

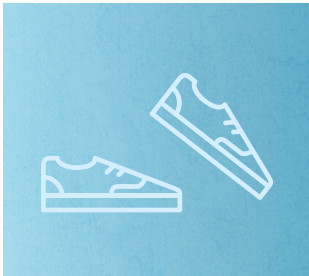


EXPLORE. ENJOY.

2015 BUDGET SOUTH SUBURBAN PARK & RECREATION DISTRICT



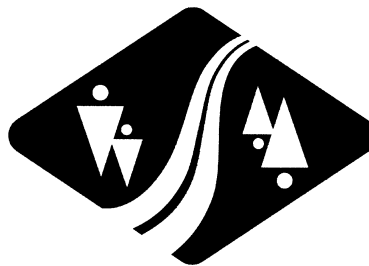
- Arapahoe County
- Douglas County
- Jefferson County



**SOUTH SUBURBAN PARK AND
RECREATION DISTRICT**

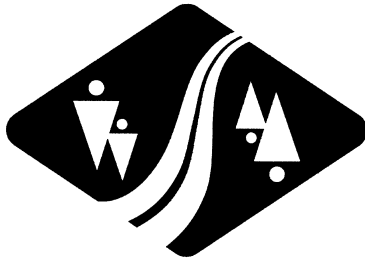
Arapahoe, Douglas and Jefferson Counties, Colorado

**2015
BUDGET**



**South Suburban
PARKS AND RECREATION**

Prepared by the Department of Finance



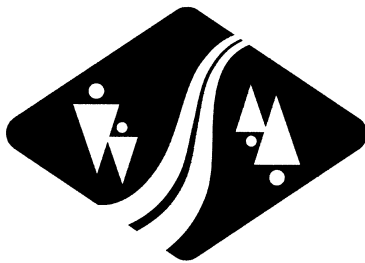
South Suburban
PARKS AND RECREATION

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 One 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 One Mill Fund Budget (Section 5).** This section contains summary and detailed information about the 2010 One 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.

Note: Section Titles are hyperlinked to the content.



South Suburban
PARKS AND RECREATION

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2015 BUDGET TABLE OF CONTENTS**

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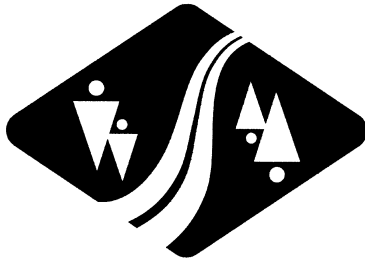
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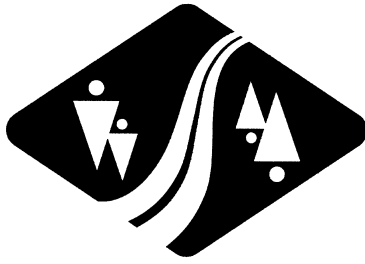
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South Suburban

PARKS AND RECREATION

1. INTRODUCTION



South Suburban
PARKS AND RECREATION

Letter of Transmittal



**South Suburban
PARKS AND RECREATION**

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

phone 303.798.5131
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www.sspr.org

Board of Directors
John K. Ostermiller,
Chair

Susan M. Rosser
Pamela M. Eller
Michael T. Anderson
Scott A. LaBrash

Executive Director
David A. Lorenz

December 31, 2014

To the Citizens of the District:

We submitted a balanced 2015 Budget of \$50,676,588 to the Board of Directors, approved November 12, 2014, making use of the available funds including general, enterprise, 2000 and 2010 One Mill, the Cherry Hills reserve, conservation trust, and debt service. We believe we addressed the operating needs of the District and all of the “highest” priorities in order to maintain what we have. We were also able to fund improvements to a few facilities where we have significant matching funds available to us.

The Board of Directors approved a measure for the election that was held on November 4, 2014 asking our Citizens to approve an increase of 2 mills for general operating and other purposes for a period of ten years. This measure was approved by the voters and was certified by the counties in late November. The approved budget does not include funds or expenditures from the additional 2 mills (estimated at \$4,500,000). We still have many staff and citizen requests just to maintain and/or improve our facilities that are currently not funded. The additional revenue will help us to add much needed maintain what we have projects to the funded list. Staff is currently working on priorities for funding for discussion at a board retreat in February 2015. The District will amend the 2015 budget in the spring of 2015 to reflect these changes.

Capital Projects

The budget includes \$5,624,319 of capital projects and an anticipated cost sharing from grants and intergovernmental revenue in the amount of \$3,421,693. The District has significant projects and equipment needs that were not able to be funded.

Salary/Personnel/Healthcare

From recent local and national pay increase survey information, U.S. workers can expect an average increase in 2015 of 3 percent. The District’s compensation philosophy is market-based and pay-for-performance. The 2015 budget includes an average 3 percent increase (with higher performers receiving a larger increase). This average 3 percent increase results in a budget increase of \$300,000, plus an additional \$25,000 for pay increases in 2015 related to updates to our pay structure and pay ranges. The approved merit increase for 2015 is in line with the 3 percent average increase that was budgeted and paid to full-time staff in 2014.

Additionally, District Human Resources staff just completed a comprehensive study of part-time wages in the Denver Metro area. It is expected that Colorado minimum wage will be increasing January 1st, impacting our many employees currently at minimum wage, and also

worsening on-going compression issues with existing part-time staff. To combat these problems, and to address movement of our pay structure and pay ranges based on market conditions, the 2015 budget includes funding for additional part-time pay increases in the amount of \$200,000.

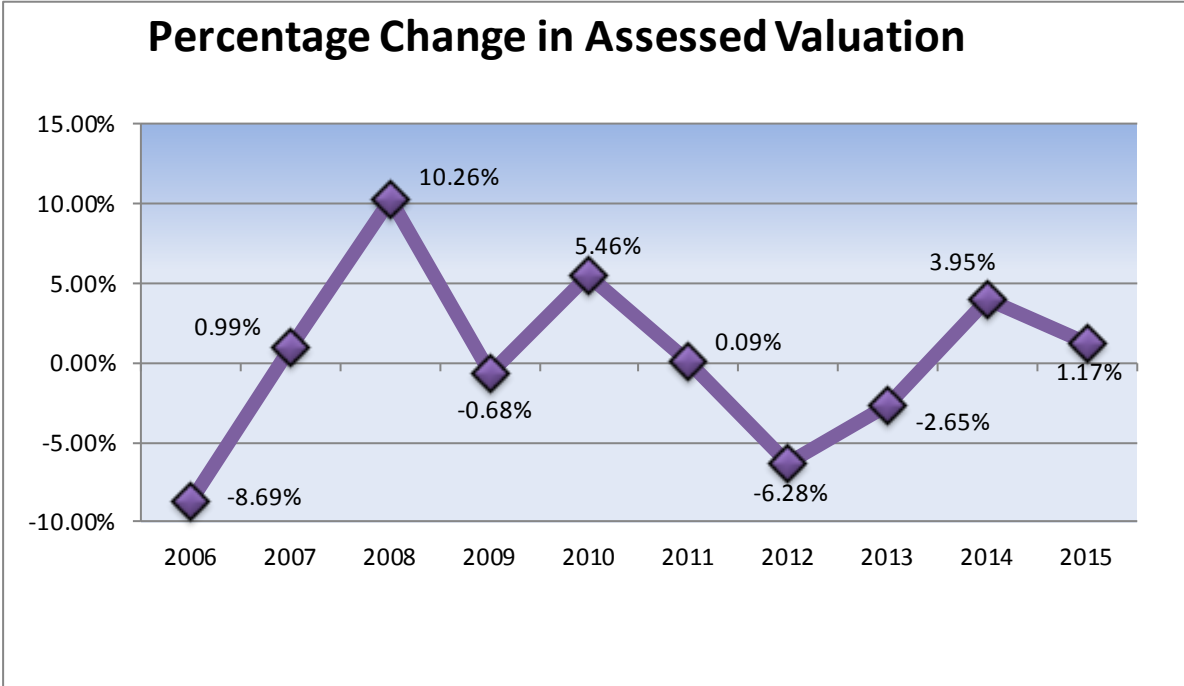
Regarding full-time employee benefits, the District's costs are staying steady for all but our medical plan, where we are anticipating an increase of just under \$275,000. This increase is a result of an overall 9% increase in our anticipated medical plan costs, as well as the addition of newly eligible part-time employees working on average 30 or more hours per week to our medical plan, as is now required under the Affordable Care Act.

The 2015 Budget includes funding for 5 additional full-time positions, one for Hospitality, three for Recreation, and one for Human Resources. These positions represent re-organization of current resources and upgrading of a regular part time position in Hospitality and Recreation. Total cost for the funding these positions is \$153,097.

Financial Trends and Measurements

The District continues in its tradition of conservative fiscal practices and fiduciary responsibility. Staff looks for ways to decrease expenditures, and improve revenue and efficiencies on an ongoing basis. Operating expenditures increased to meet the growing costs of personnel, utilities, gas, water, and supplies. This leaves the District with less funding for new capital projects and for maintaining what we have.

The District's assessed valuation for 2014 (taxes to be collected in 2015) is \$2,296,129,939, a 1.17% increase. Operating property taxes are anticipated to increase \$4,481,412 from \$10,319,442 in 2014 to \$14,800,854 in 2015. This includes the new operating taxes approved in November 2014 (\$4,500,000). The anticipated 2010 1-mill tax is estimated to generate \$2,296,130, an increase of \$26,625. Budget amounts reflect a 99% collection rate for tax revenue.

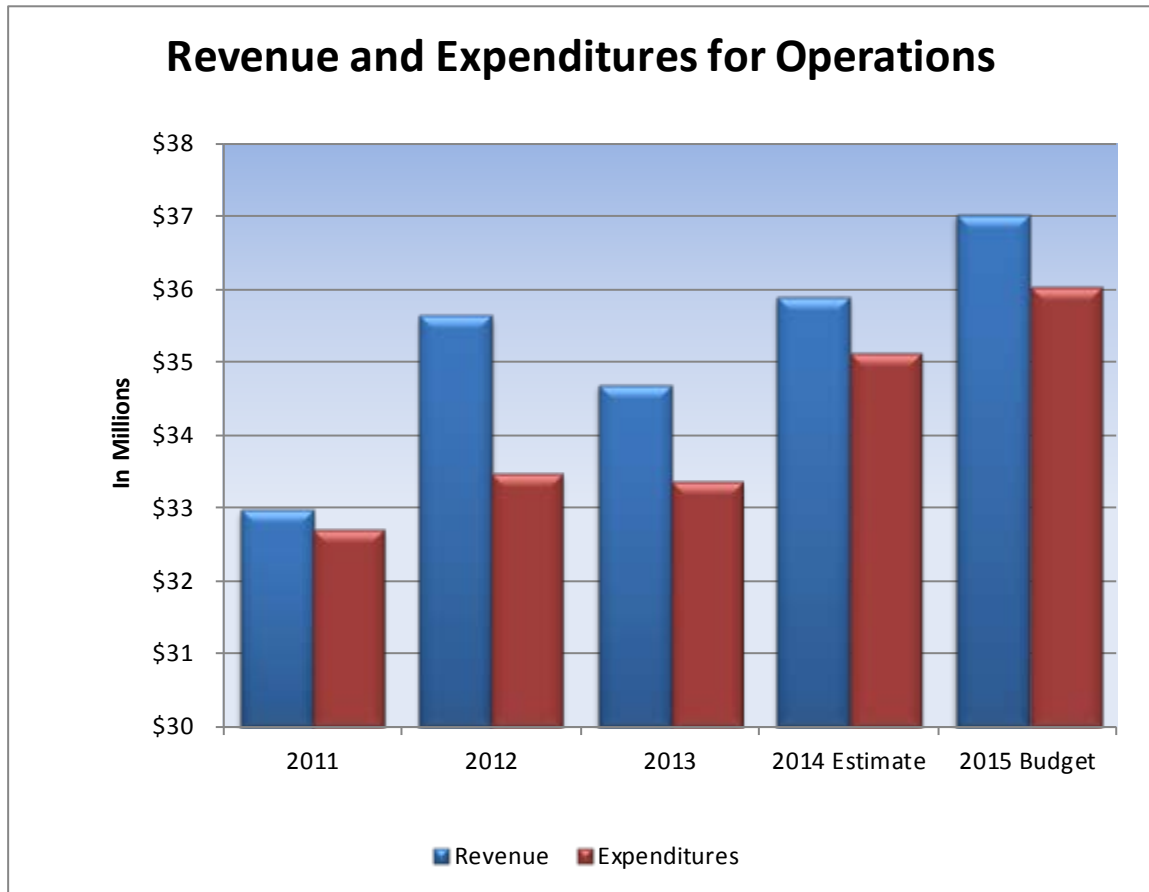


	Assessed Value	% Change
2006 (1)	2,049,711,660	-8.69%
2007	2,070,093,939	0.99%
2008	2,282,531,976	10.26%
2009 (2)	2,267,105,160	-0.68%
2010	2,390,836,700	5.46%
2011	2,393,062,513	0.09%
2012 (3)	2,242,690,279	-6.28%
2013 (2)	2,183,234,130	-2.65%
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%

- (1) Decrease related to the exclusion of Cherry Hills Village
- (2) Decrease related to exclusion of Greenwood Village commercial property
- (3) Decrease related to sluggish economy

2015 Mill Levy:	
Operations	6.393 mills
Abatements	0.053 mills
2010 1 Mill	1.000 mills
General Obligation Debt	1.362 mills
Total	<u><u>8.808 mills</u></u>

Operating revenue reflects an increase (2015 budget vs. 2014 estimate) of 3.09%. Revenue increased from anticipated growth in property tax revenue and increased fees and charges in some areas. Operating expenditures are projected to increase 2.64% (**without capital projects**).



	2011	2012	2013	2014 Estimate	2015 Budget
Revenue	\$ 32,962,779	\$ 35,634,790	\$ 34,681,558	\$ 35,897,487	\$ 37,008,288
Expenditures	32,698,518	33,474,276	33,359,281	35,113,242	36,040,824
	\$ 264,261	\$ 2,160,514	\$ 1,322,277	\$ 784,245	\$ 967,464

Note: This graph includes General Fund and Enterprise Fund Operating revenue and expenditures. For years 2012 thru 2015, property tax funds from the 2010 1 Mill, in the amount of Park's irrigation water expenditures, are included. This Graph **excludes** capital expenditures, debt payments (Enterprise Fund debt payment are included), Hudson Gardens Management Fee, contingency, and other reserves. Property Taxes for the new approved 2 mills are not included.

Fees and Charges

We need to continue with our strategy of increasing fees and charges, where program/facility costs have gone up and where market conditions allow. These fee increases are spread over numerous programs and activities to help recover cost of the activity. Not every District fee is increased annually. User fee increases are projected to be \$191,388. Of this amount, \$22,685 is from the Park Department (for shelter rental and special events) and \$168,703 is from the Recreation Department.

Enterprise Fund Revenue budgeted for 2015 from fees and charges amounts to \$23,218,794. The breakdown by department by dollars and percentages are as follows.

Golf Courses	\$ 7,529,363	33%
Recreation Centers	4,761,876	21%
Ice Arenas	4,041,280	17%
Hospitality	2,867,113	12%
Athletics	2,356,254	10%
Other Recreation Facilities	<u>1,662,908</u>	<u>7%</u>
Total	<u>\$ 23,218,794</u>	<u>100%</u>

2000 One Mill

The 2000 One Mill tax earmarked for park and open space acquisition and trail development ended in 2010 and will not receive any additional taxes. The 2015 budget for the 2000 One Mill has a beginning balance of \$8,533 carried forward from previous years. The 2015 Budget includes capital project contingency of \$8,533. This will essentially eliminate the 2000 One Mill Fund.

2010 One Mill

The 2010 One Mill levy is earmarked for parks, open space and trails acquisition, development, and maintenance. In order to keep the parks maintained at the level in which the citizens expect, staff recommended the use of a portion of the 2010 One Mill funds for Park's irrigation water expenditures and maintenance projects. The 2015 Budget for the 2010 One Mill includes capital projects of \$3,559,000, of which \$2,732,500 is proposed to be matched with local grants and matches from other local governments, plus \$1,538,483 for park irrigation expenditures. Remaining carryover of \$255,726 is currently designated as contingency.

Debt Service

Based on the assessed valuation the District's debt service mill levy for 2015 is 1.362. This is a decrease from 2014 due to the increase in assessed valuation. The Cities of Greenwood Village and Cherry Hills Village are no longer in the District; however, they were included in the District when the General Obligation Debt was approved by voters and are therefore obligated to pay their portion of the debt outstanding. Debt service payments due in 2015 are slightly less than the prior year (\$5,928) changing from \$3,681,850 to \$3,675,922.

Conclusion

We do believe that the 2015 Budget will allow us to continue to operate the District adequately, to our standards and most citizen expectations. Staff spent many hours discussing priorities and options for 2015. Unfortunately the list of “Maintain What We Have” items exceeds funds available. The new 2 mills approved by voters with help fund some of these items, in 2015 and over the next 10 years. The 2015 Budget does include a large contingency of over \$1,000,000 for unexpected emergencies, equipment breakdowns, and other unanticipated repairs within our aging infrastructure.

Sincerely,

Sincerely,

Signature on file at District Office

Signature on file at District Office

David A. Lorenz
Executive Director

Steve Shipley
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

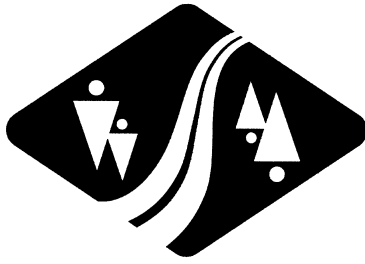
PRESENTED TO

**South Suburban Park & Recreation District
Colorado**

For the Fiscal Year Beginning

January 1, 2014

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 2015, that population now totals more than 142,000 residents. The District includes the cities of Bow Mar, Columbine Valley, Littleton, Sheridan, Lone Tree (west of I-25), City of Centennial (west of I-25), and portions of unincorporated Douglas, Jefferson, and Arapahoe counties.

The District's boundary encompasses approximately 41 square miles and operates and maintains 1,456 acres of developed parks, 2,016 acres of natural areas, 88 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, 60 playgrounds, two inline hockey rinks, 4 skate parks, 50 outdoor tennis courts (16 lighted), a six court indoor tennis facility, four recreation centers, an entertainment arcade, two ice arenas totaling four sheets of ice, 100 (7 lighted) baseball/softball fields, (including one with artificial turf), over 154 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 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 2nd and 4th Wednesdays of each month, unless a special meeting is called. The Board, which adopts policies, assigns District administrative responsibilities to the Executive Director. The Executive Director is responsible for implementing the policies of the District and overseeing all operations.

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 and Development, Parks and Open Space, Recreation Services and Facilities, Golf, and Hospitality.

- 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 and Development 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.
- The Hospitality Department manages the food and beverage services in the District, as well as, the Hotel and Banquet services.

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 2.4 million people, while the District's population is over 142,000. A number of economic indicators point toward a continuing improvement in the local economy. The metro area unemployment rate as of August 2014 was 4.8% compared to 6.5% in August of 2013. As of August 2014, the unemployment rate in Arapahoe, Douglas, and Jefferson counties was 4.9, 4.1, and 4.5 respectively. The year to date average number of unemployment claims in the Denver Metro Area decreased 12.2% through August 2014. The consumer price index increased 2.9% from the first half of 2013 to the first half of 2014 in the Denver-Boulder-Greeley metropolitan areas. Total Denver Metro Area retail sales through April of 2014 were 4.9% higher than the same period in 2013. The average sales price of Denver-area single-family home was up 7.9% from August of 2013 to August 2014. Foreclosure activity in the Metro Denver Area continued to decline with the number of foreclosure filings down 47.3% from August 2014 compared to August 2013. The continuing improvement in the area is reflected in the District's Preliminary Assessed Value which increased 2.94% over the previous year.

South Suburban Park and Recreation District Profile of the District

Long Term Financial Planning

In 2014, the Finance Department updated the five year financial forecast. Based on the assumptions discussed below, the forecast for Operating Revenue and Expenditures show a significant increase in Net Operating revenue for years 2015 to 2019.

There were two major changes that impacted the Financial Forecast update this year. First was the new operating property taxes (2 Mills) approved by voters at the November 2014 election. Revenue is estimated to be \$4,500,000 in 2015 and is approved for collection for the next 10 years. For operations this change increased Net Operating Revenue by the same amount, due to the assumption that these funds will be used for maintain what we have capital projects. Capital expenditures are not included in the operating calculation. The second change was related to the parks irrigation water expenditures. These costs have been paid for by the 2010 One Mill funds over the last several years. The forecast now assumes that we will continue to fund irrigation water expenditures from this funding source for years 2015 to 2019.

In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The General Fund includes the lease payments for years 2015 to 2019 and the anticipated credits and rebates (\$381,124 in 2015 and \$100,000 for years 2016 to 2019). The Enterprise Fund includes a reduction to utility costs for the years 2016 to 2019. The net impact on the forecast is zero when you combine the General and Enterprise Funds for Total Operations.

The unreserved cash balance in 2019 is projected to be \$5,878,621. The forecast for projecting cash and unreserved cash balances uses the same assumptions as the Operating Revenue and Expenditures Forecast. The cash projection is additionally impacted by capital expenditures funded from operations and reserves. Approved capital projects from operations are included for years 2010 to 2015. For years 2015 to 2019 capital expenditures equaling the new operating property tax revenue are included. The assumption is that these funds will be used for maintain what we have capital projects. The reserves for the General Fund and Enterprise fund are subtracted from available cash when calculating unrestricted cash balances. These reserves include; debt service, health insurance, environmental liability, and the 7% operating reserves. Additional reserve for 2015 to 2019 was included for COPs payments due in 2020 and 2021. Currently the annual COPs payment is funded from the annual payment received from Cherry Hills Village. The last year the District will receive a payment from Cherry Hills Village is 2019. However the service center COPs will not be paid off until 2021. In 2015 the District designated \$250,000 for these future debt payments. Years 2016 to 2019 include an additional \$200,000 annually.

These projections are based on historical trends, actual data, and assumptions for the future. The plan assumes there is no major catalyst events over the next five years, except for those specifically discussed above. The Executive Summary for the forecast is included in the appendix section of this document.

South Suburban Park and Recreation District Profile of the District

Greenwood Village Commercial Properties Exclusion

On 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. This exclusion became effective January 1, 2010. In 2010, the District was again notified by Greenwood Village of some additional commercial properties that are included within both boundaries. These properties were excluded on January 1, 2013.

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. 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.

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

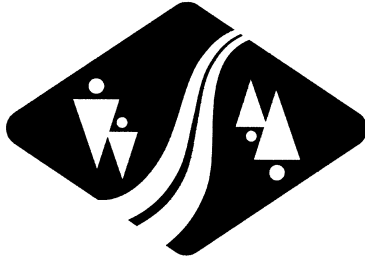
City of Cherry Hills Village Exclusion

CHV Payment Schedule

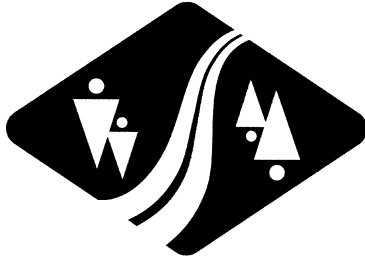
	<u>Principal</u>	<u>Interest</u>	<u>Outstanding Balance</u>	<u>Late Charge Interest</u>
January 1, 2005	\$ -	\$ -	\$9,660,838	\$ -
December 1, 2005	-	256,862	9,660,838	-
December 1, 2006	511,346	431,839	9,149,492	-
December 1, 2007	522,683	440,457	8,626,809	30,995
December 1, 2008	596,011	288,653	8,030,798	30,331
December 1, 2009	686,896	97,333	7,343,902	575
December 1, 2010	708,017	59,486	6,635,885	-
December 1, 2011	721,537	35,834	5,914,348	-
December 1, 2012	733,054	14,313	5,181,294	-
December 1, 2013	734,784	12,642	4,446,510	-
December 1, 2014	735,730	12,895	3,710,780	-
	<u>\$ 5,950,058</u>	<u>\$ 1,650,314</u>	<u>\$4,446,510</u>	<u>\$ 61,901</u>

CHV Reserve (internal designation) (1)	\$7,662,273
Less 2011 Expenditures	(2,058,812)
Less 2012 Expenditures	(1,660,527)
Less 2013 Expenditures	(1,799,219)
Less 2014 Estimated Expenditures	(2,205,248)
Plus 2015 Payment Due from CHV	750,000
Less 2015 Budget Expenditures	(524,277)
Less 2015 COPS Reserve	(250,000)
Estimated Reimbursement/Sale of Jamison	850,000
Estimated 2015 CHV Reserve	<u>\$ 764,190</u>

(1) Includes payments through 2014, plus late charge interest.



South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

Mission and Goals

South Suburban Park and Recreation District Mission and Goals

The District's staff and Board of Directors went through a year long process of developing a Strategic Plan for the years 2013 to 2015. This process was completed in late December 2012. The Executive Summary of the Strategic Plan is posted on the District's web site at www.sspr.org. During this in-depth process the following Vision, Mission, Values, Priorities, and Goals were developed. Detailed "action steps" were also developed to help meet our priorities and goals. Action steps for 2015 will be addressed in each department's goals and accomplishments within this section.

Vision

South Suburban Parks and Recreation District ... making life better each day!

Mission

To foster healthy living in the communities we serve through stewardship of the parks, trails, and open space, and by providing relevant recreational services and programs.

Values

Integrity – we are trustworthy and honest. We say what we mean and mean what we say.

Accountability – we recognize that we are accountable to all stakeholders for the provision of health and wellness opportunities, for clean, safe and well maintained facilities and parklands, and for balancing the active and passive uses of parks and trails. We efficiently manage our resources and are transparent in our business practices.

Organizational Excellence – we expect organizational excellence by employing knowledgeable, professional staff. We commit ourselves to staying current in the use of best practices, and trends and issues that may affect our efforts to deliver the best parks and recreation services possible to our customers.

Quality Customer Experience – we meet and exceed the expectations of our customers. We pride ourselves on being responsive, courteous, and respectful to customer interests, needs, and desires.

Community Involvement – we engage the communities we serve through outreach efforts such as public process and deliberation, and volunteer opportunities.

Partnerships and Collaborations – we lead efforts to form partnerships and collaborations to leverage resources and create community wide synergy with public, non-profit, and private organizations.

South Suburban Park and Recreation District Mission and Goals

District's Priorities and Goals for years 2013 to 2015

Priority 1: Financial Resilience

- Goal 1A: Strive to maintain our infrastructure
- Goal 1B: Increase net revenue
- Goal 1C: Improve operations efficiencies

Priority 2: Community Engagement

- Goal 2A: Create effective and efficient partnerships and collaborations
- Goal 2B: Enhance community awareness of South Suburban Park and Recreation District
- Goal 2C: Increase utilization of SSPRD services
- Goal 2D: Assess community needs and interests as they relate to parks and recreation service delivery

Priority 3: The SSPRD Team

- Goal 3A: Improve internal communication
- Goal 3B: Maintain a culture which values staff
- Goal 3C: Invest in the growth and development of staff

Priority 4: Cutting-edge Operations

- Goal 4A: Identify “non-traditional” partnerships and collaboration opportunities
- Goal 4B: Foster a culture of creativity and innovation
- Goal 4C: Responsibly use current technology to improve District operations

South Suburban Park and Recreation District Mission and Goals

Administration Department

Mission

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.

Department Overview

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.

Accomplishments

It is important to note that in 2014 the District had two elections. The first was a polling place election in May for three Board of Director positions, and the second a mail ballot election in November for a 2 Mill property tax increase to sunset in 10 years. This has kept the Administration division very busy this year! Adding to the complexity, Governor Hickenlooper signed HB14-1164 into law on February 18th. This bill redefined how Special District's run and administer elections, and heavily impacted our May polling place election, in particular. Much time was spent leading up to the May election ensuring that the District fully understood and indeed ran our election in full compliance with this new law. The November election has been coordinated by the counties, however, much time was still spent putting in place IGAs with each County, identifying the non-resident property owners to receive TABOR books and ballots, reviewing for accuracy draft TABOR books and ballots for each County, and participating in Logic and Accuracy Testing (LAT) and the Canvass Board at the Counties.

Human Resources

Mission

The mission of the Human Resources Department is to foster a work environment that attracts and inspires excellence in staff so that South Suburban is successful in serving our community. In Human Resources, we take care of the employees that take care of the District!

Department Overview

The Human Resource Department is committed to: Service Excellence, Effective Communication, Collaborative Partnerships, Continuous Advancement, Respect, 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.

South Suburban Park and Recreation District Mission and Goals

Human Resources (continued)

The Human Resources Department has three full-time and four part-time positions that are responsible for providing a full range of human resources services to the entire District. In summary we serve approximately 120 supervisors and 1,700 employees. The work of the Department can be organized into these main functional areas:

- Employee Lifecycle: Recruiting, Hiring, Personnel Action Changes, Performance Management and Employee Separation
- Employee Development, Training and Communication
- Compensation and Recognition
- Wellness and Benefits
- Employee Relations
- Safety and Risk Management
- Supervisor/Management Consulting
- Administration and Compliance

Accomplishments

Over the past year, Human Resources worked collaboratively to accomplish the following:

- **Employee Lifecycle.** Since 2012, Human Resources has been working extensively to implement systems that improve automation and efficiency when it comes to recruitment and hiring. With basic system modules rolled out in 2012-13, using our strategic partner, NEOGOV, we are now expanding functionality by rolling out a number of pilot programs, and in particular, On-Boarding. Once a candidate is offered a position with the District, they will receive a welcome e-mail from us and instructions for logging into the On-Boarding system. Once in the On-Boarding system, new hires can learn about the District (i.e., watch our Gold Medal and 212 Customer Service videos, view the Employee Handbook, etc.) and complete new hire paperwork, such as the W-4 form. Eventually, this system will help us eliminate all of the paper documents that currently flow through our process, replacing this with automation that improves efficiency and security of confidential information. In addition, we have rolled out a pilot program for conducting background checks for individuals that volunteer in positions of trust with the District. This system is intended to bring together government and non-profit agencies that use volunteers to save time and money.
- **Employee Development, Training and Communication.** Employee training and development is a major focus in Human Resources. And, in 2014 our goal was to focus on events that emphasis the important relationship between the employee and the supervisor. We have three main programs that deliver training and development activities: Learning Journey, Step-Up Leadership Academy and B-Fit Lunch and Learns. We have had nearly 700 employees attend a variety of training opportunities throughout the year. Some of the training topics included: Interviewing Skills & Techniques, Generations in the Workplace, Enhancing Emotional Resilience, and Preventing Workplace Injuries.

South Suburban Park and Recreation District Mission and Goals

Human Resources (continued)

Accomplishments (continued)

Also in 2014, the District implemented our new District-wide customer service program. To briefly describe the program, I'll use a quote for a recent intern, *"I thought of you when I was asked to describe my own ideas of what good customer service looks like. My practicum project and South Suburban's 212 degrees philosophy immediately came to mind, and I was proud to share my thoughts on "going the extra mile (degree)" every time for a customer."*

- **Compensation and Recognition.** We have tackled a number of projects this year in the area of compensation practices. Per one of our Strategic Actions, we completed a major revamp of our part-time employee performance management system. In order to make sure that this program was current and relevant to our organization, we used a committee of employees from across the District to assess, research and make final recommendations. We are in the process of implementing the new system, with an expected "go-live" date of January 2015. We have also done a major market study and update to our part-time pay plan, which will be effective January 2015, and is anticipated to help improve our competitive position in regards to wages in the marketplace.
- **Wellness and Benefits.** A tremendous amount of time has been spent on Health Care Reform and ensuring compliance and proper implementation of this federal law. The major thrust this year was preparing for the implementation of the employer mandate under PPACA. This provision requires employers of our size to offer affordable, "minimum essential coverage" to employees working on average 30 hours per week as measured by our "existing employee" and "new employee" measurement periods. The systems necessary to accurately track and report this information are now in place and will require constant monitoring to stay in compliance. In addition to our already eligible employees (full-time and regular part-time), starting in January 2015, we will be offering coverage to 28 part-time employees who worked on average 30 or more hours per week using our existing employee measurement period in 2013/2014.
- **Safety and Risk Management.** The District's workers compensation trends moving into 2014 continued to be unfavorable. To deal with this trend, we focused in two areas: one to try and control costs, and the second to put in place programs to reduce or eliminate injuries in the work place. Regarding controlling costs, Human Resources and Finance worked together to find the best way to reduce our premiums, not only for 2014, but for future years as well. It was decided to change our deductible per injury from \$1,000 to \$5,000. This reduced our 2014 premiums by nearly \$40,000, and will also help in reducing the calculations annually that impact premiums and cost per injury overall. Second, and more importantly, we carefully reviewed and implemented programs to encourage a culture of "Safety First Always!" One way we accomplished that is by holding two safety awareness weeks for employees, in January and June. Additionally, in 2014, we rolled out a new program to closely review employee accidents to determine best practices for reducing or eliminating repeat and/or similar accidents in other areas of the District. We have seen a marked improvement in frequency and severity of work related injuries in 2014.

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

Human Resources (continued)

Accomplishments (continued)

- **Supervisor/Management Consulting.** We held a comprehensive supervisor training for existing and new supervisor in 2014. In total 130 supervisory employees attended the various sessions offered throughout the year. Additionally, we held our fourth year of the District’s Step-Up Leadership Academy, with eight academy participants getting ready to graduate in December after the year-long comprehensive program. This program is a strategic approach to “succession planning” with a goal of having a pool of solid, competent, and innovative future leaders for our organization. And, finally, we rolled out a new program called “Step-Up 2.” This new program is meant to continue to invest in our past academy participants and to ensure they stay engaged and focused on continuous learning and on the implementation of new leadership tools into their daily routines.
- **Administration and Compliance.** In 2014, we updated the Employee Handbook for critical policies, including: Drug and Alcohol, CDL, Communications Policies, and the Colorado Family Care Act.

Key Performance Indicators

Description	2012	2013	2014 YE Projected	2015 Projected	District Goals
Full-time and Regular Part-time “Voluntary” Turnover Rate	10%	7.5%	11%	11%	Priority 3
Approved Full-Time and Regular Part-time Positions	247	255	232	234	Priority 3
Medical Plan Contributions increase/(decrease)	0%	11.1%	7.4%	11.3%	Priority 1 and 3
Worker’s Compensation Renewal Premium increase/(decrease)	(1.9%)	14.75%	18.6%.	15%	Priority 1 and 3
Number of Worker’s Compensation Injures	85	81	66	66	Priority 3

Goals and Objectives for the 2015 Budget

- Employee Lifecycle (Priority 1, 3, and 4)
 - Fully implement NEOGOV On-Boarding and Verified Volunteers background check system.
 - Evaluate the merits of and consider developing a Workplace Innovations pilot program (e.g., non-traditional work space, flex work hours, encourage free time to innovate, work from home, etc.).
 - Evaluate the cost of staff turnover and research cost-effective staff retention strategies.

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

Human Resources (continued)

Goals and Objectives for the 2015 Budget (continued)

- Employee Development, Training and Communication (Priority 3 and 4)
 - Begin to identify new methods by which staff may voice their opinions and suggestions, with the intent of creating an open culture.
 - Review and evaluate implementation of a comprehensive District-wide training program for staff, including new hires, that addresses operational practices, agency expectations, etc. (e.g., accounting procedures, work orders, marketing) for implementation in 2015.
- Compensation and Recognition (Priority 3)
 - Begin to investigate, evaluate and recommend compensation policies and programs that address skill based pay, certificate based pay, and pay differentials for night shifts and snow removal.
 - Evaluate and update all job descriptions to ensure duties and responsibilities are current, that minimum qualifications are clearly identified, and that they are reflective of required skills, certifications and physical requirements.
 - Evaluate the merits of an Employee Sales Incentive Program and consider developing a pilot program to encourage creative ideas to generate additional revenues (e.g. golf pro shop sales, recreation center pass sales).
- Wellness and Benefits (Priority 3 and 4)
 - Maintain compliance with PPACA and focus on strategies that may minimize increases to medical plan costs in 2016.
 - Thoroughly evaluate the District's employee wellness program, track results to date and make recommendations for 2016.
- Safety and Risk Management (Priority 1 and 3)
 - Thoroughly evaluate the District's safety practices as it relates to work related injuries and implement solutions targeted at decreasing the number and severity of injuries and decreasing our annual premiums for workers compensation.
- Administration and Compliance (All Priorities and Goals)
 - Successfully partner with all Departments to assist, track and report on, as well as directly contribute to, the accomplishment of year three of our three year strategic plan.
 - Plan and implement a process for the creation of a new strategic plan in 2016.

South Suburban Park and Recreation District Mission and Goals

Communications Department

Mission

The Communications/Registration Department partners with clients to generate revenue, create awareness of District programs and facilities, and provide customer service.

Department Overview

The Communications side of the department serves to assist with all components of the marketing and public relations cycle. Registration staff processes the majority of the District's phone-in and walk-in class registrations, and serves as an information hub for answering numerous customer questions on a variety of topics. The Communications Department's 2015 budget provides for the following functions: marketing support, media relations, community relations, volunteer coordination, publication editing, writing and design, website content and social media coordination, sponsorship and grant assistance, community donation requests, award nominations and Public Art Committee liaison. Communications' 2015 budget also includes registration staffing, online catalog input and verification, online and print catalog coordination, customer database management, gift cards, scholarships and rec money.

Social Media has moved from trend to expectation. Currently, 5 of the District's Facebook accounts each have over 1,000 Likes, with Golf having almost 2,000 Likes. Our social media also includes Pinterest, Instagram, Twitter and Google+ and social "listening" to monitor and respond to what people are saying and sharing on the Internet about South Suburban. The District's new 212 degree Customer Service Committee is implementing training and standards for customer service and Registration staff is involved with this effort. The Secret Shopper program is of less value now and has been eliminated for 2015. Facility supervisors are now updating and directly posting their gym, pool, fitness, and skating schedules on the District website. Other staff doesn't use the software on a routine basis or don't have time, and continue to prefer that Communications and Registration create and post website content and updates.

Traditional print newspaper readership continues to decline. Reviews and comments by "strangers" on the Internet are often trusted more than printed display ads. Branding has become a common concept that agencies, businesses, universities and non-profits are developing and implement across everything they do. Our branding is being successfully implemented starting with print and digital applications. Registration is getting fewer calls from people who say they can't figure out a website. But they are getting more calls from people who want a human to help them quickly solve complicated registration needs, such as finding a class on Thursdays during the third week of the month for their 4 year old and another class for their middle schooler at a specific time and location. Once this type of busy caller has the information they need, they often prefer to go online later when they have more time and complete the actual registration themselves.

South Suburban Park and Recreation District Mission and Goals

Communications Department

Goals and Objectives for the 2015 Budget

- Refine social media strategies and continue to build connectivity to our website where residents can purchase classes, tee times, shelter rentals, etc. (per Gold Medal Plan). Track metrics for engagement, as well as develop strategies for tracking website traffic. (Priority 2 and 4)
- Implement new website homepage strategies developed by Burns Marketing to better showcase upcoming activities, such as adding photos, using an energetic tone of writing, and populating the announcement section on the homepage based on each visitor's preference for information. (per Gold Medal Plan). Track metrics for website traffic as well as comments on Contact Us webpage. (Priority 2 and 4)
- Serve as a Brand Ambassador to conduct training and develop an approval process to ensure compliance with applying the District's new branding standards to print and digital materials, including catalogs, brochures, posters, fliers and media releases as well as email, newsletters, website content and social media. (per Gold Medal Plan). Implement approval process by spring 2015. (Priority 4)
- Assist with applying new branding standards to other formats such as stationery, business cards, board packets and possibly vehicles and signage. (per Strategic Plan and Gold Medal Plan). Identify items that need to be branded and develop a timeline for converting by first quarter of 2015. (Priority 4)
- Work with Burns Marketing to develop a contemporary and branded District video. (Priority 4)
- Implement a streamlined, more efficient online and print catalog production process. (per Strategic Plan and Gold Medal Plan). Launch the new process with the Spring/Summer 2015 catalog. (Priority 4)
- Develop an interactive digital version of the catalog that can be subscribed to and downloaded on smartphones, tablets and desktop computers. (per Strategic Plan and Gold Medal Plan). Implement for spring/summer 2015. (Priority 2 and 4)
- Investigate switching to a service that can offer better options for storing email databases and for formatting, sending and tracking emails and newsletters for marketing purposes. The District has outgrown the capabilities of the current service provider. Review options and implement by summer 2015, if a new service can offer what is needed at a cost that have been budgeted. (Priority 4)
- Subscribe to a stock photography service to access better quality images that fit the new brand. (per Gold Medal Plan). Begin discussions about possibilities for improving printing quality. (per Gold Medal Plan). Contracts for in-house printing equipment are up for review in 2015 and discussions can begin to see if we can get black and white and color copies at a single price, making an affordable improvement in print quality options. (Priority 1 and 4)

South Suburban Park and Recreation District Mission and Goals

Communications Department (continued)

Goals and Objectives for the 2015 Budget (continued)

- Manage any remaining Strategic Plan action items assigned to Communication and Registration staff, in accordance with established performance measures and deadlines. (All Priorities)
- Provide marketing and revenue generating strategies for various departments, ranging from as needed assistance to formal longer-range marketing plans. (per Strategic Plan) (Priority 1 and 4)
- Produce and distribute the District's major marketing publications, including catalogs and monthly e-newsletters for Buck, Goodson and Lone Tree Recreation Centers. (per Strategic Plan) (Priority 2)
- Monitor and edit content that various staff post to the website via the Content Management System, as well as directly write and post promotional information. (Priority 1 and 2)
- Create and distribute the District's Annual Report. (Priority 2 and 4)
- Facilitate the VolunTeen program, including orientation, scheduling and evaluation. (Priority 2)
- Provide excellent customer service for people wanting to register for classes. (Priority 1 and 2)
- Process recreation scholarships, community donations and Rec Money. (Priority 1)
- Monitor and update, as needed, the registration database, such as merging duplicative customer accounts, posting classes to the website and proofing website catalog to the print catalog. (Priority 1)
- Coordinate with community events, such as Western Welcome Week and Share the Trail to generate awareness and goodwill. (Priority 2)
- Coordinate District dedications for completed capital projects and for planning and promoting various special events to generate awareness. (Priority 2)
- Continue to work with the Public Art Committee by coordinating monthly committee packets, reviewing monthly temporary art displays, distributing media releases and proposals for Art on Loan and permanent installations. (Priority 2)

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.

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 the District internal controls and overseeing the District's annual external audit and budget, as well as preparing the District's Comprehensive Annual Financial Report.

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

Finance (continued)

Accomplishments

The 2015 Finance Department Budget is \$690,000. This is a decrease of \$1,341 or 0.2% under the 2014 budget and \$26,154 over the 2014 estimate. The 2015 Budget for Finance does not include any merit increases, which will be added in March.

The implementation of an electronic pay stub was completed in 2014. We are still working on getting 100% participation. We have also implemented a pay card program for those employees who are unable, or chose not, to get a bank account to receive direct deposit. Staff anticipates these new programs will reduce District costs.

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, 2013. This was the thirteenth consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our 2014 comprehensive annual financial report will continue to meet the Certificate of Achievement program's requirements and will submit it to the GFOA to determine its eligibility for another certificate.

The District was also awarded the Distinguished Budget Presentation Award for the Budget beginning January 1, 2014 from the Government Finance Officers Association of the United States and Canada (GFOA). This was the fifth consecutive year that the District has achieved this prestigious award. The District's 2015 Budget will also be submitted for review from the GFOA's Distinguished Budget Presentation Award program.

