

# 2011 Budget

**South Suburban  
Park & Recreation  
District**



**South Suburban  
PARKS AND RECREATION**

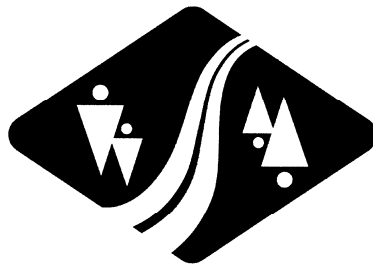
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**Arapahoe, Douglas and  
Jefferson Counties, Colorado**

**SOUTH SUBURBAN PARK AND  
RECREATION DISTRICT**

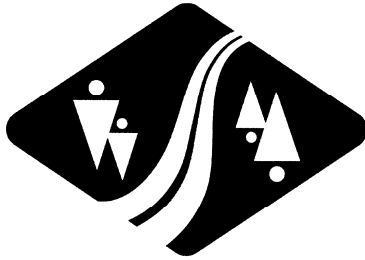
**Arapahoe, Douglas and Jefferson Counties, Colorado**

**2011  
BUDGET**



**South Suburban  
PARKS AND RECREATION**

Prepared by the Department of Finance

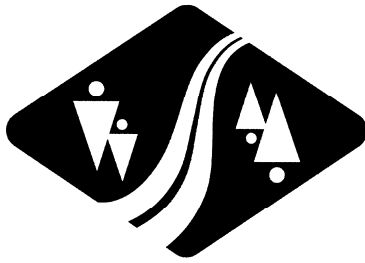


**South Suburban**  
**PARKS AND RECREATION**

## BUDGET GUIDE

This budget guide is a summary of the information contained in each section of the South Suburban Park and Recreation (the District) budget document. There are seven main sections: Introduction, Budget Summaries, General Fund Budget, Conservation Trust Fund Budget, 2010 1 Mill Fund, Enterprise Fund Budget, Debt Service Fund Budget, and Appendix

- **Introduction (Section 1).** This section is an executive summary of the budget, highlighting the current status of the District, its accomplishments and key initiatives looking ahead. This section also includes a synopsis of the District and its individual departments.
- **Budget Summaries (Section 2).** This section contains the budget summary documents. These are presented in several different formats including; total of all funds by department and category, fund balance summary, summary by fund, staffing summary, and a detail capital projects listing to help facilitate better understanding of the District's budget.
- **General Fund Budget (Section 3).** This section contains summary and detailed information about the General Fund. The summary information includes definitions for the major revenue sources and expenditures for the General Fund. Other key information about the General Fund is also presented.
- **Conservation Trust Fund Budget (Section 4).** This section contains summary and detailed information about the Conservation Trust Fund. The summary information includes definitions for the major revenue sources and expenditures for this Fund.
- **2010 1 Mill Fund Budget (Section 5).** This section contains summary and detailed information about the 2010 1 Mill Fund.
- **Enterprise Fund Budget (Section 6).** This section contains summary and detailed information about the Enterprise Fund. The summary information includes definitions for the major revenue sources and expenditures for the Enterprise Fund. Other key information about the Enterprise Fund is also presented.
- **Debt Fund Budget (Section 7).** This section contains summary and detailed information about the Debt Service Fund. The summary information includes a description of the outstanding general obligation debt and the legal debt margin calculations.
- **Appendix (Section 8).** This section includes supplemental information about the District including; several maps, a listing of our park amenities, a listing of District facilities, and a glossary of terms.



**South Suburban**  
**PARKS AND RECREATION**

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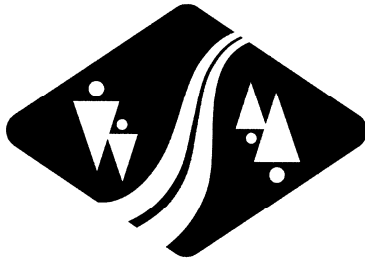
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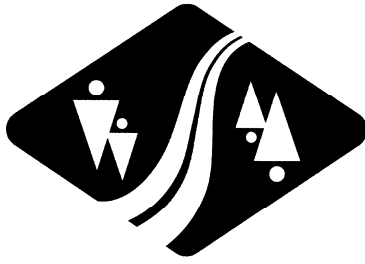


# **South Suburban**

## **PARKS AND RECREATION**

### **1. INTRODUCTION**





**South Suburban**  
**PARKS AND RECREATION**

**Letter of Transmittal**



November 10, 2010

Administrative Office  
6631 S. University Blvd.  
Centennial, CO 80121-2913

To the Citizens of the District and the Board of Directors:

phone 303.798.5131  
fax 303.798.3030  
www.sspr.org

I am pleased to present the 2011 Budget for South Suburban Parks and Recreation District (District). During 2010, the District experienced lower revenue generation than originally anticipated, primarily due to a decline in revenue from recreation fees and charges. However the District staff worked diligently to reduce expenditures and expects to end 2010 with net operating revenues over operating expenditures. The economy in our area continues to be sluggish and it not expected to change in the near term.

**Board of Directors**  
Katherine C. Geitner  
Chair  
Susan M. Rosser  
John K. Ostermiller  
Pamela M. Eller  
Michael T. Anderson

This budget has been prepared to provide you with concise and meaningful information needed to govern, set policies, and provide direction for the District. Comparisons have been provided to the 2009 audited amounts and the 2010 year-end estimated amounts for each division. Capital projects (including “maintaining what we have” projects) have been clearly segregated from O & M in an effort to provide better information for decision-making and to clearly demonstrate that there is not sufficient funding available to meet all the priorities and needs within the General Fund. The good news is that we have funds remaining from the 2000 1 mill that can be used for appropriate projects and in 2010 the voters approved extending the 1 mill for another 10 years, providing another source of funding for specific projects. We also have funds available from the Cherry Hills settlement that can be used at the Board’s discretion.

**Executive Director**  
David A. Lorenz

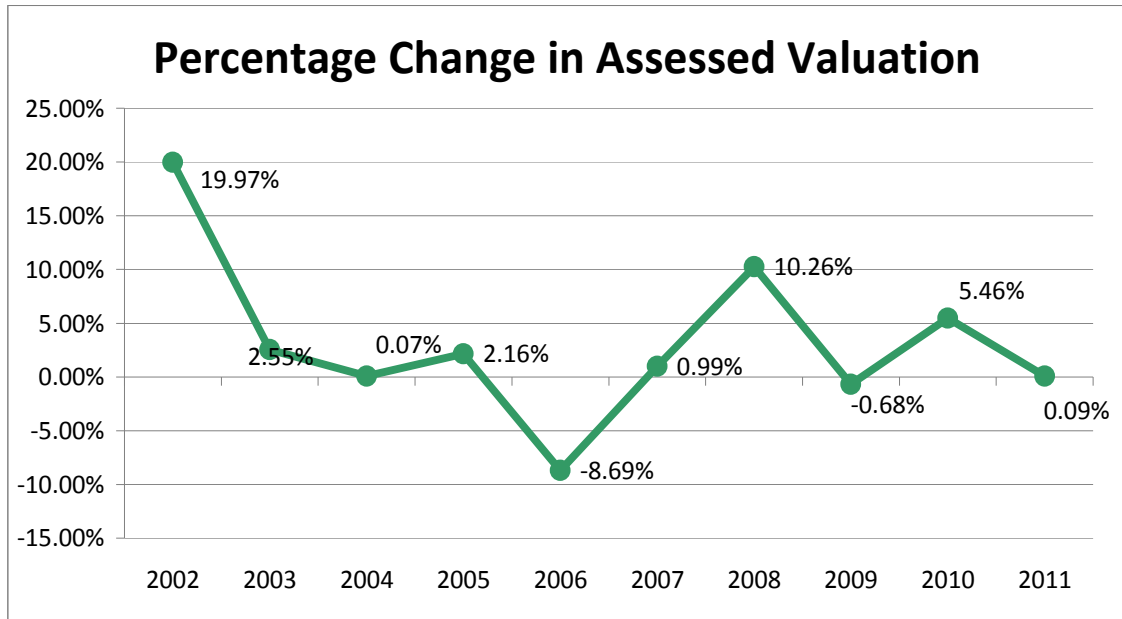
The staff from each department develops the budget for their individual operations and programs based on the District’s goals. To meet the District’s highest priority needs, the 2011 Budget was built based on the following goals:

1. Maintain financial solvency by:
  - a. Looking for ways to increase revenue and reduce expenditures
  - b. Monthly reporting to Board and Staff on current financial operations
  - c. Updating the Five Year Forecast with current financial information and changes to economic trends
2. Continue to maintain what we have and set priorities with available funds by:
  - a. Updating 5 year equipment replacement worksheet
  - b. Monitoring current projects for cost savings and funds available
  - c. Continually inspect and maintain current District assets

3. Commitment to Highline Canal Working Group and wrap up of the Great Outdoors Colorado Legacy Grant and South Platte Park Working Group.
4. Continue to seek out grants, partnerships, and other funding opportunities by:
  - a. Requesting feedback from grant agencies on denied grant projects, use to improve future grant requests
  - b. Networking with other local and state agencies to develop shared projects/funding
5. Seek opportunities for staff growth and development, while reducing costs due to a limited budget
  - a. New Step up Program (Leadership Training)
  - b. On line courses or webcasts
  - c. Cross training between Departments
  - d. Eliminate out of state conferences, where feasible
6. Evaluate and invest in recycling and energy saving projects where it is economically advantageous.

### **Financial Trends and Measurements**

The District's assessed valuation for 2010 (taxes to be collected in 2011) is \$2,393,062,513 a 0.09% increase. The assessed value increased mainly due to new construction. The District is expecting the assessed value to decrease during the reassessment for 2012, when values will be based on the period January 1, 2009 to June 30, 2010. Operating property taxes are anticipated to increase \$230,083, from \$10,655,958 in 2010 to \$10,886,041 in 2011. This increase in operating taxes is mainly attributable to an increase in the abatement mill levy of .092 mills. The one-mill voter-approved mill levy for park and open space acquisitions and trail development which sunset in 2010 was reauthorized by the voters by an overwhelming 67% and was expanded to include development and maintenance of open space, parks and trails. The anticipated 1-mill tax is estimated to generate \$2,293,063, excluding fees.



|          | <u>Assessed Value</u> | <u>% Change</u> |
|----------|-----------------------|-----------------|
| 2002     | 2,141,301,099         | 19.97%          |
| 2003     | 2,195,901,072         | 2.55%           |
| 2004 (1) | 2,197,464,192         | 0.07%           |
| 2005     | 2,244,862,790         | 2.16%           |
| 2006 (2) | 2,049,711,660         | -8.69%          |
| 2007     | 2,070,093,939         | 0.99%           |
| 2008     | 2,282,531,976         | 10.26%          |
| 2009 (3) | 2,267,105,160         | -0.68%          |
| 2010     | 2,390,836,700         | 5.46%           |
| 2011     | 2,393,062,513         | 0.09%           |

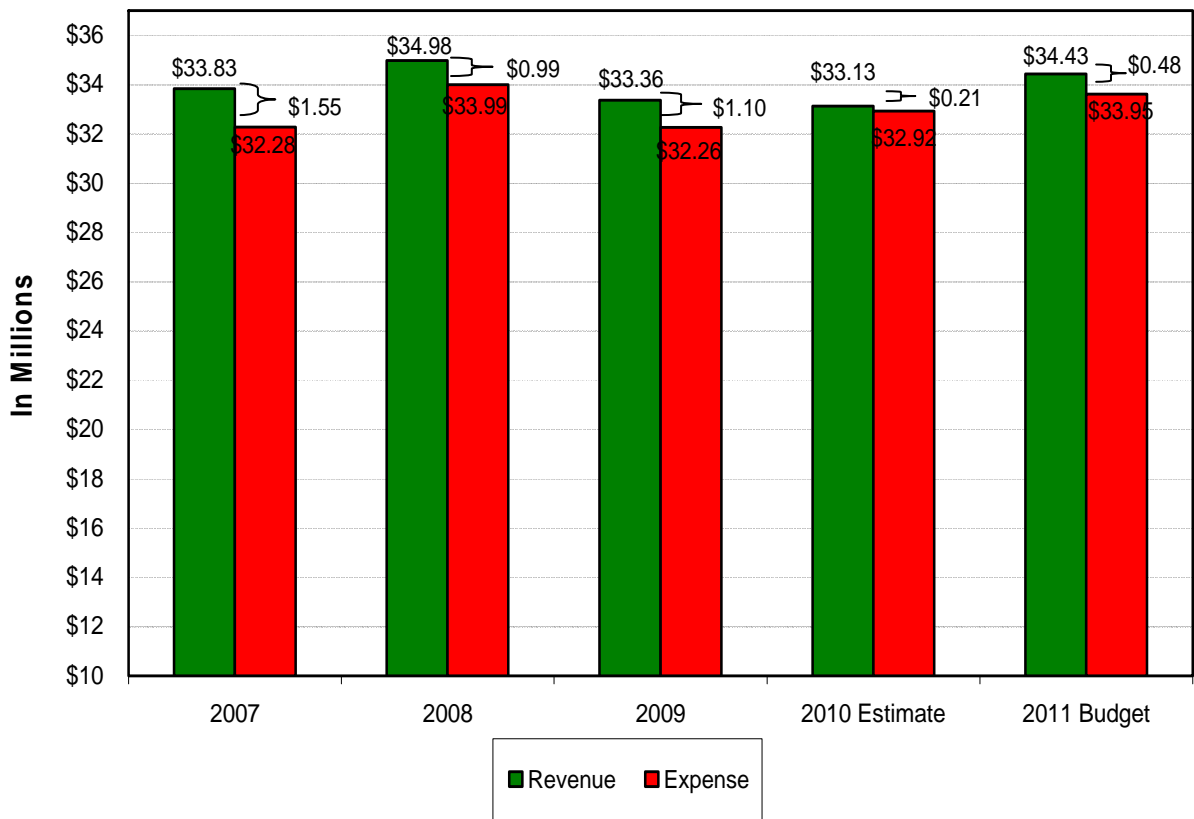
- (1) Limited growth attributable to first reassessment year after 9/11/01.
- (2) Decrease related to the exclusion of Cherry Hills Village
- (3) Decrease related to exclusion of Greenwood Village commercial property

|                         |                           |
|-------------------------|---------------------------|
| 2011 Mill Levy:         |                           |
| Operations              | 4.417 mills               |
| Abatements              | 0.132 mills               |
| 2010 1 Mill             | 1.000 mills               |
| General Obligation Debt | <u>1.320 mills</u>        |
| Total                   | <u><u>6.869 mills</u></u> |

The District continues in its tradition of sound fiscal practices and fiduciary responsibility. Staff continues to look for ways to decrease expenditures and improve on efficiencies. In addition, the staff has again prioritized maintaining the assets of our park and trail system and recreation facilities in which our citizens have invested.

Although the District has cut back on operating expenditures, the rate of growth continues. Operating expenditures need to be increased to meet increased costs of salaries, utilities, gas, water, and supplies. This leaves the District with less funding for new capital projects and for maintaining what we have.

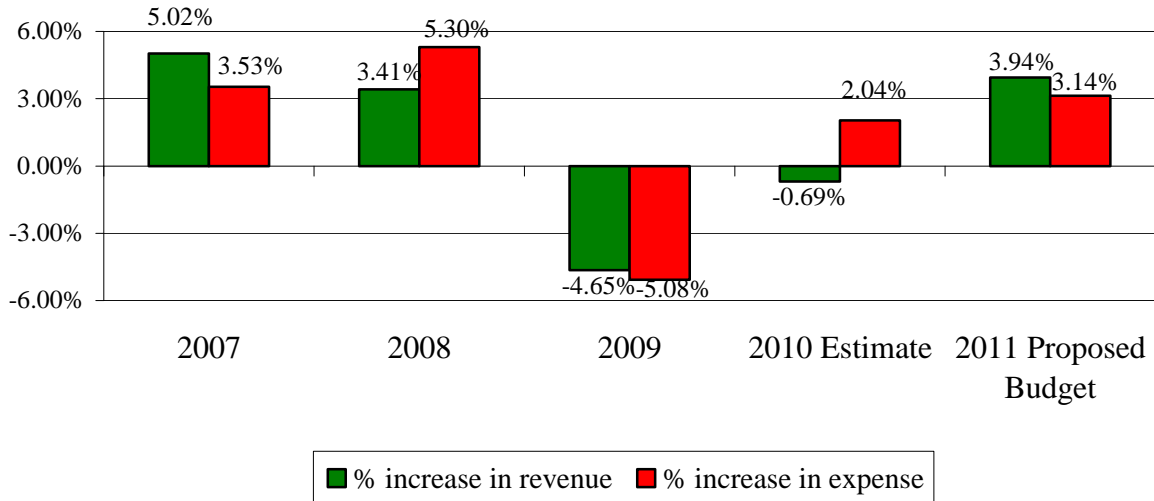
### Total Operating Revenue and Operating Expense



|         | 2007          | 2008          | 2009          | 2010 Estimate | 2011 Budget   |
|---------|---------------|---------------|---------------|---------------|---------------|
| Revenue | \$ 33,830,408 | \$ 34,984,318 | \$ 33,356,880 | \$ 33,127,036 | \$ 34,431,523 |
| Expense | 32,275,956    | 33,986,197    | 32,261,322    | 32,918,610    | 33,951,966    |
|         | \$ 1,554,452  | \$ 998,121    | \$ 1,095,558  | \$ 208,426    | \$ 479,557    |

Operating revenue reflect an increase (2011 budget vs. 2010 estimate) of 3.94%, resulting from anticipated increases in program participation and increased fees and charges in some areas. Operating expenditures are projected to increase 3.14% (without capital projects).

### Annual Percentage Change



### Fees and Charges

We need to continue with our strategy of increasing fees and charges yearly, where program/facility costs have gone up and where market conditions allow. Proposed user fee net increases are projected to be approximately \$284,319. Of this amount, \$47,378 is recommended by the Golf Department and \$236,686 is recommended by the Recreation Department. Also \$255 is recommended for increased park special event fees. Proposed increases that will have an impact on District revenue include increases to greens fees at the Lone Tree and Family Sports Center golf courses, increases to select athletic programs, aquatics, programs at the recreation centers and increases for ice rental rates at the South Suburban Ice Arena and Family Sports Center.

Enterprise Fund Revenue budgeted for 2011 from fees and charges amounts to \$22,251,482. The breakdown by department by dollars and percents are as follows.

|                             |                      |             |
|-----------------------------|----------------------|-------------|
| Golf Courses                | \$ 9,016,498         | 41%         |
| Recreation Centers          | 4,749,463            | 21%         |
| Ice Arenas                  | 4,784,915            | 21%         |
| Athletics                   | 2,153,994            | 10%         |
| Other Recreation Facilities | <u>1,546,612</u>     | <u>7%</u>   |
| Total                       | <u>\$ 22,251,482</u> | <u>100%</u> |

### **One Mill**

The 2000 1 Mill tax earmarked for park and open space acquisition and trail development was scheduled to sunset in 2010 (extended by voters – see 2010 1 Mill below). The 2011 budget has a beginning balance of \$2,118,430 carried forward from previous years. Of this amount \$309,872 is reserved for the Great Outdoors Colorado Legacy Grant commitments. This will meet our commitment to the Great Outdoors Colorado Legacy Grant (South Platte Working Group projects). The 2011 Budget includes new capital projects of \$300,400. Remaining carry over of \$1,584,822 can be used for any future eligible projects.

The 2010 1 Mill levy is earmarked for acquisition of parks, open space and natural areas, and trails, and development and maintenance of open space, parks, and trails (expanded by voters to include maintenance and development). Revenue budgeted in this new special revenue fund is \$2,370,126 and will be utilized as we promised the voters.

### **Personnel**

The 2011 Budget includes a merit salary adjustment figure for Full-Time and Regular Part-Time employees of \$154,000, which is based on a 1.7% Performance Reward Plan. The Mountain States Employers Council estimates an average wage increase in the Denver area of 2.1% for 2011. Merit adjustments are done annually in March. One new position for a District Webmaster has been approved for 2011. There are 10 full time positions and 10 regular part-time positions unfilled as a result of individuals leaving District employment and their positions not being filled due to budget constraints.

### **Health Care**

The 2011 budget for employee benefits is the same as 2010. Based on current projections, the 2010 premium amounts should be sufficient to cover claims and fees for 2011. This is the third consecutive year that no increases have been required from either the District or staff for health care cost. The District's medical and dental plans are partially self-funded plans, with stop loss insurance to protect against large claims and losses. Currently we have been successful in controlling costs and keeping increases below national averages. This is due to a number of factors, primarily that our medical and RX claims activity has been below expected levels. Additionally Great West/CIGNA is doing a good job of managing our claim payment activity and we continue to place emphasis on our employee wellness plan to help educate employees and contain costs.

### **Debt Service**

Based on the assessed valuation the District's debt service mill levy for 2011 is 1.320, which is the same levy as 2010.

### **New Maintenance Facility**

In the fall of 2010, the District purchased the Boatworks property (located near the intersection of Holly and County line Road, which borders a portion of the David A. Lorenz Regional Park) with the intent to renovate and move the District's maintenance shop to that location. In December 2010, the Board of Directors approved a resolution to issue Certificates of Participation (Cops) to cover the cost of acquisition (approx. \$3,050,000) and Phase I construction of approximately \$1,700,000. They also approved phase II construction of approximately \$1,400,000, which will be temporarily funded from the District's reserves and paid back from the sale of the current maintenance facility, which is valued between \$1,500,000 to \$1,700,000. Construction will begin in March 2011. Completion of improvements and move in date to this new facility is planned for fall of 2011.

### **Conclusion**

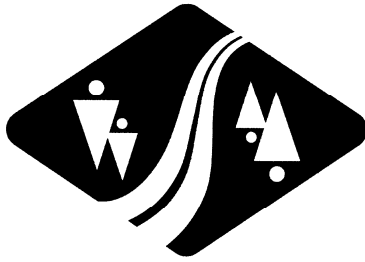
During 2010, there have been challenges and issues that have had an impact on the operations of the District. Some of these are outside influences, such as the current economic conditions and the loss of tax revenues as a result of the municipal exclusions. Staff has responded to these conditions by effectively managing their program expenditures and looking for new and different ways to generate revenue. The approval of the extended 1 Mill Open Space tax will have a positive impact on the District over the next 10 years, due to funds that will be generated for open space, parks and trails (acquisition, development, and maintenance). The District continues to effectively manage our health care costs and will not have to increase premiums in 2011. This will be the third year with no increased costs for the District employees. The next few budget years may be even more challenging. Economists are projecting a slow recovery of the economy. The District also anticipates tax revenue decreases in 2012 due to reassessment and lower property values, especially on commercial property. Based on these considerations, staff believes they have adequately prioritized the budget resources to continue to provide quality parks and recreation opportunities for the citizens of the District.

Sincerely,

ORIGINAL SIGNATURE ON FILE AT DISTRICT OFFICE

David A. Lorenz  
Executive Director





**South Suburban**  
**PARKS AND RECREATION**

**Profile of the District**

## **South Suburban Park and Recreation District Profile of the District**

The South Suburban Park and Recreation District (District) is a quasi-municipal corporation and a political subdivision of the State of Colorado, formed in 1959 pursuant to state law, for the purpose of providing recreational facilities and services for District residents. In 1959, approximately 45,000 people lived in the District. In 2010, that population now totals more than 140,000 residents. The District includes the cities of Bow Mar, Columbine Valley, Littleton, Sheridan, Lone Tree, half of the City of Centennial (west of I-25), and portions of unincorporated Douglas, Jefferson, and Arapahoe counties.

The District's boundary encompasses approximately 49 square miles and operates and maintains 1,456 acres of developed parks, 2,016 acres of natural areas, 81 miles of trails, and 492 acres of special facilities. Undeveloped land totals 340 acres. District facilities include two 18-hole golf courses, an 18-hole executive golf course, a 9-hole par 3 course, a 9-hole executive golf course, an air structure (sports dome) housing a multipurpose athletic field, a two-tiered 60-station (30 heated) driving range, a nature center, four outdoor and three indoor swimming pools, a 36-hole miniature golf course, an 18-hole miniature golf course, a 9-station batting cage facility, a BMX track, 56 playgrounds, two inline hockey rinks, 4 skate parks, 58 outdoor tennis courts at 18 locations (16 lighted), a six court indoor tennis facility, four recreation centers, an entertainment arcade, two ice arenas totaling four sheets of ice, 98 (7 lighted) baseball/softball fields, (including one with artificial turf), over 109 multi-purpose fields, (including four with artificial turf), two maintenance service centers, and a general administration office building.

In addition, the District has an entity that is fiscally dependent upon it. The King C. Hudson and Evelyn Leigh Hudson Foundation (Hudson Gardens) was incorporated in 1986 for the purpose of preserving, maintaining, and enhancing the natural beauty of approximately 30 acres of land. Hudson Gardens, which opened in 1996, operates 16 separate display gardens, an event center which hosts programs on educational and cultural activities, numerous weddings, and a weekly summer concert series. The land, including certain permanent structures on which Hudson Gardens operates, was purchased by the District in 1998. There is no legally adopted annual budget for this entity.

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> and 4<sup>th</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.

## **South Suburban Park and Recreation District Profile of the District**

The District has seven departments which are organized by function: Administration, Finance, Information Technology, Planning, Building Infrastructure and Construction, Parks and Open Space, Recreation Services and Facilities, and Golf.

- Administration includes human resources, communications, and general administration.
- The Finance department is responsible for cash management, cash disbursements, payroll, cash receipts, financial reporting, preparation of the District's budget and Comprehensive Annual Financial Report, as well as, implementing and monitoring the District's internal control structure.
- The Information Technology department is responsible for maintaining and securing the District's information systems.
- The Planning, Building Infrastructure and Construction department manages internal construction and preventative maintenance, as well as, planning and coordinating most of the District's capital projects.
- The Parks and Open Space department is responsible for maintaining parks, open space, trails, and maintenance equipment.
- Recreation Services and Facilities department manages all the District's recreation facilities and athletic programs.
- The Golf department oversees the District's four golf courses.

All departments work cooperatively to accomplish the mission and goals of the District.

### **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 2.8 million people, while the District's population is around 140,000. A number of economic indicators point toward a continuation of a sluggish local economy. The metro area unemployment rate as of September 2010 was 8.2% compared to 7.1% in September of 2009. As of August 2010, the unemployment rate in Arapahoe, Douglas, and Jefferson counties was 8.1, 6.5, and 7.8 respectively. The Denver Metro Area is estimated to have lost 58,000 jobs from the second quarter of 2008 through the second quarter of 2009. Construction, manufacturing, administrative service, and retail positions represent about 50,000 of those job losses. The consumer price index increased 1.7% from the first half of 2009 to the first half of 2010 in the Denver-Boulder-Greeley, Colorado metropolitan areas. The average Denver-area previously owned single-family home price increased 4.9% from the second quarter of 2009. The median price for resale of single family residences and condos, as well as, new homes in Arapahoe, Douglas, and Jefferson Counties was \$197,000, \$308,000, and \$236,143 respectively as of the 3<sup>rd</sup> quarter in 2010. Also the number of foreclosure filings are down 6.2% from May 2009.

## **South Suburban Park and Recreation District Profile of the District**

### **Long Term Financial Planning**

In 2010, the Finance Department completed an extensive five year financial forecast. These projections were based on historical trends, actual data, and certain assumptions for the future. Executive Summary of this forecast is included in the appendix of this document. The plan assumes there are no major catalyst events over the next five years. This Financial Forecast concluded that the District will have depleted its unreserved cash balance by 2012, without considering any capital projects out of operations. The forecast also concluded that if the District cannot increase revenue by adding new programs or increasing fees on existing programs, use Cherry Hills funds (settlement from exclusion from our District) to help fund operations and maintaining what we have, or use the new 2010 1 mill tax for maintenance of parks and trails, the District may have to consider cutting services that our citizens have become accustomed to.

Currently there are several issues that may affect the long term position of the District. On a positive note, the 1 Mill open space tax was extended another 10 years by the District's voters in May 2010 (approximately \$2.4 million per year). The scope of this tax was also expanded to include maintenance on Parks and Trails. There is still a strong possibility that the assessed valuation of the District will be reduced in 2012, due to the current state of the economy and the reduction in home sales and values. In November 2010, there were three amendments proposed in the general election for the State of Colorado. These measures (Amendment 60 and 61 and Proposition 101) would have drastically decreased the District's funding in the future by reinstating many of the Tabor limitations and decreasing other funding sources, such as specific ownership tax. The District De-Bruced (Bruce was the architect of the Tabor Amendment) in 1999 and set our operating mill levy at 4.417 mills. Fortunately none of the measures passed, but could show up again in a future election. District staff is continually evaluating and monitoring this and other issues that may affect the future of the District.

### **City of Cherry Hills Village Exclusion**

On December 28, 2004 the District Court issued an order directing the exclusion of the City of Cherry Hills Village (CHV) from the District effective January 1, 2005, subject to certain conditions. After that date, CHV residents ceased to enjoy resident access and fees at District facilities and the District ceased to maintain parks and trails in CHV. The Court ordered CHV to reimburse the District \$9,660,838 for physical assets owned by the District within CHV and to compensate the District for economic "harm" created by the exclusion. CHV was ordered to make principal and interest payments of approximately equal amounts, modified to reflect changes in the interest rate beginning December 1, 2005 (interest only) and ending no later than December 1, 2019. Interest is to be calculated for each payment based on the interest rate of the two-year U.S. Treasury Note as of November 15 of the preceding year. CHV residents are to remain liable for the District's debt service mill levy applicable to any general obligation debt outstanding or any subsequent refunding of such debt at the time of exclusion.

## South Suburban Park and Recreation District Profile of the District

CHV appealed the portion of the order requiring reimbursement to the District and the District cross-appealed as to the validity of the exclusion and certain related issues. On March 22, 2007 the Court of Appeals remanded the case back to the trial court for clarification on the issue of reimbursement. The trial court upheld its original ruling requiring CHV to reimburse the District \$9,660,838. CHV again appealed the portion of the order requiring reimbursement to the District. CHV also lost this appeal. CHV appealed to the Colorado Supreme Court, but that case was not accepted for review.

### CHV Payment Schedule

|                  | Principal           | Interest            | Outstanding<br>Balance | Late Charge<br>Interest |
|------------------|---------------------|---------------------|------------------------|-------------------------|
| January 1, 2005  | \$ -                | \$ -                | \$9,660,838            | \$ -                    |
| December 1, 2005 | -                   | 256,862             | 9,660,838              | -                       |
| December 1, 2006 | 511,346             | 431,839             | 9,149,492              | -                       |
| December 1, 2007 | 522,683             | 440,457             | 8,626,809              | 30,995                  |
| December 1, 2008 | 596,011             | 288,653             | 8,030,798              | 30,331                  |
| December 1, 2009 | 686,896             | 97,333              | 7,343,902              | 575                     |
| December 1, 2010 | 708,017             | 59,486              | 6,635,885              | -                       |
|                  | <u>\$ 3,024,953</u> | <u>\$ 1,574,630</u> | <u>\$6,635,885</u>     | <u>\$ 61,901</u>        |

|  |                    |
|--|--------------------|
| CHV Reserve (internal designation) (1) | \$4,661,484        |
| Plus 2011 payment due                  | 755,876            |
| Less 2011 Budget Expenditures          | (840,950)          |
| Estimated 2011 CHV Reserve             | <u>\$4,576,410</u> |

(1) Includes payments through 2010, plus late charge interest.

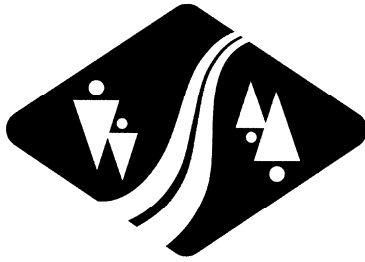
### Greenwood Village Commercial Properties Exclusion

One January 31, 2007, the Arapahoe County District Court ruled to exclude a portion of the City of Greenwood Village commercial properties from the District that were within both Greenwood Village and District boundaries. The loss of annual general fund and 1-mill fund tax revenue to the District is approximately \$220,000, starting with the 2010 budget year. In 2010, the District was again notified by Greenwood Village of some additional commercial property that is included within both Greenwood Village and District boundaries. The District is in the process of reviewing this information and consulting our attorneys. Based on the information received to date, if the properties are excluded from the District, property taxes would be reduced annually about \$375,000. This exclusion will not affect the District's 2011 Budget.

## **South Suburban Park and Recreation District Profile of the District**

### **New Maintenance Facility**

In the fall of 2010, the District purchased the Boatworks property (located near the intersection of Holly and Countyline Road, which borders a portion of the David A. Lorenz Regional Park) with the intent to renovate and move the District's maintenance shop to that location. In December 2010, the Board of Directors approved a resolution to issue Certificates of Participation (COPs) to cover the cost of acquisition (approx. \$3,050,000) and phase I construction of approximately \$1,700,000. They also approved phase II construction of approximately \$1,400,000, which will be temporarily funded from the District's reserves and paid back from the sale of the current maintenance facility, which is valued between \$1,500,000 to \$1,700,000. Construction will begin in March 2011. Completion of improvements and move in date to this new facility is planned for fall of 2011.



**South Suburban**  
**PARKS AND RECREATION**

**Mission and Goals**

## **South Suburban Park and Recreation District Mission and Goals**

### **Mission**

The mission of South Suburban Park and Recreation District is to contribute to full and meaningful lives for its residents by providing a variety of leisure services as well as improving the quality of life through its stewardship of the environment, parks, trails, and open space.

### **District's Long Term Goals**

1. Taking advantage of opportunities to acquire land for open space or park development
2. Continually evaluate financial condition of the District and monitor possible impacts on the District's financial condition (i.e. economy, change in laws, etc...)
3. Continuing to build and improve trails and trail connectivity
4. Finding more ways to become energy efficient, recycle, and conserve water
5. Maintaining what we already have

### **District's Overall Goals and Objectives for the 2011**

1. Maintain financial solvency by:
  - a. Looking for ways to increase revenue and reduce expenditures
  - b. Monthly reporting to Board and staff on current financial operations
  - c. Updating the five year forecast with current financial information and changes to economic trends
2. Continue to maintain what we have and set priorities with available funds by:
  - d. Updating 5 year equipment replacement worksheet
  - e. Monitoring current projects for cost savings and funds available
  - f. Continually inspect and maintain current District assets
3. Commitment to Highline Canal Working Group and wrap up of the Great Outdoors Colorado Legacy Grant and South Platte Park Working Group.
4. Continue to seek out grants, partnerships, and other funding opportunities by:
  - g. Requesting feedback from grant agencies on denied grant projects and use to improve future grant requests
  - h. Networking with other local and state agencies to develop shared projects/funding
5. Seek opportunities for staff growth and development, while reducing costs due to a limited budget
  - i. New Step up Program (Leadership Training)
  - j. On line courses or webcasts
  - k. Cross training between Departments
  - l. Eliminate out of state conferences, where feasible
6. Evaluate and invest in recycling and energy saving projects where it is economically advantageous.



## **South Suburban Park and Recreation District Mission and Goals**

Each year the District's goals are reevaluated and updated to ensure the proper direction of the District resources. This is done by reviewing the previous year's goals, the outcome of those goals, as well as, for the changing needs of the District, community, and citizens. The goals may also change because of the local economy. The District's goals and objectives have changed somewhat from the 2010 Budget. The long term goals and 2011 goals are an important part the of the annual budget process. These objectives guide the decisions made when allocating the limited resources of the District.

### **Administration Department**

The mission of the Administration Department is to support the mission of the District by facilitating the effective and efficient delivery of services at each of the Department's organizational units through assisting with planning and policy development and coordinating administrative functions and systems.

The Administration Departments includes the various functions that support the operation of all programs within the District, which include human resources, communications, and general administration.

### **Human Resources**

#### **Mission**

In HR, People are our Priority...We take care of the individuals who take care of South Suburban! The Mission of the Human Resources Department is to help ensure the success of the District and our employees by providing exceptional quality services and organizational leadership. In doing so, we are committed to: Service Excellence, Effective Communication, Collaborative Partnerships, Continuous Advancement, Managing Risk, and a Strategic Focus. This is accomplished with integrity, consistency, approachability, confidentiality, and trustworthiness. Living by these principles establishes and promotes professional credibility and interpersonal trust throughout the District.

#### **Department Overview**

The Human Resources Department has three full-time and two part-time positions that are responsible for providing a full range of human resources services to the entire District. In summary we serve 9 departments, 120 supervisors and 1,587 employees (Based on W-2's for 2010). The work of the Department can be organized into these main functional areas:

- Recruiting, Hiring and Employee Separation
- Employee Development, Training and Communication
- Compensation, Recognition and Benefits
- Employee Relations
- Safety and Risk Management
- Supervisor/Management Consulting
- Administration and Compliance

## South Suburban Park and Recreation District Mission and Goals

### Administration Department – Human Resources (continued)

#### Accomplishments

Over the past year, Human Resources has worked closely with the management team and the entire organization to accomplish the following:

- Recruiting, Hiring and Employee Separation. We revamped our New Employee Orientation program, and we reviewed vendors and updated our pre-employment criminal background procedures, cutting costs in the process.
- Employee Development, Training and Communication. We increased participation in our Learning Journey program by offering relevant and innovative programs; we worked on succession planning efforts for the District, including the concept development and approval of the “STEP-UP” leadership development program which we plan to roll out in the first quarter of 2011.
- Compensation, Recognition and Benefits. While having to delay merit increases to our employees, we continued to focus on recognition programs, such as the Round of Applause program to keep employees engaged and continue to find simple ways to say “thank you.” We also have continued to closely manage our partially self-funded medical plan and are moving into the third year of experiencing no cost increases to employees or the District. We marketed our medical stop loss and claim administration services to ensure our current vendors are competitive, and concluded that no changes are needed at this time.
- Safety and Risk Management. Nearly a thousand employees attended training this year on workplace respect; we also strengthened our Safety and Risk Management Committee, focusing on reducing work-related injuries and managing costs.
- Administration and Compliance. We completed a review and updated our policies and practices related to HIPAA, including conducting a comprehensive training to appropriate staff. Health Care Reform is also a major issue and we continue to keep close tabs on the impact to the District. We are prepared to implement necessary changes in 2011 and beyond.

#### Key Performance Indicators

| Description   | 2008  | 2009 | 2010<br>Estimated | 2011<br>Projected |
|---|-------|------|-------------------|-------------------|
| Full-time and Regular Part-time “Voluntary” Turnover Rate | 14%   | 10%  | 8%                | 10%               |
| Approved Full-Time and Regular Part-time Positions        | 269   | 255  | 254               | 255               |
| Worker’s Compensation Renewal Cost increase (decrease)    | 21.3% | 3.8% | -11.4%            | -8.7%             |

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Human Resources (continued) Goals and Objectives for the 2011 Budget**

1. Stewardship of “human” resources
  - Hire the right person the first time
  - Create & sustain a “community” culture
  - Implementation of the STEP-UP Leadership Development Program
2. Stewardship of financial resources
  - Update and maintain pay plans for internal and external equity
  - Maintain Performance Achievement & Reward (PAR) Program
  - Quantify results of employee wellness efforts and build upon them
  - Work toward decreasing the number and cost of work related injuries in the District.
3. Provide quality services utilizing technology
  - Ensure data integrity and security of HRIS/Payroll
  - Explore and hope to implement an electronic time keeping system
  - Improve Employee Intranet Site
4. Leadership in managing legal exposure
  - Effective and timely resolution to employee-related issues
  - Close monitoring for compliance with FLSA, FMLA, ADA, and others
  - Protection of private and confidential data
  - Proper classification of independent contractors versus employees
5. Closely monitor and adjust to the changing landscape of “health care”
  - Manage medical/dental costs effectively
  - Stay compliant with legislative changes
  - Assess and monitor impacts and possible consequences
  - Keep management and employees informed

## **South Suburban Park and Recreation District Mission and Goals**

### **Communications Department**

#### **Mission**

The Communications Department partners with clients to generate revenue and create awareness of District programs and facilities.

#### **Department Overview**

The Communications Department serves to assist with all components of the marketing and publicity cycle. As the District's needs change from time to time, the Communications Department shifts its efforts to help where most needed. During bond election years, we place our emphasis on creating awareness and support for critical issues. When major capital projects are approved, we reinforce public trust by informing constituents about how projects are progressing on time and within budget. When facilities and programs are identified for needing guidance with marketing, we try to make staff's jobs more successful by arming them with information they may need to make decisions and by coordinating promotional efforts. If a crisis or emergency situation emerges, the Communications staff coordinates appropriate responses to the media and public.

The Communications Department's proposed 2011 budget provides for the following functions: marketing support, media relations, community relations, volunteer coordination, publication editing, writing and design, website content, scholarship distribution, sponsorship and grant assistance, award nominations and Public Art Committee liaison. The Registration Department's activities are also included in Communications' proposed 2011 budget. The Registration Department is responsible for processing the majority of phone-in and walk-in class registrations, and providing some oversight and training for other District facilities, which also process class registrations. The Registration Department's other major functions include serving as the District's information center, inputting and verifying the online versions of our catalogs of activities, monitoring and updating the customer "history" online database, coordinating gift cards sales and oversight of customer service standards through the secret shopper program. The coordination of memorials, formerly our responsibility, has been moved to the Planning Department.

#### **Accomplishments**

- Assisted with the District's successful election to extend the 1-mill property tax for parks, trails and open space acquisitions and maintenance.
- Submitted a Gold Medal Award application to NRPA and received notification that the District was selected as a finalist for the grand award. As a finalist, South Suburban was bestowed the honor of being one of the top four park and recreation agencies in the U.S., with a population of 100,001 – 250,000.
- Established a communication and marketing tool for the Lone Tree, Buck and Goodson Recreation Centers. Each month, Staff coordinated content and produced three separate e-newsletters, one for each center, that were sent to the District's existing database of people living near the centers. The classes included are tracked and the majority has shown increased registration following promotion through the newsletters.

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Communications (continued)**

#### **Accomplishments (continued):**

- Sold two major sponsorships, one for \$8,700 to Pediatric Care Now and another for \$12,500 to Rocky Mountain Hospital for Children.
- Improved *Lone Tree Connection* by changing from a booklet to a small, folded tabloid with recycled newsprint, making the District a little greener while also saving money. The publication was also upgraded to full-color, while still being less expensive than the way we used to produce it.
- Created and distributed the District's Annual Report with its colorful theme of crayons and fun copy that highlighted South Suburban's major accomplishments.
- Prepared smaller mailings with 5,000 pieces or less in accordance with the post office's bulk mailing rules, through the assistance of volunteers rather than using a mailing house. Examples of publication mailings that volunteers helped include Lone Tree Connection and the Annual Report.
- Met deadlines for producing and distributing semi-annual issues of the printed *Connection* activities catalog, for 12 years running. The Registration staff coordinated the "sister" project to the print catalog and directly posted and proofed thousands of classes to the website. Staff manually cross-proofed the print version of the catalogs with the website version.
- Met with Colorado Journey staff at the beginning of 2010 to develop marketing strategies and determine "who would be doing what" to promote the facility. The facility has done well in terms of staying steady with net revenue.
- Responded to the invitation of Family Sports Center's General Manager, Leslie Clark, to work together to develop a new marketing team for that campus (Main Bldg., Dome, Golf). A team was formed and projects are proceeding such as having strategies to bring new customers into the facility through free and low cost skating opportunities, with secondary efforts to bring them back again for discounted lessons.
- Assisted Tim Johnson, General Manager of South Suburban Ice Arena, with preparing a marketing plan for that facility.
- Participated with the Golf Marketing Committee to help coordinate all marketing efforts and track results.
- Helped various programs with promotional efforts; offered suggestions for reaching target markets and prepared collateral materials.
- Revamped the Secret Shopper program to focus attention on rating each District facility's cleanliness, service and salesmanship. Secret Shopper reports are given to the Executive Director and the appropriate Manager for discussing identified pros and cons with staff.
- Processed 21% more recreation scholarships than in the previous year. Scholarships help those in need continue to enjoy the benefits of recreation at a reduced cost. Planned a mini-dedication and photo op for the new deKovend Playground. Although the event had to be cancelled due to weather, the media still picked up photos of kids playing at the playground that Communications staff had taken several days prior to the scheduled event.

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Communications (continued)**

#### **Accomplishments (continued):**

- Submitted award nominations to Colorado Parks and Recreation Association, Special District Association, and the Colorado Lottery. Results are pending.
- Assisted with and reviewed grant applications for Wells Fargo. Time and money were saved by not contracting with an outside grant writer. Results are pending.
- Supported the efforts of the Public Art Committee, in coordination with South Suburban staff members Melissa Reese-Thacker and Vickie Willis, to plan for and install a whimsical kinetic outdoor sculpture at Cornerstone Park, and an upcoming mural at the newly remodeled Sheridan Recreation Center.
- Stayed current with trends and issues in the world of communication and marketing. Although the staff development budget was reduced for 2010, staff researched other ways to learn. Staff attended a number of free or low cost webinars and Meet-Ups related to topics such as the “How To’s” of social media. Information was shared amongst the Communications staff, as well as with interested staff from other departments who were experimenting with social media as a communication and promotions tool.

#### **Goals and Objectives for the 2011 Budget:**

- Collaborate with the IT Department to develop a social media plan for 2011. Utilize knowledge gained from business experts from Denver Botanic Gardens and South Metro Denver Chamber of Commerce. Identify what social media efforts should be centralized for consistent implementation, while also helping interested program and facility staff continue to experiment. As the plan evolves, Communications and IT staff will have a better idea whether a part-time staff person is vital to help with implementation. The Board will need to determine the priority for social media and level of funding.
- Assist the IT Department with the existing website, or a new website as it evolves. The Board will need to determine the priority of a new website and level of funding.
- Serve on the Golf Marketing Committee and actively participate with planning, implementing and tracking marketing and revenue generating efforts.
- Continue to produce monthly e-newsletters for Buck, Goodson and Lone Tree Recreation Centers. Investigate ways to increase the database of people receiving/requesting e-newsletters. Assist the Recreation Centers with other marketing and revenue generating strategies, as requested.
- Serve on the Family Sports Center Marketing Team and actively participate with planning and implementing revenue generating efforts.
- Produce and distribute the major marketing publications.
- Create and distribute the District’s Annual Report.
- Provide excellent customer service for people wanting to register for classes.
- Monitor and manage, as needed, the registration database, such as merging duplicative customer accounts, posting classes to the website and proofing the website catalog to the print catalog.

## **South Suburban Park and Recreation District Mission and Goals**

### **Administration Department – Communications (continued)**

#### **Goals and Objectives for the 2011 Budget (continued):**

- Facilitate the VolunTeen program.
- Coordinate with community events, such as Western Welcome Week and Centennial Under the Stars, to generate awareness and goodwill.
- Coordinate South Suburban dedications for completed capital projects and for planning and promoting various special events to generate awareness and goodwill.

### **Finance**

#### **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. This is achieved by optimally managing the District's finances through its accounting, budgeting, and reporting systems. The mission is further maintained by displaying leadership, management, and stewardship to support the financial needs of the District and enhance quality service delivery to the public.

#### **Department Overview**

The Finance Department is responsible for all operational 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 internal controls, overseeing the District's annual external audit and budget, and preparing the District's Comprehensive Annual Financial Report and annual budget.

#### **Accomplishments**

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, 2009. This was the ninth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

The District was also awarded the Distinguished Budget Presentation Award for the budget beginning January 1, 2010 from the Government Finance Officers Association of the United States and Canada (GFOA). The 2010 Budget was the first budget the District submitted for this award. The District's 2011 Budget will also be submitted for review from the GFOA's Distinguished Budget Presentation Award program.

## South Suburban Park and Recreation District Mission and Goals

### Finance (continued)

#### Key Performance Indicators

| Description                       | 2007   | 2008   | 2009   | 2010   |
|-----------------------------------|--------|--------|--------|--------|
| W-2s Issued                       | 1,895  | 1,869  | 1,685  | 1,587  |
| Accounts Payable Checks Processed | 10,951 | 11,301 | 10,103 | 9,288  |
| Purchase Cards Transactions       | 8,612  | 9,806  | 9,175  | 10,270 |
| 1099s Issued                      | 144    | 165    | 167    | 170    |

#### Goals and Objectives for the 2011 Budget

1. Continue to provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making.
2. Continue to track and report on District's grant/intergovernmental projects
3. Implement an Electronic Time Keeping system
4. Continue to monitor and improve internal controls
5. Cross train staff on key processes
6. Upgrade accounting software to current version

### Information Technology

#### Mission

The mission of the South Suburban Information Technology Department is to provide technological leadership in the management and distribution of information by providing excellent and cost effective products and services to support the overall mission of South Suburban Park and Recreation District

#### Department Overview

The Information Technology Department is responsible for developing all strategic and operational planning related to District technology. This role includes acquisition, maintenance, and support of the District's Local Area Networking (LAN), Wide Area Networking (WAN), desktop computers, and server computers. The IT Department is also responsible for providing office and email 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, database systems, and for creating and maintaining remote VPN access. The District has built custom software that includes the public website, our Intranet, and our internal applications (Point of Sale, Registration, Facility Scheduling, Work Orders, League Management, Customer Relationship Management, and Self Check-in). The IT Department is responsible for developing and maintaining these applications in order to ensure that they are operational, useful, and up to date.



## South Suburban Park and Recreation District Mission and Goals

### Information Technology (continued)

#### Department Overview (continued)

Lastly, the IT Department is responsible for establishing and executing proper security measures for data and equipment. This includes creating and implementing District security policy, controlling physical access to servers, implementing authority rights and audit controls, installation of an anti-virus system, secure configuration of the District firewalls, data encryption, data backup, intrusion detection, intrusion prevention, data restoration and disaster recovery.

#### Accomplishments

1. IT replaced 45 Desktop PCs. We purchased “green” computers which are partially made from recycled materials and designed to have a longer lifespan than traditional desktop PCs.
2. IT has added an Adult League Registration Application to our array of custom built applications. This application allows users to create teams online, set up rosters and make full or partial payments for their leagues
3. IT has increased bandwidth to the Internet, removing data choke points and increasing application performance.
4. IT replaced network equipment at several seasonal facilities, which has increased reliability and uptime.
5. IT replaced several aging servers with newer models that will ensure uptime, increase performance and decrease bottlenecks across the District.
6. IT has replaced our old public web server with a newer machine with better performance.
7. IT has installed PC Energy management software that provides greater control when a PC shuts down. This is designed to increase the life of the PC and to reduce utility costs for the organization.
8. IT has assisted with the install of security systems at two seasonal facilities. These systems should increase security and aid the organization in loss recovery.

#### Key Performance Indicators

| Description                  | 2008 | 2009 | 2010 |
|------------------------------|------|------|------|
| Total Number of Computers    | 268  | 285  | 296  |
| Number of Computers Replaced | 37   | 32   | 45   |

#### Goals and Objectives for the 2011 Budget

1. Continue to rewrite and release improved applications across the District.
2. Coordinate the IT portion of a move to a new maintenance shop, ensuring that staff computers are operational and connected to the District Network as soon as a user is moved in.
3. Continue to replace older District PCs with new, “green” desktop PCs.

## **South Suburban Park and Recreation District Mission and Goals**

### **Information Technology (continued)**

#### **Goals and Objectives for the 2011 Budget (continued)**

4. Increase bandwidth to several facilities, removing choke points in the District and increasing application performance.
5. Evaluate virtualization and cloud computing as possibilities to reduce costs.
6. Redesign and release an updated public web site that is more responsive, more easily navigable, and easier to maintain.
7. Redesign and release an updated Registration Module that allows staff greater ease in registering customers and generating reports.
8. Redesign and release an updated online catalog that allows customers an efficient and user friendly method of registering for classes and programs.
9. Ensure that all internet facing PCs and applications follow industry best practices for security
10. Continue staff development on .NET, HTML 4 & 5 and CSS.
11. Coordinate and implement an upgrade to our accounting software in order to meet current security best practices and to increase application performance.
12. Evaluate new technologies and new trends in IT that can save time, money and/or increase customer service.

### **Planning, Building Infrastructure and Construction**

#### **Mission**

The Planning and Construction Department will plan, design, and construct quality energy efficient parks, trails and facilities projects, and maintain signs, playgrounds and facility infrastructure throughout the South Suburban Park and Recreation District. This will be achieved by communicating clear design intent and receiving input from our District residents and staff, utilizing proven design, construction and maintenance techniques, practicing excellent internal and external customer service, and researching energy or cost saving programs or opportunities.

#### **Department Overview**

The Planning, Building Infrastructure and Construction Department has five distinct areas of responsibility that all work together. The five areas are Planning, Preventive Maintenance, General Construction (includes Playgrounds), Construction Maintenance (Wood Shop) and the Sign Shop.

## **South Suburban Park and Recreation District Mission and Goals**

### **Planning, Building Infrastructure and Construction (continued)**

#### **Department Overview (continued)**

**Planning** is responsible for planning, design, and construction of all capital construction projects identified in the annual budget. This includes: grant writing, cost estimates, coordination with project partners, selection and hiring of professional design consultants, public/neighborhood meetings, master planning, design development, 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.

**Preventive Maintenance** is responsible for skilled labor tasks to maintain electrical, mechanical and plumbing equipment at all the District's parks and facilities through the on-line work order system. This includes: routine maintenance and repair on air conditioners, evaporator coolers, heat pumps, water heaters, boilers, furnaces, fans, heat exchangers, compressors, chillers, condensers, toilets, drinking fountains, showers, lighting systems, park lights, parking lot lights, park shelter lights, and park restroom lights. The changing of filters and belts, cleaning of coils, replacing light bulbs, indoor and outdoor pool start-up and shut-down are examples of the routine maintenance performed by this group.

**General Construction** is responsible for skilled labor tasks including: playground installation/renovation, concrete flatwork installation/repair, tenant finish at facilities, facility remodels, memorial bench installations, excavation and trucking, painting, and completing work orders through the on-line work order system.

**Playgrounds** is responsible for skilled labor tasks including: maintenance, installation and safety inspections for playgrounds, skateparks, and inline hockey rinks throughout the District. Example tasks are graffiti removal, playground wood chip replenishment, deck and slide replacements, and swing chain replacement.

**Construction Maintenance (Wood Shop)** is responsible for production of custom cabinetry, woodworking repair, shelving units, installing laminate on counter tops, and all of the duties of the general construction crews on an as needed basis.

**The Sign Shop** is responsible for skilled labor tasks including: sign maintenance, sign construction, and sign installation throughout the District. Example tasks are park monument signs, rules and regulations signs, banners for special events, graffiti removal and work order completion through the on-line work order system.

## **South Suburban Park and Recreation District Mission and Goals**

### **Planning, Building Infrastructure and Construction (continued)**

#### **Accomplishments**

In 2010, the following Capital Projects were completed:

1. Chase Park Playground Renovation (Community Development Block Grant)
2. Cornerstone Park Skate Park Ramp
3. Cornerstone Park Snapdragon Sculpture
4. Cornerstone Park Water Tap Installation
5. deKoevend Park Playground Renovation (Arapahoe County Open Space grant)
6. East Elementary Playground Renovation (Arapahoe County Open Space grant, submitted through the City of Littleton)
7. Family Sports Center Avalanche Grill Painting
8. Family Sports Center Banquet Room and Sky Box Improvements
9. Family Sports Center Ice Arenas, Energy Efficient Lighting Upgrade
10. Goodson Gym and Gymnastics, Energy Efficient Lighting Upgrade
11. Goodson Locker Rooms, Restrooms and Millwork Improvements
12. Goodson Racquetball Court Ceiling Replacement and Divider Nets
13. Lone Tree Golf Course Maintenance Fence Replacement
14. Lone Tree Recreation Center Ground Movement Repairs
15. Puma Park Improvements (Arapahoe County Open Space grant)
16. South Platte Park Flood Commemoration Sculpture (Great Outdoors Colorado, Legacy Grant project)
17. South Platte Park Picnic Tables (Great Outdoors Colorado Legacy Grant project)
18. South Suburban Golf Course Hole #10 Improvements (Urban Drainage and Flood Control District project)
19. South Suburban Ice Arena, Energy Efficient Lighting Upgrade
20. Spring Creek at Foxridge Subdivision (Urban Drainage and Flood Control District project)
21. Sweetwater Trail Replacement
22. TrailMark Pedestrian Safety Plan and Utility Screening (Jefferson County Open Space joint venture grant)
23. War Memorial Rose Garden Pavers (Colorado Home Show grant-by Parks)
24. Willow Creek Trail Extension at Lone Tree Golf Course
25. Willow Creek Trail Landscape Screening at Cook Creek Pool
26. Willow Creek Trail Lighting at County Line Underpass

## South Suburban Park and Recreation District Mission and Goals

### Planning, Building Infrastructure and Construction (continued)

#### Accomplishments (continued)

In 2010, the Planning Department helped or was directly responsible for approximately \$1,746,666 in grant funding from Great Outdoors Colorado (GOCO), Arapahoe County Open Space (ACOS), Arapahoe County Community Development Block Grants (CDBG), Jefferson County Open Space, and the City of Centennial. Another \$785,250 in grant funding was applied for, but was denied.

#### Key Performance Indicators

| Division                               | Completed<br>2009 | Completed<br>2010 | % Increase<br>(Decrease) |
|--|-------------------|-------------------|--------------------------|
| <b>Planning Division</b>               |                   |                   |                          |
| Capital projects                       | 30                | 35                | 17%                      |
| <b>General Construction Division</b>   |                   |                   |                          |
| Work orders                            | 31                | 56                | 81%                      |
| <b>Preventive Maintenance Division</b> |                   |                   |                          |
| Work orders                            | 162               | 212               | 31%                      |
| <b>Playgrounds Division</b>            |                   |                   |                          |
| Total playgrounds maintained           | 60                | 61                | 2%                       |
| <b>Sign Shop Division</b>              |                   |                   |                          |
| Work orders                            | 154               | 124               | (19%)                    |
| <b>Total Projects/Work Orders</b>      | <b>437</b>        | <b>488</b>        | <b>12%</b>               |

## **South Suburban Park and Recreation District Mission and Goals**

### **Planning, Building Infrastructure and Construction (continued)**

#### **Goals and Objectives for the 2011 Budget**

1. Find opportunities to maximize capital project and maintenance operating budgets in order to keep the same level of service using fewer cash resources by using in-house labor and equipment to complete smaller scale projects.
2. Investigate and research new technology for energy efficiency where appropriate and cost effective by completing an energy savings master plan for large facilities.
3. Find ways to leverage our available funding by continuing to apply for GOCO, ACOS, CDBG, and cities' and counties' grant funding, and by looking for other grants opportunities.
4. Identify and inventory potential vacant land throughout the District for open space and park development.

### **Parks and Natural Open Space Department**

#### **Mission**

The Parks and Natural Open Space Department's mission is to strive to provide residents with a sufficient number of safe, secure and well maintained parks, natural open spaces, athletic fields and outdoor facilities. In this regard, Department staff shall endeavor to ensure the clean and orderly appearance of the parks, natural open space and outdoor facilities while protecting the health, safety and enjoyment of the people using them. The mission will be carried out through the management and stewardship of the District resources allocated to the Department.

#### **Department Overview**

The Department consists of seven sections: Administrative, Garage and Shop, Landscape Maintenance, Forestry/Horticulture, Grounds/Facilities, Trails and Natural Open Space, South Platte Park and Visitor Services. There are 65 full-time, 1 regular part time and 72 part-time seasonal positions within the Department. The primary responsibilities of the Department are oriented around the maintenance and upkeep of developed and undeveloped park land. Generally, the Parks and Natural Open Space Department operates very efficiently. Our major strength is our excellent staff within the seven sections. Their knowledge, experience and dedication have enabled the Department to meet the objective of maintenance and upkeep of the park lands and outdoor facilities even under financial constraints.

Most of the Parks and Natural Open Space staff has reported to and operated out of two service centers (Jamison Service Center since 1974 and Willow Spring Service Center since 1994) for numerous years. There are other areas which the crews utilize for storage and operational projects, i.e., Murray Property (2010), Hahn House and storage yard, Gallup Park Irrigation Shop, Grandpa's Acres storage building, South Platte Park maintenance shop, Cornerstone Park shop and Littleton Golf Course (10,000 Trees crew during summer). We anticipate that the relocation of the Division Maintenance Operations from the Jamison Service Center to the Boatworks will greatly relieve the over-crowded conditions and enhance the morale, efficiency and productivity of the operations within the Division.

## **South Suburban Park and Recreation District Mission and Goals**

### **Parks and Natural Open Space Department (continued)**

#### **Department Overview (continued)**

The Department also coordinates and provides a variety of services and expertise that directly relates to other divisions within the District, primarily Planning, Building Infrastructure & Construction (PBIC), Recreation Services & Facilities, Finance, and Communication. The Department also coordinates projects with the cities of Littleton, Centennial, Lone Tree and Sheridan, the counties of Arapahoe, Douglas and Jefferson and the agencies of the Urban Drainage and Flood Control District (UD&FCD) and the Southeast Metro Stormwater Authority (SEMSWA).

#### **Accomplishments**

The Parks and Natural Open Space staff typically does not receive many donations, sponsorships or grants during the course of a year, however; this year has proven to be different. In 2010, the Department has received more than \$148,000 in donations, sponsorships and grants from or through numerous agencies for a variety of programs. Typically, the Parks and Natural Open Space Department also benefits from the District's Matching Gift Fund Program. This year that amount was (\$18,700) in matching funds which were utilized primarily for tree replacements.

In addition to the solicitation of donations, grants and sponsorships, staff works in partnership with several other agencies to coordinate maintenance, restoration, and rehabilitation projects. Primarily, those agencies are the Urban Drainage and Flood Control District (UDFCD) and the South East Metro Storm Water Authority (SEMSWA). During 2010, the District has participated with these agencies in Russian olive tree removal, restoring storm water structures, sewer line restoration and other improvements along several drainage ways. UDFCD also committed to a (\$50,000) financial and technical support for the South Platte Park River Master Plan.

Staff has also solicited and received Colorado Tree Coalition scholarships (\$540) to attend conferences, i.e. the International Society of Arboriculture (ISA) annual conference and the Society of Municipal Arborist conference. There are two memorial tree donations (\$1,500) scheduled for this fall and Designs by Sundown is donating (\$5,000) for twenty-five trees for a memorial tree project.

- Staff has performed athletic field renovations on fifty-four fields including nearly 40,000 square feet of sod and over 5,000 pounds of seed
- The water tap at Cornerstone Park was installed and connected to the irrigation system and restroom on the north side of Belleview Avenue
- Drainage work on the baseball field at Prairie Sky Park was installed. This eliminated the standing water on the infield and warning track
- Irrigation crews have repaired fifty-two main breaks so far this summer

## South Suburban Park and Recreation District Mission and Goals

### Parks and Natural Open Space Department (continued)

#### Accomplishments (continued)

A pilot program was set up for recycling at ballfields and shelters at the parks of Cherry Knolls, Progress, Cornerstone, Bowles Grove, Sheridan and David A. Lorenz. We purchased twenty-four recycle “toters” which are marked for recycling. We are also utilizing the new refuse truck that was purchased this year to service the containers several times a week. Arrangements have been made to take the comingled recycle materials to the Waste Management depot in Englewood for disposal on a “no cost basis.”

#### Key Performance Indicators

| Measurements                          | Years            |                  |                  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       | 2007             | 2008             | 2009             | 2010             | Budget 2011      |
| District Population                   | 140,668          | 141,671          | 143,359          | 148,019          | 148,019          |
| District Assessed Value               | \$ 2,070,093,939 | \$ 2,282,531,976 | \$ 2,273,270,150 | \$ 2,390,836,700 | \$ 2,393,062,513 |
| Developed Parks (acres)               | 1,429            | 1,436            | 1,447            | 1,447            | 1,456            |
| Natural Areas (acres)                 | 1,997            | 2,002            | 2,011            | 2,011            | 2,016            |
| Undeveloped Land (acres)              | 338              | 338              | 340              | 340              | 340              |
| Total Acres                           | 3,764            | 3,776            | 3,798            | 3,798            | 3,812            |
| Parks Department Expenditures         | \$ 5,652,220     | \$ 6,186,773     | \$ 6,157,515     | \$ 6,511,776     | \$ 6,779,385     |
| Number of Acres of Parks Per Resident | 0.027            | 0.027            | 0.026            | 0.026            | 0.026            |
| Parks Expenditures Per Acre           | \$ 1,502         | \$ 1,638         | \$ 1,621         | \$ 1,715         | \$ 1,778         |
| Parks Expenditures Per Capita         | \$ 40            | \$ 44            | \$ 43            | \$ 44            | \$ 46            |



## **South Suburban Park and Recreation District Mission and Goals**

### **Parks and Natural Open Space Department (continued)**

#### **Goals and Objectives for the 2011 Budget**

- Endeavor to ensure the clean and orderly appearance of the parks, natural open space and outdoor facilities while protecting the health, safety and enjoyment of the people using them
- Utilize the knowledge, experience and dedication of Departmental staff to meet the objectives of maintenance and upkeep of the park lands, natural open spaces and outdoor facilities even under financial constraints
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner
- Strives to adhere to the “Maintaining What We Have” philosophy and in that regard, is dependent on ongoing yearly appropriation for: capital asset management, i.e., irrigation systems upgrades, vehicle and equipment replacement, concrete and asphalt replacement, tree replacement, athletic field renovations, tennis court repairs and facility renovations (shelters, ball fields, backstops, fencing, etc.)
- Strives to adhere to the “Maintaining What We Have” in regard to other divisional responsibilities involving staff, i.e. routine trail refurbishing, water and energy conservations, recycling program, District-wide weed management, S.T.A.R.P.R. Program (Safety, Teamwork, Accountability, Respect, Partnerships and Resource Conservation), park reservations/access permits monitoring, privatization of mowing services in 24 parks, privatization of park fertilization, maintenance and upkeep of the synthetic turf at David A. Lorenz Regional Park, and use of volunteers and community service workers for numerous projects, particularly at South Platte Park
- A major initiative during 2011 will be moving the various crews into new maintenance facility after the renovation by contract. This will also entail the move out of the Jamison Service Center site and its preparation for sale. These moves are projected to take place in September through December 2011.

### **Recreation Services and Facilities Department**

#### **Mission**

The Recreation Services and Facilities Department’s mission is to create and provide recreation, leisure, and community services necessary to promote public wellbeing and quality of life, for youth, adults, senior citizens and special populations of the District, through the creation and maintenance of high-quality programs, facilities, and special events. The benefits of leisure services are especially designed to meet the physical, mental, cultural and social needs of our residents and visitors to the District.

## **South Suburban Park and Recreation District Mission and Goals**

### **Recreation Services and Facilities Department (continued)**

#### **Department Overview**

The Recreation Services and Facilities Department provides opportunities for the community to learn, exercise, grow, develop skills, compete, travel, and to accomplish and enjoy their leisure pursuits. Within the Department, programs are created and coordinated, and a variety of year-round and seasonal facilities are managed and maintained. Program areas include Aquatics, Athletics, Arts and Culture, Children's Programs, Teen Activities, Licensed Day Care, Special Events, Fitness and Wellness, Seniors, Special Needs, Outdoor Recreation, and Interpretive Services. Facilities include the Sheridan Recreation Center, Douglas H. Buck Community Recreation Center, Grant Goodson Recreation Center, Lone Tree Recreation Center, Family Sports Center, South Suburban Ice Arena, Family Sports Dome, Holly Tennis Center, Littleton Tennis Bubble, Lone Tree Tennis Center, Cornerstone Batting Cages and Miniature Golf, BMX track, Skate Parks, In-Line Hockey Rinks, and four Outdoor Pools (Harlow, Franklin, Holly, and Cook Creek). Additionally, the Department schedules all Athletic Fields within the District and works closely with more than a dozen Organized Youth Sport Groups.

#### **Accomplishments**

- Introduced new "Buddy Pass" option program in effort to increase pass sales at Recreation Centers, 152 individuals took advantage of this program totaling \$10,607 in sales.
- Transitioned from 'family' category to 'household' category for facility use.
- Installed a liquid bleach sanitation system at the Buck Aquatics Center resulting in savings of over \$10,000 in chemical usage.
- Expanded Birthday Party program at the Buck Recreation Center by repurposing storage space into a party room. Parties increased 21% from previous year.
- Successfully transitioned all lifeguard training and Learn to Swim programs to meet American Red Cross protocols and standards.
- Installed new energy efficient pool heaters at the Goodson Aquatic Center reducing energy consumption by 11%.
- Coordinated and managed all City of Lone Tree Events at the Cook Creek Pool and Lone Tree Tennis Center.
- Expanded family programming at the Lone Tree Recreation Center by adding movie nights and dances.
- School Age Child Care received \$2,900 in grants from Arapahoe Early Childhood Council and Modern Woodman Fraternal Financial.
- Received authorization for Sheridan Recreation Center to be a Designated "Silver Sneakers" location beginning fall 2010.
- Revenues from Silver Sneakers across the organization increased an average of \$5,800/month.
- Added Teen Fitness classes at Lone Tree Recreation Center.
- Work continued on the Lobby and classroom renovation at the Sheridan Recreation Center.

## **South Suburban Park and Recreation District Mission and Goals**

### **Recreation Services and Facilities Department (continued)**

#### **Accomplishments (continued)**

- Work continued on bathroom renovation and sign package at Goodson Recreation Center.
- County Line BMX ridership increased 27% from prior year.
- Youth TRYathlon participation increased 9% from prior year.
- Girls' lacrosse grew by 27% and offering expanded to 3<sup>rd</sup> and 4<sup>th</sup> graders.
- Received a USTA Adopt-A-Court grant for \$1,450.
- Received City of Littleton funding for Buck Blitz teen program for \$1,000.
- Received \$10,000 in general sponsorships for athletic programming.
- Updated all 200 individual "Google" athletic field maps for accuracy.
- Sponsorship revenues increased at Colorado Journey to an all time high of \$3,200.
- Successfully opened and operated the new six-court Lone Tree Tennis Center exceeding programming and revenue projections.
- Work continued of several GOCO South Platte Legacy Projects.
- Expanded Outdoor Recreation and Adult Hiking programs.
- Hosted two Certified Interpretive Guide Courses.
- Close to completing the conversion to both public and volunteer newsletters to electronic versions for SPP and Nature Center.
- Reduced electric consumption at SSIA 11.5%.
- Increased admission at SSIA for public skate by \$17,595.
- Increased Learn to Skate revenue at SSIA by 24.5% or \$14,898.
- Increased Learn to Skate revenue at Family Sports Center by 13.8% or \$30,835
- Reduced phone line charges at Family Sports Center by 25% by removing unused lines.
- Reduced gas consumption by 28% at Family Sports Center through improved maintenance and repair to all roof top units
- Developed new staffing plan at Family Sports redefining several positions and eliminating one.
- Successful at introducing a new class at SSIA "I Wanna Drive the Zamboni"
- STAR program received \$4,700 from DC and PUSH America to expand programming.
- Buck Center awarded an A+ Establishment for Environmental Stewardship for the Littleton/Englewood Wastewater Treatment Plant.
- Introduced "the Flip Side of 50" recreation programming for the baby boomer generation at the Buck Center.
- Continued work with Lone Tree Citizens advisory committee to expand programming in the Lone Tree area.
- Continued development of the "Kid's Living Well Initiative" with the introduction of several new fitness and health education programs for children.
- Kept 'going green' and 'sustainability' front and center and on the minds of staff throughout the year.

## South Suburban Park and Recreation District Mission and Goals

### Recreation Services and Facilities Department (continued)

#### 2010 Accomplishments (continued)

- Continue Departmental efforts to identify area where expenses could be reduced by being more efficient and /or economical; OR tried to identify areas where we could produce more revenue and/or increase revenue potential.
- Promoted cleanliness and upkeep of facilities within the District.
- Promoted excellent Customer Service with both internal and external customers.

#### Key Performance Indicators

|                                    | 2009       | 2010       | % Increase<br>(decrease) |
|------------------------------------|------------|------------|--------------------------|
| Family Sports Center:              |            |            |                          |
| Learn to Skate Revenue             | \$ 121,244 | \$ 139,639 | 15%                      |
| Telephone Expenses                 | \$ 9,664   | \$ 8,880   | -8%                      |
| Utilities - Natural Gas Expenses   | \$ 9,113   | \$ 7,229   | -21%                     |
| Buck Recreation Center:            |            |            |                          |
| Number of Pool Parties             | 44         | 54         | 23%                      |
| Birthday Party Revenue             | \$ 5,592   | \$ 6,744   | 21%                      |
| Pool Chemical Expense              | \$ 21,448  | \$ 9,936   | -54%                     |
| Colorado Journey Miniature Golf:   |            |            |                          |
| Sponsorship Revenue                | \$ 2,100   | \$ 3,200   | 52%                      |
| BMX Track:                         |            |            |                          |
| Number of Participants             | 853        | 1,659      | 94%                      |
| Athletics:                         |            |            |                          |
| Youth Triathlon Participants       | 66         | 77         | 17%                      |
| Girls' Lacrosse Players            | 611        | 776        | 27%                      |
| South Suburan Ice Arena:           |            |            |                          |
| Electrical Comsumption (kilowatts) | 1,285,741  | 1,168,089  | -9%                      |
| Public Skating Participants        | 8,635      | 10,750     | 24%                      |
| Public Skating Revenue             | \$ 43,229  | \$ 63,901  | 48%                      |
| Learn to Skate Participants        | 2,062      | 2,305      | 12%                      |
| Learn to Skate Revenue             | \$ 87,752  | \$ 111,371 | 27%                      |

## **South Suburban Park and Recreation District Mission and Goals**

### **Recreation Services and Facilities Department (continued)**

#### **Goals and Objectives for the 2011 Budget**

- To encourage each and every individual working for the District (employees and volunteers) to strive to “Make a Difference” in the life of one patron/guest.
- To provide leadership and direction for all programs and facilities within the Department resulting in opportunities for the community to learn, grow, exercise, develop skills, compete, travel, accomplish, and enjoy their leisure pursuits.
- To provide exceptional customer service to all whom we come in contact with.
- To continue to advertise and promote our services and facilities and attract new customers.
- To continue to nurture existing partnerships and foster new ones in the community, to share resources and promote our purpose.
- To provide additional programs and facilities as the population changes in order to maintain the expected level of service.
- To maintain all recreational facilities and areas in a high degree of excellence.
- To strive continually to improve our product, our delivery, and our communication with the public.
- To ensure that new and innovative programming is constantly being developed and implemented.
- To strive for full utilization of existing facilities and programs.
- To ensure communication is achieved throughout other departments in order to properly plan for events and to schedule facility maintenance and improvements.
- To continue with our planned goals to enhance the Family Sports Center, in order to increase user visits and revenues.

#### **Golf Department**

##### **Mission**

The Golf Department’s mission is to promote and expand interest in golf by providing opportunity for District residents and guests to enjoy the game of golf on quality, well maintained and affordable golf facilities. The District’s golf courses should satisfy the skill levels of all players and should provide services that enhance the social aspect of the game of golf.

## South Suburban Park and Recreation District Mission and Goals

### Golf Department (continued)

#### Department Overview

The Golf Department provides 4 golf courses of different design qualities that provide playing opportunities for golfers of all levels, as well as complete practice and learning facilities at each course. Through comprehensive lessons and junior golf programs staffed by PGA and LPGA-certified golf professionals, the department assists new players in learning the game of golf, as well as allowing existing players to improve their skills. The department facilitates numerous clubs and leagues, which provide social and competitive opportunities for residents and guests, as well as to providing a venue for company and organizational golf outings. Each golf facility provides food/beverage service to enhance each guests visit to the facilities.

#### Accomplishments

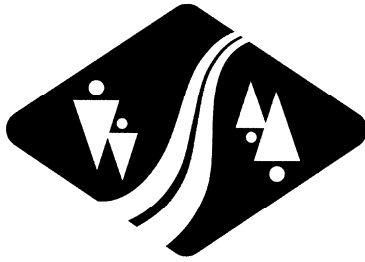
- Provided learning and playing opportunities for over 450 youth through the junior golf program.
- Continued to provide exceptional playing conditions throughout the year.
- Assisted with development of Lone Tree Tennis area and developed policy and procedures for operation of picnic area and pavilion.
- Completed new irrigation well at Lone Tree to insure consistent water source to maintain golf course.
- Initiated marketing committee to enhance revenue potential of golf courses

#### Key Performance Indicators

| Description              | 2008    | 2009    | 2010<br>Estimated | 2011<br>Projected |
|--------------------------|---------|---------|-------------------|-------------------|
| Rounds of Golf           | 186,962 | 178,756 | 184,000           | 189,000           |
| Operating Cost Per Round | \$43    | \$42    | \$43              | \$42              |

#### Goals and Objectives for the 2011 Budget

1. To provide quality playing conditions at competitive fees to residents of the District and their guests.
2. To provide exceptional customer service to all facility users
3. To promote the game of golf and attract new users through a quality lesson program
4. To serve the youth in the community by offering a comprehensive junior program and by providing playing opportunities for juniors at affordable fees
5. To provide opportunities for competition in golf events by providing clubs and leagues
6. To ensure that golf facilities generate net revenues for the District
7. To operate the District's golf facilities using environmentally safe applications of pesticides, herbicides, and other chemical applications traditionally used on golf courses; and to conserve water use through good management plans.



**South Suburban**  
**PARKS AND RECREATION**

**Budget Process and Calendar**

## **South Suburban Park and Recreation District Budget Process and Calendar**

South Suburban Park and Recreation District begins the annual budget process in the spring or early summer of each calendar year with a planning meeting. Management discusses and develops goals and objectives for the upcoming budget. These priorities are discussed with staff and the Board of Directors. A proposed budget calendar is created which outlines target dates, as well as, dates for the public hearings, a date for formal adoption of the proposed budget, and a date for the certification of the mill levy.

In July, each department is provided with a budget packet to use when compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets contain their department's revenues and expenditures for year to date of the current year, annual for the 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.

The staff from each department develops the budget for their individual programs based on the goals developed for the budget. These program level budgets are reviewed by each department manager. The budgets are due back to the finance department and the executive director by the end of the summer. The budgets are then compiled and reviewed by staff and managers and adjusted to reflect the District's mission and budget priorities.

There is normally a budget retreat with the Board of Directors before the proposed budget is formally presented to them in October. At the budget retreat the budget overview is discussed, as well as, important key issues. These may include salary and benefit information, proposed capital projects, departmental budgets, proposed fee and charges, and citizen's comments and requests. Changes are made to the proposed budget based on this retreat.

The proposed budget is presented to the Board of Directors in October of each year. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees and charges increases are also presented to the Board and public during the October meeting.

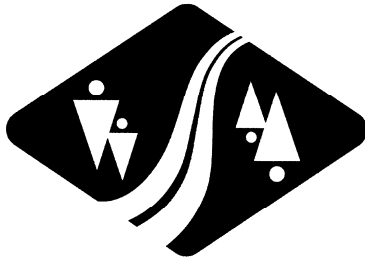
The budget may be adjusted again based on Board direction or citizen's comments before it is formally presented for approval at the November or December public meeting of the Board of Directors. Also in December the certification of the mill levies is completed. Certifications are sent to each county by December 15<sup>th</sup> and the final approved budget is sent to the appropriate agencies and posted on the District's web site.

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. The appropriation can only be modified by Board approval upon completion of notification and publication requirements. However, the District can modify the budget by line item within the total appropriation without notification.



## **South Suburban Park and Recreation District Budget Process and Calendar**

|               |  |
|---------------|--|
| Fri., July 2  | Preliminary list of capital projects due to Executive Director and the Finance Department.   |
| Wed., July 14 | Budget work papers (with June numbers) and salary information due to Staff from Finance Department.  |
| Wed., Aug 11  | First Public Hearing on 2011 Budget.   |
| Wed., Aug 25  | Preliminary Assessed Valuations due from Assessors.  |
| Tues., Aug 31 | All 2011 Budget work papers (including 2010 estimates), fees and charges information, transmittal letter, requests for new programs, requests for new full-time and regular part-time positions, department goals, and updated capital list with estimates due to Executive Director and the Finance Department. |
| Wed., Sept 8  | Second Public Hearing on 2011 Budget   |
| Wed., Oct 13  | 2011 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish "Notice of Budget" upon receipt of proposed budget).   |
| Wed., Nov 10  | Third and Final Public Hearing on 2011 Proposed Budget.  |
| Wed., Dec 8   | Board formally adopts 2011 Budget. Certifies Mill Levy to Counties.  |
| Fri., Dec 10  | Final Assessed Valuation due from Assessors.   |
| Wed., Dec 15  | Mill Levies transmitted to Counties.   |



**South Suburban**  
**PARKS AND RECREATION**

**Summary of Significant Financial Policies**

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

The following is a summary of the more significant Financial Policies for South Suburban Park and Recreation District.

### **Financial Policies**

The Finance Department is responsible for implementing and maintaining the systems of accounting, controls, and auditing. This department shall distribute monthly financial reports and other requested reports to staff and the Board of Directors that show the financial condition of the District. An audit is required to be prepared annually by an independent Certified Public Accountant within the State of Colorado.

### **Basis of Accounting**

**Governmental fund** audited financial statements and budgets are reported using the modified accrual 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 it is 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.

Property taxes and certain service fees associated with the current fiscal period are considered to be susceptible to accrual and so have been recognized as revenue of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

For the 2011 Budget, 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.

**2010 1 Mill Fund** – This fund is used to account for property taxes received from the 2010 1 Mill tax that are restricted for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails.

**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).

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Basis of Accounting (continued)**

The General Fund, Conservation Trust Fund, 2010 1 Mill Fund, and the Debt Service fund all have an annually adopted budget.

**Proprietary funds** distinguish operating revenue and expenditures from nonoperating items. Operating revenue and expenditures generally result from providing services and goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the District's enterprise fund are charges to customers for sales and services. Operating expenditures for the enterprise fund include the cost of sales and services and administrative expense. All revenue and expenditures not meeting this definition are reported as nonoperating revenue and expenditures.

For audited financial statement purposes the proprietary fund statements are prepared using Full Accrual Basis of Accounting. For the full accrual method, 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.

### **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 net revenues and appropriated fund balances.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Pooled Cash and Investments**

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. Net investment income is allocated periodically to the participating funds based upon each fund's average equity balance in total cash.

### **Investment Policy**

The investment policy of the District is to minimize credit and market risks while maintaining a competitive yield on its portfolio. Accordingly, all deposits are either insured by federal depository insurance or collateralized. Allowable investments include U.S. Government Securities and Agencies, Repurchase Agreements, Commercial Paper, Money Market Funds, Time Certificates of Deposit, and Local Government Investment Pools. The maturities of the investments generally range from 30 days to one year, with the average maturity being six months. Investments must have a maturity date that is less than three years.

### **Capital Improvements**

The Board of Directors authorizes capital improvement projects and budgeted costs as part of the annual budget adoption process. The Board reviews information of these proposed projects as part of the annual budget retreat.

