	10,000
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	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	SSSC	Rubber Repairs	Fix rubber repairs for safety	-	10,000	-	-	10,000	20,000
Admin	Lone Tree East	Storage Sheds		-	-	100,000	-	-	100,000
Golf	Family Sports Center	Equipment replacement	Bunker Rake	-	-	35,000	-	-	35,000
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
Golf	Family Sports Center	Water Feature	Replace pump on mini golf water feature	\$ -	\$ -	\$ 12,000	\$ -	\$ -	\$ 12,000



**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Golf	Lone Tree Golf	LTGC Tree Replacement Program	Replace trees on course	\$ -	\$ -	\$ 40,000	\$ 50,000	\$ -	\$ 90,000
Golf	Lone Tree Golf	Cart Path Repair	Add and Replace concrete cart paths	-	-	60,000	-	135,000	195,000
Hospitality	Lone Tree Golf	Enclose dumpster area	Cover for dumpster to improve aesthetics of area	-	-	10,000	-	-	10,000
Hospitality	Lone Tree Golf	Meeting room renovation	Upgrade Lone Tree room window coverings	-	-	50,000	-	35,000	85,000
IT	Admin	Document Management System	Expansion of existing DMS including funds for additional licensing, back scanning projects and consulting on developing automated workflows that will cut down on manual processes	-	-	40,000	40,000	-	80,000
IT	Sports Complex	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. May need add dehumidification to these units. Most likely engineering to review project.	-	-	400,000	-	-	400,000
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
Parks and Open Space	Carson Nature Center	Refinish hardwood floors	City of Littleton Funds	-	-	(2,000)	-	-	(2,000)
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 (2026 - Cherry Knolls; 2027 - Sterne; 28 - Progress)	-	-	121,900	280,000	300,000	701,900
Parks and Open Space	Various	Pond Dredging	City of Littleton Funds	-	-	-	(120,000)	(140,000)	(260,000)
Planning	Medema Park (Centennial Project)	Park Renovation	Design and construct the replacement of the 22 year old playground, safety surfacing, and shade pavilion. Design 2026/Construct 2027.	\$ -	\$ -	\$ 70,000	\$ 850,000	\$ -	\$ 920,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Medema Park (Centennial Project)	Park Renovation	\$35,000 design cash match from Centennial. \$175,000 construction cash match from Centennial and \$500,000 ACOS Standard Grant.	\$ -	\$ -	\$ (35,000)	\$ (675,000)	\$ -	\$ (710,000)
Planning	Nesbitt (Sheridan Project)	Park Renovation	Design the replacement of the 19 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	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	520,000
Recreation	Batting Cages	Shade Structure	Install Shade Structure in front of sales building	-	-	6,500	-	-	6,500
Recreation	Colorado Journey	Wagon Car Replacement	Replace wagon on Conestoga #18 & #5	-	-	18,000	-	-	18,000
Recreation	Family Sports Center	Banquet room tables and chairs replacement	Replace chairs and tables for banquet room events	-	-	15,000	-	-	15,000
Recreation	Goodson Recreation Center/Facility	Paint facility	Interior paint of facility and update of color schemes	-	-	40,000	-	-	40,000
Recreation	Hudson Gardens	Inn Bathroom Renovation	Remodel all four restrooms - floors, walls, dividers, lighting	-	-	425,000	-	-	425,000
Recreation	Hudson Gardens	Inn Kitchen Flooring	Remove and replace 30 year-old kitchen floor.	-	-	13,000	-	-	13,000
Recreation	Hudson Gardens	Maintenance Barn	Create Barn yard with white picket fence around picnic tables next to barn for field trips, smaller events, classes.	-	-	10,000	-	-	10,000
Recreation	Lone Tree Recreation Center/Facility	Replace patio furniture	Patio furniture original to facility.	-	-	20,000	-	-	20,000
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 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 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	New floor Mats	Replace mats at front entrance, staff entrance and turf entrance.	-	-	8,000	-	-	8,000
Recreation	Sports Complex- FH	Replace athletic equipment.	Scheduled replacement of sporting equipment (goals) utilized through out the building.	-	-	15,000	-	-	15,000
Recreation	SSSC	Kick Plates	Replace worn out kick plates on rinks	-	-	35,000	-	-	35,000
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	-	-	-	950,000	-	950,000
Golf	Family Sports Center	Equipment	large 5 deck rough mower	-	-	-	100,000	-	100,000
Golf	Littleton Golf & tennis	Equipment Replacement	Triplex Greens Mowers	-	-	-	45,000	50,000	95,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Greens aerifier	-	-	-	45,000	-	45,000
Golf	South Suburban Golf	Irrigation	Replace irrigation system on 18 hole and par 3 course	-	-	-	3,500,000	3,000,000	6,500,000
Hospitality	Family Sports Center	Replace Window Coverings	Replace window coverings	-	-	-	5,000	-	5,000
Mechanical Maintenance	Buck Recreation Center	Dehumidification Units	Replace the HRU pool dehumidification units	-	-	-	900,000	-	900,000
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)
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)