Key Performance Indicators

Workload	2012	2013	2014 Projected	District Goals
W-2s Issued	1,673	1697	1,700	Priority 1 and 4
Accounts Payable Checks Processed	6,978	6,556	6,000	Priority 1 and 4
Purchase Cards Transactions	11,030	11,900	13,000	Priority 1 and 4
1099s Issued	104	119	120	Priority 1 and 4

South Suburban Park and Recreation District Mission and Goals

Finance (continued)

Goals and Objectives for the 2015 Budget

- Continue to provide accurate financial reports on a timely basis for monitoring District's finances and use in decision making. (Priority 1 and 4)
- Continue to track and report on District's grant/intergovernmental projects (Priority 1 and 2)
- Eliminate paper checks and direct deposit stubs. Increase the number of W-2s sent electronically. (Priority 1 and 4)
- Increase the number of transactions/charges on the District purchase card program and continue to decrease the number of checks issued (Priority 1 and 4)
- Continue to monitor and improve internal controls (Priority 1 and 4)
- Cross train staff on key processes (Priority 1 and 3)

Information Technology

Mission

The mission of the South Suburban Information Technology Department (IT) is to provide high quality, cost effective technology products and services that 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, VOIP telephony 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.

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.

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

Information Technology (continued)

Accomplishments

- Replaced all Windows XP machines in the District before Microsoft ended XP support on April 8, 2014.
- Created new inventory reports and a new PO reporting system for the Golf Merchandise Buyer to help track inventory on order versus inventory received and in stock.
- Launched a new scheduling module on the public website that replaces scanned PDFs that are updated monthly with real-time schedules of our gyms, ice rinks and swimming pools.
- Upgraded the data lines to five of our busiest facilities, doubling bandwidth and line speed.
- Created an online registration module for the Sports Dome at the Family Sports center
- Worked with communications to create and implement new brand standards for electronic communication materials that match the brand standards for printed materials.
- Got staff members trained and certified as ShoreTel phone system installers, allowing us to implement VOIP systems more rapidly and to train staff internally, saving the district thousands that we would have paid to a consultant.
- Released a redesigned park shelter reservation system that gives customers a calendar at-a-glance look and an improved interface for both customers and staff.
- Implemented the technology needed to take payments at remote sites such as fields, parks and our BMX track in a PCI compliant manner.
- Added a rewritten public tee sheet to our array of custom-built applications. This application is much more user friendly and allows customers to see availability at any golf course before logging in.
- Took over phone support for the Buck Recreation Center after converting them to a VOIP system.
- Developed and released an updated online catalog allowing staff to list their classes in multiple areas, increasing relevancy for the customer and helping increase SEO for our activities

Key Performance Indicators

Description	2013	2014	2013 Projected	District Goals
Total Number of Computers	320	323	330	Priority 4
Number of Computers Replaced	31	30	50	Priority 4
VOIP Phone systems supported	6	7	8	Priority 4

Goals and Objectives for the 2015 Budget

- Continue to rewrite and release improved applications across the District. (Priority 1 and 4)
- Install 60 new EMV compliant credit card terminals across the District (Priority 4)

South Suburban Park and Recreation District Mission and Goals

Information Technology (continued)

Goals and Objectives for the 2015 Budget (continued)

- Re-skin the public website in order to update the look and to make the colors, fonts and images consistent with the SSPRD brand standards (Priority 4)
- Continue to replace older District PCs with new, “green” desktop PCs. (Priority 4)
- Replace all Windows 2003 Servers before Microsoft ends support in April of 2015 (Priority 4)
- Continue phone replacement program by migrating Willow Spring Service Center phones to our VOIP system (Priority 4)
- Continue to encourage use of the public website’s content management system so that program and facility staff can update the content pages of the website independently from IT and Communications. (Priority 1 and 4)
- Redesign and release an updated Athletics Program. (Priority 4)
- Redesign and release an updated Intranet system that will allow supervisors to upload their own documents and reduce the amount of maintenance performed by IT staff. (Priority 1 and 4)
- Develop a plan to get newer technologies into the hands of staff members across the district. (Priority 1 and 4)
- Develop a plan to get newer technologies available to our customers in order to drive them to our facilities and programs and retain them longer in the facility. (Priority 1 and 2)
- Ensure that all internet facing PCs and applications follow industry best practices for security. (Priority 4)
- Continue staff development on .NET, HTML 4 & 5 and CSS. (Priority 3)
- Restructure the existing golf site in order to increase usability and visits from customers and potential hotel guests.(Priority 1, 2 and 4)
- Evaluate new technologies and new trends in IT that can save time, money and/or increase customer service. (Priority 4)

Planning and Development

Mission

In support of the District’s mission to foster healthy living, the Planning and Development Department will plan, design, and construct quality parks, trails, open spaces, and facilities in a sensitive and energy efficient manner; and maintain the associated playgrounds, sign systems and facility infrastructures.

Department Overview

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

South Suburban Park and Recreation District Mission and Goals

Planning and Development (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, woodworking, shelving, custom cabinetry 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.

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 and Development (continued)

Accomplishments

In 2014, the following Capital Projects were constructed.

- Centennial Link Trail Phase 3
- Arapaho Park Irrigation Renovation
- Homestead Elementary Park Irrigation and Ballfield Renovation
- Writers Vista Irrigation Renovation
- Walnut Hills Tennis Court Redevelopment
- South Platte Park River Enhancement Phase 2
- Lone Tree Golf Clubhouse Outdoor Venue
- Art Installations at South Suburban and Lone Tree Golf Courses

Key Performance Indicators

Planning Division	2013	2014
Capital projects completed through November	14	12
Total Capital Projects (includes master planning)	41	45
General Construction Division		
Work orders completed to date	103	111
Total playgrounds maintained annually	59	59
Preventive Maintenance Division		
Work orders completed to date	201	267
Sign Shop Division		
Work orders completed to date	103	144

Grants

The following grants were awarded in 2014:

- | | |
|---|--------------------------|
| • Arapahoe County Open Spaces Grant for Cornerstone Pickleball Courts | \$250,000 |
| • Arapahoe County Open Spaces Grant for Hunters Hill Playground | \$250,000 |
| • City of Littleton Matching Grants | \$490,000 |
| • City of Centennial Matching Grants | \$690,000 |
| • Jefferson County Open Space Grant for TrailMark Port-o-let | <u>\$6,125</u> |
| | Total \$1,686,125 |

South Suburban Park and Recreation District Mission and Goals

Planning and Development (continued)

Goals and Objectives for the 2015 Budget

- To plan, design and construct high quality parks, trails and facilities (Priority 1)
- To maintain high quality signs, playgrounds and facility infrastructure (Priority 1)
- To practice excellent internal and external customer service (Priority 2 and 3)
- To pursue energy or cost saving programs or opportunities (Priority 1 and 4)

Parks and Natural Open Space Department

Mission

The Parks and Open Space Department provides residents with safe, secure and well maintained parks, natural open spaces and outdoor facilities. The mission will be carried out through the stewardship of the District resources.

Department Overview

The Parks and Open Space Department consists of eight divisions:

- Parks and Open Space Administration
- Garage & Shop
- Landscape Maintenance
- Forestry Horticulture and GIS Mapping
- Grounds/Facilities, Trails & Natural Open Space
- Carson Nature Center (CNC) Operations and South Platte Park (SPP)
- South Platte Park Programs: CNC Program Fund, SPP Program Donation, SPP Fund Donation, and SPP Outdoor Recreation
- Visitor Services

There are seventy full-time, three part-time year-round and seventy-five part-time seasonal positions within the Department whose primary objective is the maintenance and upkeep of developed and undeveloped park land. Generally, the Parks and Open Space Department operates very efficiently. Our major strength is our excellent staff within each of the Divisions. 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.

A variety of projects are planned and coordinated with the service and expertise of the following departments within the District: Communications, Finance, Recreation Services & Facilities and Planning/Building/Infrastructure/Construction (PBIC).

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), the Southeast Metro Storm Water Authority (SEMSWA), Denver Water, and Hudson Gardens.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Department Overview (continued)

Most of the Parks and Open Space staff report to and operate out of three service centers: The South Suburban Service Center (SSSC), the Willow Springs Service Center (WSSC) which has housed the Forestry and Horticulture Division, and the Carson Nature Center at South Platte Park (CNC/SPP). Other areas which crews utilize for storage and operations projects are the Hahn House and Storage Yard, Gallup Park Irrigation Shop, Grandpa's Acres Storage Building, SPP Maintenance Shop, Cornerstone Park Shop, Littleton Golf Course (10,000 Trees crews during the summer).

South Platte Park will be focused on managing the river enhancement project and working on management plan updates. This is in addition to the typical annual functions such as, timely mowing, trimming, trash and pollution control, snow removal, herbicide application, tree removal and replacement, trail/fence/facility maintenance, maintaining river and culvert flows, erosion control, signage and equipment maintenance. SPP will continue to monitor the Chatfield Reallocation process, water quality changes to the river, our water rights and other legal concerns to the river.

2015 Major capital projects: Funding has been requested and approved for the following "High Priority" infrastructure improvements to include: Basketball Court Replacement at Charley Emley Park, South Platte Park Classroom Roof Replacement, Irrigation Central Control Upgrades across the District, Replacement of the Zamboni 552 Ice Resurfer, Replacement of two Turf Mowers, Installation of a Streamflow device on Big Dry Creek, and Rehabilitation of the Steele Street Entrance to Arapaho Park. Additional Capital projects are recommended and will be the first priorities when the 2 Mill increase passes. These projects include: Replacement of two vehicles and two pieces of equipment, Cornerstone annual concrete replacement, Irrigation upgrades in Berry Park, Replacement of the west main deck frame at South Platte Park, Repairs on Columbine Trail, Replacement of the phone system at South Platte Park, Irrigation upgrades at Sunset Park, Installation of a dedicated GIS computer server, Irrigation upgrades at Foxridge West, Replacement of the backstop at Altair Park, Replacement of the bridge deck at Bear Creek and Removal and Replacement of asphalt to concrete on Spring Creek Trail at Foxridge.

Accomplishments

2014 Capital Projects:

- Alice Terry Booster Pump Replacement
- Foxridge West Booster Pump Replacement
- Wynetka Ponds Irrigation Pump Upgrade
- Central Irrigation Upgrades at Chase, Sterne, Bowles Grove, Berry, Taylor, LaQuinta, Fairways, Wildcat Ridge and Lone Tree Recreation Center
- Irrigation Upgrades at Arapaho, Homestead and Writers Vista
- Backstop and ball field upgrades at Homestead
- Matching Gifts at: TrailMark, Foxridge West, Ridgeview Hills, Wildcat Ridge, Big Dry Creek, Cornerstone Park, Highlands 460 and Carriage Club
- Asphalt and concrete work at the BMX hill and turn #1 at DALRP
- Pond dredging at Little's Creek

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

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

- Restroom facility on Mary Carter Greenway
- South Platte River Enhancement Project
- Concrete work completed at the Ice Arena, on Lee Gulch Trail, at Family Sports Center.
- Asphalt projects completed at South Suburban Service Center, Family Sports Center, Columbine Trail and South Bridge Park
- Lee Gulch Trail Bridge at Elati completed
- Vehicles and Equipment (all units listed are “replacement”)

Chevrolet 1 Ton Truck	\$30,118
Chevrolet S-10 Blazer	\$29,650
Dun-Rite Dual Axle Trailer	\$10,250
Howard Price 16” Mower	\$91,750
Walker 36” Turf Mower	\$17,850
Kabota 60” Mower	\$21,195

Landscape Maintenance:

- Athletic Field renovations were performed on 71 fields including 88,430 square feet of sod, 5,500 pounds of seed and 7,725 yards of topsoil.
- Tennis court repairs were performed at Arapaho, Lonesome Pine, deKoevend, Charlie Emley and Sheridan Parks.
- Baseball fields at several locations received new infield mix to improve playability.
- Over 2,000 gallons of field marking paint was used to line soccer, lacrosse, football and baseball fields.
- Irrigation crews repaired 41 mainline breaks, replaced one three backflow devices due to theft of vandalism, upgraded nine irrigation controllers and four booster pumps.
- Restoration of irrigation and turf following Capital Projects was performed at Sterne, Bowles, Abbott, Little’s Creek, Walnut Hills Park and School.
- Drinking fountain replacement at Sweetwater Park.
- Backstop replacement at Hamlet and Little Dry Creek Parks.
- In conjunction with the irrigation upgrade, a fertilizer injection system was added to the booster pump.
- Coordination and participation of special events including Lone Tree concert series, Lone Tree 4th of July Celebration, Cornerstone 4th of July Celebration, Jeremy Bitner Memorial Run, City of Littleton Craft Sale, Western Welcome activities and Touch-A-Truck at Family Sports and South Suburban Ice Arena.

Forestry and Horticulture:

- Assisted Planning, Building, Infrastructure and Construction (PBIC) with the following: tree protection, tree transplanting & removal, shrub bed development or landscaping projects at Cornerstone ball field, Fairways at Lone Tree, Riverside Downs on the MCGW, River Walk, Lone Tree Golf Course Wedding Venue, Walnut Hills Park and Lone Tree Golf Course.
- Recruited, hired and trained two Maintenance Technicians, one for Forestry and one for Horticulture.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

- Reviewed plans, attended construction meetings and carried out inspections for tree removal and tree protection on assorted construction projects in the District.
- Planted 300 trees and removed 18 large, hazardous trees.
- Planted 2 memorial trees.
- Planted 2,450 square feet of annual flower beds and container pots at pool facilities. Annual flower costs this year were \$2,300 district-wide.
- Handled 46 customer calls for assistance including pruning limbs, dead tree and Russian Olive removal, clearing and chipping debris as well as a few miscellaneous equipment requests. Of the 46 calls received, 13 were from in-house facilities while 33 calls were from district residents.
- Assisted Family Sports Center and Lone Tree Golf Course with tree planting projects.
- Watered 2000 trees in non-irrigated parks or along trails.
- Mulched 1,717 tree wells on 2 trails and in 21 parks.
- Treated 13,287 tree wells for weed control.
- Protected 920 young trees from sunscald by wrapping their trunks.
- Japanese Beetle was the largest IPM challenge this year for Forestry and Horticulture. Affected areas were the War Memorial Rose Garden, Sterne Park, Bega Park, Gallup Gardens and Cornerstone Park. Extra efforts were applied every 2-3 weeks from July through mid-September to combat the damage on roses, flowers, and trees for cultural, monitoring and chemical controls with a cost of \$11,500.
- Reduced premergent weed control in shrub beds by 37%, treating only 62,235 square feet saving additional material costs of \$150. Weed control programs are continuously being assessed for performance and cost measures.
- Removed 100 Russian Olives from Lone Tree open spaces and trails.
- Renovated shrub beds at: South Suburban Ice Arena, Reynolds Landing, Goodson Recreation Center and the Park at Lone Tree Elementary.
- Managed 101 volunteer hours for 39 volunteers.
- Worked with Trails staff to repair multiple incidents of damage to the Reynold's Landing roundabout from semi-tractor trailer rigs.
- Received \$2,650 in Matching Gifts for tree plantings.
- Clearance pruned and/or structurally pruned trees along 33 miles of trails on 11 trail systems.
- Pruned 208 branches from 104 Ash trees for bark peeling inspection for Emerald Ash Borer (EAB).
- Installed and monitored 12 adult EAB traps across the District.
- Staff wrote a winning letter to the Colorado Tree Coalition and was awarded one scholarship for \$250 to the ArborMaster Training attended by – Heath Colman.
- Martha Turner, Horticulture Maintenance Technician, completed her Certificate in “Business Management for Sustainability Practices” in September and has been very helpful to the Districts committee to pursue recycling and sustainability efforts.
- Provided 16 Arbor Day educational presentation to 780 children at several schools in the District.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

- Assisted the City of Lone Tree with their Arbor Day Tree Give-A-Way and attended their Kid's Festival.
- Conducted a rose pruning training for 26 volunteers which pruned 1,900 roses at the War Memorial Rose Garden.

Geographical Information Systems (GIS):

- Worked with Trails staff to complete an inventory of trails, bridges, and culvert systems. Worked with Grounds staff to complete a park bench inventory.
- Completed the ArcGIS Online maps for the Gallup Gardens/Park and Medema Park tree on-line arboretums, the Public Art Map, and War Memorial Rose Garden
- GIS staff reviewed county address libraries, geocoded employee addresses, and produced voting precinct lists for the Spring and Fall 2014 elections.
- Created Emerald Ash Borer sampling grid map and selected a random sample of trees for testing. The results were shared with the Colorado Forest Service.
- Completed routing maps with the new Network Analysis tool for ArcGIS to assist the Ground's trash/recycling truck routes as well as the Forestry & Horticulture water truck and snow removal routes.
- Installed ArcExplorer software and provided training to WSSC and SSSC crews
- Revised and updated the snow removal maps to include all service center responsibilities
- Updated the district HOA contact list and provided demographics and statistics to the Citizen's Gold Medal Committee
- Assembled the 2014 Gold Medal Awards District statistics & PRORAGIS data for NRPA.

Grounds/Facilities, Trails, and Natural Open Space (GTNOS):

- The GTNOS Division completed the 2014 Capital Asphalt Project. This project was completed to improve the Family Sports Center main parking lot and damaged drains, the aging timber steps to the golf course, the asphaltting of the BMX track starting ramp and turn number 1, as well as the improvement to the South Bridge Park parking lot, sidewalk and drainage system along with the replacement of aging asphalt along the Columbine Trail.
- This division, in coordination with UD&FCD and SEMSWA, completed the Big Dry Creek Stabilization project at Cherry Knolls Park, the Little Dry Creek Outfall Project in Hunters Hill Park, the Little Dry Creek Stabilization Project at S. Krameria and several storm drain outlet improvement projects throughout the District.
- This division coordinated with Contractors from the A line Interceptor project for Southwest Metro Storm Water and Sanitation Districts work along the MCGW trail and in Hudson Gardens to restore nine thousand dollars' worth of property damage.
- This division completed the Highlands 460 HOA matching gifts project as well as maintaining the nearly six acres of bluegrass turf that was converted to natural open space grass.
- This division has successfully managed the Little's Creek Park Pond Dredging CIP as well as the Wildcat Ridge Retaining Wall Project in coordination with internal departments and neighboring municipalities as well as community organizations.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

- This division restored nearly 30 acres of Natural Open Space land, repaired / improved over 45 miles of trail, and removed nearly 8 tons of recyclables along with 35 tons of Garbage this season. We will add over one mile of new soft surface trail
- and an additional 1000 lineal feet of cedar fence as well as three spanning bridges to our maintenance routines in 2015.
- This division coordinated over five Eagle Scout projects that refurbished park and trail benches, installed bleachers at ball fields and installed benches along the disc golf course.
- This division coordinated efforts between Boy Scout Groups, Volunteer and non-profit organizations as well as all neighboring municipalities and our own internal departments along with public requests and reservations to set up and tear down tents, tables, bbq grills and the like for over 24 events this season.
- This division, “Going Green” efforts that began in 2009 will be continued into 2015, it includes a composting operation at the Hahn property which is a part of the David A Lorenz Regional Park, a bike initiative encouraging our employees to bike between parks and their respective work places and the implementation of in ground trash receptacles that reduce the demand on our resources.
- Through our Temporary Access Permit process this division has reconciled nearly 20 individual projects and recouped over \$15,000.00 in property damages. We strive to accomplish the mission and goals of the district on a daily basis and are proud to be participants in all that we do.

South Platte Park and Carson Nature:

- In 2014, much of the park management focus has been on the Greenway Trail experience with the addition of 2 bike-ranger positions, a trail counting system, signage enhancements and a safety campaign.
- A business plan was developed for the Nature Center and the Park and will be implemented along with marketing plan benchmarks.
- In 2014 we also saw significant restoration for the second year of disturbance areas from the Southwest Metro pipeline project and the River Enhancement Phase 1. This has included weeds management, reseeding some areas, soil stabilization and trail construction work, and river access point labeling.
- In 2014 we had (and anticipate) no changes to positions or personnel for the first time in many years which has created greater efficiency and less continual training.
- South Platte Park staff led a successful ecotour to the Monte Vista Crane Festival, and 2 full trips to Peru.
- Two national guide certification classes filled again in 2014.
- The Park Supervisor was recognized with a national award for management skills and accomplishments.
- School programming is undergoing some changes to enhance off-peak season scheduling to move some of the waitlist into the winter season.
- The Scholarship program continues to grow and serve schools and organizations that cannot afford the transportation or field trip fees.

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Accomplishments (continued)

- We have maintained our online identity with over 1600 Facebook fans, and nearly a dozen other online social media sites, and have initiated monthly electronic newsletters to promote programs.
- The Outdoor Recreation Program expanded contracted horseback lessons and archery, added new standup paddle-boarding classes and began working with a fly-fishing shop in Littleton to offer classes.

Visitor Services/District Rangers:

- Rangers patrol district properties seven days a week year round working mornings, evenings, weekends and holidays. They are the first line of contact for the public for the many calls after hours on weekends and holidays. Hundreds of contacts are made regarding compliance to the rules and regulations, as well as other concerns, information and complaints. Rangers have issued hundreds of dog off-leash warnings, multiple fishing violations, and responded to multiple athletic field and trail conflicts. In addition, the Rangers make hundreds of informational public relations contacts.
- Rangers have made personal contact with hundreds of permit reservation holders and to date have monitored 70 access permits in regards to needs and adhering to district permit conditions.
- Rangers regularly inspect known areas for homeless camps in parks and open spaces and remove dozens of encampments. We also make contacts with the homeless. To date there have been a combined 247 homeless individuals contacted and camps removed in comparison to the 109 contacts and camps removed in 2013.
- Rangers investigate dozens of complaints regarding encroachments and illegal dumping. The Rangers complete a yearly inspection of all district open space properties and make multiple homeowner contacts regarding encroachments with follow-up on compliance. Currently rangers are conducting the 2014 annual encroachment inspections. In 2013 we documented 134 homeowner cases and made contacts for cleanup and removal.
- Rangers receive many calls regarding wildlife concerns which involve educating the public on the biology and habits of certain species, as well as monitoring with some trapping and removal.

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

Parks and Natural Open Space Department (continued)

Key Performance Indicators (Priority 1)

Measurements	2012	2013	2014 Projected
District Population	136,181	140,296	142,547
District Assessed Value	\$ 2,242,690,279	\$ 2,183,234,130	\$ 2,269,505,453
Developed Parks (acres)	1,456	1,456	1,456
Natural Areas (acres)	2,016	2,016	2,016
Undeveloped Land (acres)	340	340	340
Total Acres	3,812	3,812	3,812
Parks Department Expenditures	\$ 7,297,385	\$ 7,215,825	\$ 8,014,978
Number of Acres of Parks Per Resident	0.028	0.027	0.027
Parks Expenditures Per Acre	\$ 1,914	\$ 1,893	\$ 2,103
Parks Expenditures Per Capita	\$ 54	\$ 51	\$ 56

Goals and Objectives for 2015 Budget

Parks and Open Space Administration Division:

- 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. (Priority 1)
- Utilize the knowledge, experience and dedication of departmental staff to meet the objectives of maintenance and upkeep of the parklands, natural open spaces and outdoor facilities even under financial constraints. (Priority 1 and 3)
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner. (Priority 2)
- Continued conversion of low-use turf areas to natural open space as well as to review other locations for future conversion. (Priority 1)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (Priority 1)
- The Division's major goal of 2015 is to gain work efficiencies that align with our strategic plan. Crews are seeing an increase in several species of noxious weeds, erosion from increased trail use and storm damage as well as increases in garbage and recyclables District wide. (Priority 1)

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for 2015 Budget (continued)

- In addition to the maintenance of new projects, continue with philosophy of “Maintaining What We Have” which includes irrigation system upgrades, vehicle and equipment replacements, concrete and asphalt replacements, tree replacements, athletic field renovations, tennis court repairs, facility renovations of shelters, ball fields, backstops, fencing, etc., routine trail refurbishing, water and energy conservation, recycling program, District-wide weed management, S.T.A.R.P.R. Program (Safety, Teamwork, Accountability, Respect, Partnerships and Resource Conservation), park reservations/access permit monitoring, privatization of mowing services in twenty-four parks, privatization of park fertilization, privatization of herbicide applications of over 100 acres of developed parks, 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. (Priority 1)
- Challenges for 2015 include maintenance requirements associated with the new open space property maintenance, parks and trail systems maintenance with no substantial increases in available resources in addition to coordinating land management efforts within two counties, four cities and over six storm water / water districts. (Priority 1)

Garage and Shop Division:

- Continue to provide quality service and repairs to District rolling stock by keeping safety a top priority. (Priority 1)
- Maintain an aging vehicle & equipment fleet within the allotted budget. (Priority 1)
- The State of Colorado was awarded 30 million dollars from the Federal Highway Administration to increase natural gas fueling infrastructure. The District participated in a survey to help determine needed future fueling locations. We will continue to monitor the State’s direction to see if natural gas fueled vehicles will be in our future.
- Continue to educate and enforce the “no-idle” procedure to save fuel and reduce emissions. (Priority 1)
- Continue our Reuse/Recycle program. Expand all aspects of recycling; separate various metals for best cost return. (Priority 1)
- Within the Strategic Plan we have been participating in a 6-month demonstration with GPS systems in various vehicles. The demo summary and cost proposal, which also includes a cost tracking and part’s inventory software, is due in November 2014. (Priority 4)

Landscape Maintenance Division:

- Continue providing quality maintenance to existing parks and athletic fields as well as additional locations that may be developed in the future. (Priority 1)
- Perform water auditing on irrigation systems to improve our irrigation efficiency. (Priority 1)
- Recycle old or broken irrigation components. (Priority 1)
- Recycle replaced or broken fencing materials. (Priority 1)
- Reduce driving by all employees to save on the use of motor fuels. (Priority 1)
- Continue to evaluate and recommend areas for turf conversion to natural areas. (Priority 1)

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

Parks and Natural Open Space Department (continued)

Goals and Objectives for 2015 Budget (continued)

- Continue to be actively involved in the implementation of the Strategic Plan. (All Priorities)
- Continue to monitor our resource management and evaluate the cost effectiveness of privatization of maintenance tasks. (Priority 1)

Forestry, Horticulture and GIS Division:

- Continue the philosophy of “Maintaining What We Have.” (Priority 1)
- Continue to promote replacing equipment or purchasing new equipment for safe and efficient operations.(Priority 1 and 4)
- Conduct safety trainings and train staff in safe work practices. (Priority 3)
- Continue to develop positive relations with other SSPRD Departments and the public. (Priority 2 and 3)
- Work on the Strategic Plan sections that involve Forestry, Horticulture and GIS. (All Priorities)
- Re-organize the Forestry, Horticulture and GIS Department.(Priority 1)
- Increase public awareness of Forestry and Horticulture’s projects and maintenance activities through HOA newsletters and social media. (Priority 2)
- Continue to utilize volunteers and Community Service Works to complete projects. (Priority 2)
- Conduct tree risk evaluations along trails and in parks with older trees for safety concerns and liability prevention. (Priority 1)
- Research and explore non-toxic or “greener” products for plant treatments. (Priority 4)
- Continue to participate in the S.T.A.R. P.R. projects.(Priority 1)
- Continue to look for opportunities to reduce annual plant beds and replace with perennials and/or shrubs. (Priority 1)
- Continue to recruit and develop the War Memorial Rose Garden volunteer list. (Priority 2)
- Continue to investigate how ArcGIS can be used for weed mapping. (Priority 4)
- Explore and support options for easier integration and use of GIS in the District. (Priority 4)

Grounds/Facilities, Trails, and Natural Open Space Division (GTNOS):

- 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.(Priority 1)
- 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. (Priority 3)
- Provide and ensure clear communication, honest answers and responses to the questions and concerns of the public in a professional and timely manner. (Priority 2 and 3)
- Develop a Community Garden Program within the District (Cornerstone) (Priority 2)

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

Parks and Natural Open Space Department (continued)

Goals and Objectives for 2015 Budget (continued)

- In addition to the maintenance of new projects, continue the philosophy of “Maintaining What We Have” which includes irrigation system upgrades, vehicles and equipment replacement, concrete and asphalt replacement, tree replacement, athletic field renovations, tennis court repairs, facility renovations of shelters, ball fields, backstops, fencing, etc., routine trail refurbishing, water and energy conservation, recycling program, District-wide weed management, S.T.A.R.P.R. Program (Safety, Teamwork, Accountability, Respect, Partnerships, and Resource Conservation), park reservations/access permit monitoring, privatization of mowing services in twenty-three parks, privatization of park fertilization, maintenance and upkeep of the synthetic turf at David A. Lorenz Regional Park and use of volunteers/community service workers for numerous projects, particularly at SPP. (Priority 1)

South Platte Park and Carson Nature Center:

- Submit a management plan update for board and council approval. (Priority 1 and 2)
- Conduct a trail count project to establish a good record of use for the trail.(Priority 1)
- Complete river enhancement project and begin restoration of disturbed areas. (Priority 1)
- Monitor developments on the borders, particularly potential on the Tuck, Ensor, and Breckenridge borders to defend the habitat quality and experience in South Platte Park from changes with increased urbanization.(Priority 1)
- Improve the Greenway Trail experience with continued focus on bike-rangers, improved signage, and safety campaigns.(Priority 2)
- Pursue programming with underserved populations including youth-at-risk, minority groups, faith based organizations, and persons with disabilities. (priority 2)
- Engage non-program visitors in South Platte Park in program and educational opportunities, including fishing and trail users near the south entrance, and overall trail etiquette efforts. (Priority 2)
- Maintain South Platte Park as a native plant area with minimal invasive weeds and high standards for trail conditions – eliminate new and existing infestations of common buckthorn, Russian olive, tamarisk, hairy willow-herb, thistles, knapweeds, and annual weeds. Maintain the native garden area around the Nature Center. (Priority 1)
- Organize, market and run successful trips to view prairie chickens, to canoe the Niobrara River in northwest Nebraska, and plan and begin promoting our next international tour. (Priority 1 and 2)
- Continue to monitor and defend the South Platte River in light of water rights challenges and the Chatfield Reallocation Project. (Priority 1 and 2)

South Suburban Park and Recreation District Mission and Goals

Parks and Natural Open Space Department (continued)

Goals and Objectives for 2015 Budget (continued)

Visitor Services/District Rangers:

- Work with counties of Arapahoe and Douglas and the cities of Littleton, Englewood, Lone Tree, and Centennial regarding the enforcement of State Statutes and City Codes on District properties. As well as the enforcement of District rules and regulations and any misuse of park property. (Priority 2)
- Continue to communicate with and assist all District departments regarding any issues, concerns or requests that arise throughout the year. (Priority 3)
- Continue to give a timely response to all official resident comments, complaints and concerns and follow through with stated action plan. (Priority 3)
- Continue park and open space encroachment inspections on a timely and yearly basis. Continue with follow-up action plan and solutions for homeowners with potential consequences. Document all contacts of action plan and GPS location. (Priority 1)
- Continue to utilize bike ranger staff to work mainly the Platte River corridor, South Platte Park, Lee Gulch and Highline Canal. (Priority 1)
- Continue to enforce District Rules and Regulations through quality law enforcement contacts by providing education, while being fair and respectful in order to build good public relations. (Priority 2)
- Provide SPP with resource management skills to restore, maintain and enhance the natural vegetation of the area through up-to-date resource management practices. (Priority 1)
- Provide and keep current ranger training through in-house and outsourced based programs. (Priority 3)
- Continue “Going Green” efforts by reducing electronic paper use, scheduling well organized patrols to reduce gas consumption, turning off electronic equipment when appropriate to reduce electronic consumption, and the prudent use of herbicides to minimize waste. (Priority 1)

Recreation and Community Services Department

Mission

The mission of the Recreation and Community Services Department is to provide citizens with a variety of recreation programs for fun, health, and enjoyment!

Department Overview

The Recreation and Community Services 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.

South Suburban Park and Recreation District Mission and Goals

Recreation and Community Services Department (continued)

Department Overview (continued)

Program areas include Aquatics, Athletics, Arts and Culture, Children's Programs, Teen Activities, Licensed Day Care, Special Events, Fitness and Wellness, Active Older Adults, Seniors, and those with Special Needs. 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, two In-Line Hockey Rinks (Newton, Cornerstone), 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

- Remained active in the implementation of the Strategic Plan completing several action items.
- Maintained an active role on the Step-Up leadership Academy serving as a Mentor.
- Continues work with the Lone Tree Citizens Recreation Advisory Committee
- Continued development of the "Kid's Living Well Initiative" with the introduction of several new fitness and health education programs for children. Kid's Living Well scheduled events increased 30%.
- Continued Departmental efforts to identify areas 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.
- Transitioned the volunteer coach's application process from a manual paper process to an online paperless application process. This makes it easier for coaches to apply and update their information and streamlines all the requirements to be completed in one central place.
- Pickleball programming expanded to include all four Centers for drop-in play, instructional clinics, and tournaments.
- Increased the number of events in the road race series to seven. These 5K and 10K runs attracted 1,512 runner (an 18% increase) compared to 1,306 runners in 2013.
- Youth TRYathlon participation increased 32% from 151 youth in 2013 to 228 youth in 2014.
- There were 56 racers in the two Adult indoor/outdoor first ever mini sprint TRYathlons held this past summer.
- The City of Centennial paid 50% of the funds needed to rebuild the Walnut Hills Tennis courts. The total project cost was \$144,454.97.
- Resurfaced the slides at Franklin and Harlow outdoor pools.
- Replaced the aging pool boilers at Franklin, Harlow, and Holly outdoor pools.
- Renovated the Goodson pool pump room.
- Swim team participation up by 77 swimmers. Cook Creek and Holly won their league championships.
- Successful implementation of gymnastics day "camps," with an estimated year end \$8,000 increase in gross revenue.

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

Recreation and Community Services Department (continued)

Accomplishments (continued)

- Expanded competitive gymnastics program to include Boys Competitive Team and increased participation on Girls' Teams (approximately 70 members in 2012 to approximately 90 members in 2013).
- Piloted Passport to Health program with approximately 300 participants to successfully engage participants in SSPRD programs and services to reach health and wellness goals, as well as engage new members at start of new year.
- Replacement of indoor group cycling bikes at Lone Tree and Buck (16 at each location).
- Continued growth in use of Kids Living Well Van, with a 33% increase in event participation from 2013.
- Staff established the South Suburban Race Series format for running events, including scoring, awards, and an end of season awards party.
- Increased run registrations from 2013 to 2014 by 18%.
- The Batting Cages generated \$75,550.25, compared with \$73,737.63 generated in 2013. This is an increase of 2.46% for additional revenue of \$1,812.62.
- Youth baseball sponsorships increased 9% from \$3,900 to \$4,250
- BMX Champ Camps were added in the summer and fall and had 47 participants.
- Sport Camps enrollment increased by 5%
- Completed the renovation and reconstruction of the pump room of the Goodson Recreation Center Pool.

Key Performance Indicators (Priority 1)

Participation by Individual Group or Team:	2013	Projected 2014	% increase (decrease)
Academy of Dance Recital Semester	134	194	45%
Summer Camp Attendance	472	793	68%
Summer Swim Team Participants	455	532	17%
Summer Adventure Pass Sales	191	291	52%
Adult Hockey Teams	42	52	24%
Birthday Parties	641	677	6%
Outdoor Pool Visits	110,571	114,128	3%
Adult Softball Teams	377	388	3%
County Line BMX	1976	1659	(16%)
Spring Youth Lacrosse	248	314	26%
Youth Basketball	1360	1232	(9%)
Club Volleyball	10	7	(30%)
Run Registrations	1281	1512	18%
Rec & Rock	892	180	(80%)

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

**Recreation and Community Services Department (continued)
Key Performance Indicators (Priority 1) (continued)**

Gross Revenues	2013	Projected 2014	% increase (decrease)
Goodson Nursery	\$8,140	\$9,109	12%
Goodson Facility Rentals	\$5,921	\$13,192	122%
LTRC Private Swim Lessons	\$2,553	\$4,338	71%
LTRC Group Swim Lessons	\$63,278	\$67,023	6%
LTRC Day Camps	\$3,274	9,401	187%
Cook Creek Pool	\$185,625	\$192,352	4%
Silver Sneakers Program	\$457,269	\$489,600	7%
Personal Training	\$223,130	\$253,522	14%
Martial Arts	\$107,535	\$94,565	(12%)
Gymnastics	\$409,883	\$426,143	4%
Run Series Sponsorships	\$11,067	\$14,425	30%
Batting Cages	\$73,737	\$75,550	3%

Goals and Objectives for 2015 Budget

- To focus on core services. (Priority 1)
- To continue work on the Strategic Action Plan in order to systematically achieve our goals, objectives, and needs. (All Priorities)
- To meet the ever-changing needs and abilities of all residents and visitors by providing comprehensive, quality recreational activities and programs. (Priority 2)
- To encourage the continuation of cooperation between neighboring governmental entities, Organized Youth Sport Groups, and School Districts. (Priority 2)
- To continue to maintain and improve facilities and equipment in an efficient and safe manner to provide continuous operation with minimal interruption of patrons while ensuring safe and clean recreation areas. (Priority 1)
- To encourage and recommend for the continual redevelopment and renovation of existing recreation facilities. (Priority 1 and 4)
- To maintain all recreational facilities and areas in a high degree of excellence. (Priority 1)
- To strive continually to improve our product, our delivery, and our communication with the public. (Priority 1 and 2) To ensure that new and innovative programming is constantly being developed and implemented. (Priority 4)
- To strive for full utilization of existing facilities and programs. (Priority 2)
- To ensure communication is achieved throughout other departments in order to properly plan for events and to schedule facility maintenance and improvements. (Priority 3)
- To continue with our planned goals to enhance the Family Sports Center, in order to increase user visits and revenues. (Priority 1 and 2)
- Increase pass sales at all three recreation centers by 10%. (Priority 1)
- To hire an Assistant Facility Supervisor at the Goodson Recreation Center that will work directly with the customer service staff. (Priority 1 and 3)

South Suburban Park and Recreation District Mission and Goals

Recreation and Community Services Department (continued)

Goals and Objectives for 2015 Budget (continued)

- Hire an Aquatics Supervisor that will oversee the entire aquatics operation at all 7 swimming pools. (Priority 1 and 3)
- Replace the cardio equipment at the Goodson Recreation Center (Priority 1)
- Form a working partnership with the Charles Schwab group to offer their employees recreational opportunities. (Priority 2)
- Increase Cook Creek Pool net revenue by at least 10% (Priority 1)
- Track the amount of chemical reduction in the swimming pool due to utilization of moss (Priority 1 and 4)
- Increase attendance of drop-in fitness classes by incorporating new fitness formats and tools, retain and hire high quality staff and consider special programs and promotions to also incentivize attendance. (Priority 1)
- Creatively work with independent contractors to increase marketing opportunities and grow their programs. (Priority 1 and 4)
- Modify gymnastics sessions from 6-week to 8-week sessions, which results in additional 5 weeks of classes and is anticipated to generate approximately \$20,000 in additional gross revenue. (Priority 1)

Golf Department

Mission

The Golf Department's mission is to promote the game of golf by providing the opportunity for District residents to enjoy the game of golf on well maintained, affordable golf facilities. The District's golf courses should satisfy the skill levels of all players and should provide services and programs that enhance the social aspect of the game of golf. This should be accomplished while providing a positive revenue stream to the District

Department Overview

The Golf Department offers 4 unique golf course facilities 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. Each golf facility provides food/beverage service to enhance guests visit to the facilities.

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.

Accomplishments

- Provided learning and playing opportunities for over 800 youth through the junior golf program and junior golf playing series. Incorporated the PGA of America's "Get Golf Ready" into lesson program to promote and grow the game of golf and establish new users to the facility.
- Continued to provide exceptional playing conditions throughout the year.

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

Golf Department (continued)

Accomplishments (continued)

- Developed and implemented marketing programs to enhance revenue potential of golf courses. Utilized third party vendors and community partners in developing new players to the game, focusing on filling unused tee times.
- Created a special events calendar at Lone Tree Golf Club, offering a minimum of one special event monthly to the community.
- Provided a community golf day in the City of Lone Tree which included a free golf clinic and reduced cost playing opportunities for families.
- Rebuilt driving range tee at Littleton Golf Club to improve turf quality of hitting area.
- Hosted the Colorado Women’s State Match Play Championship at Lone Tree. This is one of the largest championships in the state for women golfers.
- Replaced the golf cart fleet at 3 of our golf courses for enhanced customer service and revenue potential.
- Began a tree replacement program at Lone Tree Golf Club
- Worked cooperatively with Jakes Golf Academy, a facility lessee at Lone Tree to develop junior golf use of the facility.
- Continued the “Kids Play Free” program to enhance junior golf and build future customer base. During the year there were almost 4,000 junior rounds of golf played on Saturday and Sunday evenings.
- Hosted 24 large company and Charitable Golf Events
- Hosted the Littleton Rotary/Arapahoe County Sheriff’s Fundraising Golf Tournament which raised approximately \$25,000 for community wellness.
- Worked with City of Littleton to install a sidewalk along hole #1 at Littleton Golf Club
- Introduced “foot golf” at Family Sports as an additional revenue source.
- Increase exposure to night golf, utilizing South Suburban Golf Course and Littleton on alternating Friday nights.

Key Performance Indicators

	2011	2012	2013	2014 (projected)
Rounds of Golf	167,252	179,700	174,834	176,500
Operating Cost per Round	\$26.96	\$25.90	\$26.68	\$27.19

Goals and Objectives for the 2015 Budget

- To provide quality playing conditions and competitive fees to residents of the District and their guests. (Priority 1)
- To provide exceptional customer service to all facility users. (Priority 1, 2, and 3)
- To promote the game of golf and attract new users through a quality lesson program.(Priority 1 and 2)
- To serve the youth in the community by offering a comprehensive junior program and by providing playing opportunities for juniors at affordable fees. (Priority 1 and 2)
- To provide opportunities for competition in golf events by providing clubs and leagues. (Priority 1 and 2)

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

Golf Department (continued)

Goals and Objectives for the 2015 Budget (continued)

- To ensure that golf facilities generate net revenues for the District. (Priority 1)
- 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. (Priority 1 and 4)
- To increase the recycling efforts in the golf department. (Priority 1)

Hospitality Service Department

Mission

The mission of the Hospitality Services Division of South Suburban Park and Recreation District is to provide relevant professional and high quality services through the Districts commercial food & beverage and hospitality facilities and to drive revenue for the District through those facilities. These services will be continually provided to guests at consistent levels of cleanliness, quality and service, striving to always exceeding guest expectation.

Department Overview

The Hospitality Services Division consists of the following facilities and personnel:

- Lone Tree Golf Club & Hotel – Front Desk, Housekeeping and Maintenance
- Food & Beverage –
 - Facility Food & Beverage Managers - responsible for outlet, cart and event food and beverage service for:
 - Lone Tree Golf Club and Hotel
 - Family Sports Center concessions and the Avalanche Grill
 - The Club Restaurant at South Suburban Golf Course and
 - The Centennial Grill at Littleton Golf and Tennis.
 - Hospitality Culinary Team – chefs, cooks and stewards responsible for ala carte and volume food production for the above facilities.
- Hospitality Administration – Director of Hospitality Services, District Executive Chef, Hospitality Accounting, Hospitality Sales and Marketing

Key Performance Indicators

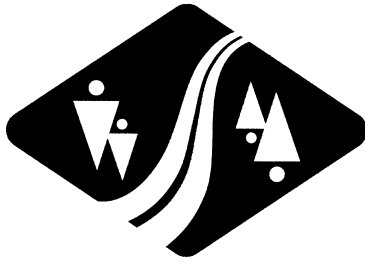
Hospitality Gross Revenues	2013 Actual	2014 Projected	2015 Budget
LTGCH F & B Rev	\$839,041	\$1,027,207	\$1,150,820
Lone Tree Hotel Rev	\$226,390	\$314,359	\$261,020
The Club SSGC F & B Rev	\$390,864	\$408,538	\$425,502
Centennial Grill LGT F & B Rev	\$205,130	\$205,675	\$219,462
Avalanche Grill FSC F & B Rev	\$444,321	\$505,208	\$562,094
FSC Concession F & B Rev	\$227,222	\$232,152	\$241,450
LTGCH Tennis Pavilion	\$1,270	\$873	\$1,775
Hospitality Gross Revenue Total	\$2,334,238	\$2,694,012	\$2,862,123

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

Hospitality Service Department (continued)

Goals and Objectives for the 2015 Budget

- Continue to clean and maintain all hospitality facilities to a level exceeding the expectations of our guests and the health and safety standards of the District and Tri-County Health Department (Priority 1)
- Develop a working Hospitality Division Sales & Marketing Plan to maximize exposure and drive revenue across the Division. (Priority 1)
- Continue to utilize the District's new wedding venue at Lone Tree Golf Club & Hotel to drive wedding sales. 2013 – approximately nine (9) weddings were held at the Lone Tree Golf Club & Hotel, 2014, with the opening of the new wedding venue, approximately 25 weddings utilized the facility. (Priority 1 & 4)
- Plan and market a Grand Opening for the new covered patio at the Avalanche Grill of the District's Family Sports Center for Spring of 2015. (Priority 1 & 3)
- Train and manage all facility food & beverage supervisors and kitchen managers to ensure food cost and labor percentages are maximized to drive Division net revenue goals. (Priority 3)
- Continue to participate in community involvement, throughout the District, in events such as: Meals on Wheels, Interfaith Community Services, TAPS – Tragedy Assistance Program for Survivors, Taste of Lone Tree and others. (Priority 2)
- Continually evaluate ala carte, concession and event menus to ensure marketability and appropriate costing and pricing in the ever-changing market. (Priority 1, 2 and 3)
- Ensure for an ongoing cross-facility hospitality service training model to ensure thorough training in food safety and service; product knowledge; up selling and cleanliness and sanitation. (All Priorities)
- Work with other District Departments to maximize service to guests and potential revenue opportunities. (Priority 1 & 3)
- Brand and market the hotel suites of the Lone Tree Golf Club and Hotel within the market subset of unique and boutique hotel products to maximize occupancy and, in turn, revenues. (Priority 1)
- Aggressively market and sell the services of the hospitality facilities through professional sales staffing and outreach. (Priority 1, 2 & 3)
- Maximize Hospitality partnerships with: Coca-Cola, local breweries, key product manufacturers, etc. (Priority 1, 2 & 4)
- Continue innovative public relations events throughout the year to maximize exposure and, in turn, profitability of all District hospitality venues. Continue Tantalizing Tastes events at Lone Tree Golf Club & Hotel and institute dates for The Club at South Suburban Golf Course. Continue summer patio music series at the Lone Tree Grill Patio, The Club at South Suburban Golf Course and institute music promotions on the covered patio deck of The Avalanche Grill at the Family Sports Center. (All Priorities)
- Continue to research and implement cutting-edge hospitality features and amenities including, but not limited to, sight, sound, scent and service throughout the hospitality services of the District. (All Priorities)
- Continue to provide an annual Hospitality Division revenue increase in excess of 10%. (Priority 1)



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 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 for compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets contain their department's revenues and expenditures for 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.