The District defines Routine Capital Projects as replacement equipment, facility improvements, and maintenance. Non-routine Capital Projects are defined as 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 joint funding sources. The total funded capital expenditures approved for the 2011 Budget is \$10,294,943, which includes outside funding of \$3,974,040. Of this amount, \$4,387,982 is budgeted for Routine capital projects. Some examples of the routine projects are replacement equipment for Parks and Golf, asphalt and tennis court repairs, trail improvements, computer replacements, software upgrades, matching gift projects, tree planting, roof repairs, and other minor facility maintenance projects or upgrades.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Capital Improvements (continued)**

Non-routine projects are also included in the 2011 Budget in the amount of \$5,906,961. These projects include a new Electronic Time Card System (\$125,000), Taos Trail Bridge and Tennis Courts (\$669,338), Holly Park Renovations (\$257,666), Goodson Swimming Pool Locker Rooms (\$600,000), Arapahoe County Open Space Grants (\$625,000 – pending approval), Arapahoe Park Renovations (\$251,000), and a new synthetic turf field at David A. Lorenz Regional Park (\$1,050,000). Many of these projects have multiple funding sources and some are multi-year projects. The Planning, Building Infrastructure and Construction Department manages most of the non-routine projects. They included these projects in their planning for 2011 to make sure they have enough staff time to properly manage each one. Other staff members throughout the District are generally not impacted by the non-routine projects. However, the Finance and IT Departments plan to select and implement a new time card system during 2011. This process may take most of the year, as the District plans to use a consultant and regular staff time, instead of approving overtime or additional staff for the project. The cost of the consultant is included in the budget for the new electronic time card system. After implementation, the new time card system is estimated to decrease the District's payroll costs by reducing errors and time card fraud.

A detailed listing of the 2011 capital projects is included in Section 2 of this document. Also a five year capital replacement schedule is included in the appendix section of this document.

The following is the approved **capitalization policy** of the South Suburban Park and Recreation District:

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 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.

***Land*** - Land includes the direct cost of acquisition, legal fees, site preparation costs and the cost of demolishing unwanted structures on the land. Costs incurred to obtain easements are considered services and other changes.

***Water Rights*** - Water rights includes the direct cost of acquisition, legal and engineering fees related to the development and augmentation of water rights. All other costs, including legal and engineering fees incurred for the protection of water rights are considered services and other charges.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Capital Improvements (continued)**

***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 expenditures.

***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. Items which cost less than \$5,000 per unit and/or whose estimated useful life is less than three years are considered supplies and materials.

### **Allocation of Administrative Expenditures**

The District's practice is to allocate 67% of its administrative expenditures from the General Fund to the Enterprise fund. These include Administration, Finance, and Information Technology expenditures that are all originally charged to the General Fund. The percentage allocated to the Enterprise Fund represents an estimate of that fund's administration expenditures.

### **Transfers**

Annually the District transfers funds from the General Fund to the Enterprise Fund. This is to help offset administrative expenditures. The amount is generally around \$2,000,000. However the amount can change annually to meet the needs of the District and the separate funds. Also, the Debt Service Fund transfers any interest earning to the General Fund on an annual basis.

## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Debt Management

The District's debt policy states that all general obligation debt must be approved by a vote of the District's residents. The Board of Directors authorizes each individual debt issuance in accordance with the Colorado Revised Statutes Section 32-1-1101. Below is a listing of the District's current outstanding debt and the 2011 payment due:

#### Outstanding Debt as of December 31, 2010

| Description  | Balance as of<br>December 31,<br>2010 | Debt Type     | Moody's<br>Rating          |
|--|---------------------------------------|---------------|----------------------------|
| (2006) - \$19,805,000 General Obligation Refunding Bonds                               | \$ 19,145,000                         | GO Debt       | Aaa, Aa3                   |
| (2008) - \$10,000,000 General Obligation Refunding Bonds                               | 6,765,000                             | GO Debt       | not rated,<br>private sale |
| <b>Total General Obligation Bonds Outstanding</b>                                      | <b><u>\$ 25,910,000</u></b>           |               |                            |
| (1999) - \$2,920,000 Golf Course and Ice Arena Facilities Revenue Bonds                | \$ 1,540,000                          | Revenue Bonds | Baa3                       |
| (2007) - \$3,555,000 Golf Course and Ice Arena Facilities Revenue Bonds                | 2,370,000                             | Revenue Bonds | Baa2                       |
| <b>Total Revenue Bonds Outstanding</b>   | <b><u>\$ 3,910,000</u></b>            |               |                            |
| (2010) - \$9,620,000 Certificates of Participation                                     | \$ 9,620,000                          | COP           | not rated                  |
| <b>Total COPs Outstanding</b>  | <b><u>\$ 9,620,000</u></b>            |               |                            |
| (2001) - \$999,863 Capital Lease Baystone Financial Group - Energy Saving Improvements | \$ 158,192                            | Capital Lease | not rated                  |
| (2009) - \$135,992 Wells Fargo Fitness Equipment Lease                                 | 92,319                                | Capital Lease | not rated                  |
| <b>Total Leases</b>  | <b><u>\$ 250,511</u></b>              |               |                            |
| <b>Total Outstanding Debt as of December 31, 2010</b>                                  | <b><u>\$ 39,690,511</u></b>           |               |                            |



## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Debt Service Schedule 2011

| General Obligation Bond Payments                    |                     | Certificates of Participation/Lease Payments |                     |
|---|---------------------|--|---------------------|
| Debt Issuance                                       | Total               | Debt Issuance                                | Total               |
| 2006 General Obligation Refunding Bonds - Principal | \$ 220,000          | 2010 COP - Principal                         | \$ 765,000          |
| 2008 General Obligation Refunding Bonds - Principal | 2,185,000           | Total COP Principal Payments                 | <u>\$ 765,000</u>   |
| Total General Obligation Principal Payments         | <u>\$ 2,405,000</u> |  |                     |
|   |                     | 2010 COP - Interest                          | \$ 276,294          |
| 2006 General Obligation Refunding Bonds - Interest  | \$ 898,288          | Total COP Interest Payments                  | <u>\$ 276,294</u>   |
| 2008 General Obligation Refunding Bonds - Interest  | 211,068             |  |                     |
| Total General Obligation Interest Payments          | <u>\$ 1,109,356</u> | Wells Fargo Equipment Lease - Principal      | \$ 45,310           |
|   |                     | Baystone Financial Group - Principal         | 125,488             |
| Total General Obligation Bond Payments              | <u>\$ 3,514,356</u> | Total Lease Principal Payments               | <u>\$ 170,798</u>   |
|   |                     |  |                     |
|   |                     | Wells Fargo Equipment Lease - Interest       | \$ 3,462            |
|   |                     | Baystone Financial Group - Interest          | 5,963               |
|   |                     | Total Lease Interest Payments                | <u>\$ 9,425</u>     |
|   |                     |  |                     |
|   |                     | Total COP/Lease Payments                     | <u>\$ 1,221,517</u> |
|   |                     |  |                     |
|   |                     | Grand Total Principal                        | \$ 3,935,798        |
|   |                     | Grand Total Interest                         | 1,580,563           |
|   |                     | Grand Total                                  | <u>\$ 5,516,361</u> |
|   |                     |  |                     |
|   |                     | By Fund:                                     |                     |
|   |                     | General Fund                                 | \$ 1,041,294        |
|   |                     | Debt Service Fund                            | 3,514,356           |
|   |                     | Enterprise Fund                              | 960,711             |
|   |                     | Grand Total                                  | <u>\$ 5,516,361</u> |

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

## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Fund Balance

Reserved Fund Balance is reported for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance represent tentative management plans that are subject to change. The District considers all unreserved fund balances to be "reserves" for future operations or capital projects as defined within Article X, Section 20 of the Constitution of the State of Colorado.

### Summary of Fund Balance Reserves and Designations

|   | Governmental Funds                             |                    |               | Proprietary Funds |
|---|--|--------------------|---------------|-------------------|
|   | General<br>(including 2000<br>1 Mill)          | Conservation Trust | Debt Service  | Enterprise        |
|   | Estimated Funds Available<br>December 31, 2010 | \$ 9,166,520       | \$ 253,915    | \$ 90,895         |
| Reserved Fund Balance:  |  |                    |               |                   |
| Reserve for Emergencies   | 531,000  | -                  | -             | 126,000           |
| Debt Service Reserve  | -  | -                  | 90,895        | 1,471,330         |
| Reserve for Open Space Acquisition<br>and Trail Development (2000 1 Mill) | 2,195,094                                      |                    | -             | -                 |
| Reserve for Capital Projects  | -  | 253,915            | -             | -                 |
| Health Insurance Claims Reserve   | 940,000  | -                  | -             | -                 |
| Environmental Liability Escrow  | 149,000  | -                  | -             | -                 |
| <b>Total Reserved Fund Balance</b>  | <b>3,815,094</b>                               | <b>253,915</b>     | <b>90,895</b> | <b>1,597,330</b>  |
| Designated Fund Balance:  |  |                    |               |                   |
| Designated for Subsequent year's<br>budget                                | 559,386  | -                  | -             | (437,690)         |
| 7% Reserve (net of emergency reserve<br>listed above)                     | 130,556  | -                  | -             | 1,392,757         |
| Cherry Hill Village Reserve   | 4,661,484                                      | -                  | -             | -                 |
| <b>Total Designated Fund Balance</b>                                      | <b>5,351,426</b>                               | <b>-</b>           | <b>-</b>      | <b>955,067</b>    |
| Remaining Funds Available<br>December 31, 2010                            | \$ -   | \$ -               | \$ -          | \$ -              |

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Fund Balance (continued)**

The **General Fund** has the following **Reserves**:

**Reserve for Emergencies** **\$531,000**

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.

**Reserve for Open Space Acquisition/Trail Development (2000 1 Mill)** **\$2,195,094**

On May 2, 2000, a majority of the District's electors also authorized the District to increase property taxes \$1,700,000 in the first full fiscal year (for collection in 2001) for a period not to exceed ten years. The increased levy (to be known as the Open Space Tax or 1 Mill) will continue at the rate of up to one (1) mill annually, for collection through fiscal year 2010, in whatever amounts are generated by such levy. The revenue from the Open Space Tax is to be used solely to acquire or to offset the cost of acquiring open space and parks, and to develop or to offset the cost of development of trails and is not subject to any limitation under TABOR.

**Health Insurance Claims Reserve (estimated)** **\$940,000**

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. Excess coverage insurance policies are purchased to cover individual yearly health claims in excess of \$60,000 and aggregate total yearly health claims in excess of \$1,680,698. 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.

## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Fund Balance (continued)

#### General Fund Reserves (continued)

**Environmental Liability Escrow** **\$149,000**

On August 1, 2001, the District entered into a Ground Lease with Arapahoe County (County) to lease land previously used as a landfill. As of execution of the lease, the District was required to deposit \$40,000 into an Environmental Liability Escrow interest bearing account. Annually thereafter, the District shall deposit into said account, the sum of \$10,000 until the balance in the account reaches \$200,000. All monies in the escrow account shall be used by the County to pay for environmental liability incurred by the County or any operator of the landfill as a result of District activities on the site. Upon expiration of this lease, or the purchase of the site by the District, all monies in the escrow account, including accrued interest, shall be returned to the District.

The **General Fund** has the following **Designations**:

**Subsequent Year's Budget** **\$559,386**

The General Fund designates the amount of fund balance used in the following year's annual budget.

**7% Reserve** **\$130,556 (\$661,556 - \$531,000 Emergency Reserve)**

The District has a practice of designating 7% of the budgeted operational expenditures for cash flow purposes and emergencies. This amount includes the 3% Emergency Reserve. This amount is not included in the annual budget.

**CHV Reserve** **\$4,661,484**

The District is currently designating the funds received as of December 31, 2010 from the Cherry Hill Village Exclusion Settlement.

Any remaining fund balance in the General Fund is undesignated.

Any fund balance in the **Conservation Trust Fund** is **reserved** for future Parks and Recreation expenditures (Reserve for Capital Projects - \$253,915).

The **Debt Service Fund** balance is **reserved** for future general obligation debt payments (Debt Service Reserve - \$90,895).

The **Enterprise Fund** has the following **Reserves**:

**Restricted for Emergencies** **\$126,000**

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.

## South Suburban Park and Recreation District Summary of Significant Financial Policies

### Fund Balance (continued)

#### Enterprise Fund Reserves (continued)

**2007 Revenue Bond Reserve** **\$355,500**

Per the 2007 Golf Course and Ice Arena Facilities Refunding Revenue Bonds covenants, this amount is restricted to prevent deficiencies in the payment of bonds.

**1999 Revenue Bond Reserve** **\$242,080**

Per the 1999 Golf Course and Ice Arena Facilities Revenue Bonds covenants, this amount is restricted to prevent deficiencies in the payment of bonds.

**2001 Certificates of Participation Reserve** **\$873,750**

Per the 2001B capital lease/certificates of participation debt covenants, \$619,500 is restricted to prevent deficiencies in the payment of capital lease/certificates of participation debt. The 2001A COP debt reserve of \$873,000 was transferred to the Enterprise Fund in 2010 to be used for the 2001B COP payments in 2010 (\$618,750) and 2011 (\$254,250).

The **Enterprise Fund** has the following designations:

**Subsequent Year's Budget** **-\$437,690**

The Enterprise Fund designates the amount of fund balance used in the following year's annual budget.

**7% Reserve** **\$1,392,757 (\$1,518,757 - \$126,000 Emergency Reserve)**

The District has a practice of designating 7% of the budgeted operational expenditures for cash flow purposes and emergencies. This amount includes the 3% Emergency Reserve. This amount is not included in the annual budget.

Any remaining fund balance in the Enterprise Fund is undesignated.

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

The Budgeted fund balance in the General Fund shows a significant change. This is mainly due to the CHV Reserve and the 2000 1 Mill Reserve. The total reserves for these two items are included as expenditures for the 2011 Budget, as the District may have to use some or all of the funds for operational or capital expenditures. Budgeting the total amounts of these reserves causes fund balance to change more than 10%.

The Conservation Trust fund balance change is due to anticipated spending of all funds on 2011 capital projects.

The Enterprise fund balance is estimated to change only about 8%. This change could increase depending on the success of program operations during 2011. Staff has included new fees and anticipated increases in attendance in the budget. If the anticipated levels are not achieved, staff will look at the expenses directly related to the program and cut accordingly.

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **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 generally as of January 1 of each year. The levy is normally set December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District, 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).

### **Fees and Charges**

Staff is responsible for recommending any changes to the fee structure. These changes are marked driven and usually based on surveys conducted by staff or industry specialists. Program costs and net revenues are also considered. These changes to the fee structure for program fees and charges are reviewed and approved by the District's Board of Directors annually as part of the budget process. Fees and Charges are discussed and reviewed in a public session of the Board of Directors and this information is made available to the public for review and comment. The fees and charges are then formally approved upon the formal approval for the District's annual budget.

### **Authority to Contract and Procure**

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 Board of Directors adopted the following Bidding Requirements:

|                  |  |
|------------------|--|
| \$2,000-\$4,999  | At least three verbal bids or catalog price quotations are required.   |
| \$5,000-\$59,999 | Three written bids and department manager's approval are required.   |
| \$60,000 & above | Formal bid procedure as required by Colorado Revised Statute 32-1-1001(d)(I) which requires a notice to be published for bids on all construction contracts for work or material, or both, involving an expense of \$60,000 or more of public moneys |

## **South Suburban Park and Recreation District Summary of Significant Financial Policies**

### **Cash Disbursement and Receipts**

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 Manager 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.

All checks are signed by the Executive Director and the Treasurer of the Board of Directors.

Receipts of the District shall be deposited as soon as possible. The District's practice is to deposit all funds within three business days.

### **Risk Management**

The District participates in the Colorado Special District Insurance Pool for insurance coverage of property, general liability, public officials, auto physical damage, inland marine, and boiler and machinery. The annual premium is approximately \$350,000.

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. Excess coverage insurance policies are purchased to cover individual yearly health claims in excess of \$60,000 and aggregate total yearly claims in excess of approximately \$1,680,698.

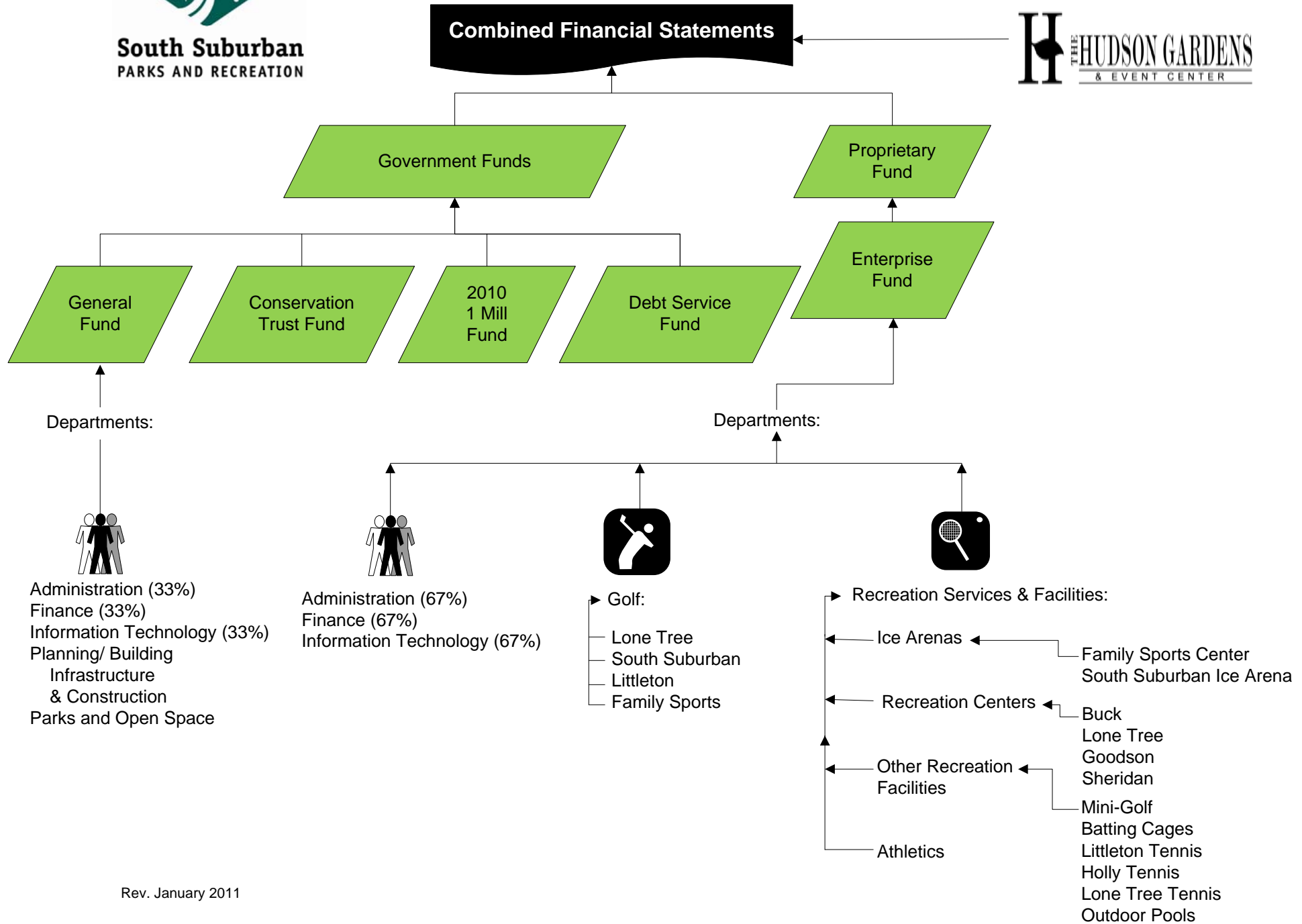
### **Pension Plan**

The full time employees of the District participate in a Money Purchase Pension Plan which is a defined contribution plan established by the District and is maintained and administered by Principal Mutual Life. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees become plan members after six months of employment. Under this plan, 6% of the plan members' compensation is remitted to the Plan Administrator by the District. The District's contributions, plus earnings, become vested after three years of participation in the plan. District contributions for plan members who leave employment before they are fully vested are used to reduce the District's current period contribution requirement. There is no liability for benefits under the plan beyond the District's payments. Plan provisions and contribution requirements are established and may be amended by the District's Board of Directors.

The District also has a deferred compensation plan created in accordance with Internal Revenue Code Section 457. This plan is administered by Principal Mutual Life. Participation in the plan is optional for all employees. The plan allows the employees to defer a portion of their salary until future years.

### **Financial Reporting**

The District uses Microsoft Dynamics GP for accounting and an add-on package called XL Report Writer for financial reporting. The finance department sends out monthly financial reports to staff, managers, and the Board of Directors. These are very useful for analyzing the performance of the District's programs and facilities on a monthly basis.





***Principal Officials of the  
South Suburban Parks and Recreation District***  
Arapahoe, Douglas and Jefferson Counties, Colorado

**Board of Directors**

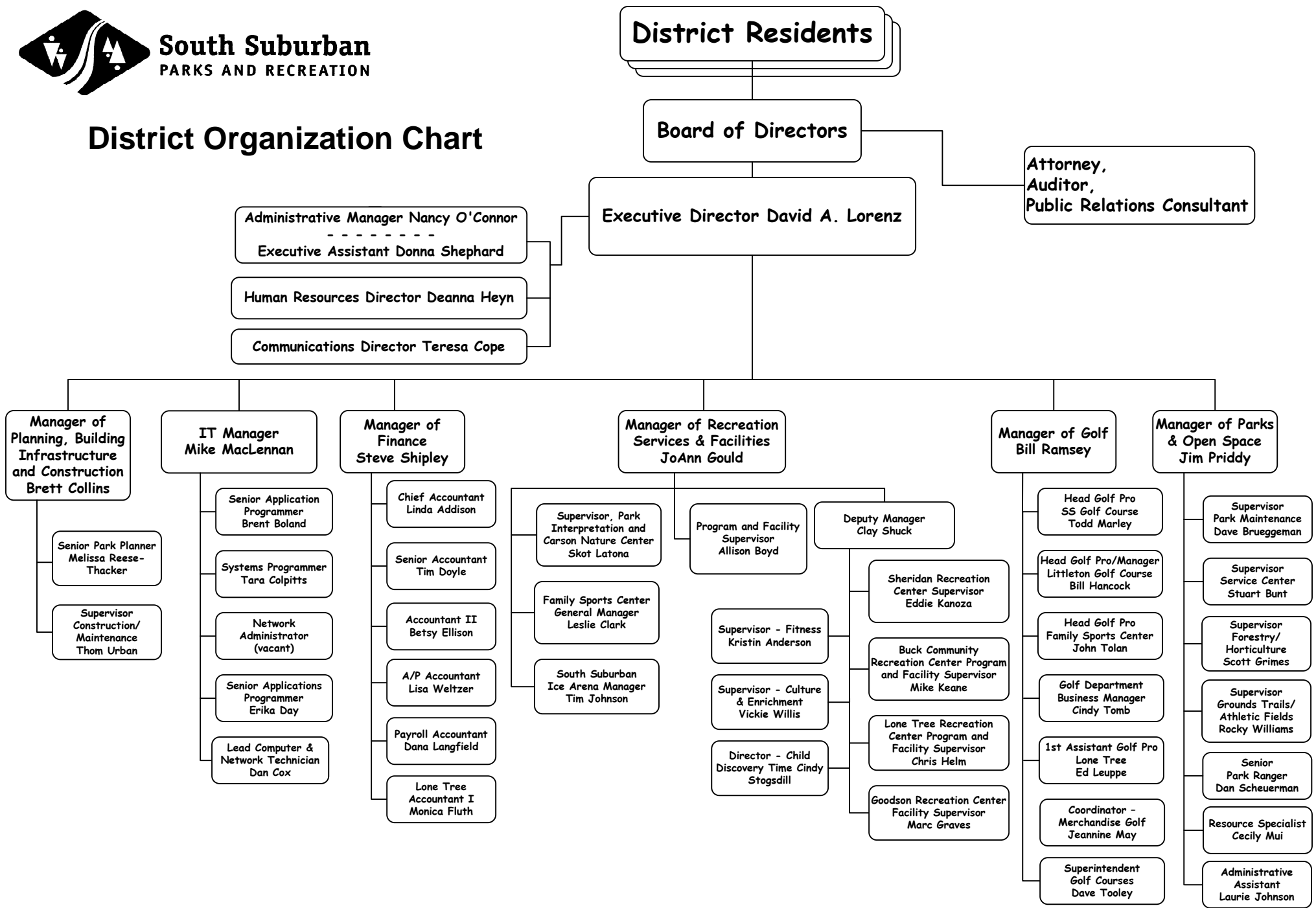
Chairman and President ..... Katherine C. Geitner  
Vice Chairman ..... Susan M. Rosser  
Secretary ..... Pamela M. Eller  
Treasurer ..... John K. Ostermiller  
Assistant Secretary and Assistant Treasurer...Michael T. Anderson

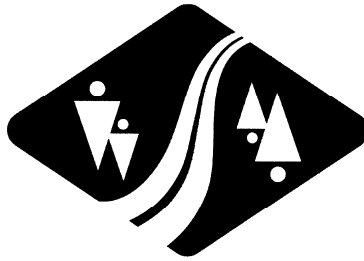
**District Officials**

Executive Director ..... David A Lorenz  
  
Manager of Finance ..... Steve Shipley  
Manager of Information Technology..... Mike MacLennan  
Manager of Recreation Services and Facilities ..... JoAnn Gould  
Manager of Golf..... Bill Ramsey  
Manager of Parks and Open Space ..... Jim Priddy  
Manager of Planning, Building Infrastructure  
and Construction ..... Brett Collins  
Human Resources Director ..... Deanna Heyn  
Communications Director ..... Teresa Cope

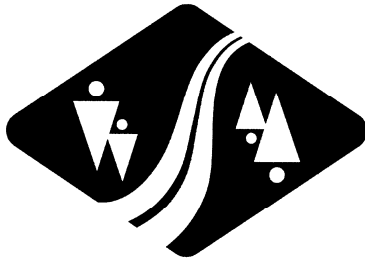


# District Organization Chart



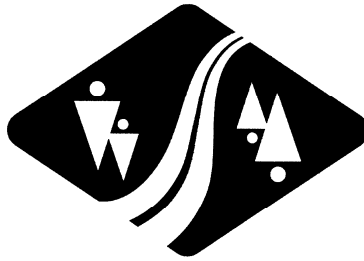


**South Suburban**  
**PARKS AND RECREATION**



**South Suburban**  
**PARKS AND RECREATION**

**2. BUDGET SUMMARIES**



**South Suburban**  
**PARKS AND RECREATION**

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

|   | <b>ACTUAL<br/>2009</b> | <b>BUDGET<br/>2010</b> | <b>ESTIMATE<br/>2010</b> | <b>BUDGET<br/>2011</b> |
|---|------------------------|------------------------|--------------------------|------------------------|
| <b>REVENUE AND OTHER SOURCES OF FUNDS:</b>              |                        |                        |                          |                        |
| GENERAL FUND  | \$ 17,772,182          | \$ 19,278,180          | \$ 18,074,827            | \$ 14,123,417          |
| CONSERVATION TRUST FUND                                 | 666,430                | 653,001                | 600,530                  | 601,500                |
| 2010 1 MILL FUND  | -                      | -                      | -                        | 4,973,883              |
| ENTERPRISE FUND   | 24,093,802             | 26,029,407             | 23,655,793               | 24,585,265             |
| DEBT SERVICE FUND                                       | 3,501,860              | 3,500,835              | 3,582,730                | 3,480,961              |
| TOTAL   | <u>46,034,274</u>      | <u>49,461,423</u>      | <u>45,913,880</u>        | <u>47,765,026</u>      |
| <b>EXPENDITURES AND OTHER USES OF FUNDS:</b>            |                        |                        |                          |                        |
| GENERAL FUND  | 15,127,734             | 27,627,245             | 18,972,516               | 21,514,690             |
| CONSERVATION TRUST FUND                                 | 762,898                | 1,188,446              | 882,060                  | 855,415                |
| 2010 1 MILL FUND  | -                      | -                      | -                        | 4,973,883              |
| ENTERPRISE FUND   | 24,320,993             | 25,926,203             | 24,066,529               | 24,365,255             |
| DEBT SERVICE FUND                                       | 3,520,880              | 3,580,399              | 3,571,399                | 3,571,856              |
| TOTAL   | <u>43,732,505</u>      | <u>58,322,293</u>      | <u>47,492,504</u>        | <u>55,281,099</u>      |
| NET INCREASE IN FUND BALANCE                            | 2,301,769              | (8,860,870)            | (1,578,624)              | (7,516,073)            |
| BEGINNING FUNDS AVAILABLE                               | 11,340,582             | 8,860,870              | 13,642,351               | 12,063,727             |
| ENDING FUNDS  | 13,642,351             | -                      | 12,063,727               | 4,547,654              |
| LESS RESERVES:  |                        |                        |                          |                        |
| 7% OPERATING RESERVE (includes 3%<br>emergency reserve) | (2,124,054)            | -                      | (2,180,313)              | (2,241,574)            |
| CHV RESERVE   | (3,893,981)            | -                      | (4,661,484)              | -                      |
| 2000 1 MILL RESERVE                                     | (3,188,083)            | -                      | (2,195,094)              | -                      |
| DEBT SERVICE RESERVE                                    | (2,169,644)            | -                      | (1,562,225)              | (1,217,080)            |
| CONSERVATION TRUST RESERVE                              | (535,445)              | -                      | (253,915)                | -                      |
| 2010 1 MILL RESERVE                                     | -                      | -                      | -                        | -                      |
| INSURANCE RESERVE                                       | (833,676)              | -                      | (940,000)                | (940,000)              |
| ENVIRONMENTAL RESERVE                                   | (138,297)              | -                      | (149,000)                | (149,000)              |
| UNRESERVED FUNDS AVAILABLE                              | <u>\$ 759,171</u>      | <u>\$ -</u>            | <u>\$ 121,696</u>        | <u>\$ -</u>            |

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

|  | <b>ACTUAL<br/>2009</b> | <b>BUDGET<br/>2010</b> | <b>ESTIMATE<br/>2010</b> | <b>BUDGET<br/>2011</b> |
|--|------------------------|------------------------|--------------------------|------------------------|
| <b>REVENUE:</b>                                  |                        |                        |                          |                        |
| PROPERTY TAXES                                   | \$ 13,681,856          | \$ 14,013,496          | \$ 13,915,930            | \$ 16,429,422          |
| SPECIFIC OWNERSHIP                               | 1,122,018              | 1,100,000              | 1,081,265                | 1,000,000              |
| INTERGOVERNMENTAL/DONATIONS                      | 1,055,585              | 1,095,214              | 1,003,037                | 896,556                |
| NET INVESTMENT INCOME                            | 143,221                | 106,001                | 73,764                   | 74,500                 |
| PROGRAM REVENUE                                  | 16,155,671             | 18,360,205             | 16,621,534               | 17,569,937             |
| RESTAURANT                                       | 1,951,715              | 2,183,586              | 1,921,540                | 2,041,136              |
| RETAIL SALES REVENUE                             | 968,842                | 982,044                | 968,960                  | 958,035                |
| FACILITY RENTAL REVENUE                          | 611,297                | 776,895                | 597,924                  | 694,714                |
| CONTRACT SALES REVENUE                           | 130,194                | 70,395                 | 46,239                   | 43,355                 |
| OTHER REVENUE                                    | 1,180,272              | 1,175,222              | 1,080,103                | 1,176,455              |
| <b>TOTAL OPERATING REVENUE</b>                   | <b>37,000,671</b>      | <b>39,863,058</b>      | <b>37,310,296</b>        | <b>40,884,110</b>      |
| <b>EXPENDITURES:</b>                             |                        |                        |                          |                        |
| SALARY   | 16,102,620             | 16,561,133             | 16,105,383               | 16,528,992             |
| BENEFITS   | 3,391,731              | 3,664,064              | 3,572,315                | 3,795,862              |
| PROGRAM EXPENSES                                 | 270,698                | 311,555                | 294,552                  | 268,575                |
| RESTAURANT SALES EXPENSE                         | 171,796                | 169,848                | 163,345                  | 154,267                |
| SUPPLIES   | 2,783,840              | 3,175,068              | 2,497,647                | 2,838,549              |
| SERVICE & MATERIALS                              | 1,327,799              | 1,458,896              | 1,251,971                | 1,327,720              |
| MAINTENANCE                                      | 179,125                | 243,850                | 200,349                  | 190,510                |
| EQUIPMENT  | 125,035                | 134,765                | 127,468                  | 135,910                |
| UTILITIES  | 3,403,340              | 4,122,796              | 3,999,408                | 4,015,133              |
| CONTRACTUAL                                      | 809,928                | 942,079                | 806,364                  | 718,641                |
| INSURANCE  | 411,077                | 500,000                | 500,000                  | 500,000                |
| OTHER EXPENSES                                   | 2,421,347              | 1,925,304              | 1,496,214                | 1,504,661              |
| DEBT SERVICE                                     | 3,979,651              | 5,082,983              | 5,082,983                | 5,539,002              |
| TREASURER & PAYING AGENT FEES                    | 186,869                | 200,000                | 191,010                  | 200,000                |
| HUDSON GARDENS MANAGEMENT FEE                    | 4,128                  | 200,000                | 200,000                  | 350,000                |
| <b>TOTAL OPERATING EXPENDITURES</b>              | <b>35,568,984</b>      | <b>38,692,341</b>      | <b>36,489,009</b>        | <b>38,067,822</b>      |
| EXCESS OPERATING REVENUE OVER EXPENDITURES       | 1,431,687              | 1,170,717              | 821,287                  | 2,816,288              |
| <b>OTHER REVENUE:</b>                            |                        |                        |                          |                        |
| CHV PAYMENT                                      | 1,699,799              | 767,503                | 767,503                  | 755,876                |
| INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS | 2,234,708              | 4,073,471              | 3,095,152                | 3,974,040              |
| OPERATING TRANSFER IN                            | 2,716,284              | 2,383,000              | 2,374,000                | 2,151,000              |
| FITNESS CAPITAL PROCEEDS                         | 135,992                | -                      | -                        | -                      |
| 1 MILL PROPERTY TAX                              | 2,246,820              | 2,374,391              | 2,366,929                | -                      |
| <b>TOTAL OTHER REVENUE</b>                       | <b>9,033,603</b>       | <b>9,598,365</b>       | <b>8,603,584</b>         | <b>6,880,916</b>       |
| <b>OTHER EXPENDITURES:</b>                       |                        |                        |                          |                        |
| CHV RESERVE                                      | -                      | 4,630,578              | -                        | 4,576,410              |
| CONTINGENCY                                      | -                      | 371,545                | -                        | 36,924                 |
| PROPOSED MERIT INCREASE                          | -                      | -                      | -                        | 154,000                |
| OPERATING TRANSFER OUT                           | 2,716,284              | 2,383,000              | 2,374,000                | 2,151,000              |
| 1 MILL EXPENDITURES                              | 1,074,810              | 1,079,970              | 1,079,970                | -                      |
| CAPITAL EXPENDITURES                             | 4,372,427              | 11,164,859             | 7,549,525                | 10,294,943             |
| <b>TOTAL OTHER EXPENDITURES</b>                  | <b>8,163,521</b>       | <b>19,629,952</b>      | <b>11,003,495</b>        | <b>17,213,277</b>      |
| <b>NET REVENUE OVER EXPENDITURES</b>             | <b>\$ 2,301,769</b>    | <b>\$ (8,860,870)</b>  | <b>\$ (1,578,624)</b>    | <b>\$ (7,516,073)</b>  |

(continued)

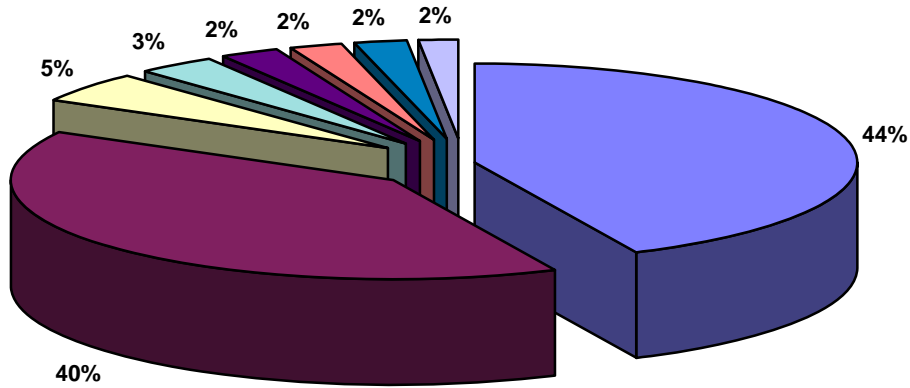
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

|   | <b>ACTUAL<br/>2009</b> | <b>BUDGET<br/>2010</b> | <b>ESTIMATE<br/>2010</b> | <b>BUDGET<br/>2011</b> |
|---|------------------------|------------------------|--------------------------|------------------------|
|   | (continued)            |                        |                          |                        |
| TOTAL REVENUE   | \$ 46,034,274          | \$ 49,461,423          | \$ 45,913,880            | \$ 47,765,026          |
| TOTAL EXPENDITURES                                      | 43,732,505             | 58,322,293             | 47,492,504               | 55,281,099             |
| NET REVENUE OVER (UNDER)<br>EXPENDITURES                | <u>2,301,769</u>       | <u>(8,860,870)</u>     | <u>(1,578,624)</u>       | <u>(7,516,073)</u>     |
| BEGINNING FUNDS AVAILABLE                               | 11,340,582             | 8,860,870              | 13,642,351               | 12,063,727             |
| ENDING FUNDS AVAILABLE                                  | 13,642,351             | -                      | 12,063,727               | 4,547,654              |
| LESS RESERVES:  |                        |                        |                          |                        |
| 7% OPERATING RESERVE (includes 3%<br>emergency reserve) | (2,124,054)            | -                      | (2,180,313)              | (2,241,574)            |
| CHV RESERVE   | (3,893,981)            | -                      | (4,661,484)              | -                      |
| 2000 1 MILL RESERVE                                     | (3,188,083)            | -                      | (2,195,094)              | -                      |
| DEBT SERVICE RESERVE                                    | (2,169,644)            | -                      | (1,562,225)              | (1,217,080)            |
| CONSERVATION TRUST RESERVE                              | (535,445)              | -                      | (253,915)                | -                      |
| 2010 1 MILL RESERVE                                     | -                      | -                      | -                        | -                      |
| INSURANCE RESERVE                                       | (833,676)              | -                      | (940,000)                | (940,000)              |
| ENVIRONMENTAL RESERVE                                   | (138,297)              | -                      | (149,000)                | (149,000)              |
| UNRESERVED FUNDS AVAILABLE                              | <u>\$ 759,171</u>      | <u>\$ -</u>            | <u>\$ 121,696</u>        | <u>\$ -</u>            |



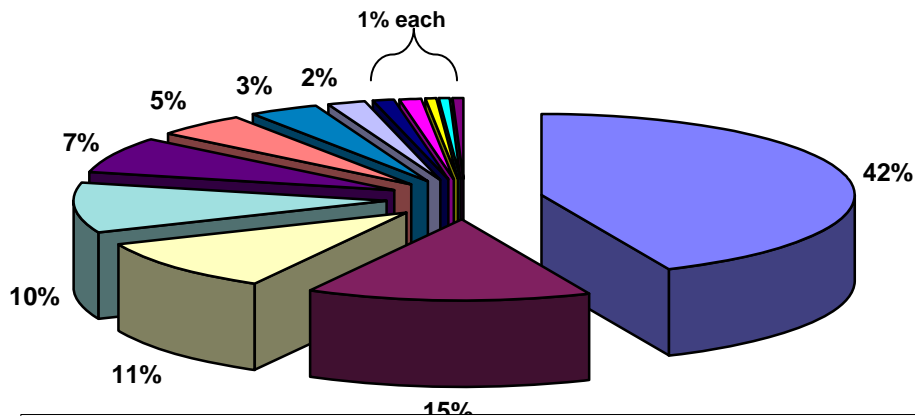
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT  
TOTAL DISTRICT SUMMARY BY CATEGORY**

**TOTAL DISTRICT REVENUE BY CATEGORY**



|                                  |                              |
|----------------------------------|------------------------------|
| PROGRAM REVENUE - 44%            | PROPERTY TAXES - 40%         |
| RESTAURANT - 5%                  | OTHER REVENUE - 3%           |
| SPECIFIC OWNERSHIP - 2%          | RETAIL SALES REVENUE - 2%    |
| INTERGOVERNMENTAL/DONATIONS - 2% | FACILITY RENTAL REVENUE - 2% |

**TOTAL DISTRICT EXPENDITURES BY CATEGORY**



|                          |                                    |
|--------------------------|------------------------------------|
| SALARY - 42%             | DEBT SERVICE - 15%                 |
| UTILITIES - 11%          | BENEFITS - 10%                     |
| SUPPLIES - 7%            | OTHER EXPENSES - 5%                |
| SERVICE & MATERIALS - 3% | CONTRACTUAL - 2%                   |
| INSURANCE - 1%           | HUDSON GARDENS MANAGEMENT FEE - 1% |
| PROGRAM EXPENSES - 1%    | TREASURER & PAYING AGENT FEES - 1% |
| MAINTENANCE - 1%         |                                    |

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

|                         | PROJECTED<br>FUNDS AVAILABLE<br>1/1/2011 | 2011<br>BUDGETED<br>REVENUE | 2011<br>BUDGETED<br>EXPENDITURES | 2011<br>BUDGETED<br>RESERVES | PROJECTED<br>FUNDS AVAILABLE<br>12/31/2011 |
|-------------------------|--|-----------------------------|----------------------------------|------------------------------|--|
| GENERAL FUND            | \$ 9,166,520                             | \$ 14,123,417               | \$ (21,514,690)                  | \$ (1,775,247)               | \$ -                                       |
| CONSERVATION TRUST FUND | 253,915                                  | 601,500                     | (855,415)                        | -                            | -  |
| 2010 1 MILL FUND        | -  | 4,973,883                   | (4,973,883)                      | -                            | -  |
| ENTERPRISE FUND         | 2,552,397                                | 24,585,265                  | (24,365,255)                     | (2,772,407)                  | -  |
| DEBT SERVICE FUND       | 90,895                                   | 3,480,961                   | (3,571,856)                      | -                            | -  |
| TOTAL                   | <u>\$ 12,063,727</u>                     | <u>\$ 47,765,026</u>        | <u>\$ (55,281,099)</u>           | <u>\$ (4,547,654)</u>        | <u>\$ -</u>                                |

**Notes:**

The District uses a balanced budget approach, which assumes funds available plus current year's revenue will equal current year's expenditures and reserves. Funds Available after the current year's revenue and expenditures represent the District reserves.

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

The Budgeted fund balance in the General Fund shows a significant change. This is mainly due to the CHV Reserve and the 2000 1 Mill Reserve. The total reserves for these two items are included as expenditures for the 2011 Budget, as the District may have to use some or all of the funds for operational or capital expenditures. Budgeting the total amounts of these reserves causes fund balance to change more than 10%.

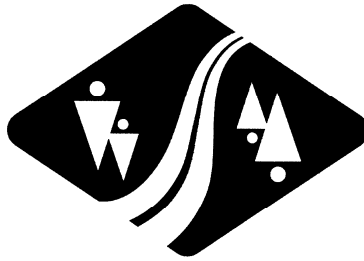
The Conservation Trust fund balance change is due to anticipated spending of all funds on 2011 capital projects.

The Enterprise fund balance is estimated to change only about 8%. This change could increase depending on the success of program operations during 2011. Staff has included new fees and anticipated increases in attendance in the budget. If the anticipated levels are not achieved, staff will look at the expenses directly related to the program and cut accordingly.

The Debt Service fund balance change is due to anticipated spending of all funds on 2011 debt service payments.

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

|   | ACTUAL<br>2009    | BUDGET<br>2010     | ESTIMATE<br>2010  | BUDGET<br>2011     |
|---|-------------------|--------------------|-------------------|--------------------|
| <b>REVENUE:</b>   |                   |                    |                   |                    |
| PROPERTY TAXES  | \$ 10,196,280     | \$ 10,522,661      | \$ 10,334,200     | \$ 10,579,335      |
| SPECIFIC OWNERSHIP TAX  | 1,122,018         | 1,100,000          | 1,081,265         | 1,000,000          |
| INTERGOVERNMENTAL/DONATION                                      | 319,857           | 296,253            | 269,175           | 258,791            |
| INTEREST INCOME   | 99,070            | 60,000             | 64,406            | 65,000             |
| OTHER   | 305,425           | 240,154            | 255,991           | 240,715            |
| TOTAL OPERATING REVENUE   | <u>12,042,650</u> | <u>12,219,068</u>  | <u>12,005,037</u> | <u>12,143,841</u>  |
| <b>EXPENDITURES:</b>  |                   |                    |                   |                    |
| ADMINISTRATION  | 804,308           | 1,086,086          | 1,003,620         | 1,003,741          |
| FINANCE   | 225,860           | 241,333            | 232,370           | 230,010            |
| IT DEPARTMENT   | 160,009           | 182,551            | 173,978           | 202,522            |
| HUDSON GARDENS MGMT FEE   | 4,128             | 200,000            | 200,000           | 350,000            |
| PLANNING, BUILDING INFRASTRUCTURE &<br>CONSTRUCTION             | 1,396,902         | 1,448,652          | 1,298,035         | 1,348,897          |
| PARKS AND OPEN SPACE  | 6,157,515         | 6,785,169          | 6,511,776         | 6,779,385          |
| CARSON NATURE CENTER  | 244,889           | 269,054            | 231,023           | 237,698            |
| TOTAL OPERATING EXPENDITURES                                    | <u>8,993,611</u>  | <u>10,212,845</u>  | <u>9,650,802</u>  | <u>10,152,253</u>  |
| EXCESS OPERATING REVENUE OVER (UNDER)<br>EXPENDITURES           | <u>3,049,039</u>  | <u>2,006,223</u>   | <u>2,354,235</u>  | <u>1,991,588</u>   |
| <b>OTHER REVENUE:</b>   |                   |                    |                   |                    |
| CHV PAYMENT   | 1,699,799         | 767,503            | 767,503           | 755,876            |
| INTERGOVERNMENTAL/DONATION FOR CAPITAL<br>OPERATING TRANSFER IN | 1,766,629         | 3,907,218          | 2,934,358         | 1,222,700          |
|   | 16,284            | 10,000             | 1,000             | 1,000              |
| TOTAL 2000 1 MILL REVENUE                                       | <u>2,246,820</u>  | <u>2,374,391</u>   | <u>2,366,929</u>  | <u>-</u>           |
| TOTAL OTHER REVENUE   | <u>5,729,532</u>  | <u>7,059,112</u>   | <u>6,069,790</u>  | <u>1,979,576</u>   |
| <b>OTHER EXPENDITURES:</b>                                      |                   |                    |                   |                    |
| CHV RESERVE   | -                 | 4,630,578          | -                 | 4,576,410          |
| CONTINGENCY   | -                 | 141,668            | -                 | 8,233              |
| COP PAYMENT   | -                 | -                  | -                 | 545,000            |
| PROPOSED MERIT INCREASE   | -                 | -                  | -                 | 77,000             |
| OPERATING TRANSFER OUT  | 2,700,000         | 2,373,000          | 2,373,000         | 2,150,000          |
| CAPITAL EXPENDITURES  | 1,938,959         | 4,706,680          | 3,588,796         | 1,810,700          |
| 2000 1 MILL EXPENDITURES  | 1,074,810         | 1,079,970          | 1,079,970         | -                  |
| 2000 1 MILL CAPITAL EXPENDITURES                                | 420,354           | 4,482,504          | 2,279,948         | 2,195,094          |
| TOTAL OTHER EXPENDITURES  | <u>6,134,123</u>  | <u>17,414,400</u>  | <u>9,321,714</u>  | <u>11,362,437</u>  |
| NET REVENUE OVER (UNDER) EXPENDITURES                           | <u>2,644,448</u>  | <u>(8,349,065)</u> | <u>(897,689)</u>  | <u>(7,391,273)</u> |
| <b>TOTAL REVENUE</b>  | <b>17,772,182</b> | <b>19,278,180</b>  | <b>18,074,827</b> | <b>14,123,417</b>  |
| <b>TOTAL EXPENDITURES</b>                                       | <b>15,127,734</b> | <b>27,627,245</b>  | <b>18,972,516</b> | <b>21,514,690</b>  |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b>                    | <b>2,644,448</b>  | <b>(8,349,065)</b> | <b>(897,689)</b>  | <b>(7,391,273)</b> |
| BEGINNING FUNDS AVAILABLE                                       | 4,983,334         | 5,160,982          | 6,876,126         | 6,971,426          |
| BEGINNING FUNDS AVAILABLE - 2000 1 MILL                         | 2,436,427         | 3,188,083          | 3,188,083         | 2,195,094          |
| ENDING FUNDS  | 10,064,209        | -                  | 9,166,520         | 1,775,247          |
| LESS RESERVES:  |                   |                    |                   |                    |
| 7% OPERATING RESERVE  | (616,183)         | -                  | (661,556)         | (686,247)          |
| CHV RESERVE   | (3,893,981)       | -                  | (4,661,484)       | -                  |
| 2000 1 MILL RESERVE   | (3,188,083)       | -                  | (2,195,094)       | -                  |
| DEBT SERVICE RESERVE  | (873,000)         | -                  | -                 | -                  |
| INSURANCE RESERVE   | (833,676)         | -                  | (940,000)         | (940,000)          |
| ENVIRONMENTAL RESERVE   | (138,297)         | -                  | (149,000)         | (149,000)          |
| UNRESERVED FUNDS AVAILABLE                                      | <u>\$ 520,989</u> | <u>\$ -</u>        | <u>\$ 559,386</u> | <u>\$ -</u>        |



**South Suburban**  
**PARKS AND RECREATION**

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

|   | ACTUAL<br>2009      | BUDGET<br>2010        | ESTIMATE<br>2010    | BUDGET<br>2011        |
|---|---------------------|-----------------------|---------------------|-----------------------|
| <b>REVENUE:</b>                               |                     |                       |                     |                       |
| PROPERTY TAXES                                | \$ 10,196,280       | \$ 10,522,661         | \$ 10,334,200       | \$ 10,579,335         |
| SPECIFIC OWNERSHIP                            | 1,122,018           | 1,100,000             | 1,081,265           | 1,000,000             |
| INTERGOVERNMENTAL/DONATIONS                   | 294,345             | 296,253               | 269,175             | 258,791               |
| NET INVESTMENT INCOME                         | 99,070              | 60,000                | 64,406              | 65,000                |
| PROGRAM REVENUE                               | 119,380             | 106,254               | 128,436             | 117,740               |
| OTHER REVENUE                                 | 211,557             | 133,900               | 127,555             | 122,975               |
| <b>TOTAL OPERATING REVENUE</b>                | <b>12,042,650</b>   | <b>12,219,068</b>     | <b>12,005,037</b>   | <b>12,143,841</b>     |
| <b>EXPENDITURES:</b>                          |                     |                       |                     |                       |
| SALARY  | 5,837,327           | 6,243,915             | 6,056,185           | 6,200,145             |
| BENEFITS                                      | 1,444,039           | 1,584,834             | 1,514,046           | 1,671,112             |
| PROGRAM EXPENSES                              | 35,622              | 46,513                | 37,307              | 32,050                |
| SUPPLIES                                      | 340,062             | 415,630               | 321,834             | 395,878               |
| SERVICE & MATERIALS                           | 558,878             | 603,154               | 541,799             | 593,394               |
| MAINTENANCE                                   | 137,295             | 174,650               | 139,743             | 137,810               |
| EQUIPMENT                                     | 41,768              | 42,850                | 37,136              | 49,390                |
| UTILITIES                                     | 1,067,626           | 1,511,606             | 1,495,541           | 1,543,382             |
| CONTRACTUAL                                   | 77,563              | 89,459                | 75,690              | 90,523                |
| INSURANCE                                     | 411,077             | 500,000               | 500,000             | 500,000               |
| OTHER EXPENSE                                 | 502,266             | 777,561               | 564,308             | 529,453               |
| DEBT SERVICE                                  | -                   | -                     | -                   | 545,000               |
| TREASURER AND PAYING AGENT FEES               | 186,869             | 200,000               | 191,010             | 200,000               |
| OVERHEAD CHARGEBACK (1)                       | (1,650,909)         | (2,177,327)           | (2,023,797)         | (2,140,884)           |
| HUDSON GARDENS MANAGEMENT FEE                 | 4,128               | 200,000               | 200,000             | 350,000               |
| <b>TOTAL OPERATING EXPENDITURES</b>           | <b>8,993,611</b>    | <b>10,212,845</b>     | <b>9,650,802</b>    | <b>10,697,253</b>     |
| EXCESS OPERATING REVENUE OVER<br>EXPENDITURES | 3,049,039           | 2,006,223             | 2,354,235           | 1,446,588             |
| <b>OTHER REVENUE:</b>                         |                     |                       |                     |                       |
| CHV PAYMENT                                   | 1,699,799           | 767,503               | 767,503             | 755,876               |
| INTERGOVERNMENTAL/DONATION FOR<br>CAPITAL     | 1,766,629           | 3,907,218             | 2,934,358           | 1,222,700             |
| TRANSFER IN                                   | 16,284              | 10,000                | 1,000               | 1,000                 |
| 1 MILL REVENUE                                | 2,246,820           | 2,374,391             | 2,366,929           | -                     |
| <b>TOTAL OTHER REVENUE</b>                    | <b>5,729,532</b>    | <b>7,059,112</b>      | <b>6,069,790</b>    | <b>1,979,576</b>      |
| <b>OTHER EXPENDITURES:</b>                    |                     |                       |                     |                       |
| CHV RESERVE                                   | -                   | 4,630,578             | -                   | 4,576,410             |
| CONTINGENCY                                   | -                   | 141,668               | -                   | 8,233                 |
| PROPOSED MERIT INCREASE                       | -                   | -                     | -                   | 77,000                |
| TRANSFER OUT                                  | 2,700,000           | 2,373,000             | 2,373,000           | 2,150,000             |
| 1 MILL EXPENDITURES                           | 1,074,810           | 1,079,970             | 1,079,970           | -                     |
| CAPITAL EXPENDITURES                          | 1,938,959           | 4,706,680             | 3,588,796           | 1,810,700             |
| 1 MILL CAPITAL EXPENDITURES                   | 420,354             | 4,482,504             | 2,279,948           | 2,195,094             |
| <b>TOTAL OTHER EXPENDITURES</b>               | <b>6,134,123</b>    | <b>17,414,400</b>     | <b>9,321,714</b>    | <b>10,817,437</b>     |
| NET REVENUE OVER (UNDER)<br>EXPENDITURES      | 2,644,448           | (8,349,065)           | (897,689)           | (7,391,273)           |
| <b>TOTAL REVENUE</b>                          | <b>17,772,182</b>   | <b>19,278,180</b>     | <b>18,074,827</b>   | <b>14,123,417</b>     |
| <b>TOTAL EXPENDITURES</b>                     | <b>15,127,734</b>   | <b>27,627,245</b>     | <b>18,972,516</b>   | <b>21,514,690</b>     |
| NET REVENUE OVER (UNDER)<br>EXPENDITURES      | <b>\$ 2,644,448</b> | <b>\$ (8,349,065)</b> | <b>\$ (897,689)</b> | <b>\$ (7,391,273)</b> |

(continued)

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

|                            | ACTUAL<br>2009    | BUDGET<br>2010 | ESTIMATE<br>2010  | BUDGET<br>2011 |
|----------------------------|-------------------|----------------|-------------------|----------------|
| (continued)                |                   |                |                   |                |
| BEGINNING FUNDS AVAILABLE  | \$ 7,419,761      | \$ 8,349,065   | \$ 10,064,209     | \$ 9,166,520   |
| ENDING FUNDS               | 10,064,209        | -              | 9,166,520         | 1,775,247      |
| LESS RESERVES:             |                   |                |                   |                |
| 7% OPERATING RESERVE       | (616,183)         | -              | (661,556)         | (686,247)      |
| 1 MILL RESERVE             | (3,188,083)       | -              | (2,195,094)       | -              |
| CHV RESERVE                | (3,893,981)       | -              | (4,661,484)       | -              |
| DEBT SERVICE RESERVE       | (873,000)         | -              | -                 | -              |
| INSURANCE RESERVE          | (833,676)         | -              | (940,000)         | (940,000)      |
| ENVIRONMENTAL RESERVE      | (138,297)         | -              | (149,000)         | (149,000)      |
| UNRESERVED FUNDS AVAILABLE | <u>\$ 520,989</u> | <u>\$ -</u>    | <u>\$ 559,386</u> | <u>\$ -</u>    |

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

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

|                                      | <b>ACTUAL<br/>2009</b> | <b>BUDGET<br/>2010</b> | <b>ESTIMATE<br/>2010</b> | <b>BUDGET<br/>2011</b> |
|--------------------------------------|------------------------|------------------------|--------------------------|------------------------|
| <b>REVENUE:</b>                      |                        |                        |                          |                        |
| INTERGOVERNMENTAL                    | \$ 663,273             | \$ 650,000             | \$ 599,172               | \$ 600,000             |
| INTEREST INCOME                      | 3,157                  | 3,001                  | 1,358                    | 1,500                  |
| <b>TOTAL REVENUE</b>                 | <b>666,430</b>         | <b>653,001</b>         | <b>600,530</b>           | <b>601,500</b>         |
| <b>EXPENDITURES:</b>                 |                        |                        |                          |                        |
| CAPITAL OUTLAY                       | 762,898                | 1,088,986              | 882,060                  | 855,100                |
| CONTINGENCY                          | -                      | 99,460                 | -                        | 315                    |
| <b>TOTAL EXPENDITURES</b>            | <b>762,898</b>         | <b>1,188,446</b>       | <b>882,060</b>           | <b>855,415</b>         |
| <b>NET REVENUES OVER (UNDER) EXP</b> | <b>(96,468)</b>        | <b>(535,445)</b>       | <b>(281,530)</b>         | <b>(253,915)</b>       |
| BEGINNING FUND BALANCE               | 631,913                | 535,445                | 535,445                  | 253,915                |
| ENDING FUND BALANCE                  | 535,445                | -                      | 253,915                  | -                      |
| LESS RESERVES:                       |                        |                        |                          |                        |
| CTF RESERVE                          | (535,445)              | -                      | (253,915)                | -                      |
| <b>UNRESERVED FUNDS AVAILABLE</b>    | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>              | <b>\$ -</b>            |

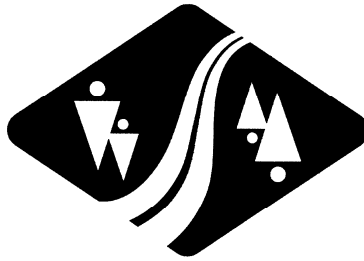
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT**  
**2010 1 MILL FUND SUMMARY AND BY CATEGORY**

|                                   | <b>ACTUAL<br/>2009</b> | <b>BUDGET<br/>2010</b> | <b>ESTIMATE<br/>2010</b> | <b>BUDGET<br/>2011</b> |
|-----------------------------------|------------------------|------------------------|--------------------------|------------------------|
| REVENUE:                          |                        |                        |                          |                        |
| PROPERTY TAX                      | \$ -                   | \$ -                   | \$ -                     | \$ 2,370,126           |
| GRANT REVENUE                     | -                      | -                      | -                        | 2,603,757              |
| <b>TOTAL REVENUE</b>              | <b>-</b>               | <b>-</b>               | <b>-</b>                 | <b>4,973,883</b>       |
| EXPENDITURES:                     |                        |                        |                          |                        |
| CAPITAL OUTLAY                    | -                      | -                      | -                        | 4,689,095              |
| UNDESIGNATED                      | -                      | -                      | -                        | 284,788                |
| <b>TOTAL EXPENDITURES</b>         | <b>-</b>               | <b>-</b>               | <b>-</b>                 | <b>4,973,883</b>       |
| NET REVENUES OVER (UNDER) EXP     | -                      | -                      | -                        | -                      |
| BEGINNING FUND BALANCE            | -                      | -                      | -                        | -                      |
| ENDING FUND BALANCE               | -                      | -                      | -                        | -                      |
| LESS RESERVES:                    |                        |                        |                          |                        |
| 2010 1 MILL RESERVE               | -                      | -                      | -                        | -                      |
| <b>UNRESERVED FUNDS AVAILABLE</b> | <b>\$ -</b>            | <b>\$ -</b>            | <b>\$ -</b>              | <b>\$ -</b>            |



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

|   | Actual<br>2009     | BUDGET<br>2010     | ESTIMATE<br>2010    | BUDGET<br>2011     |
|---|--------------------|--------------------|---------------------|--------------------|
| <b>REVENUE:</b>                                       |                    |                    |                     |                    |
| ICE ARENAS  | \$ 4,508,035       | \$ 5,183,182       | \$ 4,361,606        | \$ 4,784,915       |
| RECREATION CENTERS                                    | 4,517,855          | 5,274,897          | 4,609,595           | 4,749,463          |
| ATHLETICS   | 1,975,627          | 2,115,262          | 1,977,388           | 2,153,994          |
| OTHER RECREATION FACILITIES                           | 1,415,638          | 1,502,343          | 1,516,706           | 1,546,612          |
| GOLF COURSES  | 8,318,852          | 9,350,770          | 8,620,504           | 9,016,498          |
| INTEREST INCOME                                       | 24,710             | 33,000             | 7,000               | 7,000              |
| OTHER REVENUE   | 29,014             | 30,700             | 29,200              | 29,200             |
| TOTAL OPERATING REVENUE                               | <u>20,789,731</u>  | <u>23,490,154</u>  | <u>21,121,999</u>   | <u>22,287,682</u>  |
| <b>EXPENDITURES:</b>                                  |                    |                    |                     |                    |
| ADMINISTRATION  | 1,360,670          | 1,937,798          | 1,842,177           | 1,712,214          |
| FINANCE DEPARTMENT                                    | 458,564            | 471,843            | 471,782             | 466,990            |
| IT DEPARTMENT   | 324,867            | 363,848            | 353,229             | 411,180            |
| ICE ARENAS  | 4,632,911          | 4,893,410          | 4,415,993           | 4,672,400          |
| RECREATION CENTERS                                    | 5,886,279          | 6,298,490          | 5,884,340           | 5,977,041          |
| ATHLETICS   | 1,267,480          | 1,265,435          | 1,207,890           | 1,314,159          |
| OTHER RECREATION FACILITIES                           | 1,197,530          | 1,233,761          | 1,225,545           | 1,255,052          |
| GOLF COURSES  | 7,942,476          | 8,444,512          | 7,866,852           | 7,990,677          |
| TOTAL OPERATING EXPENDITURES                          | <u>23,070,777</u>  | <u>24,909,097</u>  | <u>23,267,808</u>   | <u>23,799,713</u>  |
| EXCESS OPERATING REVENUE OVER<br>(UNDER) EXPENDITURES | <u>(2,281,046)</u> | <u>(1,418,943)</u> | <u>(2,145,809)</u>  | <u>(1,512,031)</u> |
| <b>OTHER REVENUE:</b>                                 |                    |                    |                     |                    |
| OPERATING TRANSFER IN                                 | 2,700,000          | 2,373,000          | 2,373,000           | 2,150,000          |
| FITNESS CAPITAL PROCEEDS                              | 135,992            | -                  | -                   | -                  |
| INTERGOVERNMENTAL INCOME FOR CA                       | 468,079            | 166,253            | 160,794             | 147,583            |
| TOTAL OTHER REVENUE                                   | <u>3,304,071</u>   | <u>2,539,253</u>   | <u>2,533,794</u>    | <u>2,297,583</u>   |
| <b>OTHER EXPENDITURES:</b>                            |                    |                    |                     |                    |
| CONTINGENCY   | -                  | 130,417            | -                   | 28,376             |
| PROPOSED MERIT INCREASE                               | -                  | -                  | -                   | 77,000             |
| CAPITAL OUTLAY  | 1,250,216          | 886,689            | 798,721             | 460,166            |
| TOTAL OTHER EXPENDITURES                              | <u>1,250,216</u>   | <u>1,017,106</u>   | <u>798,721</u>      | <u>565,542</u>     |
| NET REVENUE OVER (UNDER) EXP                          | <u>(227,191)</u>   | <u>103,204</u>     | <u>(410,736)</u>    | <u>220,010</u>     |
| <b>TOTAL REVENUE</b>                                  | <b>24,093,802</b>  | <b>26,029,407</b>  | <b>23,655,793</b>   | <b>24,585,265</b>  |
| <b>TOTAL EXPENDITURES</b>                             | <b>24,320,993</b>  | <b>25,926,203</b>  | <b>24,066,529</b>   | <b>24,365,255</b>  |
| <b>NET REVENUE OVER (UNDER) EXPENDITURE</b>           | <b>(227,191)</b>   | <b>103,204</b>     | <b>(410,736)</b>    | <b>220,010</b>     |
| BEGINNING FUNDS AVAILABLE                             | 3,190,324          | (103,204)          | 2,963,133           | 2,552,397          |
| ENDING FUNDS  | 2,963,133          | -                  | 2,552,397           | 2,772,407          |
| LESS RESERVES:  |                    |                    |                     |                    |
| 7% OPERATING RESERVE                                  | (1,507,871)        | -                  | (1,518,757)         | (1,555,327)        |
| DEBT SERVICE RESERVE                                  | (1,217,080)        | -                  | (1,471,330)         | (1,217,080)        |
| UNRESERVED FUNDS AVAILABLE                            | <u>\$ 238,182</u>  | <u>\$ -</u>        | <u>\$ (437,690)</u> | <u>\$ -</u>        |



**South Suburban**  
**PARKS AND RECREATION**

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

|   | Actual<br>2009      | BUDGET<br>2010    | ESTIMATE<br>2010    | BUDGET<br>2011    |
|---|---------------------|-------------------|---------------------|-------------------|
| <b>REVENUE:</b>                                       |                     |                   |                     |                   |
| INTERGOVERNMENTAL/DONATIONS                           | \$ 97,967           | \$ 148,961        | \$ 134,690          | \$ 37,765         |
| NET INVESTMENT INCOME                                 | 24,710              | 33,000            | 7,000               | 7,000             |
| PROGRAM REVENUE                                       | 16,036,291          | 18,253,951        | 16,493,098          | 17,452,197        |
| RESTAURANT  | 1,951,715           | 2,183,586         | 1,921,540           | 2,041,136         |
| RETAIL SALES REVENUE                                  | 968,842             | 982,044           | 968,960             | 958,035           |
| FACILITY RENTAL REVENUE                               | 611,297             | 776,895           | 597,924             | 694,714           |
| CONTRACT SALES REVENUE                                | 130,194             | 70,395            | 46,239              | 43,355            |
| OTHER REVENUE   | 968,715             | 1,041,322         | 952,548             | 1,053,480         |
| <b>TOTAL OPERATING REVENUE</b>                        | <b>20,789,731</b>   | <b>23,490,154</b> | <b>21,121,999</b>   | <b>22,287,682</b> |
| <b>EXPENDITURES:</b>                                  |                     |                   |                     |                   |
| SALARY  | 10,265,293          | 10,317,218        | 10,049,198          | 10,328,847        |
| BENEFITS  | 1,947,692           | 2,079,230         | 2,058,269           | 2,124,750         |
| PROGRAM EXPENSES                                      | 235,076             | 265,042           | 257,245             | 236,525           |
| RESTAURANT SALES EXPENSE                              | 171,796             | 169,848           | 163,345             | 154,267           |
| SUPPLIES  | 2,443,778           | 2,759,438         | 2,175,813           | 2,442,671         |
| SERVICE & MATERIALS                                   | 768,921             | 855,742           | 710,172             | 734,326           |
| MAINTENANCE   | 41,830              | 69,200            | 60,606              | 52,700            |
| EQUIPMENT   | 83,267              | 91,915            | 90,332              | 86,520            |
| UTILITIES   | 2,335,714           | 2,611,190         | 2,503,867           | 2,471,751         |
| CONTRACTUAL   | 732,365             | 852,620           | 730,674             | 628,118           |
| OTHER EXPENSES  | 1,865,497           | 1,091,243         | 875,406             | 918,708           |
| DEBT SERVICE  | 528,639             | 1,569,084         | 1,569,084           | 1,479,646         |
| OVERHEAD CHARGEBACK (1)                               | 1,650,909           | 2,177,327         | 2,023,797           | 2,140,884         |
| <b>TOTAL OPERATING EXPENDITURES</b>                   | <b>23,070,777</b>   | <b>24,909,097</b> | <b>23,267,808</b>   | <b>23,799,713</b> |
| EXCESS OPERATING REVENUE OVER<br>(UNDER) EXPENDITURES | (2,281,046)         | (1,418,943)       | (2,145,809)         | (1,512,031)       |
| <b>OTHER REVENUE:</b>                                 |                     |                   |                     |                   |
| TRANSFER IN   | 2,700,000           | 2,373,000         | 2,373,000           | 2,150,000         |
| FITNESS CAPITAL PROCEEDS                              | 135,992             | -                 | -                   | -                 |
| INTERGOVERNMENTAL INCOME<br>FOR CAPITAL               | 468,079             | 166,253           | 160,794             | 147,583           |
| <b>TOTAL OTHER REVENUE</b>                            | <b>3,304,071</b>    | <b>2,539,253</b>  | <b>2,533,794</b>    | <b>2,297,583</b>  |
| <b>OTHER EXPENDITURES:</b>                            |                     |                   |                     |                   |
| CONTINGENCY   | -                   | 130,417           | -                   | 28,376            |
| PROPOSED MERIT INCREASE                               | -                   | -                 | -                   | 77,000            |
| CAPITAL OUTLAY  | 1,250,216           | 886,689           | 798,721             | 460,166           |
| <b>TOTAL OTHER EXPENDITURES</b>                       | <b>1,250,216</b>    | <b>1,017,106</b>  | <b>798,721</b>      | <b>565,542</b>    |
| <b>NET REVENUE OVER (UNDER) EXP</b>                   | <b>(227,191)</b>    | <b>103,204</b>    | <b>(410,736)</b>    | <b>220,010</b>    |
| <b>TOTAL REVENUE</b>                                  | <b>24,093,802</b>   | <b>26,029,407</b> | <b>23,655,793</b>   | <b>24,585,265</b> |
| <b>TOTAL EXPENDITURES</b>                             | <b>24,320,993</b>   | <b>25,926,203</b> | <b>24,066,529</b>   | <b>24,365,255</b> |
| <b>NET REVENUE OVER (UNDER)<br/>EXPENDITURES</b>      | <b>\$ (227,191)</b> | <b>\$ 103,204</b> | <b>\$ (410,736)</b> | <b>\$ 220,010</b> |

(continued)

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

|                            | Actual<br>2009    | BUDGET<br>2010 | ESTIMATE<br>2010    | BUDGET<br>2011 |
|----------------------------|-------------------|----------------|---------------------|----------------|
| (continued)                |                   |                |                     |                |
| BEGINNING FUNDS AVAILABLE  | \$ 3,190,324      | \$ (103,204)   | \$ 2,963,133        | \$ 2,552,397   |
| ENDING FUNDS               | 2,963,133         | -              | 2,552,397           | 2,772,407      |
| LESS RESERVES:             |                   |                |                     |                |
| 7% OPERATING RESERVE       | (1,507,871)       | -              | (1,518,757)         | (1,555,327)    |
| DEBT SERVICE RESERVE       | (1,217,080)       | -              | (1,471,330)         | (1,217,080)    |
| UNRESERVED FUNDS AVAILABLE | <u>\$ 238,182</u> | <u>\$ -</u>    | <u>\$ (437,690)</u> | <u>\$ -</u>    |

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

|                               | Actual<br>2009   | BUDGET<br>2010   | ESTIMATE<br>2010 | BUDGET<br>2011   |
|-------------------------------|------------------|------------------|------------------|------------------|
| REVENUE:                      |                  |                  |                  |                  |
| PROPERTY TAXES                | \$ 3,485,576     | \$ 3,490,835     | \$ 3,581,730     | \$ 3,479,961     |
| BOND PROCEEDS                 | -                | -                | -                | -                |
| INTEREST EARNINGS             | 16,284           | 10,000           | 1,000            | 1,000            |
| <b>TOTAL REVENUE</b>          | <b>3,501,860</b> | <b>3,500,835</b> | <b>3,582,730</b> | <b>3,480,961</b> |
| EXPENDITURES:                 |                  |                  |                  |                  |
| ADMINISTRATION                | 53,584           | 56,500           | 56,500           | 56,500           |
| BOND PRINCIPAL                | 2,155,000        | 2,330,000        | 2,330,000        | 2,405,000        |
| BOND INTEREST                 | 1,296,012        | 1,183,899        | 1,183,899        | 1,109,356        |
| OPERATING TRANSFER OUT        | 16,284           | 10,000           | 1,000            | 1,000            |
| <b>TOTAL EXPENDITURES</b>     | <b>3,520,880</b> | <b>3,580,399</b> | <b>3,571,399</b> | <b>3,571,856</b> |
| NET REVENUE OVER EXPENDITURES | (19,020)         | (79,564)         | 11,331           | (90,895)         |
| BEGINNING FUND BALANCE        | 98,584           | 79,564           | 79,564           | 90,895           |
| ENDING FUND BALANCE           | 79,564           | -                | 90,895           | -                |
| LESS RESERVES:                |                  |                  |                  |                  |
| DEBT SERVICE RESERVE          | (79,564)         | -                | (90,895)         | -                |
| UNRESERVED FUNDS AVAILABLE    | \$ -             | \$ -             | \$ -             | \$ -             |

## SUMMARY OF POSITIONS BY DEPARTMENT

|   | 2007      | 2008      | 2009      | Budgeted<br>2010 | Budgeted<br>2011 |
|---|-----------|-----------|-----------|------------------|------------------|
| <b>FULL TIME POSITIONS:</b>               |           |           |           |                  |                  |
| <b>ADMINISTRATION:</b>                    |           |           |           |                  |                  |
| ADMINISTRATIVE MANAGER                    | 1         | 1         | 1         | 1                | 1                |
| ADMINISTRATIVE ASSISTANT (1)              | 1         | -         | -         | -                | -                |
| COMMUNICATIONS DIRECTOR                   | 1         | 1         | 1         | 1                | 1                |
| EXECUTIVE ASSISTANT                       | 1         | 1         | 1         | 1                | 1                |
| EXECUTIVE DIRECTOR                        | 1         | 1         | 1         | 1                | 1                |
| GRAPHIC DESIGNER                          | 1         | 1         | 1         | 1                | 1                |
| HUMAN RESOURCES ASSISTANT                 | 1         | 1         | 1         | 1                | 1                |
| HUMAN RESOURCES DIRECTOR                  | 1         | 1         | 1         | 1                | 1                |
| HUMAN RESOURCES GENERALIST                | 1         | 1         | 1         | 1                | 1                |
| RECEPTIONIST, LEAD                        | 1         | 1         | 1         | 1                | 1                |
| REGISTRATION OFFICE ASSISTANT             | 1         | 1         | 1         | 1                | 1                |
| SECRETARY II (1)                          | 1         | -         | -         | -                | -                |
| SPECIALIST - COMMUNITY RELATIONS          | 1         | 1         | 1         | 1                | 1                |
| SPECIALIST - MARKETING                    | 1         | 1         | 1         | 1                | 1                |
| SUPERVISOR - REGISTRATION                 | 1         | 1         | 1         | 1                | 1                |
| TECHNICIAN - GENERAL SERVICES             | 1         | 1         | 1         | 1                | 1                |
| TOTAL ADMINISTRATION                      | <u>16</u> | <u>14</u> | <u>14</u> | <u>14</u>        | <u>14</u>        |
| <b>FINANCE:</b>                           |           |           |           |                  |                  |
| ACCOUNTANT I                              | 3         | 3         | 3         | 3                | 3                |
| ACCOUNTANT II                             | 1         | 1         | 1         | 1                | 1                |
| ACCOUNTANT, SENIOR                        | 1         | 1         | 1         | 1                | 1                |
| CHIEF ACCOUNTANT (3)                      | -         | -         | -         | 1                | 1                |
| MANAGER OF FINANCE                        | 1         | 1         | 1         | 1                | 1                |
| TECHNICIAN - ACCOUNTS PAYABLE (1) (3)     | 2         | 1         | 1         | -                | -                |
| TOTAL FINANCE                             | <u>8</u>  | <u>7</u>  | <u>7</u>  | <u>7</u>         | <u>7</u>         |
| <b>GOLF:</b>                              |           |           |           |                  |                  |
| 1ST ASST GOLF PRO                         | 4         | 4         | 4         | 4                | 4                |
| ADMINISTRATIVE ASSISTANT GOLF(1)          | 1         | -         | -         | -                | -                |
| APPRENTICE MECHANIC - PARTS DRIVER (SSGC) | 1         | 1         | 1         | 1                | 1                |
| ASSISTANT MANAGER - FOOD & BEVERAGE       | 1         | 1         | 1         | 1                | 1                |
| ASSISTANT SUPERVISOR - GOLF               | 3         | 3         | 3         | 3                | 3                |
| BUSINESS MANAGER - GOLF                   | 1         | 1         | 1         | 1                | 1                |
| COORDINATOR - MERCHANDISE - GOLF          | 1         | 1         | 1         | 1                | 1                |
| COORDINATOR - SPECIAL EVENTS              | 1         | 1         | 1         | 1                | 1                |
| FOOD & BEVERAGE MANAGER - LTGC            | 1         | 1         | 1         | 1                | 1                |
| HEAD CHEF (LTGC)                          | 1         | 1         | 1         | 1                | 1                |
| HEAD GOLF PRO & MANAGER                   | 3         | 3         | 3         | 3                | 3                |
| LEAD MAINT SPEC - GOLF                    | 4         | 4         | 4         | 4                | 4                |
| LEAD NIGHT AUDITOR - LTGC                 | 1         | 1         | 1         | 1                | 1                |
| MAINTENANCE TECH - GOLF                   | 4         | 4         | 4         | 4                | 4                |
| MANAGER OF GOLF                           | 1         | 1         | 1         | 1                | 1                |
| MARKETING MANAGER                         | 1         | 1         | 1         | 1                | 1                |
| MECHANIC                                  | 4         | 4         | 4         | 4                | 4                |
| RESTAURANT MANAGER (SSGC)                 | 1         | 1         | 1         | 1                | 1                |
| SOUS CHEF                                 | 1         | 1         | 1         | 1                | 1                |
| SUPERINTENDENT - GOLF COURSES             | 1         | 1         | 1         | 1                | 1                |
| SUPERVISOR - GOLF COURSE MAINTENANCE      | 4         | 4         | 4         | 4                | 4                |
| SUPERVISOR - GRILL (LITTLETON)            | 1         | 1         | 1         | 1                | 1                |
| SUPERVISOR - HOUSEKEEPING                 | 1         | 1         | 1         | 1                | 1                |

## SUMMARY OF POSITIONS BY DEPARTMENT

|  | 2007 | 2008 | 2009 | Budgeted<br>2010 | Budgeted<br>2011 |
|--|------|------|------|------------------|------------------|
| SUPERVISOR - ROOMS DIVISION                    | 1    | 1    | 1    | 1                | 1                |
| TOTAL GOLF                                     | 43   | 42   | 42   | 42               | 42               |
| <b>INFORMATION TECHNOLOGY:</b>                 |      |      |      |                  |                  |
| MANAGER OF INFORMATION SYSTEM                  | 1    | 1    | 1    | 1                | 1                |
| NETWORK ADMINISTRATOR                          | 1    | 1    | 1    | 1                | 1                |
| SENIOR APPLICATIONS PROGRAMMER (2)             | 1    | 2    | 2    | 2                | 2                |
| SYSTEMS SPECIALIST INTERNET (3)                | 1    | -    | -    | -                | -                |
| WEBMASTER (4)                                  | -    | -    | -    | -                | 1                |
| LEAD COMPUTER AND NETWORK TECHNICIAN (3)       | -    | 1    | 1    | 1                | 1                |
| TOTAL IT                                       | 4    | 5    | 5    | 5                | 6                |
| <b>PARKS AND OPEN SPACE:</b>                   |      |      |      |                  |                  |
| ADMINISTRATIVE ASSISTANT - PARKS               | 1    | 1    | 1    | 1                | 1                |
| APPRENTICE MECHANIC - PARTS DRIVER             | 1    | 1    | 1    | 1                | 1                |
| COORDINATOR - GIS                              | 1    | 1    | 1    | 1                | 1                |
| CREW LEADER                                    | 4    | 4    | 4    | 4                | 4                |
| FORMAN   | 8    | 8    | 8    | 8                | 8                |
| LEAD MAINT SPEC (3)                            | 15   | 16   | 16   | 16               | 16               |
| MAINTENANCE TECH (4)                           | 21   | 22   | 22   | 22               | 22               |
| MANAGERS OF PARKS AND OPEN SPACE               | 1    | 1    | 1    | 1                | 1                |
| MECHANIC (SERVICE CENTER)                      | 3    | 3    | 3    | 3                | 3                |
| PARK RANGER                                    | 1    | 1    | 1    | 1                | 1                |
| PARK RANGER, SENIOR                            | 1    | 1    | 1    | 1                | 1                |
| RESOURCE SPECIALIST                            | 1    | 1    | 1    | 1                | 1                |
| SPECIALIST - SERVICE CENTER                    | 1    | 1    | 1    | 1                | 1                |
| SUPERVISOR                                     | 4    | 4    | 4    | 4                | 4                |
| WELDER/FABRICATOR/MECHANIC                     | 1    | 1    | 1    | 1                | 1                |
| TOTAL PARKS AND OPEN SPACE                     | 63   | 65   | 65   | 65               | 65               |
| <b>PLANNING AND CONSTRUCTION:</b>              |      |      |      |                  |                  |
| PARK PLANNER, SENIOR                           | 2    | 2    | 2    | 2                | 2                |
| PARK PLANNER I (1)                             | 1    | -    | -    | -                | -                |
| PARK PLANNER II (1)                            | 2    | 1    | 1    | 1                | 1                |
| CONSTRUCTION EQUIPMENT OPERATOR                | 1    | 1    | 1    | 1                | 1                |
| CREW LEADER - CONSTRUCTION                     | 1    | 1    | 1    | 1                | 1                |
| FOREMAN - CONSTRUCTION                         | 1    | 1    | 1    | 1                | 1                |
| FOREMAN - PLAY GROUNDS AND SIGNS               | 1    | 1    | 1    | 1                | 1                |
| LEAD MAINT SPEC - CONSTRUCTION WOOD SHOP       | 1    | 1    | 1    | 1                | 1                |
| LEAD MAINT SPEC - SIGNS                        | 1    | 1    | 1    | 1                | 1                |
| LEAD MAINT. SPEC. - PREVENT/MAINT              | 1    | 1    | 1    | 1                | 1                |
| MAINTENANCE TECHNICIAN - PREVENT MAINT         | 1    | 1    | 1    | 1                | 1                |
| MAINTENANCE TECH - CONSTRUCTION                | 2    | 2    | 2    | 2                | 2                |
| MAINTENANCE TECH - PLAY GROUNDS                | 1    | 1    | 1    | 1                | 1                |
| MAINTENANCE TECH - SIGNS                       | 1    | 1    | 1    | 1                | 1                |
| MANAGER OF PLANNING AND CONSTRUCTION           | 1    | 1    | 1    | 1                | 1                |
| SKILLED TRADES WORKER - PREVENT MAINT          | 3    | 3    | 3    | 3                | 3                |
| SUPERVISOR - CONSTRUCTION MAINTENANCE          | 1    | 1    | 1    | 1                | 1                |
| SUPERVISOR - PREVENTIVE MAINTENANCE            | 1    | 1    | 1    | 1                | 1                |
| TOTAL BUILDING INFRASTRUCTURE AND CONSTRUCTION | 23   | 21   | 21   | 21               | 21               |

## SUMMARY OF POSITIONS BY DEPARTMENT

|   | 2007        | 2008        | 2009        | Budgeted<br>2010 | Budgeted<br>2011 |
|---|-------------|-------------|-------------|------------------|------------------|
| <b>RECREATIONS SERVICES AND FACILITIES:</b>   |             |             |             |                  |                  |
| ADMINISTRATIVE ASSISTANT (FSC)                | 1           | 1           | 1           | 1                | 1                |
| ASSISTANT MANAGER - ICE ARENA                 | 2           | 2           | 2           | 2                | 2                |
| ASSISTANT SUPERVISOR - ICE (FSC)              | 1           | 1           | 1           | 1                | 1                |
| ASST SUPERVISOR - FOOD & BEVERAGE (FSC)       | 1           | 1           | 1           | 1                | 1                |
| ASST FACILITY MANAGER (1)                     | 3           | 3           | 2           | 2                | 2                |
| CONTROLLER (FSC)                              | 1           | 1           | 1           | 1                | 1                |
| COORDINATOR                                   | 18          | 18          | 18          | 18               | 18               |
| DEPUTY MANAGER - RECREATION                   | 1           | 1           | 1           | 1                | 1                |
| DIRECTOR OF CHILD CARE                        | 1           | 1           | 1           | 1                | 1                |
| DIRECTOR OF CHILD DISCOVERY TIME PRE-SCHOOL   | 1           | 1           | 1           | 1                | 1                |
| DIRECTOR OF FIGURE SKATING                    | 1           | 1           | 1           | 1                | 1                |
| DIRECTOR OF SPORTS PROGRAMMING (FSC)          | 1           | 1           | 1           | 1                | 1                |
| GENERAL MANAGER (FSC)                         | 1           | 1           | 1           | 1                | 1                |
| ICE OFFICE ADMINISTRATOR (FSC)                | 1           | 1           | 1           | 1                | 1                |
| LEAD MAINT SPEC - ICE ARENA                   | 1           | 1           | 1           | 1                | 1                |
| LEAD MAINT TECH (1)                           | 4           | 3           | 3           | 3                | 3                |
| MAINTENANCE TECH (1)                          | 12          | 12          | 11          | 11               | 11               |
| MANAGER - ICE ARENA                           | 1           | 1           | 1           | 1                | 1                |
| MANAGER OF RECREATION SERVICES AND FACILITIES | 1           | 1           | 1           | 1                | 1                |
| MANAGER OF ICE OPERATIONS & PROGRAMS (4)      | -           | -           | 1           | 1                | 1                |
| OFFICE ASSISTANT (BUCK CENTER)                | 1           | 1           | 1           | 1                | 1                |
| RECEPTIONIST - ICE ARENA                      | 1           | 1           | 1           | 1                | 1                |
| RECEPTIONIST, LEAD (ATHLETICS)                | 1           | 1           | 1           | 1                | 1                |
| SPECIALIST                                    | 2           | 2           | 2           | 2                | 2                |
| SUPERVISOR (1)                                | 14          | 14          | 13          | 13               | 13               |
| TENNIS PROFESSIONAL                           | 1           | 1           | 1           | 1                | 1                |
| TOTAL RECREATION SERVICES AND FACILITIES      | <u>73</u>   | <u>72</u>   | <u>70</u>   | <u>70</u>        | <u>70</u>        |
| <b>TOTAL FULL TIME POSITIONS</b>              | <u>230</u>  | <u>226</u>  | <u>224</u>  | <u>224</u>       | <u>225</u>       |
| <b>REGULAR PART TIME POSITIONS:</b>           |             |             |             |                  |                  |
| ADMINISTRATION (1)                            | 1           | -           | -           | -                | -                |
| GOLF (1)                                      | 11          | 11          | 10          | 10               | 10               |
| INFORMATION TECHNOLOGY (1)                    | 1           | -           | -           | -                | -                |
| PARKS AND OPEN SPACE (1) (4)                  | 2           | 1           | 2           | 2                | 2                |
| BUILDING INFRASTRUCTURE AND CONSTRUCTION (1)  | 1           | 1           | 1           | -                | -                |
| RECREATION SERVICES AND FACILITIES (1)        | 36          | 30          | 18          | 18               | 18               |
| <b>TOTAL REGULAR TIME POSITIONS</b>           | <u>52</u>   | <u>43</u>   | <u>31</u>   | <u>30</u>        | <u>30</u>        |
| <b>TOTAL FULL TIME EQUIVALENTS (5)</b>        | <u>502</u>  | <u>514</u>  | <u>486</u>  | <u>486</u>       | <u>486</u>       |
| <b>W-2s ISSUED</b>                            | <u>1895</u> | <u>1869</u> | <u>1685</u> | <u>1700</u>      | <u>1700</u>      |

**Notes:**

One new full was approved in the 2011 budget. The new position is for a Webmaster and is in the Information Technology Department. No other changes in the number of approved positions is anticipated in 2011.