**South Suburban Park and Recreation District  
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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
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	\$ 900,000	\$ 1,000,000
Planning	Clarkson Park (Centennial Projects)	Park Renovation	\$50,000 design cash match from Centennial . \$450,000 Centennial cash match.	-	-	-	(50,000)	(450,000)	(500,000)
Planning	Columbine Trail	Trail Improvements	Design and construct improvement to the trail. Design 2027/Construct 2028.	-	-	-	200,000	1,200,000	1,400,000
Planning	Columbine Trail	Trail Improvements	\$100,000 ACOS Planning Grant and \$600,000 ACOS Standard Grant (2028).	-	-	-	(100,000)	(600,000)	(700,000)
Planning	Goodson Rec Center	Playground Renovation	Design and construct the replacement of the 22 year old preschool playground, safety surfacing and shade pavilion. Design 2027/Construct 2028.	-	-	-	60,000	500,000	560,000
Planning	Grandpa's Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a gathering area. Design 2027/construct 2028.	-	-	-	30,000	140,000	170,000
Planning	Grandpa's Acres	Site Plan	Matching Funds from HLCC	-	-	-	(15,000)	(70,000)	(85,000)
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 2027/Construct 2028.	-	-	-	150,000	1,100,000	1,250,000
Planning	Highlands 460 Trail (Centennial Projects)	Trail Improvements	\$75,000 design and \$250,000 construction cash match from Centennial. \$600,000 construction cash match ACOS Standard Grant.	-	-	-	(75,000)	(750,000)	(825,000)
Planning	Hudson Gardens	River Integration	Construction of the 2019 River Integration Master Plan.	-	-	-	3,000,000	-	3,000,000
Planning	Hudson Gardens	River Integration	\$1,500,000 SPWG Cash Match	-	-	-	(1,500,000)	-	(1,500,000)
Planning	Kimmer Plaza (Lone Tree Projects)	Phase II	Design and construct future improvements to complete site plan. Design 2027/Construct 2028	\$ -	\$ -	\$ -	\$ 80,000	\$ 900,000	\$ 980,000