The proposed budget is formally presented to the Board of Directors by October 15th each year, per state statute requirements. A legal notice is also published at this time. Proposed budgets are made available to the public for review and comment. Proposed fees and charges increases are also presented to the Board and public during the October meeting. The public has four opportunities to comment or request budget items during the District's public board meetings, once per month in August, September, October, and November.

During October there is also a budget retreat with the Board of Directors. At this 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.

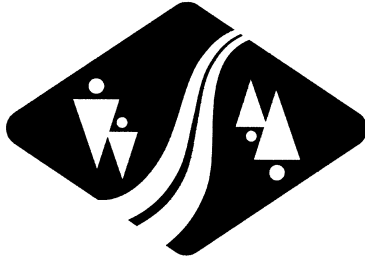
The proposed budget will be adjusted based on Board direction or citizen's comments before it is formally presented for approval at the November public meeting of the Board of Directors. In December the certification of the mill levies is completed. Certifications are sent to each county by December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

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.

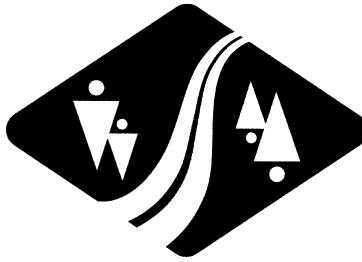
**South Suburban Park and Recreation District
Budget Process and Calendar**

2015 BUDGET CALENDAR

Mon., July 14	Budget work papers (with June numbers) and salary information due to Staff from the Finance Department.
Fri., Aug 1	Preliminary list of capital projects due to Executive Director and the Finance Department.
Wed., Aug 13	First Public Hearing on 2015 Budget.
Mon., Aug 25	Preliminary Assessed Valuations due from Assessors.
Fri., Aug 29	All 2015 Budget work papers (including 2014 estimates), fees and charges information, requests for new programs, requests for new full-time positions, and updated capital list with estimates due to Executive Director and the Finance Department.
Wed., Sept 17	Second Public Hearing on 2015 Budget.
Mon., Sept 29	Transmittal Letters due to Executive Director.
Wed., Oct 8	2015 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish “Notice of Budget” upon receipt of proposed budget).
Thurs., Oct 23	Board Retreat on Budget, Lone Tree Golf Course Clubhouse
Fri., Oct 31	Department Mission, Goals, Accomplishments, and Key Performance Indicators due to the Finance Department.
Wed., Nov 12	Third and Final Public Hearing on 2015 Proposed Budget.
Wed., Dec 10	Final Assessed Valuation due from Assessors.
Wed., Dec 10	Board formally adopts 2015 Budget and certifies Mill Levy to Counties.
Fri., Dec 12	Mill Levies transmitted to Counties.
Mon., Dec 29	2015 Budget Cash Flows due to the Finance Department.



South Suburban
PARKS AND RECREATION



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/Budgeting

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 2015 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 One Mill Fund – This fund is used to account for property taxes received from the 2010 One 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. This fund will also account for any related grants or intergovernmental funds received for qualifying projects.

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/Budgeting (continued)

The General Fund, Conservation Trust Fund, 2010 One 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.

Capitalization Policy

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

Capitalization Policy (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.

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 2015 payment due:

Outstanding Debt as of December 31, 2014

Description	Balance as of December 31, 2014	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 15,715,000	GO Debt	Refunding Series 2000 GO Bonds	Aaa, Aa3
Total General Obligation Bonds Outstanding	\$ 15,715,000			
(1999) - \$2,920,000 Golf Course and Ice Arena Facilities Revenue Bonds - paid off in 2014		- Revenue Bonds	Expanding South Suburban Ice Arena	Baa3
(2007) - \$3,555,000 Golf Course and Ice Arena Facilities Revenue Bonds	515,000	Revenue Bonds	Refund series 1996 Revenue Bonds	Baa2
Total Revenue Bonds Outstanding	515,000			
(2010) - \$9,620,000 Certificates of Participation	6,470,000	COP	Acquisition and renovation of new service center and refund 2001 B COPs	not rated
Total COPs Outstanding	6,470,000			
(2014) Energy Performance Lease	5,760,987	Lease	Purchase energy savings equipment and improve facilities	not rated
(2014) Golf Cart Lease	649,486	Lease	Purchase golf carts	not rated
(2013) Equipment Lease	71,414	Lease	Purchase fitness equipment	not rated
Total Lease Outstanding	6,481,887			
Total Outstanding Debt as of December 31, 2014	\$ 29,181,887			

Total Outstanding Debt to Maturity

	General Obligation Bonds		Revenue Bonds		Certificates of Participation		Total
	Interest	Principal	Interest	Principal	Interest	Principal	
2015	734,150	2,880,000	22,145	515,000	197,334	845,000	5,193,629
2016	611,750	3,000,000	-	-	171,563	865,000	4,648,313
2017	491,750	3,120,000	-	-	145,180	895,000	4,651,930
2018	335,750	3,275,000	-	-	117,883	925,000	4,653,633
2018-2021	172,000	3,440,000	-	-	181,018	2,940,000	6,733,018
	\$ 2,345,400	\$ 15,715,000	\$ 22,145	\$ 515,000	\$ 812,978	\$ 6,470,000	\$ 25,880,523

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

Debt Service Schedule 2015

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds -	
Principal	\$ 2,880,000
Total General Obligation Principal Payments	<u>2,880,000</u>
2006 General Obligation Refunding Bonds - Interest	
Total General Obligation Interest Payments	<u>734,150</u>
Total General Obligation Bond Payments	<u>\$ 3,614,150</u>

Revenue Bond Payments	
Debt Issuance	Total
2007 Revenue Bonds - Principal	
Total Revenue Bonds Principal Payments	<u>515,000</u>
2007 Revenue Bonds - Interest	
Total Revenue Bonds Interest Payments	<u>22,145</u>
Total Revenue Bond Payments	<u>\$ 537,145</u>

COP/Lease Payments	
Debt Issuance	Total
COP - Principal	\$ 845,000
Energy Performance Lease - Principal	\$ 197,349
Golf Course Lease - Principal	\$ 103,167
Equipment Lease - Principal	\$ 35,422
Total COP Principal Payments	<u>1,180,938</u>
COP - Interest	197,334
Energy Performance Lease - Interest	183,775
Golf Course Lease - Interest	12,471
Equipment Lease - Interest	1,150
Total COP Interest Payments	<u>\$ 394,730</u>
Total COP Bond Payments	<u>\$ 1,575,668</u>

Grand Total Principal	\$ 4,575,938
Grand Total Interest	<u>1,151,025</u>
Grand Total	<u>5,726,963</u>

By Fund:	
General Fund	905,401
Debt Service Fund	3,614,150
Enterprise Fund	<u>1,207,412</u>
Grand Total	<u>\$ 5,726,963</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

Restricted 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. Assignment of fund balance represents tentative management plans that are subject to change. The District considers all unassigned 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 Restrictions and Assignments

	Governmental Funds				Proprietary Funds
	General (including 2000 1 Mill and CHV)	Conservation Trust	2010 1 Mill Fund	Debt Service	Enterprise
Estimated Fund Balance 12/31/14	\$ 3,443,509	\$ 217,613	\$ 340,794	\$289,028	\$ 1,439,950
Restricted for:					
Emergencies	414,979	-	-	-	140,160
Open Space Acquisition and Trail Development (2000 1 Mill)	8,533	-	-	-	-
Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space (2010 1 Mill)	-	-	340,794	-	-
Environmental Liability Escrow	200,000	-	-	-	-
Capital Projects	-	217,613	-	-	-
Debt Service	-	-	-	289,028	-
Total Restricted Fund Balance	623,512	217,613	340,794	289,028	140,160
Assigned to:					
Health Insurance Claims	750,000	-	-	-	-
Subsequent year's expenditures	774,214	-	-	-	-
Total Assigned Fund Balance	1,524,214	-	-	-	-
Unassigned:					
7% Reserve (net of emergency reserve listed above)	281,593	-	-	-	1,299,790
Cherry Hill Village Reserve	764,190	-	-	-	-
COPS Reserve	250,000	-	-	-	-
Total Unassigned Fund Balance	1,295,783	-	-	-	1,299,790
Remaining Fund Balance 12/31/14	\$ -	\$ -	\$ -	\$ -	\$ -

South Suburban Park and Recreation District Summary of Significant Financial Policies

Fund Balance (continued)

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

Emergencies (estimated) \$414,979

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.

Open Space Acquisition/Trail Development (2000 One Mill) \$8,533

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 One 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.

Environmental Liability Escrow \$200,000

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 **Assignments**:

Health Insurance Claims (estimated) \$750,000

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 \$70,000 and aggregate total yearly health claims in excess of \$2,373,373. 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 Assignments (continued)

Subsequent Year's Expenditures **\$774,214**
The General Fund assigns the amount of fund balance used in the following year's annual budget.

The **General Fund** has **Unassigned** Fund Balance (internal designation):

7% Reserve **\$281,593(\$696,572 - \$414,979 Emergency Reserve)**
The District has a practice of holding 7% of the budgeted operational expenditures for cash flow purposes and emergencies. This amount includes the 3% Emergency Restriction. This amount is not included in the annual budget.

CHV Reserve **\$764,190**
The District is currently designating the funds received as of December 31, 2015 from the Cherry Hill Village Exclusion Settlement (less budgeted expenditures).

COPS Reserve **\$250,000**
The District is currently designating funds for payments due in 2020 and 2021 on the Certificate of participation for the Service Center.

Any remaining fund balance in the General Fund is unassigned.

Any fund balance in the **Conservation Trust Fund** is **restricted** for future Parks and Recreation expenditures (Reserve for Capital Projects - \$217,613)

Any fund balance in the **2010 One Mill Fund** is **restricted for Open Space Acquisition, Trail Development, and maintenance on Parks, Trails, and Open Space** (\$340,794). On May 4, 2010, a majority of the District's electors authorized the District to extend the Open Space Tax Levy for an additional 10 years, for collection through fiscal year 2020. The electors approved that the revenue generated from this tax is to be used for acquisition of parks, open space, and natural areas; acquisition and development of trails; and development and maintenance of open space, parks, and trails.

The **Debt Service Fund** balance is **restricted** for future general obligation debt payments (Debt Service Reserve - \$289,028).

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

Emergencies (estimated) **\$140,160**
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

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, 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).

The Board of Directors approved a measure for the election that was held on November 4, 2014 asking our Citizens to approve an increase of 2 mills for general operating and other purposes for a period of ten years. This measure was approved by the voters and was certified by the counties in late November. The approved budget does not include funds or expenditures from the additional 2 mills (estimated at \$4,500,000).

Fees and Charges

Staff is responsible for recommending any changes to the fee structure. These changes are market 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.

South Suburban Park and Recreation District Summary of Significant Financial Policies

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

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 \$70,000 and aggregate total yearly claims in excess of approximately \$2,373,373.

South Suburban Park and Recreation District Summary of Significant Financial Policies

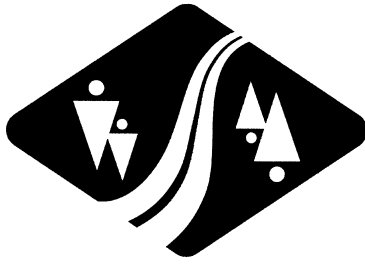
Pension Plan

The salaried 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 Financial Group. Benefits depend solely on amounts contributed to the plan plus investment earnings. Employees become plan members after six months of employment, with enrollment dates in January and July. 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 Financial Group. 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.



South Suburban
PARKS AND RECREATION

Capital Improvement Plan

South Suburban Park and Recreation District Capital Improvement Plan

The Capital Improvement Plan (also called “Five Year Capital Replacement Plan”) identifies the capital needs of the District for the next five years. Management staff considers the priorities and goals of the District, along with submissions from department staff, Board of Directors, and citizens.

District priorities for recommending capital projects are based on the following criteria:

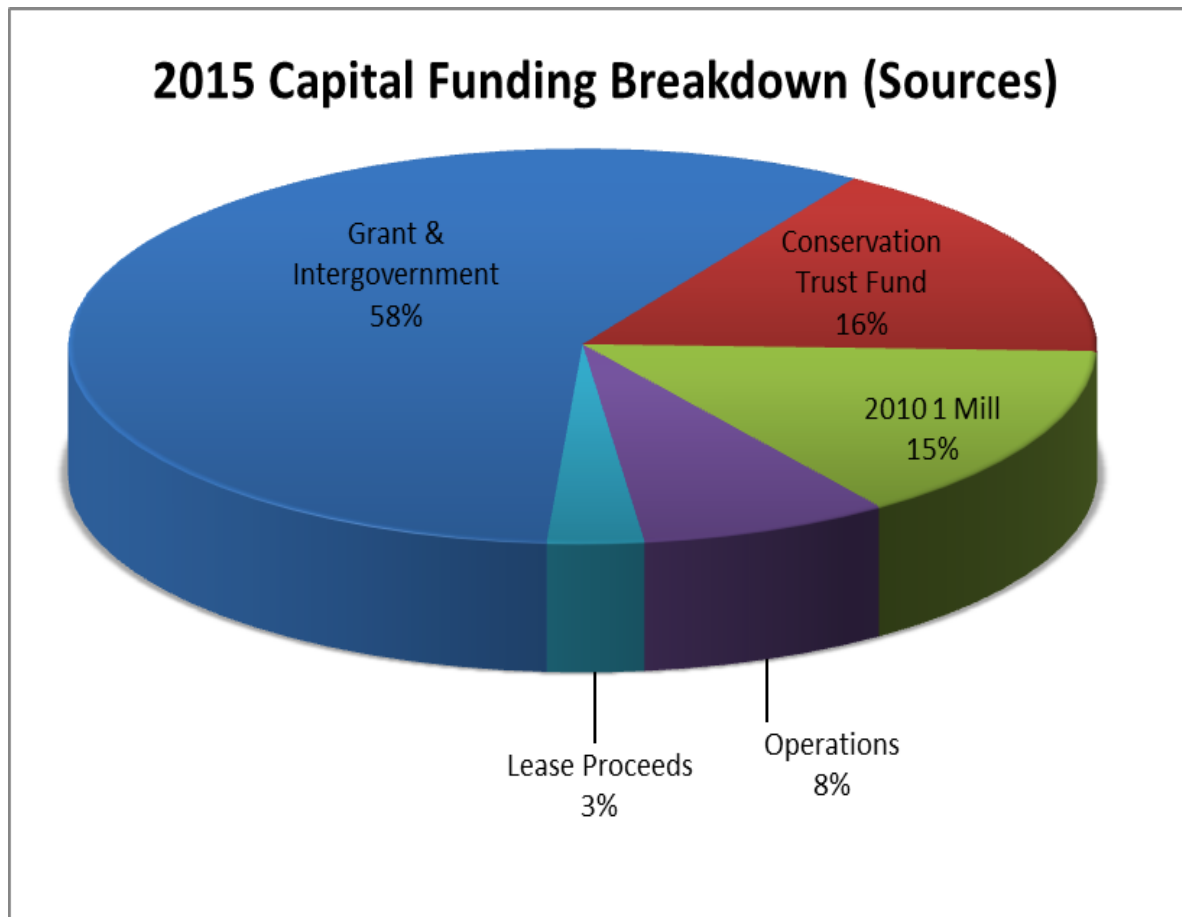
Criteria Description	Criteria Measurement
Needs (Maintain what we have)	<ul style="list-style-type: none"> • Maintain current level of service • Ensure timely maintenance • Replace or Repair existing Facility/Equipment • Failure to Maintain could reduce value of asset or shorten useful life or impact costs, revenue, or attendance
Safety	<ul style="list-style-type: none"> • Real safety issues • Items required by laws or regulations
Leverage of District funds	<ul style="list-style-type: none"> • Increased priority due to matching of funds from other agencies to help offset costs of project • Joint projects with District’s partners • Projects that qualify for grant submission
Short-term Payback	<ul style="list-style-type: none"> • Generates new revenue • Decreases expenditures • Cost of project may be offset by revenue enhancements or increase in program attendance within a short term period (one year or less)
Board Initiative or Citizen Requests	<ul style="list-style-type: none"> • Supports formally adopted plan or action by Board of directors • Makes contribution to wider area goals while meeting the goals of the District • Project is viable and recommended by staff
Future Projects (possible new 2 mills projects)	<ul style="list-style-type: none"> • High priority unfunded projects that could be funded by newly approved increase in operating tax revenue

The recommended projects are then submitted to the Board of Directors along with the proposed budget for further review. The Board reviews the requested capital projects, as well as, the funding recommendations from staff. The Board of Directors will adopt the first year of the five year capital replacement plan as a part of the budget adoption process.

South Suburban Park and Recreation District Capital Improvement Plan

Summary of the Sources and Uses of Funds

Over the last few budget years, the District has focused on finding ways to provide additional funding for capital projects and other one-time priorities and needs. The total source of revenue for the capital expenditures for 2015 is \$5,624,319. These expenditures are funded by the 2010 One Mill Fund \$826,500, Operations \$440,843, and Conservation Trust Funds of \$935,283. Estimated funds of \$3,251,693 will be contributed to the District by grants, donations, or other intergovernmental agencies and \$170,000 from lease proceeds for replacement of fitness equipment. Capital projects that are still in progress at the end of 2014 will have the available unspent balance re-appropriated in 2015, upon approval by the Board of Directors. Since the exact amount of unspent project funds are not known as the budget is being developed these ongoing projects are not budgeted as part of the original budget, but will be submitted for appropriation in March when we plan to amend the original budget.

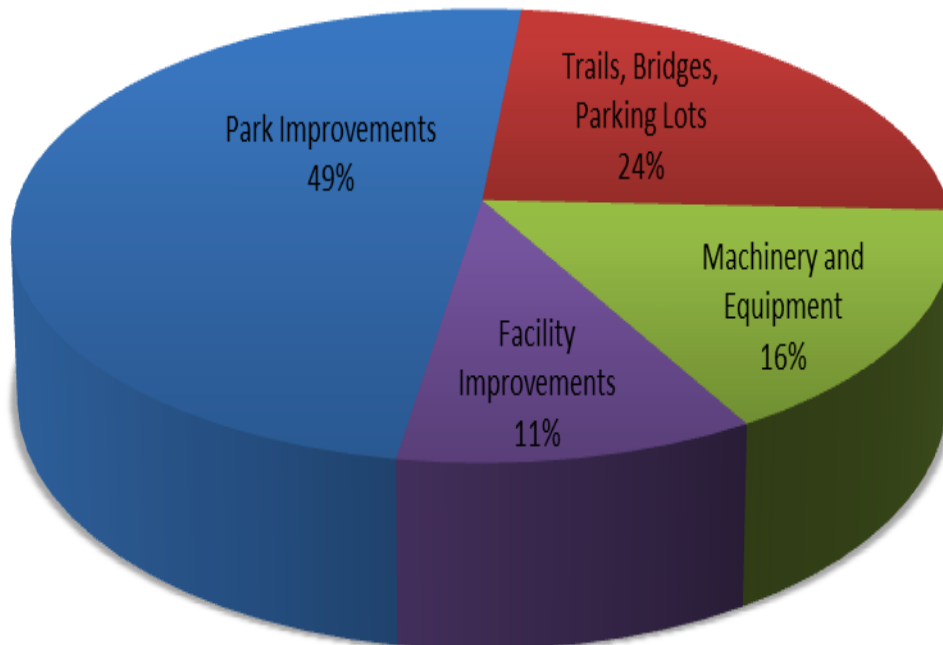


South Suburban Park and Recreation District Capital Improvement Plan

Summary of the Sources and Uses of Funds (continued)

The chart below shows the 2015 percentage breakdown of approved capital expenditures. Trails (including Trails, Bridges, and Parking Lots) account for 24%, Park Improvements for 49%, Machinery and Equipment for 16%, and the remaining 11% on Facility Improvements. A detailed listing of all the approved capital projects is including in Section 2 of this document.

2015 Capital Expenditures Breakdown (Uses)



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Highline Canal Working Group Projects (continued)

- #1 - Southbridge Swim and Tennis Pedestrian Bridge Replacement
 - **Project Description** - Remove and replace 32' x 4'-6" bridge, update abutments, railings and deck to meet current codes, and update approach slab materials and slope
 - **Funding Sources** – This project will be funded in partnership with the City of Littleton, Arapahoe County Open Space Grants and District 2010 One Mill Finds. The Total Cost of the project is estimated at \$150,000, with \$37,500 funded by South Suburban.
 - **Impact on Operating Costs** – Operating costs should be reduced, as the need for repairs and improvements on the new bridges is very minimal.



- #2 - South Bannock Street
 - **Project Description** - Remove and replace 40' x 7' bridge, update abutments, railings and decks to meet current codes, and update approach slab materials and slope
 - **Funding Sources** – This project will be funded in partnership with the City of Littleton, Arapahoe County Open Space Grants and District 2010 One Mill Finds. The Total Cost of the project is estimated at \$150,000, with \$37,500 funded by South Suburban.
 - **Impact on Operating Costs** – Operating costs should be reduced, as the need for repairs and improvements on the new bridges is very minimal.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued) Highline Canal Working Group Projects (continued)



- #3 - South Suburban Ice Arena
 - **Project Description** - Remove and replace 76' x 5'-4" bridge, update abutments and railings to meet current codes, update approach slab materials, and provide vehicle rated bridge for maintenance access
 - **Funding Sources** – This project will be funded in partnership with the City of Centennial, Arapahoe County Open Space Grants and District 2010 One Mill Finds. The Total Cost of the project is estimated at \$200,000, with \$50,000 funded by South Suburban.
 - **Impact on Operating Costs** – Operating costs should be reduced, as the need for repairs and improvements on the new bridges is very minimal.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Highline Canal Working Group Projects (continued)

- #4 - deKoevend Park Entry Proposed Project:
 - **Project Description** - Remove and replace 32' x 4' bridge, update abutments and railings to meet current codes, and update approach slab materials
 - **Funding Sources** – This project will be funded in partnership with the City of Centennial, Arapahoe County Open Space Grants and District 2010 One Mill Finds. The Total Cost of the project is estimated at \$200,000, with \$50,000 funded by South Suburban.
 - **Impact on Operating Costs** – Operating costs should be reduced, as the need for repairs and improvements on the new bridges is very minimal.



- #5 South Franklin Street New Pedestrian Bridge
 - **Project Description** - Install new 60' x 8' bridge and approaches to provide access to the High Line Canal Trail, Broadway Estates, Ben Franklin Pool and Ben Franklin Elementary School. Provide vehicle rated bridge for maintenance access.

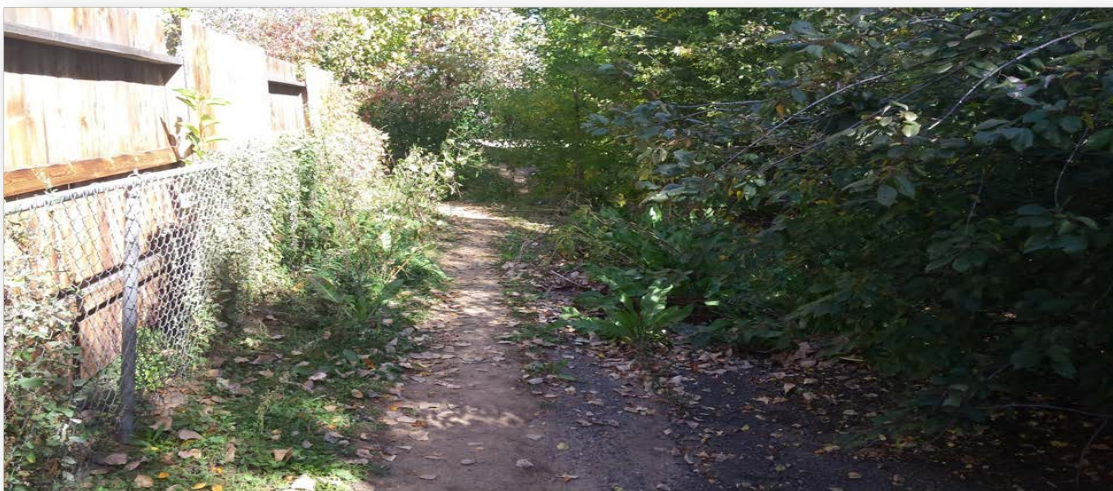
South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Highline Canal Working Group Projects (continued)

#5 South Franklin Street New Pedestrian Bridge (continued)

- **Funding Sources** – This project will be funded in partnership with the City of Centennial, Arapahoe County Open Space Grants and District 2010 One Mill Finds. The Total Cost of the project is estimated at \$200,000, with \$50,000 funded by South Suburban.
- **Impact on Operating Costs** – Cost to maintain a new bridge is estimated at the same cost to maintain hard surface trails (0.344 cents per linear foot) plus an additional 0.0003 cents per linear foot. Maintenance costs on damaged landscape should be eliminated as an alternative will now be available.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Highline Canal Working Group Projects (continued)

- #6 Trail Connection at S. Elati St.
 - **Project Description** - Install a concrete ramp from S. Elati St. to the High Line Canal Trail to improve access
 - **Funding Sources** – This project will be funded in partnership with the City of Littleton and Arapahoe County Open Space Grants. The Total Cost of the project is estimated at \$50,000, with no funds from South Suburban. South Suburban will manage the project on the partner's behalf.
 - **Impact on Operating Costs** – Cost to maintain a new bridge is estimated at the same cost to maintain hard surface trails (0.344 cents per linear foot) plus an additional 0.0003 cents per linear foot. Maintenance costs on damaged landscape should be eliminated as an alternative will now be available.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Highline Canal Working Group Projects (continued)

- #7 Milliken Park Restroom
 - **Project Description** - Install flush restroom facility for trail and park users. Nearest restroom downstream is approx. 1.7 miles at deKoevend Park. Nearest restroom upstream is approx. 5.3 miles at Writer's Vista Park
 - **Funding Sources** – This project will be funded in partnership with the City of Centennial, Arapahoe County Open Space Grants and District 2010 One Mill Finds. The Total Cost of the project is estimated at \$300,000, with \$75,000 funded by South Suburban.
 - **Impact on Operating Costs** - Currently the cost to maintain developed parks it is \$8,987 per acre. This estimate includes restroom maintenance.



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2014 (continued)

- **Signage for South Platte Park**
 - **Project Description** - The City of Littleton is working on a signage master plan for the entire city and has included South Platte Park and the Mary Carter Greenway in the design process. The preliminary sign design concepts were presented to the South Platte Working Group on September 25 and was well received.
 - **Funding Sources** – The City of Littleton is funding the entire signage master plan study and also budgeted \$37,500 for sign implementation in 2015. The District has \$37,500 in the 2015 budget to match the City’s funding. Arapahoe County may also approve a grant for a portion of this projects (estimated \$75,000).
 - **Impact on Operating Costs** - The implementation of a new sign design standard for South Platte Park and the Mary Carter Greenway would conflict with the overall sign design standards currently in place throughout the District. The conceptual designs are very different in materials and construction from the sign system the District has in place and would not be able to be made by the District’s sign shop. Staff also believes the signs that are proposed are substantially more expensive to implement, but until the design is finalized it is difficult to estimate the cost of the various types of signs that would be needed.

- **Sterne Park Playground, Shelter, Restroom Renovation**
 - **Project Description** -. We are replacing the playground, shelter and restroom which are in fair condition. This park is used for Western Welcome Week, and has two shelters that can be reserved. Given the extremely heavy use, they need to be replaced to maintain citizen’s expectations.
 - **Funding Sources** – In August 2015, South Suburban will be applying for an Arapahoe County Open Space large grant in the amount of \$424,000. The City of Littleton and South Suburban are each providing \$93,000. The total project cost is \$610,000.
 - **Impact on Operating Costs** - Currently the cost to maintain developed parks it is \$8,987 per acre. This estimate includes restroom, playground, and shelter maintenance. Annual maintenance costs for playgrounds are already included in the District’s operating budget. As this playground is an upgrade, not an additional playground, increased costs for maintenance are not anticipated. Annual maintenance costs at this playground site may go down one the equipment is new. However, the overall operating budget is not anticipated to decrease as funds will be spent on other older playground equipment.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Sterne Park Playground, Shelter, Restroom Renovation (continued)



South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

- **Arapaho Park Playground Renovation**
 - **Project Description** – Project will be a complete demolition of the current 18-year old playground and an upgrade of the playground equipment to accommodate ADA access and age separation of playground structures.
 - **Funding Source** – The District will apply for an Arapahoe County Open Space Grant for \$250,000. District’s match would be \$93,000 for a total project budget of \$343,000.
 - **Impact on Operating Costs** - Currently the cost to maintain developed parks it is \$8,987 per acre. This estimate includes restroom, playground, and shelter maintenance. Annual maintenance costs for playgrounds are already included in the District’s operating budget. As this playground is an upgrade, not an additional playground, increased costs for maintenance are not anticipated. Annual maintenance costs at this playground site may go down one the equipment is new. However, the overall operating budget is not anticipated to decrease as funds will be spent on other older playground equipment.



- **Goodson Pool Deck Replacement**
 - **Project Description** – Demo the existing pool deck and replace it with a concrete deck. The current pool deck is nearing the end of its lifespan and staff isn’t able to adequately repair and patch the deck. While the current surface had a long lifespan and is very slip resistant, guests do not like it and complain it hurts their feet. Replacement also increases sanitary conditions, the current deck has the potential to hold bacteria and possibly mold.
 - **Funding Source** – This project will be funded entirely by the Conservation Trust Funds. Estimated cost of the project is \$266,000.
 - **Impact on Operating Costs** – Once the surface is replaced, maintenance costs should go down. As need for constant repair will no longer be an issue.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

The District's capital expenditures for 2015 include \$3,421,693 from anticipated grants or partner matches. The District has requested funds from the Cities of Littleton and Centennial. Staff will also apply for various grants in late 2014 and early 2015. If the partner or grant funds are not awarded to the District, the project will be reduced or cancelled with funds returning to contingency for re-appropriation. Of the grant funds included in the budget, \$500,000 is unidentified and will be used for grants received in 2015 that are unknown at the time of budget preparation. Also included in capital is \$30,000 for matching fund projects that will be submitted by citizens in early 2015. The District's contribution to the matching projects is \$15,000.

Expenditures for replacement equipment, vehicles, and computers represent 16% of the total capital budget or \$826,933. Some of the major items include:

- Zamboni 552 Ice Resurfer (\$113,500). This will replace one of the Zamboni machines at South Suburban Ice Arena.
- Parks Mowers/Equipment and vehicles (\$165,050) - Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. All items are in poor condition and require significant annual maintenance to keep operating.



- Golf Equipment (\$251,000) - Same as above.
- Goodson Cardio Equipment Replacement (\$170,000 from lease proceeds) - recommending a lease-purchase. Typical Replacement cycle is every 5 years. The Goodson Equipment has been there for 8 years. Included in this project is the replacement of all cardio equipment, cardio theater equipment, three (3) bench press units, and the aging Cybex machine and Cable Cross Over machine.

South Suburban Park and Recreation District Capital Improvement Plan

Project Highlights for 2015 (continued)

Replacement Equipment (continued)

- Computer Equipment (\$75,000) - South Suburban has approximately 320 computers in use throughout the District. Every year we replace some of the older computers in order to enhance productivity and reduce maintenance costs on the older machines. In addition, a few computers are needed for emergency replacements when existing machines fail or when a new position is created. Annual Replacement of tablets and network equipment as needed.

Operating Impact of Capital Projects

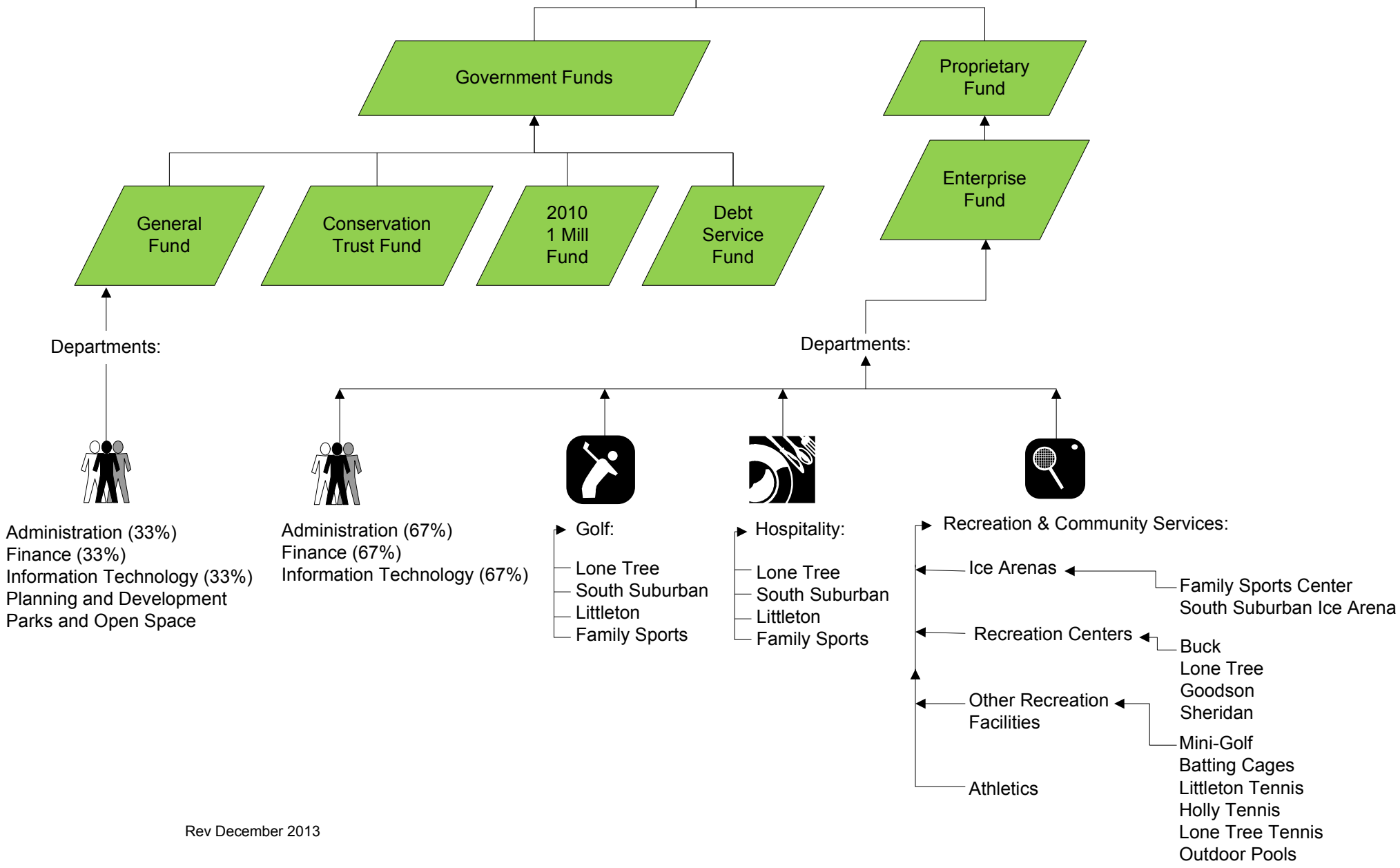
In addition to the cost of the capital project, the impact on operating costs is important when recommending a project for funding. The District defines Routine Capital Projects (or called Replacement) as replacement equipment and facility and park improvements. Non-routine Capital Projects (or called New) 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.

For 2015, \$2,240,319 budgeted for Routine capital projects. A majority of these projects include improvements to existing parks, trails, and facilities or replacement of old equipment, vehicles, and computers. These projects will have a minimal impact on current operating expenditures and are likely to lead to a reduction in long term operating expenditures. Replacement of older equipment, vehicles, etc with more efficient items will have the greatest impact on the operating expenditures.

Non-routine projects are also included in the 2015 Budget in the amount of 3,384,000. Some of these projects have multiple funding sources and some are multi-year projects. These projects will have an impact on future operating expenditures. Currently the cost to maintain open space is \$283 per acre and for developed parks it is \$8,987 per acre. Adding trails will also increase operating expenditures at a rate of \$1,821 per mile for hard surface (concrete) or \$476 per mile for soft service (crusher fine). These costs include labor of 26%, Materials of 62%, and Equipment usage of 12%.

A detailed listing of the 2014 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.