(1) Position was eliminated

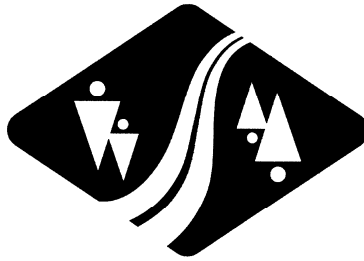
(2) Positions upgraded from regular part-time to full-time

(3) Position reclassified

(4) New approved position

(5) Full Time Equivalents are calculated using full time, regular part time, and part time hours worked (or estimated for budget year).





**South Suburban**  
**PARKS AND RECREATION**

**SUMMARY OF CAPITAL REQUESTS  
2011 BUDGET**

|  | <u>District Cost</u> | <u>Outside Funding</u> | <u>Total Project</u> |
|--|----------------------|------------------------|----------------------|
| <b>PROJECT REQUESTS BY FUNDING SOURCE:</b> |                      |                        |                      |
| General Fund                               | \$ 292,050           | \$ 1,222,700           | \$ 1,514,750         |
| CHV Reserve                                | 295,950              | -                      | 295,950              |
| Total General Fund                         | 588,000              | 1,222,700              | 1,810,700            |
| Enterprise Fund                            | 312,583              | 147,583                | 460,166              |
| Total Operations                           | 900,583              | 1,370,283              | 2,270,866            |
| Conservation Trust Fund                    | 855,100              | -                      | 855,100              |
| 2000 1 Mill                                | 2,195,094            | -                      | 2,195,094            |
| 2010 1 Mill                                | 2,370,126            | 2,603,757              | 4,973,883            |
| <b>Total Projects</b>                      | <b>\$ 6,320,903</b>  | <b>\$ 3,974,040</b>    | <b>\$ 10,294,943</b> |
| <br>                                       |                      |                        |                      |
| Routine Projects                           | \$ 3,652,232         | \$ 735,750             | \$ 4,387,982         |
| Non-Routine Projects                       | 2,668,671            | 3,238,290              | 5,906,961            |
| <b>Total Projects</b>                      | <b>\$ 6,320,903</b>  | <b>\$ 3,974,040</b>    | <b>\$ 10,294,943</b> |

**Notes:**

\* **Routine capital expenditures** - It is the District's practice to consider replacement equipment, facility improvements, and maintenance as routine capital expenditures.

\***Non-routine Capital Projects** are defined as 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 joint funding source

\* 2000 1 Mill includes \$1,584,822 of undesignated capital, which represents the amount remaining in the fund.

\* 2010 1 Mill includes \$284,788 of undesignated capital, which represents the amount remaining in the fund.

| Type                                 | Facility                | Dep.           | Project  | Description   | District Cost | Total Cost |
|--------------------------------------|-------------------------|----------------|--|---|---------------|------------|
| <b>PROJECT REQUESTS</b>              |                         |                |  |   |               |            |
| <b>GENERAL FUND PROJECT REQUESTS</b> |                         |                |  |   |               |            |
| R                                    | District-Wide           | Parks          | # 447: Howard Price                                | 2003 / poor / 2,610   | \$ 18,250     | \$ 18,250  |
| R                                    | District-Wide           | Parks          | # 468: Toro 60" Mower                              | 2002 / poor / 2,873   | 18,250        | 18,250     |
| R                                    | Big Dry Creek Trailhead | Planning       | Big Dry Creek Trailhead near Littleton High School | Paid for by South Suburban Foundation. Installation of small parking area, shelter, benches along Big Dry Creek Trail.  | -             | 150,000    |
| R                                    | District-Wide           | Parks          | Bob Cat Tool Cat                                   | Used for trail sweeping and snow removal. Current machine is no longer working. 2004 / poor / 2881  | 33,550        | 33,550     |
| R                                    | District                | IT             | Computer Equipment                                 | South Suburban has approximately 275 computers in use throughout the District. Every year we replace some of the older computers around the District in order to enhance productivity. In addition, replacement computers are needed for emergency replacements when existing machines fail, or when a new position is created. This would replace approximately 50 computers   | 63,000        | 63,000     |
| R                                    | District                | IT             | Computer Software                                  | The version of Exchange server that we are currently running is Exchange Server 2003. The software is nearly 8 years old and is running on a server that is 6 years old. Microsoft is no longer supporting or updating Exchange Server 2003, so should the server fail, we would not have any external support should we be unable to recover email. The server has already needed to have 2 hard drives replaced this year, so it is clearly wearing down. Given the age of the server, there is a roughly 10-15% chance that it will fail catastrophically in 2011. | 24,000        | 24,000     |
| N                                    | District                | Finance/HR     | Electronic Time Card System                        | Currently the District uses a manual time card system, which is very time consuming. The cost of an electronic system is less than 1% of the total payroll cost. Cost savings projected to be 5% to 8% in salary cost.  | 125,000       | 125,000    |
| R                                    | Various                 | Administration | Matching Projects Program                          |   | 10,000        | 20,000     |

| Type                                | Facility                 | Dep.     | Project  | Description  | District Cost | Total Cost   |
|-------------------------------------|--------------------------|----------|--|--|---------------|--------------|
| R                                   | Various                  | Planning | Projects funded by Future Grants/Donation      | Funded by Future Grants/Donations  | -             | 500,000      |
| N                                   | SPP/Carson Nature Center | Planning | SSP Bank Stabilization near East Trail Project | Paid 100% by Grant Funds   | -             | 123,862      |
| N                                   | SPP/Carson Nature Center | Planning | SPP In-stream Habitat Project                  | Paid 100% by Grant Funds   | -             | 181,838      |
| R                                   | SPP/Carson Nature Center | Planning | SPP Trail Roundabout                           | Funds from City of Littleton.  | -             | 57,000       |
| N                                   | Taos Park                | Planning | Taos Trail and Bridge                          | Lone Tree Matching Project - Lone Tree Portion   | -             | 200,000      |
| <b>TOTAL GENERAL FUND CAPITAL</b>   |                          |          |  |  | \$ 292,050    | \$ 1,514,750 |
| <b>CHV RESERVE PROJECT REQUESTS</b> |                          |          |  |  |               |              |
| R                                   | Lone Tree                | Golf     | Carry All utility cart                         | Replaces 10 year old unit. Used daily by staff to perform their duties   | 17,000        | 17,000       |
| R                                   | SSGC                     | Golf     | Dingo power unit                               | Replaces 6 year old unit that is used extensively for special projects   | 27,000        | 27,000       |
| R                                   | SSGC                     | Golf     | Carry all utility vehicle                      | Current units are 11 years old and becoming increasing costly to maintain. Used daily for staff to perform their duties  | 20,000        | 20,000       |
| R                                   | Lone Tree                | Golf     | Greens mower trailers                          | Replaces 10 year old unit. Used daily by staff to get mowers around course to mow greens   | 4,000         | 4,000        |
| R                                   | FSC                      | Golf     | Rotary Rough Mower                             | Current mower was purchased second hand 7 years ago. Unit is requiring extensive repairs to make it through this season. Would not be cost effective to keep in operation. | 35,000        | 35,000       |
| R                                   | Littleton                | Golf     | Small rotary mower                             | Current unit is 27 years old and is needed to insure we continue to offer quality turf.  | 17,000        | 17,000       |
| N                                   | District-Wide            | Admin    | Special Consultant for Organizational Review   | Per Board Direction  | 100,000       | 100,000      |
| R                                   | Littleton                | Golf     | Topdresser                                     | Unit is 12 years old.  | 10,000        | 10,000       |
| R                                   | District-Wide            | Parks    | Trash Can Tipper                               | Tipper to be purchased and installed on existing large trash truck.  | 3,800         | 3,800        |
| R                                   | District-Wide            | Parks    | # 629: Vermeer Chipper                         | 2002 / poor / 2,880  | 52,150        | 52,150       |
| R                                   | SSGC                     | Golf     | Verti-cutters                                  | Current units are 12 years old. They are used bi-weekly to insure quality turf on the greens   | 10,000        | 10,000       |
| <b>TOTAL CHV RESERVE CAPITAL</b>    |                          |          |  |  | \$ 295,950    | \$ 295,950   |

| Type                                    | Facility           | Dep.                    | Project   | Description  | District Cost | Total Cost   |
|---|--------------------|-------------------------|---|--|---------------|--------------|
| TOTAL GENERAL FUND CAPITAL              |                    |                         |   |  | \$ 588,000    | \$ 1,810,700 |
| <b>ENTERPRISE FUND PROJECT REQUESTS</b> |                    |                         |   |  |               |              |
| R                                       | SSGC               | Golf                    | Replace South Suburban Drink Cart (2002)                  | Current unit is 8 years old, is requiring continual repairs and is not reliable. Since this is a revenue and customer service item, this unit is critical to the operation   | 20,000        | 20,000       |
| R                                       | FSC                | Recreation              | HVAC Repair   |  | 6,000         | 6,000        |
| R                                       | Lone Tree          | Golf                    | Golf cart batteries                                       | Current batteries have 4 season use on them which is maximum for reliability. Need to replace to insure continued revenue stream from cars.  | 45,000        | 45,000       |
| N                                       | Holly Park         | Recreation/<br>Planning | Pool and Tennis Renovation - Centennial Grant             | Sprayground, tennis lighting, renovations, pool replaster (\$80,000)   | 128,833       | 257,666      |
| R                                       | LTGC               | Parks                   | Asphalt for Lone Tree Golf Parking Lot                    | Removal and replacement of portions of parking lot   | 30,000        | 30,000       |
| R                                       | Lone Tree          | Golf                    | Rough Mower   | Current unit is 7 years old. Has 4,000 hours use on it. Used daily and is at a point that repairs are very costly.   | 45,000        | 45,000       |
| R                                       | Lone Tree          | Golf                    | Tri plex mower  | Current unit is 12 years old and is used almost daily to mow tees and green cut out.   | 27,000        | 27,000       |
| R                                       | Lone Tree          | Golf                    | Replace Lone Tree GC & H Walk-in Cooler and Freezer Racks | Health code requirement. We have been cited by Tri County on several occasions.  | 4,500         | 4,500        |
| R                                       | Various Facilities | Planning                | Energy Reduction Master Plan                              | Have an electrical/mechanical engineer and architect review Goodson, Admin, Sheridan, Lone Tree Clubhouse, SSGC Clubhouse, Family Sports for energy efficiency. Up to 70% of the cost is eligible to be paid through Xcel Rebates. | 6,250         | 25,000       |
| TOTAL ENTERPRISE FUND CAPITAL           |                    |                         |   |  | \$ 312,583    | \$ 460,166   |
| TOTAL OPERATIONS CAPITAL                |                    |                         |   |  | \$ 900,583    | \$ 2,270,866 |

| Type  | Facility                    | Dep.           | Project   | Description  | District Cost       | Total Cost          |
|---|-----------------------------|----------------|---|--|---------------------|---------------------|
| <b>CONSERVATION TRUST FUND PROJECT REQUESTS</b> |                             |                |   |  |                     |                     |
| R   | FSC                         | Recreation     | Interior (general)  | 6 replacement conference tables and 150 replacement stackable chairs   | 19,500              | 19,500              |
| R   | Goodson                     | Recreation     | Fitness   | Replace spinning bikes   | 23,100              | 23,100              |
| N   | Goodson Recreation Center   | Recreation     | Swimming Pool Locker Room   | Renovate to include 4 family cabanas   | 600,000             | 600,000             |
| R   | Lone Tree Recreation Center | Recreation     | Interior (general)  | Pump room air exchange   | 18,500              | 18,500              |
| R   | District                    | Communications | Public Art Committee  | Art Projects   | 30,000              | 30,000              |
| R   | Sheridan Recreation         | Recreation     | Gym   | Replace basketball backboards (4) and mechanisms   | 41,000              | 41,000              |
| R   | Sheridan Recreation Center  | Recreation     | Interior (general)  | Replace dryer  | 8,000               | 8,000               |
| R   | South Suburban Golf Course  | Golf           | Clubhouse Roof Replacement  | Remove and replace roof on clubhouse. Consultant has indicated sub structure is becoming saturated and deteriorating substantially                               | 50,000              | 50,000              |
| R   | SSIA                        | Recreation     | Building improvements   | Roof, remove and replace SW corner of lobby  | 65,000              | 65,000              |
| <b>TOTAL CONSERVATION TRUST FUND CAPITAL</b>    |                             |                |   |  | <b>\$ 855,100</b>   | <b>\$ 855,100</b>   |
| <b>2000 1 MILL PROJECT REQUESTS</b>             |                             |                |   |  |                     |                     |
| N   | Taos Park                   | Planning       | Taos Trail and Bridge   | Lone Tree Matching Project - District Portion  | 200,000             | 200,000             |
| R   | Arapahoe Road               | Planning       | New trail connection  | Install a trail from E. Euclid to Big Dry Creek along Arapahoe (City of Centennial request)  | 30,000              | 30,000              |
| R   | District-Wide               | Parks          | Asphalt Trails: Bowles Grove, Sterne, Little Dry, Alice Terry, Quebec St., and small Foxridge segment | District-wide asphalt repairs to trails that have deteriorated over the past year. Removal and replacement is needed to prolong the overall life of the asphalt. | 70,400              | 70,400              |
| R   |                             | Planning       | Possible Land Acquisitions  |  | 309,872             | 309,872             |
| R   |                             | Planning       | Undesignated 2000 1 Mill Capital  |  | 1,584,822           | 1,584,822           |
| <b>TOTAL 2000 1 MILL CAPITAL</b>                |                             |                |   |  | <b>\$ 2,195,094</b> | <b>\$ 2,195,094</b> |

| Type                                | Facility                              | Dep.           | Project   | Description   | District Cost | Total Cost |
|-------------------------------------|---------------------------------------|----------------|---|---|---------------|------------|
| <b>2010 I MILL PROJECT REQUESTS</b> |                                       |                |   |   |               |            |
| N                                   | Abbott Park                           | Planning       | Centennial Grants   | Renovate ballfields, new shelter  | 65,000        | 130,000    |
| N                                   | Various Parks                         | Planning       | (2) Arapahoe County Open Space Grants   |   | 125,000       | 625,000    |
| N                                   | Arapahoe Park                         | Planning       | Centennial Grants   | Renovate ballfields, tennis, and replace restrooms  | 125,500       | 251,000    |
| R                                   | District-Wide                         | Parks          | Central Control Upgrades: Little Dry Creek, Hunter's Hill, Palos Verdes West, Sunset, Milliken, Hamlet and Mark Hopkins | Continuation of a multi-year program started in 2007 to replace the earliest generation of controllers for the Centralized Irrigation Control System. | 45,000        | 45,000     |
| R                                   | Cornerstone                           | Parks          | Baseball Infield Renovations for Cornerstone  | 1 baseball field  | 15,000        | 15,000     |
| N                                   | Cornerstone Park                      | Planning       | (1) GOCO Fall Cycle Grant (Due August 27, 2010)   | Install concrete, replace fence, dugouts, small playground in the ballfield core area   | 200,000       | 400,000    |
| R                                   | Lorenz Regional Park                  | Planning/Parks | Repair Ball Field   | Pull back turf, repair settling and damage to drainage, reinstall turf field may eventually become unplayable.  | 300,000       | 300,000    |
| N                                   | Lorenz Regional Park                  | Planning       | New field   | GOCO Grant  | 350,000       | 1,050,000  |
| R                                   | Lorenz Regional Park                  | Planning       | Repair Upper Access Road on North Slope   | As requirement of lease, repair settling and drainage issues  | 60,000        | 60,000     |
| N                                   | deKoevend Park                        | Planning       | Centennial Grants   | Renovate ballfield facilities, replace restrooms  | 95,000        | 190,000    |
| R                                   | Various Locations                     | Parks          | Refurbish multi-purpose fields  | Multi-year program to refurbish multi-purpose fields at Cornerstone, deKoevend, Cherry Knolls, and Willow Creek                                       | 35,000        | 35,000     |
| R                                   | Prairie Sky Park Concrete Replacement | Planning/Parks | Concrete flatwork replacement   | Remove and replace cracked and settled concrete behind the backstop, dugouts and at playground-tripping hazard  | 30,000        | 30,000     |
| R                                   | Various Playgrounds                   | Planning       | Net climber replacements at Sheridan and Linksview  | Replace fraying net climbers on play structures - safety issue  | 10,000        | 10,000     |
| R                                   | Various Locations                     | Parks          | Backflow Preventer Replacement - deKoevend Tot Lot, Ketring, Willow Creek, SS Ice Arena                                 | Replace backflows - all 4 systems will be 20 years old next season.   | 8,000         | 8,000      |

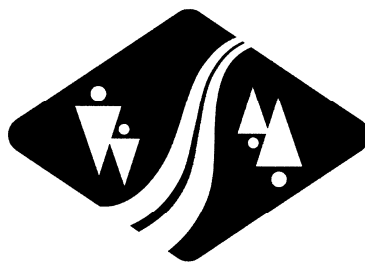
| Type                                    | Facility                | Dep.     | Project  | Description  | District Cost       | Total Cost           |
|---|-------------------------|----------|--|--|---------------------|----------------------|
| N                                       | South Platte Pk         | Parks    | River Re-Connection to Redtail Lake                      | Re-define and connect Redtail Lake inlets and outlets to South Platte River for providing fish refugia and recreational experiences.   | 35,000              | 103,257              |
| N                                       | Sheridan Community Park | Planning | (1) GOCO Special Opportunity Grant (Due August 27, 2010) | Ballfield upgrade and lighting, tennis court upgrade and lighting  | 400,000             | 1,100,000            |
| N                                       | Taos Park               | Planning | Taos Tennis Courts                                       | Will also use \$30,662 carryover for 2010 Budget   | 119,338             | 269,338              |
| R                                       | District-Wide           | Parks    | Tennis Court Repairs                                     | Patching cracks prevents moisture from getting under courts which causes additional damage; helps to minimize further cracking. Generally the primary objective is to patch the cracks on all the courts and in some cases, re-coloring and stripping if the court's condition warrants. | 17,500              | 17,500               |
| R                                       | District-Wide           | Parks    | Tree Replacement Program                                 | Fund the urban forestation program to replace trees removed due to weather, insects, disease, vandalism and incorrect planting and management of invasive species.   | 50,000              | 50,000               |
|   |                         |          | Undesignated 2010 1 Mill Capital                         |  | 284,788             | 284,788              |
| <b>TOTAL 2010 1 MILL CAPITAL</b>        |                         |          |  |  | <b>\$ 2,370,126</b> | <b>\$ 4,973,883</b>  |
| <b>TOTAL PROJECTS</b>                   |                         |          |  |  | <b>\$ 6,320,903</b> | <b>\$ 10,294,943</b> |
| <b>ROUTINE CAPITAL PROJECTS (R)</b>     |                         |          |  |  | <b>3,652,232</b>    | <b>4,387,982</b>     |
| <b>NON ROUTINE CAPITAL PROJECTS (N)</b> |                         |          |  |  | <b>2,668,671</b>    | <b>5,906,961</b>     |
| <b>TOTAL PROJECTS</b>                   |                         |          |  |  | <b>\$ 6,320,903</b> | <b>\$ 10,294,943</b> |

**Notes:**

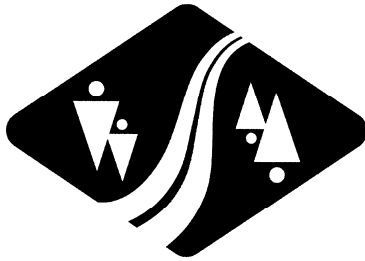
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N = **Non-routine Capital Projects** are defined as projects that are infrequent, new, or have a significant improvement which expands the original usage. Non-routine projects can also include projects with grant and joint funding source





**South Suburban**  
**PARKS AND RECREATION**



**South Suburban**  
**PARKS AND RECREATION**

**3. GENERAL FUND BUDGET**

## South Suburban Park and Recreation District General Fund Budget Overview

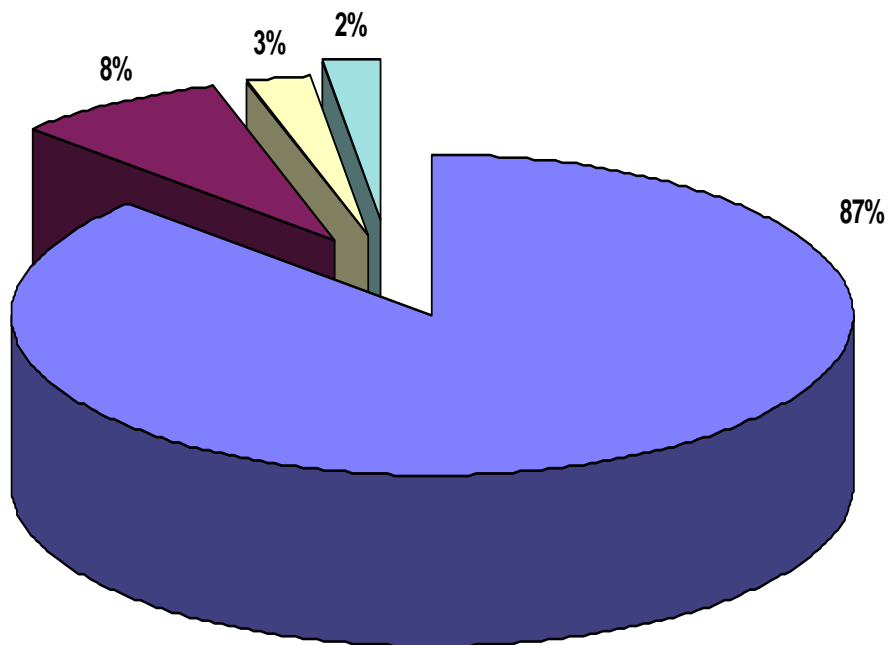
### General Fund Description

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

### Major Revenue Sources

The major revenue sources for the General Fund are property taxes (87%), specific ownership taxes (8%), other income (3%), and intergovernmental revenue and donations (2%),

### GENERAL FUND REVENUE - 2011 BUDGET



|                        |                                   |
|------------------------|-----------------------------------|
| ■ PROPERTY TAXES - 87% | ■ SPECIFIC OWNERSHIP TAX - 8%     |
| ■ OTHER - 3%           | ■ INTERGOVERNMENTAL/DONATION - 2% |

## South Suburban Park and Recreation District General Fund Budget Overview

### Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is normally set December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District less a 1.5 % collection fee. The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate. Below is a table showing the operating tax levy and taxes collected for the last ten years (excluding debt service):

| <b>Operating Property Taxes</b> |                           |                           |  |   |
|---------------------------------|---------------------------|---------------------------|--|---|
| <b>Collection<br/>Year</b>      | <b>Operating<br/>Levy</b> | <b>Tax<br/>Collection</b> | <b>Est. Outstanding<br/>Delinquent<br/>Taxes</b> | <b>Percentage<br/>Collected<br/>to Levy</b> |
| 2001                            | \$ 9,682,803              | \$ 9,550,793              | \$ 132,010                                       | 98.64%                                      |
| 2002                            | 11,768,591                | 11,649,405                | 119,186  | 98.99%                                      |
| 2003                            | 12,055,497                | 11,973,347                | 82,150   | 99.32%                                      |
| 2004                            | 12,042,104                | 11,972,283                | 69,821   | 99.42%                                      |
| 2005                            | 12,281,644                | 12,150,142                | 131,502  | 98.93%                                      |
| 2006 (1)                        | 11,298,011                | 11,273,652                | 24,359   | 99.78%                                      |
| 2007                            | 11,327,554                | 11,208,687                | 118,867  | 98.95%                                      |
| 2008                            | 12,535,666                | 12,404,563                | 131,103  | 98.95%                                      |
| 2009                            | 12,525,718                | 12,443,100                | 82,618   | 99.34%                                      |
| 2010 Estimate                   | 13,046,795                | 12,916,327                | 130,468  | 99.00%                                      |
| 2011 Budget                     | 13,279,104                | 13,146,313                | 132,791  | 99.00%                                      |

(1) First year of the City of Cherry Hills Village exclusion.

### 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.

## South Suburban Park and Recreation District General Fund Budget Overview

### Other Revenue

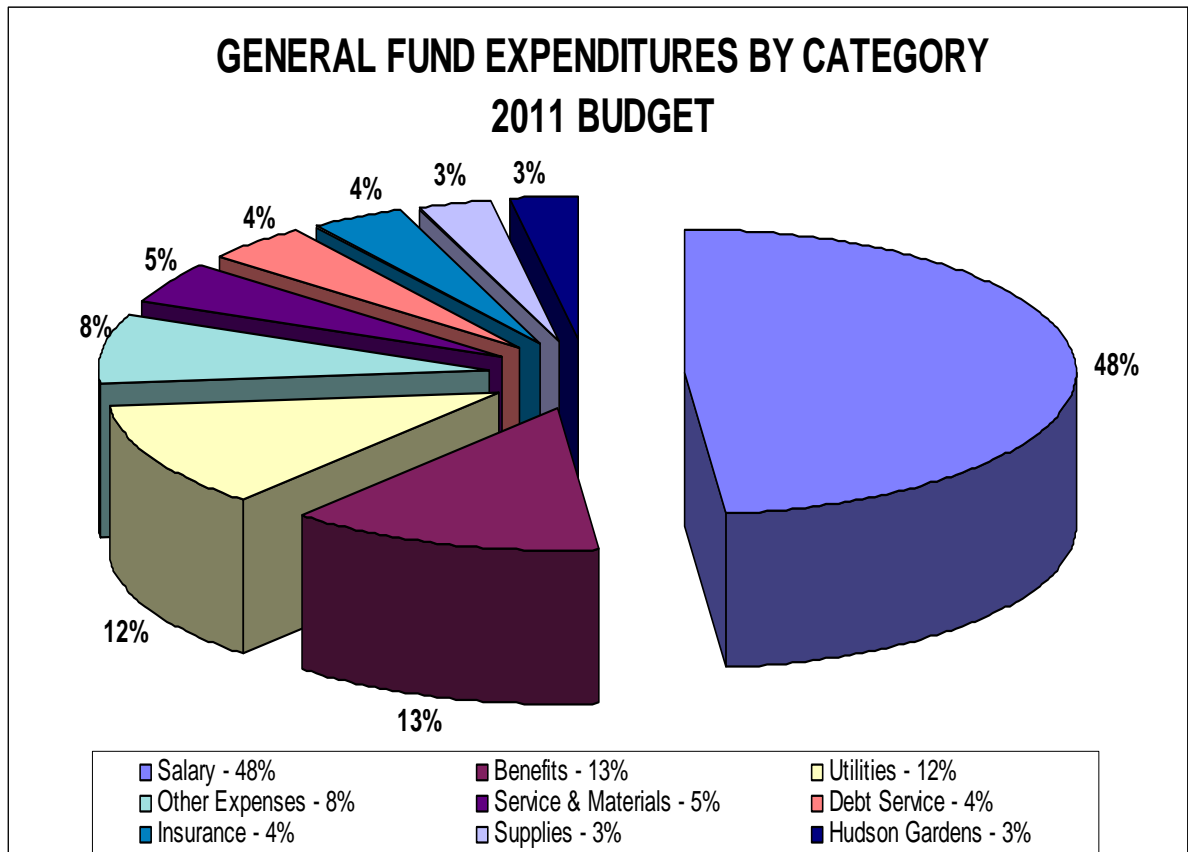
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

### Intergovernmental Revenue and Donations (for Operations)

Intergovernmental revenue is received from other governmental agencies and municipalities, generally for a specific purpose or project. Donation revenue is received from a private donor or company and is generally for a specific program. The District has an intergovernmental agreement with the City of Littleton for the operation of South Platte Park. The City of Littleton reimburses the District for half the operational expenditures at South Platte Park. This park is owned by the City of Littleton, but operated by the District. The budget amount is generated using historical information and any new projects or intergovernmental agreements.

### Major Expenditures

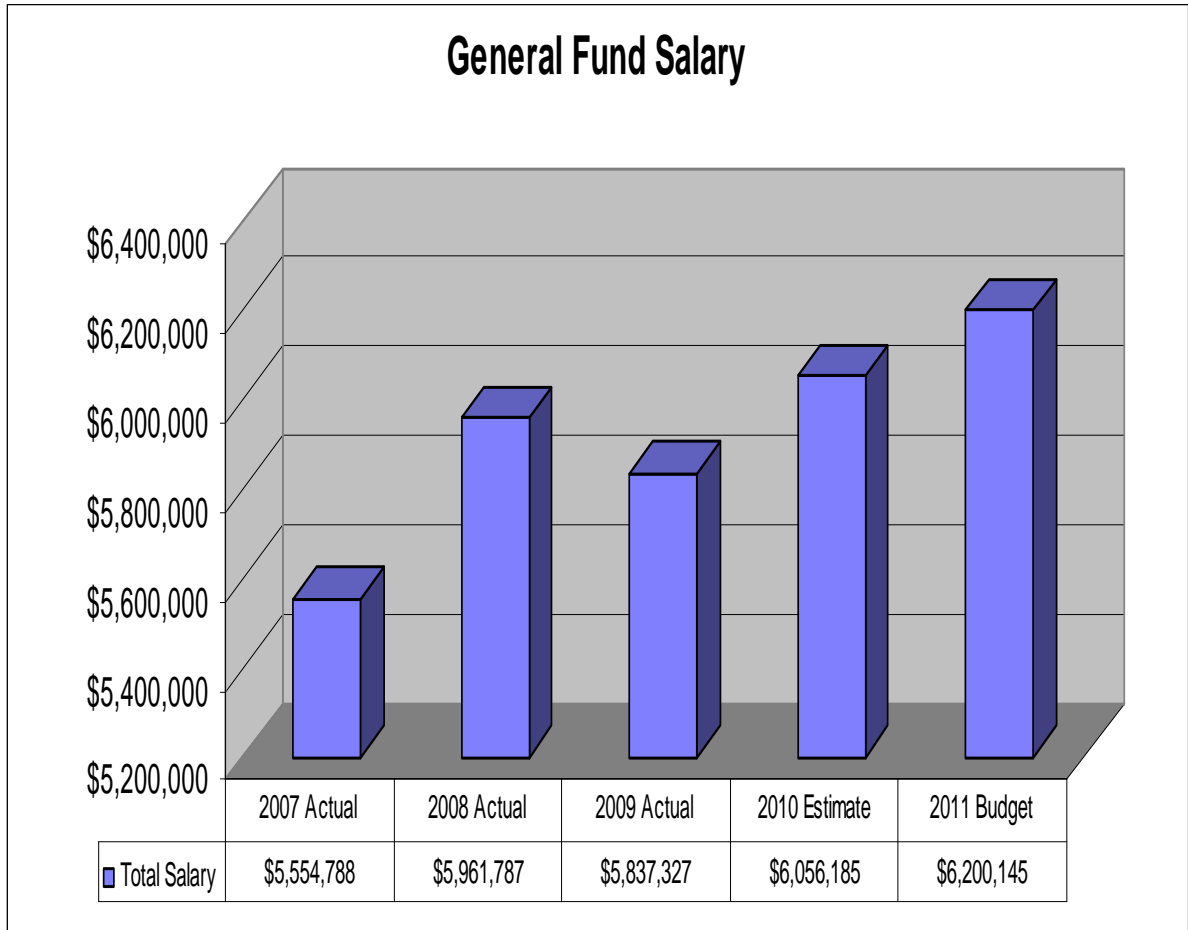
Expenditures include salaries (48%), benefits (13%), utilities (12%), other expenses (8%), service and materials (5%), debt service (4%), insurance (4%), supplies (3%), and Hudson Gardens (3%).



## South Suburban Park and Recreation District General Fund Budget Overview

### Salary

Salary represents about 48% of the General Fund expenditures. The General Fund includes salary for Administration, Planning, Building Infrastructure and Construction, 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.



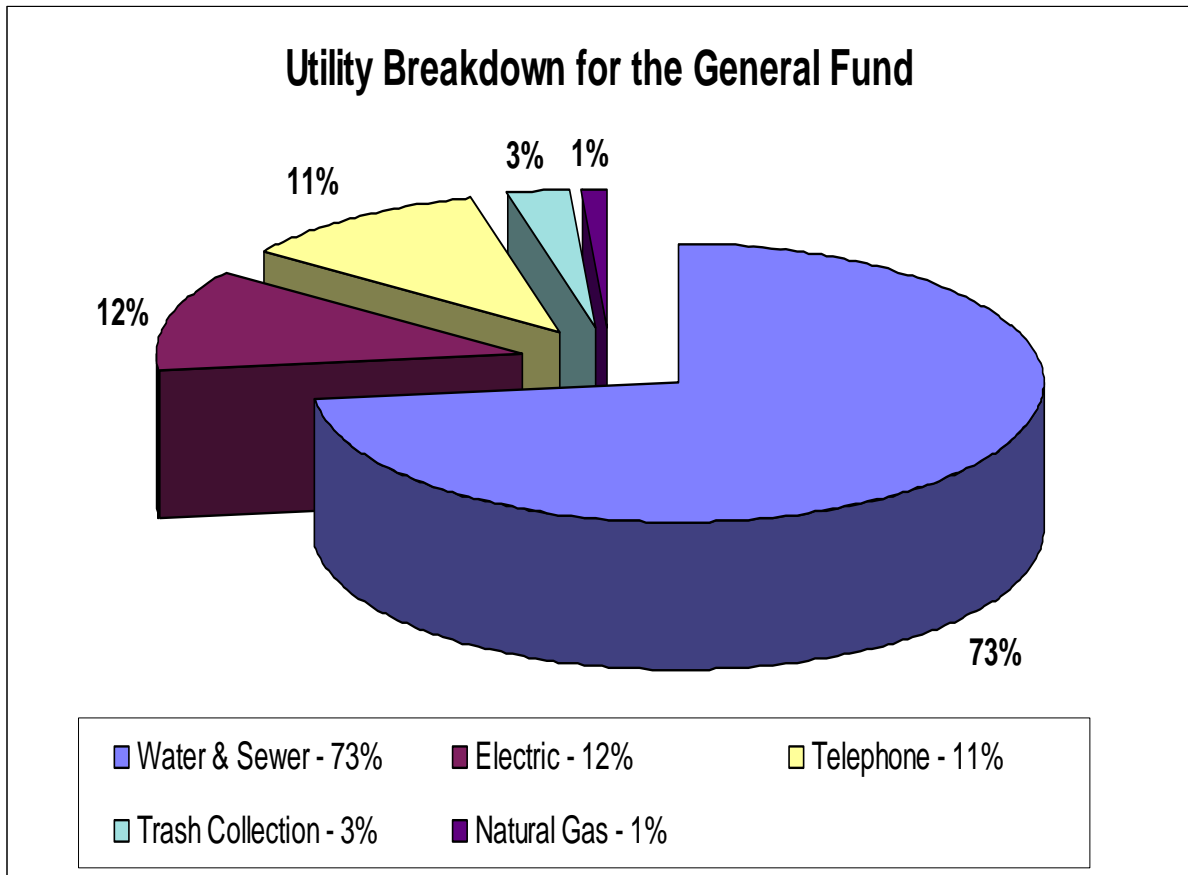
### Benefits

Benefits represent about 13% 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.

## South Suburban Park and Recreation District General Fund Budget Overview

### Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. The District has 1,456 acres of developed parks to maintain, so the water expenditure is the largest of these, estimated at \$1,122,703 for 2011. Actual water expenditures will vary depending on the weather and the amount of rain. The budget amount is generated using historical information, and any anticipated fee changes in the market place. The following is a chart of the breakdown of utility charges budgeted for 2011.



### Other Expenditures

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

### Service and Materials

Service and Materials include costs to maintain facilities, equipment, trails, roads, parking lots, playgrounds, and landscaping. The budget amount is generated using historical information.

## **South Suburban Park and Recreation District General Fund Budget Overview**

### **Debt Service**

Debt Service expense is the payment on the new 2010 Certificates of Participation for the purchase and improvement of the new maintenance facility. The budget amount will be generated based on the debt service schedule for the COPs.

### **Insurance**

The District participates in the Colorado Special District Property and Liability Pool for insurance coverage of property, general liability, public officials, auto physical damage, inland marine, and boiler and machinery. The annual premium is approximately \$350,000. Other expenditures are deductibles on current year claims. The budget amount is calculated using the estimated premiums for the period. The cost for employee health coverage and workers' compensation is included in benefits.

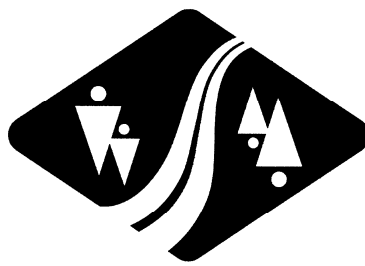
### **Supplies**

Supplies include expenditures for office and custodial supplies. This also includes the cost of postage and some educational supplies. The budget amount is generated using historical information.

### **Hudson Gardens Management Fee**

This expenditure represents the management fee paid to Hudson Gardens. Hudson Gardens is owned by the District, but managed by the Hudson Gardens Foundation. The 2011 Budget includes a \$350,000 management fee for Hudson Gardens.





**South Suburban**  
**PARKS AND RECREATION**

# GENERAL FUND SUMMARY

## Table of Contents

|   | 2011<br>Budget      | Page |
|---|---------------------|------|
| <b>Revenue:</b>                                     |                     |      |
| Property Taxes                                      | \$ 10,579,335       | 107  |
| Specific Ownership Tax                              | 1,000,000           | 107  |
| Intergovernmental/Donation Revenue                  | 258,791             | 107  |
| Interest Income                                     | 65,000              | 107  |
| Other Revenue                                       | 240,715             | 107  |
| <b>Total Operating Revenue</b>                      | <b>12,143,841</b>   |      |
| <b>Expenditures:</b>                                |                     |      |
| Administration                                      | 193,457             | 108  |
| General Office                                      | 114,621             | 108  |
| Communication Department                            | 381,808             | 109  |
| Human Resources                                     | 148,855             | 110  |
| Insurance   | 165,000             | 110  |
| Subtotal Administration                             | 1,003,741           |      |
| Finance Department                                  | 230,010             | 111  |
| IT Department                                       | 202,522             | 111  |
| Hudson Gardens Management Fee                       | 350,000             | 111  |
| Planning, Building Infrastructure, and Construction | 1,348,897           | 112  |
| Parks and Open Space                                | 7,017,083           | 113  |
| <b>Total Operating Expenditures</b>                 | <b>10,152,253</b>   |      |
| <b>Excess Operating Revenue over Expenditures</b>   | <b>1,991,588</b>    |      |
| <b>Other Revenue</b>                                |                     |      |
| CHV Payment   | 755,876             | 120  |
| Intergovernmental/Donation for Capital              | 1,222,700           | 120  |
| Transfer In from Debt Service Fund                  | 1,000               | 120  |
| <b>Total Other Revenue</b>                          | <b>1,979,576</b>    |      |
| <b>Other Expenditures</b>                           |                     |      |
| CHV Reserve   | 4,576,410           | 121  |
| Contingency   | 8,233               | 121  |
| COP Payment   | 545,000             | 121  |
| Proposed Merit Pay                                  | 77,000              | 121  |
| Transfer Out  | 2,150,000           | 121  |
| Capital Projects                                    | 1,810,700           | 122  |
| 2000 1 Mill Capital Projects                        | 2,195,094           | 123  |
| <b>Total Other Expenditures</b>                     | <b>11,362,437</b>   |      |
| <b>Net Revenue Over Expenditures</b>                | <b>(7,391,273)</b>  |      |
| Carryover   | 9,166,520           | 121  |
| <b>Funds Available</b>                              | <b>\$ 1,775,247</b> |      |

## GENERAL FUND DETAIL

|   |   | 2011<br>Budget       |
|---|---|----------------------|
| <b>OPERATING REVENUE</b>                        |   |                      |
| <b>PROPERTY TAX REVENUE</b>                     |   |                      |
| <b>Revenue:</b>                                 |   |                      |
| 10-10-01-100-4001                               | Property Tax                            | \$ 10,779,335        |
| 10-10-01-100-4015                               | Net Delinquent Tax Over Abatement       | (200,000)            |
| <b>TOTAL PROPERTY TAX REVENUE</b>               |   | <b>10,579,335</b>    |
| <br>  |   |                      |
| <b>SPECIFIC OWNERSHIP TAX</b>                   |   |                      |
| <b>Revenue:</b>                                 |   |                      |
| 10-10-01-100-4010                               | Specific Ownership Tax                  | 1,000,000            |
| <b>TOTAL SPECIFIC OWNERSHIP TAX</b>             |   | <b>1,000,000</b>     |
| <br>  |   |                      |
| <b>INTERGOVERNMENTAL/DONATION REVENUE</b>       |   |                      |
| <b>Revenue:</b>                                 |   |                      |
| 10-11-01-120-4031                               | Buck Family Donation                    | 9,575                |
| 10-11-01-120-4032                               | Public Arts Committee                   | 4,114                |
| 10-11-01-120-4033                               | Harold Neal Scholarship                 | 3,068                |
| 10-40-51-540-4020                               | City of Littleton Reimbursement         | 82,730               |
| 10-40-51-542-4020                               | City of Littleton Reimbursement         | 66,136               |
| 10-50-51-540-4020                               | City of Littleton Reimbursement         | 93,168               |
| <b>TOTAL INTERGOVERNMENTAL/DONATION REVENUE</b> |   | <b>258,791</b>       |
| <br>  |   |                      |
| <b>INTEREST INCOME</b>                          |   |                      |
| <b>Revenue:</b>                                 |   |                      |
| 10-10-01-100-4017                               | Interest from Taxes                     | 15,000               |
| 10-10-01-100-4050                               | Interest Earnings                       | 50,000               |
| <b>TOTAL INTEREST INCOME</b>                    |   | <b>65,000</b>        |
| <br>  |   |                      |
| <b>OTHER REVENUE</b>                            |   |                      |
| <b>Revenue:</b>                                 |   |                      |
| 10-10-01-100-4096                               | Development Fees                        | 10,000               |
| 10-10-01-100-4099                               | Miscellaneous Revenue                   | 50,000               |
| 10-10-01-100-4172                               | Temporary Access Permit Fee             | 5,500                |
| 10-10-01-100-4174                               | Park Permits                            | 60,000               |
| 10-10-01-100-4266                               | Pepsi Sponsorship                       | 30,000               |
| 10-10-01-110-4170                               | Insurance Reimbursements                | 30,000               |
| 10-11-01-100-4099                               | Communications Miscellaneous<br>Revenue | 2,475                |
| 10-50-51-541-4130                               | Carson Center Retail Sales              | 500                  |
| 10-50-51-541-4173                               | Carson Center Program Fund              | 52,240               |
| <b>TOTAL OTHER REVENUE</b>                      |   | <b>240,715</b>       |
| <br>  |   |                      |
| <b>TOTAL OPERATING REVENUE</b>                  |   | <b>\$ 12,143,841</b> |

## GENERAL FUND DETAIL

|                       |   | 2011<br>Budget    |
|-----------------------|---|-------------------|
| <b>ADMINISTRATION</b> |   |                   |
| <b>Expenditures:</b>  |   |                   |
| 10-10-01-100-5001     | Full-Time Salaries                                    | \$ 136,538        |
| 10-10-01-100-5004     | Board Salary Expense                                  | 6,500             |
| 10-10-01-100-5009     | Fringe Benefits                                       | 24,496            |
| 10-10-01-100-5102     | Legal Services  | 95,000            |
| 10-10-01-100-5104     | Board Expense   | 20,000            |
| 10-10-01-100-5107     | Consultants & Special Projects                        | 40,000            |
| 10-10-01-100-5119     | Collection Charges                                    | 200,000           |
| 10-10-01-100-5123     | Landfill Maintenance Payment                          | 10,000            |
| 10-10-01-100-5406     | Englewood Pay Off                                     | 8,000             |
| 10-10-01-100-5407     | Centennial Storm Water Fee                            | 36,000            |
| 10-10-01-100-5803     | Dues & Subscriptions                                  | 2,200             |
| 10-10-01-100-5805     | Staff Development                                     | 3,000             |
| 10-10-01-100-5806     | Miscellaneous   | 2,000             |
| 10-10-01-100-5809     | Fireworks   | 2,500             |
|                       | <b>Subtotal</b>                                       | <b>586,234</b>    |
| 10-10-01-100-5857     | Overhead Chargeback                                   | (392,777)         |
|                       | <b>Total Expenditures</b>                             | <b>193,457</b>    |
| <br>                  |   |                   |
| <b>GENERAL OFFICE</b> |   |                   |
| <b>Expenditures:</b>  |   |                   |
| 10-10-01-115-5001     | Full-Time Salaries                                    | 194,879           |
| 10-10-01-115-5002     | Part Time Salaries                                    | 1,500             |
| 10-10-01-115-5009     | Fringe Benefits                                       | 42,878            |
| 10-10-01-115-5201     | Office Supplies                                       | 3,000             |
| 10-10-01-115-5203     | Custodial Supplies                                    | 600               |
| 10-10-01-115-5204     | Postage   | 9,000             |
| 10-10-01-115-5400     | Utilities Natural Gas                                 | 12,000            |
| 10-10-01-115-5401     | Utilities Electric                                    | 19,500            |
| 10-10-01-115-5402     | Water & Sewer   | 3,780             |
| 10-10-01-115-5403     | Telephone   | 20,600            |
| 10-10-01-115-5496     | Copy Machine (MPC 6501)                               | 6,700             |
| 10-10-01-115-5497     | Copy Machine (MP 171)                                 | 900               |
| 10-10-01-115-5499     | Color Copy Machine (R1107)                            | 13,000            |
| 10-10-01-115-5501     | Contractual Services                                  | 15,000            |
| 10-10-01-115-5701     | Services/Materials to Maintain<br>Facilities/Building | 4,000             |
|                       | <b>Subtotal</b>                                       | <b>347,337</b>    |
| 10-10-01-115-5857     | Overhead Chargeback                                   | (232,716)         |
|                       | <b>Total Expenditures</b>                             | <b>\$ 114,621</b> |

## GENERAL FUND DETAIL

|   |                                 | <u>2011<br/>Budget</u>          |
|---|---------------------------------|---------------------------------|
| <b>COMMUNICATIONS</b>                     |                                 |                                 |
| <b>Expenditures:</b>                      |                                 |                                 |
| 10-11-01-100-5001                         | Full Time Salaries              | \$ 189,556                      |
| 10-11-01-100-5002                         | Part Time Salaries              | 29,336                          |
| 10-11-01-100-5009                         | Fringe Benefits                 | 42,717                          |
| 10-11-01-100-5134                         | Special Event Expense           | 2,000                           |
| 10-11-01-100-5201                         | Office Supplies                 | 1,000                           |
| 10-11-01-100-5204                         | Postage                         | 32,150                          |
| 10-11-01-100-5211                         | Audio Visual Supplies           | 900                             |
| 10-11-01-100-5230                         | Printing/Copies                 | 50,200                          |
| 10-11-01-100-5501                         | Contractual Services            | 500                             |
| 10-11-01-100-5503                         | Contractual Persons             | 1,500                           |
| 10-11-01-100-5506                         | Computer Maintenance            | 500                             |
| 10-11-01-100-5802                         | Promo, Publicity & Printing     | 3,000                           |
| 10-11-01-100-5803                         | Dues & Subscriptions            | 6,892                           |
| 10-11-01-100-5805                         | Staff Development               | 500                             |
| 10-11-01-100-5854                         | Mileage Reimbursement           | 1,600                           |
| 10-11-01-100-5856                         | Volunteer Development           | 2,700                           |
| <b>Total Expenditures</b>                 |                                 | <u><b>365,051</b></u>           |
| <b>COMMUNICATION GRANTS AND DONATIONS</b> |                                 |                                 |
| <b>Expenditures:</b>                      |                                 |                                 |
| 10-11-01-120-5110                         | Buck Family Donation Expense    | 9,575                           |
| 10-11-01-120-5111                         | Public Arts Committee Expense   | 4,114                           |
| 10-11-01-120-5120                         | Harold Neal Scholarship Expense | 3,068                           |
| <b>Total Expenditures</b>                 |                                 | <u><b>16,757</b></u>            |
| <b>TOTAL COMMUNICATIONS DEPARTMENT</b>    |                                 | <u><u><b>\$ 381,808</b></u></u> |

## GENERAL FUND DETAIL

2011  
Budget

### HUMAN RESOURCES

#### Expenditures:

|                   |                                    |                |
|-------------------|------------------------------------|----------------|
| 10-12-01-100-5001 | Full-Time Salaries                 | \$ 195,022     |
| 10-12-01-100-5002 | Part Time Salaries                 | 39,664         |
| 10-12-01-100-5009 | Fringe Benefits                    | 52,939         |
| 10-12-01-100-5014 | Benefit Consulting Fees & Charges  | 25,000         |
| 10-12-01-100-5107 | Consultants & Special Projects     | 6,070          |
| 10-12-01-100-5501 | Pre-Employment Screening (1)       | 1,000          |
| 10-12-01-100-5502 | Background Checks                  | 24,385         |
| 10-12-01-100-5515 | Mountain States Employers Services | 4,600          |
| 10-12-01-100-5610 | Unemployment Insurance             | 40,000         |
| 10-12-01-100-5781 | Learning Journey                   | 5,600          |
| 10-12-01-100-5803 | Dues & Subscriptions               | 580            |
| 10-12-01-100-5805 | Staff Development                  | 4,000          |
| 10-12-01-100-5806 | Miscellaneous                      | 7,940          |
| 10-12-01-100-5851 | Recruiting Costs                   | 3,900          |
| 10-12-01-100-5853 | Employee Service Awards            | 12,071         |
| 10-12-01-100-5854 | Mileage Reimbursement              | 480            |
| 10-12-01-100-5863 | Employee Recognition Expense       | 5,825          |
| 10-12-01-100-5855 | Tuition Reimbursement              | 7,000          |
| 10-12-01-100-5865 | Leadership Training                | 15,000         |
|                   | <b>Subtotal</b>                    | <b>451,076</b> |
| 10-12-01-100-5857 | Overhead Chargeback                | (302,221)      |
|                   | <b>Total Expenditures</b>          | <b>148,855</b> |

### INSURANCE

#### Expenditures:

|                   |                           |                |
|-------------------|---------------------------|----------------|
| 10-10-01-110-5600 | Insurance                 | 125,000        |
| 10-10-01-110-5601 | Insurance Premiums        | 375,000        |
|                   | <b>Subtotal</b>           | <b>500,000</b> |
| 10-10-01-110-5857 | Overhead Chargeback       | (335,000)      |
|                   | <b>Total Expenditures</b> | <b>165,000</b> |

### TOTAL ADMINISTRATION EXPENDITURES

**\$ 1,003,741**

## GENERAL FUND DETAIL

|   |                               | 2011<br>Budget    |
|---|-------------------------------|-------------------|
| <b>FINANCE</b>                              |                               |                   |
| <b>Expenditures:</b>                        |                               |                   |
| 10-20-01-100-5001                           | Full-Time Salaries            | \$ 461,182        |
| 10-20-01-100-5002                           | Part Time Salaries            | 51,000            |
| 10-20-01-100-5003                           | Overtime                      | 500               |
| 10-20-01-100-5009                           | Fringe Benefits               | 96,618            |
| 10-20-01-100-5105                           | Bank Service Charges          | 25,000            |
| 10-20-01-100-5114                           | Auditing Services             | 22,000            |
| 10-20-01-100-5201                           | Office Supplies               | 2,500             |
| 10-20-01-100-5506                           | Contractual Services          | 8,000             |
| 10-20-01-100-5507                           | Computer Software Maintenance | 18,000            |
| 10-20-01-100-5803                           | Dues & Subscriptions          | 1,200             |
| 10-20-01-100-5805                           | Staff Development             | 1,000             |
| 10-20-01-100-5806                           | Miscellaneous                 | 2,000             |
| 10-20-01-100-5854                           | Mileage Reimbursement         | 8,000             |
|   | <b>Subtotal</b>               | <b>697,000</b>    |
| 10-20-01-100-5857                           | Overhead Chargeback           | (466,990)         |
| <b>TOTAL FINANCE EXPENDITURES</b>           |                               | <b>230,010</b>    |
| <br>  |                               |                   |
| <b>IT DEPARTMENT</b>                        |                               |                   |
| <b>Expenditures:</b>                        |                               |                   |
| 10-25-01-100-5001                           | Full Time Salaries            | 285,615           |
| 10-25-01-100-5002                           | Part Time Salaries            | 43,000            |
| 10-25-01-100-5009                           | Fringe Benefits               | 73,195            |
| 10-25-01-100-5403                           | Telephone                     | 121,792           |
| 10-25-01-100-5506                           | Computer Maintenance          | 88,100            |
| 10-25-01-100-5854                           | Mileage Reimbursement         | 2,000             |
|   | <b>Subtotal</b>               | <b>613,702</b>    |
| 10-25-01-100-5857                           | Overhead Chargeback           | (411,180)         |
| <b>TOTAL IT EXPENDITURES</b>                |                               | <b>202,522</b>    |
| <br>  |                               |                   |
| <b>HUDSON GARDEN'S MANAGEMENT FEE</b>       |                               |                   |
| <b>Expenditures:</b>                        |                               |                   |
| 10-10-05-991-9102                           | Hudson Gardens Management Fee | 350,000           |
| <b>TOTAL HUDSON GARDEN'S MANAGEMENT FEE</b> |                               | <b>\$ 350,000</b> |

## GENERAL FUND DETAIL

**2011  
Budget**

### PLANNING, BUILDING INFRASTRUCTURE AND CONSTRUCTION ADMINISTRATION

| <b>Expenditures:</b>      |   |                |
|---------------------------|---|----------------|
| 10-30-01-100-5001         | Full-Time Salaries                          | \$ 200,830     |
| 10-30-01-100-5009         | Fringe Benefits                             | 49,386         |
| 10-30-01-100-5403         | Telephone                                   | 3,700          |
| 10-30-01-100-5702         | Services/Materials to Maintain<br>Equipment | 2,000          |
| 10-30-01-100-5803         | Dues & Subscriptions                        | 2,200          |
| 10-30-01-100-5806         | Miscellaneous                               | 1,500          |
| 10-30-01-100-5854         | Mileage Reimbursement                       | 2,000          |
| <b>Total Expenditures</b> |   | <b>261,616</b> |

### CONSTRUCTION MAINTENANCE

| <b>Expenditures:</b>      |   |               |
|---------------------------|---|---------------|
| 10-30-42-211-5001         | Full-Time Salaries                                    | 40,412        |
| 10-30-42-211-5009         | Fringe Benefits                                       | 11,362        |
| 10-30-42-211-5302         | Minor Tools & Equipment                               | 1,000         |
| 10-30-42-211-5701         | Services/Materials to Maintain<br>Facilities/Building | 2,500         |
| <b>Total Expenditures</b> |   | <b>55,274</b> |

### GENERAL CONSTRUCTION

| <b>Expenditures:</b>      |   |                |
|---------------------------|---|----------------|
| 10-30-42-212-5001         | Full-Time Salaries                                    | 353,785        |
| 10-30-42-212-5002         | Part Time Salaries                                    | 10,000         |
| 10-30-42-212-5009         | Fringe Benefits                                       | 101,896        |
| 10-30-42-212-5302         | Minor Tools & Equipment                               | 2,000          |
| 10-30-42-212-5403         | Telephone   | 2,500          |
| 10-30-42-212-5701         | Services/Materials to Maintain<br>Facilities/Building | 10,000         |
| 10-30-42-212-5708         | Services to Maintain Playgrounds                      | 38,550         |
| 10-30-42-212-5805         | Staff Development                                     | 1,000          |
| 10-30-42-212-5806         | Miscellaneous   | 1,000          |
| 10-30-42-212-5826         | Vandalism   | 200            |
| <b>Total Expenditures</b> |   | <b>520,931</b> |

### SIGN SHOP

| <b>Expenditures:</b>      |                     |                   |
|---------------------------|---------------------|-------------------|
| 10-30-42-213-5001         | Full-Time Salaries  | 70,768            |
| 10-30-42-213-5002         | Part Time Salaries  | 10,000            |
| 10-30-42-213-5009         | Fringe Benefits     | 23,473            |
| 10-30-42-213-5700         | Service & Materials | 30,000            |
| 10-30-42-213-5826         | Vandalism           | 2,500             |
| <b>Total Expenditures</b> |                     | <b>\$ 136,741</b> |



## GENERAL FUND DETAIL

|   |   | 2011<br>Budget   |
|---|---|------------------|
| <b>PREVENTIVE MAINTENANCE</b>                               |   |                  |
| <b>Expenditures:</b>  |   |                  |
| 10-30-43-250-5001   | Full-time Salary                                    | \$ 267,146       |
| 10-30-43-250-5003   | Overtime  | 1,000            |
| 10-30-43-250-5009   | Benefits  | 90,989           |
| 10-30-43-250-5302   | Minor Tool & Equipment                              | 3,000            |
| 10-30-43-250-5304   | Equipment Rental                                    | 1,200            |
| 10-30-43-250-5403   | Telephone   | 2,500            |
| 10-30-43-250-5701   | Service/Material to Maintain<br>Facilities/Building | 4,000            |
| 10-30-43-250-5708   | Service/Material to Maintain Area<br>Lighting       | 4,500            |
| <b>Total Expenditures</b>                                   |   | <b>374,335</b>   |
| <b>TOTAL BUILDING INFRASTRUCTURE &amp; CONSTRUCTION EXP</b> |   | <b>1,348,897</b> |

### PARKS AND OPEN SPACE MAINTENANCE ADMINISTRATION

|                           |   |                   |
|---------------------------|---|-------------------|
| <b>Expenditures:</b>      |   |                   |
| 10-40-41-261-5001         | Full-Time Salaries                        | 138,425           |
| 10-40-41-261-5009         | Fringe Benefits                           | 32,141            |
| 10-40-41-261-5204         | Postage                                   | 175               |
| 10-40-41-261-5230         | Printing/Copies                           | 2,100             |
| 10-40-41-261-5400         | Utilities Natural Gas                     | 1,210             |
| 10-40-41-261-5401         | Utilities Electric                        | 61,545            |
| 10-40-41-261-5403         | Telephone                                 | 375               |
| 10-40-41-261-5501         | Contractual Services                      | 18,450            |
| 10-40-41-261-5510         | STARPR                                    | 8,000             |
| 10-40-41-261-5701         | Services/Materials to Maintain Facilities | 120               |
| 10-40-41-261-5803         | Dues & Subscriptions                      | 1,650             |
| 10-40-41-261-5805         | Staff Development                         | 9,700             |
| 10-40-41-261-5806         | Miscellaneous                             | 400               |
| 10-40-41-261-5812         | Uniforms                                  | 13,600            |
| <b>Total Expenditures</b> |   | <b>\$ 287,891</b> |

## GENERAL FUND DETAIL

2011  
Budget

### GARAGE & SHOP

#### Expenditures:

|                           |                                |    |                |
|---------------------------|--------------------------------|----|----------------|
| 10-40-42-264-5001         | Full-Time Salaries             | \$ | 368,789        |
| 10-40-42-264-5003         | Overtime                       |    | 500            |
| 10-40-42-264-5009         | Fringe Benefits                |    | 109,770        |
| 10-40-42-264-5116         | Licensing                      |    | 312            |
| 10-40-42-264-5202         | Motor Fuels & Lubricants       |    | 215,400        |
| 10-40-42-264-5203         | Custodial Supplies             |    | 2,897          |
| 10-40-42-264-5302         | Minor Tools & Equipment        |    | 9,020          |
| 10-40-42-264-5304         | Equipment Rental               |    | 750            |
| 10-40-42-264-5312         | Small Engine Repair            |    | 5,510          |
| 10-40-42-264-5401         | Utilities Electric             |    | 45,126         |
| 10-40-42-264-5402         | Water & Sewer                  |    | 3,755          |
| 10-40-42-264-5403         | Telephone                      |    | 7,310          |
| 10-40-42-264-5701         | Materials To Maintain Building |    | 12,340         |
| 10-40-42-264-5702         | Srv/Mat to Maintain Equipment  |    | 78,500         |
| 10-40-42-264-5703         | Srv/Mat to Maintain Autos      |    | 87,500         |
| 10-40-42-264-5806         | Miscellaneous                  |    | 4,965          |
| <b>Total Expenditures</b> |                                |    | <b>952,444</b> |

### TURF OPERATIONS

#### Expenditures:

|                           |                         |  |                   |
|---------------------------|-------------------------|--|-------------------|
| 10-40-41-410-5001         | Full-Time Salaries      |  | 294,216           |
| 10-40-41-410-5002         | Part Time Salaries      |  | 54,952            |
| 10-40-41-410-5003         | Overtime                |  | 3,000             |
| 10-40-41-410-5009         | Fringe Benefits         |  | 99,528            |
| 10-40-41-410-5209         | Agricultural Supplies   |  | 90,049            |
| 10-40-41-410-5302         | Minor Tools & Equipment |  | 1,000             |
| 10-40-41-410-5304         | Equipment Rental        |  | 500               |
| 10-40-41-410-5516         | Privatization Contracts |  | 59,231            |
| 10-40-41-410-5806         | Miscellaneous           |  | 750               |
| 10-40-41-410-5826         | Vandalism               |  | 200               |
| <b>Total Expenditures</b> |                         |  | <b>\$ 603,426</b> |

## GENERAL FUND DETAIL

2011  
Budget

### IRRIGATION OPERATIONS

| Expenditures:     |                                 |                  |
|-------------------|---------------------------------|------------------|
| 10-40-41-430-5001 | Full-Time Salaries              | \$ 415,403       |
| 10-40-41-430-5002 | Part Time Salaries              | 37,430           |
| 10-40-41-430-5003 | Overtime                        | 3,000            |
| 10-40-41-430-5009 | Fringe Benefits                 | 131,788          |
| 10-40-41-430-5302 | Minor Tools & Equipment         | 2,500            |
| 10-40-41-430-5304 | Equipment Rental                | 1,500            |
| 10-40-41-430-5401 | Utilities Electric              | 45,195           |
| 10-40-41-430-5402 | Water & Sewer                   | 1,076,623        |
| 10-40-41-430-5403 | Telephone                       | 2,450            |
| 10-40-41-430-5700 | Service & Materials             | 56,257           |
| 10-40-41-430-5702 | Service & Materials Maintenance | 14,000           |
|                   | Equipment                       |                  |
| 10-40-41-430-5806 | Miscellaneous                   | 600              |
| 10-40-41-430-5826 | Vandalism                       | 2,000            |
|                   | <b>Total Expenditures</b>       | <b>1,788,746</b> |

### ATHLETIC FIELDS & PLAY COURTS

| Expenditures:     |                           |                |
|-------------------|---------------------------|----------------|
| 10-40-41-450-5001 | Full-Time Salaries        | 168,348        |
| 10-40-41-450-5002 | Part Time Salaries        | 46,050         |
| 10-40-41-450-5003 | Overtime                  | 3,000          |
| 10-40-41-450-5009 | Fringe Benefits           | 59,077         |
| 10-40-41-450-5302 | Minor Tools & Equipment   | 900            |
| 10-40-41-450-5403 | Telephone                 | 700            |
| 10-40-41-450-5700 | Service & Materials       | 48,102         |
| 10-40-41-450-5806 | Miscellaneous             | 850            |
| 10-40-41-450-5826 | Vandalism                 | 1,000          |
|                   | <b>Total Expenditures</b> | <b>328,027</b> |

### CORNERSTONE PARK CREW

| Expenditures:     |                           |                   |
|-------------------|---------------------------|-------------------|
| 10-40-64-263-5001 | Full Time Salaries        | 122,221           |
| 10-40-64-263-5002 | Part Time Salaries        | 42,170            |
| 10-40-64-263-5003 | Overtime                  | 500               |
| 10-40-64-263-5009 | Fringe Benefits           | 42,617            |
| 10-40-64-263-5302 | Minor Tools & Equipment   | 750               |
| 10-40-64-263-5806 | Miscellaneous             | 8,395             |
|                   | <b>Total Expenditures</b> | <b>\$ 216,653</b> |

## GENERAL FUND DETAIL

**2011  
Budget**

### DAVID A. LORENZ REGIONAL PARK

| <b>Expenditures:</b>      |                        |                |
|---------------------------|------------------------|----------------|
| 10-40-65-263-5001         | Full Time Salaries     | \$ 62,543      |
| 10-40-65-263-5002         | Part Time Salaries     | 12,640         |
| 10-40-65-263-5003         | Overtime               | 500            |
| 10-40-65-263-5009         | Fringe Benefits        | 26,839         |
| 10-40-65-263-5302         | Minor Tool & Equipment | 1,000          |
| 10-40-65-263-5700         | Service & Materials    | 4,635          |
| <b>Total Expenditures</b> |                        | <b>108,157</b> |

### FORESTRY OPERATIONS

| <b>Expenditures:</b>      |   |                   |
|---------------------------|---|-------------------|
| 10-40-41-435-5001         | Full-Time Salaries                        | 377,672           |
| 10-40-41-435-5002         | Part Time Salaries                        | 116,190           |
| 10-40-41-435-5003         | Overtime                                  | 2,400             |
| 10-40-41-435-5009         | Fringe Benefits                           | 125,692           |
| 10-40-41-435-5134         | Special Event Expense                     | 2,500             |
| 10-40-41-435-5302         | Minor Tools & Equipment                   | 8,000             |
| 10-40-41-435-5304         | Equipment Rental                          | 400               |
| 10-40-41-435-5400         | Utilities Gas                             | 3,800             |
| 10-40-41-435-5401         | Utilities Electric                        | 3,296             |
| 10-40-41-435-5402         | Water & Sewer                             | 845               |
| 10-40-41-435-5403         | Telephone                                 | 4,180             |
| 10-40-41-435-5404         | Trash Collection                          | 9,785             |
| 10-40-41-435-5700         | Service & Materials                       | 40,000            |
| 10-40-41-435-5701         | Services/Materials to Maintain Facilities | 3,200             |
| 10-40-41-435-5702         | Services/Materials GIS Program            | 17,000            |
| 10-40-41-435-5806         | Miscellaneous                             | 600               |
| 10-40-41-435-5826         | Vandalism                                 | 5,250             |
| 10-40-41-435-5827         | Tree Donation Expense                     | 5,000             |
| 10-40-41-435-5828         | Waste Wood Utilization                    | 2,200             |
| <b>Total Expenditures</b> |   | <b>\$ 728,010</b> |

## GENERAL FUND DETAIL

**2011  
Budget**

### HORTICULTURE OPERATION

| <b>Expenditures:</b>      |  |                |
|---------------------------|--|----------------|
| 10-40-41-440-5001         | Full-Time Salaries                           | \$ 177,518     |
| 10-40-41-440-5002         | Part Time Salaries                           | 46,068         |
| 10-40-41-440-5003         | Overtime                                     | 600            |
| 10-40-41-440-5009         | Fringe Benefits                              | 54,079         |
| 10-40-41-440-5302         | Minor Tools & Equipment                      | 720            |
| 10-40-41-440-5516         | Privatization Contracts                      | 39,000         |
| 10-40-41-440-5700         | Service & Materials                          | 6,300          |
| 10-40-41-440-5709         | Service & Materials to Maintain<br>Landscape | 3,600          |
| 10-40-41-440-5806         | Miscellaneous                                | 450            |
| 10-40-41-440-5826         | Vandalism                                    | 450            |
| <b>Total Expenditures</b> |  | <b>328,785</b> |

### GROUNDS & PARK FACILITIES

| <b>Expenditures:</b>      |   |                   |
|---------------------------|---|-------------------|
| 10-40-41-445-5001         | Full-Time Salaries                      | 186,798           |
| 10-40-41-445-5002         | Part Time Salaries                      | 43,928            |
| 10-40-41-445-5003         | Overtime                                | 3,325             |
| 10-40-41-445-5009         | Fringe Benefits                         | 66,595            |
| 10-40-41-445-5302         | Minor Tools & Equipment                 | 950               |
| 10-40-41-445-5400         | Utilities Natural Gas - Murray Property | 600               |
| 10-40-41-445-5401         | Utilities Electric - Murray Property    | 1,000             |
| 10-40-41-445-5403         | Telephone                               | 1,772             |
| 10-40-41-445-5404         | Trash Collection                        | 36,765            |
| 10-40-41-445-5705         | Serv/Mat to Maint Fences                | 2,500             |
| 10-40-41-445-5707         | Serv/Mat to Maint Water Areas           | 10,000            |
| 10-40-41-445-5710         | Serv/Mat to Maint Picnic Facilities     | 9,000             |
| 10-40-41-445-5806         | Miscellaneous                           | 900               |
| 10-40-41-445-5826         | Vandalism                               | 2,000             |
| <b>Total Expenditures</b> |   | <b>\$ 366,133</b> |

## GENERAL FUND DETAIL

|  |   | 2011<br>Budget    |
|--|---|-------------------|
| <b>TRAILS</b>                            |   |                   |
| <b>Expenditures:</b>                     |   |                   |
| 10-40-41-446-5001                        | Full-Time Salaries                      | \$ 212,503        |
| 10-40-41-446-5002                        | Part Time Salaries                      | 21,587            |
| 10-40-41-446-5003                        | Overtime                                | 2,250             |
| 10-40-41-446-5009                        | Fringe Benefits                         | 69,013            |
| 10-40-41-446-5302                        | Minor Tools & Equipment                 | 950               |
| 10-40-41-446-5403                        | Telephone                               | 522               |
| 10-40-41-446-5701                        | Serv/Mat to Maint Facilities/Building   | 19,000            |
| 10-40-41-446-5702                        | Serv/Mat to Maint Asphalt               | 18,000            |
| 10-40-41-446-5706                        | Serv/Mat to Maint Paths, Roads, Parking | 52,500            |
| 10-40-41-446-5806                        | Miscellaneous                           | 900               |
| 10-40-41-446-5826                        | Vandalism                               | 500               |
| <b>Total Expenditures</b>                |   | <b>397,725</b>    |
| <br><b>NATURAL OPEN SPACE OPERATIONS</b> |   |                   |
| <b>Expenditures:</b>                     |   |                   |
| 10-40-41-425-5001                        | Full-Time Salaries                      | 147,611           |
| 10-40-41-425-5002                        | Part Time Salaries                      | 20,513            |
| 10-40-41-425-5003                        | Overtime                                | 2,500             |
| 10-40-41-425-5009                        | Fringe Benefits                         | 47,376            |
| 10-40-41-425-5209                        | Agricultural Supplies                   | 7,615             |
| 10-40-41-425-5302                        | Minor Tools & Equipment                 | 350               |
| 10-40-41-425-5806                        | Miscellaneous                           | 550               |
| <b>Total Expenditures</b>                |   | <b>226,515</b>    |
| <br><b>PLATTE PARK</b>                   |   |                   |
| <b>Expenditures:</b>                     |   |                   |
| 10-40-51-540-5001                        | Full-Time Salaries                      | 54,265            |
| 10-40-51-540-5002                        | Part Time Salaries                      | 41,415            |
| 10-40-51-540-5003                        | Overtime                                | 100               |
| 10-40-51-540-5009                        | Fringe Benefits                         | 22,728            |
| 10-40-51-540-5010                        | Regular Part-time                       | 25,012            |
| 10-40-51-540-5205                        | Volunteer Program Services              | 1,690             |
| 10-40-51-540-5210                        | Educational Support                     | 200               |
| 10-40-51-540-5217                        | Miscellaneous Supplies                  | 9,000             |
| 10-40-51-540-5403                        | Telephone                               | 1,439             |
| 10-40-51-540-5501                        | Contractual Services                    | 4,403             |
| 10-40-51-540-5707                        | Service/Materials to Maintain Reservoir | 3,000             |
| 10-40-51-540-5805                        | Staff Development                       | 600               |
| 10-40-51-540-5812                        | Uniforms                                | 300               |
| 10-40-51-540-5854                        | Mileage Reimbursement                   | 250               |
| <b>Total Expenditures</b>                |   | <b>\$ 164,402</b> |

## GENERAL FUND DETAIL

**2011  
Budget**

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### VISITOR SERVICES

| <b>Expenditures:</b>      |   |    |                |
|---------------------------|---|----|----------------|
| 10-40-51-542-5001         | Full-Time Salaries                          | \$ | 110,360        |
| 10-40-51-542-5002         | Part Time Salaries                          |    | 94,460         |
| 10-40-51-542-5003         | Overtime                                    |    | 500            |
| 10-40-51-542-5009         | Fringe Benefits                             |    | 54,893         |
| 10-40-51-542-5217         | Miscellaneous Supplies                      |    | 1,200          |
| 10-40-51-542-5403         | Telephone                                   |    | 2,216          |
| 10-40-51-542-5702         | Services/Materials to Maintain<br>Equipment |    | 600            |
| 10-40-51-542-5805         | Staff Development                           |    | 400            |
| 10-40-51-542-5812         | Uniforms                                    |    | 650            |
| <b>Total Expenditures</b> |   |    | <b>265,279</b> |

### ROXBOROUGH RESTORATION

| <b>Expenditures:</b>      |                                     |  |               |
|---------------------------|-------------------------------------|--|---------------|
| 10-40-51-544-5002         | Part Time Salaries                  |  | 7,262         |
| 10-40-51-544-5009         | Fringe Benefits                     |  | 690           |
| 10-40-51-544-5709         | Service/Material Maintain Landscape |  | 9,240         |
| <b>Total Expenditures</b> |                                     |  | <b>17,192</b> |

### CARSON NATURE CENTER

| <b>Expenditures:</b>      |   |  |                   |
|---------------------------|---|--|-------------------|
| 10-50-51-540-5001         | Full-Time Salaries                      |  | 103,524           |
| 10-50-51-540-5002         | Part Time Salaries                      |  | 19,877            |
| 10-50-51-540-5009         | Fringe Benefits                         |  | 29,096            |
| 10-50-51-540-5201         | Office Supplies                         |  | 1,600             |
| 10-50-51-540-5204         | Postage                                 |  | 2,400             |
| 10-50-51-540-5205         | Program Supplies                        |  | 3,000             |
| 10-50-51-540-5230         | Printing/Copies                         |  | 2,000             |
| 10-50-51-540-5400         | Utilities Natural Gas                   |  | 3,090             |
| 10-50-51-540-5401         | Utilities Electric                      |  | 3,811             |
| 10-50-51-540-5402         | Water & Sewer                           |  | 1,700             |
| 10-50-51-540-5403         | Telephone                               |  | 1,900             |
| 10-50-51-540-5501         | Contractual Services                    |  | 8,275             |
| 10-50-51-540-5701         | Services/Materials to Maintain Facility |  | 2,450             |
| 10-50-51-540-5803         | Dues and Subscription                   |  | 320               |
| 10-50-51-540-5805         | Staff Development                       |  | 1,615             |
| 10-50-51-540-5812         | Uniforms                                |  | 200               |
| 10-50-51-540-5854         | Mileage Reimbursement                   |  | 100               |
| <b>Total Expenditures</b> |   |  | <b>\$ 184,958</b> |

## GENERAL FUND DETAIL

|   |   | 2011<br>Budget      |
|---|---|---------------------|
| <b>CARSON NATURE CENTER PROGRAM FUND</b>              |   |                     |
| <b>Expenditures:</b>                                  |   |                     |
| 10-50-51-541-5002                                     | Part Time Salaries  | \$ 3,191            |
| 10-50-51-541-5009                                     | Fringe Benefits   | 5,741               |
| 10-50-51-541-5010                                     | Regular Part Time Salaries                                  | 23,296              |
| 10-50-51-541-5205                                     | Program Supplies  | 11,002              |
| 10-50-51-541-5208                                     | Carson Center Retail Supplies                               | 500                 |
| 10-50-51-541-5503                                     | Contractual Persons (Accounts Payable<br>Only)              | 9,010               |
| <b>Total Expenditures</b>                             |   | <b>52,740</b>       |
| <b>TOTAL PARKS AND OPEN SPACE EXPENDITURES</b>        |   | <b>7,017,083</b>    |
| <b>OTHER REVENUE</b>                                  |   |                     |
| <b>CHERRY HILLS VILLAGE PAYMENT</b>                   |   |                     |
| <b>Revenue:</b>                                       |   |                     |
| 10-10-01-970-9003                                     | CHV Principal Payment                                       | 722,697             |
| 10-10-01-970-9004                                     | CHV Interest Payment  | 33,179              |
| <b>TOTAL CHV PAYMENT</b>                              |   | <b>755,876</b>      |
| <b>INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL</b> |   |                     |
| <b>Revenue:</b>                                       |   |                     |
| 10-30-01-950-4025                                     | Matching Gift Revenue                                       | 10,000              |
| 10-30-01-951-4020                                     | City of Lone Tree Capital Matching<br>Revenue               | 200,000             |
| 10-30-01-953-4038                                     | City of Littleton - SPP Legacy Grant                        | 57,000              |
| 10-30-01-955-4033                                     | Funds for SPP Bank Stabilization near<br>East Trail Project | 123,862             |
| 10-30-01-955-4034                                     | Funds for SPP In-stream Habitat Project                     | 181,838             |
| 10-30-01-950-4030                                     | Future Grants/Donations for Capital<br>Projects             | 500,000             |
| 10-30-01-955-4044                                     | SS Foundation Funds for Big Dry Creek<br>Trail              | 150,000             |
| <b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b>   |   | <b>1,222,700</b>    |
| <b>TRANSFER IN</b>                                    |   |                     |
| <b>Revenue:</b>                                       |   |                     |
| 10-10-01-990-9101                                     | Transfer In from Debt Service Fund                          | 1,000               |
| <b>TOTAL TRANSFER IN</b>                              |   | <b>1,000</b>        |
| <b>TOTAL OTHER REVENUE</b>                            |   | <b>\$ 1,979,576</b> |



## GENERAL FUND DETAIL

2011  
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### OTHER EXPENDITURES

#### CHERRY HILLS VILLAGE RESERVE

##### Expenditures:

|                          |             |                         |
|--------------------------|-------------|-------------------------|
| 10-10-01-995-9202        | CHV Reserve | \$ 4,576,410            |
| <b>TOTAL CHV RESERVE</b> |             | <b><u>4,576,410</u></b> |

### CONTINGENCY

##### Expenditures:

|                          |                          |                       |
|--------------------------|--------------------------|-----------------------|
| 10-10-01-995-9200        | Contingency              | 8,233                 |
| 10-10-01-970-9001        | COPs Payment (Boatworks) | 545,000               |
| <b>TOTAL CONTINGENCY</b> |                          | <b><u>553,233</u></b> |

### PROPOSED MERIT PAY

##### Expenditures:

|                                 |           |                      |
|---------------------------------|-----------|----------------------|
| 10-10-01-100-5807               | Merit Pay | 77,000               |
| <b>TOTAL PROPOSED MERIT PAY</b> |           | <b><u>77,000</u></b> |

### TRANSFER OUT

##### Expenditures:

|                           |                                 |                         |
|---------------------------|---------------------------------|-------------------------|
| 10-10-01-990-9100         | Transfer Out to Enterprise Fund | 2,150,000               |
| <b>TOTAL TRANSFER OUT</b> |                                 | <b><u>2,150,000</u></b> |

### TOTAL OTHER EXPENDITURES

**7,356,643**

### GENERAL FUND CARRYOVER

##### Revenue:

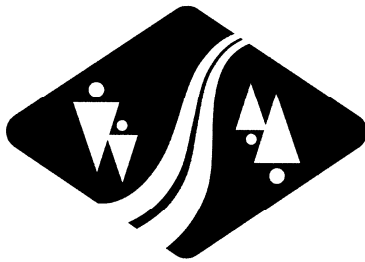
|                        |                            |                            |
|------------------------|----------------------------|----------------------------|
| 10-10-01-996-4998      | Carryover Revenue - GF     | 6,971,426                  |
| 10-10-01-996-4998      | Carryover Revenue - 1 Mill | 2,195,094                  |
| <b>TOTAL CARRYOVER</b> |                            | <b><u>\$ 9,166,520</u></b> |

## GENERAL FUND DETAIL

|                                      |  | <b>2011<br/>Budget</b>     |
|--------------------------------------|--|----------------------------|
| <b>GENERAL FUND CAPITAL PROJECTS</b> |  |                            |
| 10-40-41-950-6007                    | 60" Mower for Parks  | \$ 18,250                  |
| 10-40-41-950-6007                    | 60" Mower for Parks  | 18,250                     |
| 10-30-41-955-6962                    | Big Dry Creek Trailhead (SS Foundation)                              | 150,000                    |
| 10-40-41-950-6022                    | Bob Cat Tool Cat Sweeper   | 33,550                     |
| 10-25-01-950-5508                    | Computer Equipment Replacement                                       | 63,000                     |
| 10-25-01-950-5508                    | Computer Software Replacement  | 24,000                     |
| 10-70-71-950-6714                    | Dingo Power Unit for SSGC (funded by CHV Reserve)                    | 27,000                     |
| 10-10-01-950-6739                    | Electronic Timecard System   | 125,000                    |
| 10-70-70-950-6007                    | Greens Mower Trailer for LTGC (funded by CHV Reserve)                | 4,000                      |
| 10-10-01-950-6080                    | Matching Gift Projects   | 20,000                     |
| 10-30-41-955-6001                    | Projects Funded from Grants/Donations                                | 500,000                    |
| 10-70-84-950-6006                    | Rotary Rough Mower for FSC (funded by CHV Reserve)                   | 35,000                     |
| 10-70-72-950-6006                    | Small Rotary Mower for Littleton Golf (funded by CHV Reserve)        | 17,000                     |
| 10-10-01-950-6990                    | Special Consultant for Organizational Review (funded by CHV Reserve) | 100,000                    |
| 10-30-41-955-6987                    | SPP Bank Stabilization near East Trail Project                       | 123,862                    |
| 10-30-41-955-6988                    | SPP In-stream Habitat Project  | 181,838                    |
| 10-30-41-955-6981                    | SPP Trail Roundabout (City of Littleton)                             | 57,000                     |
| 10-30-41-951-6982                    | Taos Trail and Bridge (City of Lone Tree Portion)                    | 200,000                    |
| 10-70-72-950-6024                    | Topdresser for Littleton Golf (funded by CHV Reserve)                | 10,000                     |
| 10-40-41-950-6983                    | Trash Can Tipper (funded by CHV Reserve)                             | 3,800                      |
| 10-70-70-950-6023                    | Utility Vehicle for LTGC (funded by CHV Reserve)                     | 17,000                     |
| 10-70-71-950-6023                    | Utility Vehicle for SSGC (funded by CHV Reserve)                     | 20,000                     |
| 10-40-41-950-6040                    | Vermeer Chipper (funded by CHV Reserve)                              | 52,150                     |
| 10-70-71-950-6015                    | Verti-cutters for SSGC (funded by CHV Reserve)                       | 10,000                     |
|                                      |  | <b><u>\$ 1,810,700</u></b> |

## GENERAL FUND DETAIL

|                                     |                                    | <b>2011<br/>Budget</b>     |
|-------------------------------------|------------------------------------|----------------------------|
| <b>2000 1 MILL CAPITAL PROJECTS</b> |                                    |                            |
| 11-10-01-950-6984                   | Arapahoe Road/New Trail Connection | \$ 30,000                  |
| 11-10-01-950-6074                   | Asphalt Trails                     | 70,400                     |
| 11-10-01-953-6607                   | Legacy Grant Reserve               | 309,872                    |
| 11-10-01-955-6982                   | Taos Trail and Bridge Project      | 200,000                    |
| 11-10-01-950-6001                   | Undesignated 1 Mill Capital        | 1,584,822                  |
|                                     |                                    | <b><u>\$ 2,195,094</u></b> |



**South Suburban**  
**PARKS AND RECREATION**

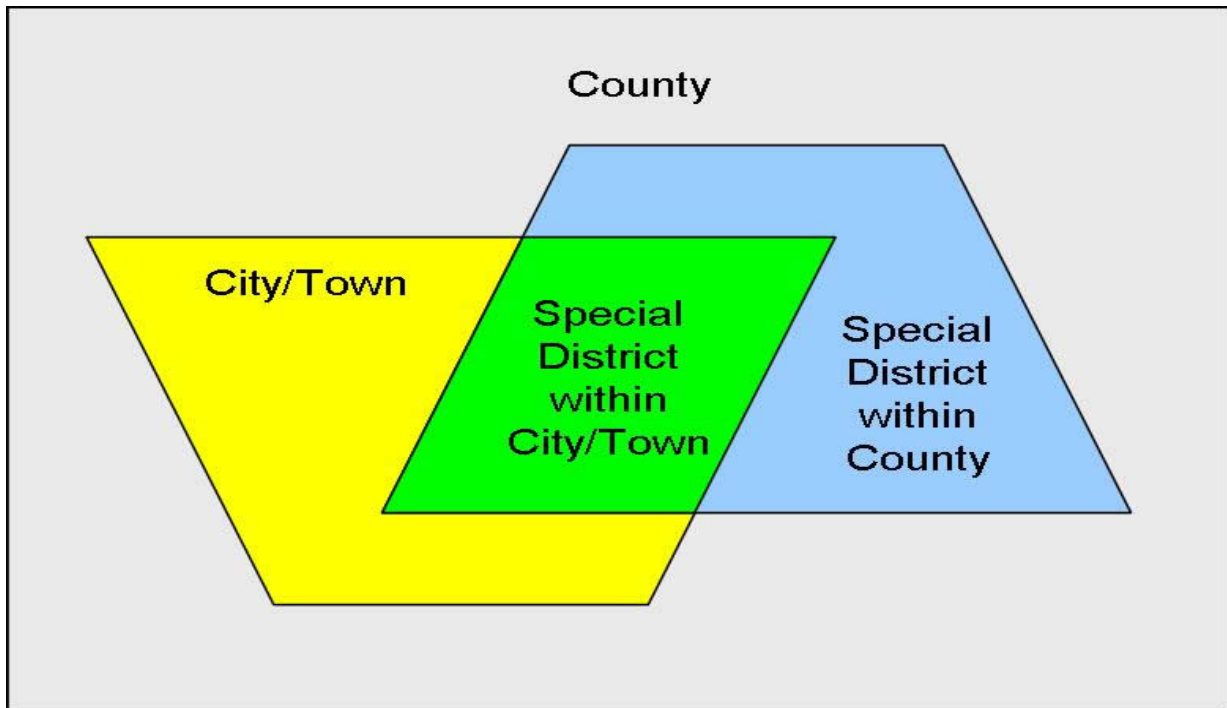
**4. CONSERVATION TRUST FUND BUDGET**

## South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

### Conservation Trust Fund Description

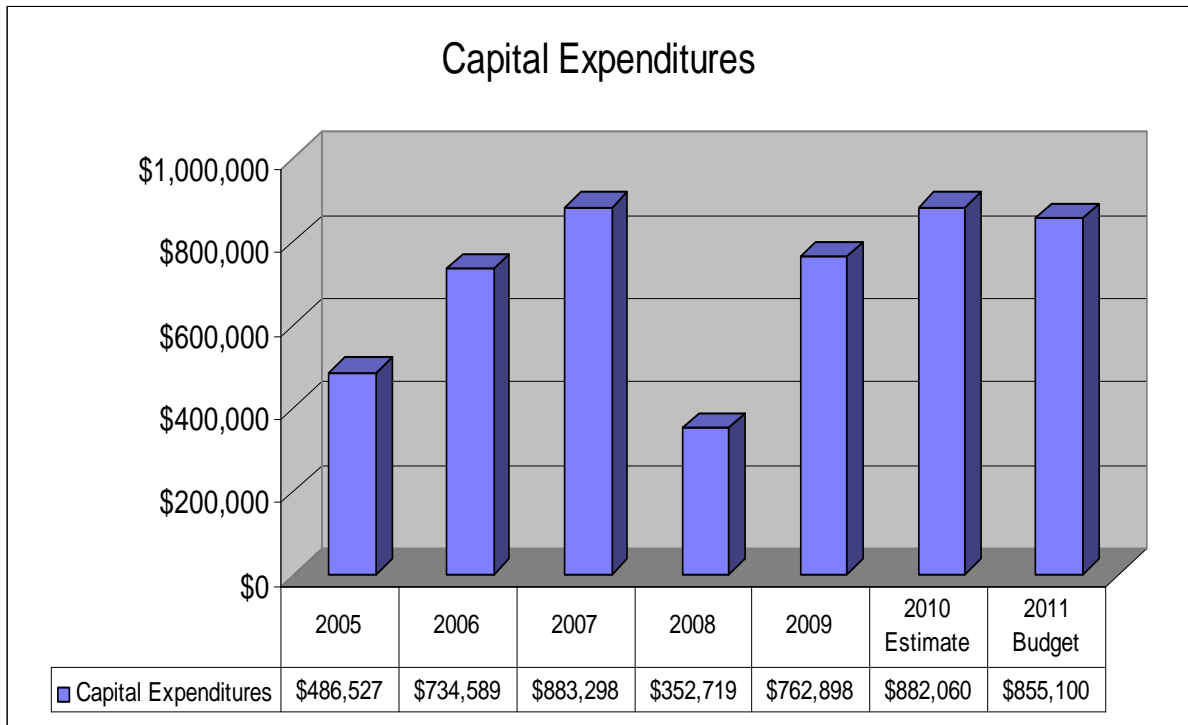
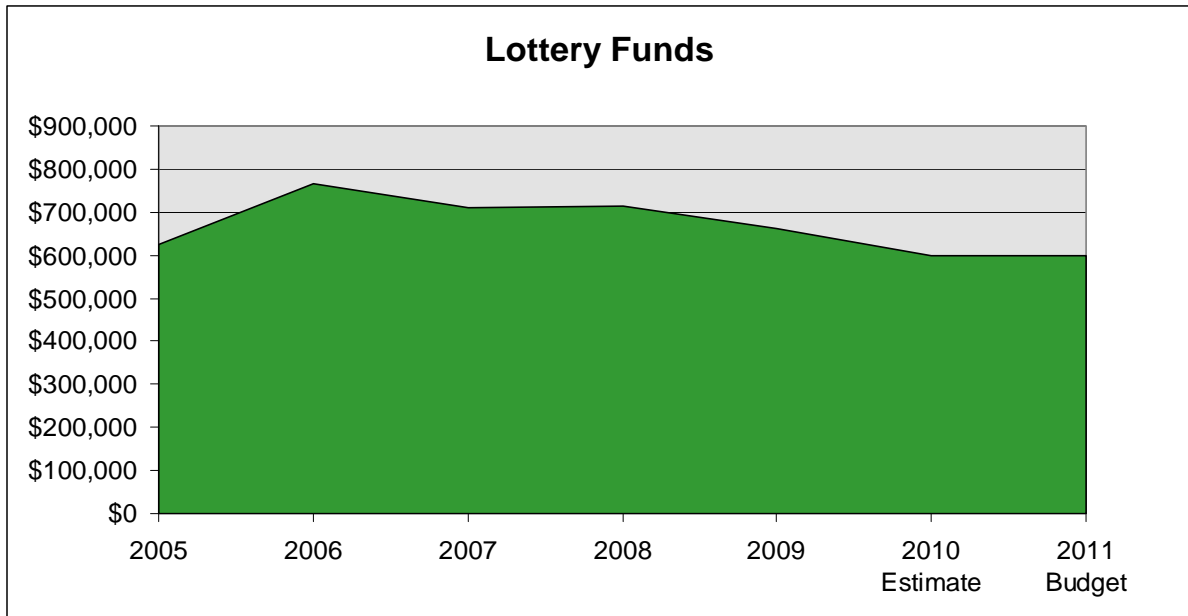
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State of Colorado that are legally restricted for park and recreation purposes. The major revenue source for the Conservation Trust Fund is lottery proceeds. The fund is also allowed to record interest earnings. All expenditures are for parks and recreation capital projects.