**South Suburban Park and Recreation District  
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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Littleton Community Trail (Littleton Projects)	Trail Improvements	Formalize trail connection from Littleton Community Trail to the War Memorial Rose Garden/Sterne Park. Design/Construct 2027. Construction aligns with Sterne Park Improvements.	\$ -	\$ -	\$ -	\$ 450,000	\$ -	\$ 450,000
Planning	Littleton Community Trail (Littleton Projects)	Trail Improvements	\$25,000 design and \$200,000 construction cash match from Littleton.	-	-	-	(225,000)	-	(225,000)
Planning	Littleton Golf and Tennis	Maintenance Yard Wash Bay	Design and construct a wash bay in the maintenance yard.	-	-	-	150,000	800,000	950,000
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 2027/Construct 2028	-	-	-	80,000	400,000	480,000
Planning	Ohlson Acres	Site Plan	\$40,000 design and \$200,000 cash match ACOS Joint Project Grant.	-	-	-	(40,000)	(200,000)	(240,000)
Planning	Park at Lone Tree Elementary (Lone Tree Project)	Park Improvements	Design and replace the 20 year old playground, safety surfacing, basketball court, and shade pavilion. Design 2027/Construct 2028.	-	-	-	80,000	860,000	940,000
Planning	Progress Park (Littleton Projects)	Park Renovation	Design and construct phase 2 park improvements including ballfield renovation, Big Dry Creek Trail re-alignment, additional pedestrian bridge, and trail connection to Cornerstone Park. Design 2027/Construct 2028.	-	-	-	160,000	1,600,000	1,760,000
Planning	Progress Park (Littleton Projects)	Park Renovation	\$80,000 design and \$500,000 construction cash match from Littleton. \$600,000 ACOS Standard Grant.	-	-	-	(80,000)	(1,100,000)	(1,180,000)
Planning	Reynolds Landing	Phase II Master Plan	District match for future restroom and ranger/storage facility. Design/Construct 2027.	-	-	-	3,300,000	-	3,300,000
Planning	Slaughterhouse Gulch (Littleton Projects)	Park Improvements	Replace the basketball court.	\$ -	\$ -	\$ -	\$ 70,000	\$ -	\$ 70,000

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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Slaughterhouse Gulch (Littleton Projects)	Park Improvements	\$35,000 Littleton cash match for construction.	\$ -	\$ -	\$ -	\$ (35,000)	\$ -	\$ (35,000)
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	Design and replace the 30 year old north and south pavilions and parking lot improvements.	-	-	-	1,800,000	-	1,800,000
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	\$600,000 cash match from Littleton and \$600,000 ACOS Standard Grant.	-	-	-	(1,200,000)	-	(1,200,000)
Planning	Various	Recreation Facility Study	Feasibility study to identify recreation needs at Goodson, South Suburban Ice Arena, and future recreation center.	-	-	-	300,000	-	300,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	Design the replacement of the 22 year old playground, safety surfacing, and shade pavilion. Design 2027/Construct 2028.	-	-	-	70,000	860,000	930,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	\$35,000 design and \$430,000 construction cash match from Centennial.	-	-	-	(35,000)	(430,000)	(465,000)
Planning	Willow Creek Park	Playground Safety Surfacing Replacement	Rubber tile safety surfacing to be removed and replaced with poured-in-place rubber safety surfacing	-	-	-	110,000	-	110,000
Planning	Writer's Vista Park	Basketball Court	Replace existing basketball court with a post-tension concrete court.	-	-	-	70,000	-	70,000
Recreation	Batting Cage	Sales Roof Repair	Roof will need replaced and/or patched as building ages. Also some turf replacement	-	-	-	8,000	-	8,000
Recreation	Buck Recreation Center/Facility	Moveable Wall Replacement	Replace moveable walls in MP rooms (replace 3rd moveable wall-atchinson/topeka)	-	-	-	25,000	-	25,000
Recreation	Buck Recreation Center/Facility	Replace patio furniture	Replace patio furniture (original to facility).	-	-	-	20,000	-	20,000
Recreation	Buck Recreation Center/Facility	Weight Room and cardio walkway floor replacement	Vinyl flooring in weight/cardio areas/pool walkways (completed in 2018, likely a 7-9 year replacement schedule)	-	-	-	45,000	-	45,000
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-2018, 2023, 2027)	\$ -	\$ -	\$ -	\$ 190,000	\$ -	\$ 190,000