Combined Financial Statements



***Principal Officials of the
South Suburban Park and Recreation District***
Arapahoe, Douglas and Jefferson counties, State of Colorado

Board of Directors

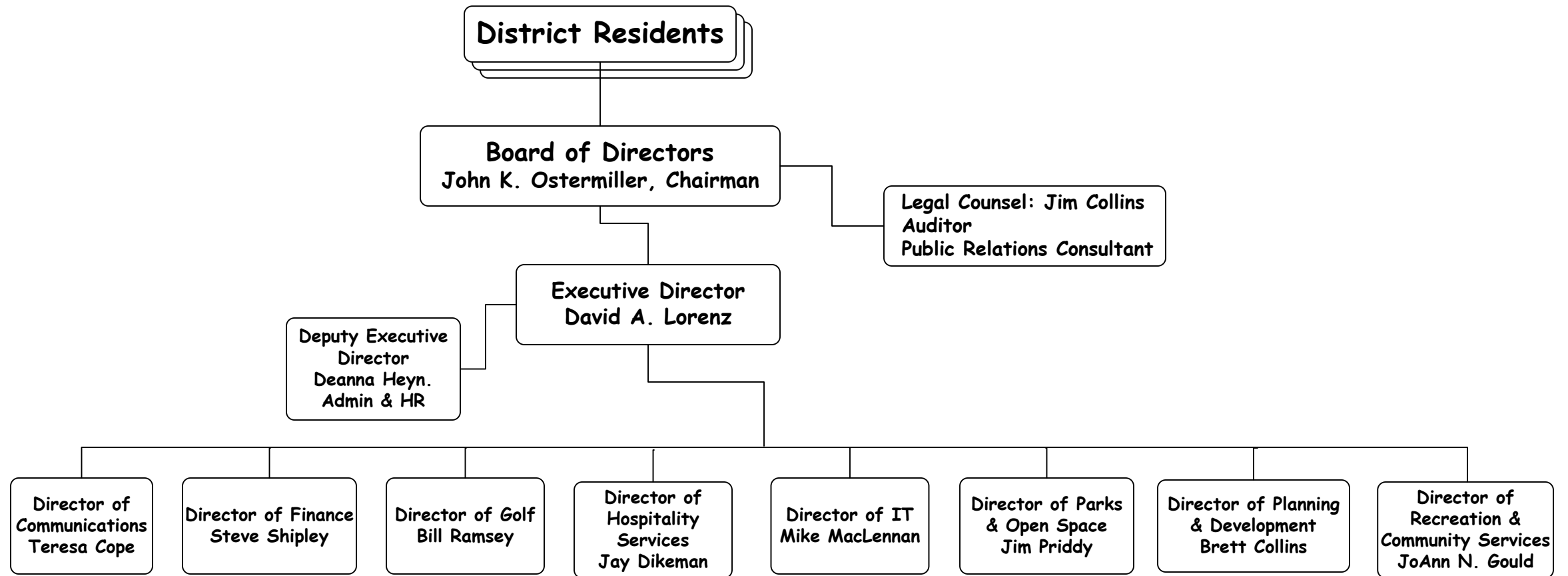
Chairman and President John K. Ostermiller
Vice Chair, Assistant Secretary/Assistant Treasurer
..... Susan M. Rosser
Vice Chair, Assistant Secretary/Assistant Treasurer
..... Scott A. LaBrash
Secretary Pamela M. Eller
Treasurer Michael T. Anderson

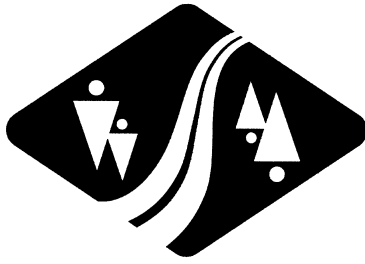
District Officials

Executive Director Dave Lorenz
Deputy Executive Director/HR Director Deanna Heyn

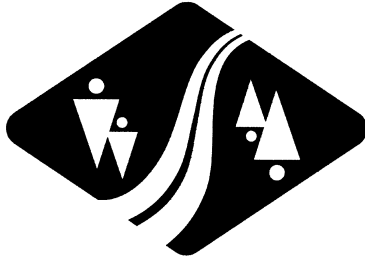
Director of Communications Teresa Cope
Director of Finance Steve Shipley
Director of Golf Bill Ramsey
Director of Hospitality Jay Dikeman
Director of Information Technology Mike MacLennan
Director of Parks and Open Space Jim Priddy
Director of Planning and Development Brett Collins
Director of Recreation & Community Services .. JoAnn Gould

Organization Chart



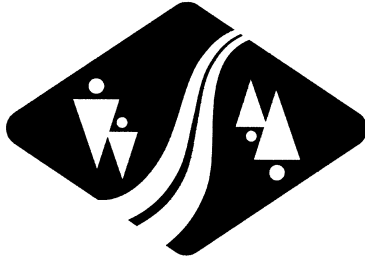


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

2. BUDGET SUMMARIES



South Suburban
PARKS AND RECREATION

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 14,254,634	\$ 16,794,949	\$ 16,642,853	\$ 13,882,628
CONSERVATION TRUST FUND	755,660	681,000	730,500	731,000
2010 1 MILL FUND	3,324,013	7,695,864	4,503,634	5,047,415
ENTERPRISE FUND	23,806,643	25,584,885	25,349,780	25,417,494
DEBT SERVICE FUND	3,647,891	3,655,391	3,646,461	3,675,922
TOTAL	45,788,841	54,412,089	50,873,228	48,754,459
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	15,087,377	20,298,456	18,317,420	15,429,565
CONSERVATION TRUST FUND	1,078,046	947,141	779,028	948,613
2010 1 MILL FUND	2,732,463	8,895,896	5,362,872	5,388,209
ENTERPRISE FUND	23,679,237	25,756,518	26,011,206	25,234,278
DEBT SERVICE FUND	3,572,112	3,655,391	3,681,850	3,675,922
TOTAL	46,149,235	59,553,402	54,152,376	50,676,587
NET INCREASE IN FUND BALANCE	(360,395)	(5,141,313)	(3,279,147)	(1,922,128)
BEGINNING FUNDS AVAILABLE	9,370,435	9,165,663	9,010,041	5,730,894
ENDING FUNDS	9,010,040	4,024,350	5,730,894	3,808,766
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,203,818)	(2,213,013)	(2,259,115)	(2,319,738)
CHV RESERVE	(1,395,090)	-	(788,467)	-
2000 1 MILL RESERVE	(641,684)	-	(8,533)	-
DEBT SERVICE RESERVE	(921,997)	(921,997)	(644,528)	(289,028)
CONSERVATION TRUST RESERVE	(266,141)	-	(217,613)	-
2010 1 MILL RESERVE	(1,200,032)	-	(340,794)	-
COPS RESERVE	-	-	-	(250,000)
INSURANCE RESERVE	(735,188)	(700,000)	(750,000)	(750,000)
ENVIRONMENTAL RESERVE	(179,357)	(189,340)	(189,500)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 1,466,733	\$ -	\$ 532,344	\$ -

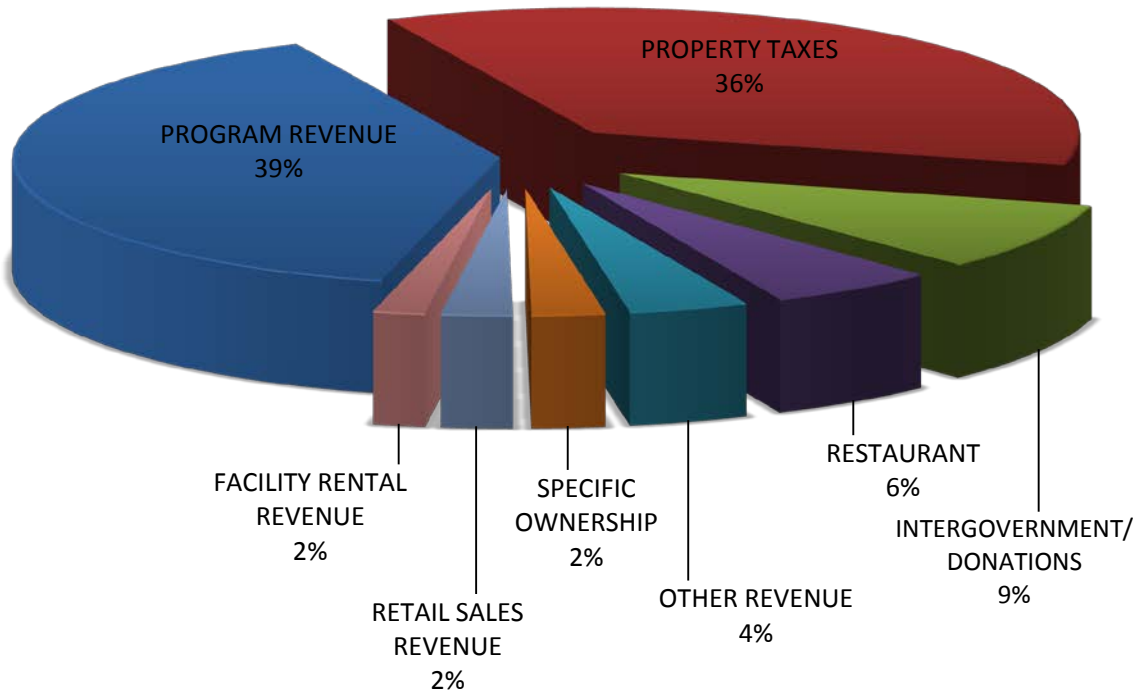
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
PROPERTY TAXES	\$ 15,539,955	\$ 16,026,136	\$ 16,056,519	\$ 16,315,257
SPECIFIC OWNERSHIP	1,160,673	1,100,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATIONS	2,291,403	6,676,997	3,402,777	3,930,258
NET INVESTMENT INCOME	31,906	49,067	25,975	33,875
PROGRAM REVENUE	16,721,471	17,355,129	17,267,842	17,723,336
RESTAURANT	2,119,494	2,340,641	2,330,685	2,519,074
RETAIL SALES REVENUE	926,852	994,682	1,063,305	1,067,519
FACILITY RENTAL REVENUE	694,669	693,595	737,719	778,116
CONTRACT SALES REVENUE	33,359	37,060	40,612	39,014
OTHER REVENUE	1,823,961	1,300,927	1,387,577	1,798,817
TOTAL OPERATING REVENUE	41,343,744	46,574,234	43,413,011	45,305,266
EXPENDITURES:				
SALARY	16,191,642	17,076,029	16,730,711	17,784,994
BENEFITS	3,668,532	4,019,982	3,927,427	4,337,840
PROGRAM EXPENSES	329,800	377,108	509,045	354,330
RESTAURANT SALES EXPENSE	189,800	182,060	187,146	197,151
SUPPLIES	2,984,897	2,981,844	3,089,633	3,151,719
SERVICE & MATERIALS	1,489,307	1,468,913	1,525,295	1,555,674
MAINTENANCE	175,438	223,400	197,658	221,884
EQUIPMENT	136,417	161,224	157,796	171,369
UTILITIES	3,838,775	4,356,071	4,316,239	4,581,200
CONTRACTUAL	740,982	771,879	744,447	804,711
OTHER EXPENSES	2,180,089	2,458,257	2,254,017	1,943,595
DEBT SERVICE	4,800,848	4,955,552	4,942,477	4,821,604
TREASURER & PAYING AGENT FEES	234,037	206,741	243,200	241,772
TOTAL OPERATING EXPENDITURES	36,960,564	39,239,060	38,825,091	40,167,843
EXCESS OPERATING REVENUE OVER EXPENDITURES	4,383,180	7,335,174	4,587,920	5,137,423
OTHER REVENUE:				
CHV PAYMENT	747,426	748,625	748,625	750,000
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	1,488,311	3,179,230	3,005,592	519,193
OPERATING TRANSFER IN	2,103,084	2,210,000	2,206,000	2,010,000
CAPITAL LEASE PROCEEDS	106,275	850,000	650,000	170,000
SALE OF ASSET	-	850,000	850,000	-
TOTAL OTHER REVENUE	4,445,096	7,837,855	7,460,217	3,449,193
OTHER EXPENDITURES:				
CHV RESERVE	-	773,700	-	764,190
CONTINGENCY	-	1,404,336	-	329,834
PAYMENT TO ESCROW AGENT	-	-	845,000	-
COPS PAYMENT	523,929	521,783	521,783	524,277
ENERGY PERFORMANCE LEASE	-	-	-	381,124
HUDSON GARDENS MANAGEMENT FEE	350,000	350,000	350,000	350,000
PROPOSED MERIT INCREASE	-	-	-	525,000
INCREASED COST OF HEALTHCARE	-	-	-	-
OPERATING TRANSFER OUT	2,103,084	2,210,000	2,203,000	2,010,000
CAPITAL EXPENDITURES	4,936,368	13,356,291	9,724,036	5,624,319
CHV CAPITAL OUTLAY	1,275,290	1,698,232	1,683,465	-
TOTAL OTHER EXPENDITURES	9,188,672	20,314,342	15,327,284	10,508,744
NET REVENUE OVER EXPENDITURES	\$ (360,395)	\$ (5,141,313)	\$ (3,279,147)	\$ (1,922,128)

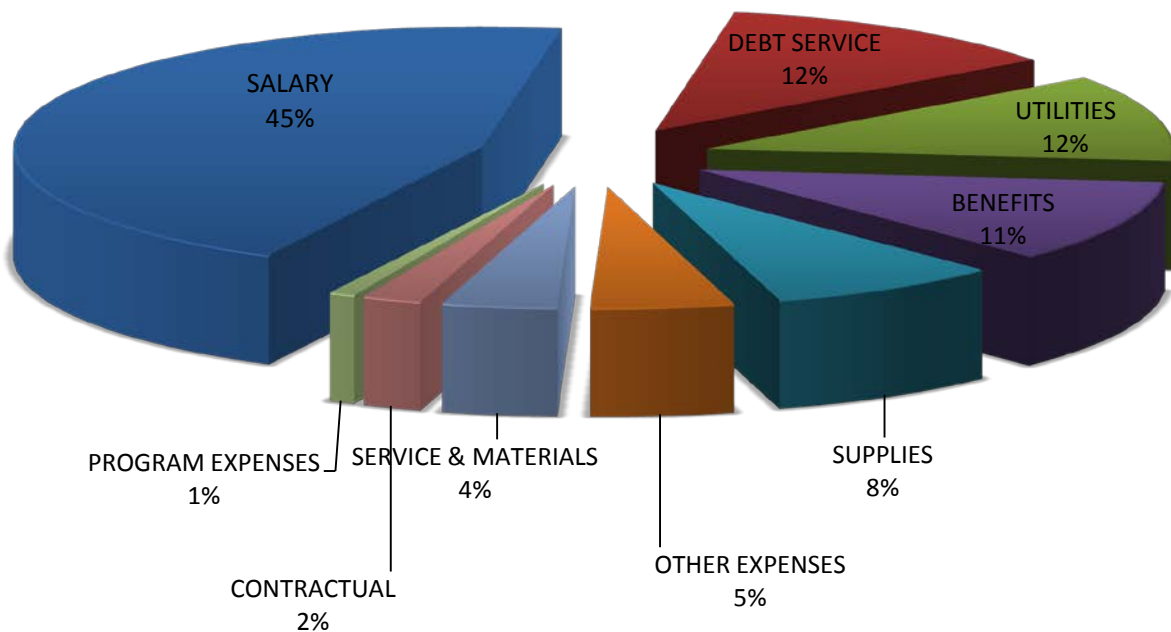
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
TOTAL REVENUE	\$ 45,788,840	\$ 54,412,089	\$ 50,873,228	\$ 48,754,459
TOTAL EXPENDITURES	46,149,236	59,553,402	54,152,375	50,676,587
NET REVENUE OVER (UNDER) EXPENDITURES	(360,395)	(5,141,313)	(3,279,147)	(1,922,128)
BEGINNING FUNDS AVAILABLE	9,370,435	9,165,663	9,010,041	5,730,894
ENDING FUNDS AVAILABLE	9,010,040	4,024,350	5,730,894	3,808,766
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(2,203,818)	(2,213,013)	(2,259,115)	(2,319,738)
CHV RESERVE	(1,395,090)	-	(788,467)	-
2000 1 MILL RESERVE	(641,684)	-	(8,533)	-
COPS RESERVE	-	-	-	(250,000)
DEBT SERVICE RESERVE	(921,997)	(921,997)	(644,528)	(289,028)
CONSERVATION TRUST RESERVE	(266,141)	-	(217,613)	-
2010 1 MILL RESERVE	(1,200,032)	-	(340,794)	-
INSURANCE RESERVE	(735,188)	(700,000)	(750,000)	(750,000)
ENVIRONMENTAL RESERVE	(179,357)	(189,340)	(189,500)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 1,466,733</u>	<u>\$ -</u>	<u>\$ 532,344</u>	<u>\$ -</u>

TOTAL DISTRICT REVENUE BY CATEGORY



TOTAL DISTRICT EXPENDITURES BY CATEGORY



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

	PROJECTED FUNDS AVAILABLE 1/1/2015	2015 BUDGETED REVENUE	2015 BUDGETED EXPENDITURES	2015 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2015
GENERAL FUND	\$ 3,443,509	\$ 13,882,628	\$ (15,429,565)	\$ (1,646,572)	\$ -
CONSERVATION TRUST FUND	217,613	731,000	(948,613)	-	-
2010 1 MILL FUND	340,794	5,047,415	(5,388,209)	-	-
ENTERPRISE FUND	1,439,950	25,417,494	(25,234,278)	(1,623,166)	-
DEBT SERVICE FUND	289,028	3,675,922	(3,675,922)	(289,028)	-
TOTAL	<u>\$ 5,730,894</u>	<u>\$ 48,754,459</u>	<u>\$ (50,676,587)</u>	<u>\$ (3,558,766)</u>	<u>\$ -</u>

Significant changes in Fund Balances

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

The Budgeted fund balance in the **General Fund** shows a significant change. This is mainly due to the CHV Reserve. The total reserves for CHV are included as expenditures in the 2015 Budget, as the District may have to use some or all of these funds for operational or capital expenditures. Budgeting the total amount of this reserve causes fund balance to change more than 10%.

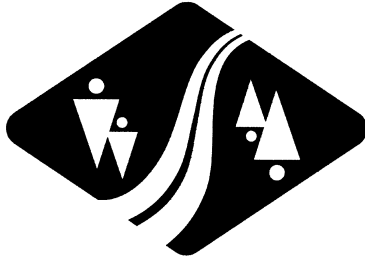
The **Conservation Trust fund** balance change is due to anticipated spending of all funds on 2015 capital projects.

The **2010 One Mill fund** balance change is due to anticipated spending of funds on approved 2015 capital projects (\$3,559,000) and park irrigation water expenditures (\$1,538,483). However, the 2015 Budget also includes undesignated funds of \$255,726. A portion of these funds may be spent in 2015 if any eligible projects are approved. Otherwise the undesignated amount will remain in fund balance for future years.

The **Enterprise Fund** shows a 13% change in fund balance from 2014 to 2015. This is due to an estimated increase of net revenue from operations. Operating revenue is estimated to increase about \$750,000 in 2015, while operating expenditures are only increasing a little over \$430,000. Projections are based on approved fee increases and growth in participation.

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
PROPERTY TAXES	\$ 9,731,000	\$ 10,130,746	\$ 10,166,248	\$ 10,336,420
SPECIFIC OWNERSHIP TAX	1,160,673	1,100,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATION	296,027	432,915	421,848	377,877
INTEREST INCOME	21,308	25,000	15,000	15,000
OTHER	806,805	318,433	329,540	774,138
TOTAL OPERATING REVENUE	12,015,812	12,007,094	12,032,636	12,603,435
EXPENDITURES:				
ADMINISTRATION	1,080,892	1,227,287	1,207,600	1,442,836
FINANCE	209,049	237,898	219,069	227,700
IT DEPARTMENT	204,089	255,124	221,309	236,133
PLANNING & CONSTRUCTION	1,400,934	1,488,159	1,481,161	1,532,581
PARKS AND OPEN SPACE	6,150,447	6,713,540	6,649,907	6,894,280
TOTAL OPERATING EXPENDITURES	9,045,411	9,922,008	9,779,046	10,333,530
EXCESS OPERATING REVENUE OVER (UNDER) EXPEND	2,970,402	2,085,086	2,253,590	2,269,905
OTHER REVENUE:				
CHV PAYMENT	747,426	748,625	748,625	750,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	1,488,311	3,179,230	3,005,592	519,193
SALE OF ASSET	-	850,000	850,000	-
OPERATING TRANSFER IN	3,084	10,000	6,000	10,000
TOTAL OTHER REVENUE	2,238,821	4,787,855	4,610,217	1,279,193
OTHER EXPENDITURES:				
CHV RESERVE	-	773,700	-	764,190
CONTINGENCY	-	846,639	-	1,875
COP PAYMENT	523,929	521,783	521,783	524,277
ENERGY PERFORMANCE LEASE	-	-	-	381,124
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	350,000
OPERATING TRANSFER OUT	2,100,000	2,200,000	2,200,000	2,000,000
PROPOSED NEW POSITIONS	-	-	-	-
PROPOSED MERIT INCREASE/PAYSCALE ADJ	-	-	-	200,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	-
CAPITAL EXPENDITURES	1,420,992	3,344,410	3,149,975	866,036
CHV CAPITAL EXPENDITURES	1,275,290	1,698,232	1,683,465	-
2000 1 MILL UNDESIGNATED	-	-	-	8,533
2000 1 MILL CAPITAL EXPENDITURES	371,755	641,684	633,151	-
TOTAL OTHER EXPENDITURES	6,041,966	10,376,448	8,538,374	5,096,035
NET REVENUE OVER (UNDER) EXPENDITURES	(832,743)	(3,503,507)	(1,674,567)	(1,546,937)
TOTAL REVENUE	14,254,634	16,794,949	16,642,853	13,882,628
TOTAL EXPENDITURES	15,087,377	20,298,456	18,317,420	15,429,565
NET REVENUE OVER (UNDER) EXPENDITURES	(832,743)	(3,503,507)	(1,674,567)	(1,546,937)
BEGINNING FUNDS AVAILABLE	2,490,497	2,985,603	3,081,302	2,646,509
BEGINNING FUNDS AVAILABLE - CHV	2,446,883	1,395,090	1,395,090	788,467
BEGINNING FUNDS AVAILABLE - 2000 1 MILL	1,013,439	641,684	641,684	8,533
ENDING FUNDS	5,118,076	1,518,870	3,443,509	1,896,572
LESS RESERVES:				
7% OPERATING RESERVE	(700,023)	(629,530)	(673,823)	(696,572)
CHV RESERVE	(1,395,090)	-	(788,467)	-
2000 1 MILL RESERVE	(641,684)	-	(8,533)	-
COPS RESERVE	-	-	-	(250,000)
INSURANCE RESERVE	(735,188)	(700,000)	(750,000)	(750,000)
ENVIRONMENTAL RESERVE	(179,357)	(189,340)	(189,500)	(200,000)
UNRESERVED FUNDS AVAILABLE	\$ 1,466,734	\$ -	\$ 1,033,186	\$ -



South Suburban
PARKS AND RECREATION

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
PROPERTY TAXES	\$ 9,731,000	\$ 10,130,746	\$ 10,166,248	\$ 10,336,420
SPECIFIC OWNERSHIP	1,160,673	1,100,000	1,100,000	1,100,000
INTERGOVERNMENTAL/DONATIONS	296,027	432,915	322,192	377,877
NET INVESTMENT INCOME	21,308	25,000	15,000	15,000
PROGRAM REVENUE	166,030	135,433	166,350	180,014
OTHER REVENUE	640,775	183,000	262,846	594,124
TOTAL OPERATING REVENUE	12,015,813	12,007,094	12,032,636	12,603,435
EXPENDITURES:				
SALARY	6,321,846	6,756,368	6,696,191	7,106,011
BENEFITS	1,736,189	1,889,362	1,897,793	2,153,537
PROGRAM EXPENSES	60,414	64,442	64,051	67,778
SUPPLIES	444,569	445,309	499,356	472,491
SERVICE & MATERIALS	676,433	678,378	718,429	732,714
MAINTENANCE	122,200	175,150	162,308	176,634
EQUIPMENT	49,362	50,899	49,336	57,054
UTILITIES	414,272	498,155	478,947	535,886
CONTRACTUAL	122,591	129,400	119,680	159,007
OTHER EXPENSE	1,223,212	1,390,337	1,268,295	1,142,588
TREASURER AND PAYING AGENT FEES	146,344	150,000	153,000	155,000
OVERHEAD CHARGEBACK (1)	(2,272,021)	(2,305,792)	(2,328,340)	(2,425,170)
TOTAL OPERATING EXPENDITURES	9,045,411	9,922,008	9,779,046	10,333,530
EXCESS OPERATING REVENUE OVER EXPENDITURES	2,970,402	2,085,086	2,253,590	2,269,905
OTHER REVENUE:				
CHV PAYMENT	747,426	748,625	748,625	750,000
INTERGOVERNMENTAL/DONATION FOR CAPITAL	1,488,311	3,179,230	3,005,592	519,193
SALE OF ASSET	-	850,000	850,000	-
TRANSFER IN	3,084	10,000	6,000	10,000
TOTAL OTHER REVENUE	2,238,821	4,787,855	4,610,217	1,279,193
OTHER EXPENDITURES:				
CHV RESERVE	-	773,700	-	764,190
CONTINGENCY	-	846,639	-	1,875
COP PAYMENT	523,929	521,783	521,783	524,277
ENERGY PERFORMANCE LEASE	-	-	-	381,124
HUDSON GARDENS MGMT FEE	350,000	350,000	350,000	350,000
OPERATING TRANSFER OUT	2,100,000	2,200,000	2,200,000	2,000,000
PROPOSED NEW POSITIONS	-	-	-	-
PROPOSED MERIT INCREASE/PAYSCALE	-	-	-	200,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	-
CAPITAL EXPENDITURES	1,420,992	3,344,410	3,149,975	866,036
CHV CAPITAL EXPENDITURES	1,275,290	1,698,232	1,683,465	-
2000 1 MILL UNDESIGNATED	-	-	-	8,533
2000 1 MILL CAPITAL EXPENDITURES	371,755	641,684	633,151	-
TOTAL OTHER EXPENDITURES	6,041,966	10,376,448	8,538,374	5,096,035
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (832,743)	\$ (3,503,507)	\$ (1,674,567)	\$ (1,546,937)

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
	(continued)			
	(continued)			
TOTAL REVENUE	\$ 14,254,634	\$ 16,794,949	\$ 16,642,853	\$ 13,882,628
TOTAL EXPENDITURES	15,087,377	20,298,456	18,317,420	15,429,565
NET REVENUE OVER (UNDER)	<u>(832,743)</u>	<u>(3,503,507)</u>	<u>(1,674,567)</u>	<u>(1,546,937)</u>
BEGINNING FUNDS AVAILABLE	<u>5,950,819</u>	<u>5,022,377</u>	<u>5,118,076</u>	<u>3,443,509</u>
ENDING FUNDS	5,118,076	1,518,870	3,443,509	1,896,572
LESS RESERVES:				
7% OPERATING RESERVE	(700,023)	(629,530)	(673,823)	(696,572)
CHV RESERVE	(1,395,090)	-	(788,467)	-
2000 1 MILL RESERVE	(641,684)	-	(8,533)	-
COPS RESERVE	-	-	-	(250,000)
INSURANCE RESERVE	(735,188)	(700,000)	(750,000)	(750,000)
ENVIRONMENTAL RESERVE	(179,357)	(189,340)	(189,500)	(200,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 1,466,734</u>	<u>\$ -</u>	<u>\$ 1,033,186</u>	<u>\$ -</u>

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

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

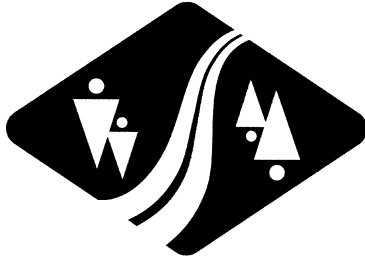
	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
INTERGOVERNMENTAL	\$ 755,070	\$ 680,000	\$ 730,000	\$ 730,000
INTEREST INCOME	590	1,000	500	1,000
TOTAL REVENUE	755,660	681,000	730,500	731,000
EXPENDITURES:				
CAPITAL OUTLAY	1,078,046	790,072	779,028	935,283
CONTINGENCY	-	157,069	-	13,330
TOTAL EXPENDITURES	1,078,046	947,141	779,028	948,613
NET REVENUES OVER (UNDER) EXP	(322,386)	(266,141)	(48,528)	(217,613)
BEGINNING FUND BALANCE	588,527	266,141	266,141	217,613
ENDING FUND BALANCE	266,141	-	217,613	-
LESS RESERVES:				
CTF RESERVE	(266,141)		(217,613)	
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
PROPERTY TAX	\$ 2,164,149	\$ 2,249,999	\$ 2,246,810	\$ 2,312,915
INTERGOVERNMENTAL REVENUE	1,157,904	5,441,865	2,255,224	2,732,500
INTEREST INCOME	1,960	4,000	1,600	2,000
TOTAL REVENUE	<u>3,324,013</u>	<u>7,695,864</u>	<u>4,503,634</u>	<u>5,047,415</u>
EXPENDITURES:				
CAPITAL OUTLAY	1,634,830	7,194,477	3,964,801	3,559,000
COLLECTION CHARGES	32,255	33,000	33,000	35,000
PARK MAINTENANCE WATER	1,065,378	1,465,223	1,365,071	1,538,483
UNDESIGNATED	-	203,196	-	255,726
TOTAL EXPENDITURES	<u>2,732,463</u>	<u>8,895,896</u>	<u>5,362,872</u>	<u>5,388,209</u>
NET REVENUES OVER (UNDER) EXP	<u>591,550</u>	<u>(1,200,032)</u>	<u>(859,238)</u>	<u>(340,794)</u>
BEGINNING FUND BALANCE	608,482	1,200,032	1,200,032	340,794
ENDING FUND BALANCE	1,200,032	-	340,794	-
LESS 2010 1 MILL RESERVE	(1,200,032)	-	(340,794)	-
UNRESERVED FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
ICE ARENAS	\$ 3,797,683	\$ 3,796,395	\$ 3,968,998	\$ 4,041,280
RECREATION CENTERS	4,517,741	4,743,587	4,715,857	4,761,876
ATHLETICS	2,144,262	2,259,814	2,172,846	2,356,254
OTHER RECREATION FACILITIES	1,574,300	1,619,084	1,701,867	1,662,908
GOLF COURSES	7,171,185	7,474,464	7,295,522	7,529,363
HOSPITALITY	2,361,301	2,610,340	2,615,617	2,867,113
INTEREST INCOME	4,936	5,501	3,200	3,000
OTHER REVENUE	28,960	25,700	25,873	25,700
TOTAL OPERATING REVENUE	21,600,368	22,534,885	22,499,780	23,247,494
EXPENDITURES:				
ADMINISTRATION	1,882,980	1,964,304	1,880,787	2,118,610
FINANCE DEPARTMENT	424,432	453,443	444,777	462,300
IT DEPARTMENT	414,363	461,079	449,324	479,423
ICE ARENAS	3,367,534	3,491,229	3,491,279	3,110,212
RECREATION CENTERS	5,821,494	6,019,336	5,966,572	6,104,753
ATHLETICS	1,308,492	1,411,848	1,344,939	1,507,884
OTHER RECREATION FACILITIES	1,190,512	1,251,892	1,320,093	1,243,228
GOLF COURSES	6,212,777	6,421,656	6,246,955	6,605,547
HOSPITALITY	2,625,908	2,698,651	2,824,398	2,962,951
TOTAL OPERATING EXPENDITURES	23,248,492	24,173,438	23,969,125	24,594,908
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,648,124)	(1,638,553)	(1,469,344)	(1,347,414)
OTHER REVENUE:				
OPERATING TRANSFER IN	2,100,000	2,200,000	2,200,000	2,000,000
CAPITAL LEASE PROCEEDS	106,275	850,000	650,000	170,000
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	-	-	-
TOTAL OTHER REVENUE	2,206,275	3,050,000	2,850,000	2,170,000
OTHER EXPENDITURES:				
CONTINGENCY	-	197,432	-	50,370
PAYMENT TO ESCROW AGENT (REV BC)	-	-	845,000	-
NEW POSITIONS REQUESTS	-	-	-	-
PROPOSED MERIT INCREASE/PAYSCAL	-	-	-	325,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	-
CAPITAL OUTLAY	430,745	1,385,648	1,197,081	264,000
TOTAL OTHER EXPENDITURES	430,745	1,583,080	2,042,081	639,370
NET REVENUE OVER (UNDER) EXP	127,406	(171,633)	(661,425)	183,216
TOTAL REVENUE	23,806,643	25,584,885	25,349,780	25,417,494
TOTAL EXPENDITURES	23,679,237	25,756,518	26,011,206	25,234,278
NET REVENUE OVER (UNDER) EXPENDIT	127,406	(171,633)	(661,425)	183,216
BEGINNING FUNDS AVAILABLE	1,973,969	2,352,696	2,101,375	1,439,950
ENDING FUNDS	2,101,375	2,181,063	1,439,950	1,623,166
LESS RESERVES:				
7% OPERATING RESERVE	(1,503,795)	(1,583,483)	(1,585,292)	(1,623,166)
DEBT SERVICE RESERVE	(597,580)	(597,580)	(355,500)	-
UNRESERVED FUNDS AVAILABLE	\$ (0)	\$ -	\$ (500,842)	\$ -



South Suburban
PARKS AND RECREATION

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 82,402	\$ 122,217	\$ 95,361	\$ 89,881
NET INVESTMENT INCOME	4,964	9,067	5,875	5,875
PROGRAM REVENUE	16,555,441	17,219,696	17,101,492	17,543,322
RESTAURANT	2,119,494	2,340,641	2,330,685	2,519,074
RETAIL SALES REVENUE	926,852	994,682	1,063,305	1,067,519
FACILITY RENTAL REVENUE	694,669	693,595	737,719	778,116
CONTRACT SALES REVENUE	33,359	37,060	40,612	39,014
OTHER REVENUE	1,183,187	1,117,927	1,124,731	1,204,693
TOTAL OPERATING REVENUE	21,600,368	22,534,885	22,499,780	23,247,494
EXPENDITURES:				
SALARY	9,869,796	10,319,661	10,034,520	10,678,983
BENEFITS	1,932,343	2,130,620	2,029,634	2,184,303
PROGRAM EXPENSES	269,386	312,666	444,994	286,552
RESTAURANT SALES EXPENSE	189,800	182,060	187,146	197,151
SUPPLIES	2,540,328	2,536,535	2,590,277	2,679,228
SERVICE & MATERIALS	812,874	790,535	806,866	822,960
MAINTENANCE	53,238	48,250	35,350	45,250
EQUIPMENT	87,055	110,325	108,460	114,315
UTILITIES	2,359,125	2,392,693	2,472,221	2,506,831
CONTRACTUAL	618,391	642,479	624,767	645,704
OTHER EXPENSES	956,877	1,067,920	985,722	801,007
DEBT SERVICE	1,287,258	1,333,902	1,320,827	1,207,454
OVERHEAD CHARGEBACK (1)	2,272,021	2,305,792	2,328,340	2,425,170
TOTAL OPERATING EXPENDITURES	23,248,492	24,173,438	23,969,124	24,594,908
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(1,648,124)	(1,638,553)	(1,469,344)	(1,347,414)
OTHER REVENUE:				
TRANSFER IN	2,100,000	2,200,000	2,200,000	2,000,000
CAPITAL LEASE PROCEEDS	106,275	850,000	650,000	170,000
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	-	-	-
TOTAL OTHER REVENUE	2,206,275	3,050,000	2,850,000	2,170,000
OTHER EXPENDITURES:				
CONTINGENCY	-	197,432	-	50,370
PAYMENT TO ESCROW AGENT (REV BON NEW POSITIONS REQUESTS	-	-	845,000	-
PROPOSED MERIT INCREASE/PAYSCALE	-	-	-	325,000
ESTIMATED HEALTHCARE INCREASE	-	-	-	-
CAPITAL OUTLAY	430,745	1,385,648	1,197,081	264,000
TOTAL OTHER EXPENDITURES	430,745	1,583,080	2,042,081	639,370
NET REVENUE OVER (UNDER) EXP	\$ 127,406	\$ (171,633)	\$ (661,425)	\$ 183,216

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
	(continued)			
	(continued)			
TOTAL REVENUE	\$ 23,806,643	\$25,584,885	\$ 25,349,780	\$ 25,417,494
TOTAL EXPENDITURES	23,679,237	25,756,518	26,011,205	25,234,278
NET REVENUE OVER (UNDER) EXPENDITURES	127,406	(171,633)	(661,425)	183,216
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ENDING FUNDS	2,101,375	2,181,063	1,439,950	1,623,166
LESS RESERVES:				
7% OPERATING RESERVE	(1,503,795)	(1,583,483)	(1,585,292)	(1,623,166)
DEBT SERVICE RESERVE	(597,580)	(597,580)	(355,500)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ (500,842)	\$ -

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
REVENUE:				
PROPERTY TAXES	\$ 3,644,806	\$ 3,645,391	\$ 3,643,461	\$ 3,665,922
INTEREST EARNINGS	3,084	10,000	3,000	10,000
TOTAL REVENUE	3,647,891	3,655,391	3,646,461	3,675,922
EXPENDITURES:				
ADMINISTRATION	55,438	23,741	57,200	51,772
BOND PRINCIPAL	2,560,000	2,750,000	2,750,000	2,880,000
BOND INTEREST	953,590	871,650	871,650	734,150
OPERATING TRANSFER OUT	3,084	10,000	3,000	10,000
TOTAL EXPENDITURES	3,572,112	3,655,391	3,681,850	3,675,922
NET REVENUE OVER EXPENDITURES	75,779	-	(35,389)	-
BEGINNING FUND BALANCE	248,638	324,417	324,417	289,028
ENDING FUND BALANCE	324,417	324,417	289,028	289,028
LESS RESERVES:				
DEBT SERVICE RESERVE	(324,417)	(324,417)	(289,028)	(289,028)
UNRESERVED FUNDS AVAILABLE	\$ (0)	\$ -	\$ -	\$ -

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015
TOTAL POSITIONS BY DEPARTMENT:								
ADMINISTRATION	14	14	14	14	14	14	15	16
FINANCE	7	7	7	7	7	7	6	6
INFORMATION TECHNOLOGY	5	5	5	6	7	7	6	6
GOLF	39	38	38	38	37	37	33	33
HOSPITALITY	17	17	17	17	17	17	13	14
PARKS AND OPEN SPACE	69	70	70	70	70	69	71	71
PLANNING AND DEVELOPMENT	22	22	21	21	21	21	20	20
RECREATIONS SERVICES AND FACILITIES	96	82	82	82	74	67	66	70
TOTAL FULL TIME AND REGULAR PART TIME POSITIONS	269	255	254	255	247	239	230	236

FULL TIME POSITIONS:

ADMINISTRATION:

ADMINISTRATIVE MANAGER (1)	1	1	1	1	1	1	0	0
COMMUNICATIONS DIRECTOR	1	1	1	1	1	1	1	1
DEPUTY EXECUTIVE DIRECTOR (4)	0	0	0	0	0	0	1	1
EXECUTIVE ASSISTANT	1	1	1	1	1	1	1	1
EXECUTIVE DIRECTOR	1	1	1	1	1	1	1	1
GRAPHIC DESIGNER	1	1	1	1	1	1	1	1
HUMAN RESOURCE DIRECTOR (3)	1	1	1	1	1	1	0	1
HUMAN RESOURCES ASSISTANT	1	1	1	1	1	1	1	1
HUMAN RESOURCES GENERALIST	1	1	1	1	1	1	1	1
RECEPTIONIST, LEAD	1	1	1	1	1	1	1	1
REGISTRATION OFFICE ASSISTANT	1	1	1	1	1	1	1	1
SOCIAL MEDIA SPECIALIST (2)	0	0	0	0	0	0	1	1
SPECIALIST - COMMUNICATIONS (4)	0	0	0	0	0	0	1	1
SPECIALIST - COMMUNITY RELATIONS	1	1	1	1	1	1	1	1
SPECIALIST - MARKETING	1	1	1	1	1	1	1	1
SUPERVISOR - REGISTRATION	1	1	1	1	1	1	1	1
TECHNICIAN - GENERAL SERVICES	1	1	1	1	1	1	1	1
TOTAL ADMINISTRATION	14	14	14	14	14	14	15	16

FINANCE:

ACCOUNTANT I	3	3	3	3	3	3	3	3
ACCOUNTANT II	1	1	1	1	1	1	1	1
ACCOUNTANT, SENIOR (1)	1	1	1	1	1	1	0	0
CHIEF ACCOUNTANT (3)	0	0	1	1	1	1	1	1
MANAGER OF FINANCE	1	1	1	1	1	1	1	1
TECHNICIAN - ACCOUNTS PAYABLE (1) (3)	1	1	0	0	0	0	0	0
TOTAL FINANCE	7	7	7	7	7	7	6	6

INFORMATION TECHNOLOGY:

COMPUTER TECHNICIAN (3)	0	0	0	0	1	1	1	1
MANAGER OF INFORMATION SYSTEM	1	1	1	1	1	1	1	1
NETWORK ADMINISTRATOR (1)	1	1	1	1	1	1	0	0
SENIOR APPLICATIONS PROGRAMMER (2)	2	2	2	2	2	2	2	2
WEBMASTER (4)	0	0	0	1	1	1	1	1
LEAD COMPUTER AND NETWORK TECHNICIAN (3)	1	1	1	1	1	1	1	1
TOTAL IT	5	5	5	6	7	7	6	6

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015
GOLF:								
1ST ASST GOLF PRO	4	4	4	4	4	4	4	4
APPRENTICE MECHANIC - PARTS DRIVER (LTGC) (2)	0	0	0	0	0	1	1	1
APPRENTICE MECHANIC - PARTS DRIVER (SSGC)	1	1	1	1	1	1	1	1
ASSISTANT SUPERVISOR - GOLF	3	3	3	3	3	3	3	3
COORDINATOR - MERCHANDISE - GOLF	1	1	1	1	1	1	1	1
HEAD GOLF PRO & MANAGER	3	3	3	3	3	3	3	3
LEAD MAINT SPEC - GOLF	4	4	4	4	4	4	4	4
MAINTENANCE TECH - GOLF	4	4	4	4	4	4	4	4
MANAGER OF GOLF	1	1	1	1	1	1	1	1
MECHANIC (1)	4	4	4	4	4	4	3	3
SUPERINTENDENT - GOLF COURSES	1	1	1	1	1	1	1	1
SUPERVISOR - GOLF COURSE MAINTENANCE	4	4	4	4	4	4	4	4
TOTAL GOLF	30	30	30	30	30	31	30	30
HOSPITALITY:								
ASSISTANT MANAGER - FOOD & BEVERAGE	1	1	1	1	1	1	1	1
ASST SUPERVISOR - FOOD & BEVERAGE (FSC)	1	1	1	1	1	1	1	1
CHEF (LTGC) (2)	0	0	0	0	0	0	0	1
COORDINATOR - SPECIAL EVENTS	1	1	1	1	1	1	1	1
COORDINATOR CONCESSIONS - FSC (1)	1	1	1	1	1	1	0	0
DIRECTOR OF HOSPITALITY SERVICES	1	1	1	1	1	1	1	1
FOOD & BEVERAGE MANAGER - LTGC	1	1	1	1	1	1	1	1
HEAD CHEF (LTGC)	1	1	1	1	1	1	1	1
LEAD NIGHT AUDITOR - LTGC	1	1	1	1	1	1	1	1
MARKETING MANAGER	1	1	1	1	1	1	1	1
RESTAURANT MANAGER (SSGC) (1)	1	1	1	1	1	1	0	0
SOUS CHEF (1)	1	1	1	1	1	1	0	0
SUPERVISOR - FOOD & BEV - FSC	1	1	1	1	1	1	1	1
SUPERVISOR - FOOD & BEV - SSGC (2)	0	0	0	0	0	0	1	1
SUPERVISOR - GRILL (LITTLETON)	1	1	1	1	1	1	1	1
SUPERVISOR - HOUSEKEEPING	1	1	1	1	1	1	1	1
SUPERVISOR - ROOMS DIVISION	1	1	1	1	1	1	1	1
TOTAL HOSPITALITY	15	15	15	15	15	15	13	14

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	2008	2009	2010	2011	2012	2013	2014	2015
PARKS AND OPEN SPACE:								
ADMINISTRATIVE ASSISTANT - PARKS (3)	1	1	1	1	1	1	0	0
APPRENTICE MECHANIC - PARTS DRIVER	1	1	1	1	1	1	1	1
COORDINATOR - GIS	1	1	1	1	1	1	1	1
COORDINATOR - SPP	1	1	1	1	1	1	1	1
CREW LEADER	4	4	4	4	4	4	4	4
FORMAN	8	8	8	8	8	8	8	8
LEAD MAINT SPEC	16	16	16	16	16	16	16	16
MAINTENANCE TECH	22	22	22	22	22	22	22	22
DIRECTOR OF PARKS AND OPEN SPACE	1	1	1	1	1	1	1	1
MECHANIC (SERVICE CENTER)	3	3	3	3	3	3	3	3
PARK RANGER (2)	1	1	1	1	1	1	4	4
PARK RANGER, SENIOR	1	1	1	1	1	1	1	1
RESOURCE SPECIALIST	1	1	1	1	1	1	1	1
RESOURCE COORDINATOR-SPP (2)	0	0	0	0	0	1	1	1
PARK INTERPRETOR (2)	0	0	0	0	0	1	1	1
SPECIALIST - SERVICE CENTER	1	1	1	1	1	1	1	1
SUPERVISOR	5	5	5	5	5	5	5	5
WELDER/FABRICATOR/MECHANIC	1	1	1	1	1	1	1	1
TOTAL PARKS AND OPEN SPACE	67	67	67	67	67	69	71	71
PLANNING AND DEVELOPMENT:								
PARK PLANNER, SENIOR (1)	2	2	2	2	2	1	1	1
PARK PLANNER I (3)	0	0	0	0	0	1	1	1
PARK PLANNER II	1	1	1	1	1	1	1	1
CONSTRUCTION EQUIPMENT OPERATOR	1	1	1	1	1	1	1	1
CREW LEADER - CONSTRUCTION	1	1	1	1	1	1	1	1
FOREMAN - CONSTRUCTION	1	1	1	1	1	1	1	1
FOREMAN - PLAY GROUNDS AND SIGNS	1	1	1	1	1	1	1	1
LEAD MAINT SPEC - CONSTRUCTION WOOD SHOP	1	1	1	1	1	1	1	1
LEAD MAINT SPEC - SIGNS	1	1	1	1	1	1	1	1
LEAD MAINT. SPEC. - PREVENT/MAINT	1	1	1	1	1	1	1	1
MAINTENANCE TECHNICIAN - PREVENT MAINT (1)	1	1	1	1	1	1	0	0
MAINTENANCE TECH - CONSTRUCTION	2	2	2	2	2	2	2	2
MAINTENANCE TECH - PLAY GROUNDS	1	1	1	1	1	1	1	1
MAINTENANCE TECH - SIGNS	1	1	1	1	1	1	1	1
MANAGER OF PLANNING AND CONSTRUCTION	1	1	1	1	1	1	1	1
SKILLED TRADES WORKER - PREVENT MAINT	3	3	3	3	3	3	3	3
SUPERVISOR - CONSTRUCTION MAINTENANCE	1	1	1	1	1	1	1	1
SUPERVISOR - PREVENTIVE MAINTENANCE	1	1	1	1	1	1	1	1
TOTAL PLANNING AND DEVELOPMENT	21	21	21	21	21	21	20	20

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

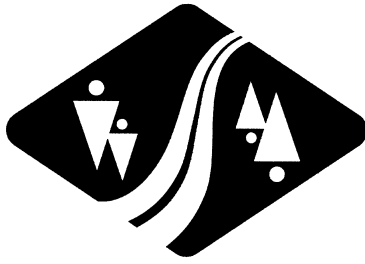
	2008	2009	2010	2011	2012	2013	2014	2015
RECREATIONS SERVICES AND FACILITIES:								
ADMINISTRATIVE ASSISTANT (FSC) (1)(2)	1	1	1	1	0	0	0	1
ASSISTANT MANAGER - ICE ARENA	2	2	2	2	2	2	2	2
ASSISTANT SUPERVISOR - ICE (FSC) (1)	1	1	1	1	0	0	0	0
ASST FACILITY MANAGER (1)(4)	3	2	2	2	2	2	2	3
ATHLETIC ASSISTANT SPORTS DOME (2)	0	0	0	0	0	0	1	1
ATHLETIC COORDINATOR (2)	0	0	0	0	0	0	1	1
CONTROLLER (FSC)	1	1	1	1	1	1	1	1
COORDINATOR (4)	16	16	16	16	16	16	16	17
DEPUTY MANAGER - RECREATION	1	1	1	1	1	1	1	1
DIRECTOR OF CHILD CARE (1)	1	1	1	1	1	0	0	0
DIRECTOR OF CHILD DISCOVERY TIME PRE-SCHOOL	1	1	1	1	1	1	1	1
DIRECTOR OF FIGURE SKATING	1	1	1	1	1	1	1	1
FACILITY MAINTENANCE SPECIALIST (4)	0	0	0	0	0	0	0	1
GENERAL MGR ICE AND SPORTS OP	1	1	1	1	1	1	1	1
GENERAL MANAGER (FSC) (1)	1	1	1	1	1	0	0	0
ICE OFFICE ADMINISTRATOR (FSC)	1	1	1	1	1	1	1	1
LEAD MAINT SPEC - ICE ARENA	1	1	1	1	1	1	1	1
LEAD MAINT TECH (1)	3	3	3	3	3	3	3	3
MAINTENANCE TECH (1)	12	11	11	11	11	10	10	10
MANAGER - ICE ARENA	1	1	1	1	1	1	1	1
MANAGER OF RECREATION SERVICES AND FACILITIES	1	1	1	1	1	1	1	1
MANAGER OF ICE OPERATIONS & PROGRAMS (4)	0	1	1	1	1	1	1	1
OFFICE ASSISTANT (BUCK CENTER) (1)	1	1	1	1	0	0	0	0
RECEPTIONIST - ICE ARENA	1	1	1	1	1	1	1	1
RECEPTIONIST, LEAD (ATHLETICS)	1	1	1	1	1	1	1	1
SPECIALIST	2	2	2	2	2	2	2	2
SUPERVISOR (1)	12	11	11	11	10	10	10	10
TENNIS PROFESSIONAL	1	1	1	1	1	1	1	1
COORD CULTURAL AND ENRICHMENT (2)	0	0	0	0	0	1	1	1
COORD FITNESS (2)	0	0	0	0	0	1	1	1
SPECIALIST STAR PROGRAM (4)	0	0	0	0	0	1	1	1
TOTAL RECREATION SERVICES AND FACILITIES	67	65	65	65	61	61	63	67
TOTAL FULL TIME POSITIONS	226	224	224	225	222	225	224	230

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
REGULAR PART TIME POSITIONS:								
GOLF (1)	9	8	8	8	7	6	3	3
HOSPITALITY (1)	2	2	2	2	2	2	0	0
PARKS AND OPEN SPACE (1)	2	3	3	3	3	0	0	0
PLANNING AND DEVELOPMENT (1)	1	1	0	0	0	0	0	0
RECREATION SERVICES AND FACILITIES (1)	29	17	17	17	13	6	3	3
TOTAL REGULAR TIME POSITIONS	43	31	30	30	25	14	6	6
TOTAL FULL TIME EQUIVALENTS (5)	514	486	480	479	467	469	500	500
W-2s ISSUED	1869	1685	1587	1717	1673	1697	1700	1700

Notes:

- (1) Position was eliminated
- (2) Position upgraded from regular part-time or 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 current and budget year).