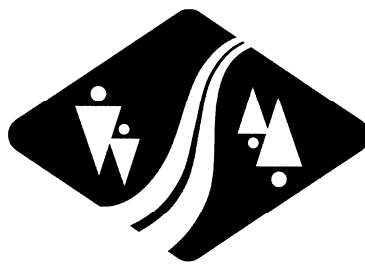
Lottery fund distributions are received on a quarterly basis from the Colorado Department of Local Affairs, Division of Local Governments. Lottery fund are distributed on a per capita basis, with cities and counties receiving one full per person allocation. Special districts, within a county, receive one half per person allocation with the other half going to the county where the special district is located. For special districts, within a city, they also receive one half per person allocation with the other half going to the city. Population estimates are updated by the Division of Local Governments annually by July 1<sup>st</sup>.



## South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

The budget for lottery revenue is generated by using historical information, changes in estimated population, and adjusting any anticipated changes in the market place. Capital projects are budgeted based on the estimated cost of each approved project. Capital expenditures fluctuate from year to year depending on the timing of the project.





**South Suburban**  
**PARKS AND RECREATION**

# CONSERVATION TRUST FUND

## Table of Contents

|  | <b>2011</b>      |             |
|--|------------------|-------------|
|  | <b>Budget</b>    | <b>Page</b> |
| <b>Operating Revenue:</b>                        |                  |             |
| Interest Income                                  | \$ 1,500         | 129         |
| <b>Total Operating Revenue</b>                   | <b>1,500</b>     |             |
| <br>   |                  |             |
| <b>Excess Operating Revenues of Expenditures</b> | <b>1,500</b>     |             |
| <br>   |                  |             |
| <b>Other Revenue:</b>                            |                  |             |
| Lottery Proceeds                                 | 600,000          | 129         |
| <b>Total Other Revenue</b>                       | <b>600,000</b>   |             |
| <br>   |                  |             |
| <b>Other Expenditures:</b>                       |                  |             |
| Contingency                                      | 315              | 129         |
| Capital Projects                                 | 855,100          | 129         |
| <b>Total Other Expenditures</b>                  | <b>855,415</b>   |             |
| <br>   |                  |             |
| <b>Net Revenue of Expenditures</b>               | <b>(253,915)</b> |             |
| Carryover  | 253,915          | 129         |
| <b>Funds Available</b>                           | <b>\$ -</b>      |             |



## CONSERVATION TRUST FUND

2011  
Budget

### CONSERVATION TRUST FUND

#### INTEREST INCOME

Revenue:

|                              |                   |              |
|------------------------------|-------------------|--------------|
| 21-10-01-100-4050            | Interest Earnings | \$ 1,500     |
| <b>TOTAL INTEREST INCOME</b> |                   | <b>1,500</b> |

#### LOTTERY PROCEEDS

|                               |                  |                |
|-------------------------------|------------------|----------------|
| 21-10-01-100-4027             | Lottery Proceeds | 600,000        |
| <b>TOTAL LOTTERY PROCEEDS</b> |                  | <b>600,000</b> |

#### CONTINGENCY

Expenditures:

|                          |             |            |
|--------------------------|-------------|------------|
| 21-10-00-950-9200        | Contingency | 315        |
| <b>TOTAL CONTINGENCY</b> |             | <b>315</b> |

#### CARRYOVER

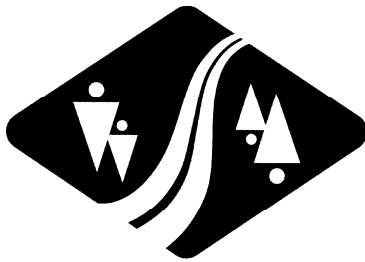
Revenue:

|                        |           |                |
|------------------------|-----------|----------------|
| 21-10-01-996-4998      | Carryover | 253,915        |
| <b>TOTAL CARRYOVER</b> |           | <b>253,915</b> |

#### CAPITAL PROJECTS

Expenditures:

|                               |                                     |                   |
|-------------------------------|-------------------------------------|-------------------|
| 21-80-84-950-6934             | FSC - Conference Room Tables/Chairs | 19,500            |
| 21-80-81-950-6706             | Goodson - Spinning Bikes            | 23,100            |
| 21-80-81-950-6052             | Goodson - Swimming Pool Locker Room | 600,000           |
| 21-80-80-950-6884             | LTRC - Pump Room Air Exchanger      | 18,500            |
| 21-11-01-950-6127             | Public Art Projects                 | 30,000            |
| 21-80-82-950-6576             | Sheridan - Replace Back Boards      | 41,000            |
| 21-80-82-950-6016             | Sheridan - Replace Dryer            | 8,000             |
| 21-70-71-950-6942             | SSGC - Roof Repair                  | 50,000            |
| 21-80-83-950-6050             | SSIA - Roof Repair                  | 65,000            |
| <b>TOTAL CAPITAL PROJECTS</b> |                                     | <b>\$ 855,100</b> |



**South Suburban**  
**PARKS AND RECREATION**

**5. 2010 1 MILL FUND BUDGET**

## **South Suburban Park and Recreation District 2010 1 Mill Fund Budget Overview**

The 2010 1 Mill Fund is a new fund in 2011. This fund is used to account for property taxes received from the 2010 1 Mill tax that are restricted for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, beginning in 2011 and continuing for ten years). Funds from the previous 1 Mill tax were accounted for in the General Fund. Staff recommended a separate special revenue fund for the new 1 mill tax. This will improve accountability and reporting. Budget was calculated using the assessed valuation from the District and also using estimates for qualifying capital projects. The 2011 Budget includes \$2,370,126 for Property Tax Revenue, \$2,603,757 for Intergovernmental Revenue (represents funding for joint projects coming out of the 2010 1 Mill Fund), \$4,689,095 for Capital Projects, and \$284,788 for undesignated (contingency).

**2010 1 Mill Fund**  
**Table of Contents**

|  | <b>2011<br/>Budget</b> | <b>Page</b> |
|--|------------------------|-------------|
| <b>Operating Revenue:</b>                            |                        |             |
| Property Tax Revenue                                 | \$ 2,370,126           | 133         |
| Grant Revenue  | 2,603,757              | 133         |
| <b>Total Operating Revenue</b>                       | <b>4,973,883</b>       |             |
| <br><b>Excess Operating Revenues of Expenditures</b> | <b>4,973,883</b>       |             |
| <br>Capital Projects                                 | 4,973,883              | 134         |
| <b>Total Other Expenditures</b>                      | <b>4,973,883</b>       |             |
| <br><b>Net Revenue of Expenditures</b>               | <b>\$ -</b>            |             |

## 2010 1 Mill Fund

**2011  
Budget**

### PROPERTY TAX

#### Revenue:

|                                   |                      |                         |
|-----------------------------------|----------------------|-------------------------|
| 22-10-01-100-4001                 | Property Tax Revenue | \$ 2,370,126            |
| <b>TOTAL PROPERTY TAX REVENUE</b> |                      | <b><u>2,370,126</u></b> |

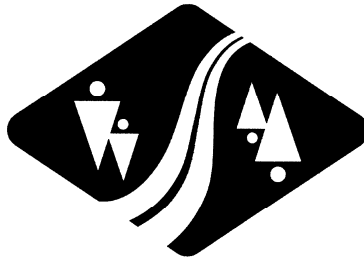
### INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

#### Revenue:

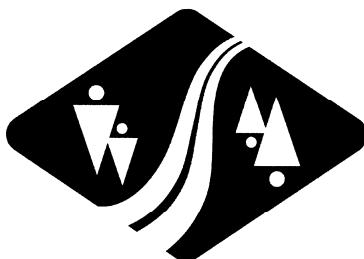
|   |  |                            |
|---|--|----------------------------|
| 22-30-01-954-4018                                   | ACOS Grants - 2011                               | 500,000                    |
| 22-30-01-952-4019                                   | Centennial Grant for Abbott Park                 | 65,000                     |
| 22-30-01-952-4020                                   | Centennial Grant for Arapahoe Park               | 125,500                    |
| 22-30-01-952-4021                                   | Centennial Grant for deKoevend Park              | 95,000                     |
| 22-30-01-951-4022                                   | City of Lone Tree Capital Matching<br>Revenue    | 150,000                    |
| 22-30-01-955-4023                                   | Grant for River Re-connection to Redtail<br>Lake | 68,257                     |
| 22-30-01-955-4024                                   | GOCO - DAL                                       | 700,000                    |
| 22-30-01-955-4026                                   | GOCO - Cornerstone Park                          | 200,000                    |
| 22-30-01-955-4027                                   | GOCO - Sheridan Community Park                   | 700,000                    |
| <b>TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL</b> |  | <b><u>\$ 2,603,757</u></b> |

## 2010 1 Mill Fund

|                               |                                       | <u>2011<br/>Budget</u>     |
|-------------------------------|---------------------------------------|----------------------------|
| <b>CAPITAL PROJECTS</b>       |                                       |                            |
| <b>Expenditures:</b>          |                                       |                            |
| 22-30-41-952-6745             | Abbott Park Improvements              | \$ 130,000                 |
| 22-30-41-954-6001             | ACOS Projects - 2011 Grant            | 625,000                    |
| 22-30-41-952-6702             | Arapahoe Park Improvements            | 251,000                    |
| 22-30-41-950-6036             | Central Irrigation Upgrades           | 45,000                     |
|                               | Cornerstone Park Baseball Infield     |                            |
| 22-30-41-950-6663             | Renovation                            | 15,000                     |
| 22-30-41-955-6989             | Cornerstone Park Improvements         | 400,000                    |
| 22-30-41-950-6096             | DAL Field Repair                      | 300,000                    |
| 22-30-41-955-6514             | DAL New Field                         | 1,050,000                  |
| 22-30-41-950-6658             | DAL Repair Upper Access Road          | 60,000                     |
| 22-30-41-952-6973             | deKoevend Park Imp                    | 190,000                    |
| 22-30-41-950-6840             | Parks - Refurbish multi-purpose field | 35,000                     |
| 22-30-41-950-6745             | Prairie Sky - Concrete Replacement    | 30,000                     |
| 22-30-41-950-6113             | Replace Playground Nets               | 10,000                     |
| 22-30-41-950-6601             | Replacement of Backflow Preventers    | 8,000                      |
| 22-30-41-955-6980             | River Re-connection to Redtail Lake   | 103,257                    |
| 22-30-41-955-6929             | Sheridan Community Park Imp           | 1,100,000                  |
| 22-30-41-951-6887             | Taos Tennis Courts                    | 269,338                    |
| 22-30-41-950-6568             | Tennis Court Repairs                  | 17,500                     |
| 22-30-41-950-6069             | Tree Replacement Program              | 50,000                     |
| 22-30-41-950-6001             | Undesignated 2010 1 Mill              | 284,788                    |
| <b>TOTAL CAPITAL PROJECTS</b> |                                       | <b><u>\$ 4,973,883</u></b> |



**South Suburban**  
**PARKS AND RECREATION**



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**6. ENTERPRISE FUND BUDGET**



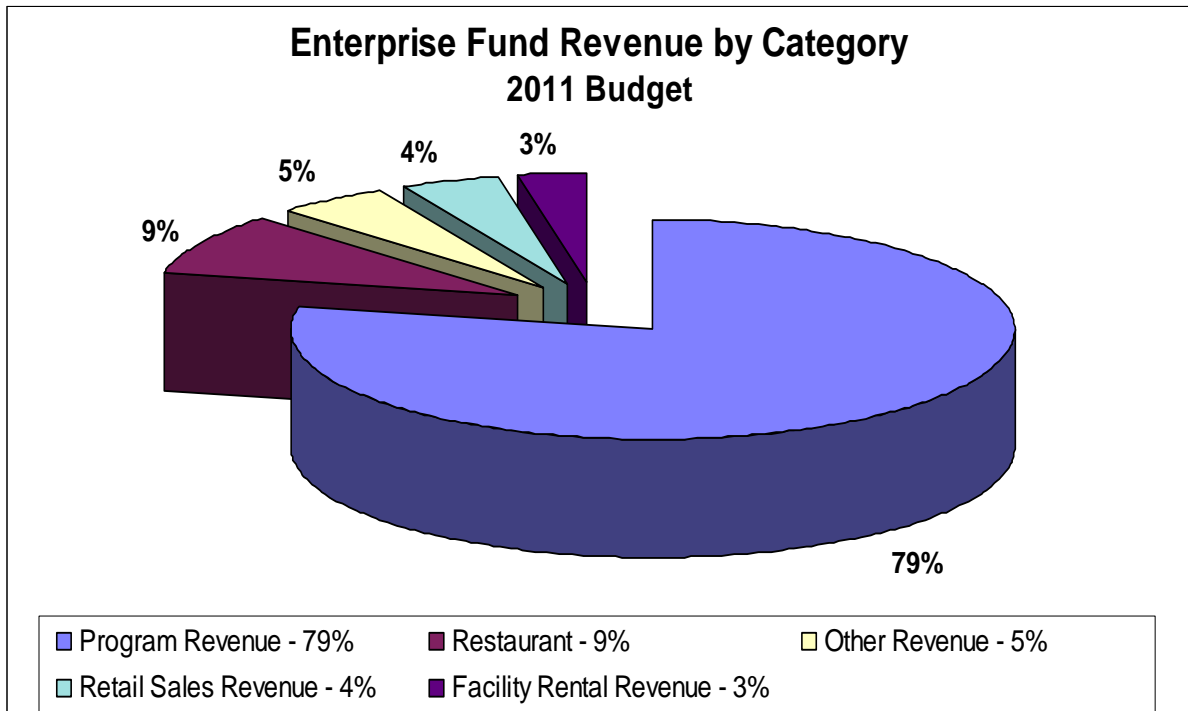
## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Enterprise Fund Description

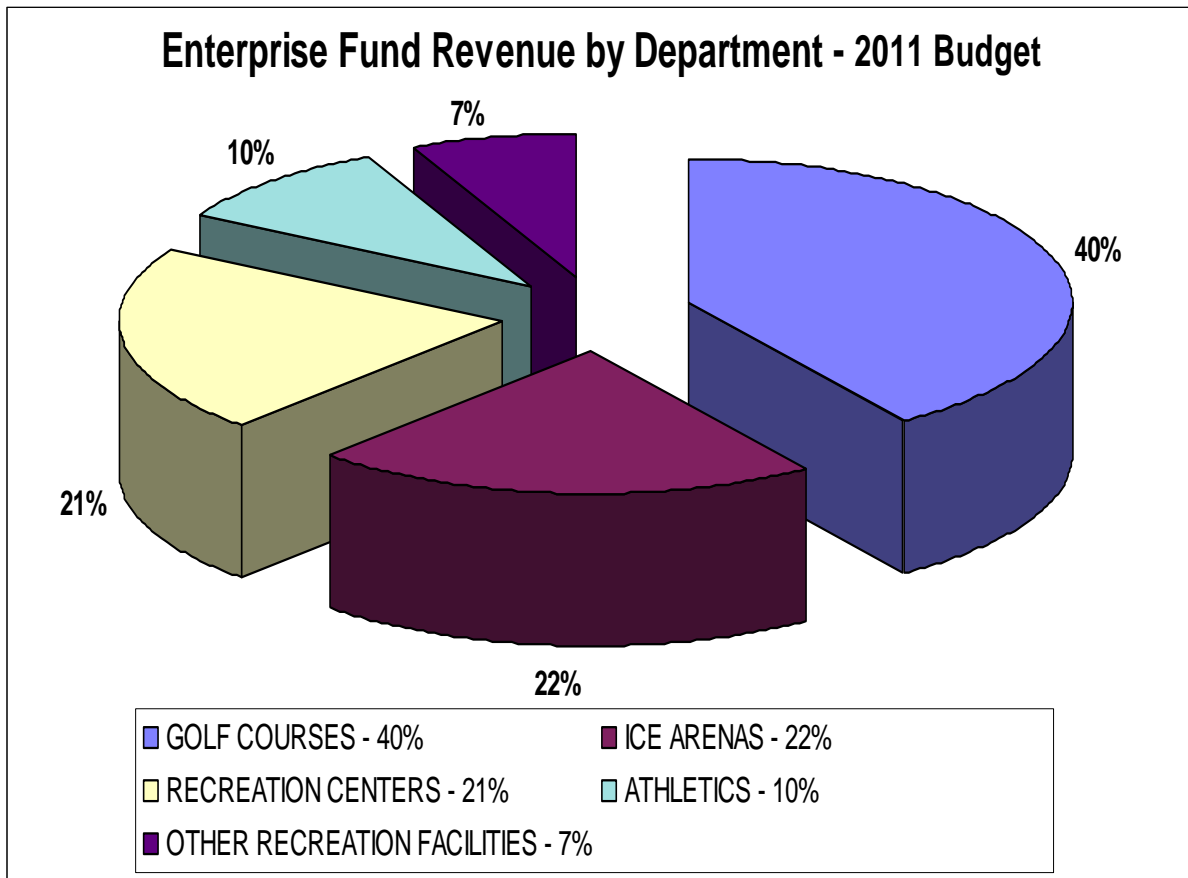
This fund is used to account for operations that are financed and operated in a manner where the intent of the District is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges (all fee based programs), similar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

### Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (79% - also called "Fees and Charges"), restaurant revenue (9%), other revenue (5%), retail sales revenue (4%), and facility rental (3%). The revenue is also broken down by department, with golf courses (40%), ice arenas (22%), recreation centers (21%), athletics (10%), and other recreation facilities (7%).



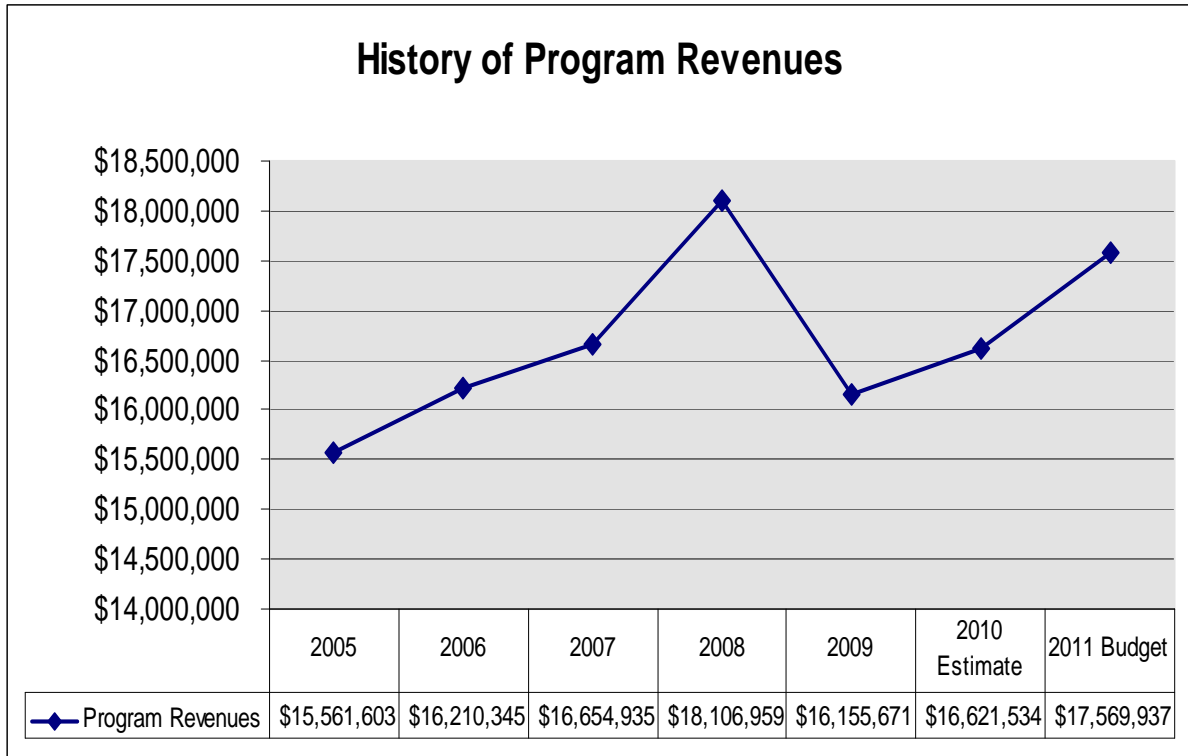
**South Suburban Park and Recreation District  
Enterprise Fund Budget Overview**



## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### 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.



### Restaurant Revenue

This revenue is generated by food and beverage sales at the District's restaurants and concession stands and by vending machine sales. Estimates for restaurant revenue budget are based on historical information and changes in food sale prices.

### Other Revenue

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

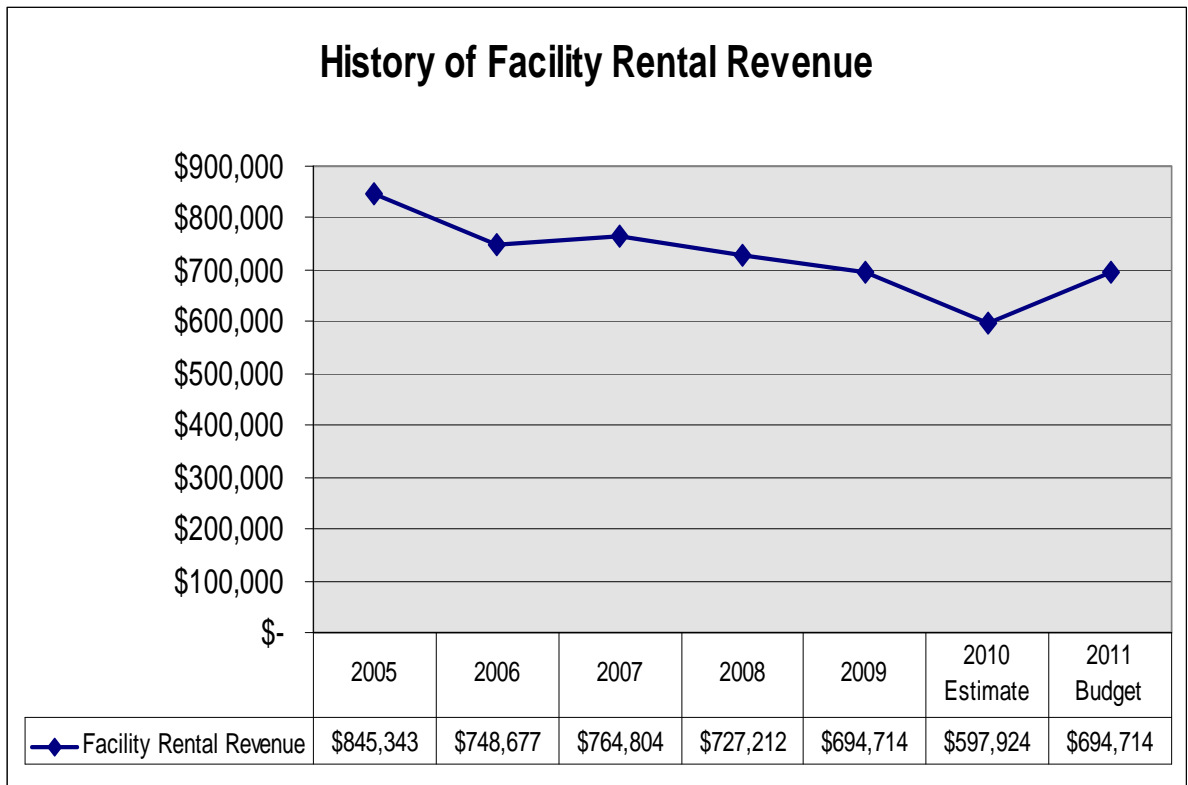
## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Retail Sales Revenue

Retail sales revenue is generated from sales of various types for retail items at the District's various pro shops. These items may include clothing, golf clubs, tennis racquets, and other sporting accessories. The District currently has pro shops at the following facilities; Buck Recreation Center, Lone Tree Recreation Center, Goodson Recreation Center, Lone Tree Golf Course, South Suburban Golf Course, Littleton Golf Course, Family Sports Center, and Holly Tennis Center. The budget for retail sales revenue is based on historical information and changes in sales prices.

### Facility Rental Income

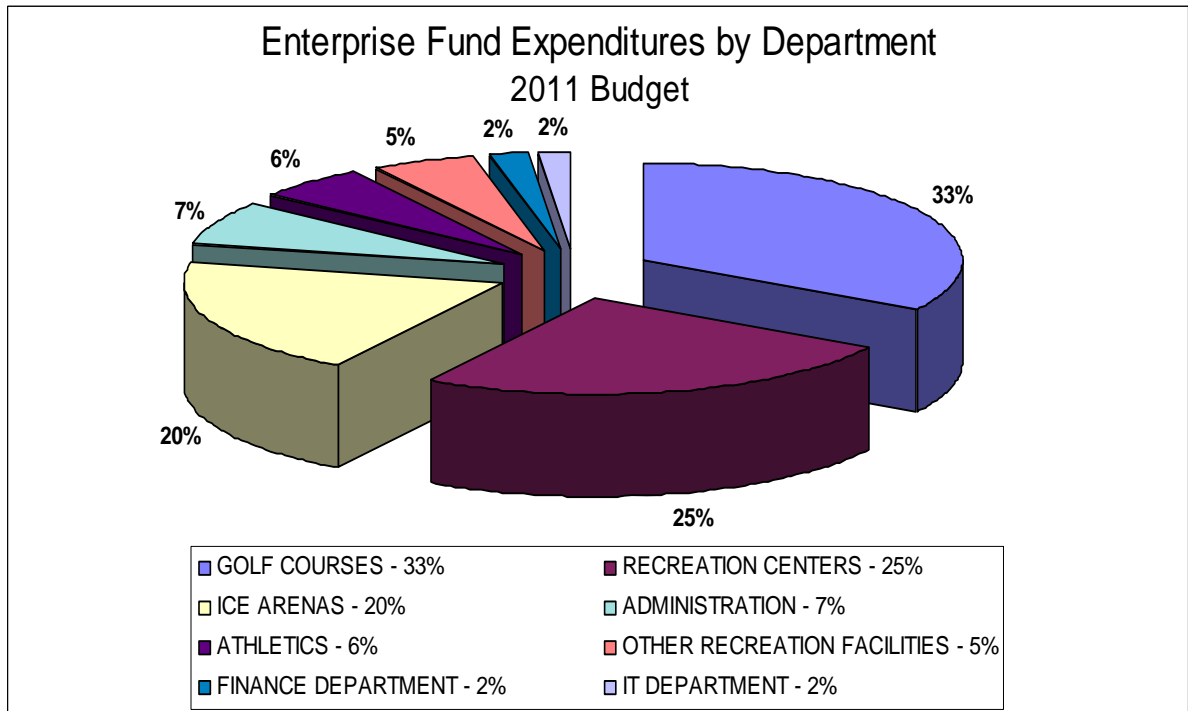
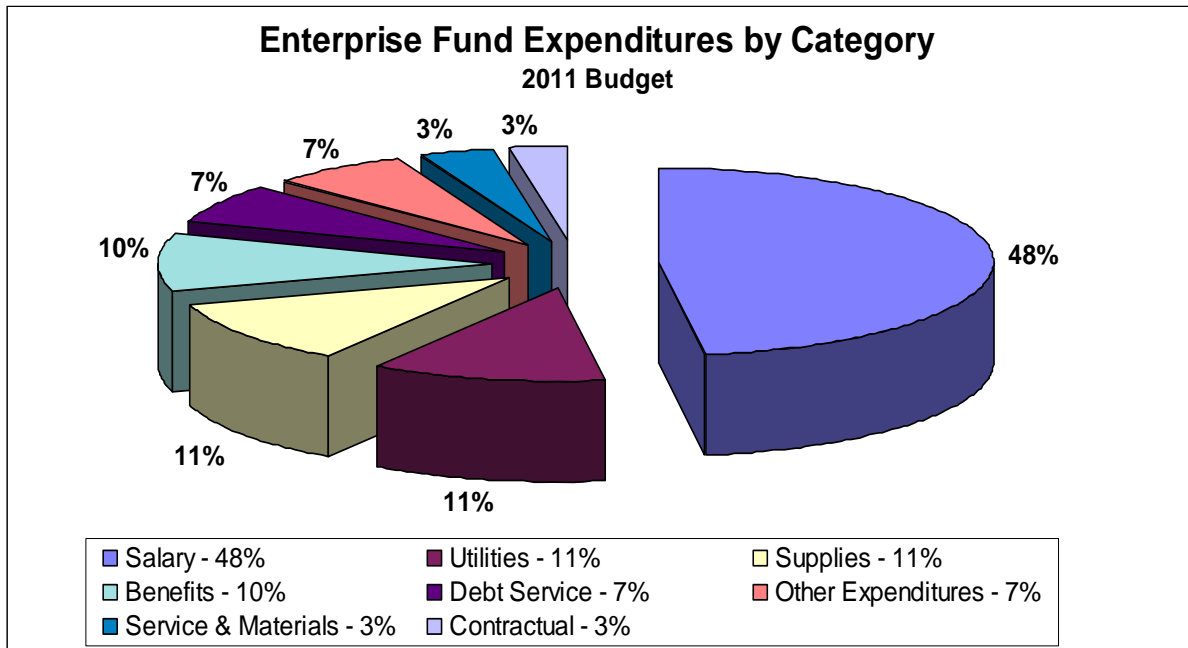
Facility Rental income is generated by the rental of all or a portion of one of our facilities for private use for an event or party. Rental income is also generated at the Ice Arenas and at David A. Lorenz Regional Park artificial turf fields when they are rented for use by a player's association. The budget amount is generated using historical information, as well as adjusting for any changes in the fee structure.



## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Major Operational Expenditures

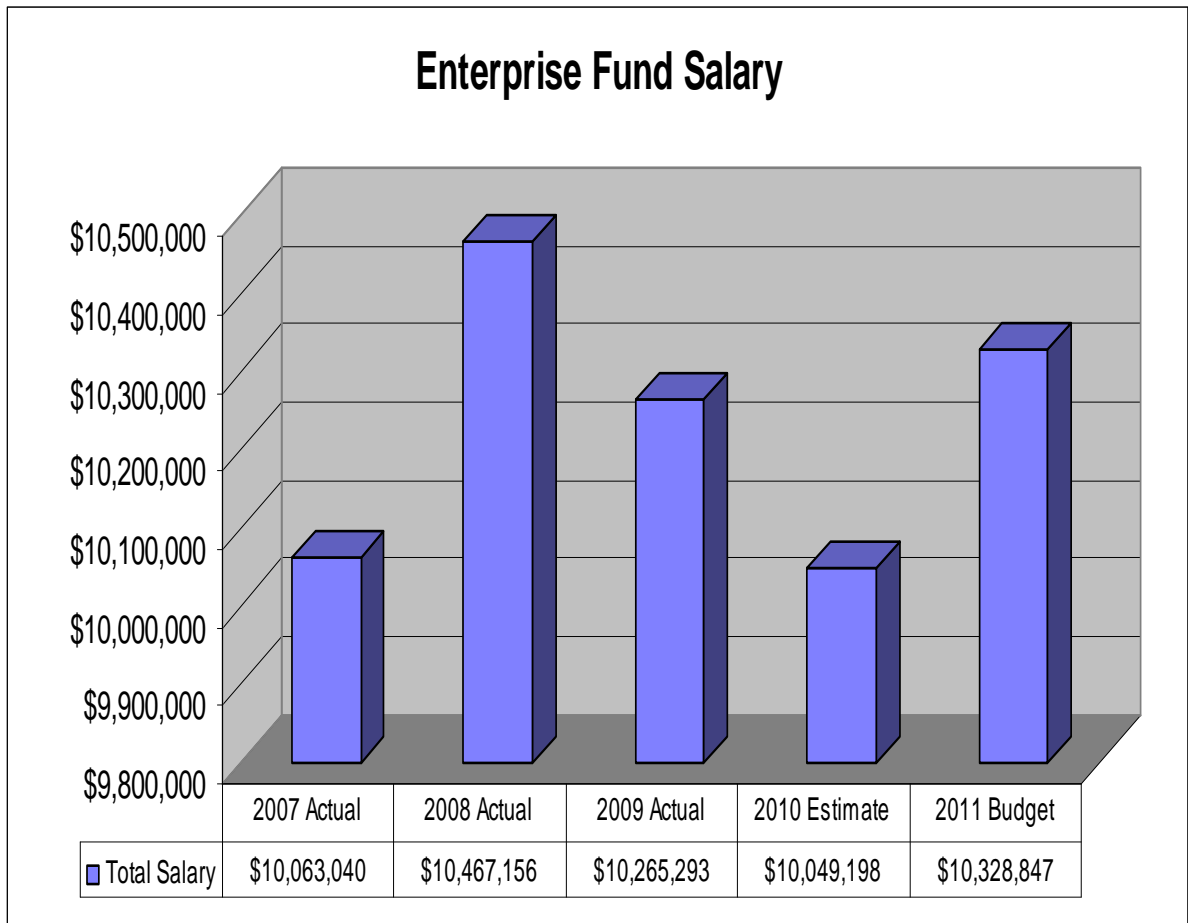
Significant operational expenditures include salary (48%), utilities (11%), supplies (11%), benefits (10%), and debt service (7%). These expenditures are also grouped by department, with Golf Courses (33%), Recreation Centers (25%), Ice Arenas (20%), and Administration (7%) as the larger areas.



## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Salary

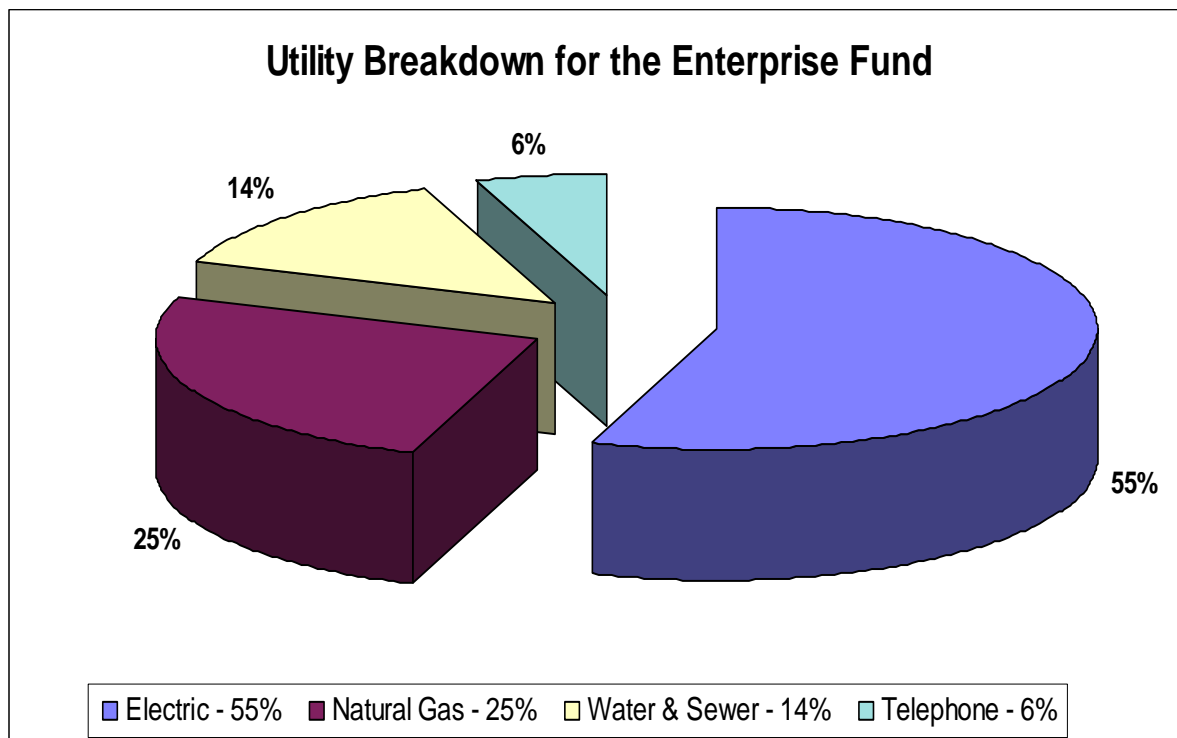
Salary represents about 48% of the Enterprise Fund expenditures. The Enterprise Fund includes salary from golf courses and the recreation services and facilities department. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



## South Suburban Park and Recreation District Enterprise Fund Budget Overview

### Utilities

Utilities for the Enterprise Fund include water and sewer, electric, natural gas, and telephone. The highest of these expenditures are for electric and natural gas, which are used to run our facilities and lighting. The budget amount is generated using historical information, as well as adjusting for any anticipated fee changes in the market place. The following is a chart of the breakdown of utility charges for budgeted 2011.



### Supplies

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

### Benefits

Benefits represent about 10% of the Enterprise Fund expenditures. The Enterprise Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

### Debt Service

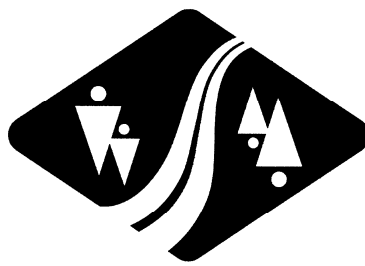
Debt service expenditures represent the payment of principal and interest due on an existing debt. The Enterprise fund currently has two revenue bond issues outstanding and several capital leases. The budget is calculated using the debt service schedules on the outstanding bonds. Amounts due for each year are identified on these schedules.

## **South Suburban Park and Recreation District Enterprise Fund Budget Overview**

### **Other Expenditures**

This category of expenditures includes; Program expenditures, Restaurant Sales expenditures, Maintenance expenditures, Equipment expenditures, and other miscellaneous expenditures.





**South Suburban**  
**PARKS AND RECREATION**

# ENTERPRISE FUND SUMMARY

## Table of Contents

|   | <b>2011</b>         | <b>Page</b> |
|---|---------------------|-------------|
|   | <b>Budget</b>       |             |
| <b>Revenue:</b>                                   |                     |             |
| Ice Arenas  | \$ 4,784,915        | 147         |
| Recreation Centers                                | 4,749,463           | 161         |
| Athletic Programs                                 | 2,153,994           | 187         |
| Other Recreation Facilities                       | 1,546,612           | 200         |
| Golf  | 9,016,498           | 214         |
| Interest Income                                   | 7,000               | 237         |
| Registration                                      | 29,200              | 237         |
| <b>Total Operating Revenue</b>                    | <b>22,287,682</b>   |             |
| <br><b>Expenditures:</b>                          |                     |             |
| Administration                                    | 1,812,119           | 237         |
| Finance Department                                | 466,990             | 238         |
| IT Department                                     | 411,180             | 238         |
| Ice Arenas  | 4,572,495           | 147         |
| Recreation Centers                                | 5,977,041           | 161         |
| Athletic Programs                                 | 1,314,159           | 187         |
| Other Recreation Facilities                       | 1,255,052           | 200         |
| Golf  | 7,990,677           | 214         |
| <b>Total Operating Expenditures</b>               | <b>23,799,713</b>   |             |
| <b>Excess Operating Revenue over Expenditures</b> | <b>(1,512,031)</b>  |             |
| <br><b>Other Revenue:</b>                         |                     |             |
| Transfer In                                       | 2,150,000           | 238         |
| Intergovernmental Income for Capital              | 147,583             | 238         |
| <b>Total Other Revenue</b>                        | <b>2,297,583</b>    |             |
| <br><b>Other Expenditures:</b>                    |                     |             |
| Contingency                                       | 28,376              | 238         |
| Proposed Merit Increase                           | 77,000              | 238         |
| Capital Projects                                  | 460,166             | 239         |
| <b>Total Other Expenditures</b>                   | <b>565,542</b>      |             |
| <br><b>Net Revenue Over Expenditures</b>          | <b>220,010</b>      |             |
| Carryover   | 2,552,397           | 239         |
| <b>Funds Available</b>                            | <b>\$ 2,772,407</b> |             |

## ICE ARENAS

|                                   | 2011 BUDGET         |                     |   |
|-----------------------------------|---------------------|---------------------|---|
|                                   | REVENUE             | EXPENSE             | NET REVENUE<br>OVER (UNDER)<br>EXPENDITURES |
|                                   |                     |                     |   |
| <b>ICE ARENAS:</b>                |                     |                     |   |
| FAMILY SPORTS CENTER:             |                     |                     |   |
| GENERAL OPERATIONS                | \$ 133,800          | \$ 825,369          | \$ (691,569)                                |
| FACILITY MAINTENANCE              | -                   | 225,135             | (225,135)                                   |
| AVALANCHE GRILLE                  | 408,000             | 371,346             | 36,654                                      |
| IN HOUSE HOCKEY                   | 552,959             | 157,700             | 395,259                                     |
| YOUTH TRAVEL HOCKEY               | 372,616             | 106,947             | 265,669                                     |
| FIGURE SKATING                    | 380,800             | 241,689             | 139,111                                     |
| ICE ARENA MAINTENANCE             | -                   | 161,533             | (161,533)                                   |
| ADULT HOCKEY LEAGUES              | 345,470             | 168,580             | 176,890                                     |
| ICE ARENA OPERATIONS              | 503,382             | 300,293             | 203,089                                     |
| BIRTHDAY PARTIES                  | 66,607              | 56,317              | 10,290                                      |
| SUMMER DAY CAMPS                  | 46,225              | 24,034              | 22,191                                      |
| RECREATION PROGRAMS               | 90,225              | 70,858              | 19,367                                      |
| CONCESSIONS                       | 193,600             | 167,680             | 25,920                                      |
| FAMILY ENTERTAINMENT CENTER       | 220,027             | 284,250             | (64,223)                                    |
| GROUP SALES                       | 4,537               | 4,200               | 337   |
| <b>TOTAL FAMILY SPORTS CENTER</b> | <b>3,318,248</b>    | <b>3,165,931</b>    | <b>152,317</b>                              |
| <b>SOUTH SUBURBAN ICE ARENA</b>   | <b>1,466,667</b>    | <b>1,406,564</b>    | <b>60,103</b>                               |
| <b>TOTAL ICE ARENAS</b>           | <b>\$ 4,784,915</b> | <b>\$ 4,572,495</b> | <b>\$ 212,420</b>                           |

**ICE ARENAS**

**2011  
Budget**

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**FAMILY SPORTS CENTER:  
GENERAL OPERATIONS**

**Revenue:**

|                   |                      |    |                |
|-------------------|----------------------|----|----------------|
| 31-80-84-140-4050 | Interest Earnings    | \$ | 1,000          |
| 31-80-84-140-4075 | Rental Income        |    | 120,000        |
| 31-80-84-140-4099 | Miscellaneous        |    | 4,000          |
| 31-80-84-140-4125 | Contractual Sales    |    | 5,000          |
| 31-80-84-140-4150 | Locker/Towel Rental  |    | 800            |
| 31-80-84-140-4360 | Advertising          |    | 3,000          |
|                   | <b>Total Revenue</b> |    | <b>133,800</b> |

**Expenditures:**

|                   |  |           |                |
|-------------------|--|-----------|----------------|
| 31-80-84-140-5001 | Full Time Salaries                     |           | 108,207        |
| 31-80-84-140-5009 | Fringe Benefits                        |           | 32,801         |
| 31-80-84-140-5010 | Regular Part-time Salaries             |           | 31,941         |
| 31-80-84-140-5201 | Office Supplies                        |           | 1,500          |
| 31-80-84-140-5204 | Postage                                |           | 500            |
| 31-80-84-140-5205 | Program Supplies                       |           | 1,000          |
| 31-80-84-140-5230 | Printing/Copies                        |           | 2,000          |
| 31-80-84-140-5302 | Minor Tools & Equipment                |           | 150            |
| 31-80-84-140-5400 | Utilities Natural Gas                  |           | 12,000         |
| 31-80-84-140-5401 | Utilities Electric                     |           | 50,000         |
| 31-80-84-140-5402 | Water & Sewer                          |           | 12,768         |
| 31-80-84-140-5403 | Telephone                              |           | 8,500          |
| 31-80-84-140-5511 | Advertising                            |           | 8,000          |
| 31-80-84-140-5702 | Services/Materials to Maintain Equiprr |           | 5,660          |
| 31-80-84-140-5803 | Dues & Subscriptions                   |           | 1,911          |
| 31-80-84-140-5804 | Rent/Lease Expense                     |           | 220,000        |
| 31-80-84-140-5812 | Uniforms                               |           | 135            |
| 31-80-84-970-5117 | Paying Agent Fees                      |           | 1,200          |
| 31-80-84-970-9001 | Bond Principal                         |           | 71,796         |
| 31-80-84-970-9002 | Bond Interest                          |           | 255,300        |
|                   | <b>Total Expenditures</b>              | <b>\$</b> | <b>825,369</b> |

ICE ARENAS

2011  
Budget

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**FAMILY SPORTS CENTER:  
FACILITY MAINTENANCE**

| <b>Expenditures:</b> |  |           |                |
|----------------------|--|-----------|----------------|
| 31-80-84-260-5001    | Full Time Salaries                       | \$        | 69,557         |
| 31-80-84-260-5002    | Part Time Salaries                       |           | 60,000         |
| 31-80-84-260-5003    | Overtime                                 |           | 500            |
| 31-80-84-260-5009    | Fringe Benefits                          |           | 25,323         |
| 31-80-84-260-5203    | Custodial Supplies                       |           | 17,000         |
| 31-80-84-260-5205    | Program Supplies                         |           | 200            |
| 31-80-84-260-5207    | Chemical Supplies                        |           | 8,000          |
| 31-80-84-260-5230    | Printing/Copies                          |           | 100            |
| 31-80-84-260-5302    | Minor Tools & Equipment                  |           | 2,000          |
| 31-80-84-260-5501    | Contractual Services                     |           | 20,000         |
| 31-80-84-260-5701    | Services/Materials to Maintain Facilitie |           | 10,000         |
| 31-80-84-260-5702    | Services/Materials to Maintain Equiprr   |           | 10,000         |
| 31-80-84-260-5812    | Uniforms                                 |           | 455            |
| 31-80-84-260-5826    | Vandalism                                |           | 2,000          |
|                      | <b>Total Expenditures</b>                | <b>\$</b> | <b>225,135</b> |

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**ICE ARENAS**

**2011  
Budget**

**FAMILY SPORTS CENTER:  
AVALANCHE GRILLE**

**Revenue:**

|                      |                          |    |                |
|----------------------|--------------------------|----|----------------|
| 31-80-84-760-4122    | Concession Self-Operated | \$ | 184,500        |
| 31-80-84-760-4190    | Service Charges          |    | 3,600          |
| 31-80-84-760-4220    | Restaurant Liquor Sales  |    | 34,400         |
| 31-80-84-760-4221    | Restaurant Beer Sales    |    | 154,000        |
| 31-80-84-760-4222    | Restaurant Wine Sales    |    | 11,500         |
| 31-80-84-760-4268    | Parties/Groups           |    | 14,000         |
| 31-80-84-760-4273    | Parties/Groups (taxable) |    | 6,000          |
| <b>Total Revenue</b> |                          |    | <b>408,000</b> |

**Expenditures:**

|                           |                                       |  |                   |
|---------------------------|---------------------------------------|--|-------------------|
| 31-80-84-760-5001         | Full Time Salaries                    |  | 48,637            |
| 31-80-84-760-5002         | Part Time Salaries                    |  | 42,000            |
| 31-80-84-760-5006         | Concession Salary                     |  | 70,000            |
| 31-80-84-760-5007         | Service Charge Compensation           |  | 3,600             |
| 31-80-84-760-5009         | Fringe Benefits                       |  | 25,599            |
| 31-80-84-760-5116         | Licensing                             |  | 1,800             |
| 31-80-84-760-5201         | Office Supplies                       |  | 250               |
| 31-80-84-760-5203         | Custodial Supplies                    |  | 3,600             |
| 31-80-84-760-5205         | Program Supplies                      |  | 500               |
| 31-80-84-760-5206         | Food & Concession Supplies            |  | 81,400            |
| 31-80-84-760-5212         | Bar Supplies                          |  | 1,000             |
| 31-80-84-760-5221         | Paper Supplies                        |  | 6,000             |
| 31-80-84-760-5225         | China, Silver, and Glass              |  | 1,500             |
| 31-80-84-760-5226         | Kitchen Equipment                     |  | 2,000             |
| 31-80-84-760-5230         | Printing/Copies                       |  | 500               |
| 31-80-84-760-5233         | Alcohol Supplies-Liquor               |  | 8,256             |
| 31-80-84-760-5234         | Alcohol Supplies-Beer                 |  | 30,800            |
| 31-80-84-760-5235         | Alcohol Supplies-Wine                 |  | 2,530             |
| 31-80-84-760-5400         | Utilities Natural Gas                 |  | 5,000             |
| 31-80-84-760-5401         | Utilities Electric                    |  | 15,000            |
| 31-80-84-760-5402         | Water & Sewer                         |  | 10,074            |
| 31-80-84-760-5403         | Telephone                             |  | 1,000             |
| 31-80-84-760-5501         | Contractual Services                  |  | 4,000             |
| 31-80-84-760-5511         | Advertising                           |  | 500               |
| 31-80-84-760-5702         | Service/materials to Maintain Equipme |  | 3,500             |
| 31-80-84-760-5790         | Linens                                |  | 2,000             |
| 31-80-84-760-5812         | Uniforms                              |  | 300               |
| <b>Total Expenditures</b> |                                       |  | <b>\$ 371,346</b> |

## ICE ARENAS

**2011  
Budget**

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### FAMILY SPORTS CENTER: IN HOUSE HOCKEY

**Revenue:**

|                      |                 |    |                |
|----------------------|-----------------|----|----------------|
| 31-80-84-811-4105    | League Fees     | \$ | 493,190        |
| 31-80-84-811-4157    | Facility Rental |    | 43,300         |
| 31-80-84-811-4216    | Player Fees     |    | 16,469         |
| <b>Total Revenue</b> |                 |    | <b>552,959</b> |

**Expenditures:**

|                           |                             |  |                |
|---------------------------|-----------------------------|--|----------------|
| 31-80-84-811-5001         | Full-Time Salaries          |  | 59,057         |
| 31-80-84-811-5002         | Part Time Salaries          |  | 10,338         |
| 31-80-84-811-5009         | Fringe Benefits             |  | 16,005         |
| 31-80-84-811-5134         | Special Event Expense       |  | 6,790          |
| 31-80-84-811-5205         | Program Supplies            |  | 7,480          |
| 31-80-84-811-5503         | Contractual Persons         |  | 32,042         |
| 31-80-84-811-5802         | Promo, Publicity & Printing |  | 500            |
| 31-80-84-811-5812         | Uniforms                    |  | 25,488         |
| <b>Total Expenditures</b> |                             |  | <b>157,700</b> |

### YOUTH TRAVEL HOCKEY

**Revenue:**

|                      |                   |  |                |
|----------------------|-------------------|--|----------------|
| 31-80-84-812-4050    | Interest Earnings |  | 2,291          |
| 31-80-84-812-4105    | League Fees       |  | 341,615        |
| 31-80-84-812-4216    | Player Fees       |  | 6,210          |
| 31-80-84-812-4217    | Tryout Fees       |  | 22,500         |
| <b>Total Revenue</b> |                   |  | <b>372,616</b> |

**Expenditures:**

|                           |                             |  |                   |
|---------------------------|-----------------------------|--|-------------------|
| 31-80-84-812-5001         | Full-Time Salaries          |  | 21,148            |
| 31-80-84-812-5002         | Part Time Salaries          |  | 12,080            |
| 31-80-84-812-5009         | Fringe Benefits             |  | 13,736            |
| 31-80-84-812-5204         | Postage                     |  | 400               |
| 31-80-84-812-5205         | Program Supplies            |  | 2,700             |
| 31-80-84-812-5501         | Contractual Services        |  | 19,883            |
| 31-80-84-812-5503         | Contractual Persons         |  | 21,000            |
| 31-80-84-812-5802         | Promo, Publicity & Printing |  | 500               |
| 31-80-84-812-5803         | Dues & Subscriptions        |  | 5,600             |
| 31-80-84-812-5812         | Uniforms                    |  | 9,900             |
| <b>Total Expenditures</b> |                             |  | <b>\$ 106,947</b> |

## ICE ARENAS

**2011  
Budget**

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### FAMILY SPORTS CENTER: FIGURE SKATING

| <b>Revenue:</b>      |                    |    |                |
|----------------------|--------------------|----|----------------|
| 31-80-84-813-4100    | Pro Lesson Tickets | \$ | 160,000        |
| 31-80-84-813-4106    | Class Revenue      |    | 155,875        |
| 31-80-84-813-4197    | Patch              |    | 59,925         |
| 31-80-84-813-4254    | ISIA Revenue       |    | 5,000          |
| <b>Total Revenue</b> |                    |    | <b>380,800</b> |

| <b>Expenditures:</b>      |  |  |                |
|---------------------------|--|--|----------------|
| 31-80-84-813-5001         | Full-Time Salaries                     |  | 25,809         |
| 31-80-84-813-5002         | Part Time Salaries                     |  | 45,288         |
| 31-80-84-813-5005         | Contractual/Pro Lessons (Payroll Only) |  | 136,000        |
| 31-80-84-813-5009         | Fringe Benefits                        |  | 28,207         |
| 31-80-84-813-5134         | Special Event Expense                  |  | 500            |
| 31-80-84-813-5205         | Program Supplies                       |  | 1,010          |
| 31-80-84-813-5227         | ISIA Expense                           |  | 2,000          |
| 31-80-84-813-5230         | Printing/Copies                        |  | 150            |
| 31-80-84-813-5802         | Promo, Publicity & Printing            |  | 200            |
| 31-80-84-813-5803         | Dues & Subscriptions                   |  | 325            |
| 31-80-84-813-5854         | Mileage Reimbursement                  |  | 2,200          |
| <b>Total Expenditures</b> |  |  | <b>241,689</b> |

### ICE ARENA MAINTENANCE

| <b>Expenditures:</b>      |  |  |                   |
|---------------------------|--|--|-------------------|
| 31-80-84-814-5001         | Full-Time Salaries                       |  | 41,731            |
| 31-80-84-814-5002         | Part Time Salaries                       |  | 54,000            |
| 31-80-84-814-5009         | Fringe Benefits                          |  | 17,597            |
| 31-80-84-814-5202         | Motor Fuels & Lubricants                 |  | 1,700             |
| 31-80-84-814-5203         | Custodial Supplies                       |  | 200               |
| 31-80-84-814-5207         | Chemical Supplies                        |  | 1,600             |
| 31-80-84-814-5302         | Minor Tools & Equipment                  |  | 200               |
| 31-80-84-814-5501         | Contractual Services                     |  | 5,200             |
| 31-80-84-814-5701         | Services/Materials to Maintain Facilitie |  | 4,150             |
| 31-80-84-814-5702         | Services/Materials to Maintain Equiprr   |  | 34,380            |
| 31-80-84-814-5812         | Uniforms                                 |  | 775               |
| <b>Total Expenditures</b> |  |  | <b>\$ 161,533</b> |



## ICE ARENAS

2011  
Budget

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### FAMILY SPORTS CENTER: ADULT HOCKEY LEAGUES

| <b>Revenue:</b>      |                           |           |                |
|----------------------|---------------------------|-----------|----------------|
| 31-80-84-815-4101    | Fines                     | \$        | 750            |
| 31-80-84-815-4105    | League Fees               |           | 315,600        |
| 31-80-84-815-4106    | Class Revenue             |           | 8,040          |
| 31-80-84-815-4216    | Player Fees               |           | 21,080         |
|                      | <b>Total Revenue</b>      |           | <b>345,470</b> |
| <b>Expenditures:</b> |                           |           |                |
| 31-80-84-815-5001    | Full Time Salaries        |           | 57,985         |
| 31-80-84-815-5002    | Part Time Salaries        |           | 13,500         |
| 31-80-84-815-5009    | Fringe Benefits           |           | 24,116         |
| 31-80-84-815-5205    | Program Supplies          |           | 3,672          |
| 31-80-84-815-5501    | Contractual Services      |           | 63,537         |
| 31-80-84-815-5503    | Contractual Persons       |           | 1,000          |
| 31-80-84-815-5803    | Dues & Subscriptions      |           | 4,770          |
|                      | <b>Total Expenditures</b> | <b>\$</b> | <b>168,580</b> |

## ICE ARENAS

2011  
Budget

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### FAMILY SPORTS CENTER: ICE ARENA OPERATIONS

| <b>Revenue:</b>      |                           |           |                |
|----------------------|---------------------------|-----------|----------------|
| 31-80-84-818-4102    | General Admissions        | \$        | 195,365        |
| 31-80-84-818-4157    | Facility Rental           |           | 179,391        |
| 31-80-84-818-4201    | Skate Rental              |           | 52,751         |
| 31-80-84-818-4397    | High School Hockey        |           | 75,875         |
|                      | <b>Total Revenue</b>      |           | <b>503,382</b> |
| <hr/>                |                           |           |                |
| <b>Expenditures:</b> |                           |           |                |
| 31-80-84-818-5001    | Full-Time Salaries        |           | 27,521         |
| 31-80-84-818-5002    | Part Time Salaries        |           | 47,616         |
| 31-80-84-818-5009    | Fringe Benefits           |           | 13,282         |
| 31-80-84-818-5201    | Office Supplies           |           | 2,000          |
| 31-80-84-818-5204    | Postage                   |           | 1,500          |
| 31-80-84-818-5205    | Program Supplies          |           | 4,000          |
| 31-80-84-818-5230    | Printing/Copies           |           | 1,450          |
| 31-80-84-818-5400    | Utilities Natural Gas     |           | 36,414         |
| 31-80-84-818-5401    | Utilities Electric        |           | 131,460        |
| 31-80-84-818-5402    | Water & Sewer             |           | 28,800         |
| 31-80-84-818-5403    | Telephone                 |           | 5,000          |
| 31-80-84-818-5511    | Advertising               |           | 150            |
| 31-80-84-818-5803    | Dues & Subscriptions      |           | 300            |
| 31-80-84-818-5812    | Uniforms                  |           | 600            |
| 31-80-84-818-5854    | Mileage Reimbursement     |           | 200            |
|                      | <b>Total Expenditures</b> | <b>\$</b> | <b>300,293</b> |

## ICE ARENAS

**2011  
Budget**

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### FAMILY SPORTS CENTER: BIRTHDAY PARTIES

| <b>Revenue:</b>      |                          |    |               |
|----------------------|--------------------------|----|---------------|
| 31-80-84-850-4190    | Service Charges          | \$ | 8,400         |
| 31-80-84-850-4268    | Parties/Groups           |    | 38,805        |
| 31-80-84-850-4273    | Parties/Groups (taxable) |    | 19,402        |
| <b>Total Revenue</b> |                          |    | <b>66,607</b> |

| <b>Expenditures:</b>      |                             |  |               |
|---------------------------|-----------------------------|--|---------------|
| 31-80-84-850-5001         | Full-Time Salaries          |  | 9,468         |
| 31-80-84-850-5002         | Part Time Salaries          |  | 14,429        |
| 31-80-84-850-5007         | Service Charge Compensation |  | 8,400         |
| 31-80-84-850-5009         | Fringe Benefits             |  | 4,098         |
| 31-80-84-850-5201         | Office Supplies             |  | 450           |
| 31-80-84-850-5203         | Custodial Supplies          |  | 200           |
| 31-80-84-850-5204         | Postage                     |  | 300           |
| 31-80-84-850-5205         | Program Supplies            |  | 6,031         |
| 31-80-84-850-5206         | Food & Concession Supplies  |  | 10,081        |
| 31-80-84-850-5230         | Printing/Copies             |  | 350           |
| 31-80-84-850-5403         | Telephone                   |  | 2,060         |
| 31-80-84-850-5812         | Uniforms                    |  | 450           |
| <b>Total Expenditures</b> |                             |  | <b>56,317</b> |

### LICENSED DAY CAMPS

| <b>Revenue:</b>      |                    |  |               |
|----------------------|--------------------|--|---------------|
| 31-80-84-851-4102    | General Admissions |  | 46,225        |
| <b>Total Revenue</b> |                    |  | <b>46,225</b> |

| <b>Expenditures:</b>      |                              |  |                  |
|---------------------------|------------------------------|--|------------------|
| 31-80-84-851-5002         | Part Time Salaries           |  | 14,859           |
| 31-80-84-851-5009         | Fringe Benefits              |  | 2,229            |
| 31-80-84-851-5116         | Licensing                    |  | 121              |
| 31-80-84-851-5204         | Postage                      |  | 25               |
| 31-80-84-851-5205         | Program Supplies             |  | 1,225            |
| 31-80-84-851-5206         | Food & Concession Supplies   |  | 1,800            |
| 31-80-84-851-5230         | Printing/Copies              |  | 50               |
| 31-80-84-851-5501         | Contractual Services         |  | 2,430            |
| 31-80-84-851-5802         | Promo, Publicity, & Printing |  | 1,000            |
| 31-80-84-851-5805         | Staff Development            |  | 295              |
| <b>Total Expenditures</b> |                              |  | <b>\$ 24,034</b> |

## ICE ARENAS

2011  
Budget

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### FAMILY SPORTS CENTER: Recreation Programs

| <b>Revenue:</b>           |                             |           |               |
|---------------------------|-----------------------------|-----------|---------------|
| 31-80-84-530-4102         | Interactive Arcade          | \$        | 54,200        |
| 31-80-84-530-4106         | Recreation Programs         |           | 28,025        |
| 31-80-84-530-4208         | Special Events              |           | 8,000         |
| <b>Total Revenue</b>      |                             |           | <b>90,225</b> |
| <hr/>                     |                             |           |               |
| <b>Expenditures:</b>      |                             |           |               |
| 31-80-84-530-5001         | Full Time Salaries          |           | 37,802        |
| 31-80-84-530-5002         | Part Time Salaries          |           | 16,572        |
| 31-80-84-530-5009         | Fringe Benefits             |           | 11,439        |
| 31-80-84-530-5204         | Postage                     |           | 300           |
| 31-80-84-530-5205         | Program Supplies            |           | 1,700         |
| 31-80-84-530-5206         | Food & concessions Supplies |           | 1,170         |
| 31-80-84-530-5230         | Printing/Copies             |           | 800           |
| 31-80-84-530-5802         | Advertising                 |           | 1,000         |
| 31-80-84-530-5812         | Uniforms                    |           | 75            |
| <b>Total Expenditures</b> |                             | <b>\$</b> | <b>70,858</b> |

**ICE ARENAS**

**2011  
Budget**

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**FAMILY SPORTS CENTER:  
CONCESSIONS**

**Revenue:**

|                   |                          |                |
|-------------------|--------------------------|----------------|
| 31-80-84-860-4122 | Concession Self-Operated | \$ 132,000     |
| 31-80-84-860-4124 | Vending Self Operated    | 28,000         |
| 31-80-84-860-4273 | Parties/Groups (taxable) | 33,600         |
|                   | <b>Total Revenue</b>     | <b>193,600</b> |

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**Expenditures:**

|                   |                             |                   |
|-------------------|-----------------------------|-------------------|
| 31-80-84-860-5001 | Full Time Salaries          | 30,590            |
| 31-80-84-860-5006 | Concession Salary           | 25,600            |
| 31-80-84-860-5009 | Fringe Benefits             | 10,720            |
| 31-80-84-860-5116 | Licensing                   | 250               |
| 31-80-84-860-5203 | Custodial Supplies          | 500               |
| 31-80-84-860-5206 | Food & Concession Supplies  | 66,240            |
| 31-80-84-860-5221 | Paper Supplies              | 5,000             |
| 31-80-84-860-5225 | China, Silver, and Glass    | 250               |
| 31-80-84-860-5226 | Kitchen Equipment           | 500               |
| 31-80-84-860-5229 | Vending Concession Supplies | 9,800             |
| 31-80-84-860-5400 | Utilities Natural Gas       | 1,734             |
| 31-80-84-860-5401 | Utilities Electric          | 6,448             |
| 31-80-84-860-5402 | Water & Sewer               | 6,720             |
| 31-80-84-860-5403 | Telephone                   | 618               |
| 31-80-84-860-5501 | Contractual Services        | 500               |
| 31-80-84-860-5702 | Ser/Mat to Maint. Equipment | 2,000             |
| 31-80-84-860-5812 | Uniforms                    | 210               |
|                   | <b>Total Expenditures</b>   | <b>\$ 167,680</b> |

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**ICE ARENAS**

**2011  
Budget**

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**FAMILY SPORTS CENTER:  
FAMILY ENTERTAINMENT CENTER**

**Revenue:**

|                   |                      |    |                |
|-------------------|----------------------|----|----------------|
| 31-80-84-870-4099 | Miscellaneous        | \$ | 600            |
| 31-80-84-870-4102 | General Admissions   |    | 35,000         |
| 31-80-84-870-4240 | Token Sales          |    | 74,000         |
| 31-80-84-870-4241 | Attractions          |    | 110,427        |
|                   | <b>Total Revenue</b> |    | <b>220,027</b> |

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**Expenditures:**

|                   |                                       |  |                |
|-------------------|---------------------------------------|--|----------------|
| 31-80-84-870-5001 | Full-Time Salaries                    |  | 65,385         |
| 31-80-84-870-5002 | Part Time Salaries                    |  | 58,500         |
| 31-80-84-870-5009 | Fringe Benefits                       |  | 23,366         |
| 31-80-84-870-5116 | Licensing                             |  | 1,600          |
| 31-80-84-870-5201 | Office Supplies                       |  | 750            |
| 31-80-84-870-5204 | Postage                               |  | 525            |
| 31-80-84-870-5205 | Program Supplies                      |  | 15,574         |
| 31-80-84-870-5230 | Printing/Copies                       |  | 300            |
| 31-80-84-870-5400 | Utilities Natural Gas                 |  | 15,000         |
| 31-80-84-870-5401 | Utilities Electric                    |  | 60,000         |
| 31-80-84-870-5402 | Water & Sewer                         |  | 5,500          |
| 31-80-84-870-5403 | Telephone                             |  | 2,000          |
| 31-80-84-870-5501 | Contractual Services                  |  | 23,700         |
| 31-80-84-870-5702 | Services/Materials to Maintain Equipm |  | 10,500         |
| 31-80-84-870-5802 | Promo, Publicity & Printing           |  | 100            |
| 31-80-84-870-5812 | Uniforms                              |  | 1,300          |
| 31-80-84-870-5854 | Mileage Reimbursement                 |  | 150            |
|                   | <b>Total Expenditures</b>             |  | <b>284,250</b> |

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**FAMILY SPORTS CENTER:  
GROUP SALES**

**Revenue:**

|                   |                                  |  |              |
|-------------------|----------------------------------|--|--------------|
| 31-80-84-880-4135 | Reimburse Division Sales Revenue |  | (40,838)     |
| 31-80-84-880-4268 | Group Sales Events               |  | 35,875       |
| 31-80-84-880-4275 | Group Sales Event Deposits       |  | 9,500        |
|                   | <b>Total Revenue</b>             |  | <b>4,537</b> |

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**Expenditures:**

|                   |                           |           |              |
|-------------------|---------------------------|-----------|--------------|
| 31-80-84-880-5205 | Program Supplies          |           | 2,000        |
| 31-80-84-880-5230 | Printing/Copies           |           | 500          |
| 31-80-84-880-5501 | Contractual Services      |           | 1,220        |
| 31-80-84-880-5790 | Linens                    |           | 480          |
|                   | <b>Total Expenditures</b> | <b>\$</b> | <b>4,200</b> |

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**ICE ARENAS**

**2011  
Budget**

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**SOUTH SUBURBAN ICE ARENA OPERATIONS**

**Revenue:**

|                   |                           |           |                  |
|-------------------|---------------------------|-----------|------------------|
| 31-80-83-818-4050 | Interest Earnings         | \$        | 500              |
| 31-80-83-818-4075 | Rental Income             |           | 10,320           |
| 31-80-83-818-4100 | Pro Lesson Tickets        |           | 351,000          |
| 31-80-83-818-4102 | General Admissions        |           | 73,000           |
| 31-80-83-818-4103 | Season Tickets            |           | 7,820            |
| 31-80-83-818-4106 | Class Revenue             |           | 123,169          |
| 31-80-83-818-4122 | Concession Self Operated  |           | 65,000           |
| 31-80-83-818-4125 | Contractual Sales         |           | 6,550            |
| 31-80-83-818-4150 | Locker/Towel Rental       |           | 588              |
| 31-80-83-818-4157 | Facility Rental           |           | 51,315           |
| 31-80-83-818-4158 | Adult Hockey Rental       |           | 145,735          |
| 31-80-83-818-4197 | Freestyle Skating         |           | 166,018          |
| 31-80-83-818-4200 | Junior Hockey Rental      |           | 308,625          |
| 31-80-83-818-4201 | Skate Rental              |           | 38,597           |
| 31-80-83-818-4202 | Skate Sharpening          |           | 242              |
| 31-80-83-818-4203 | Skate Sharpening-Contract |           | 7,250            |
| 31-80-83-818-4216 | Player Fees               |           | 13,284           |
| 31-80-83-818-4254 | ISI Revenue               |           | 11,544           |
| 31-80-83-818-4268 | Parties/Groups            |           | 6,095            |
| 31-80-83-818-4271 | Summer Programs           |           | 29,600           |
| 31-80-83-818-4360 | Advertising               |           | 3,000            |
| 31-80-83-818-4396 | Denver Figure Skating     |           | 31,225           |
| 31-80-83-818-4398 | Colorado Skating Club     |           | 16,190           |
|                   | <b>Total Revenue</b>      | <b>\$</b> | <b>1,466,667</b> |

**ICE ARENAS**

**2011  
Budget**

**SOUTH SUBURBAN ICE ARENA OPERATIONS**

**Expenditures:**

|                   |  |            |
|-------------------|--|------------|
| 31-80-83-818-5001 | Full Time Salaries                     | \$ 297,376 |
| 31-80-83-818-5002 | Part Time Salaries                     | 134,370    |
| 31-80-83-818-5005 | Contractual/Pro Lessons (Payroll Only) | 280,222    |
| 31-80-83-818-5006 | Concession Salary                      | 13,700     |
| 31-80-83-818-5009 | Fringe Benefits                        | 135,995    |
| 31-80-83-818-5010 | Regular Part Time Salaries             | 26,854     |
| 31-80-83-818-5210 | Office Supplies                        | 800        |
| 31-80-83-818-5202 | Motor Fuels & Lubricants               | 100        |
| 31-80-83-818-5203 | Custodial Supplies                     | 7,000      |
| 31-80-83-818-5204 | Postage                                | 150        |
| 31-80-83-818-5205 | Program Supplies                       | 4,000      |
| 31-80-83-818-5206 | Food & Concession Supplies             | 29,800     |
| 31-80-83-818-5207 | Chemical Supplies                      | 6,750      |
| 31-80-83-818-5227 | ISI Expense                            | 1,000      |
| 31-80-83-818-5230 | Printing/Copies                        | 1,300      |
| 31-80-83-818-5237 | Parties & Groups Supplies              | 350        |
| 31-80-83-818-5302 | Minor Tools & Equipment                | 500        |
| 31-80-83-818-5400 | Utilities Natural Gas                  | 29,000     |
| 31-80-83-818-5401 | Utilities Electric                     | 116,500    |
| 31-80-83-818-5402 | Water & Sewer                          | 17,500     |
| 31-80-83-818-5403 | Telephone                              | 4,700      |
| 31-80-83-818-5501 | Contractual Services                   | 7,243      |
| 31-80-83-818-5503 | Contractual Persons                    | 2,250      |
| 31-80-83-818-5701 | Svc/Mat to Maintain Facility           | 15,500     |
| 31-80-83-818-5702 | Ser/Mat to Maint Equipment             | 9,500      |
| 31-80-83-818-5802 | Promo, Publicity & Printing            | 200        |
| 31-80-83-818-5803 | Dues & Subscriptions                   | 600        |
| 31-80-83-818-5812 | Uniforms                               | 500        |
| 31-80-83-818-5842 | Repair Fund                            | 24,000     |
| 31-80-83-818-5854 | Mileage Reimbursement                  | 974        |
| 31-80-83-970-9001 | Bond Principal                         | 160,000    |
| 31-80-83-970-9002 | Bond Interest                          | 77,830     |

|                           |                  |
|---------------------------|------------------|
| <b>Total Expenditures</b> | <b>1,406,564</b> |
|---------------------------|------------------|

|                                      |                   |
|--------------------------------------|-------------------|
| <b>TOTAL ICE ARENAS REVENUE</b>      | <b>4,784,915</b>  |
| <b>TOTAL ICE ARENAS EXPENDITURES</b> | <b>4,572,495</b>  |
| <b>NET REVENUE OVER EXPENDITURES</b> | <b>\$ 212,420</b> |