**South Suburban Park and Recreation District  
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Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
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	Colorado Journey	Hot Sulfur Springs	Install Fog System to Complete Feature	-	-	-	25,000	-	25,000
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	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	Family Sports Center	Lobby Carpet	Replace lobby carpet	-	-	-	250,000	-	250,000
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	Goodson Recreation Center/Facility	Address Exterior Retaining Wall	Retaining wall is pulling away from building. 2026: Hire Architect	-	-	-	16,500	-	16,500
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	Roof replacement over Racquetball section	Complete roof replacement	-	-	-	200,000	-	200,000
Recreation	Hudson Gardens	Directional signage for event venues	Design and install wayfinding signage to guide private event guests to the venue of their event.	-	-	-	20,000	-	20,000
Recreation	Hudson Gardens	Golf Carts	Replacement of golf utility carts for Events, Grounds, and Building use.	-	-	-	200,000	-	200,000
Recreation	Hudson Gardens	Inn Upgrades; inside Lighting Updates	Add AV equipment/ projection screen; replace lights (rope and MR16 fixtures)	\$ -	\$ -	\$ -	\$ 40,000	\$ -	\$ 40,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Hudson Gardens	Inn Upgrades; outside entertainment design	Replace paver path leading to building from the main parking lot with concrete. Redesign and replace the patio on the south side of the building	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Recreation	Hudson Gardens	Parking Lot upgrade	Install curb, gutter, asphalt, and lighting to the dirt lot at the south end of the property adjacent to Denver Seminary (required by City of Littleton). Design in 2024 and complete in 2025	-	-	-	50,000	1,000,000	1,050,000
Recreation	Hudson Gardens	Rose Garden Upgrades	Remove the Rose Garden pool, lighting, pumps and fountain and replace with updated water feature that remains as a prominent and important backdrop for wedding ceremonies, personal and professional photography, the Christmas lights event, and general ambience of Hudson Gardens.	-	-	-	250,000	-	250,000
Recreation	Hudson Gardens	Welcome Center/Gift Shop	General wear and tear updates on building. Replace exterior and interior lighting, replace ceiling tiles, replace carpet, paint.	-	-	-	70,000	-	70,000
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/Facility	Stretching area improvements	Replace flooring and expand stretching area	-	-	-	20,000	-	20,000
Recreation	Lone Tree Recreation Center/Fitness	Replacement of Group Fitness Equipment	Replace LTRC barbell equipment. (12 yr. replacement plan- last done in 2014)	-	-	-	15,000	-	15,000
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	Multi-Site/Aquatics	Outdoor Pool Furniture	Replace pool patio furniture at Franklin, Harlow and Holly (original to facilities in 2020)	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Multi-Site/Aquatics	Pool Slide Mats	Require replacement every 3-4 years (approximately \$1,500-\$2,500/mat)	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ 10,000
Recreation	Multi-Site/Fitness	Aqua Dumbbell and noodle replacement	Replacement of aqua dumbbells at Buck, Goodson and LTRC	-	-	-	10,000	-	10,000
Recreation	Sports Complex-FH	Turf Board & Net Replacement	The boards in the turf area are in need of replacement as original boards installed are not holding up to overall play in facility area.	-	-	-	520,000	-	520,000
Golf	Littleton Golf & Tennis	Safety Netting	Add safety netting for protection of maintenance shop and #8 tee	-	-	-	-	60,000	60,000
Mechanical Maintenance	Hudson Gardens	Event Tent HVAC	Replace units Event Tent. Looking at evapo cooler plus changing out duct work and electric. Current units do not work and having to rent coolers.	-	-	-	-	125,000	125,000
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	South Platte Park	Forest Treatment Plan	Develop a plan to remove dying cottonwoods, improve forest health and reduce fuelwood buildup.	-	-	-	-	1,500,000	1,500,000
Parks and Open Space	South Platte Park	Forest Treatment Plan	City of Littleton Funds	-	-	-	-	(750,000)	(750,000)
Planning	Barnes Park (Sheridan Project)	Renovation Project	Redesign of the existing park.	-	-	-	-	80,000	80,000
Planning	Barnes Park (Sheridan Project)	Renovation Project	\$40,000 cash match from Sheridan.	-	-	-	-	(40,000)	(40,000)
Planning	District Wide	ADA Transition Plan Update	Update the existing ADA Transition Plan and evaluate new parks and facilities.	-	-	-	-	300,000	300,000
Planning	Hudson Gardens	Entry and Welcome Garden	Improve the entrance from the parking lot to the gift shop and the garden at the gift shop. Includes landscape, hardscape, lighting, irrigation, footbridge, and restrooms.	-	-	-	-	1,600,000	1,600,000
Planning	LaQuinta Park (Lone Tree Project)	Playground Improvement	Plan and design the replacement of the 22 year old playground, shade pavilion, and landscaping.	\$ -	\$ -	\$ -	\$ -	\$ 70,000	\$ 70,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Planning	Lone Tree Golf Club & Hotel	Facility Improvements	Remodel the honeymoon suite, two ADA, and four standard hotel rooms including plumbing, electrical, mechanical and fire alarm systems.	\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000
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	Prairie Sky Park (Lone Tree Project)	Playground Improvement	Plan and design the replacement of the 20 year old playground, shade pavilion, and landscaping. Add a flushing restroom.	-	-	-	-	80,000	80,000
Planning	Prairie Sky Park (Lone Tree Project)	Playground Improvement	\$40,000 cash match from Lone Tree.	-	-	-	-	(40,000)	(40,000)
Planning	Reynolds Landing	Phase II Master Plan	Parking Lot Modification/Expansion	-	-	-	-	750,000	750,000
Planning	Sunset (Centennial Project)	Playground Improvement	Design playground to replace current structures (22 years old)	-	-	-	-	70,000	70,000
Planning	Sunset (Centennial Project)	Playground Improvement	\$35,000 cash match from Centennial.	-	-	-	-	(35,000)	(35,000)
Recreation	Buck Recreation Center/Facility	MP Room Lighting Updates	Replace lights with new LED fixtures	-	-	-	-	45,000	45,000
Recreation	Buck Recreation Center/Fitness	Gym Stereo replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2018) (does not include speaker replacement)	-	-	-	-	15,000	15,000
Recreation	Family Sports Center	Water Treatment/RO	RO System Upgrades/Replacement	-	-	-	-	75,000	75,000
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/Facility	Renovate Lobby and Control Desk	New lobby and control desk per Goodson Master Plan	\$ -	\$ -	\$ -	\$ -	\$ 310,000	\$ 310,000