South Suburban
PARKS AND RECREATION

**South Suburban Park and Recreation District
2015 Funded Capital Projects
November 12, 2014**

Summary Page

	General Fund	CHV Reserve	2000 1 Mill	Total General Fund	Conservation Trust Fund	2010 1 Mill	Enterprise Fund	Total
Funded Capital Projects by Category:								
Needs (Maintain What We Have)	\$ 347,343	\$ -	\$ -	\$ 347,343	\$ 641,400	\$ -	\$ 94,000	\$ 1,082,743
Safety Projects	-	-	-	-	182,383	-	-	182,383
Leveraging Projects	62,000	-	-	62,000	25,000	826,500	-	913,500
Short Term Payout Projects				-	24,000			24,000
Total Capital (District's Share)	409,343	-	-	409,343	872,783	826,500	94,000	2,202,626
Partner Match(s)	519,193	-	-	519,193	-	2,732,500	170,000	3,421,693
Total Capital Projects	928,536	-	-	928,536	872,783	3,559,000	264,000	5,624,319
Funded Capital Projects by Type:								
Routine (R)								2,240,319
Non-Routine (N)								3,384,000
Total Capital Projects								\$ 5,624,319

2015 FUNDED CAPITAL REQUESTS

Category	Type	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total	Fund
Needs (Maintain What We Have)									
NEEDS	N	Golf	Littleton Golf	replace pump station	irrigation pump station is barely operable and is outdated. cannot get parts any longer. If station were to fail we would be impacted with our ability to irrigate the course	50,000	-	50,000	CTF
NEEDS	N	Golf	SSGC	replace pump station	irrigation pump station is barely operable and is outdated. cannot get parts any longer. If station were to fail we would be impacted with our ability to irrigate the course	50,000	-	50,000	CTF
NEEDS	N	Recreation	Goodson	Pool deck	Demo the existing pool deck and replace with a concrete deck. The existing deck is at the end of it' s lifespan, has been repaired numerous times over the years, in poor condition, the public complains about how it hurts their feet, and staff isn't able to adequately make anymore needed repairs.	266,000	-	266,000	CTF
NEEDS	N	Recreation	Holly Tennis	Practice wall	Since the rebuild in 2013 staff has received several requests from the public for a practice wall/bang board. It is a necessary amenity at a facility which has 6 premier courts, but it could not be included in the initial project due to cost overruns.	7,000	-	7,000	CTF
NEEDS	R	Golf	Lone Tree	Rough Mower	Current unit is 8 years old and has over 5000 hours. Is has become unreliable and is consistently in need of maintenance	70,000	-	70,000	CTF
NEEDS	R	P&OS	Various	Central Control Upgrades	Continuation of multi year program to upgrade irrigation controllers	48,400	-	48,400	CTF
NEEDS	R	Recreation	Buck	Re-grout tile in all the locker rooms	The Center will be 10 years old in the spring.	15,000	-	15,000	CTF
NEEDS	R	Recreation	Buck	Lobby furniture, carpet replacement	Some furniture was replaced in 2014, this will replace the remaining furniture and replace the carpet in the lobby	20,500	-	20,500	CTF
NEEDS	R	Recreation	Buck, Goodson, and Lone Tree	Sound systems, classrooms, gymnasium	Ongoing issues with equipment at these facilities is resulting in poor quality classes, unhappy customers and staff. Components b=ned to be replaced such as amplifier, speakers(Goodson), upgrades at Buck and cooling system for equipment that is overheating (Lone Tree).	25,000	-	25,000	CTF
NEEDS	R	Recreation	FSC	Dasher board repairs, kick plates, rink latches	Rink latches are over 16 years old, are not working properly, they crack and stick, the kick plates and dasher board facings are cracking resulting in an uneven surface for the puck to glide on. This has a negative effect on the experience of the game for our users.	32,000	-	32,000	CTF
NEEDS	R	Recreation	Lone Tree Recreation Center	Replace seals and valves around surge tank in pool.	The two 12-inch valves that isolate the pool from the surge tank have failed and are stuck in the open position.	15,000	-	15,000	CTF

2015 FUNDED CAPITAL REQUESTS

Category	Type	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total	Fund
NEEDS	R	Recreation	Sheridan	Gymnasium curtain replacement	The original curtain - 36 years old - is in need of being replaced. It divides the gym during various activities, it is badly worn, has holes, etc.	21,500	-	21,500	CTF
NEEDS	R	Recreation	Sheridan	Repair/replace exterior roof soffits, replace exterior lighting.	Soffits are water damaged, have been repaired and repainted to some degree. Continued aging and corrosion is resulting in water seepage compounding the problem. Each year this gets worse and worse. Exterior lights are mercury vapor, not energy efficient, lenses are broken, cracked, and missing.	21,000	-	21,000	CTF
NEEDS	R	Golf	FSC	Bunker rake	current rake is 15 years old and requires extensive costs to keep working. Need new unit to insure bunkers are raked daily	9,000	-	9,000	ENT
NEEDS	R	Golf	SSGC	Fairway Sweeper	current unit is 14 years old and not working	48,000	-	48,000	ENT
NEEDS	R	Recreation	FSC	Change machine replacement	Current machine breaks down regularly, New machine needed to maintain security measures and accuracy for the large cash handling business we conduct at this location.	7,000	-	7,000	ENT
NEEDS	R	Recreation	Goodson	Cardio equipment replacement. Cardio theatre upgrade. A few pieces of weight equipment - Lease - no payment in 2015	Recommending a lease-purchase. Typical Replacement cycle is every 5 years. The Goodson Equipment has been there for 8 years. Included in this project is the replacement of all cardio equipment, cardio theater equipment, three (3) bench press units, and the aging Cybex machine and Cable Cross Over machine.	-	170,000	170,000	ENT
NEEDS	R	Recreation	LTRC	Classroom, rental, public meeting chairs	Original chairs from 10 years ago have been beat up, and heavily worn from 10 years of use. This facility does a high volume of rentals and nicer chairs are needed to meet the expectations of our customers.	18,000	-	18,000	ENT
NEEDS	R	Recreation	LTRC	Pine Room, front lobby window blinds	Heat and glare from the sun make the Pine Room not a desirable space for program use. Similarly we have received complaints for years from staff and the public about the heat and glare coming in from the lobby windows.	6,000	-	6,000	ENT
NEEDS	R	Recreation	SSIA	Dasher board kick plate replacement	Kick plates are old and cracking leaving an uneven surface for the pucks to glide on. This negatively effects the game and the experience for the players.	6,000	-	6,000	ENT
NEEDS	N	P&OS		Stream Flow Measuring Device	South Suburban was allowed to pump Well #3 at SSGC to Big Dry Creek. As part of the agreement with Centennial Water & Sanitation District, South Suburban is required to install a Stream Flow Measuring device at one of the pedestrian bridges that cross the lower Big Dry Creek	25,000	-	25,000	GF

2015 FUNDED CAPITAL REQUESTS

Category	Type	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total	Fund
NEEDS	R	IT	Various	Computer Replacement	Annual Replacement of aging computer, tablet, and network equipment	75,000	-	75,000	GF
NEEDS	R	IT	Willow Spring	Phone Replacement	Replace ancient phone system that doesn't have voicemail and barely functions	13,000	-	13,000	GF
NEEDS	R	P&OS	Cornerstone	Replace Howard Price 60" Turf Mower	Vehicle year, 2000, hours 3,120, overall condition poor	24,500	-	24,500	GF
NEEDS	R	P&OS	South Platte Park	Classroom Roof Repair	Leaks in several hips and valleys that SSPR crews have been unable to resolve. Likely can be repaired without full cost, but no company will touch it unless there are funds to do a full reroof in case difficulty matching or other issues uncovered.	4,193	4,193	8,386	GF
NEEDS	R	P&OS	SSIA	Replace Zamboni 552 Ice Resurfacers	Vehicle year 1999, hours 6,050, overall condition poor	113,500	-	113,500	GF
NEEDS	R	P&OS	SSSC	Replace Toro 5900 16' Turf Mower	2009 vehicle year, hours 3,560, overall vehicle condition poor	92,150	-	92,150	GF
Total Needs (Maintain What We Have) Projects						1,082,743	174,193	1,256,936	
Safety Projects									
SAFETY	N	Recreation	FSC	Public address emergency system	Currently there exists very limited means of communicating with staff and the public in our largest facility. A Public Safety Address System would allow Managers to make public address announcements in emergency situations, including lock-downs, lock-outs, and evacuation incidents. It would allow us to locate parents of lost children, make announcements about upcoming events, and play background music.	45,000	-	45,000	CTF
SAFETY	R	Golf	Family Sports	Replace carpet and edging on mini golf	currently worn out and brick edgers are breaking off causing a dangerous situation	30,000		30,000	CTF
SAFETY	R	Hosp	FSC	tables for concession	current tables are broken, dangerous and hard to clean	14,383	-	14,383	CTF
SAFETY	R	P&D	LTGC	Update Dry Fire Sprinkler System at Lone Tree Golf Clubhouse and Hotel	Replace dry pipe valve to ensure system will work.	8,000	-	8,000	CTF
SAFETY	R	P&OS	Charley Emley	Basketball Court Replacement	Replace failing asphalt court that has settled and developed many cracks	65,000	-	65,000	CTF
SAFETY	R	Recreation	Buck	Swimming pool drain covers (VGBA)	Replace broken grates in leisure pool at Buck - must do to remain in compliance with the VGBA standards.	5,500	-	5,500	CTF
SAFETY	R	Recreation	FSC	Emergency lighting battery replacement	Current batteries are at the end of their life. These power all of the emergency lights at FSC during a power failure - system is mandatory (life/safety).	5,500	-	5,500	CTF
SAFETY	R	Recreation	LTRC	Pool lift (ADA)	Pool accessibility lift is 10 years old and does not work very well.	9,000	-	9,000	CTF
Total Safety Projects						182,383	-	182,383	
Leveraging Projects									

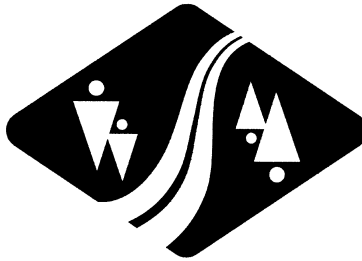
2015 FUNDED CAPITAL REQUESTS

Category	Type	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total	Fund
LEVERAGE	N	P&D	High Line Canal Bridge at Bannock Street	Remove and replace bridge near Bannock Street (HLCWG GRANT)	City of Littleton \$37,500, ACOS \$75,000	37,500	112,500	150,000	2010
LEVERAGE	N	P&D	High Line Canal Bridge at deKoevend Park Entry	Replace bridge at deKoevend parking lot (HLCWG GRANT)	City of Centennial \$50,000, ACOS \$100,000	50,000	150,000	200,000	2010
LEVERAGE	N	P&D	High Line Canal Bridge at Franklin Street	New bridge at Franklin Street (HLCWG GRANT)	City of Centennial \$50,000, ACOS \$100,000	50,000	150,000	200,000	2010
LEVERAGE	N	P&D	High Line Canal Bridge at Southbridge Swim and Tennis	Remove and replace bridge near Southbridge Swim and tennis (HLCWG GRANT)	City of Littleton \$37,500, ACOS \$75,000	37,500	112,500	150,000	2010
LEVERAGE	N	P&D	High Line Canal Bridge at SSIA	Replace bridge at SSIA parking lot (HLCWG GRANT)	City of Centennial \$50,000, ACOS \$100,000	50,000	150,000	200,000	2010
LEVERAGE	N	P&D	High Line Canal Elati Street Connection	Improve connection from Elati St. to the High Line Canal (HLCWG GRANT)	City of Littleton \$25,000, ACOS \$25,000	-	50,000	50,000	2010
LEVERAGE	N	P&D	High Line Canal Property Purchase	Conservative Easement on property next to Holm-Carlson along the High Line Canal (HLCWG GRANT)	City of Centennial \$250,000, ACOS \$500,000	250,000	750,000	1,000,000	2010
LEVERAGE	N	P&D	High Line Canal, Miliken Park Restroom	Install flush restroom at Milliken Park (HLCWG GRANT)	City of Centennial \$75,000, ACOS \$150,000	75,000	225,000	300,000	2010
LEVERAGE	N	P&D	Progress Park Playground, Restroom and Shelter	Install a playground next to the rentable shelter. Renovate or replace aging restrooms and shelter (ACOS GRANT)	City of Littleton \$3,000, ACOS \$50,000	3,000	53,000	56,000	2010
LEVERAGE	N	P&D	Sterne Park Playground Expansion and Renovation of Restroom and Shelter	Upgrade and expand existing 18-year old playground to accommodate ADA access and age separation of playground equipment. Renovate or build a new restroom and shelter (COL \$212,000 SSPR \$212,000 ACOS GRANTS)	City of Littleton \$93,000, ACOS \$424,000	93,000	517,000	610,000	2010
LEVERAGE	R	P&D	Arapaho Park Playground	Remove and replace playground. (ACOS GRANT)	ACOS Grant \$250,000	93,000	250,000	343,000	2010
LEVERAGE	R	P&D	High Line Canal Tree Canopy	Install new drought tolerant trees along the canal (HLCWG GRANT)	City of Centennial \$25,000, ACOS \$50,000	25,000	75,000	100,000	2010
LEVERAGE	R	P&D	High Line Canal Tree Replacement	Install new drought tolerant trees along the canal (HLCWG GRANT)	ACOS \$25,000	25,000	25,000	50,000	2010
LEVERAGE	R	P&D	South Platte Park Signs	Improve sign system in South Platte Park (SPWG GRANT)	City of Littleton \$37,500, ACOS \$75,000	37,500	112,500	150,000	2010

2015 FUNDED CAPITAL REQUESTS

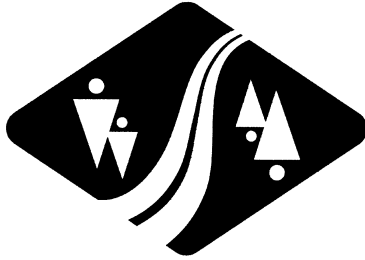
Category	Type	Dept	Facility	Project	Explanation	District Amount	Partner Match	Total	Fund
LEVERAGE	N	Comm	District Wide	Public Art	Continue public art at parks, trails and facilities	25,000	-	25,000	CTF
LEVERAGE	R	ALL	District Wide	Matching Gift Projects	Community Projects matched by the District	15,000	15,000	30,000	GF
LEVERAGE	R	ALL	District Wide	Unknown Grant Projects	Possible future grants not known at the time of Budget	-	500,000	500,000	GF
LEVERAGE	R	P&OS	Arapahoe Park Entrance	Steel Street Rehabilitation	Replacing asphalt and concrete	47,000	-	47,000	GF
Total Leveraging Projects						913,500	3,247,500	4,161,000	
Short Term Payback Projects									
ST PAYBACK	R	Golf	Littleton Golf	Range ball machine	Current unit is a hand me down from FS and is 15 years old. Unit does not work on current system with other courses. It requires tokens and is not reliable in dispensing balls. New machine would increase revenue	24,000	-	24,000	CTF
Total Short Term Payback Projects						24,000	-	24,000	
Total Funded Projects						2,202,626	3,421,693	5,624,319	

LEGEND		
Funds:	Departments:	Categories:
2010 - 2010 1 Mill Fund	Comm - Communications Department	NEEDS - If we don't replace will impact costs, revenue, or attendance
CTF - Conservation Trust Fund	Golf - Golf Department	SAFETY - REAL safety Issues
ENT - Enterprise Fund	Hosp - Hospitality Department	LEVERAGE - leveraging of dollars with other entities or grants
GF - General Fund	IT - Information Technology	ST PAYBACK - Items that have a short term payback/reduce expenses within one year
	P&D - Planning and Development	
	P&OS - Parks & Open Space	
	Recreation - Recreation	
	Facilities/Services	
		Other:
R Routine		ACOS GRANT - Arapahoe County Open Space Grant
N Non-Routine		HLCWG GRANT - Highline Canal Working Group Grant
		SPWG GRANT - South Platte Working Group Grant
		COL - City of Littleton



South Suburban
PARKS AND RECREATION

3. GENERAL FUND BUDGET



South Suburban
PARKS AND RECREATION

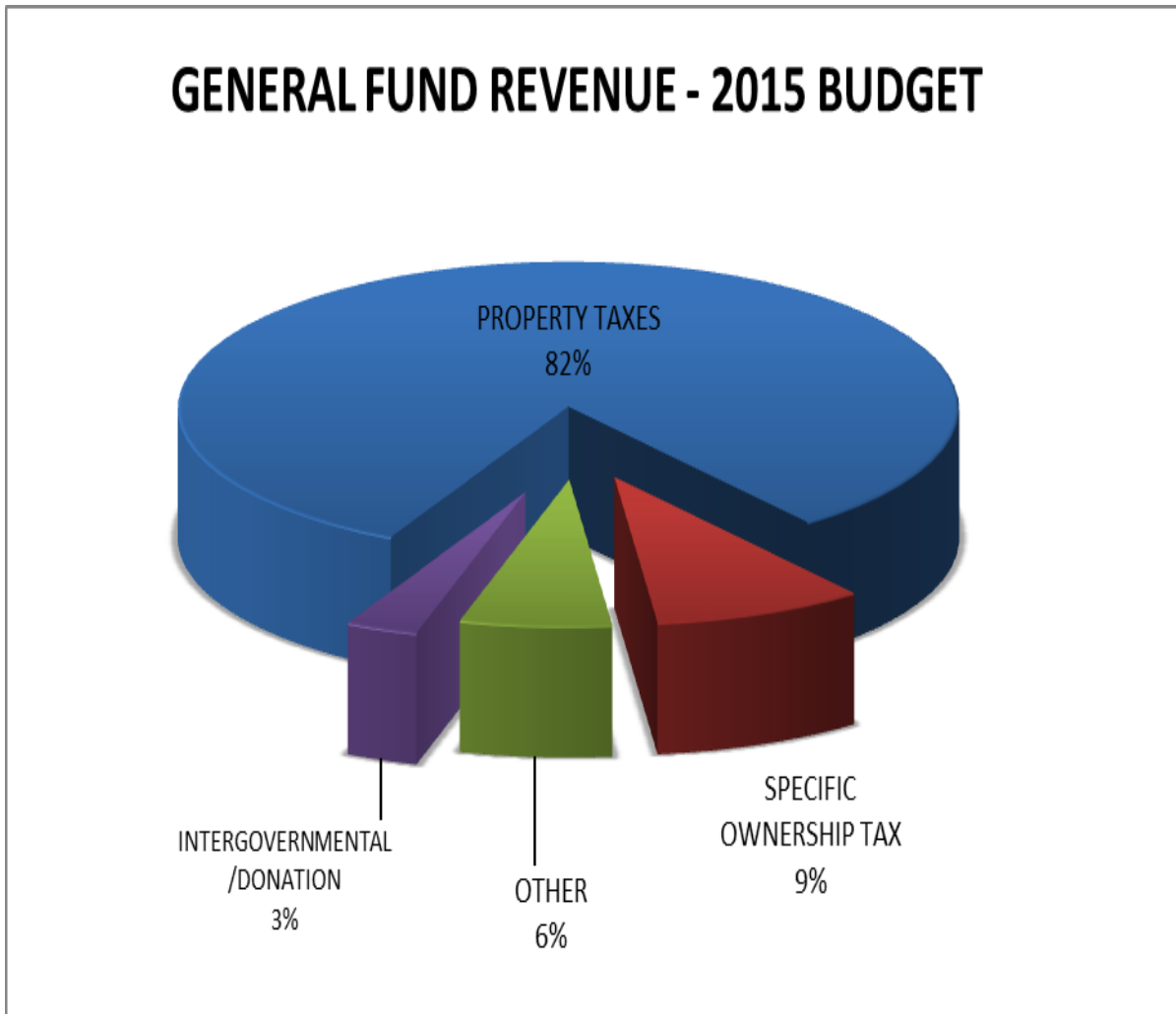
South Suburban Park and Recreation District General Fund Budget Overview

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 (82%), specific ownership taxes (9%), other income (6%), and intergovernmental revenue and donations (3%).



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 and the 2010 One Mill):

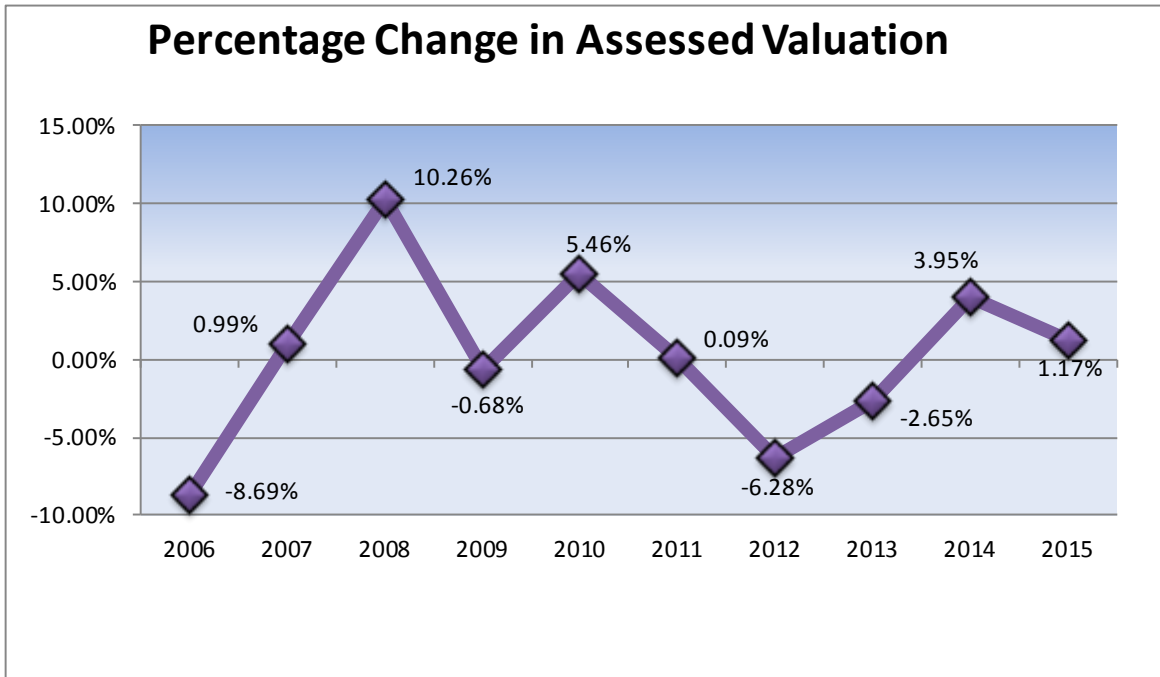
Operating Property Taxes					
Collection Year	Operating Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy	
	2005	12,281,644	12,150,142	131,502	98.93%
	2006	11,298,011	11,273,652	24,359	99.78%
	2007	11,327,554	11,208,687	118,867	98.95%
	2008	12,535,666	12,404,563	131,103	98.95%
	2009	12,525,718	12,443,100	82,618	99.34%
	2010	13,046,795	12,763,764	283,031	97.83%
(1)	2011	10,886,041	10,534,638	351,403	96.77%
	2012	10,320,861	10,147,580	173,281	98.32%
	2013	9,907,516	9,731,000	176,516	98.22%
	2014 Estimate	10,319,442	10,166,248	153,194	98.52%
(2)	2015 Budget	14,800,854	14,652,845	148,009	99.00%

(1) The 2000 1-mill tax earmarked for park and open space acquisition and trail development ended in 2010 and will not receive any additional taxes.

(2) The Approved 2015 Budget was based on the preliminary assessed valuation and did not include the new approved 2 mills. The Levy and Estimate for 2015 in the above table include these additional taxes. The budget will be amended in March 2015 to reflect this change.

Suburban Park and Recreation District General Fund Budget Overview

Property Taxes (continued)



	Assessed Value	% Change
2006 (1)	2,049,711,660	-8.69%
2007	2,070,093,939	0.99%
2008	2,282,531,976	10.26%
2009 (2)	2,267,105,160	-0.68%
2010	2,390,836,700	5.46%
2011	2,393,062,513	0.09%
2012 (3)	2,242,690,279	-6.28%
2013 (2)	2,183,234,130	-2.65%
2014	2,269,505,453	3.95%
2015	2,296,129,939	1.17%

- (1) Decrease related to the exclusion of Cherry Hills Village
- (2) Decrease related to exclusion of Greenwood Village commercial property
- (3) Decrease related to sluggish economy

2015 Mill Levy:

Operations	6.393 mills
Abatements	0.053 mills
2010 1 Mill	1.000 mills
General Obligation Debt	<u>1.362 mills</u>
Total	<u><u>8.808 mills</u></u>

Suburban Park and Recreation District General Fund Budget Overview

Specific Ownership Tax

This revenue source is collected by each of the counties the District is in (Arapahoe, Douglas, and Jefferson). It represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. The County Treasurers allocate and remit the taxes collected monthly to the District. The allocation is based on the District's property tax revenue as a percent of the total property tax revenue of all entities within the county. The budget amount is generated using historical information and any anticipated future changes in the market place.

Other Revenue

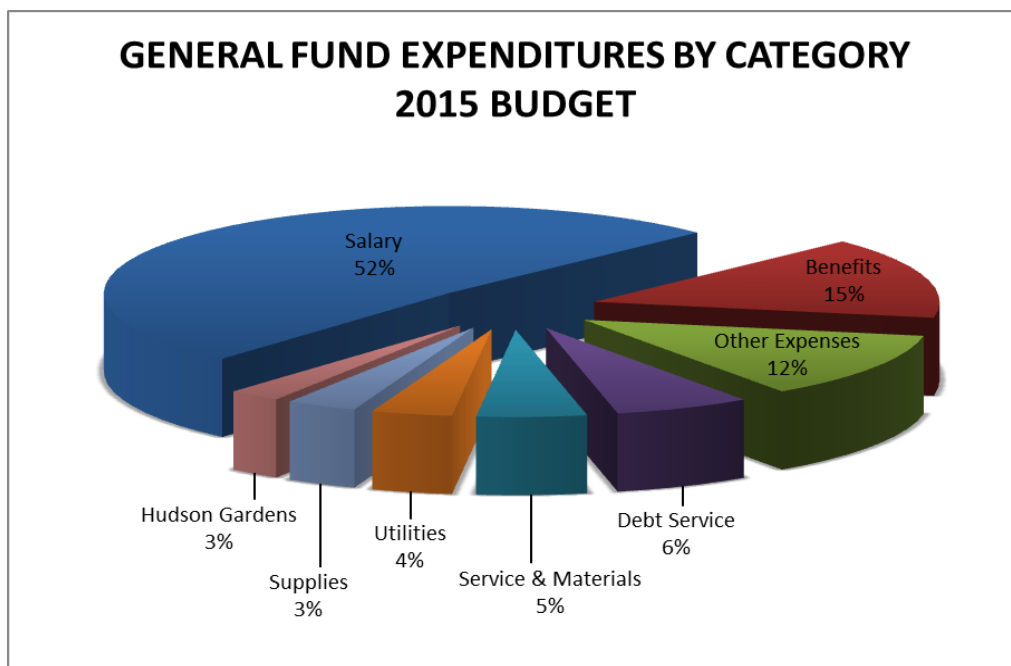
Other revenue for the General Fund includes; Net Investment Income, Program Revenue (from South Platte Park operations), and other miscellaneous revenue sources.

Intergovernmental Revenue and Donations (for Operations)

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

Major Expenditures

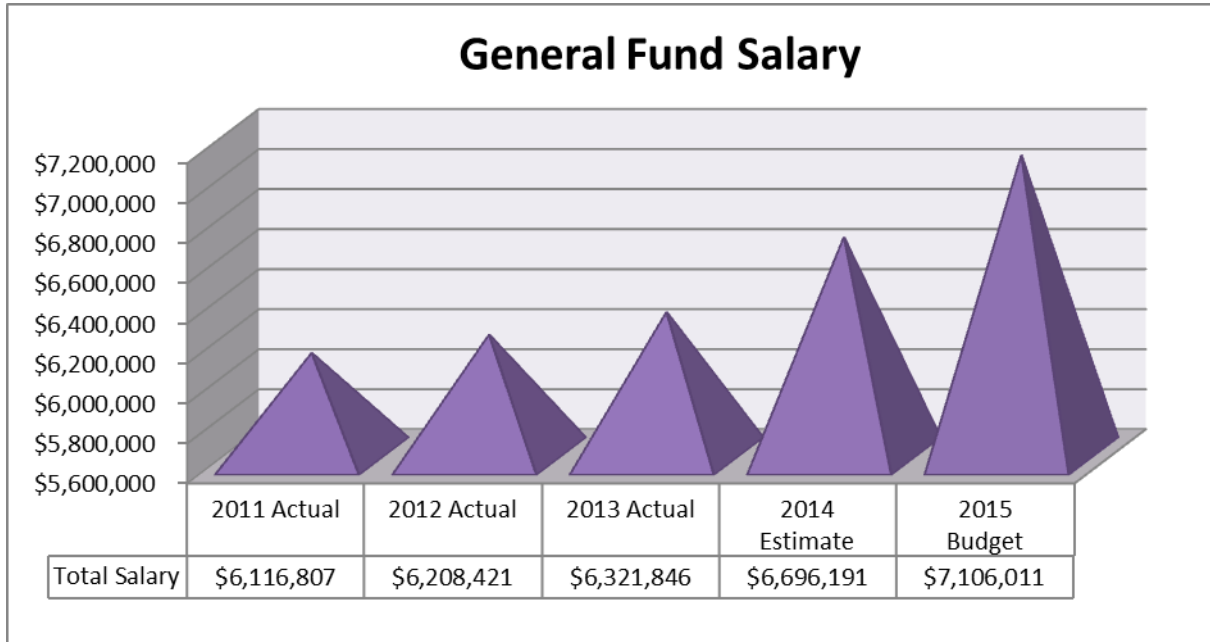
Expenditures include salaries (52%), benefits (15%), other expenses (12%), debt service (6%), service and materials (5%), utilities (4%), supplies (3%), and Hudson Gardens (3%).



South Suburban Park and Recreation District General Fund Budget Overview

Salary

Salary represents about 52% of the General Fund expenditures. The General Fund includes salary for Administration, Planning and Development, Finance, Information Technology, and Parks and Open Space. The budgeted expenditures for salary are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



Benefits

Benefits represent about 15% 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.

Other Expenditures

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

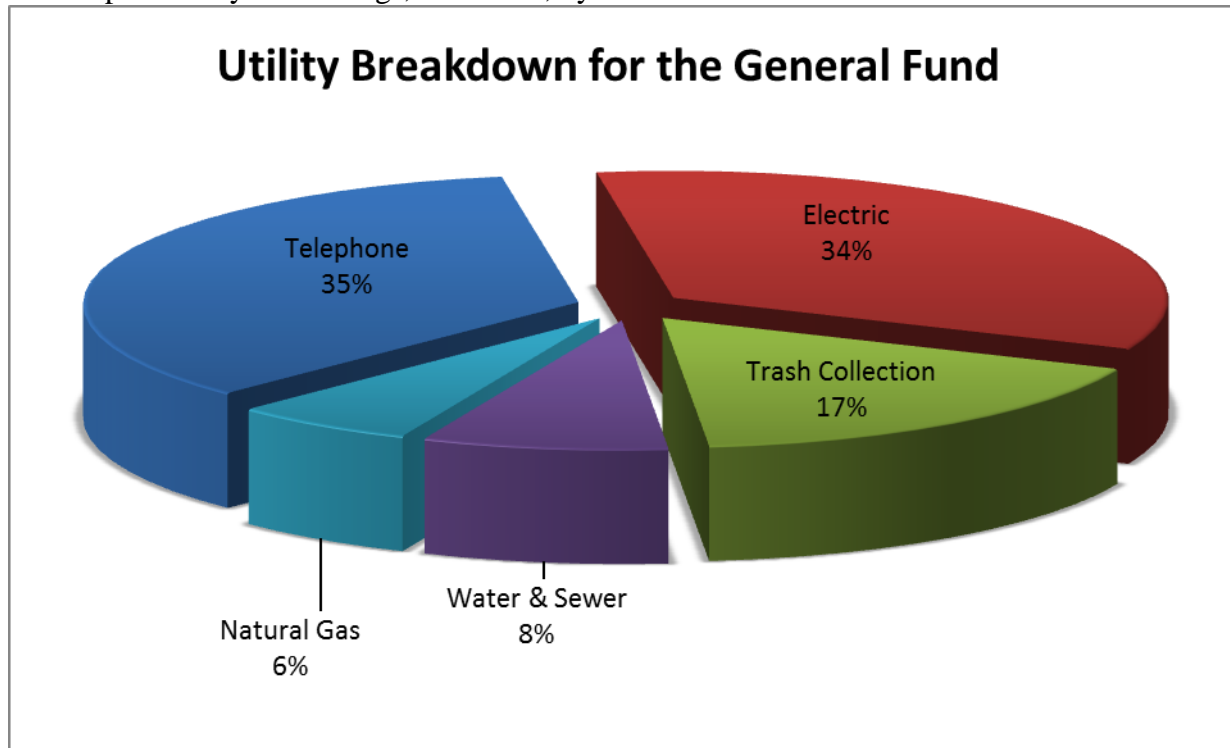
South Suburban Park and Recreation District General Fund Budget Overview

Debt Service

Debt Service expense is the payment on the 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. Also included in the 2015 Budget are the payments for the new Energy Performance Lease. These payments will be offset by rebates, credits, and by the reduction in energy costs.

Utilities

Utilities for the General Fund include water and sewer, electric, natural gas, trash collection, and telephone. The water and sewer budget for Parks' Irrigation is in the 2010 One Mill Fund for the 2015 Budget (estimated amount \$1,538,483). Due to this change, water and sewer expenditures for the 2015 General Fund Budget are only 4% of the total. In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates.



(This graph does not include the water expenditures for park irrigation moved to the 2010 One Mill Fund)

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 2015 Budget includes a \$350,000 management fee for Hudson Gardens.

GENERAL FUND SUMMARY

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	2015 Budget	Page
Revenue:		
Property Taxes	\$ 10,336,420	137
Specific Ownership Tax	1,100,000	137
Intergovernmental/Donation Revenue	377,877	137
Interest Income	15,000	137
Other Revenue	774,138	137
Total Operating Revenue	12,603,435	
Expenditures:		
Administration	196,378	138
General Office	124,732	138
Communication Department	484,684	139
Human Resources	294,292	140
Insurance	206,250	141
Subtotal Administration	1,306,336	
Finance Department	227,700	141
IT Department	236,133	141
Planning and Development	1,532,581	142
Parks and Open Space	6,894,280	143
Total Operating Expenditures	10,197,030	
Excess Operating Revenue over Expenditures	2,406,405	
Other Revenue		
CHV Payment	750,000	150
Intergovernmental/Donation for Capital	519,193	151
Miscellaneous	10,000	151
Total Other Revenue	1,279,193	
Other Expenditures		
CHV Reserve	764,190	151
Hudson Gardens Management Fee	350,000	151
Contingency	1,875	151
Merit	200,000	151
Healthcare Increase	136,500	151
COP Payment	524,277	151
Transfer Out	2,000,000	151
Energy Lease Payment	381,124	151
Capital Projects	866,036	152
2000 1 Mill Capital Projects	8,533	152
Total Other Expenditures	5,232,535	
Net Revenue Over Expenditures	(1,546,937)	
Carryover	1,546,937	152
Funds Available	\$ (0)	

GENERAL FUND DETAIL

2015
Budget

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 10,386,420
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(50,000)
TOTAL PROPERTY TAX REVENUE		10,336,420

SPECIFIC OWNERSHIP TAX

Revenue:

10-10-01-100-4010	Specific Ownership Tax	1,100,000
TOTAL SPECIFIC OWNERSHIP TAX		1,100,000

INTERGOVERNMENTAL/DONATION REVENUE

Revenue:

10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-40-51-120-4030	Platte Park Program Donation Revenue	12,517
10-40-51-121-4035	PLatte Park Fund Grant/Donation Carryover	10,000
10-40-51-122-4033	Scholarship Revenue	2,000
10-40-51-540-4020	City of Littleton Reimbursement	227,231
10-40-51-542-4020	City of Littleton Reimbursement	106,129
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		377,877

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	5,000
10-10-01-100-4050	Interest Earnings	10,000
TOTAL INTEREST INCOME		15,000

OTHER REVENUE

Revenue:

10-10-01-100-4090	Energy Rebate & Credits	381,124
10-10-01-100-4099	Miscellaneous	80,000
10-10-01-100-4172	Temporary Access Permit Fee	10,000
10-10-01-100-4174	Park Permits	80,000
10-10-01-100-4266	Sponsorship	30,000
10-10-01-110-4170	Insurance Reimbursements	100,000
10-11-01-100-4099	Comm Miscellaneous Revenue	3,000
10-40-51-540-4157	Carson Center Facility Rental	1,500
10-40-51-541-4130	Carson Center Retail Sales	1,500
10-40-51-541-4173	Carson Center Program Fund	87,014
TOTAL OTHER REVENUE		\$ 774,138

GENERAL FUND DETAIL

**2015
Budget**

\$ 12,603,435

TOTAL OPERATING REVENUE

ADMINISTRATION

Expenditures:

10-10-01-100-5001	Full-Time Salaries	149,385
10-10-01-100-5004	Board Salary Expense	7,200
10-10-01-100-5009	Fringe Benefits	31,000
10-10-01-100-5102	Legal Services	100,000
10-10-01-100-5104	Board Expense	20,000
10-10-01-100-5107	Consultants & Special Projects	50,000
10-10-01-100-5108	Safety Grant Expense	20,000
10-10-01-100-5119	Collection Charges	155,000
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	28,000
10-10-01-100-5803	Dues & Subscriptions	9,500
10-10-01-100-5805	Staff Development	1,500
10-10-01-100-5806	Miscellaneous	2,000
10-10-01-100-5809	Fireworks Expense	3,500
	Subtotal	<u>595,085</u>
10-10-01-100-5857	Overhead Chargeback	(398,707)
	Total Expenditures	<u>196,378</u>

GENERAL OFFICE

Expenditures:

10-10-01-115-5001	Full-Time Salaries	213,747
10-10-01-115-5002	Part-Time Salaries	3,600
10-10-01-115-5003	Overtime	2,100
10-10-01-115-5009	Fringe Benefits	59,782
10-10-01-115-5203	Custodial Supplies	600
10-10-01-115-5204	Postage	10,000
10-10-01-115-5400	Utilities Natural Gas	8,239
10-10-01-115-5401	Utilities Electric	21,000
10-10-01-115-5402	Water & Sewer	4,725
10-10-01-115-5403	Telephone	1,700
10-10-01-115-5404	Trash Collection	1,000
10-10-01-115-5496	MPC 6501 Color Copy Machine Maint/Lease	13,390
10-10-01-115-5497	MP 171 Copy Machine Maint/Lease	2,770
10-10-01-115-5499	R1107 Copy Machine Maint/Lease	13,390
10-10-01-115-5501	Contractual Services	15,000
10-10-01-115-5701	Services/Materials to Maintain Facilities/Building	4,132
10-10-01-115-5805	Staff Development	2,800
	Subtotal	<u>377,976</u>
10-10-01-115-5857	Overhead Chargeback	(253,244)
	Total Expenditures	<u>\$ 124,732</u>

GENERAL FUND DETAIL

**2015
Budget**

COMMUNICATIONS

Expenditures:

10-11-01-100-5001	Full-Time Salaries	\$ 282,764
10-11-01-100-5009	Fringe Benefits	76,408
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	28,950
10-11-01-100-5211	Audio Visual Supplies	900
10-11-01-100-5230	Printing/Copies	45,368
10-11-01-100-5501	Contractual Services	32,500
10-11-01-100-5503	Contractual Persons	500
10-11-01-100-5506	Computer Maintenance	500
10-11-01-100-5507	Computer Software Maintenance	834
10-11-01-100-5802	Promo, Publicity & Printing	2,000
10-11-01-100-5803	Dues & Subscriptions	3,160
10-11-01-100-5805	Staff Development	4,200
10-11-01-100-5854	Mileage Reimbursement	1,600
10-11-01-100-5856	Volunteer Development	2,000
Total Expenditures		\$ 484,684

GENERAL FUND DETAIL

2015
Budget

HUMAN RESOURCES

Expenditures:

10-12-01-100-5001	Full-Time Salaries	\$ 267,674
10-12-01-100-5002	Part-Time Salaries	112,456
10-12-01-100-5008	Award Pay	1,600
10-12-01-100-5009	Fringe Benefits	97,636
10-12-01-100-5014	Benefit Consulting Fees & Charges	48,000
10-12-01-100-5107	Consultants & Special Projects	4,150
10-12-01-100-5201	Office Supplies	1,650
10-12-01-100-5501	Pre-Employment Screenings	1,800
10-12-01-100-5502	Background Checks	32,116
10-12-01-100-5515	Mountain States Employers Services	5,000
10-12-01-100-5610	Unemployment Insurance	50,000
10-12-01-100-5781	Learning Journey	8,420
10-12-01-100-5803	Dues & Subscriptions	435
10-12-01-100-5805	Staff Development	4,300
10-12-01-100-5806	Miscellaneous	5,600
10-12-01-100-5851	Recruiting Costs	12,250
10-12-01-100-5853	Employee Service Awards	7,894
10-12-01-100-5854	Mileage Reimbursement	1,500
10-12-01-100-5855	Tuition Reimbursement	4,000
10-12-01-100-5863	Employee Recognition Expense	9,855
10-12-01-100-5865	Leadership Training	25,832
10-12-01-100-5866	Employee Wellness Program	4,870
	Subtotal	707,038
10-12-01-100-5857	Overhead Chargeback	(412,746)
	Total Expenditures	\$ 294,292

GENERAL FUND DETAIL

**2015
Budget**

INSURANCE

Expenditures:

10-10-01-110-5600	Insurance Claims	\$ 250,000
10-10-01-110-5601	Insurance Premiums	375,000
	Subtotal	<u>625,000</u>
10-10-01-110-5857	Overhead Chargeback	(418,750)
	Total Expenditures	<u>206,250</u>

TOTAL ADMINISTRATION EXPENDITURES

1,306,336

FINANCE

Expenditures:

10-20-01-100-5001	Full-Time Salaries	444,788
10-20-01-100-5002	Part-Time Salaries	60,000
10-20-01-100-5009	Fringe Benefits	105,000
10-20-01-100-5105	Bank Service Charges	(9,000)
10-20-01-100-5114	Auditing Services	22,000
10-20-01-100-5201	Office Supplies	2,012
10-20-01-100-5506	Contractual Services	15,000
10-20-01-100-5507	Computer Software Maintenance	35,000
10-20-01-100-5803	Dues & Subscriptions	2,000
10-20-01-100-5805	Staff Development	1,200
10-20-01-100-5806	Miscellaneous	2,000
10-20-01-100-5854	Mileage Reimbursement	10,000
	Subtotal	<u>690,000</u>
10-20-01-100-5857	Overhead Chargeback	(462,300)

TOTAL FINANCE EXPENDITURES

227,700

IT DEPARTMENT

Expenditures:

10-25-01-100-5001	Full-Time Salaries	359,226
10-25-01-100-5002	Part-Time Salaries	23,000
10-25-01-100-5009	Fringe Benefits	92,130
10-25-01-100-5403	Telephone	135,000
10-25-01-100-5506	Computer Maintenance	95,400
10-25-01-100-5805	Staff Development	9,000
10-25-01-100-5854	Mileage Reimbursement	1,800
	Subtotal	<u>715,556</u>
10-25-01-100-5857	Overhead Chargeback	(479,423)

TOTAL IT EXPENDITURES

\$ 236,133

GENERAL FUND DETAIL

2015
Budget

PLANNING, BUILDING INFRASTRUCTURE AND CONSTRUCTION ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 278,052
10-30-01-100-5009	Fringe Benefits	76,303
10-30-01-100-5403	Telephone	3,600
10-30-01-100-5702	Services/Materials to Maintain Equipment	3,000
10-30-01-100-5803	Dues & Subscriptions	2,800
10-30-01-100-5805	Staff Development	4,000
10-30-01-100-5806	Miscellaneous	5,000
10-30-01-100-5854	Mileage Reimbursement	3,000
Total Expenditures		375,755

GENERAL CONSTRUCTION

Expenditures:

10-30-42-212-5001	Full-Time Salaries	434,089
10-30-42-212-5002	Part-Time Salaries	9,500
10-30-42-212-5009	Fringe Benefits	154,614
10-30-42-212-5302	Minor Tools & Equipment	3,000
10-30-42-212-5403	Telephone	2,500
10-30-42-212-5701	Services/Materials to Maintain Facilities/Building	12,500
10-30-42-212-5708	Services to Maintain Playgrounds	44,000
10-30-42-212-5803	Dues & Subscriptions	1,000
10-30-42-212-5806	Miscellaneous	1,000
Total Expenditures		662,203

SIGN SHOP

Expenditures:

10-30-42-213-5001	Full-Time Salaries	79,437
10-30-42-213-5009	Fringe Benefits	26,315
10-30-42-213-5700	Service & Materials	15,000
10-30-42-213-5826	Vandalism	1,000
Total Expenditures		\$ 121,752

GENERAL FUND DETAIL

2015
Budget

PREVENTIVE MAINTENANCE

Expenditures:

10-30-43-250-5001	Full-Time Salaries	\$ 238,168
10-30-43-250-5009	Benefits	91,503
10-30-43-250-5302	Minor Tool & Equipment	5,000
10-30-43-250-5304	Equipment Rental	1,200
10-30-43-250-5403	Telephone	2,500
10-30-43-250-5503	Contractual Persons	25,000
10-30-43-250-5701	Service/Material to Maintain Facilities/Building	5,000
10-30-43-250-5708	Service/Material to Maintain Area Lighting	4,500
Total Expenditures		372,871

TOTAL PLANNING/BIC EXPENDITURES

1,532,581

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:

10-40-41-261-5001	Full-Time Salaries	111,895
10-40-41-261-5009	Fringe Benefits	24,120
10-40-41-261-5204	Postage	135
10-40-41-261-5230	Printing/Copies	3,000
10-40-41-261-5400	Utilities Natural Gas	1,788
10-40-41-261-5401	Utilities Electric	65,920
10-40-41-261-5403	Telephone	600
10-40-41-261-5501	Contractual Services	8,000
10-40-41-261-5510	STARPR	8,000
10-40-41-261-5701	Services/Materials to Maintain Facilities/Building	120
10-40-41-261-5803	Dues & Subscriptions	3,545
10-40-41-261-5805	Staff Development	16,795
10-40-41-261-5806	Miscellaneous	250
10-40-41-261-5812	Uniforms	15,800
Total Expenditures		\$ 259,968

GENERAL FUND DETAIL

2015
Budget

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$ 407,466
10-40-42-264-5003	Overtime	500
10-40-42-264-5009	Fringe Benefits	117,018
10-40-42-264-5116	Licensing	312
10-40-42-264-5202	Motor Fuels & Lubricants	284,400
10-40-42-264-5203	Custodial Supplies	3,000
10-40-42-264-5302	Minor Tools & Equipment	9,020
10-40-42-264-5304	Equipment Rental	1,050
10-40-42-264-5312	Small Engine Repair	5,510
10-40-42-264-5400	Utilities Natural Gas	12,950
10-40-42-264-5401	Utilities Electric	39,390
10-40-42-264-5402	Water & Sewer	5,290
10-40-42-264-5403	Telephone	7,310
10-40-42-264-5701	Materials To Maintain Building	13,460
10-40-42-264-5702	Srv/Mat to Maintain Equipment	103,000
10-40-42-264-5703	Srv/Mat to Maintain Autos	125,000
10-40-42-264-5806	Miscellaneous	4,965
Total Expenditures		1,139,641

TURF OPERATIONS

Expenditures:

10-40-41-410-5001	Full-Time Salaries	323,609
10-40-41-410-5002	Part-Time Salaries	58,830
10-40-41-410-5003	Overtime	3,000
10-40-41-410-5009	Fringe Benefits	134,520
10-40-41-410-5209	Agricultural Supplies	96,020
10-40-41-410-5302	Minor Tools & Equipment	1,200
10-40-41-410-5304	Equipment Rental	2,000
10-40-41-410-5516	Privatization Contracts	66,222
10-40-41-410-5700	Service & Materials	36,951
10-40-41-410-5806	Miscellaneous	750
10-40-41-410-5826	Vandalism	200
Total Expenditures		\$ 723,302

GENERAL FUND DETAIL

2015
Budget

IRRIGATION OPERATIONS

Expenditures:

10-40-41-430-5001	Full-Time Salaries	\$ 448,636
10-40-41-430-5002	Part-Time Salaries	40,060
10-40-41-430-5003	Overtime	3,000
10-40-41-430-5009	Fringe Benefits	164,946
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	49,420
10-40-41-430-5403	Telephone	5,197
10-40-41-430-5700	Service & Materials	64,087
10-40-41-430-5702	Service/Materials to Maintain Equipment	15,000
10-40-41-430-5806	Miscellaneous	600
10-40-41-430-5826	Vandalism	2,000
Total Expenditures		796,946

ATHLETIC FIELDS & PLAY COURTS

Expenditures:

10-40-41-450-5001	Full-Time Salaries	178,046
10-40-41-450-5002	Part-Time Salaries	50,810
10-40-41-450-5003	Overtime	3,000
10-40-41-450-5009	Fringe Benefits	71,360
10-40-41-450-5302	Minor Tools & Equipment	1,000
10-40-41-450-5403	Telephone	4,427
10-40-41-450-5700	Service & Materials	49,545
10-40-41-450-5701	Srv/Mat to Maintain Tennis Cts	25,000
10-40-41-450-5806	Miscellaneous	850
10-40-41-450-5826	Vandalism	1,000
Total Expenditures		385,038

CORNERSTONE PARK CREW

Expenditures:

10-40-64-263-5001	Full-Time Salaries	135,441
10-40-64-263-5002	Part-Time Salaries	43,230
10-40-64-263-5003	Overtime	500
10-40-64-263-5009	Fringe Benefits	53,283
10-40-64-263-5302	Minor Tools & Equipment	750
10-40-64-263-5700	Service & Materials	9,080
Total Expenditures		\$ 242,284

GENERAL FUND DETAIL

**2015
Budget**

DAVID A. LORENZ REGIONAL PARK

Expenditures:

10-40-65-263-5001	Full-Time Salaries	\$ 67,295
10-40-65-263-5002	Part-Time Salaries	12,390
10-40-65-263-5003	Overtime	500
10-40-65-263-5009	Fringe Benefits	30,293
10-40-65-263-5302	Minor Tools & Equipment	1,000
10-40-65-263-5700	Service & Materials	4,774
Total Expenditures		116,252

FORESTRY OPERATIONS

Expenditures:

10-40-41-435-5001	Full-Time Salaries	393,141
10-40-41-435-5002	Part-Time Salaries	134,904
10-40-41-435-5003	Overtime	2,400
10-40-41-435-5009	Fringe Benefits	148,230
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	1,600
10-40-41-435-5400	Utilities Natural Gas	2,700
10-40-41-435-5401	Utilities Electric	3,582
10-40-41-435-5402	Water & Sewer	1,313
10-40-41-435-5403	Telephone	12,024
10-40-41-435-5516	Contractual Maintenance	33,200
10-40-41-435-5404	Trash Collection	9,020
10-40-41-435-5700	Service & Materials	37,110
10-40-41-435-5701	Services/Materials to Maintain Facilities/Building	3,300
10-40-41-435-5702	Service/Materials GIS Program	17,510
10-40-41-435-5806	Miscellaneous	600
10-40-41-435-5826	Vandalism	5,250
10-40-41-435-5827	Tree Donation Expense	9,592
10-40-41-435-5828	Waste Wood Utilization	2,266
10-40-41-435-5829	Tree Replacement Program	25,750
Total Expenditures		\$ 853,992

GENERAL FUND DETAIL

2015
Budget

HORTICULTURE OPERATION

Expenditures:

10-40-41-440-5001	Full-Time Salaries	\$ 187,292
10-40-41-440-5002	Part-Time Salaries	54,760
10-40-41-440-5003	Overtime	1,200
10-40-41-440-5009	Fringe Benefits	74,295
10-40-41-440-5302	Minor Tools & Equipment	824
10-40-41-440-5516	Privatization Contracts	1,800
10-40-41-440-5700	Service & Materials	7,210
10-40-41-440-5709	Service/Materials to Maintain Landscape	4,120
10-40-41-440-5806	Miscellaneous	500
10-40-41-440-5826	Vandalism	500
Total Expenditures		332,501

GROUNDS & PARK FACILITIES

Expenditures:

10-40-41-445-5001	Full-Time Salaries	200,477
10-40-41-445-5002	Part-Time Salaries	48,150
10-40-41-445-5003	Overtime	3,325
10-40-41-445-5009	Fringe Benefits	80,409
10-40-41-445-5302	Minor Tools & Equipment	950
10-40-41-445-5403	Telephone	1,980
10-40-41-445-5404	Trash Collection	55,625
10-40-41-445-5705	Serv/Mat to Maint Fences	2,750
10-40-41-445-5707	Serv/Mat to Maint Water Areas	11,032
10-40-41-445-5710	Serv/Mat to Maint Picnic Facilities	9,456
10-40-41-445-5806	Miscellaneous	900
10-40-41-445-5826	Vandalism	2,101
Total Expenditures		\$ 417,155

GENERAL FUND DETAIL

**2015
Budget**

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries	\$ 225,623
10-40-41-446-5002	Part-Time Salaries	27,820
10-40-41-446-5003	Overtime	2,250
10-40-41-446-5009	Fringe Benefits	79,824
10-40-41-446-5302	Minor Tools & Equipment	950
10-40-41-446-5403	Telephone	2,700
10-40-41-446-5516	Privatization Contracts	51,450
10-40-41-446-5701	Serv/Mat. to Maint Concrete	24,140
10-40-41-446-5702	Ser/Mat to Maint. Asphalt	19,278
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots	59,039
10-40-41-446-5806	Miscellaneous	900
10-40-41-446-5826	Vandalism	500
Total Expenditures		494,474

NATURAL OPEN SPACE OPERATIONS

Expenditures:

10-40-41-425-5001	Full-Time Salaries	160,009
10-40-41-425-5002	Part-Time Salaries	27,820
10-40-41-425-5003	Overtime	2,500
10-40-41-425-5009	Fringe Benefits	56,860
10-40-41-425-5209	Agricultural Supplies	10,080
10-40-41-425-5302	Minor Tools & Equipment	350
10-40-41-425-5403	Telephone	2,340
10-40-41-425-5806	Miscellaneous	550
Total Expenditures		\$ 260,509

GENERAL FUND DETAIL

2015
Budget

PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries	\$ 208,063
10-40-51-540-5002	Part-Time Salaries	93,821
10-40-51-540-5003	Overtime	100
10-40-51-540-5009	Benefits	78,326
10-40-51-540-5201	Office Supplies	1,600
10-40-51-540-5204	Postage	2,400
10-40-51-540-5205	Volunteer Program Supplies	2,860
10-40-51-540-5210	Interpretive/Educational Supplies	1,600
10-40-51-540-5217	Miscellaneous Supplies	10,000
10-40-51-540-5230	Printing/Copies	2,000
10-40-51-540-5400	Utilities Natural Gas	5,200
10-40-51-540-5401	Utilities Electric	4,364
10-40-51-540-5402	Water & Sewer	2,266
10-40-51-540-5403	Telephone	5,000
10-40-51-540-5404	Trash Collection	820
10-40-51-540-5501	Contractual Services	21,409
10-40-51-540-5701	Service/Materials to Maintain Facility	11,100
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir	1,000
10-40-51-540-5803	Dues and Subscriptions	463
10-40-51-540-5805	Staff Development	2,720
10-40-51-540-5812	Uniforms	600
10-40-51-540-5854	Mileage Reimbursement	250

Total Expenditures

455,962

CARSON NATURE CENTER PROGRAM FUND

Expenditures:

10-40-51-541-5001	Full-Time Salaries	43,364
10-40-51-541-5002	Part-Time Salaries	2,986
10-40-51-541-5009	Fringe Benefits	13,948
10-40-51-541-5205	Program Supplies	13,584
10-40-51-541-5208	Carson Center Retail Supplies	500
10-40-51-541-5503	Contractual Persons	14,132

Total Expenditures

\$ 88,514

GENERAL FUND DETAIL

**2015
Budget**

SPP DONATIONS

Expenditures:

10-40-51-120-5002	Part-Time Salaries	\$ 10,879
10-40-51-120-5009	Fringe Benefits	1,088
10-40-51-120-5805	Staff Development	550
10-40-51-121-5108	Platte Program Fund Donation Expense	10,000
10-40-51-122-5120	Scholarship Expense	2,000
Total Expenditures		24,517

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	220,133
10-40-51-542-5009	Benefits	77,826
10-40-51-542-5217	Miscellaneous Supplies	1,200
10-40-51-542-5403	Telephone	2,216
10-40-51-542-5702	Service/Materials to Maintain Equipment	600
10-40-51-542-5805	Staff Development	400
10-40-51-542-5812	Uniforms	850
Total Expenditures		303,225

TOTAL PARKS AND OPEN SPACE EXPENDITURES

6,894,280

OTHER REVENUE

CHERRY HILLS VILLAGE PAYMENT

Revenue:

12-10-01-970-9003	CHV Principal Payment	739,000
12-10-01-970-9004	CHV Interest Payment	11,000
TOTAL CHV PAYMENT		\$ 750,000

GENERAL FUND DETAIL

**2015
Budget**

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:

10-30-01-950-4025	Matching Gifts Revenue	\$ 15,000
10-30-01-950-4030	Future Grants/Donations for Capital Projects	500,000
10-30-01-950-4024	City of Littleton - SPP Classroom Roof	4,193
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		<u>519,193</u>

Miscellaneous

Revenue:

10-10-01-990-9101	Debt Service Transfer In	10,000
TOTAL MISCELLANEOUS		<u>10,000</u>

TOTAL OTHER REVENUE

1,279,193

OTHER EXPENDITURES

HUDSON GARDEN'S MANAGEMENT FEE

Expenditures:

10-10-05-991-9102	Hudson Gardens Management Fee	350,000
TOTAL HUDSON GARDEN'S MANAGEMENT FEE		<u>350,000</u>

CHERRY HILLS VILLAGE RESERVE

Expenditures:

12-10-01-995-9202	CHV Reserve	764,190
TOTAL CHV RESERVE		<u>764,190</u>

OTHER

Expenditures:

10-10-01-100-5810	Healthcare Increase	136,500
10-10-01-100-5807	Merit/Payscale Adjustments	200,000
10-10-01-995-9200	Contingency	1,875
10-10-01-970-9001	Energy Lease Principal Payment	197,348
10-10-01-970-9002	Energy Lease Interest Payment	183,776
12-10-01-970-9001	COPS Principal Payment	425,000
12-10-01-970-9002	COPS Interest Payment	99,277
TOTAL OTHER		<u>1,243,776</u>

TRANSFER OUT

Expenditures:

10-10-01-990-9100	Operating Transfer Out	2,000,000
TOTAL TRANSFER OUT		<u>2,000,000</u>

TOTAL OTHER EXPENDITURES

\$ 4,357,966

GENERAL FUND DETAIL

**2015
Budget**

GENERAL FUND CARRYOVER

Revenue:

10-10-01-996-4998	Carryover Revenue - GF	\$ 999,937
11-10-01-996-4998	Carryover Revenue - 2000 1 Mill	8,533
12-10-01-996-4998	Carryover Revenue - CHV	538,467
TOTAL CARRYOVER		<u>1,546,937</u>

GENERAL FUND CAPITAL PROJECTS

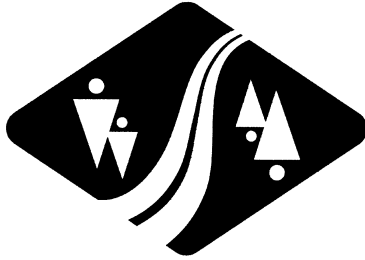
Expenditures:

10-25-01-950-5508	Computer Replacement	75,000
10-30-41-955-6001	Future Grant/Donation Projects	500,000
10-10-01-950-6080	Matching Gift Projects	30,000
10-40-41-950-6007	Parks Toro 5900 16' Turf Mower	92,150
10-40-51-950-6034	SPP Classroom Roof Repair	8,386
10-40-41-950-6066	SSIA Zamboni 552 Ice Resurfacers	113,500
10-40-41-950-7066	Steel Street Rehabilitation	47,000
TOTAL GENERAL FUND CAPITAL PROJECTS		<u>866,036</u>

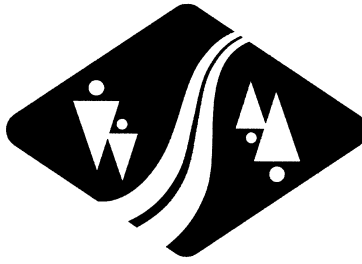
2000 1 MILL CAPITAL PROJECTS

Expenditures:

11-10-01-950-6001	2000 1 Mill Undesignated	8,533
TOTAL 2000 1 MILL CAPITAL PROJECTS		<u>\$ 8,533</u>

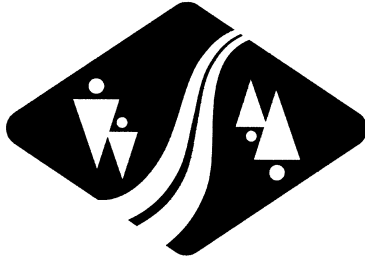


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

4. CONSERVATION TRUST FUND BUDGET



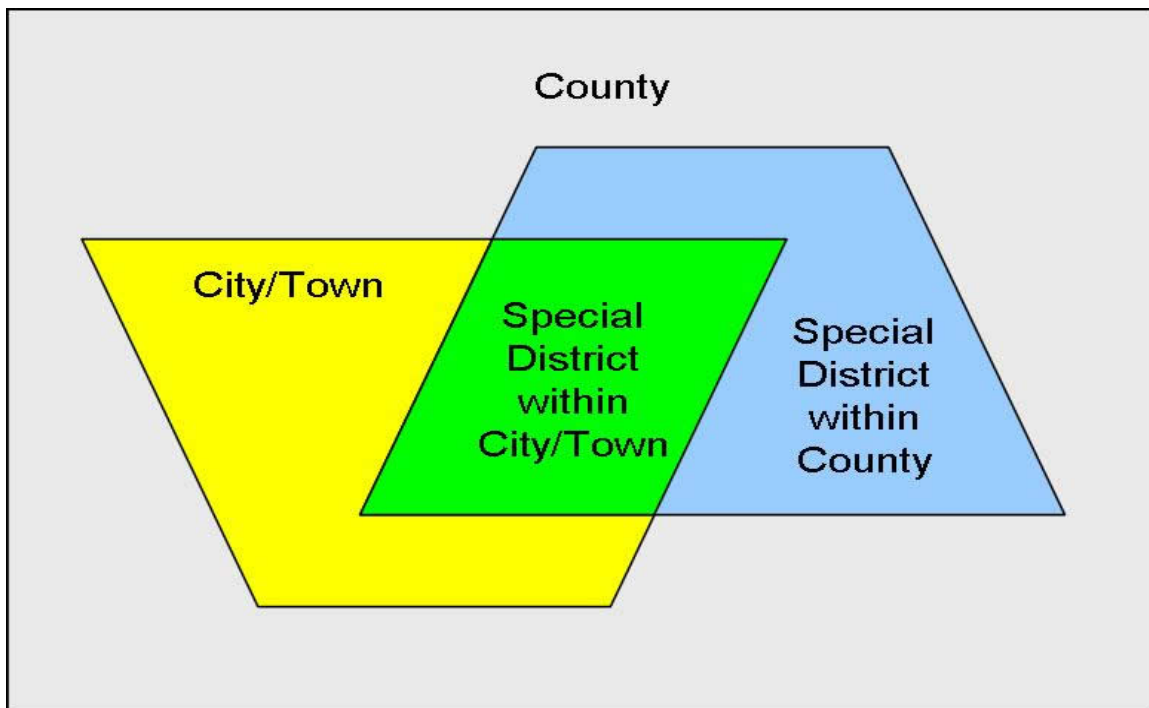
South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Conservation Trust Fund Budget Overview

Conservation Trust Fund Description

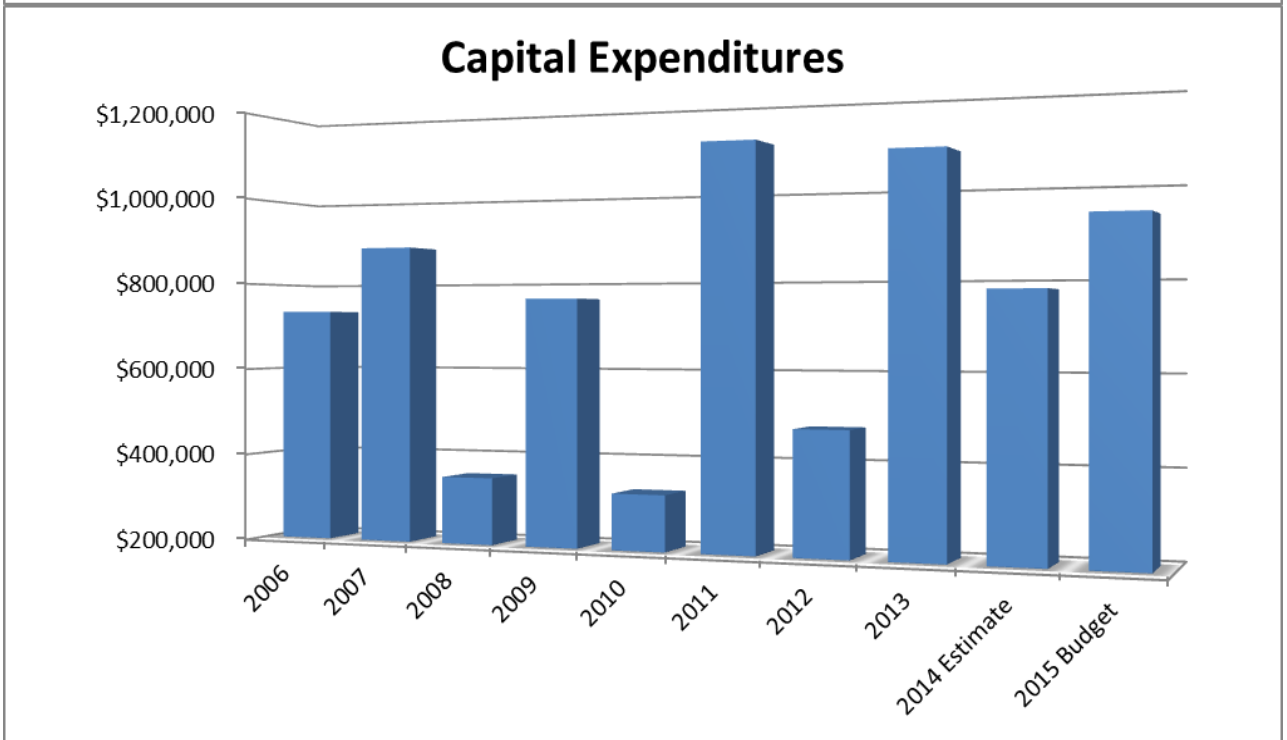
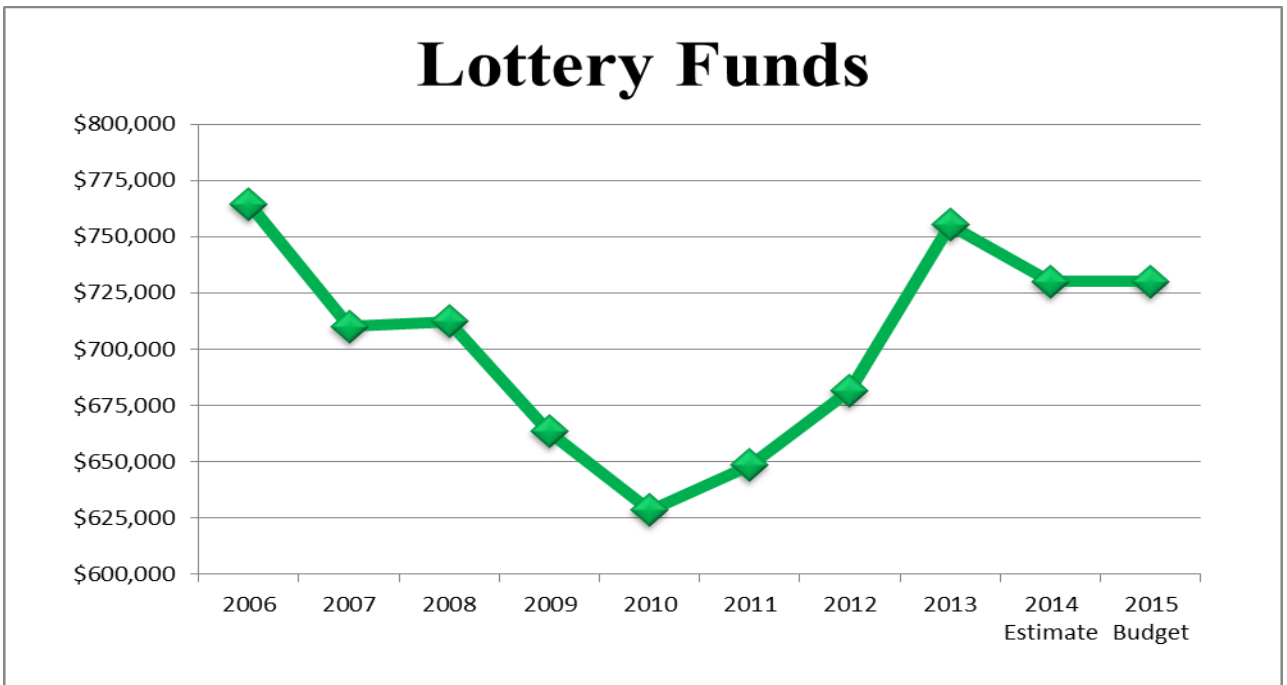
The Colorado Constitution, as amended in 1992, states that the net proceeds of the Colorado Lottery are to be used for state and local parks, recreation facilities, open space, environmental education, and wildlife habitats. This fund is used to account for the lottery proceeds received from the State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

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



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.



CONSERVATION TRUST FUND

Table of Contents

	2015	
	Budget	Page
Operating Revenue:		
Interest Income	\$ 1,000	159
Total Operating Revenue	1,000	
Excess Operating Revenues of Expenditures	1,000	
Other Revenue:		
Lottery Proceeds	730,000	159
Total Other Revenue	730,000	
Other Expenditures:		
Contingency	13,330	159
Capital Projects	935,283	160
Total Other Expenditures	948,613	
Net Revenue of Expenditures	(217,613)	
Carryover	217,613	159
Funds Available	\$ -	

CONSERVATION TRUST FUND

**2015
Budget**

CONSERVATION TRUST FUND

INTEREST INCOME

Revenue:

21-10-01-100-4050 Interest Earnings

\$ 1,000

TOTAL INTEREST INCOME

1,000

LOTTERY PROCEEDS

21-10-01-100-4027 Lottery

730,000

TOTAL LOTTERY PROCEEDS

730,000

CONTINGENCY

Expenditures:

21-10-00-950-9200 Contingency

13,330

TOTAL CONTINGENCY

13,330

CARRYOVER

Revenue:

21-10-01-996-4998 Carryover Revenue

217,613

TOTAL CARRYOVER

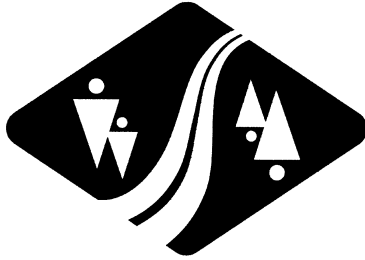
\$ 217,613

CONSERVATION TRUST FUND

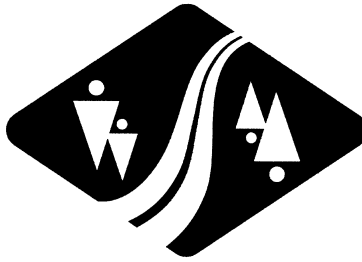
**2015
Budget**

CAPITAL PROJECTS

Expenditures:			
21-50-52-950-6816	BCRC Lobby furniture, carpet replacement	\$	20,500
21-50-52-950-6886	BCRC Swimming pool drain covers (VGBA)		5,500
21-50-52-950-6777	BCRC Re-grout tile in all the locker rooms		15,000
21-30-41-950-6036	Central Control Upgrades		48,400
21-30-41-950-6656	Emley Park Basketball Court Replacement		65,000
21-80-84-950-6057	FSC Dasher board repairs, kick plates, rink latches		32,000
21-80-84-950-6926	FSC Emergency lighting battery replacement		5,500
21-70-84-950-6567	FSC Replace carpet and edging on mini golf		30,000
21-75-84-950-6934	FSC tables for concession		14,383
21-80-81-950-7068	Goodson Pool deck		266,000
21-80-81-950-7069	GSC Public address emergency system		45,000
21-30-87-950-7070	Holly Tennis Practice wall		7,000
21-70-72-950-6756	Littleton Golf Range ball machine		24,000
21-70-72-950-6111	Littleton Golf replace pump station		50,000
21-70-70-950-6006	LTGC Rough Mower		70,000
21-70-70-950-6626	LTGC Update Dry Fire Sprinkler System at Lone Tree Golf Clubhouse and Hotel		8,000
21-60-80-950-6104	LTRC Pool lift (ADA)		9,000
21-60-80-950-7071	LTRC Replace seals and valves around surge tank in pool.		15,000
21-40-41-950-6007	Parks Howard Price 60" Turf Mower		24,500
21-11-01-950-6127	Public Art		25,000
21-80-82-950-6687	Sheridan Gymnasium curtain replacement		21,500
21-80-82-950-6034	Sheridan Repair/replace exterior roof soffits, replace exterior lighting.		21,000
21-80-00-950-6767	Sound systems replacement at BCRC, Goodson, LTRC		25,000
21-70-71-950-6111	SSGC replace pump station		50,000
21-40-41-950-6988	Stream Flow Measuring Device		25,000
21-40-43-950-6849	Willow Springs Phone Replacement		13,000
TOTAL CAPITAL PROJECTS		\$	935,283

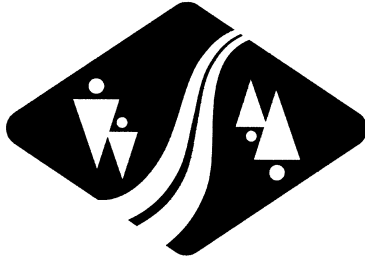


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

5. 2010 One Mill FUND BUDGET



South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District 2010 One Mill Fund Budget Overview

The 2010 One Mill Fund is used to account for property taxes received from the 2010 One 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 one mill tax were accounted for in the General Fund. Staff recommended a separate special revenue fund for the new one mill tax. This will improve accountability and reporting. Below is a history of this tax from inception in 2011 to the 2015 Budget.

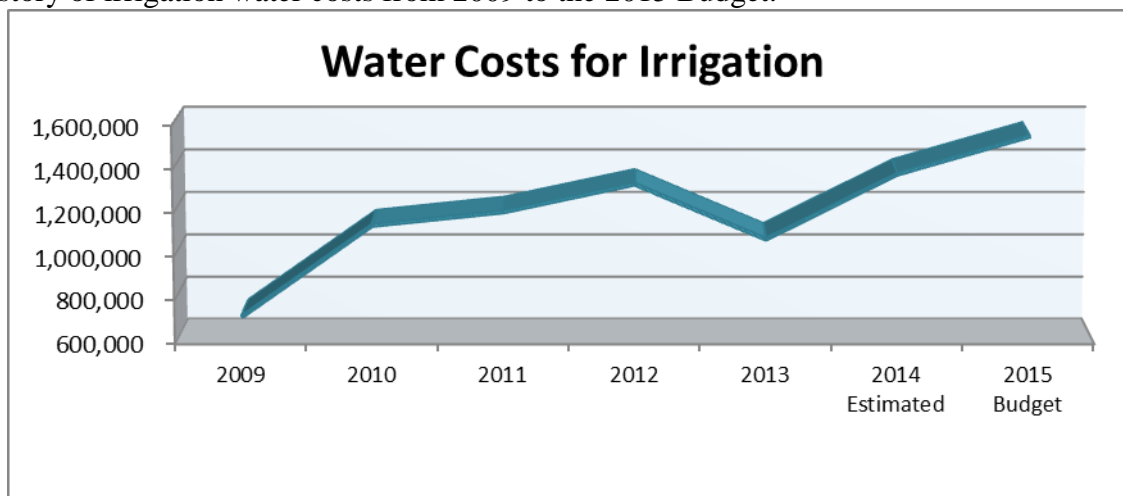
2010 One Mill Property Taxes

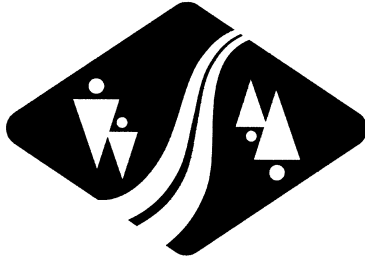
Collection Year	2010 1 Mill Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
2011	2,393,063	2,358,716	34,347	98.56%
2012	2,242,690	2,164,149	78,541	96.50%
2013	2,183,234	2,164,149	19,085	99.13%
2014 Estimate	2,269,505	2,246,810	22,695	99.00%
(1) 2015 Budget	2,296,130	2,273,169	22,961	99.00%

(1) The Approved 2015 Budget was based on the preliminary assessed valuation. The final assessed value decreased from the preliminary causing the budget to be higher than the actual levy. The 2015 Budget will be amended to reflect this change in March 2015.

The budget was calculated using the preliminary assessed valuation from the District and also using estimates for qualifying capital projects. The 2015 Budget includes \$2,312,915 (see note 1 above) for Property Tax Revenue, \$2,732,500 for Intergovernmental Revenue (represents funding for joint projects coming out of the 2010 One Mill Fund), \$3,559,000 for Capital Projects, and \$255,726 for undesignated (contingency).

The 2015 Budget for the 2010 One Mill Fund includes the water expenditures for park irrigation. The amount estimated for 2015 is \$1,538,483. Actual water expenditures will vary depending on the temperature and the amount of rain. The budget amount is generated using historical information, and any anticipated fee changes in the market place. Below is a history of irrigation water costs from 2009 to the 2015 Budget.





South Suburban
PARKS AND RECREATION

2010 1 Mill Fund
Table of Contents

	2015	Page
	Budget	
Operating Revenue:		
Property Tax Revenue	\$ 2,312,915	167
Interest Income	2,000	167
Grant Revenue	2,732,500	167
Total Operating Revenue	5,047,415	
 Excess Operating Revenues of Expenditures	5,047,415	
Capital Projects	3,559,000	168
2010 1 Mill Undesignated	255,726	168
Park Irrigation Water	1,538,483	168
Collection Charges	35,000	168
Total Other Expenditures	5,388,209	
 Net Revenue of Expenditures	(340,794)	
Carryover	340,794	168
Funds Available	\$ -	

2010 1 Mill Fund

		<u>2015 Budget</u>
PROPERTY TAX		
Revenue:		
22-10-01-100-4001	Property Tax - 2010 1 Mill	\$ 2,312,915
TOTAL PROPERTY TAX REVENUE		<u><u>2,312,915</u></u>
INTEREST INCOME		
Revenue:		
22-10-01-100-4050	Interest Earnings	2,000
TOTAL INTEREST INCOME		<u><u>2,000</u></u>
INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL		
Revenue:		
22-30-01-954-4019	ACOS Grant Arapahoe Pk Playground	250,000
22-30-01-954-4020	ACOS Grant HLC Bridge at Bannock St	75,000
22-30-01-950-4018	City of Littleton HLC Bridge at Bannock St	37,500
22-30-01-952-4028	City of Centennial HLC Bridge at deKoevend Pk	50,000
22-30-01-954-4039	ACOS Grant HLC Bridge at deKoevend Pk	100,000
22-30-01-952-4029	City of Centennial HLC Bridge at Franklin St	50,000
22-30-01-954-4040	ACOS Grant HLC Bridge at Franklin St	100,000
22-30-01-954-4021	ACOS Grant HLC Bridge at Southbridge	75,000
22-30-01-950-4020	City of Littleton HLC Bridge at Southbridge	37,500
22-30-01-952-4034	City of Centennial HLC Bridge at SSIA	50,000
22-30-01-954-4041	ACOS Grant HLC Bridge at SSIA	100,000
22-30-01-954-4022	ACOS Grant HLC Elati St Connection	25,000
22-30-01-950-4019	City of Littleton HLC Elati St Connection	25,000
22-30-01-952-4039	City of Centennial HLC Miliken Park Restroom Imp	75,000
22-30-01-954-4043	ACOS HLC Miliken Park Restroom Imp	150,000
22-30-01-952-4038	City of Centennial HLC Tree Canopy	25,000
22-30-01-954-4023	ACOS Grant HLC Tree Canopy	75,000
22-30-01-954-4024	ACOS Grant Progress Pk Planning	50,000
22-30-01-950-4021	City of Littleton Progress Pk Planning	3,000
22-30-01-952-4037	City of Centennial Conservation Easement Purchase	250,000
22-30-01-954-4044	ACOS Grant Conservation Easement Purchase	500,000
22-30-01-954-4025	ACOS Grant SPP Signage	75,000
22-30-01-950-4022	City of Littleton SPP Signage	37,500
22-30-01-954-4026	ACOS Grant Sterne Park Imp	424,000
22-30-01-950-4023	City of Littleton Sterne Park Imp	93,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		<u><u>\$ 2,732,500</u></u>

2010 1 Mill Fund

**2015
Budget**

ADMINISTRATION

22-10-01-100-5119	Collection Charges	\$ 35,000
22-40-41-430-5402	Water & Sewer	1,538,483
TOTAL ADMINISTRATION EXPENDITURES		1,573,483

CARRYOVER

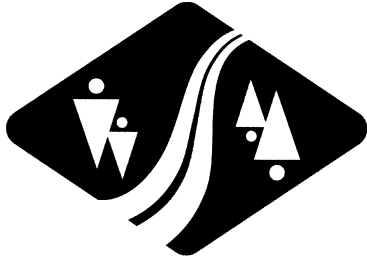
Revenue:

22-10-01-996-4998	Carryover Revenue	340,794
TOTAL CARRYOVER		340,794

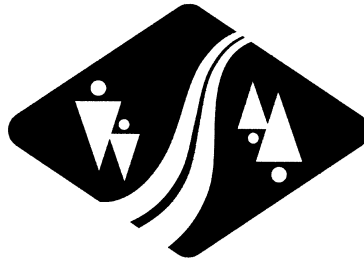
CAPITAL PROJECTS

Expenditures:

22-30-41-954-6702	Arapaho Park replace playground	343,000
22-30-41-954-6703	HLC Bridge Replacement at Bannock Street	150,000
22-30-41-952-6705	HLC Bridge Replacement at deKoevend Park Entry	200,000
22-30-41-954-6049	HLC Bridge Replacement at Southbridge	150,000
22-30-41-952-6509	HLC Bridge Replacement at SSIA	200,000
22-30-41-952-7072	HLC Tree Canopy	150,000
22-30-41-952-7007	HLC New bridge at Franklin Street	200,000
22-30-41-954-6997	Improve connection from Elati St. to the High Line Canal	50,000
22-30-41-954-6895	Improve sign system in South Platte Park	150,000
22-30-41-952-6903	Milliken Park Install flush restroom	300,000
22-30-41-954-6855	Progress Park Planning Grant	56,000
22-30-41-952-6674	HLC Purchase Conservative Easement	1,000,000
22-30-41-954-7074	Sterne Park Playground Expansion /Renovation of Restroom and Shelter	610,000
22-30-41-950-6001	Undesignated Capital Outlay - 2010 1 Mill	255,726
TOTAL CAPITAL PROJECTS		\$ 3,814,726

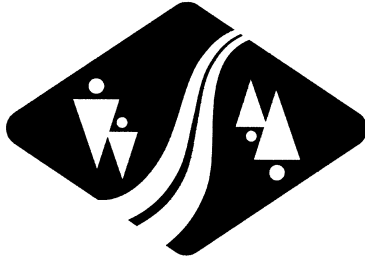


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

6. ENTERPRISE FUND BUDGET



South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Enterprise Fund Budget Overview

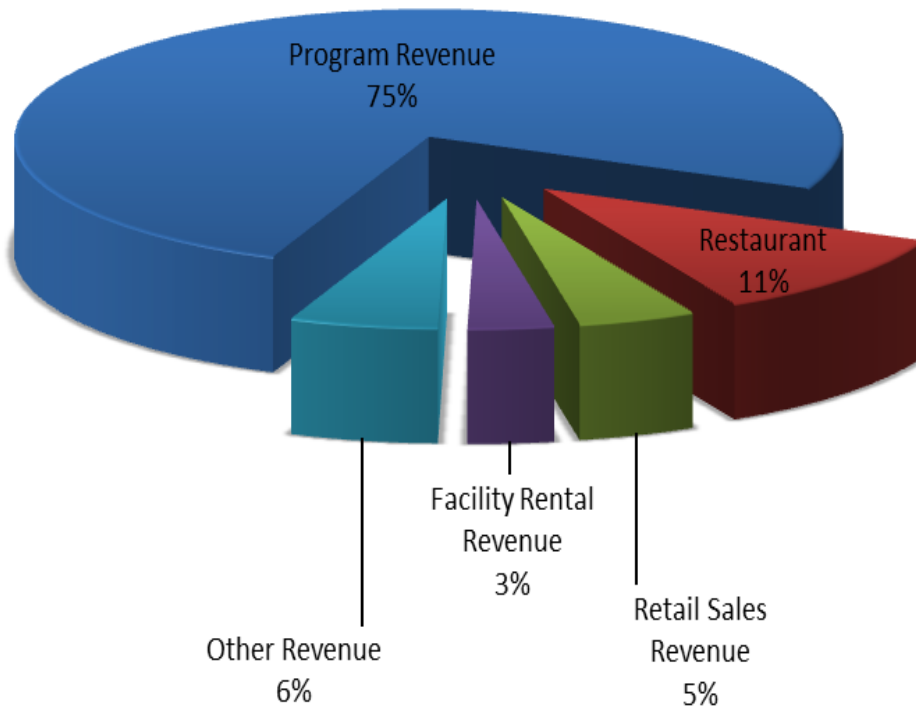
Enterprise Fund Description

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

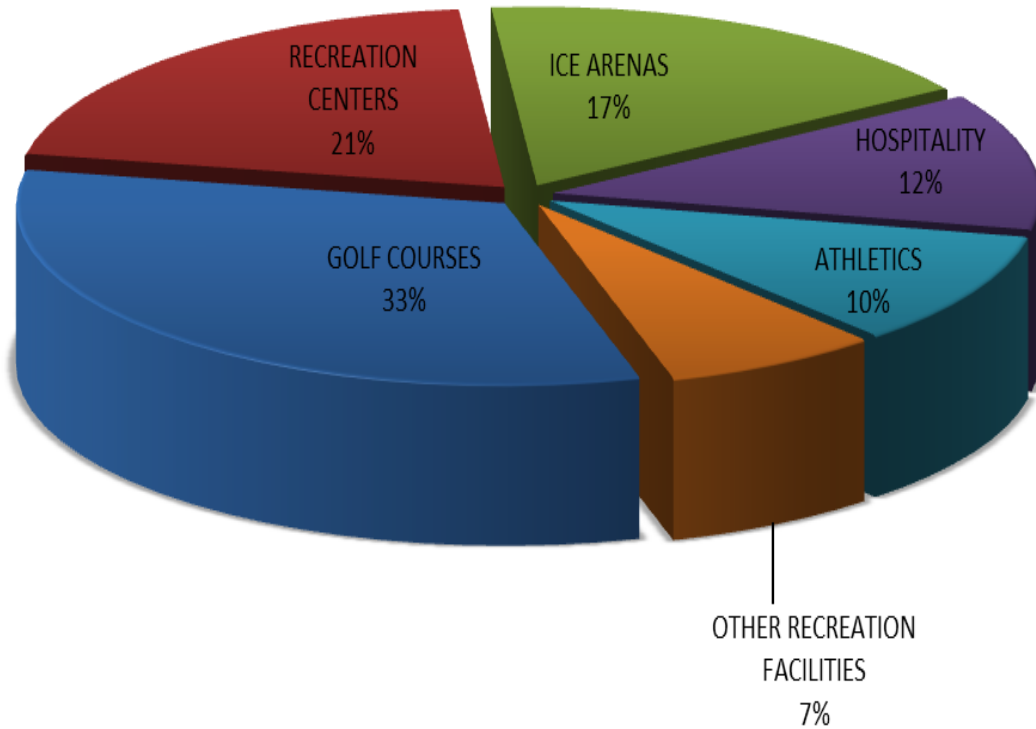
The major revenue sources for the Enterprise Fund are program revenue (75% - also called "Fees and Charges"), restaurant revenue (11%), retail sales revenue (5%), facility rental (3%), and other revenue (6%). The revenue is also broken down by department, with golf courses (33%), recreation centers (21%), ice arenas (17%), hospitality (12%), athletics (10%), and other recreation facilities (7%).