## RECREATION CENTERS

|  | 2011 BUDGET         |                     |                       |
|--|---------------------|---------------------|-----------------------|
|  | REVENUE             | EXPENSE             | NET REV OVER EXP      |
| <b>RECREATION CENTERS:</b>                               |                     |                     |                       |
| <b>GENERAL ADMINISTRATION</b>                            | <b>\$</b>           | <b>-</b>            | <b>\$ 389,100</b>     |
| <b>SHERIDAN RECREATION CENTER:</b>                       |                     |                     | <b>\$ (389,100)</b>   |
| OPERATIONS   | 40,706              | 165,809             | (125,103)             |
| MAINTENANCE  |                     | 81,764              | (81,764)              |
| ROCKING HORSE DAYCARE                                    | 176,260             | 174,641             | 1,619                 |
| FITNESS  | 5,154               | 4,211               | 943                   |
| <b>TOTAL SHERIDAN RECREATION CENTER</b>                  | <b>222,120</b>      | <b>426,425</b>      | <b>(204,305)</b>      |
| <b>DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:</b>      |                     |                     |                       |
| OPERATIONS   | 385,180             | 426,970             | (41,790)              |
| MAINTENANCE  |                     | 240,257             | (240,257)             |
| AQUATICS   | 228,180             | 330,664             | (102,484)             |
| SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION             | 82,144              | 102,567             | (20,423)              |
| SENIOR PROGRAM   | 154,052             | 193,440             | (39,388)              |
| CULTURAL ARTS  | 46,542              | 50,190              | (3,648)               |
| REC "N" ROCK   | 5,880               | 5,168               | 712                   |
| FITNESS  | 227,835             | 184,257             | 43,578                |
| <b>TOTAL DOUGLAS H. BUCK COMMUNITY RECREATION CENTER</b> | <b>1,129,813</b>    | <b>1,533,513</b>    | <b>(403,700)</b>      |
| <b>LONE TREE RECREATION CENTER:</b>                      |                     |                     |                       |
| OPERATIONS   | 478,700             | 416,931             | 61,769                |
| MAINTENANCE  | -                   | 236,253             | (236,253)             |
| AQUATICS   | 349,000             | 437,069             | (88,069)              |
| SENIOR PROGRAM   | 3,050               | 1,662               | 1,388                 |
| SCHOOL AGE CHILD CARE                                    | 134,765             | 122,595             | 12,170                |
| CULTURAL ARTS  | 86,517              | 83,075              | 3,442                 |
| REC "N" ROCK   | 19,620              | 16,817              | 2,803                 |
| FITNESS  | 230,583             | 172,101             | 58,482                |
| <b>TOTAL LONE TREE RECREATION CENTER</b>                 | <b>1,302,235</b>    | <b>1,486,503</b>    | <b>(184,268)</b>      |
| <b>GOODSON RECREATION CENTER:</b>                        |                     |                     |                       |
| OPERATIONS   | 498,920             | 437,518             | 61,402                |
| MAINTENANCE  | -                   | 325,733             | (325,733)             |
| AQUATICS   | 184,759             | 268,964             | (84,205)              |
| GYMNASTICS   | 264,842             | 177,380             | 87,462                |
| COURT SPORTS   | 30,631              | 35,679              | (5,048)               |
| CHILD DISCOVERY TIME                                     | 225,349             | 185,746             | 39,603                |
| SENIOR PROGRAM   | 1,445               | 1,004               | 441                   |
| CULTURAL ARTS  | 189,680             | 189,601             | 79                    |
| SCHOOL AGE CHILD CARE                                    | 101,613             | 83,939              | 17,674                |
| REC "N" ROCK   | 19,500              | 12,227              | 7,273                 |
| FITNESS  | 554,917             | 403,783             | 151,134               |
| SPECIAL EVENTS   | 23,639              | 19,925              | 3,714                 |
| <b>TOTAL GOODSON RECREATION CENTER</b>                   | <b>2,095,295</b>    | <b>2,141,499</b>    | <b>(46,204)</b>       |
| <b>TOTAL RECREATION CENTERS</b>                          | <b>\$ 4,749,463</b> | <b>\$ 5,977,041</b> | <b>\$ (1,227,577)</b> |

## RECREATION CENTERS

2011  
Budget

### GENERAL AND ADMINISTRATION

#### Expenditures:

|   |                           |                   |
|---|---------------------------|-------------------|
| 31-60-01-100-5001                               | Full-time Salaries        | \$ 173,051        |
| 31-60-01-100-5009                               | Fringe Benefits           | 38,125            |
| 31-60-01-100-5201                               | Office Supplies           | 1,000             |
| 31-60-01-100-5204                               | Postage                   | 100               |
| 31-60-01-100-5205                               | Program Supplies          | 9,000             |
| 31-60-01-100-5230                               | Printing/Copies           | 100               |
| 31-60-01-100-5803                               | Dues & Memberships        | 10,000            |
| 31-60-01-100-5805                               | Staff Development         | 24,274            |
| 31-60-01-100-5812                               | Uniforms                  | 2,000             |
| 31-80-00-970-9001                               | Siemens Principal Payment | 125,488           |
| 31-80-00-970-9002                               | Siemens Interest Payment  | 5,962             |
| <b>Total General and Administration Expendi</b> |                           | <b>\$ 389,100</b> |

## RECREATION CENTERS

**2011  
Budget**

### SHERIDAN RECREATION CENTER:

#### OPERATIONS

##### Revenue:

|                      |                          |               |
|----------------------|--------------------------|---------------|
| 31-80-82-140-4102    | General Admission        | \$ 7,340      |
| 31-80-82-140-4122    | Concession Self Operated | 707           |
| 31-80-82-140-4125    | Contractual Sales        | 1,633         |
| 31-80-82-140-4155    | Daily Guest Pass         | 12,613        |
| 31-80-82-140-4157    | Facility Rental          | 16,880        |
| 31-80-82-140-4162    | Games Self Operated      | 263           |
| 31-80-82-140-4165    | ID Card Revenue          | 1,270         |
| <b>Total Revenue</b> |                          | <b>40,706</b> |

##### Expenditures:

|                           |                            |                |
|---------------------------|----------------------------|----------------|
| 31-80-82-140-5001         | Full-Time Salaries         | 49,817         |
| 31-80-82-140-5002         | Part Time Salaries         | 15,858         |
| 31-80-82-140-5009         | Fringe Benefits            | 16,771         |
| 31-80-82-140-5010         | Regular Part Time          | 21,456         |
| 31-80-82-140-5054         | Sheridan Occupation Tax    | 144            |
| 31-80-82-140-5204         | Postage                    | 15             |
| 31-80-82-140-5205         | Program Supplies           | 3,284          |
| 31-80-82-140-5206         | Food & Concession Supplies | 476            |
| 31-80-82-140-5230         | Printing/Copies            | 150            |
| 31-80-82-140-5400         | Utilities Natural Gas      | 16,121         |
| 31-80-82-140-5401         | Utilities Electric         | 29,183         |
| 31-80-82-140-5402         | Water & Sewer              | 7,878          |
| 31-80-82-140-5403         | Telephone                  | 3,120          |
| 31-80-82-140-5501         | Contractual Services       | 1,536          |
| <b>Total Expenditures</b> |                            | <b>165,809</b> |

#### MAINTENANCE

##### Expenditures:

|                           |   |                  |
|---------------------------|---|------------------|
| 31-80-82-260-5001         | Full-Time Salaries                        | 33,619           |
| 31-80-82-260-5002         | Part Time Salaries                        | 14,539           |
| 31-80-82-260-5009         | Fringe Benefits                           | 7,149            |
| 31-80-82-260-5203         | Custodial Supplies                        | 6,606            |
| 31-80-82-260-5501         | Contractual Services                      | 2,946            |
| 31-80-82-260-5701         | Services/Materials to Maintain Facilities | 11,401           |
| 31-80-82-260-5702         | Services/Materials to Maintain Equipment  | 5,504            |
| <b>Total Expenditures</b> |   | <b>\$ 81,764</b> |

## RECREATION CENTERS

**2011  
Budget**

**SHERIDAN RECREATION CENTER:  
ROCKING HORSE DAY CARE**

| <b>Revenue:</b>      |                      |                |
|----------------------|----------------------|----------------|
| 31-50-82-533-4106    | Class Revenue        | \$ 166,260     |
| 31-50-82-533-4116    | Federal Food Program | 10,000         |
| <b>Total Revenue</b> |                      | <b>176,260</b> |

| <b>Expenditures:</b>      |                            |                |
|---------------------------|----------------------------|----------------|
| 31-50-82-533-5001         | Full Time Salaries         | 42,128         |
| 31-50-82-533-5002         | Part Time Salaries         | 10,771         |
| 31-50-82-533-5009         | Fringe Benefits            | 27,153         |
| 31-50-82-533-5010         | Regular Part Time Salaries | 66,394         |
| 31-50-82-533-5054         | Sheridan Occupation Tax    | 252            |
| 31-50-82-533-5205         | Program Supplies           | 6,943          |
| 31-50-82-533-5206         | Food & Concession Supplies | 7,000          |
| 31-50-82-533-5213         | Federal Food Program       | 10,000         |
| 31-50-82-533-5230         | Printing/Copies            | 1,200          |
| 31-50-82-533-5403         | Telephone                  | 720            |
| 31-50-82-533-5503         | Contractual Persons        | 640            |
| 31-50-82-533-5803         | Dues & Subscriptions       | 690            |
| 31-50-82-533-5805         | Staff Development          | 750            |
| <b>Total Expenditures</b> |                            | <b>174,641</b> |

**SHERIDAN RECREATION CENTER:  
FITNESS**

| <b>Revenue:</b>      |                         |              |
|----------------------|-------------------------|--------------|
| 31-50-82-830-4106    | Class Revenue           | 4            |
| 31-50-82-830-4255    | Silver Sneakers Program | 240          |
| 31-50-82-830-4262    | Martial Arts            | 4,910        |
| <b>Total Revenue</b> |                         | <b>5,154</b> |

| <b>Expenditures:</b>      |                     |                 |
|---------------------------|---------------------|-----------------|
| 31-50-82-830-5002         | Part Time Salaries  | 960             |
| 31-50-82-830-5009         | Fringe Benefits     | 96              |
| 31-50-82-830-5230         | Printing and Copies | 63              |
| 31-50-82-830-5503         | Contractual Persons | 3,092           |
| <b>Total Expenditures</b> |                     | <b>\$ 4,211</b> |

## RECREATION CENTERS

**2011  
Budget**

**DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:  
OPERATIONS**

**Revenue:**

|                      |                               |    |                |
|----------------------|-------------------------------|----|----------------|
| 31-50-52-140-4099    | Miscellaneous                 | \$ | 100            |
| 31-50-52-140-4102    | General Admission             |    | 44,783         |
| 31-50-52-140-4110    | Cash Over/Under               |    | -              |
| 31-50-52-140-4125    | Contractual Sales             |    | 8,000          |
| 31-50-52-140-4130    | Pro Shop                      |    | 8,000          |
| 31-50-52-140-4135    | Reimbursements                |    | 8,000          |
| 31-50-52-140-4155    | Admission/Passes              |    | 100            |
| 31-50-52-140-4157    | Facility Rental               |    | 221,615        |
| 31-50-52-140-4165    | Photo ID Revenue              |    | 65,462         |
| 31-50-52-140-4183    | Corporate Wellness Membership |    | 20,100         |
| 31-50-52-140-4183    | Corporate Wellness Membership |    | 1,800          |
| 31-50-52-140-4265    | Babysitting                   |    | 7,220          |
| <b>Total Revenue</b> |                               |    | <b>385,180</b> |

**Expenditures:**

|                           |                            |  |                   |
|---------------------------|----------------------------|--|-------------------|
| 31-50-52-140-5001         | Full Time Salaries         |  | 103,212           |
| 31-50-52-140-5002         | Part Time Salaries         |  | 99,542            |
| 31-50-52-140-5009         | Fringe Benefits            |  | 42,088            |
| 31-50-52-140-5201         | Office Supplies            |  | 2,000             |
| 31-50-52-140-5203         | Custodial Supplies         |  | 2,000             |
| 31-50-52-140-5204         | Postage                    |  | 500               |
| 31-50-52-140-5205         | Program Supplies           |  | 8,000             |
| 31-50-52-140-5206         | Food & Concession Supplies |  | 2,500             |
| 31-50-52-140-5208         | Pro Shop Supplies          |  | 3,000             |
| 31-50-52-140-5230         | Printing/Copies            |  | 4,000             |
| 31-50-52-140-5400         | Utilities Natural Gas      |  | 49,654            |
| 31-50-52-140-5401         | Utilities Electric         |  | 89,858            |
| 31-50-52-140-5402         | Water & Sewer              |  | 8,756             |
| 31-50-52-140-5403         | Telephone                  |  | 13,810            |
| 31-50-52-140-5408         | Utility Allocation         |  | (7,000)           |
| 31-50-52-140-5501         | Contractual Services       |  | 4,000             |
| 31-50-52-140-5812         | Uniforms                   |  | 600               |
| 31-50-52-140-5854         | Mileage Reimbursement      |  | 450               |
| <b>Total Expenditures</b> |                            |  | <b>\$ 426,970</b> |

## RECREATION CENTERS

**2011  
Budget**

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**DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:  
MAINTENANCE**

**Expenditures:**

|                           |   |                          |
|---------------------------|---|--------------------------|
| 31-50-52-260-5001         | Full Time Salaries                        | \$ 105,562               |
| 31-50-52-260-5002         | Part Time Salaries                        | 45,931                   |
| 31-50-52-260-5009         | Fringe Benefits                           | 32,992                   |
| 31-50-52-260-5201         | Office Supplies                           | 160                      |
| 31-50-52-260-5203         | Custodial Supplies                        | 20,000                   |
| 31-50-52-260-5204         | Postage                                   | 50                       |
| 31-50-52-260-5230         | Printing/Copies                           | 100                      |
| 31-50-52-260-5403         | Telephone                                 | 120                      |
| 31-50-52-260-5501         | Contractual Services                      | 7,092                    |
| 31-50-52-260-5701         | Services/Materials to Maintain Facilities | 15,800                   |
| 31-50-52-260-5702         | Services/Materials to Maintain Equipment  | 12,000                   |
| 31-50-52-260-5812         | Uniforms                                  | 400                      |
| 31-50-52-260-5854         | Mileage Reimbursement                     | 50                       |
| <b>Total Expenditures</b> |   | <b><u>\$ 240,257</u></b> |

## RECREATION CENTERS

|                           |   | <b>2011<br/>Budget</b> |
|---------------------------|---|------------------------|
| <b>AQUATICS</b>           |   |                        |
| <b>Revenue:</b>           |   |                        |
| 31-50-52-840-4100         | Pro Lessons                               | \$ 4,835               |
| 31-50-52-840-4102         | General Admission                         | 49,125                 |
| 31-50-52-840-4106         | Class Revenue                             | 63,580                 |
| 31-50-52-840-4135         | Reimbursements                            | 500                    |
| 31-50-52-840-4155         | Admission/Passes                          | 101,000                |
| 31-50-52-840-4268         | Parties                                   | 9,140                  |
| <b>Total Revenue</b>      |   | <b>228,180</b>         |
| <b>Expenditures:</b>      |   |                        |
| 31-50-52-840-5001         | Full-time Salaries                        | 25,022                 |
| 31-50-52-840-5002         | Part-time Salaries                        | 149,894                |
| 31-50-52-840-5009         | Fringe Benefits                           | 24,933                 |
| 31-50-52-840-5203         | Custodial Supplies                        | 250                    |
| 31-50-52-840-5204         | Postage                                   | 50                     |
| 31-50-52-840-5205         | Program Supplies                          | 3,000                  |
| 31-50-52-840-5207         | Chemical Supplies                         | 11,000                 |
| 31-50-52-840-5230         | Printing/Copies                           | 200                    |
| 31-50-52-840-5400         | Utilities Natural Gas                     | 32,172                 |
| 31-50-52-840-5401         | Utilities Electric                        | 60,000                 |
| 31-50-52-840-5402         | Water & Sewer                             | 8,107                  |
| 31-50-52-840-5403         | Telephone                                 | 600                    |
| 31-50-52-840-5453         | Red Cross Fees                            | 5,436                  |
| 31-50-52-840-5701         | Services/Materials to Maintain Facilities | 4,700                  |
| 31-50-52-840-5702         | Srv/Mat to Maintain Equipment             | 4,500                  |
| 31-50-52-840-5812         | Uniforms                                  | 500                    |
| 31-50-52-840-5854         | Mileage Reimbursement                     | 300                    |
| <b>Total Expenditures</b> |   | <b>\$ 330,664</b>      |

## RECREATION CENTERS

2011  
Budget

### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

| <b>Revenue:</b>           |                           |                   |
|---------------------------|---------------------------|-------------------|
| 31-50-52-510-4030         | STAR Donations            | \$ 6,000          |
| 31-50-52-510-4106         | Class Revenue             | 75,144            |
| 31-50-52-510-4266         | Sponsorship Revenue       | 1,000             |
| <b>Total Revenue</b>      |                           | <b>82,144</b>     |
| <b>Expenditures:</b>      |                           |                   |
| 31-50-52-510-5001         | Full-Time Salaries        | 44,224            |
| 31-50-52-510-5002         | Part Time Salaries        | 23,809            |
| 31-50-52-510-5009         | Fringe Benefits           | 10,179            |
| 31-50-52-510-5108         | IWD Donation Expenditures | 4,000             |
| 31-50-52-510-5201         | Office Supplies           | 300               |
| 31-50-52-510-5204         | Postage                   | 500               |
| 31-50-52-510-5205         | Program Supplies          | 6,000             |
| 31-50-52-510-5230         | Printing/Copies           | 600               |
| 31-50-52-510-5403         | Telephone                 | 100               |
| 31-50-52-510-5501         | Contractual Services      | 12,555            |
| 31-50-52-510-5854         | Mileage Reimbursement     | 300               |
| <b>Total Expenditures</b> |                           | <b>\$ 102,567</b> |



## RECREATION CENTERS

**2011  
Budget**

**DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:  
SENIOR PROGRAMS**

**Revenue:**

|                      |                          |                |
|----------------------|--------------------------|----------------|
| 31-50-52-511-4106    | Class Revenue            | \$ 32,142      |
| 31-50-52-511-4122    | Catering and Concessions | 5,000          |
| 31-50-52-511-4167    | Meal Program             | 26,360         |
| 31-50-52-511-4266    | Sponsorship Revenue      | 6,000          |
| 31-50-52-511-4269    | Trips and Tours Revenue  | 79,063         |
| 31-50-52-511-4270    | Computer Class Revenue   | 5,488          |
| <b>Total Revenue</b> |                          | <b>154,052</b> |

**Expenditures:**

|                           |                            |                   |
|---------------------------|----------------------------|-------------------|
| 31-50-52-511-5001         | Full-Time Salaries         | 51,648            |
| 31-50-52-511-5002         | Part Time Salaries         | 30,830            |
| 31-50-52-511-5006         | Concession Salary          | 23,500            |
| 31-50-52-511-5009         | Fringe Benefits            | 27,439            |
| 31-50-52-511-5012         | Tax Rebate                 | 5,500             |
| 31-50-52-511-5201         | Office Supplies            | 300               |
| 31-50-52-511-5203         | Custodial Supplies         | 1,000             |
| 31-50-52-511-5204         | Postage                    | 600               |
| 31-50-52-511-5205         | Program Supplies           | 3,000             |
| 31-50-52-511-5206         | Food & Concession Supplies | 2,800             |
| 31-50-52-511-5230         | Printing/Copies            | 1,200             |
| 31-50-52-511-5231         | Trips and Tour Expense     | 23,800            |
| 31-50-52-511-5232         | Computer Class Expense     | 300               |
| 31-50-52-511-5403         | Telephone                  | 300               |
| 31-50-52-511-5503         | Contract Persons           | 2,724             |
| 31-50-52-511-5825         | Meal Program Exp           | 18,200            |
| 31-50-52-511-5854         | Mileage Reimbursement      | 300               |
| <b>Total Expenditures</b> |                            | <b>\$ 193,440</b> |

## RECREATION CENTERS

**2011  
Budget**

### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: CULTURAL ARTS

| <b>Revenue:</b>           |                                |               |
|---------------------------|--------------------------------|---------------|
| 31-50-52-520-4030         | Donations                      | \$ 250        |
| 31-50-52-520-4106         | Class Revenue                  | 34,672        |
| 31-50-52-520-4205         | Theatre Revenue                | 11,290        |
| 31-50-52-520-4208         | Special Events Revenue         | 330           |
| <b>Total Revenue</b>      |                                | <b>46,542</b> |
| <b>Expenditures:</b>      |                                |               |
| 31-50-52-520-5002         | Part-time Salaries             | 24,481        |
| 31-50-52-520-5009         | Fringe Benefits                | 2,448         |
| 31-50-52-520-5201         | Office Supplies                | 30            |
| 31-50-52-520-5204         | Postage                        | 25            |
| 31-50-52-520-5205         | Program Supplies               | 3,320         |
| 31-50-52-520-5230         | Printing/Copies                | 600           |
| 31-50-52-520-5401         | Utilities/Electric             | 7,000         |
| 31-50-52-520-5503         | Contractual Persons (A/P Only) | 12,236        |
| 31-50-52-520-5854         | Mileage Reimbursement          | 50            |
| <b>Total Expenditures</b> |                                | <b>50,190</b> |

### DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: REC "N" ROCK

| <b>Revenue:</b>           |                          |                 |
|---------------------------|--------------------------|-----------------|
| 31-50-52-534-4030         | Donations                | 1,500           |
| 31-50-52-534-4106         | Class Revenue            | 2,880           |
| 31-50-52-534-4122         | Concession Self-Operated | 1,500           |
| <b>Total Revenue</b>      |                          | <b>5,880</b>    |
| <b>Expenditures:</b>      |                          |                 |
| 31-50-52-534-5001         | Full Time Salary         | 1,052           |
| 31-50-52-534-5002         | Part Time Salary         | 2,628           |
| 31-50-52-534-5009         | Fringe Benefits          | 448             |
| 31-50-52-534-5201         | Office Supplies          | 15              |
| 31-50-52-534-5204         | Postage                  | 10              |
| 31-50-52-534-5205         | Program Supplies         | 1,000           |
| 31-50-52-534-5230         | Printing/Copies          | 15              |
| <b>Total Expenditures</b> |                          | <b>\$ 5,168</b> |

## RECREATION CENTERS

**2011  
Budget**

### FITNESS

#### Revenue:

|                      |                         |    |                       |
|----------------------|-------------------------|----|-----------------------|
| 31-50-52-830-4100    | Pro Lesson Tickets      | \$ | 16,930                |
| 31-50-52-830-4106    | Class Revenue           |    | 96,000                |
| 31-50-52-830-4255    | Silver Sneakers Program |    | 92,500                |
| 31-50-52-830-4257    | Yoga                    |    | 5,440                 |
| 31-50-52-830-4258    | Pilates                 |    | 3,800                 |
| 31-50-52-830-4259    | Tai Chi                 |    | 2,180                 |
| 31-50-52-830-4261    | Weight Training         |    | 7,810                 |
| 31-50-52-830-4262    | Martial Arts            |    | 3,175                 |
| <b>Total Revenue</b> |                         |    | <b><u>227,835</u></b> |

#### Expenditures:

|                           |  |  |                          |
|---------------------------|--|--|--------------------------|
| 31-50-52-830-5001         | Full-time Salaries                       |  | 40,315                   |
| 31-50-52-830-5002         | Part-time Salaries                       |  | 108,788                  |
| 31-50-52-830-5009         | Fringe Benefits                          |  | 22,933                   |
| 31-50-52-830-5205         | Program Supplies                         |  | 3,000                    |
| 31-50-52-830-5230         | Printing/Copies                          |  | 500                      |
| 31-50-52-830-5503         | Contractual Persons (Accounts Payable Or |  | 7,721                    |
| 31-50-52-830-5854         | Mileage Reimbursement                    |  | 1,000                    |
| <b>Total Expenditures</b> |  |  | <b><u>\$ 184,257</u></b> |

## RECREATION CENTERS

**2011  
Budget**

**LONE TREE RECREATION CENTER:  
GENERAL OPERATIONS**

**Revenue:**

|                      |                               |    |                |
|----------------------|-------------------------------|----|----------------|
| 31-60-80-140-4100    | Pro Lesson Tickets            | \$ | 10,000         |
| 31-60-80-140-4102    | General Admission             |    | 34,130         |
| 31-60-80-140-4122    | Concession Self Operated      |    | 14,000         |
| 31-60-80-140-4125    | Contractual Sales             |    | 6,000          |
| 31-60-80-140-4130    | Pro Shop Sales                |    | 10,000         |
| 31-60-80-140-4135    | Uniform Reimbursement         |    | 1,200          |
| 31-60-80-140-4155    | Daily Guest Pass              |    | 337,545        |
| 31-60-80-140-4157    | Facility Rental               |    | 38,600         |
| 31-60-80-140-4165    | ID Card Revenue               |    | 13,045         |
| 31-60-80-140-4183    | Corporate Wellness Membership |    | 1,000          |
| 31-60-80-140-4265    | Babysitting Revenue           |    | 13,180         |
| <b>Total Revenue</b> |                               |    | <b>478,700</b> |

**Expenditures:**

|                           |                            |  |                   |
|---------------------------|----------------------------|--|-------------------|
| 31-60-80-140-5001         | Full-time Salary           |  | 95,743            |
| 31-60-80-140-5002         | Part-time Salary           |  | 110,744           |
| 31-60-80-140-5009         | Benefits                   |  | 40,365            |
| 31-60-80-140-5201         | Office Supplies            |  | 2,500             |
| 31-60-80-140-5204         | Postage                    |  | 500               |
| 31-60-80-140-5205         | Program Supplies           |  | 5,000             |
| 31-60-80-140-5206         | Food & Concession Supplies |  | 5,000             |
| 31-60-80-140-5208         | Pro Shop Supplies          |  | 4,000             |
| 31-60-80-140-5230         | Printing/Copies            |  | 2,500             |
| 31-60-80-140-5400         | Utilities Natural Gas      |  | 32,000            |
| 31-60-80-140-5401         | Utilities Electric         |  | 52,794            |
| 31-60-80-140-5402         | Water & Sewer              |  | 8,250             |
| 31-60-80-140-5403         | Telephone                  |  | 13,632            |
| 31-60-80-140-5408         | Utility Allocation         |  | (16,000)          |
| 31-60-80-140-5501         | Contractual Services       |  | 1,680             |
| 31-60-80-140-5503         | Contractual Persons        |  | 7,000             |
| 31-60-80-140-5805         | Staff Development          |  | 500               |
| 31-60-80-140-5812         | Staff Uniforms             |  | 450               |
| 31-60-80-140-5854         | Mileage Reimbursement      |  | 1,500             |
| 31-60-80-970-9001         | Equip Lease Principal      |  | 45,310            |
| 31-60-80-970-9002         | Equip Lease Interest Pymt  |  | 3,462             |
| <b>Total Expenditures</b> |                            |  | <b>\$ 416,931</b> |

## RECREATION CENTERS

**2011  
Budget**

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### LONE TREE RECREATION CENTER: MAINTENANCE

| <b>Expenditures:</b>      |                              |                          |
|---------------------------|------------------------------|--------------------------|
| 31-60-80-260-5001         | Full-Time Salaries           | \$ 100,332               |
| 31-60-80-260-5002         | Part Time Salaries           | 36,757                   |
| 31-60-80-260-5009         | Fringe Benefits              | 45,829                   |
| 31-60-80-260-5201         | Office Supplies              | 1,000                    |
| 31-60-80-260-5203         | Custodial Supplies           | 13,000                   |
| 31-60-80-260-5204         | Postage                      | 100                      |
| 31-60-80-260-5207         | Chemical Supplies            | 8,500                    |
| 31-60-80-260-5230         | Printing/Copies              | 500                      |
| 31-60-80-260-5403         | Telephone                    | 1,572                    |
| 31-60-80-260-5501         | Contractual Services         | 7,364                    |
| 31-60-80-260-5701         | S & M to Maintain Facilities | 12,000                   |
| 31-60-80-260-5702         | S & M to Maintain Equipment  | 8,000                    |
| 31-60-80-260-5812         | Uniforms                     | 300                      |
| 31-60-80-260-5854         | Mileage Reimbursement        | 1,000                    |
| <b>Total Expenditures</b> |                              | <b><u>\$ 236,253</u></b> |

## RECREATION CENTERS

**2011  
Budget**

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**LONE TREE RECREATION CENTER:  
AQUATICS**

**Revenue:**

|                      |                       |                       |
|----------------------|-----------------------|-----------------------|
| 31-60-80-840-4100    | Pro Lesson Tickets    | \$ 9,460              |
| 31-60-80-840-4102    | General Admissions    | 151,373               |
| 31-60-80-840-4106    | Class Revenue         | 66,065                |
| 31-60-80-840-4135    | Reimbursements        | 23,800                |
| 31-60-80-840-4155    | Daily Guest Pass      | 42,252                |
| 31-60-80-840-4208    | Special Event Revenue | 2,800                 |
| 31-60-80-840-4268    | Parties/Groups        | 53,250                |
| <b>Total Revenue</b> |                       | <b><u>349,000</u></b> |

**Expenditures:**

|                           |   |                          |
|---------------------------|---|--------------------------|
| 31-60-80-840-5001         | Full-time Salaries                            | 29,900                   |
| 31-60-80-840-5002         | Part-time Salaries                            | 167,085                  |
| 31-60-80-840-5009         | Benefits                                      | 35,745                   |
| 31-60-80-840-5010         | Regular Part-time Salaries                    | 23,529                   |
| 31-60-80-840-5203         | Custodial Supplies                            | 800                      |
| 31-60-80-840-5204         | Postage                                       | 350                      |
| 31-60-80-840-5205         | Program Supplies                              | 10,000                   |
| 31-60-80-840-5207         | Chemical Supplies                             | 16,000                   |
| 31-60-80-840-5230         | Printing/Copies                               | 500                      |
| 31-60-80-840-5302         | Minor Tools & Equipment                       | 1,000                    |
| 31-60-80-840-5400         | Utilities Natural Gas                         | 50,000                   |
| 31-60-80-840-5401         | Utilities Electric                            | 74,160                   |
| 31-60-80-840-5402         | Water & Sewer                                 | 9,900                    |
| 31-60-80-840-5403         | Telephone                                     | 400                      |
| 31-60-80-840-5453         | Red Cross Fees                                | 3,500                    |
| 31-60-80-840-5701         | Service/Material To Maintain Facilities/Builc | 5,800                    |
| 31-60-80-840-5702         | Service/Materials to Maintain Equipment       | 6,200                    |
| 31-60-80-840-5812         | Uniforms                                      | 1,000                    |
| 31-60-80-840-5854         | Mileage Reimbursement                         | 1,200                    |
| <b>Total Expenditures</b> |   | <b><u>\$ 437,069</u></b> |

## RECREATION CENTERS

**2011  
Budget**

**LONE TREE RECREATION CENTER:  
SENIOR PROGRAMS**

|                   |                      |              |
|-------------------|----------------------|--------------|
| <b>Revenue:</b>   |                      |              |
| 31-50-80-511-4106 | Class Revenue        | \$ 3,050     |
|                   | <b>Total Revenue</b> | <b>3,050</b> |

|                      |  |              |
|----------------------|--|--------------|
| <b>Expenditures:</b> |  |              |
| 31-50-80-511-5002    | Part-time Salaries                       | 1,193        |
| 31-50-80-511-5009    | Benefits                                 | 119          |
| 31-50-80-511-5205    | Program Supplies                         | 100          |
| 31-50-80-511-5230    | Printing/Copies                          | 50           |
| 31-50-80-511-5503    | Contractual Persons (Accounts Payable Or | 200          |
|                      | <b>Total Expenditures</b>                | <b>1,662</b> |

**SCHOOL AGE CHILD CARE**

|                   |                      |                |
|-------------------|----------------------|----------------|
| <b>Revenue:</b>   |                      |                |
| 31-50-80-531-4106 | Class Revenue        | 134,765        |
|                   | <b>Total Revenue</b> | <b>134,765</b> |

|                      |                           |                   |
|----------------------|---------------------------|-------------------|
| <b>Expenditures:</b> |                           |                   |
| 31-50-80-531-5001    | Full-Time Salary          | 28,945            |
| 31-50-80-531-5002    | Part-time Salary          | 36,296            |
| 31-50-80-531-5009    | Benefits                  | 20,514            |
| 31-50-80-531-5010    | Regular Part-time Salary  | 25,116            |
| 31-50-80-531-5201    | Office Supplies           | 145               |
| 31-50-80-531-5204    | Postage                   | 115               |
| 31-50-80-531-5205    | Program Supplies          | 5,000             |
| 31-50-80-531-5230    | Printing/Copies           | 335               |
| 31-50-80-531-5403    | Telephone                 | 720               |
| 31-50-80-531-5501    | Contractual Services      | 3,500             |
| 31-50-80-531-5803    | Dues and Subscription     | 400               |
| 31-50-80-531-5805    | Staff Development         | 710               |
| 31-50-80-531-5812    | Uniforms                  | 200               |
| 31-50-80-531-5854    | Mileage                   | 600               |
|                      | <b>Total Expenditures</b> | <b>\$ 122,595</b> |

## RECREATION CENTERS

**2011  
Budget**

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**LONE TREE RECREATION CENTER:  
CULTURAL ARTS**

**Revenue:**

|                      |                            |               |
|----------------------|----------------------------|---------------|
| 31-50-80-520-4030    | City of Lone Tree Donation | \$ 2,540      |
| 31-50-80-520-4106    | Class Revenue              | 77,962        |
| 31-50-80-520-4205    | Theatre Revenue            | 5,440         |
| 31-50-80-520-4208    | Special Events Revenue     | 575           |
| <b>Total Revenue</b> |                            | <b>86,517</b> |

**Expenditures:**

|                           |                     |               |
|---------------------------|---------------------|---------------|
| 31-50-80-520-5001         | Full Time Salary    | 9,606         |
| 31-50-80-520-5002         | Part-time Salary    | 33,903        |
| 31-50-80-520-5009         | Benefits            | 5,842         |
| 31-50-80-520-5201         | Office Supplies     | 40            |
| 31-50-80-520-5204         | Postage             | 10            |
| 31-50-80-520-5205         | Program Supplies    | 1,960         |
| 31-50-80-520-5230         | Printing/Copies     | 600           |
| 31-50-80-520-5401         | Utilities/Electric  | 16,000        |
| 31-50-80-520-5503         | Contractual Persons | 15,114        |
| <b>Total Expenditures</b> |                     | <b>83,075</b> |

**REC "N" ROCK**

**Revenue:**

|                      |                          |               |
|----------------------|--------------------------|---------------|
| 31-50-80-534-4106    | Class Revenue            | 15,120        |
| 31-50-80-534-4122    | Concession Self-Operated | 4,500         |
| <b>Total Revenue</b> |                          | <b>19,620</b> |

**Expenditures:**

|                           |                  |                  |
|---------------------------|------------------|------------------|
| 31-50-80-534-5001         | Full-time Salary | 1,052            |
| 31-50-80-534-5002         | Part-time Salary | 9,345            |
| 31-50-80-534-5009         | Benefits         | 1,120            |
| 31-50-80-534-5201         | Office Supplies  | 25               |
| 31-50-80-534-5204         | Postage          | 25               |
| 31-50-80-534-5205         | Program Supplies | 5,000            |
| 31-50-80-534-5230         | Printing/Copies  | 100              |
| 31-50-80-534-5812         | Uniforms         | 50               |
| 31-50-80-534-5854         | Mileage          | 100              |
| <b>Total Expenditures</b> |                  | <b>\$ 16,817</b> |



## RECREATION CENTERS

2011  
Budget

### LONE TREE RECREATION CENTER: FITNESS

| <b>Revenue:</b>           |                         |                   |
|---------------------------|-------------------------|-------------------|
| 31-50-80-830-4100         | Pro Lessons Tickets     | \$ 31,855         |
| 31-50-80-830-4102         | General Admissions      | 61,518            |
| 31-50-80-830-4253         | Jump Rope Class         | 4,775             |
| 31-50-80-830-4255         | Silver Sneakers Program | 54,000            |
| 31-50-80-830-4261         | Weight Training         | 8,625             |
| 31-50-80-830-4262         | Martial Arts            | 69,810            |
| <b>Total Revenue</b>      |                         | <b>230,583</b>    |
| <b>Expenditures:</b>      |                         |                   |
| 31-50-80-830-5001         | Full Time Salary        | 12,297            |
| 31-50-80-830-5002         | Part-time Salaries      | 98,150            |
| 31-50-80-830-5009         | Benefits                | 13,196            |
| 31-50-80-830-5205         | Program Supplies        | 3,000             |
| 31-50-80-830-5230         | Printing/Copies         | 400               |
| 31-50-80-830-5503         | Contractual Persons     | 44,808            |
| 31-50-80-830-5854         | Mileage Reimbursement   | 250               |
| <b>Total Expenditures</b> |                         | <b>\$ 172,101</b> |

## RECREATION CENTERS

**2011  
Budget**

**GOODSON RECREATION CENTER:  
OPERATIONS**

**Revenue:**

|                      |                          |                |
|----------------------|--------------------------|----------------|
| 31-80-81-140-4102    | General Admission        | \$ 81,521      |
| 31-80-81-140-4122    | Concession Self-Operated | 44,586         |
| 31-80-81-140-4125    | Contractual Sales        | 4,640          |
| 31-80-81-140-4130    | Pro Shop Sales           | 2,875          |
| 31-80-81-140-4155    | Daily Guest Pass         | 329,465        |
| 31-80-81-140-4157    | Facility Rental          | 17,229         |
| 31-80-81-140-4186    | Equipment Rental         | 1,064          |
| 31-80-81-140-4265    | Babysitting Revenue      | 17,540         |
| <b>Total Revenue</b> |                          | <b>498,920</b> |

**Expenditures:**

|                           |                            |                   |
|---------------------------|----------------------------|-------------------|
| 31-80-81-140-5001         | Full-Time Salaries         | 51,290            |
| 31-80-81-140-5002         | Part Time Salaries         | 122,888           |
| 31-80-81-140-5006         | Concession Salary          | 14,583            |
| 31-80-81-140-5009         | Fringe Benefits            | 22,367            |
| 31-80-81-140-5201         | Office Supplies            | 950               |
| 31-80-81-140-5204         | Postage                    | 50                |
| 31-80-81-140-5205         | Program Supplies           | 3,546             |
| 31-80-81-140-5206         | Food & Concession Supplies | 21,900            |
| 31-80-81-140-5208         | Pro Shop Supplies          | 1,100             |
| 31-80-81-140-5230         | Printing/Copies            | 3,200             |
| 31-80-81-140-5400         | Utilities Natural Gas      | 67,375            |
| 31-80-81-140-5401         | Utilities Electric         | 90,200            |
| 31-80-81-140-5402         | Water & Sewer              | 29,979            |
| 31-80-81-140-5403         | Telephone                  | 12,560            |
| 31-80-81-140-5408         | Utility Allocation         | (7,000)           |
| 31-80-81-140-5501         | Contractual Services       | 1,750             |
| 31-80-81-140-5812         | Staff Uniforms             | 280               |
| 31-80-81-140-5854         | Mileage Reimbursement      | 500               |
| <b>Total Expenditures</b> |                            | <b>\$ 437,518</b> |

## RECREATION CENTERS

**2011  
Budget**

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### **GOODSON RECREATION CENTER:**

#### **MAINTENANCE**

##### **Expenditures:**

|                           |   |                          |
|---------------------------|---|--------------------------|
| 31-80-81-260-5001         | Full-Time Salaries                        | \$ 158,034               |
| 31-80-81-260-5002         | Part Time Salaries                        | 40,099                   |
| 31-80-81-260-5009         | Fringe Benefits                           | 45,446                   |
| 31-80-81-260-5201         | Office Supplies                           | 125                      |
| 31-80-81-260-5203         | Custodial Supplies                        | 28,225                   |
| 31-80-81-260-5501         | Contractual Services                      | 3,966                    |
| 31-80-81-260-5701         | Services/Materials to Maintain Facilities | 26,635                   |
| 31-80-81-260-5702         | Services/Materials to Maintain Equipment  | 23,035                   |
| 31-80-81-260-5812         | Staff Uniforms                            | 168                      |
| <b>Total Expenditures</b> |   | <b><u>\$ 325,733</u></b> |

## RECREATION CENTERS

**2011  
Budget**

### AQUATICS

**Revenue:**

|                      |                    |                |
|----------------------|--------------------|----------------|
| 31-80-81-840-4100    | Pro Lesson Tickets | \$ 18,125      |
| 31-80-81-840-4102    | General Admissions | 93,089         |
| 31-80-81-840-4106    | Class Revenue      | 65,414         |
| 31-80-81-840-4119    | Competitive Teams  | 5,834          |
| 31-80-81-840-4135    | Uniform            | 715            |
| 31-80-81-840-4268    | Parties/Groups     | 1,582          |
| <b>Total Revenue</b> |                    | <b>184,759</b> |

**Expenditures:**

|                           |  |                   |
|---------------------------|--|-------------------|
| 31-80-81-840-5001         | Full-Time Salaries                           | 35,063            |
| 31-80-81-840-5002         | Part Time Salaries                           | 122,421           |
| 31-80-81-840-5009         | Fringe Benefits                              | 25,580            |
| 31-80-81-840-5203         | Custodial Supplies                           | 150               |
| 31-80-81-840-5204         | Postage                                      | 50                |
| 31-80-81-840-5205         | Program Supplies                             | 3,275             |
| 31-80-81-840-5207         | Chemical Supplies                            | 7,125             |
| 31-80-81-840-5230         | Printing/Copies                              | 800               |
| 31-80-81-840-5302         | Minor Tools & Equipment                      | 100               |
| 31-80-81-840-5400         | Utilities Natural Gas                        | 33,495            |
| 31-80-81-840-5401         | Utilities Electric                           | 30,000            |
| 31-80-81-840-5403         | Telephone                                    | 400               |
| 31-80-81-840-5453         | Red Cross Fees                               | 3,075             |
| 31-80-81-840-5701         | Services/Materials to Maintain Facilities/Bu | 3,150             |
| 31-80-81-840-5702         | Ser/Mat to Maintain Equipment                | 3,500             |
| 31-80-81-840-5812         | Uniforms                                     | 280               |
| 31-80-81-840-5854         | Mileage Reimbursement                        | 500               |
| <b>Total Expenditures</b> |  | <b>\$ 268,964</b> |

## RECREATION CENTERS

**2011  
Budget**

**GOODSON RECREATION CENTER:  
GYMNASTICS**

**Revenue:**

|                      |                      |                |
|----------------------|----------------------|----------------|
| 31-80-81-820-4030    | Gymnastics Donations | \$ 475         |
| 31-80-81-820-4100    | Pro Lesson Tickets   | 7,514          |
| 31-80-81-820-4105    | League Fees          | 44,458         |
| 31-80-81-820-4106    | Class Revenue        | 176,979        |
| 31-80-81-820-4130    | Pro Shop Revenue     | 6,906          |
| 31-80-81-820-4268    | Parties/Groups       | 28,510         |
| <b>Total Revenue</b> |                      | <b>264,842</b> |

**Expenditures:**

|                           |  |                   |
|---------------------------|--|-------------------|
| 31-80-81-820-5001         | Full-Time Salaries                       | 38,658            |
| 31-80-81-820-5002         | Part Time Salaries                       | 78,079            |
| 31-80-81-820-5005         | Contractual/Pro Lessons (Payroll Only)   | 3,800             |
| 31-80-81-820-5009         | Fringe Benefits                          | 14,348            |
| 31-80-81-820-5108         | Gymnastics Donations Expense             | 475               |
| 31-80-81-820-5201         | Office Supplies                          | 250               |
| 31-80-81-820-5204         | Postage                                  | 250               |
| 31-80-81-820-5205         | Program Supplies                         | 3,800             |
| 31-80-81-820-5208         | Pro Shop Supplies                        | 7,500             |
| 31-80-81-820-5230         | Printing/Copies                          | 100               |
| 31-80-81-820-5400         | Utilities Natural Gas                    | 5,000             |
| 31-80-81-820-5401         | Utilities Electric                       | 10,200            |
| 31-80-81-820-5403         | Telephone                                | 20                |
| 31-80-81-820-5503         | Contractual Persons                      | 8,500             |
| 31-80-81-820-5701         | Service/Materials to Maintain Building   | 500               |
| 31-80-81-820-5702         | Services/Materials to Maintain Equipment | 5,000             |
| 31-80-81-820-5812         | Uniforms                                 | 400               |
| 31-80-81-820-5854         | Mileage Reimbursement                    | 500               |
| <b>Total Expenditures</b> |  | <b>\$ 177,380</b> |

## RECREATION CENTERS

**2011  
Budget**

**GOODSON RECREATION CENTER:  
COURT SPORTS**

| <b>Revenue:</b>      |   |               |
|----------------------|---|---------------|
| 31-80-81-852-4100    | Pro Lesson Tickets                      | \$ 43         |
| 31-80-81-852-4102    | Daily Admissions                        | 1,192         |
| 31-80-81-852-4140    | Handball/Racquetball Court Reservations | 28,396        |
| 31-80-81-852-4266    | Sponsorships                            | 1,000         |
| <b>Total Revenue</b> |   | <b>30,631</b> |

| <b>Expenditures:</b>      |                          |               |
|---------------------------|--------------------------|---------------|
| 31-80-81-852-5009         | Benefits                 | 6,415         |
| 31-80-81-852-5010         | Regular Part-time Salary | 27,639        |
| 31-80-81-852-5201         | Office Supplies          | 75            |
| 31-80-81-852-5204         | Postage                  | 25            |
| 31-80-81-852-5205         | Program Supplies         | 1,250         |
| 31-80-81-852-5230         | Printing/Copies          | 250           |
| 31-80-81-852-5854         | Mileage Reimbursement    | 25            |
| <b>Total Expenditures</b> |                          | <b>35,679</b> |

**CHILD DISCOVERY TIME**

| <b>Revenue:</b>      |               |                |
|----------------------|---------------|----------------|
| 31-50-81-532-4030    | Donations     | 2,000          |
| 31-50-81-532-4106    | Class Revenue | 223,349        |
| <b>Total Revenue</b> |               | <b>225,349</b> |

| <b>Expenditures:</b>      |                            |                   |
|---------------------------|----------------------------|-------------------|
| 31-50-81-532-5001         | Full-Time Salaries         | 48,552            |
| 31-50-81-532-5002         | Part Time Salaries         | 77,112            |
| 31-50-81-532-5009         | Fringe Benefits            | 23,700            |
| 31-50-81-532-5010         | Regular Part Time Salaries | 22,532            |
| 31-50-81-532-5108         | Donation Expense           | 2,000             |
| 31-50-81-532-5201         | Office Supplies            | 75                |
| 31-50-81-532-5204         | Postage                    | 250               |
| 31-50-81-532-5205         | Program Supplies           | 10,000            |
| 31-50-81-532-5230         | Printing/Copies            | 825               |
| 31-50-81-532-5805         | Staff Development          | 700               |
| <b>Total Expenditures</b> |                            | <b>\$ 185,746</b> |

## RECREATION CENTERS

**2011  
Budget**

**GOODSON RECREATION CENTER:  
SENIOR PROGRAMS**

|                   |                      |              |
|-------------------|----------------------|--------------|
| <b>Revenue:</b>   |                      |              |
| 31-50-81-511-4106 | Class Revenue        | \$ 1,445     |
|                   | <b>Total Revenue</b> | <b>1,445</b> |

|                      |                           |              |
|----------------------|---------------------------|--------------|
| <b>Expenditures:</b> |                           |              |
| 31-50-81-511-5002    | Part Time Salaries        | 100          |
| 31-50-81-511-5009    | Fringe Benefits           | 10           |
| 31-50-81-511-5205    | Program Supplies          | 100          |
| 31-50-81-511-5230    | Printing/Copies           | 20           |
| 31-50-81-511-5503    | Contract Persons          | 774          |
|                      | <b>Total Expenditures</b> | <b>1,004</b> |

**CULTURAL ARTS**

|                   |                       |                |
|-------------------|-----------------------|----------------|
| <b>Revenue:</b>   |                       |                |
| 31-50-81-520-4099 | Clay                  | 10,310         |
| 31-50-81-520-4106 | Class Revenue         | 173,745        |
| 31-50-81-520-4208 | Special Event Revenue | 5,625          |
|                   | <b>Total Revenue</b>  | <b>189,680</b> |

|                      |                           |                   |
|----------------------|---------------------------|-------------------|
| <b>Expenditures:</b> |                           |                   |
| 31-50-81-520-5001    | Full-Time Salaries        | 50,000            |
| 31-50-81-520-5002    | Part Time Salaries        | 83,912            |
| 31-50-81-520-5009    | Fringe Benefits           | 21,151            |
| 31-50-81-520-5201    | Office Supplies           | 250               |
| 31-50-81-520-5204    | Postage                   | 110               |
| 31-50-81-520-5205    | Program Supplies          | 14,272            |
| 31-50-81-520-5230    | Printing/Copies           | 500               |
| 31-50-81-520-5403    | Telephone                 | 100               |
| 31-50-81-520-5408    | Utility Allocation        | 7,000             |
| 31-50-81-520-5503    | Contractual Persons       | 12,206            |
| 31-50-81-520-5854    | Mileage Reimbursement     | 100               |
|                      | <b>Total Expenditures</b> | <b>\$ 189,601</b> |

## RECREATION CENTERS

**2011  
Budget**

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

**Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-50-81-531-4106 | Class Revenue        | \$ 101,613     |
|                   | <b>Total Revenue</b> | <b>101,613</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-50-81-531-5001 | Full Time Salary          | 19,296        |
| 31-50-81-531-5002 | Part-time Salaries        | 45,249        |
| 31-50-81-531-5009 | Benefits                  | 9,894         |
| 31-50-81-531-5201 | Office Supplies           | 75            |
| 31-50-81-531-5204 | Postage                   | 75            |
| 31-50-81-531-5205 | Program Supplies          | 3,600         |
| 31-50-81-531-5230 | Printing/Copies           | 190           |
| 31-50-81-531-5403 | Telephone                 | 200           |
| 31-50-81-531-5501 | Contractual Services      | 3,500         |
| 31-50-81-531-5803 | Dues & Subscriptions      | 500           |
| 31-50-81-531-5805 | Staff Development         | 610           |
| 31-50-81-531-5812 | Uniforms                  | 150           |
| 31-50-81-531-5854 | Mileage Reimbursement     | 600           |
|                   | <b>Total Expenditures</b> | <b>83,939</b> |

**GOODSON RECREATION CENTER:  
REC "N" ROCK**

**Revenue:**

|                   |                          |               |
|-------------------|--------------------------|---------------|
| 31-50-81-534-4106 | Class Revenue            | 16,000        |
| 31-50-81-534-4122 | Concession Self-Operated | 3,500         |
|                   | <b>Total Revenue</b>     | <b>19,500</b> |

**Expenditures:**

|                   |                           |                  |
|-------------------|---------------------------|------------------|
| 31-50-81-534-5001 | Full Time Salary          | 516              |
| 31-50-81-534-5002 | Part Time Salaries        | 7,700            |
| 31-50-81-534-5009 | Fringe Benefits           | 861              |
| 31-50-81-534-5201 | Office Supplies           | 25               |
| 31-50-81-534-5204 | Postage                   | 25               |
| 31-50-81-534-5205 | Program Supplies          | 3,000            |
| 31-50-81-534-5230 | Printing/Copies           | 50               |
| 31-50-81-534-5812 | Uniforms                  | 50               |
|                   | <b>Total Expenditures</b> | <b>\$ 12,227</b> |



## RECREATION CENTERS

2011  
Budget

### GOODSON RECREATION CENTER: FITNESS

| <b>Revenue:</b>           |                         |                   |
|---------------------------|-------------------------|-------------------|
| 31-50-81-830-4100         | Pro Lesson Tickets      | \$ 110,170        |
| 31-50-81-830-4106         | Class Revenue           | 168,706           |
| 31-50-81-830-4253         | Jump Rope Class         | 4,850             |
| 31-50-81-830-4255         | Silver Sneakers Program | 148,000           |
| 31-50-81-830-4257         | Yoga                    | 34,875            |
| 31-50-81-830-4258         | Pilates                 | 20,840            |
| 31-50-81-830-4259         | Tai Chi                 | 8,865             |
| 31-50-81-830-4261         | Weight Training         | 7,820             |
| 31-50-81-830-4262         | Martial Arts            | 23,550            |
| 31-50-81-830-4264         | Massage                 | 25,171            |
| 31-50-81-830-4266         | Sponsorship Revenue     | 1,500             |
| 31-50-81-830-4267         | Wellness Program        | 310               |
| 31-50-81-830-4272         | Physical Therapy        | 260               |
| <b>Total Revenue</b>      |                         | <b>554,917</b>    |
| <b>Expenditures:</b>      |                         |                   |
| 31-50-81-830-5001         | Full-time Salary        | 36,891            |
| 31-50-81-830-5002         | Part-Time Salary        | 255,275           |
| 31-50-81-830-5009         | Fringe Benefits         | 35,670            |
| 31-50-81-830-5201         | Office Supplies         | 1,200             |
| 31-50-81-830-5204         | Postage                 | 175               |
| 31-50-81-830-5205         | Program Supplies        | 7,500             |
| 31-50-81-830-5230         | Printing/Copies         | 1,800             |
| 31-50-81-830-5403         | Telephone               | 500               |
| 31-50-81-830-5503         | Contractual Persons     | 63,472            |
| 31-50-81-830-5854         | Mileage Reimbursement   | 1,300             |
| <b>Total Expenditures</b> |                         | <b>\$ 403,783</b> |

## RECREATION CENTERS

2011  
Budget

### GOODSON RECREATION CENTER: SPECIAL EVENTS

|  |  | <u>2011<br/>Budget</u>       |
|--|--|------------------------------|
| <b>Revenue:</b>                              |  |                              |
| 31-80-81-880-4030                            | Sponsorships                             | \$ 15,000                    |
| 31-80-81-880-4106                            | Class Revenue                            | 6,639                        |
| 31-80-81-880-4208                            | Special Events Revenue                   | 2,000                        |
| <b>Total Revenue</b>                         |  | <u><b>23,639</b></u>         |
| <b>Expenditures:</b>                         |  |                              |
| 31-80-81-880-5002                            | Part Time Salaries                       | 500                          |
| 31-80-81-880-5009                            | Fringe Benefits                          | 50                           |
| 31-80-81-880-5201                            | Office Supplies                          | 150                          |
| 31-80-81-880-5204                            | Postage                                  | 150                          |
| 31-80-81-880-5205                            | Program Supplies                         | 7,000                        |
| 31-80-81-880-5230                            | Printing/Copies                          | 750                          |
| 31-80-81-880-5503                            | Contractual Persons (Accounts Payable Or | 10,125                       |
| 31-80-81-880-5702                            | Service/Materials to Maintain            | 500                          |
| 31-80-81-880-5854                            | Mileage Reimbursement                    | 700                          |
| <b>Total Expenditures</b>                    |  | <u><b>19,925</b></u>         |
| <b>TOTAL RECREATION CENTERS REVENUE</b>      |  | <b>4,749,463</b>             |
| <b>TOTAL RECREATION CENTERS EXPENDITURES</b> |  | <b>5,977,041</b>             |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> |  | <u><b>\$ (1,227,577)</b></u> |

## ATHLETIC PROGRAMS

|                                | 2011 BUDGET         |                     |   |
|--------------------------------|---------------------|---------------------|---|
|                                | REVENUE             | EXPENSE             | NET REVENUE<br>OVER (UNDER)<br>EXPENDITURES |
| <b>ATHLETIC PROGRAMS:</b>      |                     |                     |   |
| GENERAL OPERATIONS             | \$ 397,075          | \$ 137,462          | \$ 259,613                                  |
| GENERAL ACTIVITIES             | 18,355              | 15,098              | 3,257                                       |
| YOUTH BASEBALL                 | 118,749             | 69,363              | 49,386                                      |
| ADULT SOFTBALL                 | 280,078             | 177,922             | 102,156                                     |
| GIRLS' FASTPITCH SOFTBALL      | 34,830              | 20,890              | 13,940                                      |
| VOLLEYBALL                     | 42,175              | 38,816              | 3,359                                       |
| TRACK                          | 41,022              | 28,540              | 12,482                                      |
| ADULT BASKETBALL               | 85,701              | 54,164              | 31,537                                      |
| YOUTH BASKETBALL               | 154,941             | 56,488              | 98,453                                      |
| SKIING                         | 14,224              | 13,197              | 1,027                                       |
| GOLF LESSONS                   | 33,375              | 24,003              | 9,372                                       |
| ADULT LACROSSE                 | 22,541              | 9,624               | 12,917                                      |
| YOUTH LACROSSE                 | 236,168             | 142,929             | 93,239                                      |
| INLINE HOCKEY                  | 2,100               | 874                 | 1,226                                       |
| ADULT FLAG FOOTBALL            | 39,373              | 29,560              | 9,813                                       |
| YOUTH FLAG FOOTBALL            | 80,427              | 47,654              | 32,773                                      |
| CLINICS & CAMPS                | 49,500              | 23,075              | 26,425                                      |
| AFTER SCHOOL SPORTS            | 4,080               | 3,956               | 124   |
| FAMILY SPORTS CENTER DOME:     |                     |                     |   |
| GENERAL OPERATIONS             | 104,960             | 304,344             | (199,384)                                   |
| ADULT SOCCER                   | 164,500             | 41,551              | 122,949                                     |
| YOUTH SOCCER                   | 68,360              | 11,488              | 56,872                                      |
| YOUTH LACROSSE                 | 89,200              | 23,303              | 65,897                                      |
| CLINICS & CAMPS                | 44,880              | 26,167              | 18,713                                      |
| FLAG FOOTBALL                  | 27,380              | 13,691              | 13,689                                      |
| <b>TOTAL ATHLETIC PROGRAMS</b> | <b>\$ 2,153,994</b> | <b>\$ 1,314,159</b> | <b>\$ 839,835</b>                           |

## ATHLETIC PROGRAMS

**2011  
Budget**

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### GENERAL OPERATIONS

**Revenue:**

|                      |                             |                       |
|----------------------|-----------------------------|-----------------------|
| 31-60-01-140-4104    | Athletic Grass Field Rental | \$ 292,250            |
| 31-60-01-140-4105    | Synthetic Fields            | 89,250                |
| 31-60-01-140-4106    | Class Revenue               | 13,700                |
| 31-60-01-140-4125    | Contractual Sales           | 1,875                 |
| <b>Total Revenue</b> |                             | <b><u>397,075</u></b> |

**Expenditures:**

|                           |  |                       |
|---------------------------|--|-----------------------|
| 31-60-01-140-5001         | Full-Time Salaries                       | 75,273                |
| 31-60-01-140-5009         | Fringe Benefits                          | 20,889                |
| 31-60-01-140-5201         | Office Supplies                          | 400                   |
| 31-60-01-140-5204         | Postage                                  | 100                   |
| 31-60-01-140-5230         | Printing/Copies                          | 300                   |
| 31-60-01-140-5403         | Telephone                                | 1,000                 |
| 31-60-01-140-5450         | San-o-Lets                               | 18,000                |
| 31-60-01-140-5451         | School Charges                           | 12,000                |
| 31-60-01-140-5702         | Services/Materials to Maintain Equipment | 7,000                 |
| 31-60-01-140-5812         | Uniforms                                 | 2,000                 |
| 31-60-01-140-5854         | Mileage Reimbursement                    | 500                   |
| <b>Total Expenditures</b> |  | <b><u>137,462</u></b> |

### GENERAL ACTIVITIES

**Revenue:**

|                      |                     |                      |
|----------------------|---------------------|----------------------|
| 31-60-01-601-4106    | Class Revenue       | 18,130               |
| 31-60-01-601-4266    | Sponsorship Revenue | 225                  |
| <b>Total Revenue</b> |                     | <b><u>18,355</u></b> |

**Expenditures:**

|                           |                    |                         |
|---------------------------|--------------------|-------------------------|
| 31-60-01-601-5001         | Full-Time Salaries | 7,266                   |
| 31-60-01-601-5002         | Part Time Salaries | 4,130                   |
| 31-60-01-601-5009         | Fringe Benefits    | 1,907                   |
| 31-60-01-601-5204         | Postage            | 1,725                   |
| 31-60-01-601-5230         | Printing/Copies    | 70                      |
| <b>Total Expenditures</b> |                    | <b><u>\$ 15,098</u></b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

### YOUTH BASEBALL

**Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-60-61-610-4105 | League Fees          | \$ 117,249     |
| 31-60-61-610-4106 | Sponsorships         | 1,500          |
|                   | <b>Total Revenue</b> | <b>118,749</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-60-61-610-5001 | Full-Time Salaries        | 18,043        |
| 31-60-61-610-5002 | Part Time Salaries        | 21,658        |
| 31-60-61-610-5009 | Fringe Benefits           | 7,288         |
| 31-60-61-610-5204 | Postage                   | 65            |
| 31-60-61-610-5205 | Program Supplies          | 20,893        |
| 31-60-61-610-5230 | Printing/Copies           | 150           |
| 31-60-61-610-5403 | Telephone                 | 516           |
| 31-60-61-610-5450 | San-o-lets                | 750           |
|                   | <b>Total Expenditures</b> | <b>69,363</b> |

### ADULT SOFTBALL

**Revenue:**

|                   |                      |                |
|-------------------|----------------------|----------------|
| 31-60-61-611-4105 | League Fees          | 280,078        |
|                   | <b>Total Revenue</b> | <b>280,078</b> |

**Expenditures:**

|                   |  |                   |
|-------------------|--|-------------------|
| 31-60-61-611-5001 | Full-Time Salaries                       | 26,377            |
| 31-60-61-611-5002 | Part Time Salaries                       | 49,274            |
| 31-60-61-611-5009 | Fringe Benefits                          | 14,804            |
| 31-60-61-611-5010 | Regular Part Time Salaries               | 24,115            |
| 31-60-61-611-5201 | Office Supplies                          | 1,450             |
| 31-60-61-611-5204 | Postage                                  | 900               |
| 31-60-61-611-5205 | Program Supplies                         | 10,921            |
| 31-60-61-611-5230 | Printing/Copies                          | 900               |
| 31-60-61-611-5401 | Utilities Electric                       | 44,311            |
| 31-60-61-611-5403 | Telephone                                | 2,060             |
| 31-60-61-611-5450 | San-o-lets                               | 1,260             |
| 31-60-61-611-5702 | Services/Materials to Maintain Equipment | 1,250             |
| 31-60-61-611-5854 | Mileage Reimbursement                    | 300               |
|                   | <b>Total Expenditures</b>                | <b>\$ 177,922</b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

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### GIRLS' FASTPITCH SOFTBALL

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-612-4105 | League Fees          | \$ 33,830            |
| 31-60-61-612-4266 | Sponsorships         | 1,000                |
|                   | <b>Total Revenue</b> | <b><u>34,830</u></b> |

**Expenditures:**

|                   |                           |                      |
|-------------------|---------------------------|----------------------|
| 31-60-61-612-5001 | Full Time Salary          | 4,010                |
| 31-60-61-612-5002 | Part Time Salary          | 1,080                |
| 31-60-61-612-5009 | Benefits                  | 1,246                |
| 31-60-61-612-5204 | Postage                   | 30                   |
| 31-60-61-612-5205 | Program Supplies          | 3,366                |
| 31-60-61-612-5230 | Printing/Copies           | 25                   |
| 31-60-61-612-5450 | San-o-Let                 | 425                  |
| 31-60-61-612-5503 | Contractual Persons       | 10,708               |
|                   | <b>Total Expenditures</b> | <b><u>20,890</u></b> |

### VOLLEYBALL

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-620-4105 | League Fees          | 34,488               |
| 31-60-61-620-4106 | Class Revenue        | 7,687                |
|                   | <b>Total Revenue</b> | <b><u>42,175</u></b> |

**Expenditures:**

|                   |                           |                         |
|-------------------|---------------------------|-------------------------|
| 31-60-61-620-5001 | Full-Time Salaries        | 10,024                  |
| 31-60-61-620-5002 | Part Time Salaries        | 13,577                  |
| 31-60-61-620-5009 | Fringe Benefits           | 4,203                   |
| 31-60-61-620-5204 | Postage                   | 10                      |
| 31-60-61-620-5205 | Program Supplies          | 10,897                  |
| 31-60-61-620-5230 | Printing/Copies           | 30                      |
| 31-60-61-620-5450 | San o let                 | 75                      |
|                   | <b>Total Expenditures</b> | <b><u>\$ 38,816</u></b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

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### TRACK

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-625-4105 | League Fees          | \$ 10,422            |
| 31-60-61-625-4106 | Class Revenue        | 23,500               |
| 31-60-61-625-4266 | Sponsorship          | 7,100                |
|                   | <b>Total Revenue</b> | <b><u>41,022</u></b> |

**Expenditures:**

|                   |                           |                      |
|-------------------|---------------------------|----------------------|
| 31-60-61-625-5001 | Full Time Salary          | 2,630                |
| 31-60-61-625-5002 | Part Time Salaries        | 6,240                |
| 31-60-61-625-5009 | Fringe Benefits           | 1,087                |
| 31-60-61-625-5205 | Program Supplies          | 18,433               |
| 31-60-61-625-5204 | Postage                   | 100                  |
| 31-60-61-625-5230 | Printing/Copies           | 50                   |
|                   | <b>Total Expenditures</b> | <b><u>28,540</u></b> |

### ADULT BASKETBALL

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-630-4105 | League Fees          | 85,701               |
|                   | <b>Total Revenue</b> | <b><u>85,701</u></b> |

**Expenditures:**

|                   |                           |                         |
|-------------------|---------------------------|-------------------------|
| 31-60-61-630-5001 | Full-Time Salaries        | 8,792                   |
| 31-60-61-630-5002 | Part Time Salaries        | 38,410                  |
| 31-60-61-630-5009 | Fringe Benefits           | 5,402                   |
| 31-60-61-630-5204 | Postage                   | 75                      |
| 31-60-61-630-5205 | Program Supplies          | 1,485                   |
|                   | <b>Total Expenditures</b> | <b><u>\$ 54,164</u></b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

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### YOUTH BASKETBALL

**Revenue:**

|                   |                      |                       |
|-------------------|----------------------|-----------------------|
| 31-60-61-631-4105 | League Fees          | \$ 147,105            |
| 31-60-61-631-4106 | Class Revenue        | 7,836                 |
|                   | <b>Total Revenue</b> | <b><u>154,941</u></b> |

**Expenditures:**

|                   |                           |                      |
|-------------------|---------------------------|----------------------|
| 31-60-61-631-5001 | Full-Time Salaries        | 18,327               |
| 31-60-61-631-5002 | Part Time Salaries        | 19,806               |
| 31-60-61-631-5009 | Fringe Benefits           | 7,402                |
| 31-60-61-631-5201 | Office Supplies           | 100                  |
| 31-60-61-631-5204 | Postage                   | 80                   |
| 31-60-61-631-5205 | Program Supplies          | 10,265               |
| 31-60-61-631-5230 | Printing/Copies           | 200                  |
| 31-60-61-631-5403 | Telephone                 | 288                  |
| 31-60-61-631-5854 | Mileage                   | 20                   |
|                   | <b>Total Expenditures</b> | <b><u>56,488</u></b> |

### SKIING

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-00-640-4106 | Class Revenue        | 14,224               |
|                   | <b>Total Revenue</b> | <b><u>14,224</u></b> |

**Expenditures:**

|                   |                           |                         |
|-------------------|---------------------------|-------------------------|
| 31-60-00-640-5002 | Part-time Salary          | 1,344                   |
| 31-60-00-640-5009 | Fringe Benefits           | 134                     |
| 31-60-00-640-5205 | Program Supplies          | 6,519                   |
| 31-60-00-640-5503 | Contractual Persons       | 5,200                   |
|                   | <b>Total Expenditures</b> | <b><u>\$ 13,197</u></b> |



## ATHLETIC PROGRAMS

**2011  
Budget**

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### GOLF LESSONS

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-00-645-4106 | Class Revenue        | \$ 33,375            |
|                   | <b>Total Revenue</b> | <b><u>33,375</u></b> |

**Expenditures:**

|                   |                           |                      |
|-------------------|---------------------------|----------------------|
| 31-60-00-645-5001 | Full-Time Salaries        | 10,522               |
| 31-60-00-645-5002 | Part-time Salaries        | 3,058                |
| 31-60-00-645-5009 | Fringe Benefits           | 2,156                |
| 31-60-00-645-5204 | Postage                   | 100                  |
| 31-60-00-645-5205 | Program Supplies          | 8,142                |
| 31-60-00-645-5230 | Printing                  | 25                   |
|                   | <b>Total Expenditures</b> | <b><u>24,003</u></b> |

### ADULT LACROSSE

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-670-4105 | League Fees          | 22,541               |
|                   | <b>Total Revenue</b> | <b><u>22,541</u></b> |

**Expenditures:**

|                   |                           |                        |
|-------------------|---------------------------|------------------------|
| 31-60-61-670-5002 | Part Time Salaries        | 7,456                  |
| 31-60-61-670-5009 | Part Time Salaries        | 746                    |
| 31-60-61-670-5204 | Postage                   | 25                     |
| 31-60-61-670-5205 | Program Supplies          | 1,372                  |
| 31-60-61-670-5230 | Printing/Copies           | 25                     |
|                   | <b>Total Expenditures</b> | <b><u>\$ 9,624</u></b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

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### YOUTH LACROSSE

**Revenue:**

|                      |               |                       |
|----------------------|---------------|-----------------------|
| 31-60-61-671-4105    | League Fees   | \$ 219,707            |
| 31-60-61-671-4106    | Class Revenue | 16,461                |
| <b>Total Revenue</b> |               | <b><u>236,168</u></b> |

**Expenditures:**

|                           |                            |                       |
|---------------------------|----------------------------|-----------------------|
| 31-60-61-671-5001         | Full-Time Salaries         | 32,456                |
| 31-60-61-671-5002         | Part Time Salaries         | 38,119                |
| 31-60-61-671-5009         | Fringe Benefits            | 15,220                |
| 31-60-61-671-5010         | Regular Part Time Salaries | 25,225                |
| 31-60-61-671-5204         | Postage                    | 600                   |
| 31-60-61-671-5205         | Program Supplies           | 27,339                |
| 31-60-61-671-5230         | Printing/Copies            | 400                   |
| 31-60-61-671-5403         | Telephone                  | 300                   |
| 31-60-61-671-5450         | San-o-let                  | 1,500                 |
| 31-60-61-671-5503         | Contractual Persons        | 1,720                 |
| 31-60-61-671-5854         | Mileage                    | 50                    |
| <b>Total Expenditures</b> |                            | <b><u>142,929</u></b> |

### INLINE HOCKEY

**Revenue:**

|                      |               |                     |
|----------------------|---------------|---------------------|
| 31-60-64-681-4099    | Miscellaneous | 120                 |
| 31-60-64-681-4105    | League Fees   | 1,980               |
| <b>Total Revenue</b> |               | <b><u>2,100</u></b> |

**Expenditures:**

|                           |                    |                      |
|---------------------------|--------------------|----------------------|
| 31-60-64-681-5001         | Full Time Salaries | 240                  |
| 31-60-64-681-5009         | Fringe Benefits    | 24                   |
| 31-60-64-681-5205         | Program Supplies   | 610                  |
| <b>Total Expenditures</b> |                    | <b><u>\$ 874</u></b> |

## ATHLETIC PROGRAMS

2011  
Budget

### ADULT FLAG FOOTBALL

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-690-4106 | Class Revenue        | \$ 39,373            |
|                   | <b>Total Revenue</b> | <b><u>39,373</u></b> |

**Expenditures:**

|                   |                           |                      |
|-------------------|---------------------------|----------------------|
| 31-60-61-690-5001 | Full-time Salary          | 8,792                |
| 31-60-61-690-5005 | Contractual/Pro Lessons   | 16,020               |
| 31-60-61-690-5009 | Benefits                  | 3,164                |
| 31-60-61-690-5204 | Postage                   | 60                   |
| 31-60-61-690-5205 | Program Supplies          | 1,464                |
| 31-60-61-690-5230 | Printing/Copies           | 60                   |
|                   | <b>Total Expenditures</b> | <b><u>29,560</u></b> |

### YOUTH FLAG FOOTBALL

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-61-691-4105 | League Fees          | 80,427               |
|                   | <b>Total Revenue</b> | <b><u>80,427</u></b> |

**Expenditures:**

|                   |                           |                         |
|-------------------|---------------------------|-------------------------|
| 31-60-61-691-5001 | Full-time Salary          | 12,313                  |
| 31-60-61-691-5002 | Part-time Salary          | 15,120                  |
| 31-60-61-691-5009 | Benefits                  | 5,179                   |
| 31-60-61-691-5201 | Office Supplies           | 50                      |
| 31-60-61-691-5204 | Postage                   | 20                      |
| 31-60-61-691-5205 | Program Supplies          | 14,172                  |
| 31-60-61-691-5230 | Printing/Copies           | 100                     |
| 31-60-61-691-5450 | San-o-lets                | 700                     |
|                   | <b>Total Expenditures</b> | <b><u>\$ 47,654</u></b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

### CLINICS & CAMPS

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-60-61-851-4105 | League Fees          | \$ 49,500     |
|                   | <b>Total Revenue</b> | <b>49,500</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-60-61-851-5001 | Full-time Salary          | 4,104         |
| 31-60-61-851-5002 | Part-time Salary          | 11,715        |
| 31-60-61-851-5009 | Benefits                  | 2,393         |
| 31-60-61-851-5204 | Postage                   | 150           |
| 31-60-61-851-5205 | Program Supplies          | 4,363         |
| 31-60-61-851-5230 | Printing/Copies           | 100           |
| 31-60-61-851-5854 | Mileage                   | 250           |
|                   | <b>Total Expenditures</b> | <b>23,075</b> |

### AFTER SCHOOL SPORTS

**Revenue:**

|                   |                      |              |
|-------------------|----------------------|--------------|
| 31-60-61-695-4106 | Class Revenue        | 4,080        |
|                   | <b>Total Revenue</b> | <b>4,080</b> |

**Expenditures:**

|                   |                           |                 |
|-------------------|---------------------------|-----------------|
| 31-60-61-695-5001 | Full-time Salary          | 2,630           |
| 31-60-61-695-5002 | Part-time Salaries        | 648             |
| 31-60-61-695-5009 | Fringe Benefits           | 528             |
| 31-60-61-695-5205 | Program Supplies          | 150             |
|                   | <b>Total Expenditures</b> | <b>\$ 3,956</b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

### FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

**Revenue:**

|                      |                       |                |
|----------------------|-----------------------|----------------|
| 31-60-84-140-4104    | Athletic Field Rental | \$ 97,460      |
| 31-60-84-140-4125    | Contractual Sales     | 3,500          |
| 31-60-84-140-4360    | Advertising           | 4,000          |
| <b>Total Revenue</b> |                       | <b>104,960</b> |

**Expenditures:**

|                           |  |                |
|---------------------------|--|----------------|
| 31-60-84-140-5001         | Full-Time Salaries                       | 91,829         |
| 31-60-84-140-5002         | Part Time Salaries                       | 5,940          |
| 31-60-84-140-5009         | Fringe Benefits                          | 26,743         |
| 31-60-84-140-5201         | Office Supplies                          | 1,200          |
| 31-60-84-140-5204         | Postage                                  | 300            |
| 31-60-84-140-5206         | Cooler Concession Expense                | 500            |
| 31-60-84-140-5230         | Printing/Copies                          | 1,000          |
| 31-60-84-140-5400         | Utilities Natural Gas                    | 58,000         |
| 31-60-84-140-5401         | Utilities Electric                       | 32,000         |
| 31-60-84-140-5402         | Water & Sewer                            | 3,525          |
| 31-60-84-140-5403         | Telephone                                | 2,400          |
| 31-60-84-140-5701         | Ser/Mat to Maint. Facilities/Building    | 2,500          |
| 31-60-84-140-5702         | Services/Materials to Maintain Equipment | 1,500          |
| 31-60-84-140-5804         | Rent/Lease Expense                       | 27,000         |
| 31-60-84-140-5812         | Uniforms                                 | 200            |
| 31-60-84-140-5854         | Mileage Reimbursement                    | 200            |
| 31-60-84-970-9001         | Bond Principal                           | 29,600         |
| 31-60-84-970-9002         | Bond Interest                            | 19,907         |
| <b>Total Expenditures</b> |  | <b>304,344</b> |

### ADULT SOCCER

**Revenue:**

|                      |             |                |
|----------------------|-------------|----------------|
| 31-60-84-660-4105    | League Fees | 164,500        |
| <b>Total Revenue</b> |             | <b>164,500</b> |

**Expenditures:**

|                           |                    |                  |
|---------------------------|--------------------|------------------|
| 31-60-84-660-5002         | Part Time Salaries | 35,496           |
| 31-60-84-660-5009         | Fringe Benefits    | 3,550            |
| 31-60-84-660-5205         | Program Supplies   | 2,505            |
| <b>Total Expenditures</b> |                    | <b>\$ 41,551</b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

### FAMILY SPORTS CENTER DOME: YOUTH SOCCER

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-60-84-661-4105 | League Fees          | \$ 68,360     |
|                   | <b>Total Revenue</b> | <b>68,360</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-60-84-661-5002 | Part Time Salaries        | 9,948         |
| 31-60-84-661-5009 | Fringe Benefits           | 995           |
| 31-60-84-661-5503 | Contractual Persons       | 545           |
|                   | <b>Total Expenditures</b> | <b>11,488</b> |

### YOUTH LACROSSE

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-60-84-671-4105 | League Fees          | 89,200        |
|                   | <b>Total Revenue</b> | <b>89,200</b> |

**Expenditures:**

|                   |                           |               |
|-------------------|---------------------------|---------------|
| 31-60-84-671-5002 | Part Time Salaries        | 20,657        |
| 31-60-84-671-5009 | Fringe Benefits           | 2,066         |
| 31-60-84-671-5205 | Program Supplies          | 580           |
|                   | <b>Total Expenditures</b> | <b>23,303</b> |

### CLINICS & CAMPS

**Revenue:**

|                   |                      |               |
|-------------------|----------------------|---------------|
| 31-60-84-851-4106 | Class Revenue        | 44,880        |
|                   | <b>Total Revenue</b> | <b>44,880</b> |

**Expenditures:**

|                   |                           |                  |
|-------------------|---------------------------|------------------|
| 31-60-84-851-5002 | Part Time Salaries        | 408              |
| 31-60-84-851-5009 | Fringe Benefits           | 41               |
| 31-60-84-851-5205 | Program Supplies          | 3,650            |
| 31-60-84-851-5503 | Contractual Persons       | 22,068           |
|                   | <b>Total Expenditures</b> | <b>\$ 26,167</b> |

## ATHLETIC PROGRAMS

**2011  
Budget**

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**FAMILY SPORTS CENTER DOME:  
FLAG FOOTBALL**

**Revenue:**

|                   |                      |                      |
|-------------------|----------------------|----------------------|
| 31-60-84-690-4105 | League Fees          | \$ 27,380            |
|                   | <b>Total Revenue</b> | <b><u>27,380</u></b> |

**Expenditures:**

|                   |                           |                      |
|-------------------|---------------------------|----------------------|
| 31-60-84-690-5002 | Part Time Salaries        | 11,691               |
| 31-60-84-690-5009 | Fringe Benefits           | 1,169                |
| 31-60-84-690-5205 | Program Supplies          | 831                  |
|                   | <b>Total Expenditures</b> | <b><u>13,691</u></b> |

|  |                                 |
|--|---------------------------------|
| <b>TOTAL ATHLETIC REVENUE</b>                | <b>2,153,994</b>                |
| <b>TOTAL ATHLETIC EXPENDITURES</b>           | <b><u>1,314,159</u></b>         |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> | <b><u><u>\$ 839,835</u></u></b> |

## OTHER RECREATION FACILITIES

|  | 2011 BUDGET                |                            | NET REVENUE                  |
|--|----------------------------|----------------------------|------------------------------|
|  | REVENUE                    | EXPENSE                    | OVER (UNDER)<br>EXPENDITURES |
| <b>OTHER RECREATION FACILITIES:</b>      |                            |                            |                              |
| OUTDOOR RECREATION                       | \$ 55,751                  | \$ 54,479                  | \$ 1,272                     |
| TENNIS:                                  |                            |                            |                              |
| LITTLETON                                | 565,524                    | 296,111                    | 269,413                      |
| HOLLY                                    | 95,318                     | 85,765                     | 9,553                        |
| LONE TREE                                | 39,316                     | 26,105                     | 13,211                       |
| TOTAL TENNIS                             | <u>700,158</u>             | <u>407,981</u>             | <u>292,177</u>               |
| COLORADO JOURNEY MINI GOLF               | 280,277                    | 210,187                    | 70,090                       |
| CORNERSTONE BATTING CAGES                | 90,343                     | 66,208                     | 24,135                       |
| COUNTY LINE BMX                          | 24,041                     | 12,552                     | 11,489                       |
| OUTDOOR POOLS:                           |                            |                            |                              |
| FRANKLIN POOL                            | 60,720                     | 95,354                     | (34,634)                     |
| FRANKLIN SWIM TEAM                       | 19,860                     | 19,825                     | 35                           |
| COOK CREEK POOL                          | 165,188                    | 183,089                    | (17,901)                     |
| COOK CREEK SWIM TEAM                     | 26,800                     | 26,390                     | 410                          |
| HOLLY POOL                               | 62,438                     | 94,046                     | (31,609)                     |
| HOLLY SWIM TEAM                          | 13,740                     | 12,712                     | 1,028                        |
| HARLOW POOL                              | 47,296                     | 72,229                     | (24,933)                     |
| TOTAL OUTDOOR POOLS                      | <u>396,042</u>             | <u>503,644</u>             | <u>(107,603)</u>             |
| <b>TOTAL OTHER RECREATION FACILITIES</b> | <b><u>\$ 1,546,612</u></b> | <b><u>\$ 1,255,051</u></b> | <b><u>\$ 291,560</u></b>     |