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
Recreation	Goodson Recreation Center/Fitness	Free Weight Equipment	Replace/Upgrade Matrix/Cybex/Torque Lab free weight equipment and plate weights (10 year replacement, last done 2016)	\$ -	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000
Recreation	Goodson Recreation Center/Fitness	Free weight room flooring	Replace/Upgrade Free weight room flooring	-	-	-	-	60,000	60,000
Recreation	Goodson Recreation Center/Fitness	Indoor Cycle Bikes	Replace Indoor Cycle bikes. (7 year replacement plan. Last done in 2021.	-	-	-	-	50,000	50,000
Recreation	Goodson Recreation Center/Fitness	Room 8 and Dance Room Sound System replacement components	Replace/Upgrade Sound system components in Room 8 and Dance Room (10 yr. replacement plan- Dance Room last done in 2016, Room 8 last done in 2018 (Does not include speaker replacement)	-	-	-	-	12,000	12,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade Precor Selectorized Equipment (10 year replacement, last done 2016)	-	-	-	-	60,000	60,000
Recreation	Hudson Gardens	Private Event Venues	Replace three reach-in coolers	-	-	-	-	15,000	15,000
Recreation	Hudson Gardens	Roof Replacement	Replace asphalt shingles on roofs at Inn, Nixons/ Restroom Building, Welcome Garden Restrooms, Green Room	-	-	-	-	150,000	150,000
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/Facility	Track Surface Replacement	Outdoor track is currently difficult to repair and clean	-	-	-	-	250,000	250,000
Recreation	Lone Tree Recreation Center/Fitness	Gym Stereo replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2018) (does not include speaker replacement)	-	-	-	-	15,000	15,000
Recreation	Lorenz Regional Park	Net Replacement	Replacement of nets between multi-purpose fields due to normal wear and tear.	-	-	-	-	56,000	56,000
<b>Total Projects Funded by Operations</b>				<b>\$ 20,078,780</b>	<b>\$ 16,588,700</b>	<b>\$ 15,620,080</b>	<b>\$ 24,465,079</b>	<b>\$ 24,198,418</b>	<b>\$ 100,951,057</b>