## OTHER RECREATION FACILITIES

**2011  
Budget**

### OUTDOOR RECREATION PROGRAMS

| <b>Revenue:</b>          |                           |                         |
|--------------------------|---------------------------|-------------------------|
| 31-50-51-543-4106        | Class Revenue             | \$ 48,905               |
| 31-50-51-543-4182        | Eco Travel Revenue        | 6,846                   |
|                          | <b>Total Revenue</b>      | <b><u>55,751</u></b>    |
| <br><b>Expenditures:</b> |                           |                         |
| 31-50-51-543-5001        | Full Time Salaries        | 12,438                  |
| 31-50-51-543-5009        | Fringe Benefits           | 3,418                   |
| 31-50-51-543-5205        | Program Supplies          | 1,540                   |
| 31-50-51-543-5231        | Trip and Tours Expense    | 4,260                   |
| 31-50-51-543-5503        | Contractual Persons       | 32,823                  |
|                          | <b>Total Expenditures</b> | <b><u>\$ 54,479</u></b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### LITTLETON TENNIS

| <b>Revenue:</b>           |   |                   |
|---------------------------|---|-------------------|
| 31-60-72-650-4106         | Class Revenue                               | \$ 67,476         |
| 31-60-72-650-4119         | Competitive Teams                           | 18,008            |
| 31-60-72-650-4136         | Pro Lesson Court Fees                       | 4,900             |
| 31-60-72-650-4140         | Court Reservations                          | 448,660           |
| 31-60-72-650-4141         | Racquet Stringing                           | 960               |
| 31-60-72-650-4145         | Tournaments                                 | 18,260            |
| 31-60-72-650-4180         | Expansion Fund                              | 6,760             |
| 31-60-72-650-4266         | Sponsors                                    | 500               |
| <b>Total Revenue</b>      |   | <b>565,524</b>    |
| <b>Expenditures:</b>      |   |                   |
| 31-60-72-650-5001         | Full-Time Salaries                          | 93,408            |
| 31-60-72-650-5002         | Part Time Salaries                          | 44,653            |
| 31-60-72-650-5009         | Fringe Benefits                             | 33,147            |
| 31-60-72-650-5203         | Custodial Supplies                          | 2,000             |
| 31-60-72-650-5204         | Postage                                     | 200               |
| 31-60-72-650-5205         | Program Supplies                            | 8,870             |
| 31-60-72-650-5230         | Printing/Copies                             | 200               |
| 31-60-72-650-5400         | Utilities Natural Gas                       | 54,000            |
| 31-60-72-650-5401         | Utilities Electric                          | 40,000            |
| 31-60-72-650-5402         | Water & Sewer                               | 900               |
| 31-60-72-650-5403         | Telephone                                   | 2,600             |
| 31-60-72-650-5501         | Contractual Services                        | 2,670             |
| 31-60-72-650-5701         | Services/Materials to Maintain Facilities/B | 7,000             |
| 31-60-72-650-5833         | Tournaments                                 | 6,313             |
| 31-60-72-650-5854         | Mileage Reimbursement                       | 150               |
| <b>Total Expenditures</b> |   | <b>\$ 296,111</b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### HOLLY TENNIS

| <b>Revenue:</b>      |   |                  |
|----------------------|---|------------------|
| 31-60-88-650-4099    | Miscellaneous                               | \$ 10,000        |
| 31-60-88-650-4106    | Class Revenue                               | 35,910           |
| 31-60-88-650-4119    | Competitive Teams                           | 24,976           |
| 31-60-88-650-4125    | Contractual Sales                           | 450              |
| 31-60-88-650-4130    | Pro Shop Sales                              | 3,500            |
| 31-60-88-650-4136    | Pro Lesson Court Fees                       | 2,800            |
| 31-60-88-650-4140    | Court Reservations                          | 570              |
| 31-60-88-650-4141    | Racquet Stringing                           | 360              |
| 31-60-88-650-4145    | Tournaments                                 | 16,752           |
|                      | <b>Total Revenue</b>                        | <b>95,318</b>    |
|                      |   |                  |
| <b>Expenditures:</b> |   |                  |
| 31-60-88-650-5001    | Full-Time Salaries                          | 28,917           |
| 31-60-88-650-5002    | Part Time Salaries                          | 13,022           |
| 31-60-88-650-5009    | Fringe Benefits                             | 12,211           |
| 31-60-88-650-5205    | Program Supplies                            | 3,140            |
| 31-60-88-650-5208    | Pro Shop Supplies                           | 1,800            |
| 31-60-88-650-5401    | Utilities Electric                          | 16,000           |
| 31-60-88-650-5402    | Water & Sewer                               | 700              |
| 31-60-88-650-5403    | Telephone                                   | 2,000            |
| 31-60-88-650-5701    | Services/Materials to Maintain Facilities/B | 900              |
| 31-60-88-650-5702    | Services/Materials to Maintain Equipment    | 1,760            |
| 31-60-88-650-5839    | Tennis Tournaments Expense                  | 5,315            |
|                      | <b>Total Expenditures</b>                   | <b>\$ 85,765</b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### TENNIS CENTER AT LTGC

| <b>Revenue:</b>           |  |                  |
|---------------------------|--|------------------|
| 31-60-70-650-4106         | Class Revenue                            | \$ 27,570        |
| 31-60-70-650-4119         | Competitive Teams                        | 7,612            |
| 31-60-70-650-4130         | Pro Shop                                 | 1,014            |
| 31-60-70-650-4136         | Pro Lesson Court Fees                    | 1,500            |
| 31-60-70-650-4140         | Court Reservations                       | 1,300            |
| 31-60-70-650-4141         | Racquet Stringing                        | 320              |
| <b>Total Revenue</b>      |  | <b>39,316</b>    |
| <b>Expenditures:</b>      |  |                  |
| 31-60-70-650-5001         | Full-Time Salaries                       | 8,732            |
| 31-60-70-650-5002         | Part Time Salaries                       | 4,806            |
| 31-60-70-650-5009         | Fringe Benefits                          | 2,901            |
| 31-60-70-650-5204         | Postage                                  | 50               |
| 31-60-70-650-5205         | Program Supplies                         | 3,162            |
| 31-60-70-650-5208         | Pro Shop Supplies                        | 1,190            |
| 31-60-70-650-5230         | Copies                                   | 50               |
| 31-60-70-650-5401         | Electric                                 | 3,000            |
| 31-60-70-650-5402         | Water & Sewer                            | 600              |
| 31-60-70-650-5403         | Telephone                                | 900              |
| 31-60-70-650-5701         | Service/Materials to Maintain Facilities | 624              |
| 31-60-70-650-5702         | Service/Materials to Maintain Equipment  | 90               |
| <b>Total Expenditures</b> |  | <b>\$ 26,105</b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### COLORADO JOURNEY MINI GOLF

| <b>Revenue:</b>           |   |                   |
|---------------------------|---|-------------------|
| 31-60-62-140-4102         | General Admissions                          | \$ 230,325        |
| 31-60-62-140-4122         | Concession Self Operated                    | 21,500            |
| 31-60-62-140-4268         | Parties/Groups                              | 25,952            |
| 31-60-62-140-4360         | Advertising Revenue                         | 2,500             |
| <b>Total Revenue</b>      |   | <b>280,277</b>    |
| <b>Expenditures:</b>      |   |                   |
| 31-60-62-140-5001         | Full-Time Salaries                          | 35,922            |
| 31-60-62-140-5002         | Part Time Salaries                          | 26,000            |
| 31-60-62-140-5009         | Fringe Benefits                             | 9,225             |
| 31-60-62-140-5201         | Office Supplies                             | 750               |
| 31-60-62-140-5203         | Custodial Supplies                          | 700               |
| 31-60-62-140-5204         | Postage                                     | 50                |
| 31-60-62-140-5205         | Program Supplies                            | 4,400             |
| 31-60-62-140-5206         | Food & Concession Supplies                  | 12,500            |
| 31-60-62-140-5230         | Printing/Copies                             | 1,000             |
| 31-60-62-140-5401         | Utilities Electric                          | 15,778            |
| 31-60-62-140-5402         | Water & Sewer                               | 4,172             |
| 31-60-62-140-5403         | Telephone                                   | 3,090             |
| 31-60-62-140-5701         | Services/Materials to Maintain Facilities/B | 6,000             |
| 31-60-62-140-5702         | Services/Materials to Maintain Equipment    | 6,000             |
| 31-60-62-140-5802         | Promo, Publicity & Printing                 | 3,000             |
| 31-60-62-140-5812         | Uniforms                                    | 200               |
| 31-60-62-970-9001         | Bond Principal                              | 65,250            |
| 31-60-62-970-9002         | Bond Interest                               | 16,150            |
| <b>Total Expenditures</b> |   | <b>\$ 210,187</b> |

## OTHER RECREATION FACILITIES

|                                  |                    | <b>2011<br/>Budget</b> |
|----------------------------------|--------------------|------------------------|
| <b>CORNERSTONE BATTING CAGES</b> |                    |                        |
| <b>Revenue:</b>                  |                    |                        |
| 31-60-63-140-4102                | General Admissions | \$ 81,843              |
| 31-60-63-140-4110                | Cash Over/Under    | 7,500                  |
| 31-60-63-140-4266                | Sponsorship        | 1,000                  |
| <b>Total Revenue</b>             |                    | <b>90,343</b>          |

|                           |   |               |
|---------------------------|---|---------------|
| <b>Expenditures:</b>      |   |               |
| 31-60-63-140-5001         | Full-Time Salaries                          | 13,093        |
| 31-60-63-140-5002         | Part Time Salaries                          | 12,000        |
| 31-60-63-140-5009         | Fringe Benefits                             | 3,685         |
| 31-60-63-140-5204         | Postage                                     | 50            |
| 31-60-63-140-5205         | Program Supplies                            | 2,500         |
| 31-60-63-140-5206         | Food & Concession Supplies                  | 3,500         |
| 31-60-63-140-5230         | Printing/Copies                             | 50            |
| 31-60-63-140-5401         | Utilities Electric                          | 2,674         |
| 31-60-63-140-5403         | Telephone                                   | 850           |
| 31-60-63-140-5701         | Services/Materials to Maintain Facilities/B | 3,000         |
| 31-60-63-140-5702         | Services/Materials to Maintain Equipment    | 2,500         |
| 31-60-63-140-5802         | Promo, Publicity & Printing                 | 600           |
| 31-60-63-970-9001         | Bond Principal                              | 17,400        |
| 31-60-63-970-9002         | Bond Interest                               | 4,306         |
| <b>Total Expenditures</b> |   | <b>66,208</b> |

### COUNTY LINE BMX Revenue

|                      |                           |               |
|----------------------|---------------------------|---------------|
| <b>Revenue:</b>      |                           |               |
| 31-60-89-682-4099    | Miscellaneous             | 190           |
| 31-60-89-682-4106    | Class Revenue             | 23,101        |
| 31-60-89-682-4125    | Contractual Sales Revenue | 250           |
| 31-60-89-682-4266    | Sponsorship               | 500           |
| <b>Total Revenue</b> |                           | <b>24,041</b> |

|                           |                    |                  |
|---------------------------|--------------------|------------------|
| <b>Expenditures:</b>      |                    |                  |
| 31-60-89-682-5002         | Part-time Salaries | 810              |
| 31-60-89-682-5009         | Fringe Benefits    | 81               |
| 31-60-89-682-5204         | Postage            | 50               |
| 31-60-89-682-5205         | Program Supplies   | 11,326           |
| 31-60-89-682-5230         | Printing/Copies    | 15               |
| 31-60-89-682-5450         | San-o-lets         | 270              |
| <b>Total Expenditures</b> |                    | <b>\$ 12,552</b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### FRANKLIN POOL

| <b>Revenue:</b>           |   |                  |
|---------------------------|---|------------------|
| 31-80-85-840-4100         | Pro Lesson Tickets                          | \$ 205           |
| 31-80-85-840-4102         | General Admissions                          | 20,452           |
| 31-80-85-840-4103         | Season Tickets                              | 18,584           |
| 31-80-85-840-4106         | Class Revenue                               | 8,480            |
| 31-80-85-840-4122         | Concession Self-Operated                    | 12,000           |
| 31-80-85-840-4135         | Uniform Reimbursement                       | 100              |
| 31-80-85-840-4157         | Facility Rental                             | 900              |
| <b>Total Revenue</b>      |   | <b>60,720</b>    |
| <b>Expenditures:</b>      |   |                  |
| 31-80-85-840-5001         | Full-Time Salaries                          | 5,774            |
| 31-80-85-840-5002         | Part Time Salaries                          | 38,663           |
| 31-80-85-840-5006         | Concession Salary                           | 3,158            |
| 31-80-85-840-5009         | Fringe Benefits                             | 6,477            |
| 31-80-85-840-5203         | Custodial Supplies                          | 215              |
| 31-80-85-840-5205         | Program Supplies                            | 1,975            |
| 31-80-85-840-5206         | Food & Concession Supplies                  | 6,000            |
| 31-80-85-840-5207         | Chemical Supplies                           | 7,566            |
| 31-80-85-840-5302         | Minor Tools & Equipment                     | 75               |
| 31-80-85-840-5400         | Utilities Natural Gas                       | 7,921            |
| 31-80-85-840-5401         | Utilities Electric                          | 5,347            |
| 31-80-85-840-5402         | Water & Sewer                               | 5,995            |
| 31-80-85-840-5403         | Telephone                                   | 630              |
| 31-80-85-840-5701         | Services/Materials to Maintain Facilities/B | 3,225            |
| 31-80-85-840-5702         | Services/Materials to Maintain Equipment    | 2,025            |
| 31-80-85-840-5812         | Uniforms                                    | 100              |
| 31-80-85-840-5854         | Mileage                                     | 208              |
| <b>Total Expenditures</b> |   | <b>\$ 95,354</b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### FRANKLIN SWIM TEAM

**Revenue:**

|                      |           |               |
|----------------------|-----------|---------------|
| 31-80-85-841-4121    | Swim Team | \$ 19,860     |
| <b>Total Revenue</b> |           | <b>19,860</b> |

**Expenditures:**

|                           |                      |                  |
|---------------------------|----------------------|------------------|
| 31-80-85-841-5001         | Full-Time Salaries   | 1,925            |
| 31-80-85-841-5002         | Part Time Salaries   | 13,768           |
| 31-80-85-841-5009         | Fringe Benefits      | 2,142            |
| 31-80-85-841-5204         | Postage              | 30               |
| 31-80-85-841-5205         | Program Supplies     | 250              |
| 31-80-85-841-5230         | Printing/Copies      | 150              |
| 31-80-85-841-5501         | Contractual Services | 1,560            |
| <b>Total Expenditures</b> |                      | <b>\$ 19,825</b> |



## OTHER RECREATION FACILITIES

**2011  
Budget**

### COOK CREEK POOL

| <b>Revenue:</b>      |                          |                |
|----------------------|--------------------------|----------------|
| 31-80-86-840-4100    | Pro Lesson Tickets       | \$ 1,305       |
| 31-80-86-840-4102    | General Admissions       | 61,680         |
| 31-80-86-840-4103    | Season Tickets           | 3,080          |
| 31-80-86-840-4106    | Class Revenue            | 17,404         |
| 31-80-86-840-4122    | Concession Self Operated | 40,000         |
| 31-80-86-840-4155    | Pass Sales               | 34,779         |
| 31-80-86-840-4157    | Facility Rental          | 1,710          |
| 31-80-86-840-4208    | Lone Tree Event Revenue  | 1,000          |
| 31-80-86-840-4268    | Parties                  | 4,230          |
| <b>Total Revenue</b> |                          | <b>165,188</b> |

| <b>Expenditures:</b>      |   |                   |
|---------------------------|---|-------------------|
| 31-80-86-840-5001         | Full-Time Salaries                          | 5,980             |
| 31-80-86-840-5002         | Part Time Salaries                          | 64,649            |
| 31-80-86-840-5006         | Concession Salary                           | 13,811            |
| 31-80-86-840-5009         | Fringe Benefits                             | 10,193            |
| 31-80-86-840-5203         | Custodial Supplies                          | 3,500             |
| 31-80-86-840-5204         | Postage                                     | 200               |
| 31-80-86-840-5205         | Program Supplies                            | 3,000             |
| 31-80-86-840-5206         | Food & Concession Supplies                  | 18,000            |
| 31-80-86-840-5207         | Chemical Supplies                           | 11,000            |
| 31-80-86-840-5208         | Pro Shop Supplies                           | 200               |
| 31-80-86-840-5230         | Printing/Copies                             | 800               |
| 31-80-86-840-5302         | Minor Tools & Equipment                     | 200               |
| 31-80-86-840-5400         | Utilities Natural Gas                       | 15,930            |
| 31-80-86-840-5401         | Utilities Electric                          | 17,026            |
| 31-80-86-840-5402         | Water & Sewer                               | 8,000             |
| 31-80-86-840-5403         | Telephone                                   | 500               |
| 31-80-86-840-5453         | Red Cross Fees                              | 1,200             |
| 31-80-86-840-5501         | Contractual Services                        | 900               |
| 31-80-86-840-5701         | Services/Materials to Maintain Facilities/B | 3,000             |
| 31-80-86-840-5702         | Ser/Mat to Maintain Equipment               | 4,000             |
| 31-80-86-840-5812         | Uniforms                                    | 600               |
| 31-80-86-840-5854         | Mileage Reimbursement                       | 400               |
| <b>Total Expenditures</b> |   | <b>\$ 183,089</b> |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### COOK CREEK SWIM TEAM

| <b>Revenue:</b>      |                           |                  |
|----------------------|---------------------------|------------------|
| 31-80-86-841-4121    | Swim Team                 | \$ 26,800        |
|                      | <b>Total Revenue</b>      | <b>26,800</b>    |
| <b>Expenditures:</b> |                           |                  |
| 31-80-86-841-5001    | Full-Time Salaries        | 3,987            |
| 31-80-86-841-5002    | Part Time Salaries        | 15,398           |
| 31-80-86-841-5009    | Fringe Benefits           | 3,105            |
| 31-80-86-841-5204    | Postage                   | 100              |
| 31-80-86-841-5205    | Program Supplies          | 1,000            |
| 31-80-86-841-5230    | Printing/Copies           | 200              |
| 31-80-86-841-5501    | Contractual Services      | 2,600            |
|                      | <b>Total Expenditures</b> | <b>\$ 26,390</b> |

## OTHER RECREATION FACILITIES

|                           |   | <b>2011<br/>Budget</b> |
|---------------------------|---|------------------------|
| <b>HOLLY POOL</b>         |   |                        |
| <b>Revenue:</b>           |   |                        |
| 31-80-87-840-4100         | Pro Lesson Tickets                          | \$ 170                 |
| 31-80-87-840-4102         | General Admissions                          | 20,833                 |
| 31-80-87-840-4103         | Season Tickets                              | 19,125                 |
| 31-80-87-840-4106         | Class Revenue                               | 14,892                 |
| 31-80-87-840-4122         | Concession Self-Operated                    | 6,500                  |
| 31-80-87-840-4135         | Uniform Reimbursement                       | 198                    |
| 31-80-87-840-4157         | Facility Rental                             | 720                    |
| <b>Total Revenue</b>      |   | <b>62,438</b>          |
| <br><b>Expenditures:</b>  |   |                        |
| 31-80-87-840-5001         | Full-Time Salaries                          | 6,574                  |
| 31-80-87-840-5002         | Part Time Salaries                          | 41,176                 |
| 31-80-87-840-5006         | Concession Salary                           | 3,158                  |
| 31-80-87-840-5009         | Fringe Benefits                             | 6,933                  |
| 31-80-87-840-5203         | Custodial Supplies                          | 215                    |
| 31-80-87-840-5205         | Program Supplies                            | 1,250                  |
| 31-80-87-840-5206         | Food & Concession Supplies                  | 4,850                  |
| 31-80-87-840-5207         | Chemical Supplies                           | 6,500                  |
| 31-80-87-840-5302         | Minor Tools & Equipment                     | 1,225                  |
| 31-80-87-840-5400         | Utilities Natural Gas                       | 7,043                  |
| 31-80-87-840-5401         | Utilities Electric                          | 3,575                  |
| 31-80-87-840-5402         | Water & Sewer                               | 5,379                  |
| 31-80-87-840-5403         | Telephone                                   | 800                    |
| 31-80-87-840-5701         | Services/Materials to Maintain Facilities/B | 1,513                  |
| 31-80-87-840-5702         | Services/Materials to Maintain Equipment    | 3,377                  |
| 31-80-87-840-5812         | Uniforms                                    | 198                    |
| 31-80-87-840-5854         | Mileage                                     | 280                    |
| <b>Total Expenditures</b> |   | <b>\$ 94,046</b>       |

## OTHER RECREATION FACILITIES

**2011  
Budget**

### HOLLY SWIM TEAM

|                   |                      |               |
|-------------------|----------------------|---------------|
| <b>Revenue:</b>   |                      |               |
| 31-80-87-841-4121 | Swim Team            | \$ 13,740     |
|                   | <b>Total Revenue</b> | <b>13,740</b> |

|                      |                           |               |
|----------------------|---------------------------|---------------|
| <b>Expenditures:</b> |                           |               |
| 31-80-87-841-5001    | Full-Time Salaries        | 2,191         |
| 31-80-87-841-5002    | Part Time Salaries        | 7,739         |
| 31-80-87-841-5009    | Fringe Benefits           | 1,607         |
| 31-80-87-841-5204    | Postage                   | 25            |
| 31-80-87-841-5205    | Program Supplies          | 50            |
| 31-80-87-841-5230    | Printing/Copies           | 20            |
| 31-80-87-841-5501    | Contractual Services      | 1,080         |
|                      | <b>Total Expenditures</b> | <b>12,712</b> |

### HARLOW POOL

|                   |                      |               |
|-------------------|----------------------|---------------|
| <b>Revenue:</b>   |                      |               |
| 31-80-90-840-4100 | Pro Lesson Tickets   | 300           |
| 31-80-90-840-4102 | General Admissions   | 16,816        |
| 31-80-90-840-4103 | Season Tickets       | 16,370        |
| 31-80-90-840-4106 | Class Revenue        | 8,108         |
| 31-80-90-840-4121 | Swim Team            | 2,050         |
| 31-80-90-840-4125 | Contractual Sales    | 1,500         |
| 31-80-90-840-4157 | Facility Rental      | 2,152         |
|                   | <b>Total Revenue</b> | <b>47,296</b> |

|                      |   |                  |
|----------------------|---|------------------|
| <b>Expenditures:</b> |   |                  |
| 31-80-90-840-5001    | Full-Time Salaries                          | 5,774            |
| 31-80-90-840-5002    | Part Time Salaries                          | 33,664           |
| 31-80-90-840-5009    | Fringe Benefits                             | 5,661            |
| 31-80-90-840-5203    | Custodial Supplies                          | 50               |
| 31-80-90-840-5205    | Program Supplies                            | 500              |
| 31-80-90-840-5207    | Chemical Supplies                           | 4,000            |
| 31-80-90-840-5400    | Utilities Natural Gas                       | 6,415            |
| 31-80-90-840-5401    | Utilities Electric                          | 5,150            |
| 31-80-90-840-5402    | Water & Sewer                               | 6,875            |
| 31-80-90-840-5403    | Telephone                                   | 600              |
| 31-80-90-840-5501    | Trash                                       | 240              |
| 31-80-90-840-5701    | Services/Materials to Maintain Facilities/B | 1,500            |
| 31-80-90-840-5702    | Ser/Mat to Maint Equipment                  | 1,500            |
| 31-80-90-840-5812    | Staff Uniforms                              | 300              |
|                      | <b>Total Expenditures</b>                   | <b>\$ 72,229</b> |

## OTHER RECREATION FACILITIES

|  | 2011<br>Budget           |
|--|--------------------------|
| TOTAL OTHER RECREATION FACILITIES REVENUE      | <u>\$ 1,546,612</u>      |
| TOTAL OTHER RECREATION FACILITIES EXPENDITURES | <u>1,255,051</u>         |
| NET REVENUE OVER (UNDER) EXPENDITURES          | <u><u>\$ 291,560</u></u> |

## GOLF DEPARTMENT

|   | 2011 BUDGET         |                     |                     |
|---|---------------------|---------------------|---------------------|
|   | REVENUE             | EXPENSE             | NET REV OVER EXP    |
| <b>GOLF DEPARTMENT:</b>                       |                     |                     |                     |
| LONE TREE GOLF COURSE:                        |                     |                     |                     |
| ADMINISTRATION                                | \$ 9,168            | \$ 395,513          | \$ (386,345)        |
| FACILITY MAINTENANCE                          | -                   | 14,700              | (14,700)            |
| GOLF COURSE MAINTENANCE ADMIN                 | -                   | 98,889              | (98,889)            |
| LANDSCAPE MAINTENANCE                         | -                   | 689,898             | (689,898)           |
| GARAGE & SHOP                                 | -                   | 141,550             | (141,550)           |
| PRO SHOP                                      | 235,000             | 183,950             | 51,050              |
| GENERAL OPERATIONS                            | 1,962,331           | 428,635             | 1,533,696           |
| CAFÉ  | 276,100             | 253,789             | 22,311              |
| BANQUET OPERATIONS                            | 610,504             | 589,298             | 21,206              |
| ROOMS DIVISION                                | 185,667             | 184,016             | 1,651               |
| PAVILION                                      | 1,250               | 5,576               | (4,326)             |
| <b>TOTAL LONE TREE GOLF COURSE</b>            | <b>3,280,020</b>    | <b>2,985,814</b>    | <b>294,206</b>      |
| SOUTH SUBURBAN GOLF COURSE:                   |                     |                     |                     |
| FACILITY MAINTENANCE                          | -                   | 7,000               | (7,000)             |
| GOLF COURSE MAINTENANCE ADMIN                 | -                   | 98,139              | (98,139)            |
| LANDSCAPE MAINTENANCE                         | -                   | 644,750             | (644,750)           |
| GARAGE & SHOP                                 | -                   | 138,603             | (138,603)           |
| PRO SHOP                                      | 168,000             | 158,047             | 9,953               |
| GENERAL OPERATIONS                            | 1,939,375           | 478,285             | 1,461,090           |
| RESTAURANT OPERATIONS                         | 339,104             | 326,681             | 12,423              |
| <b>TOTAL SOUTH SUBURBAN GOLF COURSE</b>       | <b>2,446,479</b>    | <b>1,851,505</b>    | <b>594,974</b>      |
| LITTLETON GOLF COURSE:                        |                     |                     |                     |
| ADMINISTRATION                                | -                   | 439,552             | (439,552)           |
| FACILITY MAINTENANCE                          | -                   | 4,200               | (4,200)             |
| GOLF COURSE MAINTENANCE ADMIN                 | -                   | 85,899              | (85,899)            |
| LANDSCAPE MAINTENANCE                         | -                   | 449,021             | (449,021)           |
| GARAGE & SHOP                                 | -                   | 101,616             | (101,616)           |
| PRO SHOP                                      | 125,000             | 87,200              | 37,800              |
| GENERAL OPERATIONS                            | 1,253,408           | 291,700             | 961,708             |
| CENTENNIAL RESTAURANT                         | 203,650             | 199,224             | 4,426               |
| <b>TOTAL LITTLETON GOLF COURSE</b>            | <b>1,582,058</b>    | <b>1,658,412</b>    | <b>(76,354)</b>     |
| FAMILY SPORTS CENTER GOLF COURSE:             |                     |                     |                     |
| FACILITY MAINTENANCE                          | -                   | 5,000               | (5,000)             |
| GOLF COURSE MAINTENANCE ADMIN                 | -                   | 66,042              | (66,042)            |
| LANDSCAPE MAINTENANCE                         | -                   | 396,071             | (396,071)           |
| GARAGE & SHOP                                 | -                   | 38,979              | (38,979)            |
| PRO SHOP                                      | 415,000             | 326,700             | 88,300              |
| GENERAL OPERATIONS                            | 1,292,941           | 662,154             | 630,787             |
| <b>TOTAL FAMILY SPORTS CENTER GOLF COURSE</b> | <b>1,707,941</b>    | <b>1,494,946</b>    | <b>212,995</b>      |
| <b>TOTAL GOLF DEPARTMENT</b>                  | <b>\$ 9,016,498</b> | <b>\$ 7,990,677</b> | <b>\$ 1,025,821</b> |

## GOLF DEPARTMENT

**2011  
Budget**

### LONE TREE GOLF COURSE:

#### ADMINISTRATION

##### Revenue:

|                   |                      |              |
|-------------------|----------------------|--------------|
| 31-70-70-100-4099 | Miscellaneous        | \$ 500       |
| 31-70-70-100-4165 | ID Cards             | 4,168        |
| 31-70-70-100-4360 | Advertising          | 4,500        |
|                   | <b>Total Revenue</b> | <b>9,168</b> |

##### Expenditures:

|                   |   |                |
|-------------------|---|----------------|
| 31-70-70-100-5001 | Full-Time Salaries                              | 189,766        |
| 31-70-70-100-5002 | Part Time Salaries                              | 32,515         |
| 31-70-70-100-5009 | Fringe Benefits                                 | 54,168         |
| 31-70-70-100-5201 | Office Supplies                                 | 7,900          |
| 31-70-70-100-5203 | Custodial Supplies                              | 12,200         |
| 31-70-70-100-5204 | Postage   | 1,616          |
| 31-70-70-100-5222 | Operations Supplies                             | 3,175          |
| 31-70-70-100-5223 | Amenities Expense                               | 150            |
| 31-70-70-100-5224 | Clubhouse Decorations                           | 2,800          |
| 31-70-70-100-5230 | Printing/Copies                                 | 4,000          |
| 31-70-70-100-5400 | Utilities Natural Gas                           | 7,768          |
| 31-70-70-100-5401 | Utilities Electric                              | 12,162         |
| 31-70-70-100-5402 | Water & Sewer                                   | 138            |
| 31-70-70-100-5403 | Telephone                                       | 2,100          |
| 31-70-70-100-5501 | Contractual Services                            | 15,500         |
| 31-70-70-100-5701 | Services/Materials to Maintain Facilities/Build | 15,000         |
| 31-70-70-100-5802 | Promo, Publicity & Printing                     | 32,000         |
| 31-70-70-100-5803 | Dues & Subscriptions                            | 1,655          |
| 31-70-70-100-5854 | Mileage Reimbursement                           | 900            |
|                   | <b>Total Expenditures</b>                       | <b>395,513</b> |

### FACILITY MAINTENANCE

##### Expenditures:

|                   |  |                  |
|-------------------|--|------------------|
| 31-70-70-260-5701 | Service/Materials to Maintain Facilities | 8,700            |
| 31-70-70-260-5709 | Service/Materials to Maintain Landscape  | 6,000            |
|                   | <b>Total Expenditures</b>                | <b>\$ 14,700</b> |

## GOLF DEPARTMENT

2011  
Budget

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### LONE TREE GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

| <b>Expenditures:</b>      |                         |               |
|---------------------------|-------------------------|---------------|
| 31-70-70-261-5001         | Full-Time Salaries      | \$ 49,189     |
| 31-70-70-261-5009         | Fringe Benefits         | 11,650        |
| 31-70-70-261-5201         | Office Supplies         | 1,200         |
| 31-70-70-261-5203         | Custodial Supplies      | 1,250         |
| 31-70-70-261-5302         | Minor Tools & Equipment | 8,250         |
| 31-70-70-261-5400         | Utilities Natural Gas   | 2,500         |
| 31-70-70-261-5401         | Utilities Electric      | 3,100         |
| 31-70-70-261-5402         | Water & Sewer           | 650           |
| 31-70-70-261-5403         | Telephone               | 3,500         |
| 31-70-70-261-5501         | Contractual Services    | 13,500        |
| 31-70-70-261-5805         | Staff Development       | 2,600         |
| 31-70-70-261-5812         | Uniforms                | 1,500         |
| <b>Total Expenditures</b> |                         | <b>98,889</b> |

### LANDSCAPE MAINTENANCE

| <b>Expenditures:</b>      |   |                   |
|---------------------------|---|-------------------|
| 31-70-70-263-5001         | Full-Time Salaries                        | 151,722           |
| 31-70-70-263-5002         | Part Time Salaries                        | 142,846           |
| 31-70-70-263-5003         | Overtime                                  | 1,200             |
| 31-70-70-263-5009         | Fringe Benefits                           | 61,430            |
| 31-70-70-263-5010         | Regular Part Time Salaries                | 31,500            |
| 31-70-70-263-5209         | Agricultural Supplies                     | 111,000           |
| 31-70-70-263-5218         | Irrigation Supplies                       | 13,000            |
| 31-70-70-263-5304         | Equipment Rental                          | 2,200             |
| 31-70-70-263-5401         | Utilities Electric                        | 97,000            |
| 31-70-70-263-5709         | Service/Materials to Maintain Landscape   | 38,500            |
| 31-70-70-263-5711         | Service/Materials to Maintain Golf Course | 22,000            |
| 31-70-70-263-5712         | Irrigation Trans. & Dist.                 | 17,000            |
| 31-70-70-263-5826         | Vandalism                                 | 500               |
| <b>Total Expenditures</b> |   | <b>\$ 689,898</b> |



## GOLF DEPARTMENT

**2011  
Budget**

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### LONE TREE GOLF COURSE: GARAGE & SHOP

| <b>Expenditures:</b>      |  |                       |
|---------------------------|--|-----------------------|
| 31-70-70-264-5001         | Full-Time Salaries                       | \$ 38,250             |
| 31-70-70-264-5002         | Part-Time Salaries                       | 16,000                |
| 31-70-70-264-5003         | Overtime                                 | 350                   |
| 31-70-70-264-5009         | Fringe Benefits                          | 8,250                 |
| 31-70-70-264-5202         | Motor Fuels & Lubricants                 | 25,000                |
| 31-70-70-264-5702         | Services/Materials to Maintain Equipment | 44,000                |
| 31-70-70-264-5806         | Miscellaneous                            | 7,300                 |
| 31-70-70-264-5812         | Uniforms                                 | 2,400                 |
| <b>Total Expenditures</b> |  | <b><u>141,550</u></b> |

### PRO SHOP

| <b>Revenue:</b>      |                |                       |
|----------------------|----------------|-----------------------|
| 31-70-70-750-4130    | Pro Shop Sales | 235,000               |
| <b>Total Revenue</b> |                | <b><u>235,000</u></b> |

| <b>Expenditures:</b>      |                    |                          |
|---------------------------|--------------------|--------------------------|
| 31-70-70-750-5001         | Full-Time Salaries | 16,805                   |
| 31-70-70-750-5002         | Part Time Salaries | 14,800                   |
| 31-70-70-750-5009         | Fringe Benefits    | 5,345                    |
| 31-70-70-750-5205         | Program Supplies   | 5,000                    |
| 31-70-70-750-5208         | Pro Shop Supplies  | 142,000                  |
| <b>Total Expenditures</b> |                    | <b><u>\$ 183,950</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

### LONE TREE GOLF COURSE: GENERAL OPERATIONS

| <b>Revenue:</b>      |   |                   |
|----------------------|---|-------------------|
| 31-70-70-751-4136    | Pro Rental Fees                                 | \$ 3,500          |
| 31-70-70-751-4175    | Green Fees                                      | 1,198,250         |
| 31-70-70-751-4176    | Junior Golf                                     | 6,600             |
| 31-70-70-751-4177    | Driving Range                                   | 154,000           |
| 31-70-70-751-4178    | Golf Cart Rental                                | 345,000           |
| 31-70-70-751-4179    | Club & Hand Cart Rental                         | 8,500             |
| 31-70-70-751-4180    | Expansion Fund                                  | 50,281            |
| 31-70-70-751-4183    | Annual Membership                               | 196,200           |
|                      | <b>Total Revenue</b>                            | <b>1,962,331</b>  |
| <b>Expenditures:</b> |   |                   |
| 31-70-70-751-5001    | Full-Time Salaries                              | 112,922           |
| 31-70-70-751-5002    | Part Time Salaries                              | 113,056           |
| 31-70-70-751-5003    | Overtime  | 500               |
| 31-70-70-751-5009    | Fringe Benefits                                 | 47,657            |
| 31-70-70-751-5010    | Regular Part Time Salaries                      | 32,000            |
| 31-70-70-751-5201    | Office Supplies                                 | 400               |
| 31-70-70-751-5202    | Motor Fuels & Lubricants                        | 700               |
| 31-70-70-751-5203    | Custodial Supplies                              | 500               |
| 31-70-70-751-5204    | Postage   | 1,200             |
| 31-70-70-751-5205    | Program Supplies                                | 8,000             |
| 31-70-70-751-5302    | Minor Tools & Equipment                         | 1,100             |
| 31-70-70-751-5305    | Cart Maintenance                                | 15,000            |
| 31-70-70-751-5400    | Utilities Natural Gas                           | 22,000            |
| 31-70-70-751-5401    | Utilities Electric                              | 33,000            |
| 31-70-70-751-5402    | Water & Sewer                                   | 1,200             |
| 31-70-70-751-5403    | Telephone                                       | 4,200             |
| 31-70-70-751-5501    | Contractual Services                            | 1,000             |
| 31-70-70-751-5701    | Services/Materials to Maintain Facilities/Build | 3,000             |
| 31-70-70-751-5702    | Services/Materials to Maintain Equipment        | 3,000             |
| 31-70-70-751-5704    | Service/Materials to Rental Equipment           | 500               |
| 31-70-70-751-5802    | Promo, Publicity & Printing                     | 5,000             |
| 31-70-70-751-5803    | Dues & Subscriptions                            | 2,400             |
| 31-70-70-751-5805    | Staff Development                               | 300               |
| 31-70-70-751-5833    | Tournaments                                     | 1,500             |
| 31-70-70-751-5834    | Driving Range                                   | 14,000            |
| 31-70-70-751-5835    | Junior Golf                                     | 4,500             |
|                      | <b>Total Expenditures</b>                       | <b>\$ 428,635</b> |

## GOLF DEPARTMENT

**2011  
Budget**

**LONE TREE GOLF COURSE:  
CAFÉ**

| <b>Revenue:</b>           |   |                   |
|---------------------------|---|-------------------|
| 31-70-70-760-4125         | Contractual Sales                               | \$ 875            |
| 31-70-70-760-4185         | Food Sales                                      | 141,300           |
| 31-70-70-760-4220         | Restaurant Liquor Sales                         | 30,900            |
| 31-70-70-760-4221         | Restaurant Beer Sales                           | 98,350            |
| 31-70-70-760-4222         | Restaurant Wine Sales                           | 4,675             |
| <b>Total Revenue</b>      |   | <b>276,100</b>    |
| <b>Expenditures:</b>      |   |                   |
| 31-70-70-760-5001         | Full-Time Salaries                              | 33,503            |
| 31-70-70-760-5002         | Part Time Salaries                              | 38,414            |
| 31-70-70-760-5003         | Overtime  | 300               |
| 31-70-70-760-5006         | Concession Salary                               | 39,842            |
| 31-70-70-760-5009         | Fringe Benefits                                 | 19,047            |
| 31-70-70-760-5115         | Employee Recruiting                             | 25                |
| 31-70-70-760-5116         | Licensing                                       | 698               |
| 31-70-70-760-5201         | Office Supplies                                 | 125               |
| 31-70-70-760-5202         | Motor Fuels & Lubricants                        | 375               |
| 31-70-70-760-5203         | Custodial Supplies                              | 400               |
| 31-70-70-760-5206         | Food & Concession Supplies                      | 47,553            |
| 31-70-70-760-5212         | Bar Supplies                                    | 2,900             |
| 31-70-70-760-5221         | Paper Supplies                                  | 11,300            |
| 31-70-70-760-5225         | China, Silver, and Glass                        | 200               |
| 31-70-70-760-5226         | Kitchen Equipment                               | 750               |
| 31-70-70-760-5233         | Alcohol Supplies-Liquor                         | 5,562             |
| 31-70-70-760-5234         | Alcohol Supplies-Beer                           | 25,079            |
| 31-70-70-760-5235         | Alcohol Supplies-Wine                           | 1,216             |
| 31-70-70-760-5400         | Utilities Natural Gas                           | 7,200             |
| 31-70-70-760-5401         | Utilities Electric                              | 9,270             |
| 31-70-70-760-5402         | Water & Sewer                                   | 290               |
| 31-70-70-760-5403         | Telephone                                       | 624               |
| 31-70-70-760-5501         | Contractual Services                            | 3,816             |
| 31-70-70-760-5701         | Services/Materials to Maintain Facilities/Build | 5,000             |
| 31-70-70-760-5790         | Linen   | 300               |
| <b>Total Expenditures</b> |   | <b>\$ 253,789</b> |

## GOLF DEPARTMENT

**2011  
Budget**

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**LONE TREE GOLF COURSE:  
BANQUET OPERATIONS**

| <b>Revenue:</b>      |                            |                          |
|----------------------|----------------------------|--------------------------|
| 31-70-70-761-4184    | Miscellaneous Banquet Fees | \$ 58,493                |
| 31-70-70-761-4186    | Equipment Rental           | 3,150                    |
| 31-70-70-761-4188    | Banquet Food Sales         | 388,329                  |
| 31-70-70-761-4190    | Service Charges            | 85,266                   |
| 31-70-70-761-4192    | Telephone Revenue          | 3,600                    |
| 31-70-70-761-4223    | Banquet Liquor Sales       | 23,315                   |
| 31-70-70-761-4224    | Banquet Beer Sales         | 21,167                   |
| 31-70-70-761-4225    | Banquet Wine Sales         | 27,184                   |
| <b>Total Revenue</b> |                            | <b><u>\$ 610,504</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

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**LONE TREE GOLF COURSE:  
BANQUET OPERATIONS**

| <b>Expenditures:</b>      |   |                          |
|---------------------------|---|--------------------------|
| 31-70-70-761-5001         | Full-Time Salaries                              | \$ 140,094               |
| 31-70-70-761-5002         | Part Time Salaries                              | 52,424                   |
| 31-70-70-761-5003         | Overtime  | 1,550                    |
| 31-70-70-761-5006         | Concession Salary                               | 52,899                   |
| 31-70-70-761-5007         | Service Charge Compensation                     | 76,758                   |
| 31-70-70-761-5009         | Fringe Benefits                                 | 54,337                   |
| 31-70-70-761-5115         | Employee Recruiting                             | 25                       |
| 31-70-70-761-5116         | Licensing                                       | 698                      |
| 31-70-70-761-5201         | Office Supplies                                 | 383                      |
| 31-70-70-761-5202         | Motor Fuels & Lubricants                        | 650                      |
| 31-70-70-761-5203         | Custodial Supplies                              | 5,000                    |
| 31-70-70-761-5206         | Food & Concession Supplies                      | 122,110                  |
| 31-70-70-761-5212         | Bar Supplies                                    | 69                       |
| 31-70-70-761-5221         | Paper Supplies                                  | 4,700                    |
| 31-70-70-761-5224         | Clubhouse Decorations                           | 4,000                    |
| 31-70-70-761-5225         | China, Silver, and Glass                        | 3,000                    |
| 31-70-70-761-5226         | Kitchen Equipment                               | 1,750                    |
| 31-70-70-761-5233         | Alcohol Supplies-Liquor                         | 4,197                    |
| 31-70-70-761-5234         | Alcohol Supplies-Beer                           | 5,080                    |
| 31-70-70-761-5235         | Alcohol Supplies-Wine                           | 6,796                    |
| 31-70-70-761-5304         | Equipment Rental                                | 3,000                    |
| 31-70-70-761-5400         | Utilities Natural Gas                           | 6,480                    |
| 31-70-70-761-5401         | Utilities Electric                              | 10,148                   |
| 31-70-70-761-5402         | Water & Sewer                                   | 872                      |
| 31-70-70-761-5403         | Telephone                                       | 4,231                    |
| 31-70-70-761-5501         | Contractual Services                            | 4,117                    |
| 31-70-70-761-5701         | Services/Materials to Maintain Facilities/Build | 6,117                    |
| 31-70-70-761-5790         | Linen   | 1,200                    |
| 31-70-70-761-5802         | Promo, Publicity & Printing                     | 16,000                   |
| 31-70-70-761-5812         | Uniforms  | 613                      |
| <b>Total Expenditures</b> |   | <b><u>\$ 589,298</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

### LONE TREE GOLF COURSE: ROOMS DIVISION

| <b>Revenue:</b>      |   |                   |
|----------------------|---|-------------------|
| 31-70-70-770-4123    | Miscellaneous Sales Revenue                     | \$ 2,740          |
| 31-70-70-770-4192    | Telephone Revenue                               | 3,910             |
| 31-70-70-770-4193    | Guest Accommodations                            | 179,017           |
|                      | <b>Total Revenue</b>                            | <b>185,667</b>    |
| <b>Expenditures:</b> |   |                   |
| 31-70-70-770-5001    | Full-Time Salaries                              | 52,119            |
| 31-70-70-770-5002    | Part Time Salaries                              | 59,308            |
| 31-70-70-770-5009    | Fringe Benefits                                 | 26,067            |
| 31-70-70-770-5201    | Office Supplies                                 | 100               |
| 31-70-70-770-5203    | Custodial Supplies                              | 160               |
| 31-70-70-770-5219    | Linens  | 800               |
| 31-70-70-770-5223    | Amenities Expense                               | 8,995             |
| 31-70-70-770-5400    | Utilities Natural Gas                           | 5,184             |
| 31-70-70-770-5401    | Utilities Electric                              | 8,121             |
| 31-70-70-770-5402    | Water & Sewer                                   | 436               |
| 31-70-70-770-5403    | Telephone                                       | 3,708             |
| 31-70-70-770-5501    | Contractual Services                            | 2,880             |
| 31-70-70-770-5701    | Services/Materials to Maintain Facilities/Build | 2,720             |
| 31-70-70-770-5716    | Television Expense                              | 3,798             |
| 31-70-70-770-5802    | Promo, Publicity & Printing                     | 9,500             |
| 31-70-70-770-5836    | Commissions                                     | 120               |
|                      | <b>Total Expenditures</b>                       | <b>\$ 184,016</b> |

## GOLF DEPARTMENT

**2011  
Budget**

### LONE TREE GOLF COURSE: PAVILION

| <b>Revenue:</b>           |                        |              |
|---------------------------|------------------------|--------------|
| 31-70-70-775-4125         | Contract Sales (Pepsi) | \$ 50        |
| 31-70-70-775-4157         | Facility Rental        | 1,000        |
| 31-70-70-775-4186         | Equipment Rental       | 200          |
| <b>Total Revenue</b>      |                        | <b>1,250</b> |
| <b>Expenditures:</b>      |                        |              |
| 31-70-70-775-5002         | Part Time Salaries     | 3,024        |
| 31-70-70-775-5009         | Fringe Benefits        | 302          |
| 31-70-70-775-5203         | Custodial Supplies     | 750          |
| 31-70-70-775-5402         | Water & Sewer          | 1,500        |
| <b>Total Expenditures</b> |                        | <b>5,576</b> |

### SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

| <b>Expenditures:</b>      |  |              |
|---------------------------|--|--------------|
| 31-70-71-260-5701         | Service/Materials to Maintain Facilities | 3,500        |
| 31-70-71-260-5709         | Service/Materials to Maintain Landscape  | 3,500        |
| <b>Total Expenditures</b> |  | <b>7,000</b> |

### GOLF COURSE MAINTENANCE ADMINISTRATION

| <b>Expenditures:</b>      |                         |                  |
|---------------------------|-------------------------|------------------|
| 31-70-71-261-5001         | Full-Time Salaries      | 48,939           |
| 31-70-71-261-5009         | Fringe Benefits         | 15,000           |
| 31-70-71-261-5201         | Office Supplies         | 1,000            |
| 31-70-71-261-5203         | Custodial Supplies      | 600              |
| 31-70-71-261-5302         | Minor Tools & Equipment | 5,000            |
| 31-70-71-261-5401         | Utilities Electric      | 10,000           |
| 31-70-71-261-5402         | Water & Sewer           | 400              |
| 31-70-71-261-5403         | Telephone               | 3,500            |
| 31-70-71-261-5501         | Contractual Services    | 10,000           |
| 31-70-71-261-5803         | Dues & Subscriptions    | 800              |
| 31-70-71-261-5805         | Staff Development       | 1,400            |
| 31-70-71-261-5812         | Uniforms                | 1,500            |
| <b>Total Expenditures</b> |                         | <b>\$ 98,139</b> |

## GOLF DEPARTMENT

**2011  
Budget**

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### LANDSCAPE MAINTENANCE

| <b>Expenditures:</b>      |   |                |
|---------------------------|---|----------------|
| 31-70-71-263-5001         | Full-Time Salaries                        | \$ 152,392     |
| 31-70-71-263-5002         | Part Time Salaries                        | 140,000        |
| 31-70-71-263-5003         | Overtime                                  | 1,800          |
| 31-70-71-263-5009         | Fringe Benefits                           | 53,358         |
| 31-70-71-263-5209         | Agricultural Supplies                     | 117,000        |
| 31-70-71-263-5218         | Irrigation Supplies                       | 13,000         |
| 31-70-71-263-5304         | Equipment Rental                          | 2,700          |
| 31-70-71-263-5401         | Utilities Electric                        | 92,000         |
| 31-70-71-263-5709         | Service/Materials to Maintain Landscape   | 53,000         |
| 31-70-71-263-5711         | Service/Materials to Maintain Golf Course | 10,500         |
| 31-70-71-263-5712         | Irrigation Trans. & Dist.                 | 8,500          |
| 31-70-71-263-5826         | Vandalism                                 | 500            |
| <b>Total Expenditures</b> |   | <b>644,750</b> |

### SOUTH SUBURBAN GOLF COURSE: GARAGE & SHOP

| <b>Expenditures:</b>      |  |                   |
|---------------------------|--|-------------------|
| 31-70-71-264-5001         | Full-Time Salaries                       | 50,927            |
| 31-70-71-264-5009         | Fringe Benefits                          | 16,876            |
| 31-70-71-264-5202         | Motor Fuels & Lubricants                 | 21,000            |
| 31-70-71-264-5302         | Minor Tools & Equipment                  | 2,100             |
| 31-70-71-264-5702         | Services/Materials to Maintain Equipment | 42,000            |
| 31-70-71-264-5806         | Miscellaneous                            | 1,500             |
| 31-70-71-264-5812         | Uniforms                                 | 4,200             |
| <b>Total Expenditures</b> |  | <b>\$ 138,603</b> |



## GOLF DEPARTMENT

**2011  
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### PRO SHOP

#### Revenue:

|                   |                      |                       |
|-------------------|----------------------|-----------------------|
| 31-70-71-750-4129 | Sales Tax Revenue    | \$ 3,000              |
| 31-70-71-750-4130 | Pro Shop Sales       | 165,000               |
|                   | <b>Total Revenue</b> | <b><u>168,000</u></b> |

#### Expenditures:

|                   |                           |                          |
|-------------------|---------------------------|--------------------------|
| 31-70-71-750-5001 | Full-Time Salaries        | 21,210                   |
| 31-70-71-750-5002 | Part Time Salaries        | 6,556                    |
| 31-70-71-750-5009 | Fringe Benefits           | 5,831                    |
| 31-70-71-750-5205 | Program Supplies          | 4,000                    |
| 31-70-71-750-5208 | Pro Shop Supplies         | 120,450                  |
|                   | <b>Total Expenditures</b> | <b><u>\$ 158,047</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

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

| <b>Revenue:</b>           |   |                          |
|---------------------------|---|--------------------------|
| 31-70-71-751-4103         | Season Tickets                                  | \$ 67,900                |
| 31-70-71-751-4136         | Pro Rental Fees                                 | 5,300                    |
| 31-70-71-751-4175         | Green Fees                                      | 1,246,425                |
| 31-70-71-751-4176         | Junior Golf                                     | 12,000                   |
| 31-70-71-751-4177         | Driving Range                                   | 219,000                  |
| 31-70-71-751-4178         | Golf Cart Rental                                | 313,000                  |
| 31-70-71-751-4179         | Club & Hand Cart Rental                         | 12,250                   |
| 31-70-71-751-4180         | Expansion Fund                                  | 63,500                   |
| <b>Total Revenue</b>      |   | <b><u>1,939,375</u></b>  |
| <b>Expenditures:</b>      |   |                          |
| 31-70-71-751-5001         | Full-Time Salaries                              | 187,460                  |
| 31-70-71-751-5002         | Part Time Salaries                              | 138,000                  |
| 31-70-71-751-5009         | Fringe Benefits                                 | 56,000                   |
| 31-70-71-751-5201         | Office Supplies                                 | 3,000                    |
| 31-70-71-751-5202         | Motor Fuels & Lubricants                        | 10,000                   |
| 31-70-71-751-5203         | Custodial Supplies                              | 2,400                    |
| 31-70-71-751-5204         | Postage   | 75                       |
| 31-70-71-751-5205         | Program Supplies                                | 3,800                    |
| 31-70-71-751-5230         | Printing/Copies                                 | 750                      |
| 31-70-71-751-5305         | Cart Maintenance                                | 8,000                    |
| 31-70-71-751-5400         | Utilities Natural Gas                           | 5,000                    |
| 31-70-71-751-5401         | Utilities Electric                              | 6,800                    |
| 31-70-71-751-5402         | Water & Sewer                                   | 3,000                    |
| 31-70-71-751-5403         | Telephone                                       | 5,600                    |
| 31-70-71-751-5501         | Contractual Services                            | 7,800                    |
| 31-70-71-751-5701         | Services/Materials to Maintain Facilities/Build | 7,000                    |
| 31-70-71-751-5704         | Service/Materials to Rental Equipment           | 1,000                    |
| 31-70-71-751-5802         | Promo, Publicity & Printing                     | 4,500                    |
| 31-70-71-751-5803         | Dues & Subscriptions                            | 1,450                    |
| 31-70-71-751-5805         | Staff Development                               | 850                      |
| 31-70-71-751-5833         | Tournaments                                     | 1,300                    |
| 31-70-71-751-5834         | Driving Range                                   | 20,000                   |
| 31-70-71-751-5835         | Junior Golf                                     | 4,500                    |
| <b>Total Expenditures</b> |   | <b><u>\$ 478,285</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

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

#### **Revenue:**

|                      |                          |                       |
|----------------------|--------------------------|-----------------------|
| 31-70-71-760-4122    | Concession Self-Operated | \$ 203,085            |
| 31-70-71-760-4125    | Contract Sales           | 32                    |
| 31-70-71-760-4181    | Cigarette Sales          | 1,092                 |
| 31-70-71-760-4220    | Restaurant Liquor Sales  | 26,220                |
| 31-70-71-760-4221    | Restaurant Beer Sales    | 105,700               |
| 31-70-71-760-4222    | Restaurant Wine Sales    | 2,975                 |
| <b>Total Revenue</b> |                          | <b><u>339,104</u></b> |

#### **Expenditures:**

|                           |                            |                          |
|---------------------------|----------------------------|--------------------------|
| 31-70-71-760-5001         | Full-Time Salaries         | 51,320                   |
| 31-70-71-760-5002         | Part Time Salaries         | 26,000                   |
| 31-70-71-760-5003         | Overtime                   | 1,000                    |
| 31-70-71-760-5006         | Concession Salary          | 37,178                   |
| 31-70-71-760-5009         | Fringe Benefits            | 25,290                   |
| 31-70-71-760-5010         | Regular Part-time Salaries | 30,328                   |
| 31-70-71-760-5116         | Licensing                  | 1,060                    |
| 31-70-71-760-5201         | Office Supplies            | 480                      |
| 31-70-71-760-5203         | Custodial Supplies         | 3,511                    |
| 31-70-71-760-5206         | Food & Concession Supplies | 66,466                   |
| 31-70-71-760-5212         | Bar Supplies               | 2,375                    |
| 31-70-71-760-5221         | Paper Supplies             | 8,743                    |
| 31-70-71-760-5225         | China, Silver, and Glass   | 590                      |
| 31-70-71-760-5226         | Kitchen Equipment          | 559                      |
| 31-70-71-760-5233         | Alcohol Supplies-Liquor    | 4,720                    |
| 31-70-71-760-5234         | Alcohol Supplies-Beer      | 27,482                   |
| 31-70-71-760-5235         | Alcohol Supplies-Wine      | 744                      |
| 31-70-71-760-5400         | Utilities Natural Gas      | 3,972                    |
| 31-70-71-760-5401         | Utilities Electric         | 9,727                    |
| 31-70-71-760-5402         | Water & Sewer              | 4,825                    |
| 31-70-71-760-5403         | Telephone                  | 2,700                    |
| 31-70-71-760-5501         | Contract Services          | 12,736                   |
| 31-70-71-760-5701         | Services to Maintain       | 4,475                    |
| 31-70-71-760-5854         | Mileage                    | 400                      |
| <b>Total Expenditures</b> |                            | <b><u>\$ 326,681</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

### LITTLETON GOLF COURSE: ADMINISTRATION

| <b>Expenditures:</b>      |                |                |
|---------------------------|----------------|----------------|
| 31-70-72-970-9001         | Bond Principal | \$ 352,350     |
| 31-70-72-970-9002         | Bond Interest  | 87,202         |
| <b>Total Expenditures</b> |                | <b>439,552</b> |

### FACILITY MAINTENANCE

| <b>Expenditures:</b>      |                                       |              |
|---------------------------|---------------------------------------|--------------|
| 31-70-72-260-5701         | Serv./Materials to Main. Fac/Building | 2,200        |
| 31-70-72-260-5709         | Serv./Materials to Main. Landscape    | 2,000        |
| <b>Total Expenditures</b> |                                       | <b>4,200</b> |

### GOLF COURSE MAINTENANCE ADMINISTRATION

| <b>Expenditures:</b>      |                         |                  |
|---------------------------|-------------------------|------------------|
| 31-70-72-261-5001         | Full-Time Salaries      | 46,212           |
| 31-70-72-261-5009         | Fringe Benefits         | 12,682           |
| 31-70-72-261-5201         | Office Supplies         | 550              |
| 31-70-72-261-5203         | Custodial Supplies      | 275              |
| 31-70-72-261-5302         | Minor Tools & Equipment | 2,850            |
| 31-70-72-261-5400         | Utilities Natural Gas   | 1,000            |
| 31-70-72-261-5401         | Utilities Electric      | 5,000            |
| 31-70-72-261-5402         | Water & Sewer           | 380              |
| 31-70-72-261-5403         | Telephone               | 2,400            |
| 31-70-72-261-5501         | Contractual Services    | 11,500           |
| 31-70-72-261-5803         | Dues & Subscriptions    | 1,100            |
| 31-70-72-261-5805         | Staff Development       | 1,100            |
| 31-70-72-261-5812         | Uniforms                | 850              |
| <b>Total Expenditures</b> |                         | <b>\$ 85,899</b> |

## GOLF DEPARTMENT

**2011  
Budget**

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### LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

| <b>Expenditures:</b>      |   |                       |
|---------------------------|---|-----------------------|
| 31-70-72-263-5001         | Full-Time Salaries                        | \$ 154,706            |
| 31-70-72-263-5002         | Part Time Salaries                        | 71,500                |
| 31-70-72-263-5003         | Overtime                                  | 900                   |
| 31-70-72-263-5009         | Fringe Benefits                           | 55,115                |
| 31-70-72-263-5209         | Agricultural Supplies                     | 66,000                |
| 31-70-72-263-5218         | Irrigation Supplies                       | 14,000                |
| 31-70-72-263-5304         | Equipment Rental                          | 2,000                 |
| 31-70-72-263-5401         | Utilities Electric                        | 21,000                |
| 31-70-72-263-5402         | Water & Sewer                             | 9,500                 |
| 31-70-72-263-5709         | Service/Materials to Maintain Landscape   | 30,000                |
| 31-70-72-263-5711         | Service/Materials to Maintain Golf Course | 7,800                 |
| 31-70-72-263-5712         | Irrigation Trans. & Dist.                 | 16,000                |
| 31-70-72-263-5826         | Vandalism                                 | 500                   |
| <b>Total Expenditures</b> |   | <b><u>449,021</u></b> |

### GARAGE & SHOP

| <b>Expenditures:</b>      |  |                          |
|---------------------------|--|--------------------------|
| 31-70-72-264-5001         | Full-Time Salaries                       | 26,050                   |
| 31-70-72-264-5009         | Fringe Benefits                          | 10,782                   |
| 31-70-72-264-5010         | Regular Part Time Salaries               | 25,184                   |
| 31-70-72-264-5202         | Motor Fuels & Lubricants                 | 12,000                   |
| 31-70-72-264-5702         | Services/Materials to Maintain Equipment | 24,000                   |
| 31-70-72-264-5806         | Miscellaneous                            | 500                      |
| 31-70-72-264-5812         | Uniforms                                 | 3,100                    |
| <b>Total Expenditures</b> |  | <b><u>\$ 101,616</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

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**LITTLETON GOLF COURSE:  
PRO SHOP**

**Revenue:**

|                   |                      |                       |
|-------------------|----------------------|-----------------------|
| 31-70-72-750-4130 | Pro Shop Sales       | \$ 125,000            |
|                   | <b>Total Revenue</b> | <b><u>125,000</u></b> |

**Expenditures:**

|                   |                           |                         |
|-------------------|---------------------------|-------------------------|
| 31-70-72-750-5001 | Full-Time Salaries        | 5,000                   |
| 31-70-72-750-5002 | Part Time Salaries        | 2,200                   |
| 31-70-72-750-5009 | Fringe Benefits           | 1,500                   |
| 31-70-72-750-5205 | Program Supplies          | 3,500                   |
| 31-70-72-750-5208 | Pro Shop Supplies         | <u>75,000</u>           |
|                   | <b>Total Expenditures</b> | <b><u>\$ 87,200</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

### LITTLETON GOLF COURSE: GENERAL OPERATIONS

| <b>Revenue:</b>           |   |                   |
|---------------------------|---|-------------------|
| 31-70-72-751-4099         | Miscellaneous                                   | \$ 200            |
| 31-70-72-751-4103         | Season Tickets                                  | 18,000            |
| 31-70-72-751-4106         | Class Revenue                                   | 7,600             |
| 31-70-72-751-4136         | Pro Rental Fees                                 | 1,000             |
| 31-70-72-751-4165         | ID Cards  | 5,200             |
| 31-70-72-751-4175         | Green Fees                                      | 839,908           |
| 31-70-72-751-4176         | Junior Golf                                     | 3,000             |
| 31-70-72-751-4177         | Driving Range                                   | 114,000           |
| 31-70-72-751-4178         | Golf Cart Rental                                | 227,500           |
| 31-70-72-751-4179         | Club & Hand Cart Rental                         | 8,000             |
| 31-70-72-751-4180         | Expansion Fund                                  | 29,000            |
| <b>Total Revenue</b>      |   | <b>1,253,408</b>  |
| <b>Expenditures:</b>      |   |                   |
| 31-70-72-751-5001         | Full-Time Salaries                              | 92,900            |
| 31-70-72-751-5002         | Part Time Salaries                              | 110,000           |
| 31-70-72-751-5003         | Overtime  | 300               |
| 31-70-72-751-5009         | Fringe Benefits                                 | 30,000            |
| 31-70-72-751-5202         | Motor Fuels & Lubricants                        | 5,200             |
| 31-70-72-751-5203         | Custodial Supplies                              | 2,000             |
| 31-70-72-751-5204         | Postage   | 300               |
| 31-70-72-751-5205         | Program Supplies                                | 6,000             |
| 31-70-72-751-5230         | Printing/Copies                                 | 300               |
| 31-70-72-751-5302         | Minor Tools & Equipment                         | 500               |
| 31-70-72-751-5305         | Cart Maintenance                                | 4,700             |
| 31-70-72-751-5400         | Utilities Natural Gas                           | 4,000             |
| 31-70-72-751-5401         | Utilities Electric                              | 3,210             |
| 31-70-72-751-5402         | Water & Sewer                                   | 500               |
| 31-70-72-751-5403         | Telephone                                       | 1,200             |
| 31-70-72-751-5501         | Contractual Services                            | 14,430            |
| 31-70-72-751-5701         | Services/Materials to Maintain Facilities/Build | 4,100             |
| 31-70-72-751-5802         | Promo, Publicity & Printing                     | 4,000             |
| 31-70-72-751-5803         | Dues & Subscriptions                            | 1,000             |
| 31-70-72-751-5805         | Staff Development                               | 560               |
| 31-70-72-751-5834         | Driving Range                                   | 5,000             |
| 31-70-72-751-5835         | Junior Golf                                     | 1,500             |
| <b>Total Expenditures</b> |   | <b>\$ 291,700</b> |

## GOLF DEPARTMENT

**2011  
Budget**

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### LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

#### Revenue:

|                      |                          |                |
|----------------------|--------------------------|----------------|
| 31-70-72-760-4122    | Concession Self-Operated | \$ 92,700      |
| 31-70-72-760-4220    | Restaurant Liquor Sales  | 19,650         |
| 31-70-72-760-4221    | Restaurant Beer Sales    | 85,050         |
| 31-70-72-760-4222    | Restaurant Wine Sales    | 6,250          |
| <b>Total Revenue</b> |                          | <b>203,650</b> |

#### Expenditures:

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-70-72-760-5001         | Full-Time Salaries                              | 33,000            |
| 31-70-72-760-5006         | Concession Salary                               | 43,300            |
| 31-70-72-760-5009         | Fringe Benefits                                 | 17,414            |
| 31-70-72-760-5116         | Licensing                                       | 2,110             |
| 31-70-72-760-5201         | Office Supplies                                 | 390               |
| 31-70-72-760-5203         | Custodial Supplies                              | 4,560             |
| 31-70-72-760-5206         | Food & Concession Supplies                      | 32,464            |
| 31-70-72-760-5212         | Bar Supplies                                    | 2,050             |
| 31-70-72-760-5221         | Paper Supplies                                  | 3,800             |
| 31-70-72-760-5225         | China, Silver, and Glass                        | 250               |
| 31-70-72-760-5226         | Kitchen Equipment                               | 250               |
| 31-70-72-760-5233         | Alcohol Supplies-Liquor                         | 3,537             |
| 31-70-72-760-5234         | Alcohol Supplies-Beer                           | 21,688            |
| 31-70-72-760-5235         | Alcohol Supplies-Wine                           | 1,500             |
| 31-70-72-760-5400         | Utilities Natural Gas                           | 10,932            |
| 31-70-72-760-5401         | Utilities Electric                              | 12,471            |
| 31-70-72-760-5402         | Water & Sewer                                   | 1,485             |
| 31-70-72-760-5403         | Telephone                                       | 1,152             |
| 31-70-72-760-5501         | Contractual Services                            | 3,511             |
| 31-70-72-760-5701         | Services/Materials to Maintain Facilities/Build | 2,810             |
| 31-70-72-760-5854         | Mileage Reimbursement                           | 550               |
| <b>Total Expenditures</b> |   | <b>\$ 199,224</b> |



## GOLF DEPARTMENT

**2011  
Budget**

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### FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

|                           |                   |              |
|---------------------------|-------------------|--------------|
| 31-70-84-260-5701         | SVC/MAT Building  | \$ 2,500     |
| 31-70-84-260-5709         | SVC/MAT Landscape | 2,500        |
| <b>Total Expenditures</b> |                   | <b>5,000</b> |

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### GOLF COURSE MAINTENANCE ADMINISTRATION

**Expenditures:**

|                           |                         |               |
|---------------------------|-------------------------|---------------|
| 31-70-84-261-5001         | Full Time Salaries      | 40,398        |
| 31-70-84-261-5009         | Fringe Benefits         | 14,299        |
| 31-70-84-261-5201         | Office Supplies         | 200           |
| 31-70-84-261-5203         | Custodial Supplies      | 200           |
| 31-70-84-261-5302         | Minor Tools & Equipment | 2,000         |
| 31-70-84-261-5401         | Utilities Electric      | 2,000         |
| 31-70-84-261-5403         | Telephone               | 300           |
| 31-70-84-261-5501         | Contractual Services    | 4,900         |
| 31-70-84-261-5803         | Dues & Subscriptions    | 345           |
| 31-70-84-261-5805         | Staff Development       | 800           |
| 31-70-84-261-5812         | Uniforms                | 600           |
| <b>Total Expenditures</b> |                         | <b>66,042</b> |

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### LANDSCAPE MAINTENANCE

**Expenditures:**

|                           |   |                   |
|---------------------------|---|-------------------|
| 31-70-84-263-5001         | Full Time Salaries                        | 104,863           |
| 31-70-84-263-5002         | Part Time Salaries                        | 30,000            |
| 31-70-84-263-5003         | Overtime                                  | 250               |
| 31-70-84-263-5009         | Fringe Benefits                           | 39,117            |
| 31-70-84-263-5010         | Regular Part Time Salaries                | 28,641            |
| 31-70-84-263-5209         | Agricultural Supplies                     | 40,000            |
| 31-70-84-263-5218         | Irrigation Supplies                       | 6,500             |
| 31-70-84-263-5304         | Equipment Rental                          | 1,100             |
| 31-70-84-263-5400         | Utilities Natural Gas                     | 1,400             |
| 31-70-84-263-5402         | Water & Sewer                             | 130,000           |
| 31-70-84-263-5709         | Service/Materials to Maintain Landscape   | 5,500             |
| 31-70-84-263-5711         | Service/Materials to Maintain Golf Course | 5,500             |
| 31-70-84-263-5712         | Irrigation Trans. & Dist                  | 3,000             |
| 31-70-84-263-5826         | Vandalism                                 | 200               |
| <b>Total Expenditures</b> |   | <b>\$ 396,071</b> |

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## GOLF DEPARTMENT

**2011  
Budget**

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### FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

| <b>Expenditures:</b>      |  |                      |
|---------------------------|--|----------------------|
| 31-70-84-264-5001         | Full Time Salaries                       | \$ 17,501            |
| 31-70-84-264-5009         | Fringe Benefits                          | 4,278                |
| 31-70-84-264-5202         | Motor Fuels & Lubricants                 | 5,800                |
| 31-70-84-264-5702         | Services/Materials to Maintain Equipment | 8,700                |
| 31-70-84-264-5806         | Miscellaneous                            | 1,000                |
| 31-70-84-264-5812         | Uniforms                                 | 1,700                |
| <b>Total Expenditures</b> |  | <b><u>38,979</u></b> |

### PRO SHOP

| <b>Revenue:</b>      |                  |                       |
|----------------------|------------------|-----------------------|
| 31-70-84-750-4130    | Pro Shop Sales   | 395,000               |
| 31-70-84-750-4202    | Skate Sharpening | 20,000                |
| <b>Total Revenue</b> |                  | <b><u>415,000</u></b> |

| <b>Expenditures:</b>      |                    |                          |
|---------------------------|--------------------|--------------------------|
| 31-70-84-750-5001         | Full Time Salaries | 31,000                   |
| 31-70-84-750-5002         | Part Time Salaries | 14,000                   |
| 31-70-84-750-5009         | Fringe Benefits    | 8,700                    |
| 31-70-84-750-5205         | Program Supplies   | 2,500                    |
| 31-70-84-750-5208         | Pro Shop Supplies  | 270,500                  |
| <b>Total Expenditures</b> |                    | <b><u>\$ 326,700</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

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

#### **Revenue:**

|                   |                         |                            |
|-------------------|-------------------------|----------------------------|
| 31-70-84-751-4102 | General Admissions      | \$ 46,000                  |
| 31-70-84-751-4105 | League Fees             | 2,000                      |
| 31-70-84-751-4125 | Contractual Sales       | 3,000                      |
| 31-70-84-751-4136 | Pro Rental Fees         | 27,000                     |
| 31-70-84-751-4175 | Green Fees              | 448,230                    |
| 31-70-84-751-4176 | Junior Golf             | 80,000                     |
| 31-70-84-751-4177 | Driving Range           | 588,000                    |
| 31-70-84-751-4178 | Golf Cart Rental        | 74,375                     |
| 31-70-84-751-4179 | Club & Hand Cart Rental | 8,000                      |
| 31-70-84-751-4180 | Expansion Fund          | 14,336                     |
| 31-70-84-751-4268 | Parties/Groups          | 2,000                      |
|                   | <b>Total Revenue</b>    | <b><u>\$ 1,292,941</u></b> |

## GOLF DEPARTMENT

**2011  
Budget**

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### FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

#### Expenditures:

|  |   |                      |
|--|---|----------------------|
| 31-70-84-751-5001                            | Full Time Salaries                              | \$ 80,979            |
| 31-70-84-751-5002                            | Part Time Salaries                              | 168,000              |
| 31-70-84-751-5003                            | Overtime  | 500                  |
| 31-70-84-751-5009                            | Fringe Benefits                                 | 38,000               |
| 31-70-84-751-5201                            | Office Supplies                                 | 1,000                |
| 31-70-84-751-5202                            | Motor Fuels & Lubricants                        | 3,200                |
| 31-70-84-751-5203                            | Custodial Supplies                              | 150                  |
| 31-70-84-751-5204                            | Postage   | 250                  |
| 31-70-84-751-5205                            | Program Supplies                                | 5,000                |
| 31-70-84-751-5230                            | Printing/Copies                                 | 500                  |
| 31-70-84-751-5302                            | Minor Tools & Equipment                         | 800                  |
| 31-70-84-751-5305                            | Cart Maintenance                                | 1,000                |
| 31-70-84-751-5307                            | Golf Cart Lease                                 | 14,520               |
| 31-70-84-751-5400                            | Utilities Natural Gas                           | 12,000               |
| 31-70-84-751-5401                            | Utilities Electric                              | 26,000               |
| 31-70-84-751-5402                            | Water & Sewer                                   | 2,000                |
| 31-70-84-751-5403                            | Telephone                                       | 3,500                |
| 31-70-84-751-5501                            | Contractual Services                            | 3,300                |
| 31-70-84-751-5701                            | Services/Materials to Maintain Facilities/Build | 2,000                |
| 31-70-84-751-5702                            | Services/Materials to Maintain Equipment        | 1,500                |
| 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                              | 98,522               |
| 31-70-84-751-5834                            | Driving Range                                   | 50,000               |
| 31-70-84-751-5835                            | Junior Golf                                     | 1,200                |
| 31-70-84-970-9001                            | Bond Principal                                  | 85,100               |
| 31-70-84-970-9002                            | Bond Interest                                   | 57,233               |
|  | <b>Total Expenditures</b>                       | <b>662,154</b>       |
| <br><b>TOTAL GOLF REVENUE</b>                |   | <br><b>9,016,498</b> |
| <b>TOTAL GOLF EXPENDITURES</b>               |   | <b>7,990,677</b>     |
| <b>NET REVENUE OVER (UNDER) EXPENDITURES</b> |   | <b>\$ 1,025,821</b>  |

## ENTERPRISE FUND OTHER

|  | <b>2011<br/>Budget</b> |
|--|------------------------|
| <b>INTEREST INCOME</b>                     |                        |
| <b>Revenues:</b>                           |                        |
| 31-10-01-100-4050    Interest Earnings     | \$    7,000            |
| <b>TOTAL INTEREST INCOME</b>               | <b>7,000</b>           |
| <br>                                       |                        |
| <b>REGISTRATION REVENUE</b>                |                        |
| <b>Revenues:</b>                           |                        |
| 31-11-81-150-4110    Cash Over/Under       | (300)                  |
| 31-11-81-150-4165    ID Card Revenue       | 29,500                 |
| <b>TOTAL REGISTRATION REVENUE</b>          | <b>29,200</b>          |
| <br>                                       |                        |
| TOTAL ADMINISTRATION REVENUE               | <b>36,200</b>          |
| <br>                                       |                        |
| <b>ADMINISTRATION</b>                      |                        |
| <b>Expenditures:</b>                       |                        |
| 31-10-01-100-5106    Merchant Vendor Fees  | 350,000                |
| 31-10-01-100-5857    Overhead Chargeback   | 392,777                |
| 31-10-01-115-5857    Overhead Chargeback   | 232,716                |
| Total Expenditures                         | <b>975,493</b>         |
| <br>                                       |                        |
| <b>REGISTRATION EXPENDITURES</b>           |                        |
| <b>Expenditures:</b>                       |                        |
| 31-11-81-150-5001    Full Time Salaries    | 79,406                 |
| 31-11-81-150-5002    Part Time Salaries    | 71,503                 |
| 31-11-81-150-5009    Fringe Benefits       | 23,320                 |
| 31-11-81-150-5204    Postage               | 725                    |
| 31-11-81-150-5205    Program Supplies      | 23,500                 |
| 31-11-81-150-5230    Printing/Copies       | 400                    |
| 31-11-81-150-5403    Telephone             | 50                     |
| 31-11-81-150-5854    Mileage Reimbursement | 500                    |
| Total Expenditures                         | <b>199,404</b>         |
| <br>                                       |                        |
| <b>HUMAN RESOURCES</b>                     |                        |
| <b>Expenditures:</b>                       |                        |
| 31-12-01-100-5857    Overhead Chargeback   | 302,221                |
| Total Human Resources Expenditures         | <b>302,221</b>         |
| <br>                                       |                        |
| <b>INSURANCE</b>                           |                        |
| <b>Expenditures:</b>                       |                        |
| 31-10-01-110-5857    Overhead Chargeback   | 335,000                |
| Total Insurance Expenditures               | <b>335,000</b>         |
| <br>                                       |                        |
| <b>TOTAL ADMINISTRATION EXPENDITURES</b>   | <b>\$ 1,812,119</b>    |

## ENTERPRISE FUND OTHER

**2011  
Budget**

### FINANCE

#### Expenditures:

|                                   |                     |                       |
|-----------------------------------|---------------------|-----------------------|
| 31-20-01-100-5857                 | Overhead Chargeback | \$ 466,990            |
| <b>TOTAL FINANCE EXPENDITURES</b> |                     | <b><u>466,990</u></b> |

### IT Department

#### Expenditures:

|                          |                     |                       |
|--------------------------|---------------------|-----------------------|
| 31-25-01-100-5857        | Overhead Chargeback | 411,180               |
| <b>TOTAL IT EXPENSES</b> |                     | <b><u>411,180</u></b> |

### OTHER REVENUE

#### TRANSFER IN

#### Revenues:

|                           |                               |                         |
|---------------------------|-------------------------------|-------------------------|
| 31-10-01-990-9101         | Transfer In from General Fund | 2,150,000               |
| <b>TOTAL TRANSFERS IN</b> |                               | <b><u>2,150,000</u></b> |

### INTERGOVERNMENTAL INCOME FOR CAPITAL

#### Revenues:

|   |   |                       |
|---|---|-----------------------|
| 31-10-01-952-4041                                 | City of Centennial - Holly Pool/Tennis Improv | 128,833               |
| 31-10-01-955-4041                                 | Xcel Rebates                                  | 18,750                |
| <b>TOTAL INTERGOVERNMENTAL INCOME FOR CAPITAL</b> |   | <b><u>147,583</u></b> |

### TOTAL OTHER REVENUE

**2,297,583**

### OTHER EXPENDITURES

#### CONTINGENCY

#### Expenditures:

|                          |             |                      |
|--------------------------|-------------|----------------------|
| 31-10-01-995-9200        | Contingency | 28,376               |
| <b>TOTAL CONTINGENCY</b> |             | <b><u>28,376</u></b> |

### PROPOSED MERIT INCREASE

#### Expenditures:

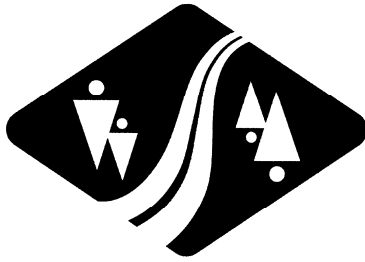
|                                      |           |                      |
|--------------------------------------|-----------|----------------------|
| 31-10-01-100-5807                    | Merit Pay | 77,000               |
| <b>TOTAL PROPOSED MERIT INCREASE</b> |           | <b><u>77,000</u></b> |

### TOTAL OTHER EXPENDITURES

**\$ 105,376**

## ENTERPRISE FUND OTHER

|                         |   | <u>2011<br/>Budget</u>   |
|-------------------------|---|--------------------------|
| <b>CARRYOVER</b>        |   |                          |
| <b>Revenues:</b>        |   |                          |
| 31-10-01-996-4998       | Carryover Revenue   | \$ 2,552,397             |
|                         | <b>Total Carryover Revenues</b>                             | <b><u>2,552,397</u></b>  |
| <br>                    |   |                          |
| <b>CAPITAL PROJECTS</b> |   |                          |
| <b>Expenditures:</b>    |   |                          |
| 31-80-87-952-6112       | Holly Pool/Tennis Improvements (City of Centennial Project) | 257,666                  |
| 31-70-70-950-6009       | Golf Cart Batteries for LTGC                                | 45,000                   |
| 31-70-70-950-6939       | Walk-in Freezer Racks for LTGC                              | 4,500                    |
| 31-70-70-950-6002       | Tri-plex Mower for LTGC                                     | 27,000                   |
| 31-70-70-950-6006       | Rough Mower for LTGC  | 45,000                   |
| 31-70-71-950-6672       | Drink Cart for SSGC   | 20,000                   |
| 31-80-00-950-6530       | Xcel Energy Study   | 25,000                   |
| 31-80-84-950-6697       | FSC - HVAC Repair   | 6,000                    |
| 31-70-70-950-6594       | LTGC - Parking Lot Repairs                                  | 30,000                   |
|                         | <b>Total Capital Projects</b>                               | <b><u>\$ 460,166</u></b> |



**South Suburban**  
**PARKS AND RECREATION**

**7. DEBT SERVICE FUND BUDGET**



## South Suburban Park and Recreation District Debt Service Fund Budget Overview

### Debt Service Fund

This fund is used to account for the accumulation of resources for, and the payment of general long-term obligation principal, interest and related costs. Property Taxes are assessed to cover the annual debt service payments for all voter approved General Obligation Debt. The major revenue source in this fund is property taxes. Expenditures are for principal and interest payments, collection fees, and paying agent fees.

The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate. Below is a table showing the tax levy and taxes collected for the last ten years for the payment of general long-term obligation bonds:

| Collection<br>Year | GO Debt<br>Levy | Tax<br>Collection | Est. Outstanding<br>Delinquent<br>Taxes | Percentage<br>Collected<br>to Levy |
|--------------------|-----------------|-------------------|---|------------------------------------|
| 2001               | \$ 4,407,694    | \$ 4,347,309      | \$ 60,385                               | 98.63%                             |
| 2002               | 4,210,988       | 4,168,457         | 42,531                                  | 98.99%                             |
| 2003               | 3,901,230       | 3,874,702         | 26,528                                  | 99.32%                             |
| 2004               | 3,812,193       | 3,790,082         | 22,111                                  | 99.42%                             |
| 2005               | 3,733,207       | 3,693,262         | 39,945                                  | 98.93%                             |
| 2006               | 3,735,067       | 3,726,850         | 8,217                                   | 99.78%                             |
| 2007               | 3,612,687       | 3,574,754         | 37,933                                  | 98.95%                             |
| 2008               | 3,607,014       | 3,569,501         | 37,513                                  | 98.96%                             |
| 2009               | 3,505,560       | 3,485,576         | 19,984                                  | 99.43%                             |
| Estimated 2010     | 3,692,505       | 3,655,580         | 36,925                                  | 99.00%                             |
| Budgeted 2011      | 3,694,007       | 3,657,067         | 36,940                                  | 99.00%                             |

## South Suburban Park and Recreation District Debt Service Fund Budget Overview

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 2011. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

| Description  | Balance as of<br>December 31,<br>2010 | Debt Type | Moody's<br>Rating          |
|--|---------------------------------------|-----------|----------------------------|
| (2006) - \$19,805,000 General Obligation Refunding Bonds | \$ 19,145,000                         | GO Debt   | Aaa, Aa3                   |
| (2008) - \$10,000,000 General Obligation Refunding Bonds | 6,765,000                             | GO Debt   | not rated,<br>private sale |
| Total General Obligation Bonds Outstanding               | <u>\$ 25,910,000</u>                  |           |                            |

| <b>General Obligation Bond Payments</b>             |                     |
|---|---------------------|
| Debt Issuance                                       | Total               |
| 2006 General Obligation Refunding Bonds - Principal | \$ 220,000          |
| 2008 General Obligation Refunding Bonds - Principal | 2,185,000           |
| Total General Obligation Principal Payments         | <u>\$ 2,405,000</u> |
| 2006 General Obligation Refunding Bonds - Interest  | \$ 898,288          |
| 2008 General Obligation Refunding Bonds - Interest  | 211,068             |
| Total General Obligation Interest Payments          | <u>\$ 1,109,356</u> |
| Total General Obligation Bond Payments              | <u>\$ 3,514,356</u> |

## South Suburban Park and Recreation District Debt Service Fund Budget Overview

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

|  | <b>Legal Debt Margin</b> |                  |                  |                  |
|--|--------------------------|------------------|------------------|------------------|
|  | <b>2008</b>              | <b>2009</b>      | <b>2010</b>      | <b>2011</b>      |
| Assessed Valuation   | \$ 2,282,531,976         | \$ 2,273,270,150 | \$ 2,390,836,700 | \$ 2,393,062,513 |
| Legal Debt Margin:   |                          |                  |                  |                  |
| Debt Limitation - 50% of the Total   |                          |                  |                  |                  |
| Valuation for Assessment per Colorado  |                          |                  |                  |                  |
| Revised Statutes, Section 32-1-1101 (6) (a)  | \$ 1,141,265,988         | \$ 1,136,635,075 | \$ 1,195,418,350 | \$ 1,196,531,257 |
| Total General Obligation Debt  | \$ 30,395,000            | \$ 28,240,000    | \$ 25,910,000    | \$ 23,505,000    |
| Legal Debt Margin  | \$ 1,110,870,988         | \$ 1,108,395,075 | \$ 1,169,508,350 | \$ 1,173,026,257 |
| Total General Obligation Debt applicable to<br>the limit as a percentage of the debt limit | 2.66%                    | 2.48%            | 2.17%            | 1.96%            |

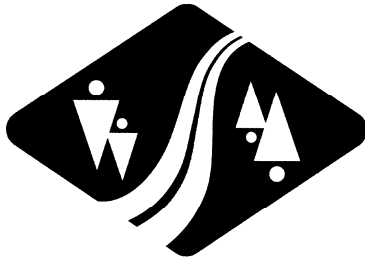
# DEBT SERVICE FUND

## Table of Contents

|   | <b>2011</b>      |             |
|---|------------------|-------------|
|   | <b>Budget</b>    | <b>Page</b> |
| <b>Revenue:</b>                                 |                  |             |
| Property Taxes                                  | \$ 3,479,961     | 245         |
| Interest Income                                 | 1,000            | 245         |
| <b>Total Operating Revenue</b>                  | <b>3,480,961</b> |             |
| <br>  |                  |             |
| <b>Expenditures:</b>                            |                  |             |
| Administration                                  | 56,500           | 245         |
| Bond Principal                                  | 2,405,000        | 245         |
| Bond Interest                                   | 1,109,356        | 245         |
| <b>Total Operating Expenditures</b>             | <b>3,570,856</b> |             |
| <b>Excess Operating Revenue of Expenditures</b> | <b>(89,895)</b>  |             |
| <br>  |                  |             |
| <b>Other Expenditures:</b>                      |                  |             |
| Transfer Out                                    | 1,000            | 245         |
| <b>Total Other Expenditures</b>                 | <b>1,000</b>     |             |
| <br>  |                  |             |
| <b>Net Revenue Over Expenditures</b>            | <b>(90,895)</b>  |             |
| Carryover                                       | 90,895           | 245         |
| <b>Funds Available</b>                          | <b>\$ -</b>      |             |

## DEBT SERVICE FUND

|   | <b>2011<br/>Budget</b>         |
|---|--------------------------------|
| <b>DEBT SERVICE FUND</b>                            |                                |
| <b>PROPERTY TAXES</b>                               |                                |
| <b>Revenue:</b>                                     |                                |
| 51-10-01-970-4001      Property Tax                 | \$ 3,479,961                   |
| <b>TOTAL PROPERTY TAXES</b>                         | <b><u>3,479,961</u></b>        |
| <b>INTEREST INCOME</b>                              |                                |
| <b>Revenue:</b>                                     |                                |
| 51-10-01-970-4050      Interest Income              | 1,000                          |
| <b>TOTAL INTEREST INCOME</b>                        | <b><u>1,000</u></b>            |
| <b>TOTAL REVENUE</b>                                | <b><u><u>3,480,961</u></u></b> |
| <b>ADMINISTRATION</b>                               |                                |
| <b>Expenditures:</b>                                |                                |
| 51-10-01-970-5117      Paying Agent Fees            | 1,500                          |
| 51-10-01-970-5119      Collection Charges           | 55,000                         |
| <b>TOTAL ADMINISTRATION EXPENDITURES</b>            | <b><u>56,500</u></b>           |
| <b>BOND PRINCIPAL</b>                               |                                |
| <b>Expenditures:</b>                                |                                |
| 51-10-01-970-9001      Bond Principal               | 2,405,000                      |
| <b>TOTAL BOND PRINCIPAL EXPENDITURES</b>            | <b><u>2,405,000</u></b>        |
| <b>BOND INTEREST</b>                                |                                |
| <b>Expenditures:</b>                                |                                |
| 51-10-01-970-9002      Bond Interest                | 1,109,356                      |
| <b>TOTAL BOND INTEREST EXPENDITURES</b>             | <b><u>1,109,356</u></b>        |
| <b>TRANSFER OUT</b>                                 |                                |
| <b>Expenditures:</b>                                |                                |
| 51-10-01-970-9100      Transfer Out to General Fund | 1,000                          |
| <b>TOTAL TRANSFER OUT</b>                           | <b><u>1,000</u></b>            |
| <b>CARRYOVER</b>                                    |                                |
| <b>Revenues:</b>                                    |                                |
| 51-10-01-970-4998      Carryover Revenue            | 90,895                         |
| <b>TOTAL CARRYOVER</b>                              | <b><u>\$ 90,895</u></b>        |



**South Suburban**  
**PARKS AND RECREATION**

**8. APPENDIX**

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO ADOPT 2011 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND, AND ADOPTING A BUDGET FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2011 AND ENDING THE LAST DAY OF DECEMBER, 2011.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District ("District") has appointed a budget committee to prepare and submit a proposed 2011 budget to the Board at the proper time; and

WHEREAS, the budget has been prepared to comply with all terms, limitations and exemptions, including, but not limited to, reserve transfers and expenditure exemptions, under Article X, Section 20 of the Colorado Constitution and other laws or obligations which are applicable to or binding upon the District; and

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and public hearings were held on August 11, 2010; September 8, 2010; October 13, 2010, and November 10, 2010; and interested electors were given the opportunity to file or register any objections to said proposed budget; and

WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues so that the budget remains in balance, as required by law;

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

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

|  |                     |
|--|---------------------|
| General Fund                                   | \$21,514,690        |
| Debt Service Fund                              | 3,571,856           |
| Conservation Trust Fund                        | 855,415             |
| 2010 1 Mill Fund                               | 4,973,883           |
| Golf and Recreation Facilities Enterprise Fund | <u>24,365,255</u>   |
| TOTAL BUDGETED EXPENDITURES, ALL FUNDS         | <u>\$55,281,099</u> |

Resolution to adopt budget

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

|   |                   |                      |
|---|-------------------|----------------------|
| <u>General Fund</u>                                       |                   |                      |
| From the 2010 fund balance carryover                      | \$ 9,166,520      |                      |
| From sources other than general property tax              | 1,768,835         |                      |
| From the general property tax levy                        | <u>10,579,335</u> |                      |
| TOTAL GENERAL FUND  |                   | 21,514,690           |
| <br><u>Debt Service Fund</u>                              |                   |                      |
| From the 2010 fund balance carryover                      | 90,895            |                      |
| From sources other than general property tax              | 3,479,961         |                      |
| From the general property tax levy                        | <u>1,000</u>      |                      |
| TOTAL DEBT SERVICE FUND                                   |                   | 3,571,856            |
| <br><u>Conservation Trust Fund</u>                        |                   |                      |
| From the 2010 fund balance carryover                      | 253,915           |                      |
| From sources other than general property tax              | <u>601,500</u>    |                      |
| TOTAL CONSERVATION TRUST FUND                             |                   | 855,415              |
| <br><u>2010 1 Mill Fund</u>                               |                   |                      |
| From the 2010 fund balance carryover                      | -                 |                      |
| From sources other than general property tax              | 2,603,757         |                      |
| From the general property tax levy                        | <u>2,370,126</u>  |                      |
| TOTAL 2010 1 MILL FUND                                    |                   | 4,973,883            |
| <br><u>Golf and Recreation Facilities Enterprise Fund</u> |                   |                      |
| From the 2010 fund balance carryover                      | 2,552,397         |                      |
| From sources other than general property tax              | <u>21,812,858</u> |                      |
| TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND      |                   | 24,365,255           |
| TOTAL BUDGETED REVENUE, ALL FUNDS                         |                   | <u>\$ 55,281,099</u> |

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 2011.

Section 5. That the budget hereby approved and adopted shall be signed Katherine C. Geitner, Chairman of the Board, attested to by Pamela M. Eller, Secretary, and made part of the public records of South Suburban Park and Recreation District.

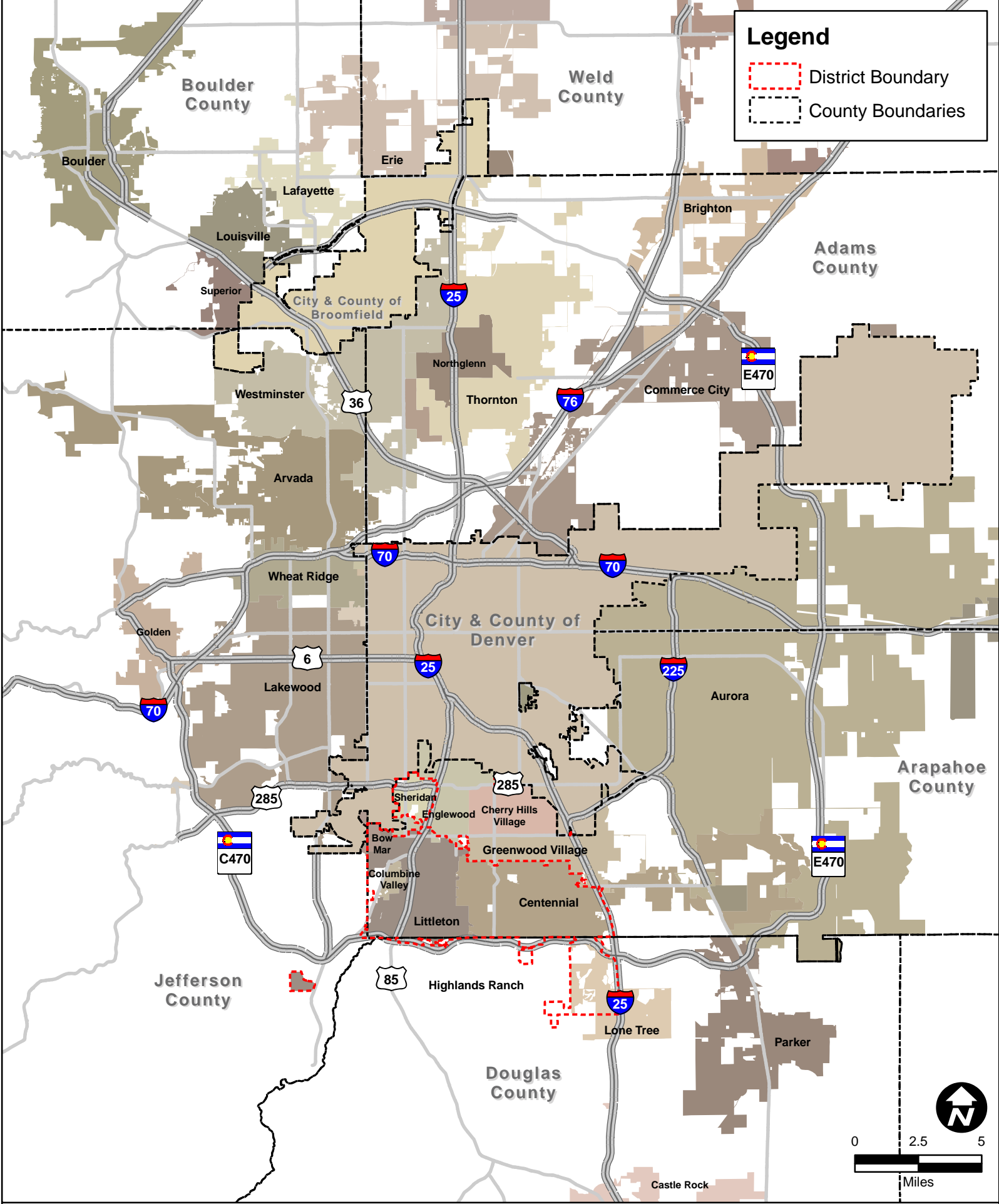
ADOPTED this 10th day of November, 2010.

Attest:

\_\_\_\_\_  
KATHERINE C. GEITNER, CHAIRMAN

\_\_\_\_\_  
PAMELA M. ELLER, SECRETARY





**Legend**

- District Boundary
- County Boundaries

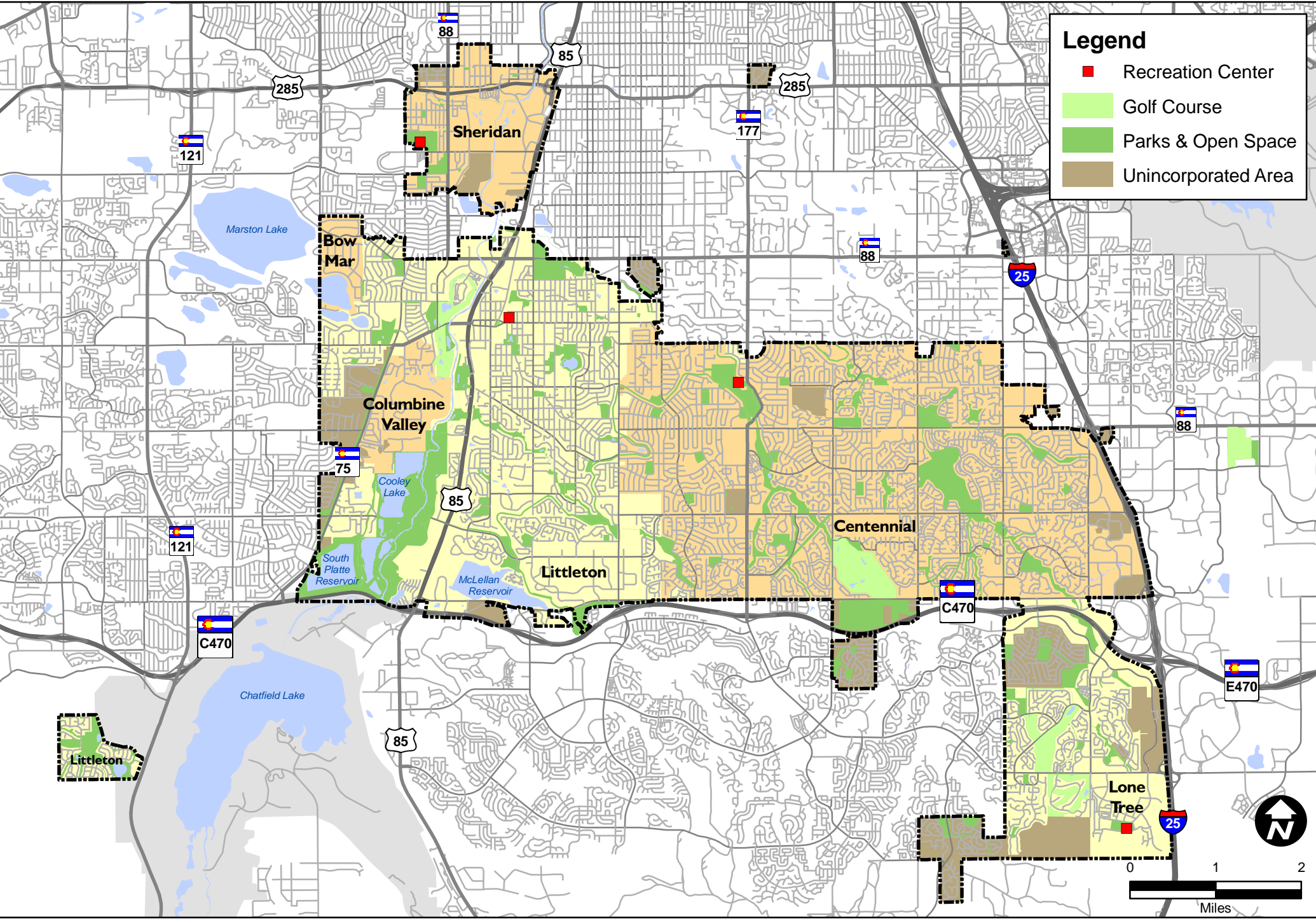


**South Suburban Parks and Recreation Location Map**

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

**Legend**

- Recreation Center
- Golf Course
- Parks & Open Space
- Unincorporated Area

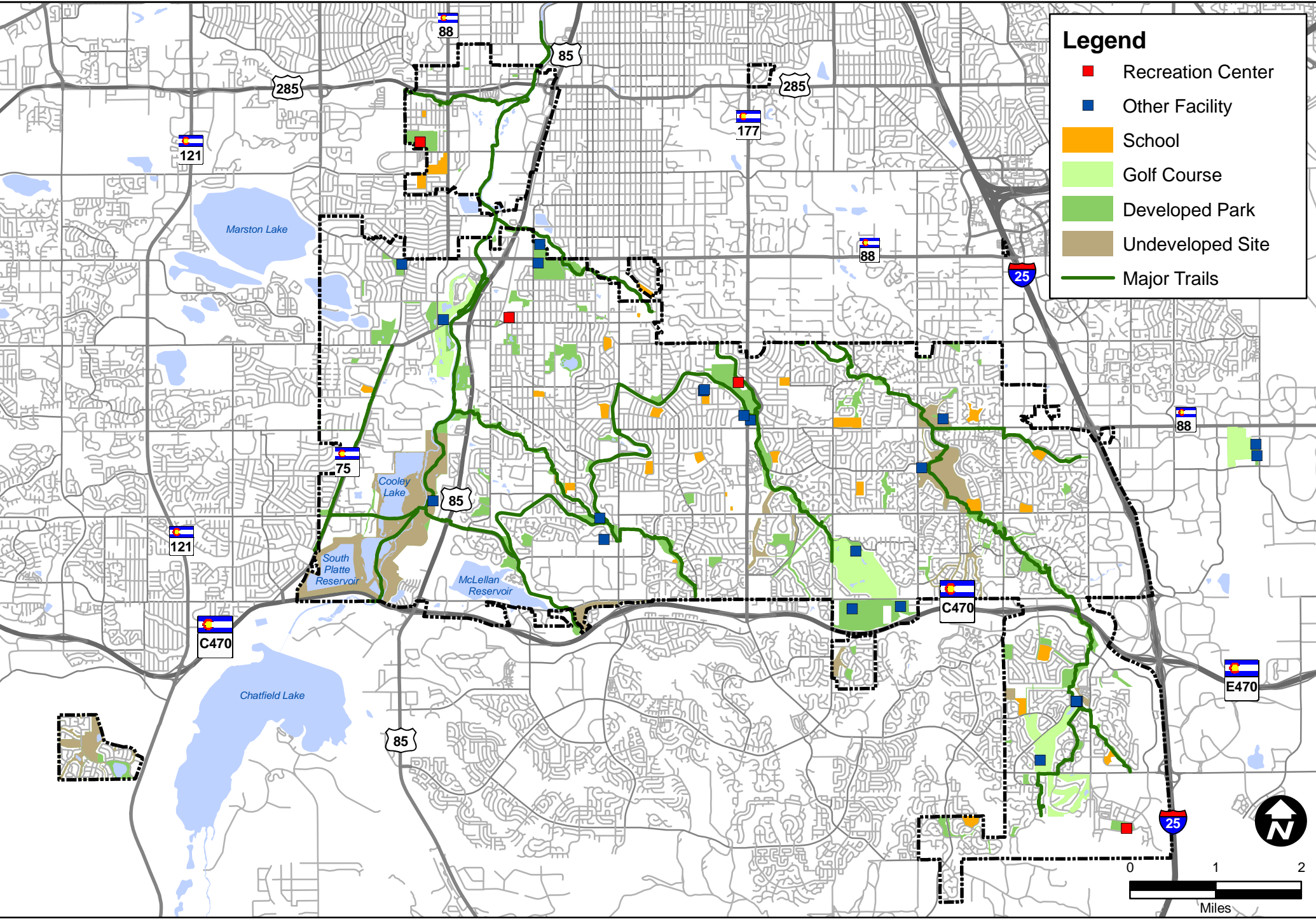


# South Suburban Parks and Recreation District Overview

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

### Legend












- Recreation Center
- Other Facility
- School
- Golf Course
- Developed Park
- Undeveloped Site
- Major Trails














# District Facilities, Properties, and Trails

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

**South Suburban Park and Recreation District  
Park Amenities**

|  <b>South Suburban<br/>PARKS AND RECREATION</b> | <br>Ballfield | <br>Fishing | <br>Horseshoe Pit | <br>Multipurpose Court | <br>Multipurpose Field | <br>Natural Open Space | <br>Playground | <br>Restrooms | <br>Shelter | <br>Tennis |
|--|--|--|--|---|--|---|---|--|--|---|
| Abbott Park  |  |  |  |   |  |   |   |  |  |   |
| Acres Green Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Alice Terry Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Altair Park  |  |  |  |   |  |   |   |  |  |   |
| Arapaho Park   |  |  |  |   |  |   |   |  |  |   |
| Arapahoe High School Tennis Courts   |  |  |  |   |  |   |   |  |  |   |
| Barnes Park  |  |  |  |   |  |   |   |  |  |   |
| Ben Franklin Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Berry Park   |  |  |  |   |  |   |   |  |  |   |
| Bobcat Park  |  |  |  |   |  |   |   |  |  |   |
| Bowles Grove Park  | L  |  |  |   |  |   |   |  |  |   |
| Carbone Park   |  |  |  |   |  |   |   |  |  |   |
| Carl Sandburg Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Carriage Club Estates Park   |  |  |  |   |  |   |   |  |  |   |
| Centennial Ridge Park  |  |  |  |   |  |   |   |  |  |   |
| Charley Emley  |  |  |  |   |  |   |   |  |  |   |
| Chase Park   |  |  |  |   |  |   |   |  |  |   |
| Cherry Knolls Park   |  |  |  |   |  |   |   |  |  |   |
| Cherry Park  |  |  |  |   |  |   |   |  |  |   |
| Cimarron Trail   |  |  |  |   |  |   |   |  |  |   |
| Clarkson Park  |  |  |  |   |  |   |   |  |  |   |
| Columbine Manor Park   |  |  |  |   |  |   |   |  |  |   |
| Cornerstone Park   | L  |  |  |   |  |   |   |  |  |   |
| Damon Runyon Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| David A. Lorenz Regional Park  |  |  |  |   |  |   |   |  |  |   |
| deKoevend Park   | L  |  |  |   |  |   |   |  |  | L   |
| deKoevend Tot Lot  |  |  |  |   |  |   |   |  |  |   |
| Dry Creek Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Eagle Ridge Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| East Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Elati Park   |  |  |  |   |  |   |   |  |  |   |
| Eugene Field Elementary School   |  |  |  |   |  |   |   |  |  |   |
| Fairways at Lone Tree  |  |  |  |   |  |   |   |  |  |   |
| Footbridge Park  |  |  |  |   |  |   |   |  |  |   |
| Forest Park  |  |  |  |   |  |   |   |  |  |   |
| Fort Logan Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Foxhill Park   |  |  |  |   |  |   |   |  |  |   |
| Foxridge Open Space  |  |  |  |   |  |   |   |  |  |   |
| Foxridge Park/Greenbelt  |  |  |  |   |  |   |   |  |  |   |
| Foxridge West Open Space/Trails  |  |  |  |   |  |   |   |  |  |   |
| Gallup Park  |  |  |  |   |  |   |   |  |  |   |
| Grandpa's Acres  |  |  |  |   |  |   |   |  |  |   |
| Hamlet Park  |  |  |  |   |  |   |   |  |  |   |
| Harlow Park/Pool   |  |  |  |   |  |   |   |  |  |   |
| Harmony Park   |  |  |  |   |  |   |   |  |  |   |
| Heritage Village Park  |  |  |  |   |  |   |   |  |  |   |
| Highland Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Hogback Hill Park  |  |  |  |   |  |   |   |  |  |   |
| Holly Dam/Open Space   |  |  |  |   |  |   |   |  |  |   |
| Holly Park, Pool, Tennis   |  |  |  |   |  |   |   |  |  | L   |
| Homestead Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Horseshoe Park   |  |  |  |   |  |   |   |  |  |   |
| Hunter's Hill Park   |  |  |  |   |  |   |   |  |  |   |
| Ida Park   |  |  |  |   |  |   |   |  |  |   |
| Isaac Newton Middle School/Park  |  |  |  |   |  |   |   |  |  |   |
| Jackass Hill Park  |  |  |  |   |  |   |   |  |  |   |
| Ketring Park   |  |  |  |   |  |   |   |  |  |   |
| Kline Homestead Park   |  |  |  |   |  |   |   |  |  |   |
| LaQuinta Park  |  |  |  |   |  |   |   |  |  |   |
| Laura Ingalls Wilder Elem. School/Park   |  |  |  |   |  |   |   |  |  |   |
| Lewis Ames Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Linksview Park   |  |  |  |   |  |   |   |  |  |   |

## South Suburban Park and Recreation District Park Amenities

| <br><b>South Suburban</b><br><b>PARKS AND RECREATION</b> | <br>Ballfield | <br>Fishing | <br>Horseshoe Pit | <br>Multipurpose Court | <br>Multipurpose Field | <br>Natural Open Space | <br>Playground | <br>Restrooms | <br>Shelter | <br>Tennis |
|---|--|--|--|---|--|---|---|--|--|---|
| Little Dry Creek Park   |  |  |  |   |  |   |   |  |  |   |
| Little's Creek Park   |  |  |  |   |  |   |   |  |  |   |
| Littleton High School Tennis Center   |  |  |  |   |  |   |   |  |  |   |
| Lonesome Pine Park  |  |  |  |   |  |   |   |  |  |   |
| Mark Twain Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Maximus Park  |  |  |  |   |  |   |   |  |  |   |
| Medema Park   |  |  |  |   |  |   |   |  |  |   |
| Milliken Park   |  |  |  |   |  |   |   |  |  |   |
| Mission Viejo Open Space  |  |  |  |   |  |   |   |  |  |   |
| Monterey Open Space   |  |  |  |   |  |   |   |  |  |   |
| Nesbitt Park  |  |  |  |   |  |   |   |  |  |   |
| Otero Tennis Courts   |  |  |  |   |  |   |   |  |  |   |
| Palos Verdes Park   |  |  |  |   |  |   |   |  |  |   |
| Palos Verdes West Tot Lot   |  |  |  |   |  |   |   |  |  |   |
| Park & Tennis at Lone Tree Golf Course  |  |  |  |   |  |   |   |  |  |   |
| Park at Lone Tree Elementary School   |  |  |  |   |  |   |   |  |  |   |
| Peabody Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Persinger Park  |  |  |  |   |  |   |   |  |  |   |
| Powell Middle School Tennis Courts  |  |  |  |   |  |   |   |  |  |   |
| Powers Park   |  |  |  |   |  |   |   |  |  |   |
| Prairie Sky Park  |  |  |  |   |  |   |   |  |  |   |
| Progress Park   |  |  |  |   |  |   |   |  |  |   |
| Prominence Point Open Space   |  |  |  |   |  |   |   |  |  |   |
| Promise Park  |  |  |  |   |  |   |   |  |  |   |
| Province Center Open Space  |  |  |  |   |  |   |   |  |  |   |
| Province Center Park  |  |  |  |   |  |   |   |  |  |   |
| Puma Park   |  |  |  |   |  |   |   |  |  |   |
| Ralph Moody Elementary School/Park  |  |  |  |   |  |   |   |  |  |   |
| Reynold's Landing   |  |  |  |   |  |   |   |  |  |   |
| Ridgeview Park  |  |  |  |   |  |   |   |  |  |   |
| Ridgewood Park (lower)  |  |  |  |   |  |   |   |  |  |   |
| Ridgewood Park (upper)  |  |  |  |   |  |   |   |  |  |   |
| Rusty Sun Tennis Courts   |  |  |  |   |  |   |   |  |  |   |
| Sheridan Middle School Ballfield  | L  |  |  |   |  |   |   |  |  |   |
| Slaughterhouse Gulch Park   |  |  |  |   |  |   |   |  |  |   |
| South Platte Park   |  |  |  |   |  |   |   |  |  |   |
| Southbridge Park  |  |  |  |   |  |   |   |  |  |   |
| Sterne Park   |  |  |  |   |  |   |   |  |  |   |
| Sunset Park   |  |  |  |   |  |   |   |  |  |   |
| Sweetwater Park   |  |  |  |   |  |   |   |  |  |   |
| Taos Open Space   |  |  |  |   |  |   |   |  |  |   |
| Trailmark Park  |  |  |  |   |  |   |   |  |  |   |
| Walnut Hills Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Walnut Hills Park   |  |  |  |   |  |   |   |  |  |   |
| Walt Whitman Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| War Memorial Rose Garden  |  |  |  |   |  |   |   |  |  |   |
| Watson Lake   |  |  |  |   |  |   |   |  |  |   |
| Wildcat Mountain Elementary School/Park   |  |  |  |   |  |   |   |  |  |   |
| Wildcat Park  |  |  |  |   |  |   |   |  |  |   |
| Wildcat Ridge Park  |  |  |  |   |  |   |   |  |  |   |
| Willow Creek Park   |  |  |  |   |  |   |   |  |  |   |
| Willow Spring Open Space  |  |  |  |   |  |   |   |  |  |   |
| Writers Vista Park  |  |  |  |   |  |   |   |  |  |   |
| Wynetka Ponds   |  |  |  |   |  |   |   |  |  |   |

L = Lighted Field or Tennis Court

### District Park and Trail Inventory - 2010

| PARK / ADDRESS  | TOTAL ACRES | DEVELOPED LAND   | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS   |
|---|-------------|--|-------------|-----------|-----------------|--|
| ABBOTT PARK<br>8800 S. High St.<br>Centennial, CO 80122   | 8.80        | 1 ballfield (skinned), 2 multi-use fields, 1 multi-purpose court, sitting shelter, playground, drinking fountain, 8.5 acres irrigated turf, 2 asphalt parking lots of 35 parking spaces  |             | 0.30      | 0.29            | .29 concrete<br>Handicap accessible  |
| ACRES GREEN DR. MEDIANS<br>8400 Acres Green Dr.<br>Uninc. Douglas 80124                                   | 4.38        | xeriscape medians<br>2.1 acres of irrigated turf.  |             | 2.28      |                 |  |
| ACRES GREEN ELEMENTARY SCHOOL/ PARK<br>13524 Acres Green Dr.<br>Uninc. Douglas 80124                      | 7.80        | 2 skinned ballfields w/backstops 5.5 acres,<br>1 multi-purpose field,  |             | 2.30      | 0.25            | .25 crusher fines  |
| ACRES GREEN TRAIL<br>S. Quebec St. southeast to Sweetwater Rd.<br>Lone Tree, CO 80124                     | 9.00        |  |             | 9.00      | 1.49            | 1.49 crusher fines<br>Part of Sweetwater Park Trail  |
| ALICE TERRY ELEMENTARY SCHOOL/PARK<br>4485 S. Irving St.<br>Sheridan, CO 80110                            | 8.00        | 1 skinned field, 1 grass field, 1 multi-use field, 7.36 acres irrigated turf   |             |           | 0.36            | .36 asphalt  |
| ALTAIR PARK<br>13441 S. Peacock Dr.<br>Uninc. Douglas 80124   | 6.50        | 2 skinned fields, 2 multi-use fields, shelter w/grill, 5.28 acres irrigated turf, crusher fines parking lot - 49 spaces  |             | 0.92      |                 | Handicap accessible  |
| ARAPAHO PARK<br>7800 S. Adams St.<br>Centennial, CO 80122   | 17.90       | 2 baseball fields (1 grass, 1 skinned), 6 multi-purpose fields, playground, 1 multi-purpose court, 2 tennis courts, sand volleyball court, shelter with restrooms, drinking fountain, 17.31 acres irrigated turf, asphalt parking lot - 56 spaces, 2 handicap spaces |             | 0.59      | 0.06            | .06 concrete   |
| ARAPAHOE HIGH SCHOOL POOL<br>2201 E. Dry Creek Rd.<br>Centennial, CO 80122                                | 0.50        | Indoor pool with locker facilities   |             |           |                 | Maintained by school district except for signs<br>Handicap accessible  |
| ARAPAHOE HIGH SCHOOL TENNIS CTS.<br>Centennial, CO 80122  | 0.50        | 4 outdoor tennis courts  |             |           |                 | Maintained by school district except for signs<br>Handicap accessible  |
| ASHBAUGH PARK/POND<br>aka Windermere Pond<br>6954 S. Windermere St.<br>Littleton, CO 80120                | 4.00        |  |             | 4.00      | 0.45            | .45 crusher fines<br>Part of Lee Gulch Trail System. Heritage High School to Windermere St.                      |
| BARNES PARK<br>1900 W. Girard Ave.<br>Sheridan, CO 80110  | 1.30        | 1 ballfield (grass) , 2 horseshoe pits, playground, 1 unmarked "E" field, 1.29 acres irrigated turf  |             |           |                 | Handicap accessible  |
| BEAR CREEK TRAIL<br>Lowell St. east to Hamilton Pl.<br>Sheridan, CO multiple                              | 17.64       |  |             | 17.64     | 1.57            | .48 asphalt<br>1.09 concrete<br>Maintain trail   |
| BEGA PARK<br>2250 W. Main St.<br>Littleton, CO 80120  | 1.16        | Drinking fountain, large fountain, statue and sitting area, 1.16 acres irrigated turf  |             |           | 0.16            | .16 asphalt<br>Handicap accessible   |
| BEN FRANKLIN ELEMENTARY SCHOOL/PARK<br>1603 E. Euclid Ave.<br>Centennial, CO 80121                        | 3.11        | 1 skinned softball/baseball field w/backstop, 1 multi-purpose field  |             |           |                 |  |
| BEN FRANKLIN POOL<br>1600 E. Panama Dr.<br>Centennial, CO 80121   | 2.00        | Outdoor pool with bath house, pool slide, asphalt parking lot, drinking fountain,  |             |           |                 | Handicap accessible  |
| BERRY PARK<br>3400 W. Berry Ave.<br>Littleton, CO 80121   | 2.10        | Unmarked "E" field, sitting shelter, playground, 2.08 acres irrigated turf, asphalt parking lot -10 spaces   |             |           | 0.23            | .23 asphalt  |
| BIG DRY CREEK TRAIL<br>7901 S. Colorado Blvd.<br>Centennial, CO multiple northwest to the High Line Canal | 56.00       |  | 2.06        | 53.94     | 5.66            | 2.37 crusher fines<br>.26 Lehow to Broadway<br>.59 Broadway to Powers Trail also runs through Cherry Knolls Park |

**District Park and Trail Inventory - 2010**

| PARK / ADDRESS  | TOTAL ACRES | DEVELOPED LAND   | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS   |
|---|-------------|--|-------------|-----------|-----------------|--|
| BOBCAT PARK<br>3101 W. Bear Creek Dr.<br>Sheridan, CO 80110   | 0.80        | Playground   |             |           |                 |  |
| BOWLES GROVE PARK<br>5501 S. Federal Blvd.<br>Littleton, CO 80123   | 18.00       | 3 ballfields, (1 lighted/skinned, 2 grass), 2 multi-purpose fields, bleachers, drinking fountain, pond (1.735 acres), 11.90 acres irrigated turf, asphalt parking lot of 65 spaces |             | 6.10      | 0.50            | .50 asphalt<br>Handicap accessible   |
| CARBONE PARK<br>7455 S. Elati St.<br>Littleton, CO 80120  | 5.00        |  |             | 5.00      | 0.47            | .47 crusher fines. Part of Lee Gulch Trail. High Line Canal to Elati St. Area is Natural Open Space.<br>Handicap accessible                |
| CARL SANDBURG ELEMENTARY SCHOOL/PARK<br>6900 S. Elizabeth St.<br>Centennial, CO 80122                           | 2.05        | 1 ballfield (skinned) with backstop, 1 unmarked "E" field  |             |           |                 |  |
| CARRIAGE CLUB ESTATES<br>10461 Carriage Club Dr.<br>Lone Tree, CO 80124   | 3.72        | playground, half-court basketball, benches, shelter-16' hexagon, small multi-purpose field, concrete trails, drinking fountain, 3.72 acres irrigated turf                          |             |           | 0.21            | .21 concrete   |
| CARRIAGE CLUB TRAIL EASEMENTS   | 5.71        |  | 5.71        |           |                 |  |
| CENTENNIAL RIDGE<br>9998 Lone Tree Pkwy.<br>Lone Tree, CO 80124   | 4.62        | 1 multi-purpose field, small sitting shelter with playground, drinking fountain, 2.09 acres irrigated turf   |             | 2.53      | 0.15            | .15 asphalt<br>Sunnydale Blvd to   |
| CHARLIE EMLEY PARK<br>2301 W. Briarwood Ave.<br>Littleton, CO 80120   | 1.61        | 1 basketball court, 2 tennis courts, playground, sun shelter, 1.44 acres irrigated turf  |             |           |                 |  |
| CHASE PARK<br>2750 W. Princeton Pl.<br>Sheridan, CO 80110   | 1.00        | Playground, .45 acres irrigated turf   |             | 0.45      | 0.05            | .05 concrete<br>Handicap accessible  |
| CHERRY KNOLLS PARK<br>7077 S. Elizabeth St.<br>Centennial, CO 80122   | 24.48       | 5 ballfields (2 skinned, 3 grass), 7 multi-purpose fields, 1 unmarked "E" field, restrooms, playground, drinking fountain, 21.48 acres irrigated turf, 52 parking spaces           |             |           | 0.57            | .57 crusher fines<br>Big Dry Creek Trail runs through the park   |
| CHERRY PARK<br>6300 E. Weaver Dr.<br>Centennial, CO 80111   | 6.00        | 1 multi-purpose field, sand volleyball court, playground, sitting shelter, 5.77 acres irrigated turf, drinking fountain  |             |           | 0.04            | .04 concrete<br>.07 crusher fines<br>Handicap accessible   |
| CIMARRON TRAIL PARK<br>5350 Bow Mar Dr.<br>Littleton, CO 80123  | 2.50        | 2.5 acres irrigated native grasses   |             | 2.50      | 0.21            | .21 crusher fines.<br>Natural park area, landscaping, trees, shrubs, dry stream bed, benches, trash receptacle, split rail fence, signage. |
| CLARKSON PARK<br>7346 S. Clarkson St.<br>Centennial, CO 80122   | 8.00        | 1 multi-use field, 1 unmarked "E" field, sitting shelter, playground, drinking fountain, 7.93 acres irrigated turf   |             | 0.07      | 0.38            | .38 crusher fines<br>Handicap accessible   |
| COAL MINE TRAIL<br>5150 S. Windermere St.<br>Uninc. Arapahoe 80123  | 0.70        | Trail from Platte Canyon Rd. to S. Sheridan Blvd.  |             | 0.70      | 0.46            | .46 asphalt  |
| COLUMBINE MANOR PARK<br>5075 W. Ken Caryl Rd.<br>Uninc. Arapahoe 80128  | 5.00        | 2 ballfields (1 grass) with backstop, 1 multi-purpose field, playground, 4.76 acres irrigated turf, asphalt parking lot -17 spaces   |             | 0.24      | 0.15            | .15 concrete<br>Handicap accessible  |
| COLUMBINE TRAIL<br>Platte Canyon Rd. & W. Bowles Ave. southwest to Jefferson County<br>Uninc. Arapahoe multiple | 34.63       | Asphalt parking lot -16 spaces   |             | 34.63     | 2.40            | 2.40 asphalt<br>3 small wooden rest stops, signage   |
| COLUMBINE VALLEY STREET BEAUTIFICATION<br>Platte Canyon Road  | 1.20        | Landscape, native grasses  |             | 1.20      |                 |  |

**District Park and Trail Inventory - 2010**

| PARK / ADDRESS  | TOTAL ACRES                             | DEVELOPED LAND   | UNDEV. LAND    | NOS ACRES | TRAILS IN MILES | COMMENTS   |
|---|---|--|----------------|-----------|-----------------|--|
| COOK CREEK PARK & POOL<br>8711 Lone Tree Pkwy.<br>Lone Tree, CO 80124   | 15.00                                   | Pool area with locker facilities, 2 tennis courts, 1.53 acres irrigated turf, 54 parking spaces  |                | 13.47     | 0.21            | .21 asphalt<br>Handicap accessible   |
| CORNERSTONE PARK<br>BATTING CAGES<br>COLORADO JOURNEY M-GOLF<br>5150 S. Windermere St.<br>Englewood, CO 80120                         | 66.21                                   | 3 lighted ball fields (skinned), 7 multi-use fields, restrooms, playground, in-line hockey rink, skateboard park, 2-18 hole miniature golf courses, 23.8 acres irrigated turf, crusher fines parking of 354 spaces, 6 handicap spaces.<br><b>Colorado Journey @ Cornerstone</b><br>5 drinking fountains, asphalt parking lot of 44 spaces, 3 handicap spaces | 33.64          |           | 2.22            | 2.22 concrete<br>Handicap accessible   |
| DAMON RUNYON ELEMENTARY SCHOOL/PARK<br>7455 S. Elati St.<br>Littleton, CO 80120   | 1.55                                    | 1 skinned/ballfield with backstop, 1 unmarked "E" field  |                |           |                 |  |
| DAVID A. LORENZ REGIONAL PARK<br>8422 S. Colorado Blvd.<br>Uninc. Douglas 80126<br>(includes High Ridge Trailhead)                    | 96.71<br>3.30<br>15.79<br>6.66<br>29.07 | 3 "A" sized multi-use fields and 1-360' ballfield, 264 standard parking spaces, 15 handicap spaces, 8.1 acres synthetic turf, 1.15 acre dog park, 30 parking spaces, 14-acre disc golf, 0.5 acre RC track and 15 parking spaces  | 72.21<br>51.52 |           |                 | 2 parcels  |
| DEKOEVEND PARK<br>6301 S. University Blvd.<br>Centennial, CO 80121  | 76.45                                   | 23.7 acres developed park land, 2 restrooms 3 multi-purpose fields, 6 ballfields (1 lighted and skinned, 5 grass), 6 lighted tennis courts, 1 multi-purpose court, 4 picnic shelters, grill at all shelters, playground, 2 sets of bleachers, 3 drinking fountains, 21.5 acres irrigated turf, asphalt parking lot of 94 spaces                              |                | 52.75     | 0.64            | .32 asphalt<br>.32 concrete<br>Trails internal to the park and access road to Shelter A<br>Handicap accessible |
| DEKOEVEND TOT LOT<br>1901 E. Panama Dr.<br>Centennial, CO 80121   | 2.00                                    | Playground, 1.54 acres irrigated turf  |                |           | 0.07            | .03 concrete<br>.04 crusher fines  |
| DOUGLAS H. BUCK COMMUNITY RECREATION CENTER<br>2004 W. Powers Ave.<br>Littleton, CO 80120   | 4.30                                    | recreation center, indoor pool   |                |           |                 |  |
| DRY CREEK ELEMENTARY SCHOOL PARK<br>7686 E. Hinsdale Ave.<br>Centennial, CO 80112   | 2.33<br>0.87                            | 1 soccer field, baseball with backstop 3.2 acres irrigated turf  |                |           |                 |  |
| EAST ELEMENTARY SCHOOL/PARK<br>5933 S. Fairfield St.<br>Littleton, CO 80120   | 2.49                                    | 1 ballfield (skinned) with backstop, 1 multi-purpose field   |                |           |                 |  |
| EAGLE RIDGE ELEMENTARY<br>7716 Timberline Rd.<br>Lone Tree, CO 80124  | 1.57                                    | Not available yet - will provide when we receive a copy of the IGA   |                |           |                 |  |
| ELATI PARK<br>5340 S. Elati St.<br>Littleton, CO 80120  | 0.21                                    | Playground, .21 acres irrigated turf   |                |           |                 | Handicap accessible  |
| EUGENE FIELD ELEMENTARY SCHOOL/PARK<br>5402 S. Sherman Way.<br>Littleton, CO 80121  | 1.85                                    | 1 ballfield (skinned) with backstop, 1 multi-purpose field   |                |           |                 |  |
| FAIRWAYS PARK AT LONE TREE<br>9608 Colinade Dr.<br>Lone Tree, CO 80124<br><u>LONE TREE TRAIL</u><br>Lone Tree Drive to Fairview Drive | 4.09                                    | 1 soccer field ("C"), shelter, playground, 1 multi-purpose court, 2.59 acres irrigated turf, 9 parking spaces, 2 handicap spaces   |                | 1.50      | 1.09            | .21 crusher fines<br>.04 concrete<br>.25 asphalt<br>0.59   |



**District Park and Trail Inventory - 2010**

| PARK / ADDRESS  | TOTAL ACRES | DEVELOPED LAND   | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS   |
|---|-------------|--|-------------|-----------|-----------------|--|
| FAMILY SPORTS CENTER<br>6901 South Peoria Street<br>Centennial, CO 80112  | 68.09       | 135,000 sq. ft. Entertainment Center, includes twin regulation NHL ice rinks, restaurant, pro shop, birthday party facilities and entertainment center which includes video games, climbing wall, laser tag, rides, indoor multi-purpose Sports Dome, 18 hole miniature golf course 9 hole executive golf course |             |           |                 |  |
| FAMILY SPORTS CENTER GOLF COURSE<br>6901 South Peoria Street<br>Centennial, CO 80112  |             | 9-hole executive golf course with 60 station driving range that is matted, heated, covered and lighted.  |             |           |                 |  |
| FOOTBRIDGE PARK<br>1312 W. Geddes Ave.<br>Littleton, CO 80120   | 0.40        |  |             | 0.40      | 0.08            | 0.08 asphalt trail<br>0.40 buffalo grass                 |
| FOREST PARK NATURAL AREA<br>Highlands 460 - Dry Creek Rd.<br>to County Line Rd. between<br>South Colorado Boulevard<br>and South University Boulevard<br>Centennial, CO 80122 | 82.60       |  |             | 82.60     |                 | Area lies east and west of Arapaho Park                  |
| FT. LOGAN ELEMENTARY SCHOOL/PARK<br>3700 S. Knox Ct.<br>Sheridan, CO 80236  | 1.79        | 2 ballfields (skinned), 1 multi-purpose field<br>1.79 acres irrigated turf   |             |           |                 |  |
| FOXHILL PARK<br>8100 S. Holly St.<br>Centennial, CO 80112   | 7.20        | 1 multi-purpose court, 1 unmarked "E" field, sitting shelter, playground, 2.67 acres irrigated turf  |             | 4.53      | 0.48            | .38 concrete<br>.10 crusher fines<br>Handicap accessible |
| FOX RIDGE OPEN SPACE<br>6120 E. Phillips Ave.<br>Centennial, CO 80112   | 65.30       |  |             | 65.30     |                 |  |
| FOX RIDGE PARK AND TRAILWAYS<br>7900 S. Oneida Way<br>Centennial, CO 80112  | 9.10        | 1 ballfield (grass) with backstop, 1 multi-purpose field (soccer field "D"), playground, sitting shelter, grill, 9.10 acres irrigated turf, drinking fountain  |             |           | 2.62            | 2.49 asphalt<br>.13 crusher fines                        |
| FOX RIDGE WEST OPEN SPACE TRAILWAYS<br>6120 E. Otero Drive<br>Centennial, CO 80112  | 6.40        | Greenbelts with trailway, 1 multi-purpose court, Trophy Club area, 5.78 acres irrigated turf   |             | 0.62      | 1.08            | 1.08 asphalt   |
| GALLUP GARDENS PARK<br>6015 S. Gallup St.<br>Littleton, CO 80120  | 1.75        | Pond, waterfall, large sculpture, 1,743 sq. ft. annual and perennial flower beds, 3,751 sq. ft. shrub beds, 1.54 acres irrigated turf, asphalt parking lot of 41 spaces  |             |           | 0.36            | .36 brick paving<br>Handicap accessible                  |
| GALLUP PARK<br>6147 S. Gallup St.<br>Littleton, CO 80120  | 10.00       | 4 tennis courts, 1 ballfield (skinned), 3 multi-purpose fields, bleachers, sun shelter, playground, drinking fountain, 7.45 acres irrigated turf, 28 parking spaces  |             |           |                 | Handicap accessible                                      |
| GOODSON RECREATION CENTER<br>6315 S. University Blvd.<br>Centennial, CO 80121   | 4.00        | Recreation Center 83,000 sq. ft. indoor pool with lift, playground, indoor running track, pool pots, .72 acres of irrigated turf, asphalt parking lot with 327 spaces, child care facility   |             |           |                 | Handicap accessible                                      |
| GRANDPA'S ACRES<br>500 W. Ridge Road<br>Littleton, CO 80120   | 5.00        |  | 5.00        | 5.00      |                 |  |
| HAMLET PARK<br>4466 W. Lake Cr.<br>Littleton, CO 80123  | 2.70        | Multi-purpose court, 1 ballfield (grass), sitting shelter, playground, drinking fountain, 2.5 acres irrigated turf   |             |           | 0.06            | .06 concrete<br>Handicap accessible                      |
| HARLOW PARK AND POOL<br>5151 S. Lowell Blvd.<br>Littleton, CO 80123   | 12.00       | Outdoor pool w/slide, bathhouse, sitting shelter, 4 tennis courts, 4 multi-use fields, 3 ballfields (2 skinned, 1 grass), 1 multi-purpose court, 1,156 sq. ft. facility, playground, drinking fountain<br>10.10 acres irrigated turf, asphalt parking lot - 49 spaces  |             |           | 0.10            | .10 asphalt<br>Handicap accessible                       |
| HARMONY PARK<br>3377 S. Irving St.<br>Sheridan, CO 80110  | 0.90        | Playground, drinking fountain, parking lot, skate park, .85 acres irrigated turf   |             | 0.05      |                 |  |

**District Park and Trail Inventory - 2010**

| PARK / ADDRESS   | TOTAL ACRES | DEVELOPED LAND  | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS  |
|--|-------------|---|-------------|-----------|-----------------|---|
| HERITAGE HIGH SCHOOL<br>TENNIS COURTS<br>1401 W. Geddes<br>Littleton, CO 80120             | 1.00        | 4 outdoor tennis courts   |             |           |                 | Maintained by school district except for signs  |
| HERITAGE VILLAGE PARK<br>5000 E. Fair Dr.<br>Centennial, CO 80121<br>Centennial, CO 80121  | 8.00        | 1 ballfield (grass) with backstop, 1 multi-use field, 1 multi-purpose court, playground, 4.79 acres irrigated turf, parking lot of 18 asphalt parking spaces    |             | 3.21      | 0.14            | .14 asphalt<br>Handicap accessible<br>Internal to Park: Part of Little Dry Creek Trail      |
| HIGH LINE CANAL TRAIL<br>Orchard Road to County Line Road<br>Arapahoe County multiple      | 121.00      | 9.90 crusher fines. National Recreation Trail designation by U.S. Department of Interior, June-71   |             | 121.00    | 9.90            | 9.90 crusher fines<br>National Recreation Trail designation by U.S. Department of Interior, |
| HIGHLAND ELEMENTARY SCHOOL/PARK<br>711 E. Euclid Ave.<br>Centennial, CO 80121              | 2.65        | 2 ballfields (1 skinned/1 grass w/backstop), 1 unmarked "E" field   |             |           |                 |   |
| HOGBACK HILL PARK<br>(part of TrailMark)<br>8853 W. TrailMark Pkwy.<br>Littleton, CO 80127 | 3.89        | 1 ballfield (grass) with backstop, 1 soccer field, ("D"), 1 basketball court, shelter,<br><br>(1 HC, 13 standard spaces)  |             |           |                 |   |
| HOLLY DAM & OPEN SPACE<br>6651 S. Krameria Way<br>Centennial, CO 80111                     | 0.24        |   |             |           | 1.07            | 1.07 crusher fines  |
| HOLLY PARK, POOL & TENNIS COURTS<br>6651 S. Krameria Way<br>Centennial, CO 80111           | 40.00       | Outdoor pool, 680 Sq. ft. tennis center, 6 tennis courts, 2007 sq. ft. pool area, .80 acres irrigated turf, asphalt parking lot of 86 spaces, 3 handicap spaces |             | 39.20     | 0.48            | .48 crusher fines<br>Handicap accessible  |
| HOMESTEAD ELEMENTARY SCHOOL/PARK<br>7451 S. Homestead Pkwy.<br>Centennial, CO 80112        | 9.20        | 2 skinned ballfields, 3 multi-use fields, 9.2 acres irrigated turf  |             |           | 0.23            | .23 asphalt   |
| HORSESHOE PARK<br>South Elati Street at the High Line Canal<br>Littleton, CO 80120         | 15.30       | Natural area with detention pond  |             | 15.30     |                 | Part of Lee Gulch   |
| HUDSON GARDENS<br>6115 S. Santa Fe Drive<br>Littleton, CO 80120                            | 30.00       |   |             |           | 1.33            | 1.33 crusher fines  |
| HUNTER'S HILL PARK<br>7275 S. Xanthia St.<br>Centennial, CO 80112                          | 6.14        | 1 grass ballfield w/backstop, 2 multi-use fields, playground, 6.14 acres irrigated turf   |             |           | 0.06            | .06 asphalt<br>Handicap accessible  |
| IDA PARK<br>152 W. Ida Ave.<br>Littleton, CO 80120   | 0.18        | Playground, landscaping, .12 acres irrigated turf, drinking fountain  |             |           | 0.05            | .05 concrete  |
| ISAAC NEWTON MIDDLE SCHOOL/ PARK<br>4001 E. Arapahoe Rd.<br>Centennial, CO 80121           | 3.36        | 3 ballfields (2 skinned/1 grass) w/backstops, 1 multi-use field   |             |           |                 |   |
| JACKASS HILL PARK<br>S. Prince and Jackass Hill<br>Littleton, CO 80120                     | 17.12       |   | 9.12        | 8.00      | 0.04            | .04 crusher fines   |
| JAMES A TAYLOR PARK a.k.a. Harlow West<br>5120 S. Meade St.<br>Littleton, CO 80123         | 3.00        | 2.87 acres irrigated turf   |             | 0.13      | 0.03            | .03 crusher fines<br>Name change in Sept 200  |
| KETRING PARK<br>6000 S. Gallup St.<br>Littleton, CO 80120                                  | 57.20       | Pond with fishing pier, 10.20 acres irrigated turf, asphalt parking lot of 40 spaces, World War II Memorial   |             | 47.00     | 1.55 asphalt    |   |
| KLINE HOMESTEAD PARK<br>8902 Redwing Ave.<br>Uninc. Douglas County                         | 6.00        | 1 multi-use field, playground, 1 multi-use court sitting shelter, 4.5 acres irrigated turf  |             | 1.10      | 0.47            | .25 concrete<br>.22 crusher fines   |
| LA QUINTA PARK<br>9575 La Quinta Dr.<br>Lone Tree, CO 80124                                | 1.44        | Playground, gazebo, 1.28 acres irrigated turf   |             |           | 0.06            | .06 concrete  |

**District Park and Trail Inventory - 2010**

| PARK / ADDRESS  | TOTAL ACRES | DEVELOPED LAND  | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS   |
|---|-------------|---|-------------|-----------|-----------------|--|
| LAURA INGALLS WILDER ELEMENTARY SCHOOL/PARK<br>4300 W. Ponds Cr.<br>Littleton, CO 80123   | 1.27        | 1 skinned ballfield with backstop,<br>1 multi-use field   |             |           |                 |  |
| LEE GULCH TRAIL/ IVAN THOMAS GREENWAY<br>6581 S. Santa Fe Drive<br>Littleton, CO<br>Clarkson St. thru Puma Park<br>northwest to the S. Platte River<br>Littleton, CO multiple | 59.20       | Natural area with trails  |             | 59.20     | 3.53            | .02 asphalt<br>.13 concrete<br><br>3.38 crusher fines                      |
| LEWIS AMES ELEMENTARY SCHOOL/PARK<br>7300 S. Clermont Dr.<br>Centennial, CO 80122   | 2.30        | 1 ballfield (skinned) with backstop, 1 soccer field ("D"), 2.26 acres irrigated turf  |             |           |                 | School maintains playground  |
| LINKSVIEW PARK<br>4200 E. Links Pkwy.<br>Centennial, CO 80122   | 8.20        | 1 ballfield (grass) with backstop, 1 soccer field ("C"), playground, 7.21 acres irrigated turf  |             | 0.99      | 0.17            | .17 concrete   |
| LITTLE DRY CREEK PARK<br>6389 S. Clermont Ct.<br>Centennial, CO 80121<br>Centennial, CO 80121   | 13.70       | 2 ballfields (grass) with backstops, 2 soccer fields ("C", "D") 1 unmarked "E" field,<br>1 multi-purpose court, sitting shelter,<br>playground, 10.30 acres irrigated turf  |             | 3.40      | 0.66            | .66 asphalt  |
| LITTLE DRY CREEK TRAIL/OPEN SPACE<br>Arapahoe Rd. & S. Yosemite<br>St. nw to the High Line Canal<br>Centennial, CO multiple   | 19.00       | Natural area, trail   |             | 19.00     | 1.57            | .41 asphalt<br>.27 concrete<br>.89 crusher fines                           |
| LITTLE'S CREEK PARK<br>6701 S. Broadway<br>Littleton, CO 80120  | 7.00        | 1 unmarked "E" field, lake and pond, sitting shelter, playground, 6.42 acres irrigated turf   |             |           | 0.36            | .36 asphalt  |
| LITTLETON GOLF & TENNIS CLUB<br>5800 S. Federal Blvd.<br>Littleton, CO 80123  | 105.29      | 18-hole executive golf course, pro shop, clubhouse, restaurant, golf course maintenance shop, 6 indoor tennis courts, 4 ponds, equipment storage building, 39.0 acres irrigated turf, 182 parking spaces, 4 handicap spaces |             |           |                 | Golf Course expansion<br>Handicap accessible                               |
| LITTLETON HIGH SCHOOL & POOL<br>199 E. Littleton Blvd.<br>Littleton, CO 80121   | 0.50        | Indoor pool with locker facilities  |             |           |                 | Maintained by school district except for signs<br>Handicap accessible      |
| LITTLETON HIGH SCHOOL TENNIS COURTS<br>199 E. Littleton Blvd.<br>Littleton, CO 80121  | 0.50        | 4 outdoor tennis courts   |             |           |                 | Maintained by school district except for signs<br>Handicap accessible      |
| LONE TREE GOLF COURSE & COUNTRY CLUB/HOTEL<br>9808 S. Sunningdale Blvd.<br>Lone Tree, CO 80124  | 189.40      | 18-hole golf course with club house, 4 tennis courts, swimming pool, and volleyball court, 4 ponds, maintenance facility, pro shop, hotel, restaurant & café, asphalt parking lot of 400 spaces, 4 handicap spaces          |             |           |                 | 47,048 sq. ft. - Facility<br>1,920 sq. ft. - Cabana<br>Handicap accessible |
| LONE TREE RECREATION CENTER<br>10249 Ridgegate Circle<br>Lone Tree, CO 80124  | 6.96        | Recreation center, indoor pool  |             |           |                 |  |
| LONE TREE TENNIS CENTER<br>9810 Sunningdale Blvd.<br>Lone Tree, CO 80124  | 4.47        | 6 tennis courts (2 lighted)   |             |           | 0               |  |
| LONESOME PINE PARK<br>501 Maximus Dr.<br>Uninc. Douglas County  | 6.00        | 1 unmarked "E" field, multi-purpose court, 2 tennis courts, playground, drinking fountain, grill, 5.95 acres irrigated turf   |             |           | 0.05            | .05 concrete<br>Handicap accessible  |

**District Park and Trail Inventory - 2010**

| PARK / ADDRESS  | TOTAL ACRES | DEVELOPED LAND   | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS  |
|---|-------------|--|-------------|-----------|-----------------|---|
| MARK HOPKINS ELEMENTARY SCHOOL/PARK<br>7171 S. Pennsylvania Street<br>Centennial, CO 80122          | 3.35        | 3 ballfields (1 skinned, 2 grass) with backstop, 2 soccer fields ("C"), 3.35 acres irrigated turf  |             |           |                 |   |
| MARK TWAIN ELEMENTARY SCHOOL/PARK<br>6901 S. Franklin St.<br>Centennial, CO 80122                   | 1.87        | 1 skinned ballfield with backstop, 1 multi-use field   |             |           |                 |   |
| MARY CARTER GREENWAY<br>Bates Avenue to C-470<br>Arapahoe County multiple                           | 117.84      | Update later dual trail  | 37.68       | 117.84    | 9.74            | 9.74 concrete<br>Handicap accessible<br>Mileage markers are 1 mile apart & read on the .5 increment (example 1.5-2.5) |
| MAXIMUS TRAIL PARK<br>Maximus Dr. at Helena Cr.<br>Uninc. Douglas County                            | 3.30        | 3.3 acres natural landscape  |             | 3.30      | 0.36            | .36 crusher fines<br>Handicap accessible  |
| MEDEMA PARK<br>4950 E. Easter Ave.<br>Centennial, CO 80122  | 17.00       | 1 ballfield with backstop, 2 soccer fields ("C", "D"), 1 unmarked "E" field, multi-purpose court, playground, shelter, 14.92 acres irrigated turf, asphalt parking lot of 21 spaces, drinking fountain |             | 2.08      | 0.45            | .45 crusher fines<br>Handicap accessible  |
| MILLIKEN PARK<br>6445 S. Clarkson St.<br>Centennial, CO 80121                                       | 7.20        | 1 ballfield (skinned) with backstop, 2 multi-use fields ("A/B", "D"), playground, drinking fountain, 7.2 acres irrigated turf, asphalt parking lot of 31 parking spaces                                |             |           | 0.09            | .09 concrete  |
| MISSION VIEJO BUFFER / OPEN SPACE<br>County Line Rd. & the High Line Canal<br>Uninc. Douglas County | 34.00       |  |             | 34.00     |                 | No plans for development  |
| MONTEREY OPEN SPACE<br>Dry Creek Rd.<br>Arapaho Park east of Adams<br>Centennial, CO 80122          | 5.60        |  |             | 5.60      |                 |   |
| MURRAY PROPERTY(ies)<br>4829 S. Santa Fe Drive<br>Littleton, CO                                     | 3.36        |  | 3.36        |           |                 |   |
| NESBITT PARK<br>3025 W. Mansfield Ave.<br>Sheridan, CO 80110  | 0.29        | Playground, picnic shelter, 2 grill's<br>.23 acres irrigated turf  |             | 0.06      | 0.01            | .01 concrete  |
| OTERO TENNIS COURTS<br>6300 E. Otero Dr.<br>Centennial, CO 80112                                    | 1.00        | 2 tennis courts, .19 acres irrigated turf  |             |           | 0.02            | .02 concrete  |
| OXBOW PROPERTY<br>Near Santa Fe and University<br>Newly acquired                                    | 2.60        | Two parcels 2.21 acres & .39 acres.  | 2.60        |           |                 |   |
| PALOS VERDES PARK<br>6400 E. Orchard Rd.<br>Centennial, CO 80111                                    | 7.50        | 1 ballfield (grass) with backstop, 1 soccer field ("D"), shelter w/grill, playground, horseshoe pit, 4.69 acres irrigated turf, road base parking lot of 10 spaces                                     |             | 2.81      | 0.22            | .22 crusher fines<br>Handicap accessible  |
| PALOS VERDES WEST TOT LOT<br>5601 E. Maplewood Ave.<br>Centennial, CO 80111                         | 2.74        | 1 unmarked "E" field, playground, sitting shelter, 1.12 acres irrigated turf   |             | 1.62      | 0.07            | .07 crusher fines   |
| PARK AT LONE TREE ELEMENTARY<br>9373 Heritage Hills Pkwy.<br>Lone Tree, CO 80124                    | 7.50        | Multi-purpose field, ballfield (skinned), sitting shelter, playground, drinking fountain, 4.5 irrigated turf, restroom enclosure, shared asphalt parking with school of 120 spaces                     | 1.80        |           |                 |   |
| PEABODY ELEMENTARY SCHOOL/PARK<br>3128 E. Maplewood Ave.<br>Centennial, CO 80121                    | 1.12        | 2 grass ballfields with backstop, 1 multi-use field  |             |           |                 |   |
| PERSINGER PARK<br>3340 S. Dale Ct.<br>Sheridan, CO 80110  | 0.83        | Playground, shelter w/lighting, drinking fountain  |             |           |                 |   |

**District Park and Trail Inventory - 2010**

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|--|-------------|---|-------------|-----------|-----------------|--------------------------------------|
| PROMINENCE POINT<br>OPEN SPACE<br>Lone Tree, CO 80124  | 10.72       |   |             | 10.72     |                 |                                      |
| POWELL MIDDLE<br>SCHOOL TENNIS COURTS<br>8000 S. Corona Way<br>Centennial, CO 80122                        | 1.00        | 4 tennis courts   |             |           |                 | Maintained by South Suburban         |
| POWERS PARK<br>601 W. Powers Ave.<br>Littleton, CO 80120   | 5.00        | 1 ballfield (grass) with backstop,<br>1 multi-purpose field ("D"), sitting shelter,<br>playground, 4.97 acres irrigated turf  |             |           | 0.9             | .9 asphalt                           |
| PRAIRIE SKY PARK<br>9381 Crossington Way<br>Lone Tree, CO 80124  | 13.20       | 1 ballfield (skinned w/backstop), 1 multipurpose<br>field, 2 basketball courts, shelter w/grill &<br>lighting, drinking fountain, playground, restroom,<br>asphalt parking lot (3 HC spaces, 57 standard<br>spaces)   |             | 3.20      |                 |                                      |
| PROGRESS PARK<br>5100 S. Hickory St.<br>Littleton, CO 80120  | 21.84       | 3 ballfields (2 skinned, 1 grass), 2 soccer<br>fields ("C", "D"), 1 football field,<br>restrooms, 1 picnic shelter w/grill's,<br>playground, drinking fountain, pond,<br>natural open space, 10.25 acres irrigated turf,<br>2 asphalt parking lots - 104 spaces, 3<br>handicap spaces, fishing pier |             | 11.59     | 0.44            | .44 concrete<br>Handicap accessible  |
| PROMINENCE POINT<br>OPEN SPACE<br>Northwest of Eagle Ridge<br>Elementary School<br>Lone Tree, CO 80124     | 10.72       |   | 10.72       |           |                 |                                      |
| PROMISE PARK<br>233 W. Powers Pl.<br>300 W. Powers Pl.<br>Littleton, CO 80120                              | 1.10        | 1/2 court basketball, playground, picnic<br>tables, cedar rail fencing, 1.01 acres<br>irrigated turf, concrete paving   |             |           | 0.06            | .06 concrete<br>2 separate parcels   |
| PROVINCE CENTER<br>OPEN SPACE<br>8789 Redwing Ave.<br>Uninc. Arapahoe 80126<br>Siskin Ave. at Copeland St. | 22.90       |   |             | 22.90     |                 |                                      |
| PROVINCE CTR. PARK<br>8789 Redwing Ave.<br>Littleton, CO 80126-5249  | 3.30        | 1 multi-purpose field, 1 multi-purpose court<br>2.3 acres irrigated turf  |             | 1.00      | 0.14            | .14 concrete                         |
| PUMA PARK<br>7900 S. Ogden Way.<br>Centennial, CO 80122  | 29.50       | 1 ballfield (skinned), 1 softball field (grass),<br>2 soccer fields ("A"), shelter,<br>playground, drinking fountain,<br>13.3 acres irrigated turf  |             | 16.20     | 1.24            | 1.24 concrete<br>Handicap accessible |
| QUEBEC STREET TRAIL<br>7967 S. Quincy Way.<br>Centennial, CO 80112   | 3.10        | Greenway with pathway, 3.1 acres<br>irrigated turf  |             |           | 0.58            | .58 asphalt                          |
| RALPH MOODY ELEMENTARY<br>SCHOOL/PARK<br>6390 S. Windermere St.<br>Littleton, CO 80120                     | 2.51        | 1 skinned ballfield with backstop,<br>1 multi-use field   |             |           |                 |                                      |
| REYNOLD'S LANDING<br>(formerly Superchi)<br>675+C1735 S. Santa Fe Drive<br>Littleton, CO 80120             | 21.00       | Sitting shelter, concrete trail, access to the<br>Platte River, Port-o-Let shelter, asphalt parking<br>36 spaces, bus parking   | 10.00       | 11.00     |                 |                                      |
| RIDGEVIEW PARK<br>2500 W. Rowland Ave.<br>Littleton, CO 80120  | 5.20        | Native area, bluegrass area, pond,<br>3.61 acres irrigated turf   |             | 1.59      |                 |                                      |
| RIDGEWOOD PARK LOWER<br>6700 S. Prince St.<br>Littleton, CO 80120  | 15.47       | 2 ballfields (skinned) with backstop,<br>1 football field, 2.09 acres irrigated turf,<br>gravel parking lot - 25 parking spaces   |             | 13.38     |                 | Handicap accessible                  |
| RIDGEWOOD PARK UPPER<br>(includes Charlie Emley Park)<br>2301 W. Briarwood Ave.<br>Littleton, CO 80120     | 3.53        | 1 basketball court, 2 tennis courts,<br>playground, sun shelter,<br>1.44 acres irrigated turf   |             | 2.09      | 0.24            | .18 asphalt<br>.06 concrete          |

### District Park and Trail Inventory - 2010

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|--|-------------|--|----------------------|-----------|-----------------|--|
| RUSTY SUN TENNIS COURTS<br>8147 S. Niagara St.<br>Centennial, CO 80112                                   | 2.50        | 2 tennis courts, basketball court, drinking fountain, .33 acre irrigated turf, asphalt parking lot - 6 spaces  |                      | 0.83      |                 | Handicap accessible  |
| SHERIDAN MIDDLE SCHOOL BALLFIELD<br>4109 S. Federal Blvd.<br>Sheridan, CO 80110                          | 2.30        | 1 lighted/skinned ballfield, 1.31 acres irrigated turf   |                      | 0.99      |                 |  |
| SHERIDAN RECREATION CENTER AND PARK<br>3325 W. Oxford Ave.<br>Sheridan, CO 80236                         | 34.00       | Recreation center, 4 ballfields (3 grass, 1 lighted/skinned), 4 multi-purpose fields, 4 tennis courts, 1 picnic shelter w/grill, 2 playgrounds, restrooms, horseshoe pits drinking fountains, 25.7 acres irrigated turf, asphalt parking lot - 188 spaces, 4 handicap spaces |                      | 8.30      | 0.80            | .80 concrete<br>23,481 sq. ft. - Facility<br>11,145 sq. ft.. - Pool<br>Handicap accessible                           |
| SLAUGHTERHOUSE GULCH/GARDENER GREENWAY<br>S. Windermere St. to S. Rio Grande Ave.<br>Littleton, CO 80120 | 13.20       | Native area  |                      | 13.20     | 0.60            | .60 crusher fines  |
| SOUTH PLATTE PARK/CARSON NATURE CENTER<br>7301 S. Platte River Pkwy.<br>Littleton, CO 80120              | 660.00      | Natural open space, trails, The Carson Nature Center, concrete parking lot of 33 spaces, 1 handicap space  | Mary Carter Greenway | 660.00    |                 | Mary Carter Greenway & S. Platte River runs through So. Platte Park<br>7 lakes & ponds<br>Handicap accessible        |
| ROXBOROUGH<br>8080 S. Platte Canyon Rd.<br>Littleton, CO 80128   | 212.00      |  |                      | 212.00    |                 |  |
| SOUTH SUBURBAN ADMINISTRATION OFFICE<br>6631 S. University Blvd.<br>Centennial, CO 80121                 | 0.25        | Administrative offices, xeriscape, .18 acres irrigated tall fescue grass, asphalt parking lot of 51 spaces, 1 handicap space   |                      |           |                 | Facility -<br>3,720 Sq. ft. - Down<br>3,870 Sq. ft. - Up<br>Handicap accessible                                      |
| SOUTH SUBURBAN ADMINISTRATION PKG LOT<br>6631 S. University Blvd.<br>Centennial, CO 80121                | 1.24        |  |                      | 1.24      |                 |  |
| SOUTH SUBURBAN GOLF COURSE<br>7900 S. Colorado Blvd.<br>Centennial, CO 80122                             | 228.24      | 27-hole golf course with clubhouse/maintenance facilities, 4 ponds, asphalt parking lot - 200 spaces, 4 handicap spaces  |                      |           |                 | 6,578 sq. ft. - Clubhouse<br>3,304 sq. ft. - Cart Barn<br>1,800 sq. ft. - Maint .Fac.<br>3,600 sq. ft. - Maint. Fac. |
| SOUTH SUBURBAN ICE ARENA<br>6580 S. Vine St.<br>Centennial, CO 80121                                     | 5.90        | 2 indoor ice rinks with facilities, 1.60 acres irrigated turf, asphalt parking lot of 253 spaces, 3 handicap spaces  |                      |           |                 | 57,753 sf- Facility<br>Handicap accessible   |
| SOUTH SUBURBAN SERVICE CENTER<br>101 W. Jamison Ave.<br>Littleton, CO 80120                              | 3.00        | District maintenance operations, asphalt parking lot of 37 spaces  |                      |           |                 | 5,010 sf - Facility<br>7,200 sf- Shops   |
| SOUTHBRIDGE PARK<br>7751 S. Windermere St.<br>Littleton, CO 80120  | 10.40       | 2 ballfields (1 skinned, 1 grass), 2 soccer fields ("A"), multi-purpose court, sand volleyball, sitting shelter, playground, drinking fountain, 10.4 acres irrigated turf, asphalt parking lot of 31 spaces  |                      |           | 0.31            | .31 concrete<br>Handicap accessible  |
| STERNE PARK<br>5800 S. Spotswood St.<br>Littleton, CO 80120  | 14.00       | 2 picnic shelters, grill, pond, playground, 3 horseshoe pits, restrooms, drinking fountain 2 bridges, 8,000 sq. ft. xeriscape gardens, 10.83 acres irrigated turf, 2 asphalt parking lots: north 28 spaces, south 20 spaces  |                      | 3.17      | 0.51            | .35 asphalt<br>.16 crusher fines   |
| STERNE PARK BEMIS HOUSE<br>5800 S. Spotswood St.<br>Littleton, CO 80120                                  | 0.53        | Bemis house--residence and lot   |                      |           |                 |  |
| SUNSET PARK<br>6100 S. Newport St.<br>Centennial, CO 80111   | 1.50        | 1 ballfield ( grass), multi-purpose court and volleyball, playground, 1.5 acres irrigated turf   |                      |           |                 |  |

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|---|-------------|--|-------------|-----------|-----------------|--|
| SUPERCHI<br>West of Santa Fe and north of Cooley Lake<br>Littleton, CO 80120                              | 21.00       | Sitting shelter, concrete trail, access to the Platte River, Port-O-Let shelter, asphalt parking 36 spaces, bus parking  | 10.00       | 11.00     |                 |  |
| SWEETWATER PARK<br>8300-1/2 Sweetwater Road<br>Uninc. Douglas 80124                                       | 41.45       | 1 ballfield (grass) with backstop, 1 soccer field ("D"), 1 basketball court, shelter w/grill, playground, drinking fountain, 8.75 acres irrigated turf   |             | 32.70     | 0.86            | 0.86<br>Handicap accessible<br>Internal to Willow Creek Trail                |
| TAOS PROPERTY<br>Lone Tree, CO 80124  | 6.11        | Undeveloped land   |             | 6.11      |                 |  |
| TRAILMARK OPEN SPACE<br>8853 W. TrailMark Pkwy.<br>Littleton, CO 80127                                    | 116.49      | trees with drip irrigation   |             | 124.40    |                 |  |
| TRAILMARK PARK<br>8853 W. TrailMark Pkwy.<br>Littleton, CO 80127  | 4.02        | playground, shelter, drinking fountain, asphalt parking lot (0 HC, 9 standard spaces)  |             |           |                 |  |
| UNIVERSITY/ORCHARD TRAIL<br>Centennial, CO 80121  |             | Concrete trail 6' parallels University Blvd. south from Orchard Road to concrete bridge at Highline Canal.   |             |           | 0.35            | .35 concrete   |
| VALLEY VIEW PARK<br>South of Goddard Middle School  | 10.70       |  |             | 10.70     |                 |  |
| WALNUT HILLS ELEMENTARY SCHOOL/PARK<br>8195 E. Costilla Blvd.<br>Centennial, CO 80112                     | 10.60       | 2 ballfields (1 grass, 1 skinned), 2 soccer fields ("D"), 2 tennis courts, playground, amphitheater, 4.5 acres irrigated turf  |             | 6.10      | 0.59            | .30 asphalt<br>.29 crusher fines   |
| WALNUT HILLS PARK<br>8443 E. Davies Ave.<br>Centennial, CO 80112  | 9.00        | 1 multi-purpose court, and grass volleyball court, shelter w/grill, playground, 3.37 acres irrigated turf  |             | 5.63      | 0.42            | .42 asphalt  |
| WALT WHITMAN ELEMENTARY SCHOOL/ PARK<br>6557 S. Acoma St.<br>Littleton, CO 80120                          | 2.46        | 2 ballfields (1 skinned w/ backstop), 3 multi-use fields   |             |           |                 |  |
| WAR MEMORIAL ROSE GARDEN<br>5804 S. Bemis St.<br>Littleton, CO 80120                                      | 1.70        | Sterne fountain, rose gardens, gazebo, .5 acres of rose beds with over 800 roses, 1.26 acres irrigated turf, parking lot of 33 spaces  |             | 0.44      | 0.02            | .02 crusher fines<br>Parking lot maintained by City of Littleton             |
| WATSON LAKE<br>Bowles Avenue at Farnell Lane<br>Littleton, CO 80123                                       | 17.80       |  | 17.80       |           |                 |  |
| WILDCAT MOUNTAIN ELEMENTARY SCHOOL/PARK<br>6585 Lionshead Parkway<br>Uninc. Douglas 80124                 | 11.16       | 1 baseball field w/backstop, 2 soccer fields   |             |           | 1.10            | 1.10 concrete  |
| WILDCAT PARK<br>3040 W. Jefferson Dr.<br>Sheridan, CO 80110   | 0.42        | drinking fountain; picnic area; tables; BBQ grill  |             |           |                 |  |
| WILDCAT RIDGE PARK<br>6400 Wildcat Ridge Drive<br>Uninc. Douglas multiple                                 | 23.35       | 1 soccer fields, shelter, 8.2 acres irrigated turf   |             | 15.15     | 0.83            | .24 crusher fines<br>.59 concrete  |
| WILLOW CREEK PARK<br>8000 E. Phillips Pl.<br>Centennial, CO 80112   | 18.11       | 5 baseball fields (2 skinned/3 grass w/backstops), 2 soccer fields ("A"), 2 football fields, playground, shelter w/2 grill's drinking fountain, 18.11 acres irrigated turf, asphalt parking lot of 78 spaces |             |           | 0.37            | .37 asphalt<br>Internal of Willow Creek Trail<br>Handicap accessible         |
| WILLOW CREEK TRAIL/ OPEN SPACE<br>E. Arapahoe Rd.<br>southeast to Lincoln Ave.<br>Centennial, CO multiple | 71.58       |  |             | 71.58     | 3.8             | .58 asphalt<br>3.00 crusher fines<br>.22 concrete<br><br>Handicap accessible |
| WILLOW SPRING OPEN SPACE<br>S. Holly St. between E.   | 118.00      | Land mostly located on the flood plain   |             | 118.00    | 2.88            | 2.82 crusher fines<br>.06 concrete   |

**District Park and Trail Inventory - 2010**

| PARK / ADDRESS  | TOTAL ACRES     | DEVELOPED LAND  | UNDEV. LAND | NOS ACRES | TRAILS IN MILES | COMMENTS                            |
|---|-----------------|---|-------------|-----------|-----------------|-------------------------------------|
| Arapahoe Rd. & E. Dry Creek Rd.<br>Centennial, CO 80112                           |                 |   |             |           |                 |                                     |
| WILLOW SPRING SERVICE CTR<br>7100 S. Holly St.<br>Centennial, CO 80112            | 4.00            | District Forestry/Horticulture Operations<br>District Preventive Maintenance Operations<br>Road base parking lot of 40 spaces   |             |           |                 |                                     |
| WRITER'S VISTA PARK<br>1900 W. Mineral Ave.<br>Littleton, CO 80120                | 14.50           | 2 ballfields (1 skinned, 1 grass), 2 soccer/<br>multi-purpose fields ("A, "A/B"), multi-purpose<br>court, shelter, restrooms, playground,<br>8.31 acres irrigated turf, asphalt parking lot of<br>48 spaces, 1 handicap space |             | 6.19      | 0.41            | .41 concrete<br>Handicap accessible |
| WYNETKA PONDS<br>West Bowles Avenue<br>and Blue Sage Drive<br>Littleton, CO 80123 | 27.09           | playground, shelter, dog park, trail system<br>irrigation pond, asphalt parking lot of 45 spaces  | 27.09       | 27.09     |                 |                                     |
|   | <b>3,738.68</b> |   | 300.31      | 2,283.93  | 75.20           |                                     |



**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> |
|--------------------|-----------------------------|------------------------|--------------------------|--|---|
| 2000               | 143,000                     | \$ 4,314,310,000       | \$ 30,170                | 2.0%                                     | 1.4%                                    |
| 2001               | 143,000                     | 4,314,310,000          | 30,170                   | 2.1%                                     | 1.9%                                    |
| 2002               | 143,000                     | 4,314,310,000          | 30,170                   | 4.9%                                     | 3.0%                                    |
| 2003               | 144,000                     | 4,344,480,000          | 30,170                   | 4.1%                                     | 2.9%                                    |
| 2004               | 144,000                     | 4,344,480,000          | 30,170                   | 4.8%                                     | 3.5%                                    |
| 2005               | 138,574                     | 4,180,777,580          | 30,170                   | 5.0%                                     | 3.6%                                    |
| 2006               | 138,574                     | 4,180,777,580          | 30,170                   | 4.3%                                     | 3.6%                                    |
| 2007               | 140,668                     | 4,243,953,560          | 30,170                   | 4.5%                                     | 3.6%                                    |
| 2008               | 141,671                     | 4,274,214,070          | 30,170                   | 6.1%                                     | 5.1%                                    |
| 2009               | 143,359                     | 4,325,141,030          | 30,170                   |  |   |

|      | <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                |

Source: State of Colorado, Division of Local Government, Demographic Section; Denver Regional Council of Governments, US Census Bureau.