**South Suburban Park and Recreation District  
Capital Improvement Plan 2024 - 2028**

Department	Facility	Project	Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount	Total
<b>Projects Funded by GO Bonds</b>									
Planning	Cherry Knolls Park (Centennial Projects)	Park Renovation	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.	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Planning	Cherry Knolls Park (Centennial Projects)	Park Renovation	\$500,000 cash match from Centennial. \$600,000 ACOS Standard Grant.	(1,100,000)	-	-	-	-	(1,100,000)
<b>Total Projects Funded by GO Bonds</b>				<b>\$ 500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>
<b>Projects Funded by Leases</b>									
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	\$ 440,000
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2021)	-	220,000	-	-	-	220,000
<b>Total Projects Funded by Leases</b>				<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ 660,000</b>
<b>Total District Cost</b>				<b>\$ 20,798,780</b>	<b>\$ 16,808,700</b>	<b>\$ 15,620,080</b>	<b>\$ 24,465,079</b>	<b>\$ 24,418,418</b>	<b>\$ 102,111,057</b>
<b>Total Partner Revenue</b>				<b>\$ 9,643,900</b>	<b>\$ 6,028,500</b>	<b>\$ 3,427,000</b>	<b>\$ 8,597,500</b>	<b>\$ 5,926,307</b>	<b>\$ 33,623,207</b>
<b>Total Capital Projects</b>				<b>\$ 30,442,680</b>	<b>\$ 22,837,200</b>	<b>\$ 19,047,080</b>	<b>\$ 33,062,579</b>	<b>\$ 30,344,725</b>	<b>\$ 135,734,264</b>



**Parks and Open Space**  
**2024 Replacement of Vehicles and Equipment Detail**

<b>Vehicle &amp; Equipment</b>	<b>Year</b>	<b>Unit #</b>	<b>Mileage/Hours</b>	<b>EST Cost</b>
Chevy G3500	2002	207	152,000	\$ 65,000
Chevy 3500	2000	230	168,000	90,000
Chevy 3500	1996	233	126,000	65,000
Chevy 2500	2001	254	147,000	65,000
Trailer	2001	26		11,130
Trailer	2008	33		11,130
Dingo	2006	410	700HRS	50,000
1 Ton Crew Cab				55,000
Skid Steer loader w/ attachments				150,000
Ball Field Groomer				35,000
Cub Cadet Mower				25,000
Trailer - 2				11,130
(4) Boss V-Plows- 3				36,000
<b>Total</b>				<b>\$ 669,390</b>

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## 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.

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## 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 15<sup>th</sup>. The adopted budget becomes effective annually as of January 1<sup>st</sup> 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.arapahoe.gov.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.

**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 10<sup>th</sup> 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.

**Forecast** – A prediction or estimate of future events or conditions usually as a result of study and analysis of available pertinent data.

**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](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/>

**Implementation Plan (work plan)** – A documents that outlines the team's steps to accomplish a goal or project. The District's implementation plan details operational and capital initiatives (from the current budget or approved CIP), lists the project manager, schedule, and status. This plan is updated quarterly and reviewed at a meeting of the Board of Directors.

**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 25<sup>th</sup> 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**

**Proposition HH** – Proposition HH, if approved by the Colorado voters in November 2023, would make various changes to the state property tax and changes to the state revenue limits including:

- reducing the residential property tax assessment rate and subtracting a set amount of money from a property's taxable value before applying the assessment rate;
- creating two new subclasses of residential property effective in 2025;
- providing funds to local governments to make up for decreased property tax revenues, referred to as backfilling;
- creating a limit on local government property tax revenue; and
- creating a new cap on state revenue (Proposition HH Cap) allowing the state to retain revenue up to the newly created cap, that it would otherwise be required to refund to residents under the Colorado Taxpayer's Bill of Rights (TABOR).

At the time of the budget publication Proposition HH was not approved by voters.

However, the Colorado Legislation passed SB23B-001 moving the residential assessment rate from 6.765% to 6.7%.

**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.