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

| Employer                             | <u>2009</u>      |             | <u>2000</u>      |             |
|--------------------------------------|------------------|-------------|------------------|-------------|
|                                      | <u>Employees</u> | <u>Rank</u> | <u>Employees</u> | <u>Rank</u> |
| Cherry Creek School District         | 7,000            | 1           | 6,500            | 2           |
| Douglas County Schools               | 5,341            | 2           | -                | -           |
| Great West Life                      | 3,375            | 3           | 3,300            | 4           |
| First Data Corporation               | 3,000            | 4           | -                | -           |
| Echostar Communications              | 2,700            | 5           | -                | -           |
| HealthOne                            | 2,450            | 6           | -                | -           |
| Oracle Corporation                   | 2,400            | 7           | -                | -           |
| Littleton Public Schools             | 2,269            | 8           | 2,000            | 10          |
| Comcast                              | 2,200            | 9           | -                | -           |
| Arapahoe County Government           | 1,900            | 10          | -                | -           |
| Lockheed-Martin Astonautics          | -                | -           | 6,800            | 1           |
| U.S. West Network Reliability Center | -                | -           | 4,000            | 3           |
| Tele-Communications Inc.             | -                | -           | 3,000            | 5           |
| MCI WorldCom                         | -                | -           | 2,900            | 6           |
| Colorado Dept. of Human Services     | -                | -           | 2,700            | 7           |
| Integrated Payments Systems          | -                | -           | 2,500            | 8           |
| Covia                                | -                | -           | 2,000            | 9           |

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

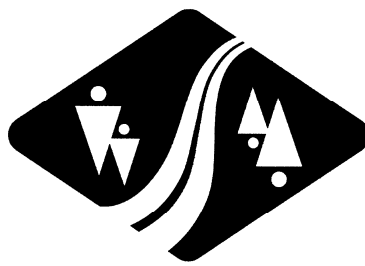
Source: Southeast Business Partnership  
South Metro Denver Chamber of Commerce

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

|                   | 2002         | 2003         | 2004         | 2005         | 2006         | 2007         | 2008         | 2009         | 2010         | 2011         |
|-------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| <b>MILL LEVY:</b> |              |              |              |              |              |              |              |              |              |              |
| Operations        | 4.417        | 4.417        | 4.417        | 4.417        | 4.417        | 4.417        | 4.417        | 4.417        | 4.417        | 4.417        |
| Debt Service      | 1.926        | 1.738        | 1.717        | 1.663        | 1.605        | 1.536        | 1.376        | 1.320        | 1.320        | 1.320        |
| Refund/Abatements | 0.079        | 0.073        | 0.063        | 0.054        | 0.095        | 0.055        | 0.075        | 0.093        | 0.040        | 0.132        |
| 1 Mill Open Space | 1.000        | 1.000        | 1.000        | 1.000        | 1.000        | 1.000        | 1.000        | 1.000        | 1.000        | 1.000        |
| <b>Total</b>      | <b>7.422</b> | <b>7.228</b> | <b>7.197</b> | <b>7.134</b> | <b>7.117</b> | <b>7.008</b> | <b>6.868</b> | <b>6.830</b> | <b>6.777</b> | <b>6.869</b> |

**ASSESSED VALUATION:**

|                      |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| District             | \$ 2,141,301,099 | \$ 2,195,901,072 | \$ 2,197,464,192 | \$ 2,244,862,790 | \$ 2,049,711,660 | \$ 2,070,093,939 | \$ 2,282,531,976 | \$ 2,273,270,150 | \$ 2,390,836,700 | \$ 2,393,062,513 |
| Cherry Hills Village |                  |                  |                  | 263,812,150      | 277,586,070      | 281,916,330      | 338,844,190      | 343,076,250      | 353,134,590      | 354,991,470      |
| Greenwood Village    |                  |                  |                  |                  |                  |                  |                  | 39,380,740       | 53,380,710       | 50,435,880       |
| Outstanding GO Debt  |                  | \$ 39,286,043    | \$ 37,555,000    | \$ 35,810,000    | \$ 34,170,000    | \$ 32,350,000    | \$ 30,395,000    | \$ 28,240,000    | \$ 25,910,000    | \$ 23,505,000    |



**South Suburban**  
**PARKS AND RECREATION**

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

|   | <b>ACTUAL<br/>2009</b> | <b>BUDGET<br/>2010</b> | <b>ESTIMATE<br/>2010</b> | <b>BUDGET<br/>2011</b> |
|---|------------------------|------------------------|--------------------------|------------------------|
| <b>TABOR ENTERPRISE</b>                               |                        |                        |                          |                        |
| <b>REVENUE:</b>                                       |                        |                        |                          |                        |
| ICE ARENAS  | \$ 4,508,035           | \$ 5,183,182           | \$ 4,361,606             | \$ 4,784,915           |
| ATHLETICS   | 1,975,627              | 2,115,262              | 1,977,388                | 2,153,994              |
| OTHER RECREATION FACILITIES                           | 1,415,638              | 1,502,343              | 1,516,706                | 1,546,612              |
| GOLF COURSES  | 8,318,852              | 9,350,770              | 8,620,504                | 9,016,498              |
| INTEREST INCOME                                       | 24,710                 | 33,000                 | 7,000                    | 7,000                  |
| REGISTRATION  | 29,014                 | 30,700                 | 29,200                   | 29,200                 |
| TOTAL OPERATING REVENUE                               | <u>16,271,876</u>      | <u>18,215,257</u>      | <u>16,512,404</u>        | <u>17,538,219</u>      |
| <b>EXPENDITURES:</b>                                  |                        |                        |                          |                        |
| ADMINISTRATION  | 1,360,670              | 1,937,798              | 1,842,177                | 1,712,214              |
| FINANCE DEPARTMENT                                    | 458,564                | 471,843                | 471,782                  | 466,990                |
| IT DEPARTMENT   | 324,867                | 363,848                | 353,229                  | 411,180                |
| LESS ADMIN ALLOCATION TO REC CTRS                     | (536,025)              | (693,372)              | (666,797)                | (647,596)              |
| ICE ARENAS  | 4,632,911              | 4,893,410              | 4,415,993                | 4,672,400              |
| ATHLETICS   | 1,267,480              | 1,265,435              | 1,207,890                | 1,314,159              |
| OTHER RECREATION FACILITIES                           | 1,197,530              | 1,233,761              | 1,225,545                | 1,255,052              |
| GOLF COURSES  | 7,942,476              | 8,444,512              | 7,866,852                | 7,990,677              |
| TOTAL OPERATING EXPENDITURES                          | <u>16,648,473</u>      | <u>17,917,235</u>      | <u>16,716,671</u>        | <u>17,175,076</u>      |
| EXCESS OPERATING REVENUE OVER<br>(UNDER) EXPENDITURES | <u>(376,597)</u>       | <u>298,022</u>         | <u>(204,267)</u>         | <u>363,143</u>         |
| <b>OTHER REVENUE:</b>                                 |                        |                        |                          |                        |
| OPERATING TRANSFER IN                                 | 795,551                | 656,035                | 431,458                  | 274,826                |
| FITNESS CAPITAL PROCEEDS                              | 135,992                | -                      | -                        | -                      |
| INTERGOVERNMENTAL INCOME FOR<br>CAPITAL               | 468,079                | 166,253                | 160,794                  | 147,583                |
| TOTAL OTHER REVENUE                                   | <u>1,399,622</u>       | <u>822,288</u>         | <u>592,252</u>           | <u>422,409</u>         |
| <b>OTHER EXPENDITURES:</b>                            |                        |                        |                          |                        |
| CONTINGENCY   | -                      | 130,417                | -                        | 28,376                 |
| PROPOSED MERIT INCREASE                               | -                      | -                      | -                        | 77,000                 |
| CAPITAL OUTLAY  | 1,250,216              | 886,689                | 798,721                  | 460,166                |
| TOTAL OTHER EXPENDITURES                              | <u>1,250,216</u>       | <u>1,017,106</u>       | <u>798,721</u>           | <u>565,542</u>         |
| NET REVENUE OVER (UNDER) EXP                          | <u>(227,191)</u>       | <u>103,204</u>         | <u>(410,736)</u>         | <u>220,010</u>         |
| TOTAL REVENUE   | 17,671,498             | 19,037,545             | 17,104,656               | 17,960,628             |
| TOTAL EXPENDITURES                                    | 17,898,689             | 18,934,341             | 17,515,392               | 17,740,618             |
| NET REVENUE OVER (UNDER) EXP                          | <u>(227,191)</u>       | <u>103,204</u>         | <u>(410,736)</u>         | <u>220,010</u>         |
| BEGINNING FUNDS AVAILABLE                             | 3,190,324              | (103,204)              | 2,963,133                | 2,552,397              |
| ENDING FUNDS  | 2,963,133              | 0                      | 2,552,397                | 2,772,407              |
| LESS RESERVES:  |                        |                        |                          |                        |
| 7% Operating Reserve                                  | (1,507,871)            | -                      | (1,518,757)              | (1,555,327)            |
| Debt Service Reserve                                  | (1,217,080)            | -                      | (1,471,330)              | (1,217,080)            |
| UNRESERVED FUNDS AVAILABLE                            | <u>\$ 238,182</u>      | <u>\$ 0</u>            | <u>\$ (437,690)</u>      | <u>\$ -</u>            |

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

|   | ACTUAL<br>2009     | BUDGET<br>2010     | ESTIMATE<br>2010    | BUDGET<br>2011     |
|---|--------------------|--------------------|---------------------|--------------------|
| <b>RECREATION CENTERS ENTERPRISE</b>            |                    |                    |                     |                    |
| <b>REVENUE:</b>                                 |                    |                    |                     |                    |
| RECREATION CENTERS                              | \$ 4,517,855       | \$ 5,274,897       | \$ 4,609,595        | \$ 4,749,463       |
| TOTAL OPERATING REVENUE                         | <u>4,517,855</u>   | <u>5,274,897</u>   | <u>4,609,595</u>    | <u>4,749,463</u>   |
| <b>EXPENDITURES:</b>                            |                    |                    |                     |                    |
| ADMINISTRATION                                  | 340,168            | 484,450            | 460,544             | 428,054            |
| FINANCE DEPARTMENT                              | 114,641            | 117,961            | 117,946             | 116,748            |
| IT DEPARTMENT                                   | 81,217             | 90,962             | 88,307              | 102,795            |
| RECREATION CENTERS                              | 5,886,279          | 6,298,490          | 5,884,340           | 5,977,041          |
| TOTAL OPERATING EXPENDITURES                    | <u>6,422,304</u>   | <u>6,991,862</u>   | <u>6,551,137</u>    | <u>6,624,637</u>   |
| EXCESS OPERATING REVENUE OVER                   | <u>(1,904,449)</u> | <u>(1,716,965)</u> | <u>(1,941,542)</u>  | <u>(1,875,174)</u> |
| <b>OTHER REVENUE:</b>                           |                    |                    |                     |                    |
| OPERATING TRANSFER IN                           | 1,904,449          | 1,716,965          | 1,941,542           | 1,875,174          |
| TOTAL OTHER REVENUE                             | <u>1,904,449</u>   | <u>1,716,965</u>   | <u>1,941,542</u>    | <u>1,875,174</u>   |
| <b>OTHER EXPENDITURES:</b>                      |                    |                    |                     |                    |
| CONTINGENCY                                     | -                  | -                  | -                   | -                  |
| CAPITAL OUTLAY                                  | -                  | -                  | -                   | -                  |
| TOTAL OTHER EXPENDITURES                        | <u>-</u>           | <u>-</u>           | <u>-</u>            | <u>-</u>           |
| NET REVENUE OVER (UNDER) EXP                    | -                  | -                  | -                   | -                  |
| BEGINNING FUNDS AVAILABLE                       | -                  | -                  | -                   | -                  |
| ENDING FUNDS                                    | -                  | -                  | -                   | -                  |
| LESS RESERVES:                                  | -                  | -                  | -                   | -                  |
| UNRESERVED FUNDS AVAILABLE                      | <u>-</u>           | <u>-</u>           | <u>-</u>            | <u>-</u>           |
| <b>TOTAL ENTERPRISE FUND</b>                    |                    |                    |                     |                    |
| TOTAL ENTERPRISE REVENUE                        | 24,093,802         | 26,029,407         | 23,655,793          | 24,585,265         |
| TOTAL ENTERPRISE EXPENDITURES                   | <u>24,320,993</u>  | <u>25,926,203</u>  | <u>24,066,529</u>   | <u>24,365,255</u>  |
| NET OPERATING REVENUE OVER (UNDER) EXPENDITURES | (227,191)          | 103,204            | (410,736)           | 220,010            |
| BEGINNING FUNDS AVAILABLE                       | 3,190,324          | (103,204)          | 2,963,133           | 2,552,397          |
| ENDING FUNDS                                    | 2,963,133          | -                  | 2,552,397           | 2,772,407          |
| LESS RESERVES                                   | (2,724,951)        | -                  | (2,990,087)         | (2,772,407)        |
| UNRESERVED FUNDS AVAILABLE                      | <u>\$ 238,182</u>  | <u>\$ -</u>        | <u>\$ (437,690)</u> | <u>\$ -</u>        |

Expenditures to Recreation Centers Enterprise were allocated as a percent of recreation centers expenses to total operating expenses. The percentage is 25% for all years.

# **South Suburban Park and Recreation District**

## **Financial Forecast**

### **2005 -2014**

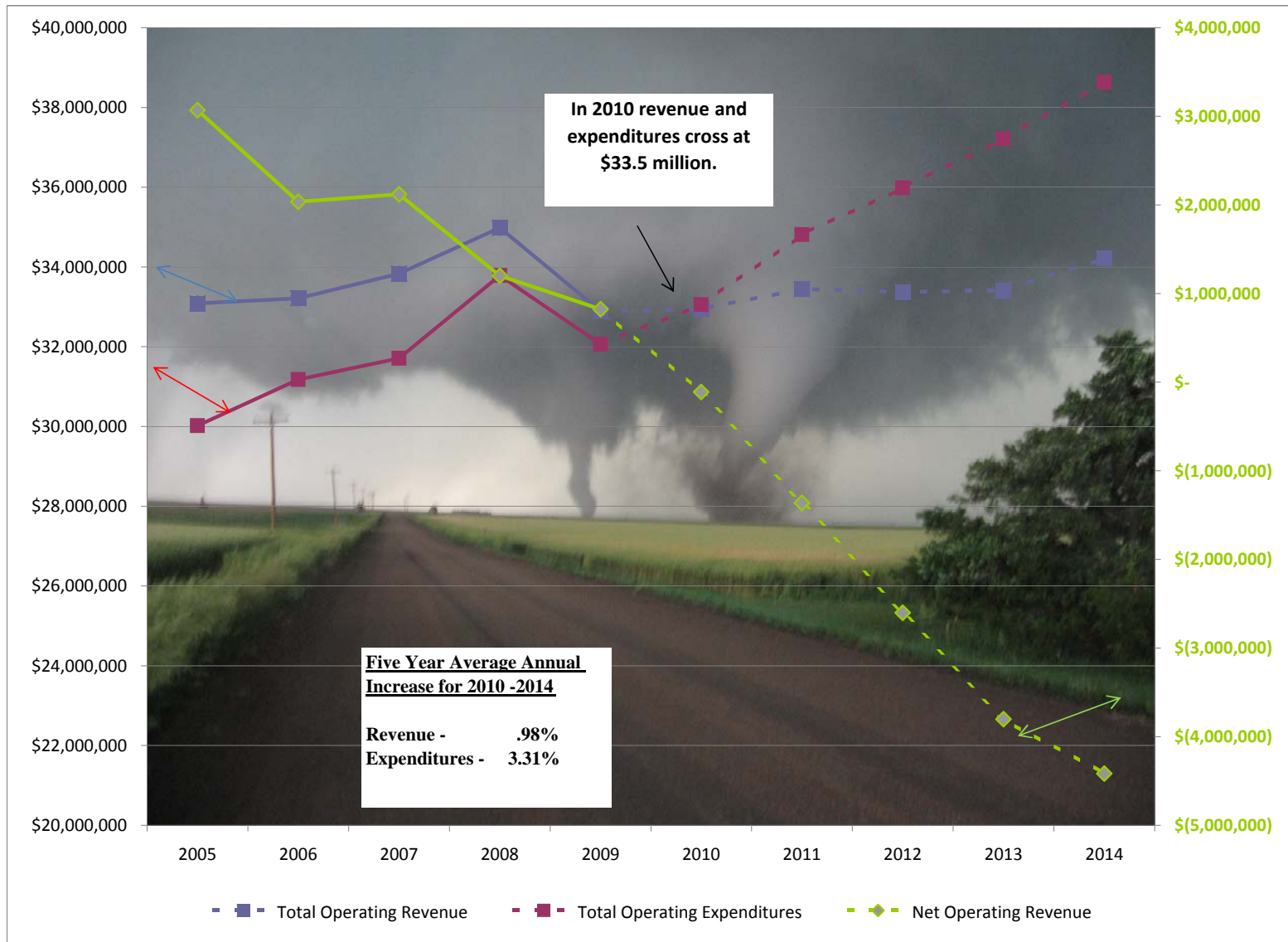
#### **Executive Summary**

Based on this Financial Forecast the District will have depleted its unreserved cash balance in 2011. This does not include funding any capital projects out of operations. If the District cannot increase revenue by adding new programs or increasing fees on existing programs, use Cherry Hills funds to help fund operations and maintaining what we have, or use the new 2010 1 mill tax for maintenance of parks the District will have to consider cutting services that our citizens have become accustomed to.

#### **Forecast Overview**

- These 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 plan assumes there are no major catalyst events over the next five years.
- The five-year projections are a planning tool. This information should provide more data for the Board to consider when discussing the 2011 budget priorities.
- The projections are based on historical trends, actual data, and assumptions for the future. The estimates are not designed to match budget amounts, which may differ from the five-year model totals. 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.
- If Proposition 101 and Amendments 60 and 61 pass at the November 2010 election I believe the only impact in 2011 would be a reduction in Specific Ownership tax of around \$250,000. Property taxes collected in 2011 are actually 2010 taxes and would not be impacted. I believe there are too many questions and loopholes to consider before the passage of the initiatives. I believe the District could dissolve the TABOR enterprise and avoid paying property taxes. The District would have to go to the electors in 2011 to again debruce the general operating tax mill levy. Therefore these initiatives were only considered in the Cash Chart and Worksheet as a comparison. If they do pass the District would have a year to fully study the impact and any service cuts required going into the 2012 budget process.
- The forecast from 2011 through 2014 shows funded capital requests from operations of \$3,414,166 and \$14,500,673 of unfunded capital requests.
- The five year financial forecast model is a fluid plan and can be updated periodically.

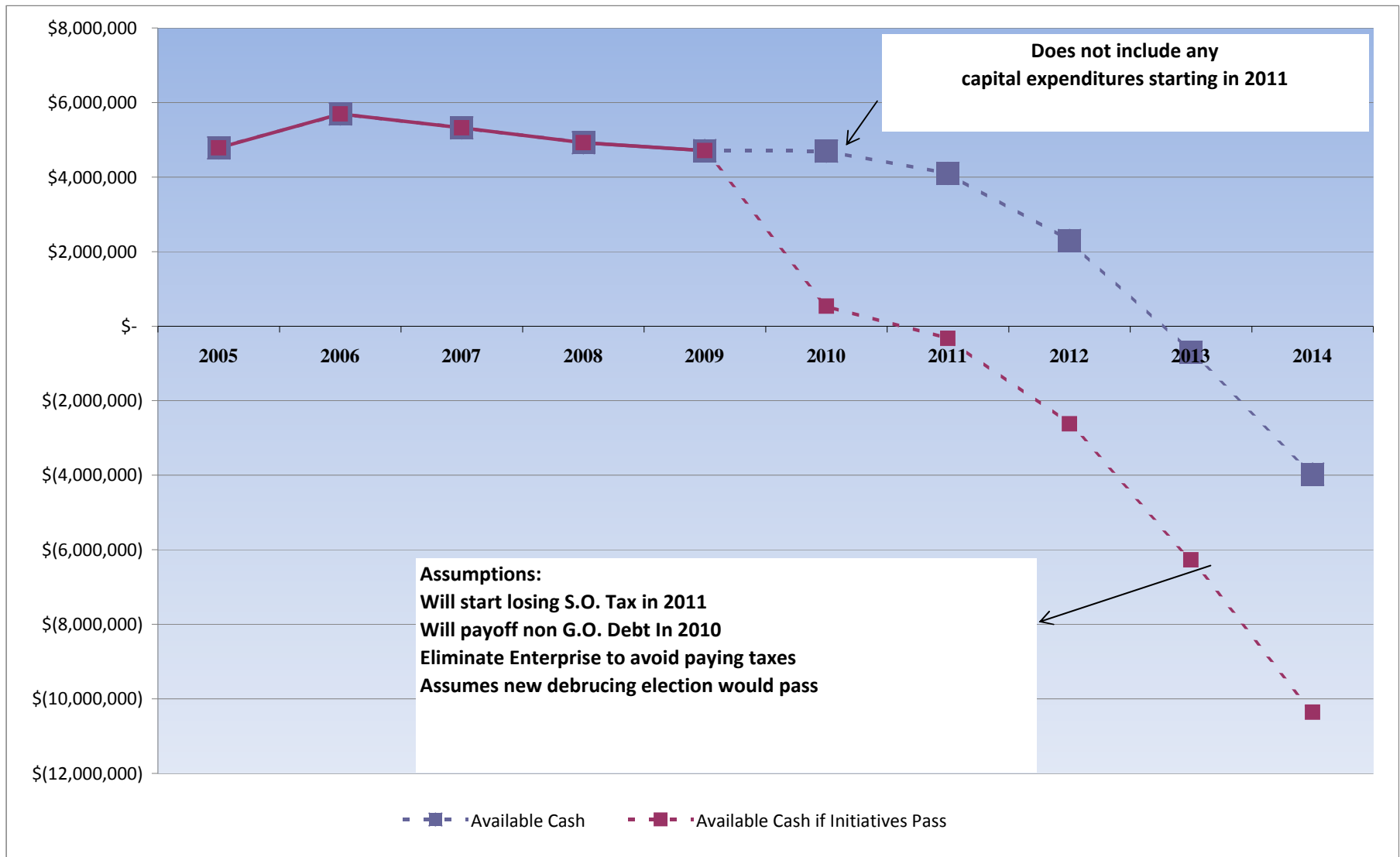
## Operating Revenue and Expenditures 2005 - 2014



|                                     | 2005          | 2006          | 2007          | 2008          | 2009          | 2010          | 2011           | 2012           | 2013           | 2014           |
|-------------------------------------|---------------|---------------|---------------|---------------|---------------|---------------|----------------|----------------|----------------|----------------|
| <b>Total Operating Revenue</b>      | \$ 33,089,847 | \$ 33,214,143 | \$ 33,830,408 | \$ 34,984,319 | \$ 32,888,801 | \$ 32,944,630 | \$ 33,448,343  | \$ 33,376,500  | \$ 33,410,332  | \$ 34,210,697  |
| <b>Total Operating Expenditures</b> | 30,021,006    | 31,176,989    | 31,711,158    | 33,784,257    | 32,065,172    | 33,054,901    | 34,809,618     | 35,979,707     | 37,213,379     | 38,627,957     |
| <b>Net Operating Revenue</b>        | \$ 3,068,841  | \$ 2,037,154  | \$ 2,119,250  | \$ 1,200,062  | \$ 823,629    | \$ (110,271)  | \$ (1,361,275) | \$ (2,603,207) | \$ (3,803,047) | \$ (4,417,260) |



**Cash Projections 2005 - 2014**  
**Unreserved Cash Balance plus Cherry Hills Reserve**



|                                    | 2005        | 2006        | 2007        | 2008        | 2009        | 2010        | 2011         | 2012           | 2013           | 2014            |
|------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|--------------|----------------|----------------|-----------------|
| Available Cash                     | \$4,782,359 | \$5,692,418 | \$5,321,036 | \$4,919,447 | \$4,708,272 | \$4,699,345 | \$4,097,240  | \$2,299,126    | \$ (703,277)   | \$ (3,970,058)  |
| Available Cash if Initiatives Pass | \$4,782,359 | \$5,692,418 | \$5,321,036 | \$4,919,447 | \$4,708,272 | \$ 538,834  | \$ (326,496) | \$ (2,618,631) | \$ (6,273,584) | \$ (10,356,835) |

# South Suburban Park and Recreation District

## Capital Request

### 2011-2016

2011 Budget      2012      2013      2014      2015      2016

*Golf Courses*

*Lone Tree Golf Club & Hotel*

|  |       |         |        |         |        |        |
|--|-------|---------|--------|---------|--------|--------|
| Paint Clubhouse  |       | 33,500  |        |         |        |        |
| Front Entrance   |       | 15,500  |        |         |        |        |
| Back Patio   |       | 33,500  |        |         |        |        |
| Patio Railings   |       | 8,250   |        |         |        |        |
| Replace Canopy (1999)                                  |       | 6,500   |        |         |        |        |
| Men's Locker Room Partitions                           |       | 5,000   |        |         |        |        |
| Replace Hotel Carpet (1996)                            |       | 25,500  |        |         |        |        |
| Replace Counters 4th floor                             |       | 15,500  |        |         |        |        |
| Replace Hotel countertops                              |       | 14,000  | 14,000 | 14,000  |        |        |
| Replace Windows  |       | 15,000  | 15,000 | 15,000  | 15,000 | 15,000 |
| Replace Office Carpet 240 sq yds (1998)                |       | 10,000  |        |         |        |        |
| Replace Carpet - public areas (1999)                   |       |         |        | 135,000 |        |        |
| Hot Box  |       | 4,800   |        |         |        |        |
| 100 New Banquet Chairs                                 |       | 11,000  |        |         |        |        |
| Replace Ice Machine                                    |       |         |        |         |        | 7,800  |
| Replace Mangle   |       |         | 12,000 |         |        |        |
| Replace Washing Machine 75 lb (1996)                   |       |         |        | 9,000   | 13,000 |        |
| Replace Commercial Dryer # 1                           |       |         |        |         |        |        |
| Replace Commercial Dryer # 2                           |       |         |        | 3,500   | 3,500  |        |
| Back Bar and Coolers                                   |       | 17,500  |        |         |        |        |
| Replace Window Treatments Lounge & DR (1996)           |       | 25,000  |        |         |        |        |
| Grill Patio furniture                                  |       | 6,600   |        |         |        |        |
| Replace Walk-in Cooler and Freezer Racks               | 4,500 |         |        |         |        |        |
| Replace Beverage Cart #1                               |       |         |        | 15,000  |        |        |
| Replace Beverage Cart #2                               |       |         |        |         |        | 15,000 |
| Replace Hotel room deck furniture ( 1986)              |       | 3,200   |        |         |        |        |
| Replace Hotel Room TV's                                |       | 7,500   |        |         |        |        |
| Replace Grill Deep Fryer (1986)                        |       | 6,000   |        |         |        |        |
| Replace Grill Ice Machine (1992)                       |       |         |        |         | 8,500  |        |
| Replace Banquet Kitchen Ice Machine (1992)             |       |         |        |         |        | 8,500  |
| Replace Lounge and Board Room Furniture                |       |         |        | 25,000  | 25,000 |        |
| Replace and Update Hotel Furniture (1986)              |       |         | 15,000 | 15,000  | 15,000 |        |
| Replace Server Cooler Grill (1995)                     |       | 2,500   |        |         |        |        |
| Replace Server Cooler Main Kitchen (1995)              |       |         | 2,500  |         |        |        |
| Replace six burner stove with oven Main kitchen (1986) |       |         |        | 7,500   |        |        |
| Replace Dish Machine (1986)                            |       |         | 31,000 |         |        |        |
| Replace Grill undercounter refrigerator (1986)         |       | 1,600   |        |         |        |        |
| Replace Sandwich cooler (1986)                         |       |         | 1,800  |         |        |        |
| Replace Grill Bread Cooler (1986)                      |       |         |        |         |        |        |
| Replace Grill Garnish Cooler (1986)                    |       |         |        |         |        |        |
| Replace Voice Mail                                     |       |         | 2,500  |         |        |        |
| Replace Phone system                                   |       |         |        |         | 20,000 |        |
| Parking lot concrete repair, landscape. & irrigation   |       | 100,000 | 50,000 |         |        |        |
| Parking lot re-surface                                 |       | 50,000  |        |         |        |        |
| Shop addition  |       |         | 85,000 |         |        |        |
| Maint. Yard re -surface                                |       | 25,000  |        |         |        |        |
| Front landscape re-do                                  |       | 20,000  |        |         |        |        |
| Cart path repairs                                      |       | 40,000  | 20,000 | 20,000  | 20,000 | 20,000 |
| Driving range tee improvements                         |       |         | 25,000 |         |        |        |
| Re-build #10 & #13 tees                                |       | 8,000   |        |         |        |        |

|   | 2011 Budget    | 2012           | 2013           | 2014           | 2015           | 2016           |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
| #6 retaining wall and tee improvements            |                | 20,000         |                |                |                |                |
| Lake dredging (#6 & #11)                          |                | 50,000         |                | 50,000         |                |                |
| Lake aeration                                     |                | 20,000         |                |                |                |                |
| Pump replacements                                 |                | 12,000         | 12,000         | 12,000         | 12,000         | 12,000         |
| Tunnel deck replacement                           |                |                |                |                | 20,000         |                |
| Well re-hab                                       |                |                | 30,000         |                |                |                |
| Tree replacements                                 |                | 24,000         | 10,000         | 10,000         | 10,000         | 10,000         |
| #14 wall replacement                              |                | 15,000         |                |                |                |                |
| Club house irrigation upgrade                     |                | 10,000         |                |                |                |                |
| Drainage work                                     |                | 14,000         | 7,000          | 7,000          | 7,000          | 7,000          |
| <b>Equipment</b>                                  |                |                |                |                |                |                |
| Sand rake   |                | 20,000         |                | 20,000         |                |                |
| Greens mower trailers                             | 4,000          |                | 4,000          |                |                | 4,000          |
| Sprayer   |                | 28,000         |                |                |                |                |
| Workman utility vehicle                           |                | 25,000         |                | 25,000         |                | 25,000         |
| Skid steer loader                                 |                | 35,000         |                |                |                |                |
| Pickup (Supt. Of courses)                         |                | 25,000         |                |                |                |                |
| Carry All utility carts                           | 17,000         |                | 17,000         |                | 17,000         |                |
| Trim mower  |                |                | 35,000         |                |                |                |
| Fairway mowers                                    |                | 65,000         |                |                |                |                |
| Tri plex mower                                    | 27,000         |                |                | 27,000         |                | 30,000         |
| Rough Mower                                       | 45,000         |                | 45,000         |                | 45,000         |                |
| Z-Mower   |                | 12,000         |                |                |                |                |
| Beverage cart (Cushman heavy duty)                |                | 18,000         |                |                |                |                |
| Greens aerator                                    |                |                | 25,000         |                |                |                |
| Fairway aerator                                   |                |                |                |                |                | 25,000         |
| Walking greens mowers                             |                |                |                | 45,000         |                |                |
| Fairway spiker                                    |                | 9,500          |                |                |                |                |
| Golf cart batteries                               | 45,000         |                |                |                |                |                |
| Golf Cars   |                |                | 225,000        |                |                |                |
| <b>Subtotals, Lone Tree Golf Club &amp; Hotel</b> | <b>142,500</b> | <b>913,450</b> | <b>683,800</b> | <b>455,000</b> | <b>231,000</b> | <b>179,300</b> |

**South Suburban Golf Course**

|  |        |         |         |       |        |  |
|--|--------|---------|---------|-------|--------|--|
| Replace Clubhouse Carpet (1996)                                    |        | 32,500  |         |       |        |  |
| Remove and Replace roof on Clubhouse                               | 50,000 |         |         |       |        |  |
| Replace Bar, include sinks, speed bar, new keg cooler, etc. (1980) |        | 33,000  |         |       |        |  |
| Replace walk-in cooler for bar w/ display doors (1980)             |        | 20,000  |         |       |        |  |
| Replace Dining room furniture after carpet & bar (2000)            |        | 28,000  |         |       |        |  |
| Replace Drink Cart (2002)  |        | 15,000  |         |       |        |  |
| Replace Clubhouse Awning (2004)                                    |        |         | 7,500   |       |        |  |
| Update Clubhouse restrooms   |        |         | 25,000  |       |        |  |
| Replace four door freezer (1985)                                   |        |         |         | 5,500 |        |  |
| Replace deep fryer (1995)  |        |         |         | 4,500 |        |  |
| Replace six burner stove (1990)                                    |        |         |         | 5,000 |        |  |
| Purchase convection oven (new)                                     |        | 6,600   |         |       |        |  |
| Replace Flat top grill with oven (1990)                            |        |         |         | 2,000 |        |  |
| Replace Salamander (1990)  |        |         |         | 2,800 |        |  |
| Replace Gas Charbroiler (1995)                                     |        |         |         |       | 4,200  |  |
| Halfway house rest rooms   |        |         | 150,000 |       |        |  |
| Well replacement well #3   |        |         | 650,000 |       |        |  |
| Par 3 irrigation   |        | 200,000 |         |       |        |  |
| Cart paths #14 #6  |        | 15,000  |         |       |        |  |
| Equipment storage  |        | 65,000  |         |       |        |  |
| Putting green re-do and addition                                   |        |         | 25,000  |       |        |  |
| Parking lot re-seal  |        | 15,000  |         |       |        |  |
| Par 3 bunker work  |        |         | 25,000  |       |        |  |
| #15 fairway bunker work  |        | 15,000  |         |       |        |  |
| #12 Bunker work  |        |         | 25,000  |       |        |  |
| #3 Bunker work   |        |         |         |       | 20,000 |  |

|  | 2011 Budget    | 2012           | 2013             | 2014          | 2015          | 2016           |
|--|----------------|----------------|------------------|---------------|---------------|----------------|
| Tee leveling                                 |                | 7,000          | 7,000            | 7,000         |               | 7,000          |
| Tree replacement and additions               |                | 17,000         | 8,500            | 8,500         | 10,000        | 10,000         |
| Fence replacement                            |                | 5,000          |                  |               | 8,000         |                |
| #7 walk bridge                               |                |                |                  |               |               | 25,000         |
| <b>Equipment</b>                             |                |                |                  |               |               |                |
| Fairway mowers (2)                           |                | 70,000         |                  |               |               |                |
| Rotary trim mower                            |                | 40,000         |                  |               |               |                |
| Dingo power unit                             | 27,000         |                |                  |               |               |                |
| Carry all utility vehicles                   | 20,000         |                | 20,000           |               |               | 20,000         |
| Beverage cart (Cushman heavy duty)           | 20,000         |                |                  |               |               |                |
| Greens mower trailers                        |                |                |                  | 17,000        |               |                |
| Sprayer                                      |                |                | 27,000           |               |               |                |
| Workman utility vehicle                      |                | 25,000         |                  |               | 25,000        | 25,000         |
| Fairway aerator                              |                |                |                  |               | 27,500        |                |
| Utility tractor                              |                |                |                  | 20,000        |               |                |
| Tri-plex tee mowers (2)                      |                |                | 50,000           |               |               |                |
| Top dresser                                  |                |                |                  |               |               | 15,000         |
| Pick-up (parts runner)                       |                |                | 17,500           |               |               |                |
| Greens aerator                               |                |                |                  | 27,000        |               |                |
| Verti-cutters                                | 10,000         |                |                  |               |               |                |
| Greens rollers                               |                | 15,000         |                  |               |               |                |
| Rotary rough unit                            |                |                |                  |               |               | 85,000         |
| Golf cars                                    |                |                | 225,000          |               |               |                |
| <b>Subtotals, South Suburban Golf Course</b> | <b>127,000</b> | <b>624,100</b> | <b>1,262,500</b> | <b>99,300</b> | <b>94,700</b> | <b>187,000</b> |

**Littleton Golf Course**

|   |               |                |                |                |               |                |
|---|---------------|----------------|----------------|----------------|---------------|----------------|
| Centennial Grill Walk-in refrigerator and freezer |               | 15,000         |                |                |               |                |
| Paint exterior of Littleton Golf & Tennis Club    |               | 2,500          |                |                |               |                |
| Replace Drink Cart (2005)                         |               |                |                | 15,000         |               |                |
| Replace Centennial Grill Carpet (2007)            |               |                | 6,500          |                |               |                |
| Replace Beer Cooler (1997)                        |               | 2,000          |                |                |               |                |
| Centennial Grill convection oven                  |               | 3,200          |                |                |               |                |
| Replace Centennial Grill large non-HDTV           |               | 1,500          |                |                |               |                |
| Centennial Grill outside storage shed             |               | 1,500          |                |                |               |                |
| Maint. Yard paving                                |               | 20,000         |                |                |               |                |
| North cart paths                                  |               | 40,000         | 20,000         | 20,000         | 20,000        | 20,000         |
| Lake Stabilization                                |               | 30,000         |                |                |               | 30,000         |
| Driving range tee improvements                    |               |                | 25,000         |                |               |                |
| Front lake improvements                           |               |                |                | 10,000         |               |                |
| Tree replacement and additions                    |               | 16,000         | 8,000          | 8,000          | 10,000        | 10,000         |
| Tennis bubble concrete replacement                |               | 10,000         |                |                |               | 10,000         |
| North irrigation update                           |               | 100,000        | 100,000        |                |               |                |
| Lake to Platte drain                              |               |                |                | 75,000         |               |                |
| Pump replacements                                 |               | 20,000         |                |                |               |                |
| <b>Equipment</b>                                  |               |                |                |                |               |                |
| Workman utility vehicle                           |               | 25,000         |                |                |               |                |
| Utility trailers                                  |               | 5,000          |                |                |               | 5,000          |
| Fairway aerator                                   |               | 22,000         |                |                |               |                |
| Topdresser  | 10,000        |                |                |                |               |                |
| Fairway mower                                     |               | 30,000         |                |                |               | 30,000         |
| Rough mower                                       |               |                | 45,000         |                |               |                |
| Small rotary mower                                | 17,000        |                |                |                |               |                |
| Carry all utility vehicles                        |               | 8,500          |                | 8,500          |               | 17,000         |
| Walking greens mowers                             |               | 20,000         |                | 20,000         |               | 20,000         |
| Tri-plex mowers                                   |               | 20,000         |                |                | 30,000        |                |
| Greens aerator                                    |               |                |                |                | 25,000        |                |
| Sprayer   |               |                |                |                |               | 30,000         |
| Golf Cars   |               | 175,000        |                |                |               |                |
| <b>Subtotals, Littleton Golf Course</b>           | <b>27,000</b> | <b>567,200</b> | <b>204,500</b> | <b>156,500</b> | <b>85,000</b> | <b>172,000</b> |

**Family Sports Golf Course**

|   |                |                  |                  |                |                |                |
|---|----------------|------------------|------------------|----------------|----------------|----------------|
| Asphalt repairs                             |                | 10,000           | 5,000            | 7,500          | 10,000         | 10,000         |
| Tree Replacements and additions             |                | 10,000           | 5,000            | 5,000          | 5,000          | 10,000         |
| Landscape rock                              |                | 10,000           | 5,000            | 5,000          | 5,000          | 5,000          |
| Paving road behind DR tee                   |                | 20,000           |                  |                |                |                |
| Stairway to Driving Range                   |                |                  | 10,000           |                |                |                |
| Mini Golf Update                            |                |                  |                  | 75,000         |                |                |
| Alarm- Maint. Building                      |                | 8,000            |                  |                |                |                |
| Putting green improvements                  |                | 6,000            |                  |                |                | 5,000          |
| Cart path additions #6, #1, #4, #9          |                | 12,000           | 6,000            | 6,000          | 6,000          | 6,000          |
| Sports dome snow removal improvements       |                | 2,500            | 2,500            |                | 2,500          |                |
| <b>Equipment</b>                            |                |                  |                  |                |                |                |
| Fairway Unit                                |                | 35,000           |                  |                |                |                |
| Rotary Rough Mower                          | 35,000         |                  |                  |                |                |                |
| Rotary Trim mower                           |                |                  | 28,000           |                |                |                |
| Sand Rake                                   |                | 20,000           |                  |                |                |                |
| Utility Vehicles                            |                |                  |                  | 20,000         |                | 20,000         |
| Greens Aerator                              |                |                  | 25,000           |                |                |                |
| Fairway Aerator                             |                |                  |                  |                |                | 25,000         |
| Pick-up                                     |                | 25,000           |                  |                |                |                |
| Tri-plex Mower                              |                | 25,000           |                  | 25,000         |                |                |
| Trailers                                    |                |                  | 5,000            |                |                | 5,000          |
| <b>Subtotals, Family Sports Golf Course</b> | <b>35,000</b>  | <b>183,500</b>   | <b>91,500</b>    | <b>143,500</b> | <b>28,500</b>  | <b>86,000</b>  |
| <b>TOTAL Golf Courses</b>                   | <b>331,500</b> | <b>2,288,250</b> | <b>2,242,300</b> | <b>854,300</b> | <b>439,200</b> | <b>624,300</b> |

**Administration**

|                             |                |                |               |               |                |                |
|-----------------------------|----------------|----------------|---------------|---------------|----------------|----------------|
| Computer Equipment          | 63,000         | 64,890         | 66,837        | 68,842        | 70,907         | 73,034         |
| Computer Software           | 24,000         |                |               |               |                |                |
| Public Art Committee        | 30,000         | 30,000         | 30,000        | 30,000        | 30,000         | 30,000         |
| Electronic Time Card system | 125,000        |                |               |               |                |                |
| Security Cameras            |                | 195,000        |               |               |                |                |
| <b>Total Administration</b> | <b>242,000</b> | <b>289,890</b> | <b>96,837</b> | <b>98,842</b> | <b>100,907</b> | <b>103,034</b> |

**Recreation Programs and Facilities**

**Athletics**

**Cornerstone Park**

|   |          |               |               |               |               |               |
|---|----------|---------------|---------------|---------------|---------------|---------------|
| Batting Cage fence repair/replacement                       |          | 25,000        |               |               |               |               |
| Colorado Journey carpet replacement (36 holes)              |          |               |               | 45,000        |               |               |
| Colorado Journey Chimney Rock feature (hole 4, Pack Mule)   |          |               |               |               |               | 60,000        |
| Colorado Journey Hot Springs Fog (hole 14, Conestoga)       |          | 5,000         |               |               |               |               |
| Colorado Journey Lost Horse Feature (hole 8, Conestoga)     |          |               |               |               | 82,500        |               |
| Colorado Journey Narrow Gauge Railroad (hole 13, Conestoga) |          |               | 40,000        |               |               |               |
| Colorado Journey TiPi replacement (hole 18, Pack Mule)      |          | 3,500         |               |               |               |               |
| Colorado Journey Wagon replacement (hole 18, Conestoga)     |          |               |               |               |               | 5,000         |
| Colorado Journey Marble Quarry (hole 2, Pack Mule)          |          | 7,500         |               |               |               |               |
| <b>Littleton Tennis</b>                                     |          |               |               |               |               |               |
| Littleton Tennis Indoor Carpet                              |          |               |               | 8,000         |               |               |
| <b>Lorenz Regional Park</b>                                 |          |               |               |               |               |               |
| Shelter for BMX track area (24 feet x 24 feet)              |          | 25,000        |               |               |               |               |
| <b>Subtotals, Athletics</b>                                 | <b>-</b> | <b>66,000</b> | <b>40,000</b> | <b>53,000</b> | <b>82,500</b> | <b>65,000</b> |

**Ice Arenas**

**South Suburban Ice Arena**

|   |  |         |  |  |  |  |
|---|--|---------|--|--|--|--|
| Remove and Renovate Team Locker Rooms 7 & 8 |  | 150,000 |  |  |  |  |
|---|--|---------|--|--|--|--|

|   | 2011 Budget   | 2012           | 2013          | 2014           | 2015     | 2016          |
|---|---------------|----------------|---------------|----------------|----------|---------------|
| Re-work and improve the operation of the ice making chiller |               | 15,000         |               |                |          |               |
| Install isolation valves on the compressor system           |               |                | 25,000        |                |          |               |
| Replace the hot water heaters for both rinks                |               |                |               | 30,000         |          |               |
| Remove and replace DeLio rink roof (mineral membrane)       |               | 474,000        |               |                |          |               |
| Remove and replace North rink roof                          |               |                |               | 420,000        |          |               |
| Replace the 2006 Zamboni resurfacer                         |               |                |               |                |          | 92,000        |
| Roof, remove and replace southwest corner of lobby          | 65,000        |                |               |                |          |               |
| <b>Subtotals, South Suburban Ice Arena</b>                  | <b>65,000</b> | <b>639,000</b> | <b>25,000</b> | <b>450,000</b> | <b>-</b> | <b>92,000</b> |

**Family Sports Center**

**Avalanche Grille**

|  |        |         |        |         |        |        |
|--|--------|---------|--------|---------|--------|--------|
| Patio awning cover   |        | 30,000  |        |         |        |        |
| Replace upholstery for booths and chairs in Avalanche Grille         |        | \$//    |        |         |        |        |
| <b>Banquet room</b>  |        |         |        |         |        |        |
| Lighting system improvements   |        | 12,000  |        |         |        |        |
| <b>Concessions</b>   |        |         |        |         |        |        |
| Purchase additional upright freezer unit                             |        | 4,000   |        |         |        |        |
| Repair or replace cabinets   |        | 6,000   |        |         |        |        |
| Equipment replacement  |        | 4,000   |        |         |        |        |
| Renovate concession area   |        |         | \$//   |         |        |        |
| Concession area and lobby, Tables and chairs replacement             |        | 4,200   |        |         |        |        |
| <b>Dome</b>  |        |         |        |         |        |        |
| Awning replacement   |        |         |        |         | 5,000  |        |
| Replace dome structure with air                                      |        |         |        | \$//    |        |        |
| <b>Exterior</b>  |        |         |        |         |        |        |
| Parking lot, resurface and line                                      |        |         | \$//   |         |        |        |
| Re-paint exterior  |        | 66,297  |        |         |        |        |
| Replace existing trash cans  |        | 2,040   |        |         |        |        |
| Replace front doors  |        | \$//    |        |         |        |        |
| Roof repair  |        |         |        | 200,000 |        |        |
| <b>FEC</b>   |        |         |        |         |        |        |
| 2-3 new inflatable games and/or play features                        |        | 13,500  |        |         |        |        |
| FEC equipment (new games, inflatables, play structures)              |        | 10,000  |        |         |        |        |
| Interactive gaming area  |        | 20,000  | 20,000 | 20,000  | 20,000 | 20,000 |
| Replace laser tag system   |        |         | \$//   |         |        |        |
| Replace counter/laser tag  |        | 10,000  |        |         |        |        |
| Replace counter/front desk   |        | 25,000  |        |         |        |        |
| <b>Ice rinks</b>   |        |         |        |         |        |        |
| Hamilton rink dasher boards  |        | 120,000 |        |         |        |        |
| Locker room gang shower renovation (4)                               |        | \$//    |        |         |        |        |
| Replace goals (8x2)  |        | 5,000   | 5,000  |         |        |        |
| Replace railings in bleacher areas                                   |        | \$//    |        |         |        |        |
| Replace scoreboards (3)  |        | 8,000   |        |         |        |        |
| Avalanche rink, dasher boards replacement                            |        | 129,250 |        |         |        |        |
| Replace steam generator in Avalanche steam room                      |        |         | \$//   |         |        |        |
| Replace Zamboni  |        |         |        | \$//    |        | \$//   |
| Zamboni batteries  |        | 9,000   |        |         |        |        |
| <b>Interior (general)</b>  |        |         |        |         |        |        |
| 6 replacement conference tables and 150 replacement stackable chairs | 19,500 |         |        |         |        |        |
| HVAC Repair  | 6,000  |         |        |         |        |        |
| Add storage areas  |        | 10,000  |        |         |        |        |
| Equipment lockers  |        | 2,000   |        |         |        |        |
| Locker room/rest room areas renovations                              |        | 60,000  |        |         |        |        |
| Main hot water boiler (2005)   |        | 12,000  |        |         |        |        |

|   | 2011 Budget   | 2012             | 2013          | 2014           | 2015          | 2016           |
|---|---------------|------------------|---------------|----------------|---------------|----------------|
| Phone system  |               |                  |               | 10,000         |               |                |
| Re-paint interior of main building, replace signs on interior to match new paint pallet |               | 175,721          |               |                |               |                |
| Replace carpet in public areas throughout   |               | 282,700          |               |                |               |                |
| Replace deteriorating drinking fountains  |               | 9,000            |               |                |               |                |
| Replace HVAC control panel  |               | \$//             |               |                |               |                |
| Replace monitors for scheduling system (4)  |               | 2,000            |               |                |               |                |
| Replace rubber flooring   |               | 152,218          |               |                |               |                |
| Replace water cooling tower   |               |                  |               | 40,000         |               |                |
| Surveillance system upgrade   |               |                  |               |                |               |                |
| <b>Kitchen</b>  |               |                  |               |                |               |                |
| Equipment replacement   |               | 6,000            |               |                |               |                |
| <b>Main Building exterior</b>   |               |                  |               |                |               |                |
| Replace or repair broken exterior facility sign   |               | 3,000            |               |                |               |                |
| <b>Surveillance system</b>  |               |                  |               |                |               |                |
| Expansion and upgrade   |               | 7,150            |               |                |               |                |
| <b>XRKADE</b>   |               |                  |               |                |               |                |
| Interactive gaming equipment purchase in 2011   |               | 40,000           |               |                |               |                |
| <i>Subtotals, Family Sports Center</i>  | <b>25,500</b> | <b>1,240,076</b> | <b>25,000</b> | <b>270,000</b> | <b>25,000</b> | <b>20,000</b>  |
| <i>Total, Ice Arenas</i>  | <b>90,500</b> | <b>1,879,076</b> | <b>50,000</b> | <b>720,000</b> | <b>25,000</b> | <b>112,000</b> |

**Other Recreation Facilities**

**Carson Nature Center**

|  |          |              |          |          |              |              |
|--|----------|--------------|----------|----------|--------------|--------------|
| Install fire alarm system in historic building         |          | 5,800        |          |          |              |              |
| Restore interior hardwood finish                       |          | 3,000        |          |          |              |              |
| Replace interior carpeting                             |          |              |          |          | 3,000        |              |
| Replace canoe equipment, 2 boats, safety gear, paddles |          |              |          |          |              | 2,500        |
| Refinish river room epoxy floor                        |          |              |          |          | 2,500        |              |
| Nature Programs Laptop and projector replacement       |          |              |          |          | 2,000        |              |
| <i>Subtotals, Carson Nature Center</i>                 | <b>-</b> | <b>8,800</b> | <b>-</b> | <b>-</b> | <b>7,500</b> | <b>2,500</b> |

**Holly Park Pool**

|   |                |                |          |          |          |          |
|---|----------------|----------------|----------|----------|----------|----------|
| Holly Park(matched with Centennial funds) | 128,833        | 414,333        |          |          |          |          |
| Staff office/Concession renovations       |                | \$///          |          |          |          |          |
| Replace/repair pool infrastructure        |                | \$///          |          |          |          |          |
| Pump room renovations                     |                | \$///          |          |          |          |          |
| Locker room renovations                   |                | \$///          |          |          |          |          |
| Pool deck furniture                       |                |                | \$//     |          |          |          |
| Sound system                              |                |                | \$//     |          |          |          |
| Install speed slide                       |                |                |          | \$//     |          |          |
| Replace/Resurface diving board            |                |                |          | \$//     |          |          |
| Replace lifeguard stands                  |                |                |          |          | \$//     |          |
| <i>Subtotals, Holly Park Pool</i>         | <b>128,833</b> | <b>414,333</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

**Harlow Park Pool**

|   |                |                |          |          |              |              |
|---|----------------|----------------|----------|----------|--------------|--------------|
| Shade structure                           |                | 5,000          |          |          |              |              |
| <i>Subtotals, Harlow Park Pool</i>        | <b>-</b>       | <b>5,000</b>   | <b>-</b> | <b>-</b> | <b>-</b>     | <b>-</b>     |
| <i>Total, Other Recreation Facilities</i> | <b>128,833</b> | <b>428,133</b> | <b>-</b> | <b>-</b> | <b>7,500</b> | <b>2,500</b> |

**Goodson Recreation Center**

|  |         |         |  |  |  |  |
|--|---------|---------|--|--|--|--|
| changing rooms   | 600,000 |         |  |  |  |  |
| Repair Air Conditioner   |         | 130,000 |  |  |  |  |
| Replace spinning bikes   | 23,100  |         |  |  |  |  |
| Board room audio system (as needed, replace speakers, mikes, amplifier, soundboard and wiring) |         | 15,000  |  |  |  |  |
| Classrooms 4 and 5, kitchen, and copy room flooring & cabinets replacement                     |         | 100,000 |  |  |  |  |
| Pump room renovations  |         | \$//    |  |  |  |  |
| New fitness equipment  |         | \$//    |  |  |  |  |
| Gym, swamp cooler replacement  |         | \$//    |  |  |  |  |
| Televisions //where?//   |         | \$//    |  |  |  |  |

|   | 2011 Budget    | 2012           | 2013           | 2014           | 2015     | 2016          |
|---|----------------|----------------|----------------|----------------|----------|---------------|
| Adult locker room renovations   |                |                | 350,000        |                |          |               |
| Gym heating units   |                |                |                | \$//           |          |               |
| Pool deck furniture   |                |                |                |                | \$//     |               |
| Replace wood aerobics room floor  |                |                |                |                | \$//     |               |
| Pool storage room   |                |                |                |                |          | \$//          |
| Renovate lifeguard office   |                |                |                |                |          | 20,000        |
| Pool slide replacement  |                |                | 35,000         |                |          |               |
| <b>Subtotals, Goodson Recreation Center</b>                                 | <b>623,100</b> | <b>245,000</b> | <b>385,000</b> | <b>-</b>       | <b>-</b> | <b>20,000</b> |
| <b>Lone Tree Recreation Center</b>  |                |                |                |                |          |               |
| Pump room air exchange  | 18,500         |                |                |                |          |               |
| Window coverings  |                | 6,000          |                |                |          |               |
| Resurface retractable walls in MP rooms                                     |                | 8,500          |                |                |          |               |
| Carpet replacement throughout building                                      |                |                |                | 130,000        |          |               |
| Hot tub boiler replacement  |                | \$///          |                |                |          |               |
| Wood floor resurfacing (MP, Fitness, RB)                                    |                | \$///          |                |                |          |               |
| Club Lone Tree van  |                | \$///          |                |                |          |               |
| Cardio equipment replacement  |                |                |                | \$///          |          |               |
| Resistance and free weight equipment  |                |                |                |                |          | \$///         |
| Paint entire interior building  |                |                |                | 100,000        |          |               |
| <b>Subtotals, Lone Tree Recreation Center</b>                               | <b>18,500</b>  | <b>14,500</b>  | <b>-</b>       | <b>230,000</b> | <b>-</b> | <b>-</b>      |
| <b>Sheridan Recreation Center</b>   |                |                |                |                |          |               |
| Childcare rooms 1,2,3, & Room 5   |                |                |                |                |          |               |
| Replace flooring & cabinets, and asbestos abatement                         |                | 175,000        |                |                |          |               |
| Classrooms 1, 2, 3, 5; Racquetball court 1                                  |                |                |                |                |          |               |
| Finish interior painting  |                | 25,000         |                |                |          |               |
| <b>Exterior</b>   |                |                |                |                |          |               |
| Paint and repair eaves and install new light fixtures                       |                | \$///          |                |                |          |               |
| Gym   |                |                |                |                |          |               |
| Replace four-sided basketball backboards                                    | 41,000         |                |                |                |          |               |
| Replace gym curtain   |                |                |                | \$//           |          |               |
| <b>Interior (general)</b>   |                |                |                |                |          |               |
| Renovation of locker rooms  |                | 250,000        |                |                |          |               |
| Replace 2 stage AC condenser on roof, level 2, original equipment from 1978 |                |                |                |                | \$//     |               |
| Replace AC condenser on roof, level 2, original equipment from 1978         |                |                |                |                | \$//     |               |
| Replace both boilers, original equipment from 1978                          |                |                |                | \$//           |          |               |
| Replace both east and west doors  |                | \$//           |                |                |          |               |
| Replace dryer   | 8,000          |                |                |                |          |               |
| Replace electric water heater in maintenance closet                         |                | \$//           |                |                |          |               |
| Replace gym floor   |                |                |                |                |          | \$//          |
| Replace HVAC unit # 2 in mechanical room, original equipment from 1978      |                |                |                |                | \$//     |               |
| Replace HVAC unit # 3 in mechanical room, original equipment from 1978      |                |                |                |                | \$//     |               |
| Replace HVAC unit # 4 in mechanical room, original equipment from 1978      |                |                |                |                |          | \$//          |
| Replace HVAC unit in maintenance room, original equipment from 1978         |                |                |                |                |          | \$//          |
| Replace interior siding on gym walls  |                |                |                |                |          | \$//          |
| Replace phone system  |                | \$//           |                |                |          |               |
| Replace tile in gym & upstairs hallways; and asbestos abatement             |                | 60,000         |                |                |          |               |
| Replace washer  |                |                | 8,000          |                |          |               |
| <b>Rocking Horse</b>  |                |                |                |                |          |               |
| Replace electric water heater for childcare bathroom                        |                |                | \$//           |                |          |               |
| Replace Rocking Horse convection oven                                       |                |                | 1,000          |                |          |               |
| <b>Free weights, cardio, strength</b>                                       |                |                |                |                |          |               |



|   | 2011 Budget    | 2012             | 2013           | 2014             | 2015           | 2016           |
|---|----------------|------------------|----------------|------------------|----------------|----------------|
| New and replacement equipment                             |                | 120,000          |                |                  |                |                |
| <i>Subtotals, Sheridan</i>                                | <b>49,000</b>  | <b>630,000</b>   | <b>9,000</b>   | -                | -              | -              |
| <b><i>Buck Center</i></b>                                 |                |                  |                |                  |                |                |
| Replacement of cardio equipment                           |                | \$////           |                |                  |                |                |
| Install drainage on southeast sidewalk                    |                |                  | \$////         |                  |                |                |
| Replace sand in pool filters                              |                |                  |                | \$////           |                |                |
| Replaster pools   |                |                  |                |                  |                | \$////         |
| Re-carpet building  |                |                  |                |                  | 130,000        |                |
| Free weights and accessories                              |                |                  |                |                  | \$////         |                |
| Replace ladder, slide                                     |                | 25,000           |                |                  |                |                |
| Repaint entire interior                                   |                |                  |                |                  | 100,000        |                |
| Wall coverage/movable classroom doors                     |                |                  | 25,000         |                  |                |                |
| <i>Subtotals, Buck Center</i>                             | -              | <b>25,000</b>    | <b>25,000</b>  | -                | <b>230,000</b> | -              |
| <i>Total, Recreation Centers</i>                          | <b>690,600</b> | <b>914,500</b>   | <b>419,000</b> | <b>230,000</b>   | <b>230,000</b> | <b>20,000</b>  |
| <b><i>Totals, Recreation, Programs and Facilities</i></b> | <b>909,933</b> | <b>3,287,709</b> | <b>509,000</b> | <b>1,003,000</b> | <b>345,000</b> | <b>199,500</b> |

***Parks Department***

|   |        |         |         |         |         |         |
|---|--------|---------|---------|---------|---------|---------|
| Asphalt Repairs Parking Lots                  | 30,000 | 100,000 | 150,000 | 150,000 | 150,000 | 150,000 |
| Trash Can Tipper (1 Mill)                     | 3,800  |         |         |         |         |         |
| Additional trash cans (36) and recycling (12) |        | 5,700   | 2,500   | 1,000   |         |         |
| Lifting Crane for new trash truck             |        | 10,000  |         |         |         |         |
| Murray Property Tree Nursery                  |        | 18,000  | 5,000   | 3,000   | 3,000   | 3,000   |
| Q-Star Camera                                 |        | 7,003   | 7,500   |         | 7,500   |         |
| # 468: Toro 60" Mower                         | 18,250 |         |         |         |         |         |
| # 447: Howard Price 60" Mower                 | 18,250 |         |         |         |         |         |
| # 629: Vermeer Chipper                        | 52,150 |         |         |         |         |         |
| # 118: Chevrolet S-10 Pickup                  |        | 24,650  |         |         |         |         |
| # 112: Dodge 1/2 Ton Truck                    |        | 23,450  |         |         |         |         |
| # 620: Rhino 84" Mower                        |        | 6,800   |         |         |         |         |
| # 439: MSC Turf Sprayer                       |        | 30,250  |         |         |         |         |
| # 660: Ryan Sod Cutter                        |        | 4,999   |         |         |         |         |
| Vehicles & Equipment Replacement (2012-2016)  |        | 531,200 | 292,250 | 278,150 | 338,660 | 364,250 |
| NOS Mower for SPR corridor                    |        | 18,000  |         |         |         |         |
| Bobcat replacement                            | 33,550 |         |         |         |         |         |
| Bemis fence and landscape improvements        |        | 25,280  |         |         |         |         |
| Renovate tree irrigation at Wildcat Ridge     |        | 82,250  |         |         |         |         |
| Backstop Replacement                          |        | 12,000  | 15,000  | 15,000  | 15,000  | 15,000  |
| Cornerstone Backstop / Fencing                |        | 69,000  |         |         |         |         |
| Horticulture pickup                           |        | 23,250  |         |         |         |         |
| Trailer with Grapple                          |        | 20,000  |         |         |         |         |
| Willow Spring Shop paving                     |        | 86,500  |         |         |         |         |
| Pull Behind Aerator (Jamison Service Center)  |        | 3,000   |         |         |         |         |
| <u>Shelter Renovations</u>                    |        |         |         |         |         |         |
| <i>deKoevend A - <b>funded</b></i>            |        |         |         |         |         |         |
| <i>Sterne South</i>                           |        | 170,000 |         |         |         |         |
| <i>Progress</i>                               |        |         | 200,000 |         |         |         |
| <i>Sterne North</i>                           |        |         |         | 85,000  |         |         |
| <i>Sweetwater</i>                             |        |         |         |         | 40,000  |         |
| <i>Medema</i>                                 |        |         |         |         |         | 40,000  |
| <u>Pond Dredging</u>                          |        |         |         |         |         |         |
| <i>Sterne</i>                                 |        | 185,000 |         |         |         |         |
| <i>Ashbaugh</i>                               |        | 35,000  |         |         |         |         |
| <i>Little's Creek</i>                         |        |         | 50,000  |         |         |         |
| <i>Ridgeview</i>                              |        |         |         | 120,000 |         |         |
| <i>Progress</i>                               |        |         |         |         | 145,000 |         |
| <i>Sterne South</i>                           |        |         |         |         |         | 30,000  |
| <u>Retaining Walls</u>                        |        |         |         |         |         |         |
| <i>Bear Creek</i>                             |        | 55,000  |         |         |         |         |

|  | 2011 Budget    | 2012             | 2013           | 2014           | 2015           | 2016           |
|--|----------------|------------------|----------------|----------------|----------------|----------------|
| <i>Wildcat Ridge</i>   |                | 100,000          |                |                |                |                |
| <i>Spring Creek</i>  |                |                  | 85,000         |                |                |                |
| <i>Lee Gulch Phase I</i>   |                |                  |                | 55,000         |                |                |
| <i>Lee Gulch Phase II</i>  |                |                  |                |                | 265,000        |                |
| <i>Big Dry Creek</i>   |                |                  |                |                |                | 65,000         |
| Cornerstone Storage Shed   |                | 6,500            |                |                |                |                |
| Police Radio Replacements  |                |                  | 13,000         |                |                |                |
| ATP (for herbicide application, snow removal, patrolling at SPP) |                |                  |                |                |                | 8,000          |
| Billy Goat mowers (2 at SPP)                                     |                |                  | 2,000          |                | 2,000          |                |
| <b>Total, Parks Department</b>                                   | <b>156,000</b> | <b>1,652,832</b> | <b>822,250</b> | <b>707,150</b> | <b>966,160</b> | <b>675,250</b> |

**Planning and Construction**

|   |                  |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| Community Development Block Grants Match (No match required, but helps with scoring)              |                  | 15,000           | 15,000           | 15,000           | 15,000           | 15,000           |
| Cornerstone Park Large Rentable Picnic Shelter by the Sprayground                                 |                  | 75,000           |                  |                  |                  |                  |
| deKoevend Tot-Lot Playground Renovation   |                  |                  |                  |                  |                  | 50,000           |
| Energy Efficiency Projects (Need master plan to determine costs)                                  | 6,250            | ?                | ?                | ?                | ?                | ?                |
| Family Sports Center-Replace driving range lights.  |                  | 200,000          |                  |                  |                  |                  |
| GOCO Grant Match (30% of \$285,715 total project cost)  |                  | 85,715           | 85,715           | 85,715           | 85,715           | 85,715           |
| Hunters Hill Playground Renovation & Picnic Shelter   |                  |                  | 150,000          |                  |                  |                  |
| Lone Tree Grants Match (Unknown Match)  |                  | ?                | ?                | ?                | ?                | ?                |
| Progress Park Playground (Installation of traditional playground equipment near rentable shelter) |                  |                  | 150,000          |                  |                  |                  |
| Promise Park Playground Replacement   |                  |                  | 30,000           |                  |                  |                  |
| Port-o-let Enclosures at various parks  |                  | 24,000           | 24,000           | 24,000           | 24,000           | 24,000           |
| Replace poured-in-place rubber surfacing replacement at Cornerstone, Emely, Sheridan and Sterne   |                  |                  |                  | 140,000          |                  |                  |
| South Suburban Golf Course Clubhouse-HVAC Unit  |                  |                  | 25,000           |                  |                  |                  |
| Elati Park Playground Renovation  |                  | 20,000           |                  |                  |                  |                  |
| Ida Park Playground Renovation  |                  |                  | 25,000           |                  |                  |                  |
| Littles Creek Playground Renovation   |                  |                  |                  | 100,000          |                  |                  |
| Palos Verdes Tot-Lot Playground Renovation  |                  |                  | 25,000           |                  |                  |                  |
| Sterne Park Playground Renovation   |                  |                  |                  |                  | 125,000          |                  |
| Willow Creek Park Playground Renovation   |                  |                  |                  |                  |                  | 150,000          |
| <b>Total Planning , Building, Infrastructures and Construction</b>                                | <b>6,250</b>     | <b>419,715</b>   | <b>529,715</b>   | <b>364,715</b>   | <b>249,715</b>   | <b>324,715</b>   |
| <b>Total From Operations</b>  | <b>1,645,683</b> | <b>7,938,396</b> | <b>4,200,102</b> | <b>3,028,007</b> | <b>2,100,982</b> | <b>1,926,799</b> |

**1-MILL PROJECTS**

|  |                  |                |          |          |          |          |
|--|------------------|----------------|----------|----------|----------|----------|
| Property Acquisition (Rice, Ohlson, Radio Towers, ??)        |                  |                |          |          |          |          |
| Littleton Community Trail                                    | 200,000          |                |          |          |          |          |
| Other Trail Improvements                                     |                  |                |          |          |          |          |
| Replace existing wooden bridge on Lee Gulch Trail            |                  | 130,000        |          |          |          |          |
| Underpass trail widening at Oxford Underpass                 |                  | 35,000         |          |          |          |          |
| Underpass trail widening at Federal Blvd.                    |                  | 40,000         |          |          |          |          |
| Install trail from E. Euclid to Big Dry Creek along Arapahoe | 30,000           |                |          |          |          |          |
| Asphalt Trails   | 70,400           | 104,127        |          |          |          |          |
| Undesignated Legacy Grant (remaining funds)                  | 309,872          |                |          |          |          |          |
| Undesignated 2000 1 Mill                                     | 1,584,822        |                |          |          |          |          |
| <b>Total, 2000 1-mill</b>                                    | <b>2,195,094</b> | <b>309,127</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |
| Asphalt Trails   |                  |                | 113,500  | 127,000  | 110,400  | 105,150  |
| Repair Upper Access Road at DAL Park                         | 60,000           |                |          |          |          |          |
| Repair DAL Park Fields                                       | 300,000          |                |          |          |          |          |
| Prairie Sky Park concrete replacement                        | 30,000           |                |          |          |          |          |

|  | 2011 Budget      | 2012             | 2013             | 2014             | 2015             | 2016             |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| Net climber replacements at Sheridan and Linksview   | 10,000           |                  |                  |                  |                  |                  |
| Tree Replacement   | 50,000           | 25,000           | 35,000           | 35,000           | 35,000           | 50,000           |
| Central Control Upgrades   | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           | 45,000           |
| Backflow Replacements  | 8,000            |                  |                  |                  |                  |                  |
| Redtail Lake River Re-Connection   | 35,000           |                  |                  |                  |                  |                  |
| New Field at DAL Park (GOCO Match)   | 350,000          |                  |                  |                  |                  |                  |
| Sheridan Community park (GOCO Match)   | 400,000          |                  |                  |                  |                  |                  |
| Cornerstone Match (GOCO Match)   | 200,000          |                  |                  |                  |                  |                  |
| Arapahoe County Open Space Grant Match (25% of a \$250,000 Project x 2)  | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          | 125,000          |
| deKoevend Park (City of Centennial Grants Match)   | 95,000           |                  |                  |                  |                  |                  |
| Arapahoe Park (City of Centennial Grants Match)  | 125,500          |                  |                  |                  |                  |                  |
| Abbott (City of Centennial Grants Match)   | 65,000           |                  |                  |                  |                  |                  |
| Murray Property Master Plan  |                  |                  |                  |                  |                  |                  |
| Bear Creek Trail bridge deck replacements at two locations   |                  |                  |                  |                  | 10,000           |                  |
| Big Dry Creek Trail Underpass drainage improvement at Dry Creek Road   |                  | 80,000           |                  |                  |                  |                  |
| Big Dry Creek Trail Underpass drainage improvement at Easter Avenue  |                  | 80,000           |                  |                  |                  |                  |
| Big Dry Creek-install a guardrail a Lehow underpass  |                  |                  |                  |                  | 15,000           |                  |
| Cornerstone Park-pave, curb, gutter, landscape and light parking lots and driveways at Colorado Journey, playground, and west lot. |                  |                  |                  | 650,000          |                  |                  |
| Grandpa's Acres-install 10' wide granite sand trail from High Line Canal to northwest corner of park.                              |                  |                  |                  |                  |                  | 10,000           |
| Athletic Field Renovations   | 35,000           | 35,000           | 35,000           | 35,000           | 35,000           | 35,000           |
| Infield Refurbish  | 15,000           | 20,000           | 20,000           | 20,000           |                  |                  |
| Lee Gulch Trail bridge deck replacements at two locations  |                  |                  |                  |                  |                  | 10,000           |
| Lee Gulch Trail replace concrete bridge north of Emely Park  |                  |                  | 150,000          |                  |                  |                  |
| Lee Gulch Trail replace granite sand trail with concrete (1,850 lf)  |                  |                  |                  | 125,000          |                  |                  |
| Little Dry Creek Trail-widen underpass at Colorado Blvd.   |                  |                  |                  |                  |                  | 15,000           |
| Mary Carter Greenway underpass drainage improvements at Hampden Ave.   |                  |                  | 40,000           |                  |                  |                  |
| Mary Carter Greenway widen underpass at C-470  |                  |                  |                  |                  |                  | 25,000           |
| Mary Carter Greenway widen underpass at Oxford   |                  |                  |                  |                  |                  | 10,500           |
| Mary Carter Greenway-install loop trail at Watson Lake   |                  |                  |                  |                  |                  | 125,000          |
| Spring Creek Trail at Foxridge convert asphalt to concrete (1,325 lf)  |                  |                  |                  | 100,000          |                  |                  |
| Sterne Park replace asphalt with concrete (1,875 lf)   |                  |                  |                  |                  | 120,000          |                  |
| Tennis Court Repairs   | 17,500           | 17,500           | 20,000           | 20,000           | 20,000           | 20,000           |
| Taos Tennis Courts   | 119,338          |                  |                  |                  |                  |                  |
| Wildcat Ridge Park-convert granite sand trail to concrete. (1,500 lf)  |                  |                  | 100,000          |                  |                  |                  |
| Willow Creek Trail bridge replacement near playground  |                  |                  |                  |                  | 150,000          |                  |
| Undesignated   | 284,788          |                  |                  |                  |                  |                  |
| <b>Total 2010 1-Mill Projects</b>  | <b>2,370,126</b> | <b>427,500</b>   | <b>683,500</b>   | <b>1,282,000</b> | <b>665,400</b>   | <b>575,650</b>   |
| <b>Total 1-Mill Projects</b>   | <b>4,565,220</b> | <b>736,627</b>   | <b>683,500</b>   | <b>1,282,000</b> | <b>665,400</b>   | <b>575,650</b>   |
| <b>Matching Gifts</b>  | <b>10,000</b>    |                  |                  |                  |                  |                  |
| <b>District Operations Consultant</b>  | <b>100,000</b>   |                  |                  |                  |                  |                  |
| <b>Total District</b>  | <b>6,320,903</b> | <b>8,675,023</b> | <b>4,883,602</b> | <b>4,310,007</b> | <b>2,766,382</b> | <b>2,502,449</b> |

## **REVENUE CATEGORIES**

### **Property Tax Revenue**

Property tax revenue includes current and delinquent tax revenue and prior year abatement revenue. 2010 Mill levy for operations is 4.417 mills and 0.040 mills for abatements.

### **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.

## REVENUE CATEGORIES

### **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. Annually we receive \$25,000 from Pepsi and \$6,000 for Red Bull for using their product exclusively.

### **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.

## **EXPENDITURE CATEGORIES**

### **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 (approximately \$5,000) to bond paying agents, who make payments to our bond holders on our behalf.

## **South Suburban Park and Recreation District**

### **EXPENDITURE CATEGORIES**

#### **Debt Service**

Debt service expenditures represent the payment of principal and interest due on our leases, Revenue Bonds, and Family Sports Center Certificates of Participation.

#### **Hudson Gardens Management Fee**

Annual payment to Hudson Gardens for the management of the facility, per management agreement.

## **South Suburban Park and Recreation District Glossary**

**2000 1 Mill** – The 1 mill levy earmarked for park and open space acquisition and trail development as approved by the District’s voters in 2000, which expired in 2010.

**2010 1 Mill** – The new mill levy earmarked for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, beginning in 2011 and continuing for ten years).

**1 Mill** – see **2000 1 Mill and 2010 1 Mill**

**Accrual Basis of Accounting** – Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**ADA** - Americans with Disabilities Act

**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.

**Appeal** - take a court case to a higher court for review.

**Appropriation** – Money set aside for a specific purpose.

**Arapahoe County Open Space Grant** – 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.

**Audit** – A systematic collection of sufficient, competent evidential matter needed to attest to the fairness of management’s assertions in the financial statements.

**Balanced Budget** - planned expenditures are equal to estimated net revenues and appropriated fund balances.

**Benefits** – Benefits include social security, retirement, group health, dental insurance, life insurance, workers’ compensation, and disability insurance, as well as other district benefits.



## **South Suburban Park and Recreation District Glossary**

**Bond** – a written promise to pay a specific sum of money on a specific date at a specified interest rate. Bonds are most frequently used to finance large capital projects.

**Budget** – a financial plan, which includes an estimate of expenditures for a given period or purpose and proposed means of financing the estimated expenditures.

**Budget Amendment** - means an amendment to an adopted budget of the district, this action requires board approval.

**Budget Calendar** – A schedule of key dates followed by the District in preparation, review, and administration of the budget.

**Budget Summary** – The budget of the District in a summary format.

**Budgetary Basis of Accounting** – See **Modified Accrual**

**Buildings and Improvements** - Buildings and improvements includes the direct cost of acquisition, engineering fees and structural elements including shells and components such as heating, air conditioning and elevators.

**Capital Expenditures** - A capital expenditure is any physical resource that benefits a department for more than three years and has a unit cost in excess of \$5,000 for equipment and \$50,000 for improvements. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, and equipment.

**Capital Improvements** – See **Capital Projects**.

**Capital Projects** – Expenditures that are non-operating in nature and are generally a major improvement or acquisition of equipment or property. These projects may or may not meet the capitalization policy of the District. See **Capital Expenditures**.

**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.

**Certificates of Deposit** - A certificate of deposit or CD is a time deposit, a financial product commonly offered to consumers by banks.

**Certification of mill levy** - validating the authenticity of the mill levy.

## **South Suburban Park and Recreation District Glossary**

**Certified Public Accountant (CPA)** – A public accountant who has been certified by a state examining board as having met the state's legal requirements.

**CHV** – The City of Cherry Hills Village

**Commercial Paper** - an unsecured and unregistered short-term obligation issued by an institutional borrower to investors who have temporarily idle cash.

**Community Development Block Grant (CDBG)** – One of the longest-running programs of the U.S. Department of Housing and Urban Development, funds local community development activities such as affordable housing, anti-poverty programs, and infrastructure development.

**Conservation Trust Fund** – 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.

**CSS – Cascading Style Sheets** is a style sheet language used to describe the presentation semantics (that is, the look and formatting) of a document written in a markup language. Its most common application is to style web pages written in HTML.

**CTF** – Conservation Trust Fund

**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.

**Departments** – a major division of the District, which indicates overall management responsibility for an operation.

**Designation or Designated Fund Balance** – the portion of the fund balance that is internally restricted for a specific purpose and is not available for general appropriation.

**District** – South Suburban Park and Recreation District

**Division** – see Department

## **South Suburban Park and Recreation District Glossary**

**Enterprise Fund** – A fund type used to account for operations that are financed and operated in a manner similar to private sector enterprises, with the intent that the costs for providing goods or services to the general public be financed or recovered primarily through user fees.

**Equipment** - Equipment includes tangible property which is not permanently built into a building, does not lose its identity through incorporation into a more complex unit, has a unit cost in excess of \$5,000 and an estimated useful life of three or more years. Equipment includes machinery, office furniture, computers, vehicles and miscellaneous fixtures.

**Exclusion** – the state of being excluded.

**Expenditure** – This term refers to the outflow of funds paid or to be paid for an asset or goods and services obtained regardless of when the expense is actually paid.

**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.

**Financial Solvency** - the ability of an entity to pay its debts. Solvency can also be described as the ability to meet long-term fixed expenses and to accomplish long-term expansion and growth.

**Fiscal Year** – A twelve month period to which the annual operating budget applies and at the end of which a government determines its financial position and the results of operations. The District's fiscal year follows the calendar year.

**Fixed Assets** – Assets of a long term character which are intended to continue to be held or used, such as land, buildings, machinery, and other equipment.

**FSC** – Family Sports Center

**FLSA** - Fair Labor Standards Act

**FMLA** - Family and Medical Leave Act

**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).

## **South Suburban Park and Recreation District Glossary**

**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.

**General Fund** – A fund used to account for financial operations of the District, which are not accounted for in any other fund. The primary source of revenue is from property taxes.

**General Obligation Bonds** – Government bonds issued with the government's commitment to use its full taxing and borrowing authority (and other revenue resources) to make timely payment of interest and principal.

**Generally Accepted Accounting Principles (GAAP)** – Uniform standards and guidelines for financial accounting and reporting.

**GFOA** – Government Finance Officers Association

**Going Green** - Adopting practices that reduce the overall impact on the environment.

**Green (Greener)** – See **Going Green**

**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. **See Legacy Grant.**

**GWV** – The City of Greenwood Village

**HRIS** – Human Resource Information System

## **South Suburban Park and Recreation District Glossary**

**HTML – Hyper Text Markup Language**, is the predominant markup language for web pages. It provides a means to create structured documents by denoting structural semantics for text such as headings, paragraphs, lists etc as well as for links, quotes, and other items. It allows images and objects to be embedded and can be used to create interactive forms.

**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.

**Intergovernmental Donation or Grant** – A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specific purpose or function or general purpose.

**Internal Controls** - The system of practices, procedures, and policies intended to safeguard the assets of the organization from fraud or error and ensure accurate recordkeeping.

**IT** – Information Technology

**LAN** - A local area network (LAN) is a group of computers and associated devices that share a common communications line or wireless link.

**Land** - Land includes the direct cost of acquisition, legal fees, site preparation costs and the cost of demolishing unwanted structures on the land.

**Legacy Grant (a Great Outdoors Colorado Grant Program)** - Look to tomorrow and imagine the Colorado you want your children to inherit. This is the challenge Great Outdoors Colorado poses to local governments, land trusts, and state agencies through its Legacy Grant Program. Legacy projects are of regional or statewide significance and are projects that preserve land and water, enhance critical wildlife habitats, create new state and local parks, construct trails, and provide environmental education. Projects are marked by strong partnerships that cross political and jurisdictional boundaries, and include federal agencies, non-profit organizations, landowners, and the private sector.

**Levy (verb)** – To impose taxes, special assessments or service charges for the support of governmental activities.

## **South Suburban Park and Recreation District Glossary**

**Levy (noun)** – The total amount of taxes, special assessments or service charges imposed by a governmental unit.

**Local Government Investment Pool** - is a local government pool offered to public entities for the investment of public funds. These pools are important investments tools, offering liquidity and safety with a competitive yield.

**LPGA** – Ladies Professional Golf Association

**LTRC** – Lone Tree Recreation Center

**Maintaining What We Have** – a phrase used by the District to mean projects that maintain the District’s existing facilities and equipment.

**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 owner’s associations or local fund raising).

**Merit** - An increase to an individual's base pay rate based on performance.

**Microsoft Dynamics GP** – The accounting software the District uses to perform its financial transactions.

**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.

**Modified Accrual (also referred to as “Budgetary Basis of Accounting”)** – Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period.

**Money Market Fund** - Money market funds are a type of mutual fund that provides investors with immediate availability of their money, while offering a better return than some alternatives. These funds hold large quantities of short-term securities, some of which mature daily.

**Mountain States Employer** - A non-profit membership organization, founded in 1939, designed to partner with employers to maintain effective employer/employee relationships.

**.Net** – A comprehensive software development platform from Microsoft that was introduced in 2000 as the company's next generation programming environment.

## **South Suburban Park and Recreation District Glossary**

**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

**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.

**PAR** – Performance Achievement and Reward Plan

**PBIC** – Planning, Building Infrastructure and Construction Department

**PCs** – Personal Computers

**Performance Reward Plan** – The system in which the District set goals, monitors performance, and awards merit increases to employees. This is a market driven program, which rewards employees for performance.

**PGA** – Professional Golf Association

**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.

**Political Subdivision** - A county, city, town, or other municipal corporation, a public authority, and generally any publicly owned entity that is an instrumentality of a state or of a municipal corporation

**Property Tax** - is an ad valorem tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as, "a tax imposed by governments upon owners of property within their jurisdiction based on the value of such property."

**Proposed Budget** - The budget document submitted to the Board of Directors for review, before it is approved and adopted.

## **South Suburban Park and Recreation District Glossary**

**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 .

**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.

**Regional Parks** – Parks with amenities that serve a larger region of the District.

**Repurchase Agreement** - A contract giving the seller of an asset the right or obligation to buy back the asset at a specified price on a given date.

**Reserve** – An account used to record a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Reserved Fund Balance** – a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

**Revenue** – the increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is generally obtained from taxes and fees.

**Revenue Bond** - Bond issued by a municipality to finance a specific public works project and supported by the revenues of that project.

**Routine Capital Projects** – replacement equipment, facility improvements, and maintenance.

**SEMSWA** – South East Metro Storm Water Authority

**South Platte Park Working Group** – a collaboration of 19 local governments and community agencies working to preserve open space and recreation amenities along the South Platte River corridor.

**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.

**SSPRD** – South Suburban Park and Recreation District



## **South Suburban Park and Recreation District Glossary**

**S.T.A.R.P.R.** - Safety, Teamwork, Accountability, Respect, Partnerships, and Resource Conservation

**TABOR** – (Taxpayer’s Bill of Rights) an amendment to the Colorado Constitution approved by voters in November of 1992, incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provisions for annual elections, and required voter approval for tax increases.

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

**Transfers** – Amounts distributed from one fund to finance activities in another fund.

**UD&FCD** – Urban Drainage and Flood Control District

**US Government Agency Securities** - A security, usually a bond, issued by a U.S. government-sponsored agency. The offerings of these agencies are backed by the government, but not guaranteed by the government. Some prominent issuers of agency securities are Federal National Mortgage Association (Fannie Mae) and Federal Home Loan Mortgage Corporation (Freddie Mac).

**US Government Securities** - direct government obligations, that is, debt issues of the U.S. government, such as Treasury bills, notes, and bonds.

**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.

**XL Report Writer** – the financial reporting software used by the District.