Enterprise Fund Revenue by Category 2015 Budget



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

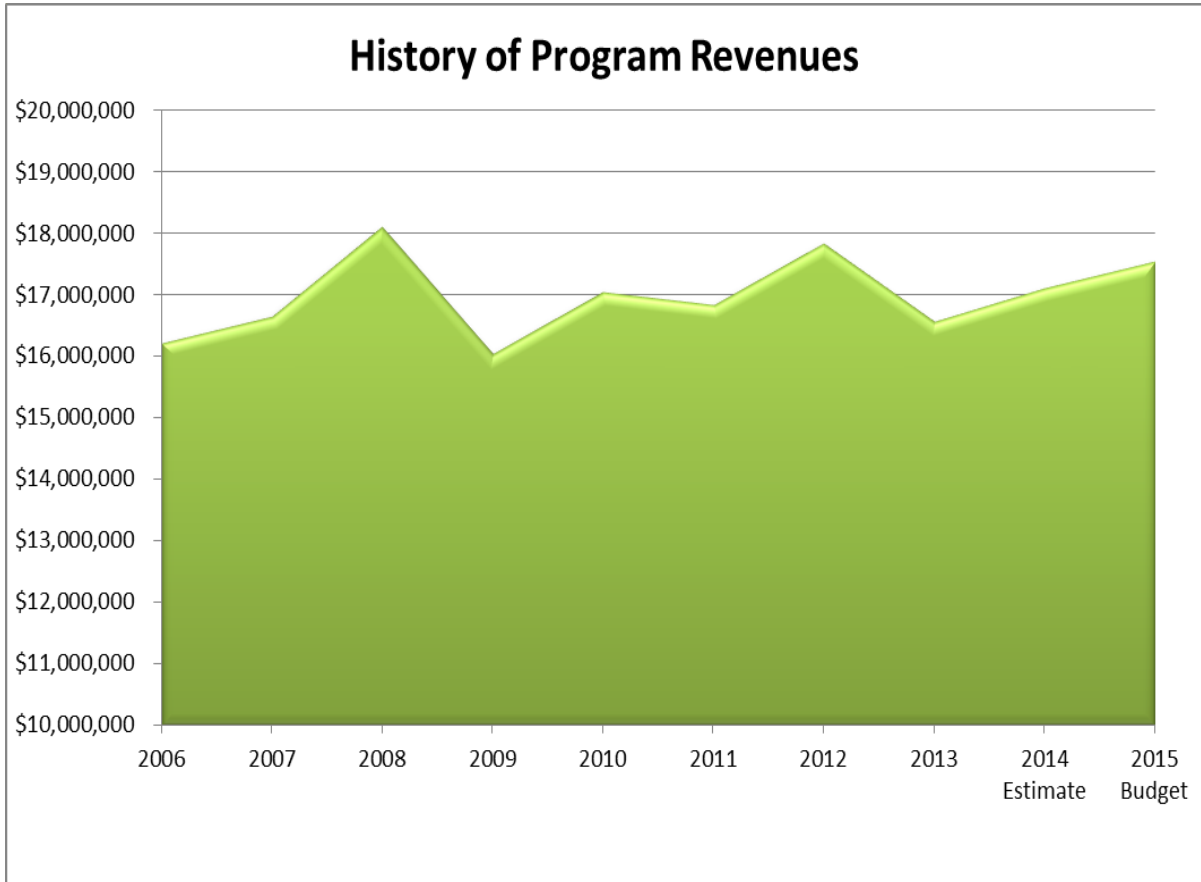
**Enterprise Fund Revenue by Department
2015 Budget**



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.

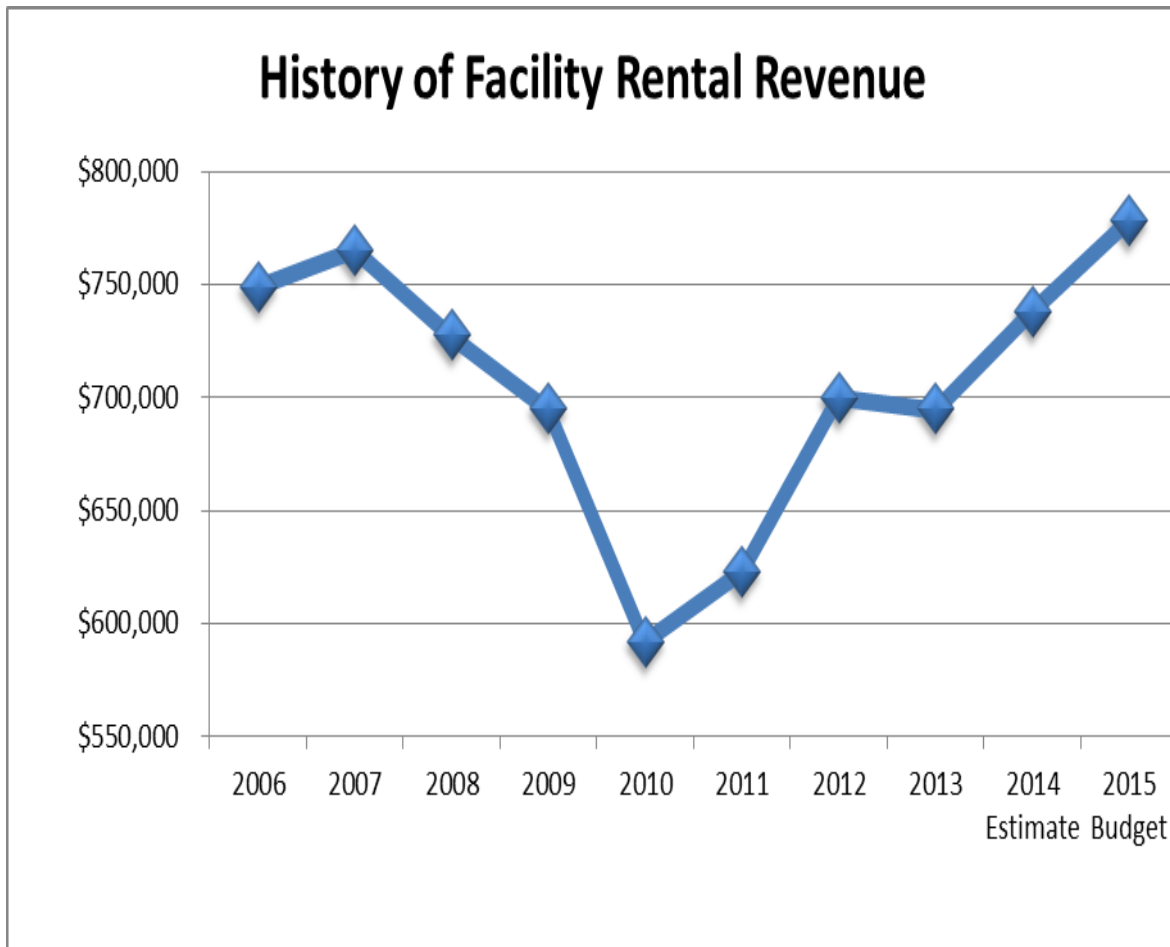
South Suburban Park and Recreation District Enterprise Fund Budget Overview

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.

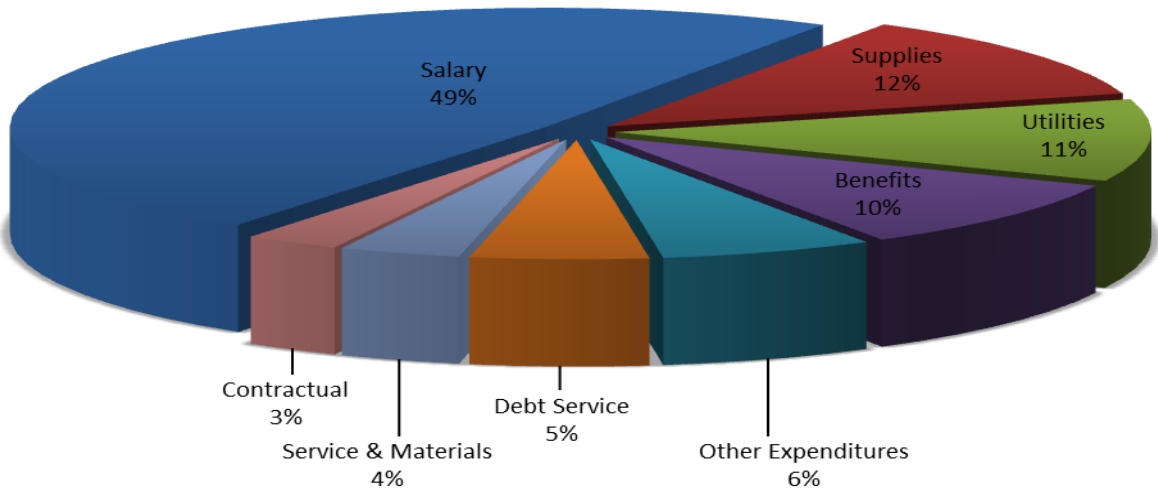


South Suburban Park and Recreation District Enterprise Fund Budget Overview

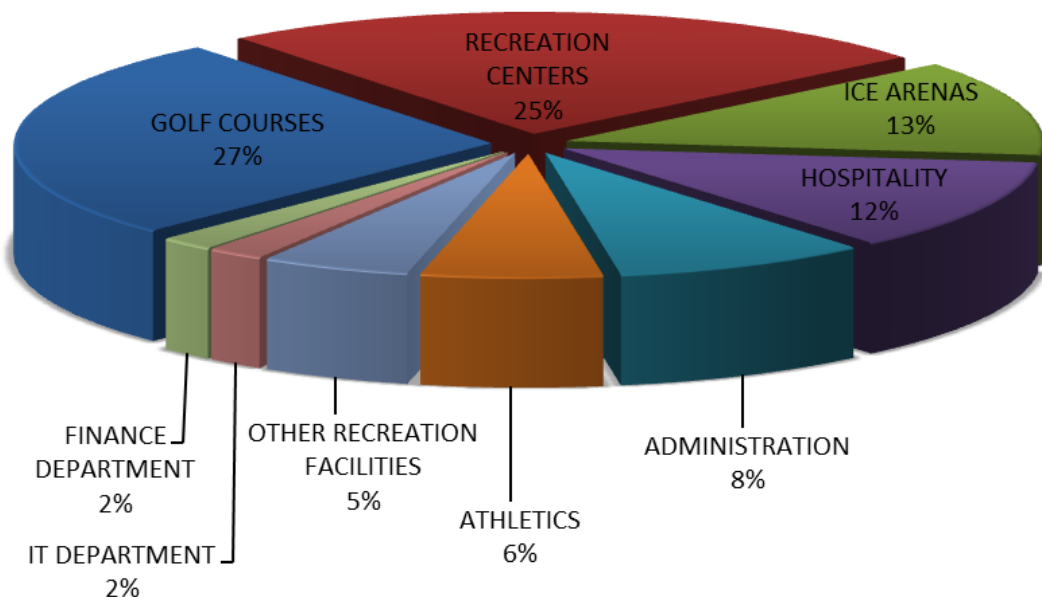
Major Operational Expenditures

Significant operational expenditures include salary (49%), supplies (12%), utilities (11%), benefits (10%), other expenditures (6%), and debt service (5%). These expenditures are also grouped by department, with Golf Courses (27%), Recreation Centers (25%), Ice Arenas (13%), Hospitality (12%), and Administration (8%) as the larger areas.

Enterprise Fund Expenditures by Category 2015 Budget



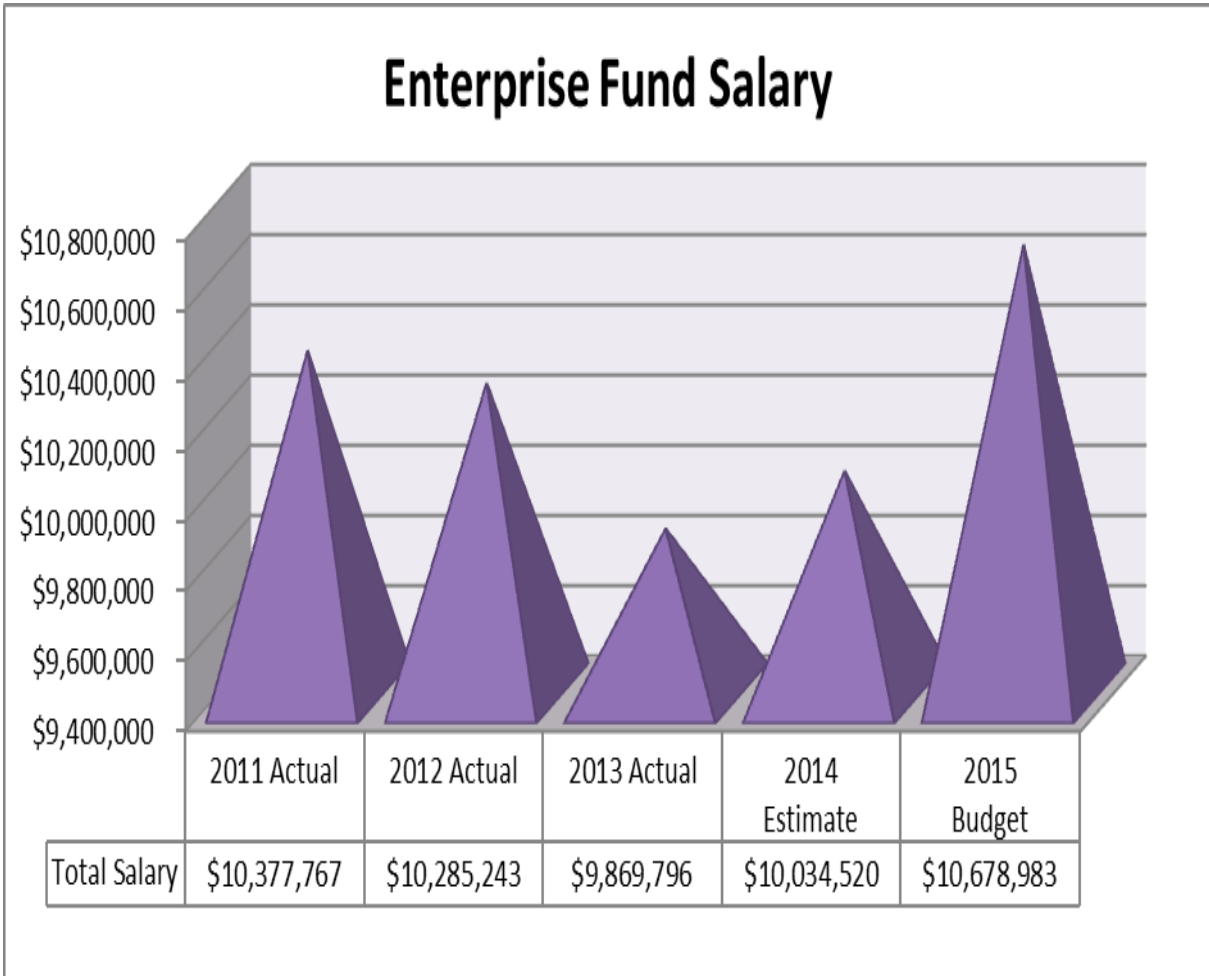
Enterprise Fund Expenditures by Department 2015 Budget



South Suburban Park and Recreation District Enterprise Fund Budget Overview

Salary

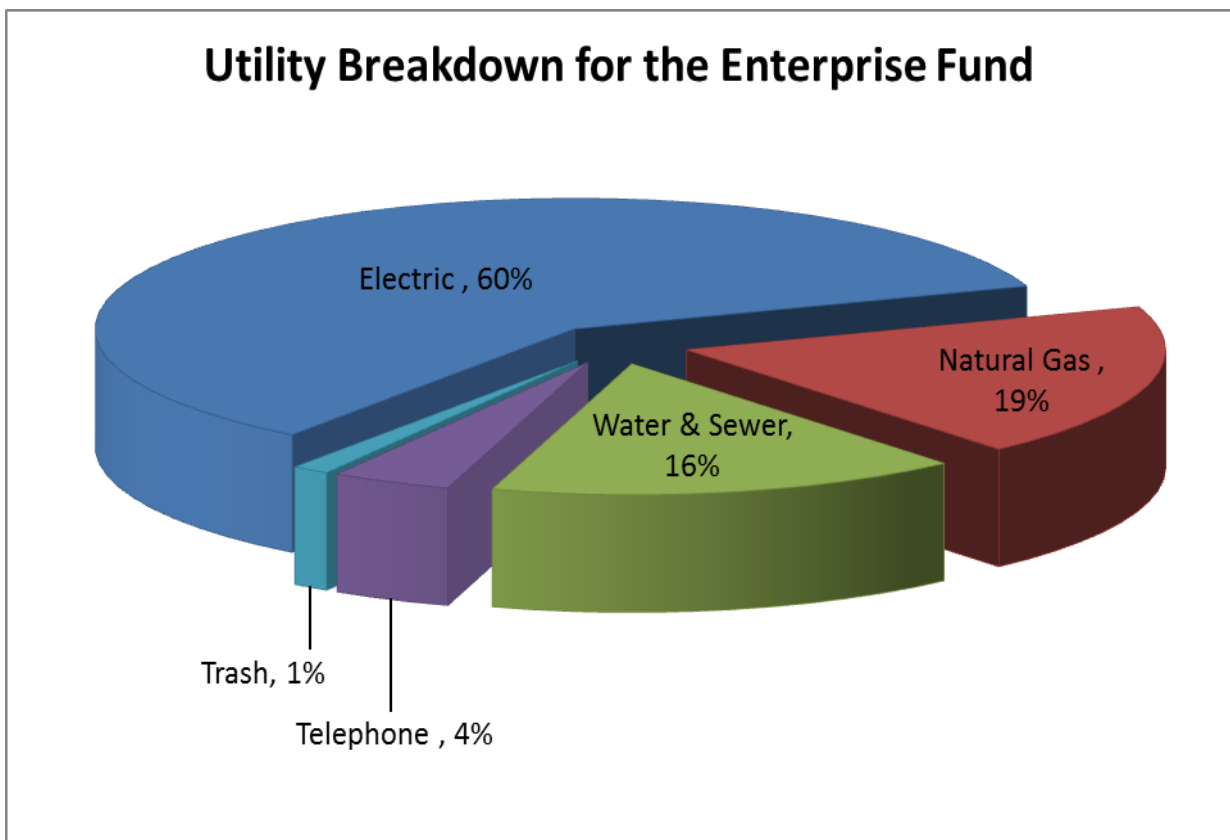
Salary represents about 49% of the Enterprise Fund expenditures. The Enterprise Fund includes salary from golf courses, hospitality, and the recreation services and facilities department. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover 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 as well as pump water out of wells at the golf courses. The budget amount is generated using historical information, as well as adjusting for any anticipated fee changes in the market place. In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The following is a chart of the breakdown of utility charges for budgeted 2015.



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.

South Suburban Park and Recreation District Enterprise Fund Budget Overview

Debt Service

Debt service expenditures represent the payment of principal and interest due on an existing debt. The Enterprise fund currently has one revenue bond issues outstanding, which will be paid off in 2015. Other debt includes a fitness equipment lease and a golf cart replacement lease. The budget is calculated using the debt service schedules on the outstanding debt. Amounts due for each year are identified on these schedules.

Other Expenditures

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

ENTERPRISE FUND SUMMARY

Table of Contents

	2015	Page
	Budget	Page
Revenue:		
Ice Arenas	\$ 4,041,280	181
Recreation Centers	4,761,876	193
Athletic Programs	2,356,254	220
Other Recreation Facilities	1,662,908	234
Golf	7,529,363	247
Hospitality	2,867,113	265
Interest Income	3,000	276
Registration	25,700	276
Total Operating Revenue	23,247,494	
 Expenditures:		
Ice Arenas	3,110,212	181
Recreation Centers	6,104,753	193
Athletic Programs	1,507,884	220
Other Recreation Facilities	1,243,228	234
Golf	6,605,547	247
Hospitality	2,962,952	265
Administration	1,982,110	276
Finance Department	462,300	277
IT Department	479,423	277
Total Operating Expenditures	24,458,408	
Excess Operating Revenue over Expenditures	(1,210,914)	
 Other Revenue:		
Transfer In	2,000,000	277
Lease Proceeds	170,000	277
Total Other Revenue	2,170,000	
 Other Expenditures:		
Contingency	50,370	277
Merit	325,000	277
Healthcare Increase	136,500	277
Capital Projects	264,000	278
Total Other Expenditures	775,870	
 Net Revenue Over Expenditures	 183,216	
Carryover	(183,216)	277
Funds Available	\$ (0)	

ICE ARENAS

	2015 BUDGET		
	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	\$ 132,200	\$ 665,310	\$ (533,110)
FACILITY MAINTENANCE	-	205,458	(205,458)
IN HOUSE HOCKEY	592,662	184,023	408,639
YOUTH TRAVEL HOCKEY	379,310	98,917	280,393
FIGURE SKATING	243,023	81,015	162,008
ICE ARENA MAINTENANCE	-	158,054	(158,054)
ADULT HOCKEY LEAGUES	391,269	184,598	206,671
ICE ARENA OPERATIONS	411,714	290,888	120,826
BIRTHDAY PARTIES	146,813	79,215	67,598
SUMMER DAY CAMPS	135,340	77,332	58,008
RECREATION PROGRAMS	4,700	3,498	1,202
FAMILY ENTERTAINMENT CENTER	310,610	251,866	58,744
TOTAL FAMILY SPORTS CENTER	2,747,641	2,280,174	467,467
SOUTH SUBURBAN ICE ARENA	1,293,639	830,038	463,601
TOTAL ICE ARENAS	\$ 4,041,280	\$ 3,110,212	\$ 931,068

ICE ARENAS

**2015
Budget**

**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		2,500
31-80-84-140-4150	Locker/Towel Rental		700
31-80-84-140-4360	Advertising		4,000
	Total Revenue		132,200
<hr/>			
Expenditures:			
31-80-84-140-5001	Full-Time Salaries		96,419
31-80-84-140-5009	Fringe Benefits		21,314
31-80-84-140-5010	Regular Part Time Salaries		26,681
31-80-84-140-5201	Office Supplies		1,000
31-80-84-140-5204	Postage		500
31-80-84-140-5205	Program Supplies		1,500
31-80-84-140-5230	Printing/Copies		1,000
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		49,000
31-80-84-140-5402	Water & Sewer		10,000
31-80-84-140-5403	Telephone		4,400
31-80-84-140-5511	Advertising		20,000
31-80-84-140-5702	Services/Materials to Maintain Equipr		15,160
31-80-84-140-5803	Dues & Subscriptions		80
31-80-84-140-5804	Rent/Lease Expense		172,140
31-80-84-140-5812	Uniforms		150
31-80-84-970-5117	Paying Agent Fees		690
31-80-84-970-9001	Bond Principal		189,000
31-80-84-970-9002	Bond Interest		44,126
	Total Expenditures	\$	665,310

ICE ARENAS

**2015
Budget**

**FAMILY SPORTS CENTER:
FACILITY MAINTENANCE**

Expenditures:			
31-80-84-260-5001	Full-Time Salaries	\$	79,782
31-80-84-260-5002	Part-Time Salaries		32,822
31-80-84-260-5009	Fringe Benefits		28,534
31-80-84-260-5203	Custodial Supplies		15,300
31-80-84-260-5205	Program Supplies		200
31-80-84-260-5207	Chemical Supplies		2,200
31-80-84-260-5302	Minor Tools & Equipment		2,000
31-80-84-260-5501	Contractual Services		26,570
31-80-84-260-5701	Services/Materials to Maintain Faciliti		10,000
31-80-84-260-5702	Services/Materials to Maintain Equipr		6,750
31-80-84-260-5812	Uniforms		300
31-80-84-260-5826	Vandalism		1,000
	Total Expenditures		205,458

IN HOUSE HOCKEY

Revenue:			
31-80-84-811-4105	League Fees		528,115
31-80-84-811-4157	Facility Rental		42,800
31-80-84-811-4216	Player Fees		20,247
31-80-84-811-4266	Sponsorship Revenue		1,500
	Total Revenue		592,662

Expenditures:			
31-80-84-811-5001	Full-Time Salaries		60,196
31-80-84-811-5002	Part-Time Salaries		8,394
31-80-84-811-5009	Fringe Benefits		27,703
31-80-84-811-5134	Special Event Expense		5,550
31-80-84-811-5205	Program Supplies		7,755
31-80-84-811-5501	Contractual Services		51,072
31-80-84-811-5802	Promo, Publicity & Printing		500
31-80-84-811-5812	Uniforms		22,853
	Total Expenditures	\$	184,023

ICE ARENAS

**2015
Budget**

FAMILY SPORTS CENTER: YOUTH TRAVEL HOCKEY

Revenue:

31-80-84-812-4050	Interest Earnings	\$	1,625
31-80-84-812-4105	League Fees		350,235
31-80-84-812-4216	Player Fees		6,750
31-80-84-812-4217	Tryout Fees		20,000
31-80-84-812-4266	Sponsorship Revenue		700
Total Revenue			379,310

Expenditures:

31-80-84-812-5001	Full-Time Salaries		18,694
31-80-84-812-5002	Part-Time Salaries		12,080
31-80-84-812-5005	Contractual/Pro Lessons (Payroll Onl		4,000
31-80-84-812-5009	Fringe Benefits		6,013
31-80-84-812-5204	Postage		200
31-80-84-812-5205	Program Supplies		2,900
31-80-84-812-5501	Contractual Services		25,830
31-80-84-812-5503	Contractual Persons		22,500
31-80-84-812-5802	Promo, Publicity & Printing		300
31-80-84-812-5803	Dues & Subscriptions		6,400
Total Expenditures			\$ 98,917

ICE ARENAS

**2015
Budget**

FAMILY SPORTS CENTER: FIGURE SKATING

Revenue:			
31-80-84-813-4100	Pro Lesson Tickets	\$	22,000
31-80-84-813-4106	Class Revenue		145,000
31-80-84-813-4197	Patch		71,023
31-80-84-813-4254	ISIA Revenue		5,000
Total Revenue			243,023
Expenditures:			
31-80-84-813-5001	Full-Time Salaries		27,774
31-80-84-813-5002	Part-Time Salaries		36,024
31-80-84-813-5009	Fringe Benefits		11,457
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		1,500
31-80-84-813-5230	Printing/Copies		150
31-80-84-813-5802	Promo, Publicity & Printing		200
31-80-84-813-5803	Dues & Subscriptions		1,200
31-80-84-813-5854	Mileage Reimbursement		1,200
Total Expenditures			81,015

ICE ARENA MAINTENANCE

Expenditures:			
31-80-84-814-5001	Full-Time Salaries		43,753
31-80-84-814-5002	Part-Time Salaries		50,000
31-80-84-814-5009	Fringe Benefits		19,051
31-80-84-814-5202	Motor Fuels & Lubricants		750
31-80-84-814-5203	Custodial Supplies		200
31-80-84-814-5207	Chemical Supplies		6,000
31-80-84-814-5302	Minor Tools & Equipment		1,000
31-80-84-814-5501	Contractual Services		2,000
31-80-84-814-5701	Services/Materials to Maintain Faciliti		3,700
31-80-84-814-5702	Services/Materials to Maintain Equipr		31,000
31-80-84-814-5812	Uniforms		600
Total Expenditures		\$	158,054

ICE ARENAS

2015
Budget

FAMILY SPORTS CENTER:
ADULT HOCKEY LEAGUES

Revenue:			
31-80-84-815-4101	Fines	\$	500
31-80-84-815-4105	League Fees		354,400
31-80-84-815-4106	Class Revenue		8,625
31-80-84-815-4216	Player Fees		27,744
	Total Revenue		391,269
Expenditures:			
31-80-84-815-5001	Full-Time Salaries		59,010
31-80-84-815-5002	Part-Time Salaries		16,000
31-80-84-815-5009	Fringe Benefits		23,021
31-80-84-815-5205	Program Supplies		6,420
31-80-84-815-5501	Contractual Services		74,587
31-80-84-815-5503	Contractual Persons		1,000
31-80-84-815-5803	Dues & Subscriptions		4,560
	Total Expenditures	\$	184,598

ICE ARENAS

**2015
Budget**

FAMILY SPORTS CENTER: ICE ARENA OPERATIONS

Revenue:

31-80-84-818-4102	General Admissions	\$	179,030
31-80-84-818-4157	Facility Rental		122,213
31-80-84-818-4201	Skate Rental		36,726
31-80-84-818-4397	High School Hockey		73,745
Total Revenue			411,714

Expenditures:

31-80-84-818-5001	Full-Time Salaries		66,124
31-80-84-818-5002	Part-Time Salaries		44,348
31-80-84-818-5009	Fringe Benefits		10,741
31-80-84-818-5201	Office Supplies		650
31-80-84-818-5204	Postage		100
31-80-84-818-5205	Program Supplies		2,800
31-80-84-818-5230	Printing/Copies		700
31-80-84-818-5400	Utilities Natural Gas		27,000
31-80-84-818-5401	Utilities Electric		110,000
31-80-84-818-5402	Water & Sewer		23,000
31-80-84-818-5403	Telephone		4,000
31-80-84-818-5511	Advertising		150
31-80-84-818-5803	Dues & Subscriptions		375
31-80-84-818-5812	Uniforms		450
31-80-84-818-5854	Mileage Reimbursement		450
Total Expenditures			\$ 290,888

ICE ARENAS

**2015
Budget**

**FAMILY SPORTS CENTER:
BIRTHDAY PARTIES**

Revenue:		
31-80-84-850-4190	Service Charges	\$ 11,400
31-80-84-850-4268	Parties/Groups (non tax)	135,413
	Total Revenue	146,813
Expenditures:		
31-80-84-850-5001	Full-Time Salaries	21,406
31-80-84-850-5002	Part-Time Salaries	13,269
31-80-84-850-5007	Service Charge Compensation	11,400
31-80-84-850-5009	Fringe Benefits	7,812
31-80-84-850-5201	Office Supplies	350
31-80-84-850-5203	Custodial Supplies	250
31-80-84-850-5204	Postage	200
31-80-84-850-5205	Program Supplies	10,823
31-80-84-850-5206	Food & Concession Supplies	11,205
31-80-84-850-5230	Printing/Copies	400
31-80-84-850-5403	Telephone	1,800
31-80-84-850-5812	Uniforms	300
	Total Expenditures	79,215

LICENSED DAY CAMPS

Revenue:		
31-80-84-851-4102	General Admissions	135,340
	Total Revenue	135,340
Expenditures:		
31-80-84-851-5001	Full-Time Salaries	19,200
31-80-84-851-5002	Part-Time Salaries	31,837
31-80-84-851-5009	Fringe Benefits	6,554
31-80-84-851-5116	Licensing	121
31-80-84-851-5204	Postage	25
31-80-84-851-5205	Program Supplies	4,090
31-80-84-851-5206	Food & Concession Supplies	9,282
31-80-84-851-5230	Printing/Copies	50
31-80-84-851-5403	Telephone	100
31-80-84-851-5501	Contractual Services	3,750
31-80-84-851-5802	Promo, Publicity, & Printing	1,000
31-80-84-851-5805	Staff Development	1,323
	Total Expenditures	\$ 77,332

ICE ARENAS

2015
Budget

**FAMILY SPORTS CENTER:
Recreation Programs**

Revenue:

31-80-84-530-4106	Recreation Program Revenue	\$	2,700
31-80-84-530-4208	Special Event Revenue		2,000
	Total Revenue		4,700

Expenditures:

31-80-84-530-5002	Part-Time Salaries		1,980
31-80-84-530-5009	Fringe Benefits		198
31-80-84-530-5204	Postage		50
31-80-84-530-5205	Program Supplies		600
31-80-84-530-5206	Food & Concession Supplies		200
31-80-84-530-5230	Printing/Copies		50
31-80-84-530-5802	Advertising		300
31-80-84-530-5812	Uniforms		120
	Total Expenditures	\$	3,498

ICE ARENAS

**2015
Budget**

**FAMILY SPORTS CENTER:
FAMILY ENTERTAINMENT CENTER**

Revenue:

31-80-84-870-4075	Lollipop Park Lease Payment	\$	36,000
31-80-84-870-4076	Paint Ball Lease Payment		36,000
31-80-84-870-4099	Miscellaneous		800
31-80-84-870-4102	General Admissions		66,960
31-80-84-870-4240	Token Sales		30,000
31-80-84-870-4241	Attractions		140,850
Total Revenue			310,610

Expenditures:

31-80-84-870-5001	Full-Time Salaries		62,176
31-80-84-870-5002	Part-Time Salaries		69,586
31-80-84-870-5009	Fringe Benefits		24,644
31-80-84-870-5116	Licensing		1,200
31-80-84-870-5201	Office Supplies		800
31-80-84-870-5204	Postage		300
31-80-84-870-5205	Program Supplies		3,610
31-80-84-870-5230	Printing/Copies		300
31-80-84-870-5400	Utilities Natural Gas		16,000
31-80-84-870-5401	Utilities Electric		60,500
31-80-84-870-5402	Water & Sewer		5,600
31-80-84-870-5403	Telephone		1,800
31-80-84-870-5501	Contractual Services		1,200
31-80-84-870-5702	Services/Materials to Maintain Equipr		3,000
31-80-84-870-5802	Promo, Publicity & Printing		100
31-80-84-870-5812	Uniforms		900
31-80-84-870-5854	Mileage Reimbursement		150
Total Expenditures			\$ 251,866

ICE ARENAS

2015
Budget

SOUTH SUBURBAN ICE ARENA OPERATIONS

Revenue:			
31-80-83-818-4050	Interest Earnings	\$	250
31-80-83-818-4075	Rental Income		13,200
31-80-83-818-4100	Pro Lesson Tickets		49,065
31-80-83-818-4102	General Admissions		82,002
31-80-83-818-4103	Season Tickets		10,815
31-80-83-818-4106	Class Revenue		113,054
31-80-83-818-4122	Concession Self Operated		67,000
31-80-83-818-4125	Contractual Sales		7,200
31-80-83-818-4150	Locker/Towel Rental		3,200
31-80-83-818-4157	Facility Rental		87,515
31-80-83-818-4158	Adult Ice		127,920
31-80-83-818-4159	Adult Hockey		58,080
31-80-83-818-4197	Freestyle Skating		186,988
31-80-83-818-4200	Littleton Hockey Rental		330,490
31-80-83-818-4201	Skate Rental		25,750
31-80-83-818-4203	Skate Sharpening-Contract		8,628
31-80-83-818-4216	Player Fees		20,100
31-80-83-818-4254	ISI Revenue		7,003
31-80-83-818-4268	Parties/Groups		7,950
31-80-83-818-4271	Summer Programs		35,190
31-80-83-818-4360	Advertising		4,000
31-80-83-818-4396	Denver Figure Skating		25,300
31-80-83-818-4398	Colorado Skating Club		22,939
Total Revenue		\$	1,293,639

ICE ARENAS

**2015
Budget**

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:			
31-80-83-818-5001	Full-Time Salaries	\$	246,372
31-80-83-818-5002	Part-Time Salaries		119,168
31-80-83-818-5006	Concession Salary		16,500
31-80-83-818-5009	Fringe Benefits		100,853
31-80-83-818-5010	Regular Part Time Salaries		29,328
31-80-83-818-5201	Office Supplies		1,350
31-80-83-818-5202	Motor Fuels & Lubricants		200
31-80-83-818-5203	Custodial Supplies		9,800
31-80-83-818-5204	Postage		150
31-80-83-818-5205	Program Supplies		4,000
31-80-83-818-5206	Food & Concession Supplies		30,000
31-80-83-818-5207	Chemical Supplies		3,950
31-80-83-818-5227	ISI Expense		2,500
31-80-83-818-5230	Printing/Copies		1,250
31-80-83-818-5237	Parties & Groups Supplies		997
31-80-83-818-5302	Minor Tools & Equipment		1,000
31-80-83-818-5400	Utilities Natural Gas		30,000
31-80-83-818-5401	Utilities Electric		135,000
31-80-83-818-5402	Water & Sewer		23,500
31-80-83-818-5403	Telephone		3,800
31-80-83-818-5404	Trash Collection		1,900
31-80-83-818-5501	Contractual Services		6,250
31-80-83-818-5503	Contractual Persons		1,400
31-80-83-818-5511	Advertising		5,000
31-80-83-818-5701	Svc/Mat to Maintain Facility		13,000
31-80-83-818-5702	Ser/Mat to Maint Equipment		14,000
31-80-83-818-5802	Promo, Publicity & Printing		600
31-80-83-818-5803	Dues & Subscriptions		495
31-80-83-818-5805	Staff Development		500
31-80-83-818-5812	Uniforms		1,200
31-80-83-818-5842	Repair Fund		25,000
31-80-83-818-5854	Mileage Reimbursement		975
Total Expenditures			830,038
TOTAL ICE ARENAS REVENUE			4,041,280
TOTAL ICE ARENAS EXPENDITURES			3,110,212
NET REVENUE OVER EXPENDITURES		\$	931,068

RECREATION CENTERS

	2015 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
RECREATION CENTERS:			
GENERAL ADMINISTRATION	\$ 25,000	\$ 448,274	\$ (423,274)
SHERIDAN RECREATION CENTER:			
OPERATIONS	55,299	157,732	(102,433)
MAINTENANCE	-	76,989	(76,989)
FITNESS	14,950	11,108	3,842
CULTURAL ARTS	\$25,711	50,089	(24,378)
TOTAL SHERIDAN RECREATION CENTER	95,960	295,918	(199,958)
DOUGLAS H. BUCK COMMUNITY RECREATION CENTER:			
OPERATIONS	\$399,515	454,758	(55,243)
MAINTENANCE	-	264,820	(264,820)
AQUATICS	210,041	326,480	(116,439)
STAR (THERAPEUTIC ACTIVE REC)	112,499	145,894	(33,395)
SENIOR PROGRAM	143,969	174,617	(30,648)
CULTURAL ARTS	54,156	51,476	2,680
FITNESS	314,517	248,699	65,818
TOTAL DOUGLAS H. BUCK COMMUNITY RECREATION CENTER	1,234,696	1,666,744	(432,047)
LONE TREE RECREATION CENTER:			
OPERATIONS	387,638	366,707	20,931
MAINTENANCE	-	248,960	(248,960)
AQUATICS	284,607	364,755	(80,148)
SENIOR PROGRAM	9,350	3,028	6,322
SCHOOL AGE CHILD CARE	78,816	74,399	4,417
CHILD DISCOVERY TIME AT LTRC	23,325	18,510	4,815
CULTURAL ARTS	105,624	101,778	3,846
REC "N" ROCK	6,200	4,830	1,370
FITNESS	273,819	241,969	31,850
TOTAL LONE TREE RECREATION CENTER	1,169,379	1,424,936	(255,557)
GOODSON RECREATION CENTER:			
OPERATIONS	443,784	436,344	7,440
MAINTENANCE	-	374,576	(374,576)
AQUATICS	208,679	292,952	(84,274)
GYMNASTICS	445,282	267,697	177,584
COURT SPORTS	29,308	29,301	7
CHILD DISCOVERY TIME	192,979	160,408	32,571
SENIOR PROGRAM	3,490	2,030	1,460
CULTURAL ARTS	193,692	188,671	5,021
SCHOOL AGE CHILD CARE	99,494	83,059	16,435
REC "N" ROCK	6,200	5,482	718
FITNESS	606,684	423,711	182,973
KIDS FIT FUN MOBILE PLAYGROUND	250	500	(250)
SPECIAL EVENTS	7,000	4,150	2,850
TOTAL GOODSON RECREATION CENTER	2,236,841	2,268,881	(32,040)
TOTAL RECREATION CENTERS	\$ 4,761,876	\$ 6,104,753	\$ (1,342,876)

RECREATION CENTERS

**2015
Budget**

GENERAL AND ADMINISTRATION

Revenue:

31-60-01-100-4035	Rotary Donation Carryover	\$ 25,000
Total Revenue		<u>25,000</u>

Expenditures:

31-60-01-100-5001	Full-Time Salaries	214,312
31-60-01-100-5009	Fringe Benefits	53,052
31-60-01-100-5120	Scholarship Expense	11,000
31-60-01-100-5125	Rec Money Expense	100,000
31-60-01-100-5201	Office Supplies	1,000
31-60-01-100-5204	Postage	100
31-60-01-100-5205	Program Supplies	10,000
31-60-01-100-5230	Printing/Copies	100
31-60-01-100-5403	Telephone	1,500
31-60-01-100-5803	Dues & Memberships	3,994
31-60-01-100-5805	Staff Development	25,216
31-60-01-100-5812	Uniforms	3,000
31-60-01-100-5108	Rotary Donation Expense	25,000
Total General and Administration Expendi		<u>\$ 448,274</u>

RECREATION CENTERS

**2015
Budget**

SHERIDAN RECREATION CENTER:

OPERATIONS

Revenue:

31-80-82-140-4102	General Admission	\$ 6,904
31-80-82-140-4122	Concession Self Operated	1,080
31-80-82-140-4125	Contractual Sales	2,450
31-80-82-140-4155	Pass Sales	17,986
31-80-82-140-4157	Facility Rental	25,122
31-80-82-140-4162	Games Self Operated	82
31-80-82-140-4165	ID Card Revenue	1,675
Total Revenue		55,299

Expenditures:

31-80-82-140-5001	Full-Time Salaries	55,281
31-80-82-140-5002	Part-Time Salaries	34,314
31-80-82-140-5009	Fringe Benefits	19,433
31-80-82-140-5054	Sheridan Occupation Tax	144
31-80-82-140-5205	Program Supplies	2,500
31-80-82-140-5206	Food & Concession Supplies	560
31-80-82-140-5230	Printing/Copies	150
31-80-82-140-5400	Utilities Natural Gas	9,523
31-80-82-140-5401	Utilities Electric	27,827
31-80-82-140-5402	Water & Sewer	5,000
31-80-82-140-5403	Telephone	3,000
Total Expenditures		157,732

MAINTENANCE

Expenditures:

31-80-82-260-5001	Full-Time Salaries	35,432
31-80-82-260-5002	Part-Time Salaries	13,113
31-80-82-260-5009	Fringe Benefits	7,388
31-80-82-260-5054	Sheridan Occupation Tax	72
31-80-82-260-5203	Custodial Supplies	6,000
31-80-82-260-5404	Trash Collection	1,034
31-80-82-260-5501	Contractual Services	1,032
31-80-82-260-5701	Serv/Mat. to Maintain Facilities	8,583
31-80-82-260-5702	Ser/Mat to Maintain Equipment	4,335
Total Expenditures		\$ 76,989

RECREATION CENTERS

**2015
Budget**

SHERIDAN RECREATION CENTER:

FITNESS

Revenue:

31-50-82-830-4100	Pro Lessons	\$ 135
31-50-82-830-4106	Class Revenue	1,300
31-50-82-830-4255	Silver Sneakers Program	5,460
31-50-82-830-4262	Martial Arts	8,055
Total Revenue		14,950

Expenditures:

31-50-82-830-5002	Part-Time Salaries	5,250
31-50-82-830-5009	Fringe Benefits	525
31-50-82-830-5205	Programs Supplies	500
31-50-82-830-5503	Contractual Persons	4,833
Total Expenditures		11,108

CULTURAL ARTS

Revenue:

31-50-82-520-4106	Class Revenue	3,603
31-50-82-520-4208	Special Event Revenue	230
31-50-82-520-4030	Donation	15,378
31-50-82-520-4031	SCFD Grant	6,500
Total Revenue		25,711

Expenditures:

31-50-82-520-5002	Part-Time Salaries	22,408
31-50-82-520-5009	Fringe Benefits	2,668
31-50-82-520-5201	Office Supplies	150
31-50-82-520-5204	Postage	15
31-50-82-520-5205	Program Supplies	2,500
31-50-82-520-5230	Printing/Copies	250
31-50-82-520-5408	Utility Allocation	220
31-50-82-520-5108	Donation Expense	21,878
Total Expenditures		\$ 50,089

RECREATION CENTERS

**2015
Budget**

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

Revenue:		
31-50-52-140-4099	Miscellaneous	\$ 1,000
31-50-52-140-4102	General Admission	71,093
31-50-52-140-4122	Concessions Self Operated	8,000
31-50-52-140-4125	Contractual Sales	5,500
31-50-52-140-4130	Pro Shop	4,000
31-50-52-140-4155	Pass Sales	248,980
31-50-52-140-4157	Facility Rental	34,924
31-50-52-140-4165	Photo ID Revenue	17,100
31-50-52-140-4183	Corporate Wellness Membership	500
31-50-52-140-4265	Babbysitting	8,418
Total Revenue		399,515
Expenditures:		
31-50-52-140-5001	Full-Time Salaries	98,565
31-50-52-140-5002	Part-Time Salaries	104,370
31-50-52-140-5009	Fringe Benefits	46,781
31-50-52-140-5201	Office Supplies	1,500
31-50-52-140-5203	Custodial Supplies	500
31-50-52-140-5204	Postage	250
31-50-52-140-5205	Program Supplies	4,000
31-50-52-140-5206	Food & Concession Supplies	5,000
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 Natual Gas	47,000
31-50-52-140-5401	Utilities Electric	87,500
31-50-52-140-5402	Water & Sewer	5,700
31-50-52-140-5403	Telephone	8,500
31-50-52-140-5501	Contractual Services	2,620
31-50-52-140-5812	Uniforms	600
31-50-52-140-5854	Mileage Reimbursement	300
31-50-52-140-5408	Utility Allocation	(2,000)
31-50-52-970-9001	Buck Rec Ctr Equip Lease Principal Pymt	1,711
31-50-52-970-9002	Buck Rec Ctr Equip Lease Interest Pymt	34,861
Total Expenditures		\$ 454,758

RECREATION CENTERS

**2015
Budget**

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

Expenditures:

31-50-52-260-5001	Full-Time Salaries	\$ 114,567
31-50-52-260-5002	Part-Time Salaries	45,050
31-50-52-260-5009	Fringe Benefits	38,204
31-50-52-260-5201	Office Supplies	200
31-50-52-260-5203	Custodial Supplies	23,878
31-50-52-260-5204	Postage	75
31-50-52-260-5230	Printing/Copies	100
31-50-52-260-5403	Telephone	120
31-50-52-260-5404	Trash Collection	2,200
31-50-52-260-5501	Contractual Services	6,326
31-50-52-260-5701	Serv/Mat to Maintain Facilities	20,800
31-50-52-260-5702	Ser/Mat to Maintain Equipment	12,800
31-50-52-260-5812	Uniforms	400
31-50-52-260-5854	Mileage Reimbursement	100
Total Expenditures		<u>\$ 264,820</u>

RECREATION CENTERS

**2015
Budget**

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

Revenue:		
31-50-52-840-4100	Pro Lessons	\$ 9,690
31-50-52-840-4102	General Admission	45,838
31-50-52-840-4106	Class Revenue	64,843
31-50-52-840-4135	Reimbursements	1,000
31-50-52-840-4155	Pass Sales	80,000
31-50-52-840-4268	Parties	8,670
Total Revenue		210,041
Expenditures:		
31-50-52-840-5001	Full-Time Salaries	26,208
31-50-52-840-5002	Part-Time Salaries	142,125
31-50-52-840-5009	Fringe Benefits	26,032
31-50-52-840-5203	Custodial Supplies	300
31-50-52-840-5204	Postage	15
31-50-52-840-5205	Program Supplies	1,800
31-50-52-840-5207	Chemical Supplies	13,000
31-50-52-840-5230	Printing/Copies	300
31-50-52-840-5400	Utilities Natural Gas	36,000
31-50-52-840-5401	Utilities Electric	63,000
31-50-52-840-5402	Water & Sewer	5,000
31-50-52-840-5453	Red Cross Fees	3,500
31-50-52-840-5701	Services/Materials to Maintain Facilities	4,400
31-50-52-840-5702	Srv/Mat to Maintain Equipment	4,050
31-50-52-840-5812	Uniforms	450
31-50-52-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 326,480

RECREATION CENTERS

**2015
Budget**

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

Revenue:

31-50-52-510-4030	STAR Donations	\$ 3,000
31-50-52-510-4031	Douglas County Grant for STAR	7,718
31-50-52-510-4106	Class Revenue	101,781
Total Revenue		112,499

Expenditures:

31-50-52-510-5001	Full-Time Salaries	81,727
31-50-52-510-5002	Part-Time Salaries	13,750
31-50-52-510-5009	Fringe Benefits	15,354
31-50-52-510-5108	STAR Donation Expenditures	8,718
31-50-52-510-5201	Office Supplies	300
31-50-52-510-5204	Postage	500
31-50-52-510-5205	Program Supplies	7,325
31-50-52-510-5230	Printing/Copies	600
31-50-52-510-5403	Telephone	20
31-50-52-510-5501	Contractual Services	17,000
31-50-52-510-5854	Mileage Reimbursement	600
Total Expenditures		\$ 145,894

RECREATION CENTERS

**2015
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: ACTIVE OLDER ADULTS

Revenue:

31-50-52-511-4035	Senior Program Memorial Fund	\$ 2,740
31-50-52-511-4106	Class Revenue	40,637
31-50-52-511-4122	Catering and Concessions	3,000
31-50-52-511-4167	Meal Program	18,250
31-50-52-511-4266	Sponsorship Revenue	8,000
31-50-52-511-4269	Trips and Tours Revenue	70,772
31-50-52-511-4270	Computer Class Revenue	570
Total Revenue		143,969

Expenditures:

31-50-52-511-5001	Full-Time Salaries	40,813
31-50-52-511-5002	Part-Time Salaries	39,886
31-50-52-511-5006	Concession Salary	13,112
31-50-52-511-5009	Fringe Benefits	18,521
31-50-52-511-5108	Donation Expense	700
31-50-52-511-5012	Tax Rebate	5,500
31-50-52-511-5201	Office Supplies	200
31-50-52-511-5203	Custodial Supplies	500
31-50-52-511-5204	Postage	200
31-50-52-511-5205	Program Supplies	2,500
31-50-52-511-5206	Food & Concession Supplies	2,000
31-50-52-511-5230	Printing/Copies	5,900
31-50-52-511-5231	Trips and Tour Expense	26,325
31-50-52-511-5503	Contractual Persons	3,160
31-50-52-511-5825	Meal Program Exp	15,000
31-50-52-511-5854	Mileage Reimbursement	300
Total Expenditures		\$ 174,617

RECREATION CENTERS

**2015
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: CULTURAL ARTS

Revenue:

31-50-52-122-4035	SCFD Theatre Grant Carryover	\$ 6,000
31-50-52-520-4106	Class Revenue	39,394
31-50-52-520-4205	Theatre Revenue	8,114
31-50-52-520-4208	Special Events Revenue	648
Total Revenue		54,156

Expenditures:

31-50-52-122-5108	SCFD Theatre Donation Expense	6,000
31-50-52-520-5001	Full-Time Salaries	1,198
31-50-52-520-5002	Part-Time Salaries	28,184
31-50-52-520-5009	Fringe Benefits	3,454
31-50-52-520-5201	Office Supplies	35
31-50-52-520-5204	Postage	10
31-50-52-520-5205	Program Supplies	3,100
31-50-52-520-5230	Printing/Copies	250
31-50-52-520-5401	Utilities	2,000
31-50-52-520-5503	Contractual Persons (A/P Only)	7,145
31-50-52-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 51,476

RECREATION CENTERS

**2015
Budget**

DOUGLAS H. BUCK COMMUNITY RECREATION CENTER: FITNESS

Revenue:

31-50-52-830-4100	Pro Lesson Tickets	\$ 51,382
31-50-52-830-4106	Class Revenue	81,900
31-50-52-830-4255	Silver Sneakers Program	150,000
31-50-52-830-4257	Contracted Fitness	7,375
31-50-52-830-4261	Registered Fitness	14,819
31-50-52-830-4264	Massage	9,041
Total Revenue		314,517

Expenditures:

31-50-52-830-5001	Full-Time Salaries	53,871
31-50-52-830-5002	Part-Time Salaries	144,262
31-50-52-830-5009	Fringe Benefits	37,691
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 On	8,625
31-50-52-830-5513	Massage Expense	250
31-50-52-830-5854	Mileage Reimbursement	500
Total Expenditures		\$ 248,699

RECREATION CENTERS

**2015
Budget**

**LONE TREE RECREATION CENTER:
GENERAL OPERATIONS**

Revenue:		
31-60-80-140-4102	General Admission	\$ 72,460
31-60-80-140-4122	Concession Self Operated	9,800
31-60-80-140-4125	Contractual Sales	4,500
31-60-80-140-4130	Pro Shop Sales	5,000
31-60-80-140-4135	Uniform Reimbursement	200
31-60-80-140-4155	Pass Sales	222,336
31-60-80-140-4157	Facility Rental	53,491
31-60-80-140-4165	ID Card Revenue	13,500
31-60-80-140-4183	Corporate Wellness Membership	1,000
31-60-80-140-4265	Babysitting Revenue	5,351
Total Revenue		387,638
Expenditures:		
31-60-80-140-5001	Full-Time Salaries	107,323
31-60-80-140-5002	Part-Time Salaries	103,442
31-60-80-140-5009	Benefits	40,888
31-60-80-140-5201	Office Supplies	2,500
31-60-80-140-5204	Postage	200
31-60-80-140-5205	Program Supplies	4,000
31-60-80-140-5206	Food & Concession Supplies	5,000
31-60-80-140-5208	Pro Shop Supplies	3,000
31-60-80-140-5230	Printing/Copies	4,000
31-60-80-140-5400	Utilities Natural Gas	26,000
31-60-80-140-5401	Utilities Electric	54,000
31-60-80-140-5402	Water & Sewer	8,248
31-60-80-140-5403	Telephone	9,156
31-60-80-140-5408	Utility Allocation	(8,000)
31-60-80-140-5501	Contractual Services	5,500
31-60-80-140-5805	Staff Development	500
31-60-80-140-5812	Uniforms	450
31-60-80-140-5854	Mileage Reimbursement	500
Total Expenditures		\$ 366,707

RECREATION CENTERS

**2015
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:		
31-60-80-260-5001	Full-Time Salaries	\$ 102,144
31-60-80-260-5002	Part-Time Salaries	39,442
31-60-80-260-5009	Fringe Benefits	49,222
31-60-80-260-5201	Office Supplies	600
31-60-80-260-5203	Custodial Supplies	13,500
31-60-80-260-5204	Postage	100
31-60-80-260-5230	Printing/Copies	200
31-60-80-260-5404	Trash Collection	1,572
31-60-80-260-5501	Contractual Services	6,280
31-60-80-260-5701	Serv/Mat. to Maintain Facilities	19,500
31-60-80-260-5702	Ser/Mat to Maintain Equipment	15,500
31-60-80-260-5812	Uniforms	400
31-60-80-260-5854	Mileage Reimbursement	500
Total Expenditures		<u>\$ 248,960</u>

RECREATION CENTERS

**2015
Budget**

LONE TREE RECREATION CENTER: AQUATICS

Revenue:		
31-60-80-840-4100	Pro Lesson Tickets	\$ 7,160
31-60-80-840-4102	General Admissions	98,040
31-60-80-840-4106	Class Revenue	86,675
31-60-80-840-4135	Reimbursements	6,000
31-60-80-840-4155	Pass Sales	34,936
31-60-80-840-4157	Facility Rental	4,996
31-60-80-840-4268	Parties/Groups	46,800
Total Revenue		284,607
Expenditures:		
31-60-80-840-5001	Full-Time Salaries	29,658
31-60-80-840-5002	Part-Time Salaries	149,889
31-60-80-840-5009	Benefits	27,228
31-60-80-840-5203	Custodial Supplies	800
31-60-80-840-5204	Postage	80
31-60-80-840-5205	Program Supplies	9,000
31-60-80-840-5207	Chemical Supplies	16,000
31-60-80-840-5230	Printing/Copies	800
31-60-80-840-5302	Minor Tools & Equipment	500
31-60-80-840-5400	Utilities Natural Gas	30,000
31-60-80-840-5401	Utilities Electric	80,000
31-60-80-840-5402	Water & Sewer	5,000
31-60-80-840-5403	Telephone	500
31-60-80-840-5453	Red Cross Fees	2,800
31-60-80-840-5701	Service/Material To Maintian Facilities/Build	4,800
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	500
Total Expenditures		\$ 364,755

RECREATION CENTERS

**2015
Budget**

**LONE TREE RECREATION CENTER:
ACTIVE OLDER ADULTS**

Revenue:		
31-50-80-511-4106	Class Revenue	\$ 7,350
31-50-80-511-4266	Sponsorship Revenue	2,000
Total Revenue		9,350

Expenditures:		
31-50-80-511-5002	Part-Time Salaries	1,298
31-50-80-511-5009	Benefits	130
31-50-80-511-5205	Program Supplies	500
31-50-80-511-5230	Printing/Copies	100
31-50-80-511-5503	Contractual Persons (Accounts Payable On	1,000
Total Expenditures		3,028

SCHOOL AGE CHILD CARE

Revenue:		
31-50-80-531-4106	Class Revenue	78,816
Total Revenue		78,816

Expenditures:		
31-50-80-531-5001	Full-Time Salaries	23,868
31-50-80-531-5002	Part-Time Salaries	30,658
31-50-80-531-5009	Benefits	9,938
31-50-80-531-5201	Office Supplies	100
31-50-80-531-5204	Postage	50
31-50-80-531-5205	Program Supplies	3,750
31-50-80-531-5230	Printing/Copies	250
31-50-80-531-5403	Telephone	720
31-50-80-531-5501	Contractual Services	4,125
31-50-80-531-5803	Dues and Subscription	200
31-50-80-531-5805	Staff Development	240
31-50-80-531-5812	Uniforms	200
31-50-80-531-5854	Mileage Reimbursement	300
Total Expenditures		\$ 74,399

RECREATION CENTERS

**2015
Budget**

CHILD DISCOVERY TIME

Revenue:

31-50-80-532-4030	Donations	\$ 50
31-50-80-532-4106	Class Revenue	23,275
Total Revenue		23,325

Expenditures:

31-50-80-532-5001	Full-Time Salaries	2,000
31-50-80-532-5002	Part-Time Salaries	14,490
31-50-80-532-5009	Fringe Benefits	1,600
31-50-80-532-5201	Office Supplies	50
31-50-80-532-5205	Program Supplies	300
31-50-80-532-5230	Printing/Copies	50
31-50-80-532-5805	Staff Development	20
Total Expenditures		18,510

LONE TREE RECREATION CENTER: CULTURAL ARTS

Revenue:

31-50-80-520-4030	City of Lone Tree Contracted Art	2,500
31-50-80-520-4031	Donation	5,000
31-50-80-520-4106	Class Revenue	94,974
31-50-80-520-4205	Theatre Revenue	1,518
31-50-80-520-4208	Special Events Revenue	1,632
Total Revenue		105,624

Expenditures:

31-50-80-520-5001	Full-Time Salaries	48,577
31-50-80-520-5002	Part-Time Salaries	13,636
31-50-80-520-5009	Benefits	14,718
31-50-80-520-5201	Office Supplies	100
31-50-80-520-5204	Postage	50
31-50-80-520-5205	Program Supplies	4,515
31-50-80-520-5230	Printing/Copies	450
31-50-80-520-5401	Utilities	8,000
31-50-80-520-5503	Contractual Persons	11,632
31-50-80-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 101,778

RECREATION CENTERS

		<u>2015 Budget</u>
REC "N" ROCK		
Revenue:		
31-50-80-534-4106	Class Revenue	\$ 5,000
31-50-80-534-4122	Concession Self-Operated	1,200
Total Revenue		<u>6,200</u>
 Expenditures:		
31-50-80-534-5001	Full-Time Salaries	2,122
31-50-80-534-5002	Part-Time Salaries	1,080
31-50-80-534-5009	Benefits	593
31-50-80-534-5201	Office Supplies	10
31-50-80-534-5205	Program Supplies	1,000
31-50-80-534-5230	Printing/Copies	25
Total Expenditures		<u>\$ 4,830</u>

RECREATION CENTERS

**2015
Budget**

LONE TREE RECREATION CENTER: FITNESS

Revenue:

31-50-80-830-4100	Pro Lessons Tickets	\$	30,364
31-50-80-830-4106	Class Revenue		75,600
31-50-80-830-4255	Silver Sneakers Program		93,600
31-50-80-830-4261	Registered Fitness		12,305
31-50-80-830-4262	Martial Arts		61,950
Total Revenue			273,819

Expenditures:

31-50-80-830-5001	Full-Time Salaries		52,309
31-50-80-830-5002	Part-Time Salaries		119,390
31-50-80-830-5009	Benefits		28,600
31-50-80-830-5205	Program Supplies		3,500
31-50-80-830-5230	Printing/Copies		500
31-50-80-830-5503	Contractual Persons		37,170
31-50-80-830-5854	Mileage Reimbursement		500
Total Expenditures			\$ 241,969

RECREATION CENTERS

**2015
Budget**

GOODSON RECREATION CENTER: OPERATIONS

Revenue:

31-80-81-140-4102	General Admission	\$ 67,030
31-80-81-140-4122	Concession Self-Operated	28,593
31-80-81-140-4125	Contractual Sales	4,781
31-80-81-140-4130	Pro Shop Sales	2,250
31-80-81-140-4155	Pass Sales	317,109
31-80-81-140-4157	Facility Rental	9,833
31-80-81-140-4186	Equipment Rental	1,625
31-80-81-140-4265	Babysitting Revenue	12,563
Total Revenue		443,784

Expenditures:

31-80-81-140-5001	Full-Time Salaries	75,528
31-80-81-140-5002	Part-Time Salaries	128,049
31-80-81-140-5006	Concession Salary	12,180
31-80-81-140-5009	Fringe Benefits	23,686
31-80-81-140-5201	Office Supplies	675
31-80-81-140-5204	Postage	10
31-80-81-140-5205	Program Supplies	4,700
31-80-81-140-5206	Food & Concession Supplies	16,167
31-80-81-140-5208	Pro Shop Supplies	1,200
31-80-81-140-5230	Printing/Copies	3,875
31-80-81-140-5400	Utilities Natural Gas	39,869
31-80-81-140-5401	Utilities Electric	87,655
31-80-81-140-5402	Water & Sewer	32,500
31-80-81-140-5403	Telephone	12,375
31-80-81-140-5408	Utility Allocation	(4,000)
31-80-81-140-5501	Contractual Services	1,025
31-80-81-140-5812	Uniforms	350
31-80-81-140-5854	Mileage Reimbursement	500
Total Expenditures		\$ 436,344

RECREATION CENTERS

**2015
Budget**

GOODSON RECREATION CENTER:

MAINTENANCE

Expenditures:

31-80-81-260-5001	Full-Time Salaries	\$ 169,763
31-80-81-260-5002	Part-Time Salaries	47,880
31-80-81-260-5009	Fringe Benefits	58,303
31-80-81-260-5201	Office Supplies	100
31-80-81-260-5203	Custodial Supplies	31,960
31-80-81-260-5404	Trash Collection	2,500
31-80-81-260-5501	Contractual Services	3,700
31-80-81-260-5701	Serv/Mat. to Maintain Building	29,990
31-80-81-260-5702	Ser/Mat to Maintain Equipment	30,005
31-80-81-260-5812	Uniforms	375
Total Expenditures		<u>\$ 374,576</u>

RECREATION CENTERS

**2015
Budget**

AQUATICS

Revenue:

31-80-81-840-4092	Goodson Reimbursement	\$ 85,000
31-80-81-840-4100	Pro Lesson Tickets	17,360
31-80-81-840-4102	General Admissions	9,731
31-80-81-840-4106	Class Revenue	65,338
31-80-81-840-4119	Competitive Teams	8,792
31-80-81-840-4268	Parties/Groups	7,200
31-80-81-840-4277	Red Cross Training Revenue	15,258

Total Revenue

208,679

Expenditures:

31-80-81-840-5001	Full-Time Salaries	51,006
31-80-81-840-5002	Part-Time Salaries	138,564
31-80-81-840-5009	Fringe Benefits	29,012
31-80-81-840-5203	Custodial Supplies	174
31-80-81-840-5204	Postage	59
31-80-81-840-5205	Program Supplies	3,467
31-80-81-840-5207	Chemical Supplies	9,368
31-80-81-840-5230	Printing/Copies	775
31-80-81-840-5302	Minor Tools & Equipment	50
31-80-81-840-5400	Utilities Natural Gas	18,542
31-80-81-840-5401	Utilities Electric	31,000
31-80-81-840-5403	Telephone	100
31-80-81-840-5453	Red Cross Fees	3,863
31-80-81-840-5701	Services/Materials to Maintain Facilities/Bui	2,753
31-80-81-840-5702	Ser/Mat to Maintain Equipment	3,638
31-80-81-840-5812	Uniforms	330
31-80-81-840-5854	Mileage Reimbursement	250

Total Expenditures

\$ 292,952

RECREATION CENTERS

2015
Budget

GOODSON RECREATION CENTER:

GYMNASTICS

Revenue:

31-80-81-820-4030	Gymnastics Donations	\$ 2,000
31-80-81-820-4100	Pro Lesson Tickets	20,045
31-80-81-820-4105	League Fees	124,720
31-80-81-820-4106	Class Revenue	235,245
31-80-81-820-4130	Pro Shop Revenue	10,877
31-80-81-820-4268	Parties/Groups	40,185
31-80-81-820-4271	Camp Revenue	12,210
Total Revenue		445,282

Expenditures:

31-80-81-820-5001	Full-Time Salaries	48,699
31-80-81-820-5002	Part-Time Salaries	147,284
31-80-81-820-5009	Fringe Benefits	23,609
31-80-81-820-5108	Gymnastics Donations Expense	2,000
31-80-81-820-5201	Office Supplies	300
31-80-81-820-5204	Postage	100
31-80-81-820-5205	Program Supplies	4,225
31-80-81-820-5206	Food & Concession Supplies	250
31-80-81-820-5208	Pro Shop Supplies	8,845
31-80-81-820-5230	Printing/Copies	50
31-80-81-820-5400	Utilities Natural Gas	5,000
31-80-81-820-5401	Utilities Electric	15,000
31-80-81-820-5403	Telephone	10
31-80-81-820-5503	Contractual Persons	3,300
31-80-81-820-5701	Ser/Mat at Maintain Facilities	500
31-80-81-820-5702	Services/Materials to Maintain Equipment	7,500
31-80-81-820-5812	Uniforms	525
31-80-81-820-5854	Mileage Reimbursement	500
Total Expenditures		\$ 267,697

RECREATION CENTERS

**2015
Budget**

GOODSON RECREATION CENTER: COURT SPORTS

Revenue:

31-80-81-852-4100	Pro Lesson Tickets	\$	29
31-80-81-852-4102	Daily Admissions		1,263
31-80-81-852-4140	Handball/Racquetball Court Reservations		27,016
31-80-81-852-4266	Sponsorships		1,000
Total Revenue			29,308

Expenditures:

31-80-81-852-5009	Benefits		2,576
31-80-81-852-5010	Regular Part-time Salary		25,760
31-80-81-852-5201	Office Supplies		150
31-80-81-852-5204	Postage		10
31-80-81-852-5205	Program Supplies		725
31-80-81-852-5230	Printing/Copies		80
Total Expenditures			29,301

CHILD DISCOVERY TIME

Revenue:

31-50-81-532-4106	Class Revenue		192,979
Total Revenue			192,979

Expenditures:

31-50-81-532-5001	Full-Time Salaries		54,333
31-50-81-532-5002	Part-Time Salaries		80,000
31-50-81-532-5009	Fringe Benefits		14,000
31-50-81-532-5108	Donation Expense		1,300
31-50-81-532-5204	Postage		275
31-50-81-532-5205	Program Supplies		10,000
31-50-81-532-5230	Printing/Copies		350
31-50-81-532-5805	Staff Development		150
Total Expenditures			\$ 160,408

RECREATION CENTERS

**2015
Budget**

**GOODSON RECREATION CENTER:
ACTIVE OLDER ADULTS**

Revenue:		
31-50-81-511-4106	Class Revenue	\$ 3,490
Total Revenue		3,490
Expenditures:		
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	1,800
Total Expenditures		2,030

CULTURAL ARTS

Revenue:		
31-50-81-120-4030	SCFD Cultural Arts Grant Revenue	6,495
31-50-81-121-4030	Art Guild Donations	500
31-50-81-520-4099	Clay	12,590
31-50-81-520-4106	Class Revenue	169,055
31-50-81-520-4208	Special Event Revenue	5,052
Total Revenue		193,692
Expenditures:		
31-50-81-120-5002	Part-Time Salaries	1,200
31-50-81-120-5009	Fringe Benefits	120
31-50-81-120-5205	Program Supplies	5,175
31-50-81-121-5108	Art Guilds Donation Expense	500
31-50-81-520-5001	Full-Time Salaries	37,608
31-50-81-520-5002	Part-Time Salaries	78,080
31-50-81-520-5009	Fringe Benefits	28,126
31-50-81-520-5201	Office Supplies	400
31-50-81-520-5204	Postage	200
31-50-81-520-5205	Program Supplies	17,100
31-50-81-520-5230	Printing/Copies	400
31-50-81-520-5401	Utilities/Electric	4,000
31-50-81-520-5403	Telephone	45
31-50-81-520-5503	Contractual Persons	15,617
31-50-81-520-5854	Mileage Reimbursement	100
Total Expenditures		\$ 188,671

RECREATION CENTERS

**2015
Budget**

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

Revenue:		
31-50-81-531-4106	Class Revenue	\$ 99,494
Total Revenue		99,494
Expenditures:		
31-50-81-531-5001	Full-Time Salaries	23,868
31-50-81-531-5002	Part-Time Salaries	34,422
31-50-81-531-5009	Benefits	10,314
31-50-81-531-5201	Office Supplies	75
31-50-81-531-5204	Postage	25
31-50-81-531-5205	Program Supplies	4,500
31-50-81-531-5230	Printing/Copies	190
31-50-81-531-5403	Telephone	900
31-50-81-531-5501	Contractual Services	7,625
31-50-81-531-5803	Dues & Subscriptions	250
31-50-81-531-5805	Staff Development	240
31-50-81-531-5812	Uniforms	150
31-50-81-531-5854	Mileage Reimbursements	500
Total Expenditures		83,059

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

Revenue:		
31-50-81-534-4106	Class Revenue	5,000
31-50-81-534-4122	Concession Self-Operated	1,200
Total Revenue		6,200
Expenditures:		
31-50-81-534-5001	Full-Time Salaries	2,871
31-50-81-534-5002	Part-Time Salaries	1,080
31-50-81-534-5009	Fringe Benefits	496
31-50-81-534-5201	Office Supplies	10
31-50-81-534-5205	Program Supplies	1,000
31-50-81-534-5230	Printing/Copies	25
Total Expenditures		\$ 5,482

RECREATION CENTERS

**2015
Budget**

GOODSON RECREATION CENTER: FITNESS

Revenue:

31-50-81-830-4100	Pro Lesson Tickets	\$ 117,045
31-50-81-830-4106	Class Revenue	157,500
31-50-81-830-4255	Silver Sneakers Program	215,046
31-50-81-830-4257	Contracted Fitness	26,585
31-50-81-830-4261	Registered Fitness	22,888
31-50-81-830-4262	Martial Arts	30,805
31-50-81-830-4264	Massage	35,230
31-50-81-830-4266	Sponsorship Revenue	1,000
31-50-81-830-4272	Physical Therapy	585
Total Revenue		606,684

Expenditures:

31-50-81-830-5001	Full-time Salary	32,177
31-50-81-830-5002	Part-Time Salaries	283,624
31-50-81-830-5009	Fringe Benefits	36,640
31-50-81-830-5201	Office Supplies	1,200
31-50-81-830-5204	Postage	75
31-50-81-830-5205	Program Supplies	8,500
31-50-81-830-5230	Printing/Copies	1,200
31-50-81-830-5503	Contractual Persons	59,095
31-50-81-830-5854	Mileage Reimbursement	1,200
Total Expenditures		\$ 423,711

RECREATION CENTERS

**2015
Budget**

GOODSON RECREATION CENTER: KIDS FIT FUN MOBILE PLAYGROUND

Revenue:

31-80-81-831-4106	Class Revenue	\$ 250
	Total Revenue	250

Expenditures:

31-80-81-831-5205	Program Supplies	500
	Total Expenditures	500

SPECIAL EVENTS

Revenue:

31-80-81-880-4030	Sponsorships	7,000
	Total Revenue	7,000

Expenditures:

31-80-81-880-5002	Part-Time Salaries	500
31-80-81-880-5009	Fringe Benefits	50
31-80-81-880-5201	Office Supplies	50
31-80-81-880-5204	Postage	25
31-80-81-880-5205	Program Supplies	2,325
31-80-81-880-5230	Printing/Copies	200
31-80-81-880-5503	Contractual Persons	500
31-80-81-880-5702	Ser/Mat to Maintain Equipment	500
	Total Expenditures	4,150

TOTAL RECREATION CENTERS REVENUE

4,761,876

TOTAL RECREATION CENTERS EXPENDITURES

6,104,753

NET REVENUE OVER (UNDER) EXPENDITURES

\$ (1,342,876)

ATHLETIC PROGRAMS

	2015 BUDGET		
	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	\$ 426,682	\$ 166,536	\$ 260,146
GENERAL ACTIVITIES	14,441	14,201	240
YOUTH COMMISSION	1,000	1,440	(440)
PICKLEBALL	23,420	12,209	11,211
YOUTH BASEBALL	123,478	96,276	27,202
ADULT SOFTBALL	231,670	197,212	34,458
GIRLS FASTPITCH	18,000	9,280	8,720
VOLLEYBALL	39,268	36,370	2,898
TRACK	81,060	69,241	11,819
ADULT BASKETBALL	63,602	53,188	10,414
YOUTH BASKETBALL	153,810	105,414	48,396
GOLF LESSONS	38,198	26,642	11,556
ADULT LACROSSE	25,785	16,941	8,844
YOUTH LACROSSE	393,695	185,838	207,857
ADULT FLAG FOOTBALL	13,560	7,965	5,595
YOUTH FLAG FOOTBALL	168,033	72,877	95,156
CLINICS & CAMPS	43,406	33,621	9,785
AFTER SCHOOL SPORTS	5,496	4,167	1,329
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	130,200	300,587	(170,387)
ADULT SOCCER	117,600	39,116	78,484
YOUTH SOCCER	98,620	13,409	85,211
YOUTH LACROSSE	92,100	23,707	68,393
CLINICS & CAMPS	31,430	8,786	22,644
FLAG FOOTBALL	21,700	12,861	8,839
TOTAL ATHLETIC PROGRAMS	\$ 2,356,254	\$ 1,507,884	\$ 848,370

ATHLETIC PROGRAMS

**2015
Budget**

GENERAL OPERATIONS

Revenue:		
31-60-01-140-4104	Athletic Grass Field Rental	\$ 352,720
31-60-01-140-4105	Synthetic Fields	54,600
31-60-01-140-4106	Class Revenue	1,737
31-60-01-140-4125	Contractual Sales	625
31-60-01-140-4135	Reimbursement - Portalet	17,000
Total Revenue		426,682

Expenditures:		
31-60-01-140-5001	Full-Time Salaries	80,886
31-60-01-140-5009	Fringe Benefits	23,350
31-60-01-140-5201	Office Supplies	700
31-60-01-140-5204	Postage	100
31-60-01-140-5230	Printing/Copies	300
31-60-01-140-5403	Telephone	600
31-60-01-140-5450	San-o-Lets	43,000
31-60-01-140-5451	School Charges	8,000
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	600
Total Expenditures		166,536

GENERAL ACTIVITIES

Revenue:		
31-60-01-601-4106	Class Revenue	14,440
31-60-01-601-4266	Sponsorship Revenues	1
Total Revenue		14,441

Expenditures:		
31-60-01-601-5001	Full-Time Salaries	7,419
31-60-01-601-5002	Part-Time Salaries	2,508
31-60-01-601-5009	Fringe Benefits	3,148
31-60-01-601-5205	Program Supplies	1,120
31-60-01-601-5230	Printing/Copies	6
Total Expenditures		\$ 14,201

ATHLETIC PROGRAMS

**2015
Budget**

YOUTH COMMISSION

Revenue:		
31-60-01-602-4105	Fundraising Event	\$ 700
31-60-01-602-4266	Sponsorship	300
Total Revenue		1,000
Expenditures:		
31-60-61-602-5205	Program Supplies	1,415
31-60-61-602-5230	Printing/Copies	25
Total Expenditures		1,440

PICKLEBALL

Revenue:		
31-60-61-655-4106	Class Revenue	23,420
Total Revenue		23,420
Expenditures:		
31-60-61-655-5001	Full-Time Salaries	4,556
31-60-61-655-5002	Part-Time Salaries	2,030
31-60-61-655-5009	Fringe Benefits	2,608
31-60-61-655-5201	Office Supplies	25
31-60-61-655-5205	Program Supplies	2,740
31-60-61-655-5230	Printing/Copies	250
Total Expenditures		\$ 12,209

ATHLETIC PROGRAMS

**2015
Budget**

YOUTH BASEBALL

Revenue:

31-60-61-610-4105	League Fees	\$ 106,978
31-60-61-610-4266	Sponsorship Revenue	16,500
Total Revenue		123,478

Expenditures:

31-60-61-610-5001	Full-Time Salaries	50,689
31-60-61-610-5002	Part-Time Salaries	7,958
31-60-61-610-5009	Fringe Benefits	17,393
31-60-61-610-5201	Office Supplies	50
31-60-61-610-5204	Postage	20
31-60-61-610-5205	Program Supplies	18,236
31-60-61-610-5230	Printing/Copies	80
31-60-61-610-5403	Telephone	500
31-60-61-610-5450	San-o-lets	750
31-60-61-610-5854	Mileage Reimbursement	600
Total Expenditures		96,276

ADULT SOFTBALL

Revenue:

31-60-61-611-4105	League Fees	231,670
Total Revenue		231,670

Expenditures:

31-60-61-611-5001	Full-Time Salaries	33,967
31-60-61-611-5002	Part-Time Salaries	42,800
31-60-61-611-5009	Fringe Benefits	18,837
31-60-61-611-5201	Office Supplies	1,150
31-60-61-611-5204	Postage	275
31-60-61-611-5205	Program Supplies	12,182
31-60-61-611-5230	Printing/Copies	450
31-60-61-611-5401	Utilities Electric	84,766
31-60-61-611-5403	Telephone	550
31-60-61-611-5450	San-o-lets	1,160
31-60-61-611-5702	Services/Materials to Maintain Equipment	950
31-60-61-611-5854	Mileage Reimbursement	125
Total Expenditures		\$ 197,212

ATHLETIC PROGRAMS

**2015
Budget**

GIRLS FASTPITCH

Revenue:

31-60-61-612-4105	League Fees	\$ 17,375
31-60-61-612-4266	Sponsorship Revenue	625
Total Revenue		18,000

Expenditures:

31-60-61-612-5002	Part-Time Salaries	360
31-60-61-612-5005	Contractual/Pro Lessons (Payroll Only)	808
31-60-61-612-5009	Benefits	36
31-60-61-612-5201	Office Supplies	50
31-60-61-612-5205	Program Supplies	2,071
31-60-61-612-5230	Printing/Copies	80
31-60-61-612-5401	Utilities Electric	300
31-60-61-612-5450	San-o-Let	300
31-60-61-612-5503	Contractual Persons	5,250
31-60-61-612-5854	Mileage Reimbursement	25
Total Expenditures		9,280

VOLLEYBALL

Revenue:

31-60-61-620-4105	League Fees	29,838
31-60-61-620-4106	Class Revenue	9,430
Total Revenue		39,268

Expenditures:

31-60-61-620-5001	Full-Time Salaries	11,391
31-60-61-620-5002	Part-Time Salaries	9,768
31-60-61-620-5009	Fringe Benefits	6,988
31-60-61-620-5205	Program Supplies	8,188
31-60-61-620-5230	Printing/Copies	15
31-60-61-620-5854	Mileage Reimbursement	20
Total Expenditures		\$ 36,370

ATHLETIC PROGRAMS

**2015
Budget**

TRACK

Revenue:

31-60-61-625-4106	Class Revenue	\$ 65,560
31-60-61-625-4266	Sponsorship Revenue	15,500
Total Revenue		<u>81,060</u>

Expenditures:

31-60-61-625-5001	Full-Time Salaries	14,339
31-60-61-625-5002	Part-Time Salaries	7,270
31-60-61-625-5009	Fringe Benefits	7,151
31-60-61-625-5204	Postage	15
31-60-61-625-5205	Program Supplies	27,510
31-60-61-625-5230	Printing/Copies	690
31-60-61-625-5450	San-o-Lets	1,070
31-60-61-625-5503	Contractual Persons	11,171
31-60-61-625-5854	Mileage Reimbursement	25
Total Expenditures		<u>69,241</u>

ADULT BASKETBALL

Revenue:

31-60-61-630-4105	League Fees	63,602
Total Revenue		<u>63,602</u>

Expenditures:

31-60-61-630-5001	Full-Time Salaries	14,557
31-60-61-630-5002	Part-Time Salaries	27,309
31-60-61-630-5009	Fringe Benefits	9,986
31-60-61-630-5204	Postage	75
31-60-61-630-5205	Program Supplies	1,186
31-60-61-630-5230	Printing/Copies	75
Total Expenditures		<u>\$ 53,188</u>

ATHLETIC PROGRAMS

**2015
Budget**

YOUTH BASKETBALL

Revenue:

31-60-61-631-4105	League Fees	\$ 146,230
31-60-61-631-4106	Class Revenue	7,580
	Total Revenue	<u>153,810</u>

Expenditures:

31-60-61-631-5001	Full-Time Salaries	42,838
31-60-61-631-5002	Part-Time Salaries	23,853
31-60-61-631-5009	Fringe Benefits	23,726
31-60-61-631-5201	Office Supplies	100
31-60-61-631-5204	Postage	80
31-60-61-631-5205	Program Supplies	13,253
31-60-61-631-5230	Printing/Copies	320
31-60-61-631-5517	Constant Contact	120
31-60-61-631-5403	Telephone	1,104
31-60-61-631-5854	Mileage Reimbursement	20
	Total Expenditures	<u>105,414</u>

GOLF LESSONS

Revenue:

31-60-00-645-4106	Class Revenue	38,198
	Total Revenue	<u>38,198</u>

Expenditures:

31-60-00-645-5001	Full-Time Salaries	11,450
31-60-00-645-5002	Part-Time Salaries	3,400
31-60-00-645-5009	Fringe Benefits	2,287
31-60-00-645-5205	Program Supplies	9,480
31-60-00-645-5230	Printing/Copies	25
	Total Expenditures	<u>\$ 26,642</u>

ATHLETIC PROGRAMS

**2015
Budget**

ADULT LACROSSE

Revenue:

31-60-61-670-4105	League Fees	\$ 24,785
31-60-61-670-4266	Sponsorship	1,000
Total Revenue		25,785

Expenditures:

31-60-61-670-5001	Full-Time Salaries	5,976
31-60-61-670-5002	Part-Time Salaries	7,200
31-60-61-670-5009	Fringe Benefits	2,679
31-60-61-670-5205	Program Supplies	1,066
31-60-61-670-5230	Printing/Copies	20
Total Expenditures		\$ 16,941

ATHLETIC PROGRAMS

**2015
Budget**

YOUTH LACROSSE

Revenue:

31-60-61-671-4105	League Fees	\$ 371,940
31-60-61-671-4106	Class Revenue	21,755
Total Revenue		<u>393,695</u>

Expenditures:

31-60-61-671-5001	Full-Time Salaries	32,668
31-60-61-671-5002	Part-Time Salaries	58,857
31-60-61-671-5009	Fringe Benefits	17,167
31-60-61-671-5204	Postage	120
31-60-61-671-5205	Program Supplies	65,241
31-60-61-671-5230	Printing/Copies	210
31-60-61-671-5403	Telephone	300
31-60-61-671-5450	San-o-Lets	2,000
31-60-61-671-5503	Contractual Persons	9,250
31-60-61-671-5854	Mileage Reimbursement	25
Total Expenditures		<u>185,838</u>

ADULT FLAG FOOTBALL

Revenue:

31-60-61-690-4106	Class Revenue	13,560
Total Revenue		<u>13,560</u>

Expenditures:

31-60-61-690-5002	Part-Time Salaries	7,000
31-60-61-690-5009	Benefits	700
31-60-61-690-5204	Postage	30
31-60-61-690-5205	Program Supplies	175
31-60-61-690-5230	Printing/Copies	60
Total Expenditures		<u>\$ 7,965</u>

ATHLETIC PROGRAMS

**2015
Budget**

YOUTH FLAG FOOTBALL

Revenue:

31-60-61-691-4105	League Fees	\$ 168,033
	Total Revenue	<u>168,033</u>

Expenditures:

31-60-61-691-5001	Full-Time Salaries	16,729
31-60-61-691-5002	Part-Time Salaries	26,030
31-60-61-691-5009	Fringe Benefits	10,098
31-60-61-691-5201	Office Supplies	40
31-60-61-691-5204	Postage	10
31-60-61-691-5205	Program Supplies	18,950
31-60-61-691-5230	Printing/Copies	200
31-60-61-691-5517	Constant Contact	120
31-60-61-691-5450	San-o-lets	700
	Total Expenditures	<u>72,877</u>

CLINICS & CAMPS

Revenue:

31-60-61-851-4105	League Fees	43,406
	Total Revenue	<u>43,406</u>

Expenditures:

31-60-61-851-5001	Full-Time Salaries	11,391
31-60-61-851-5002	Part-Time Salaries	10,201
31-60-61-851-5009	Benefits	7,032
31-60-61-851-5205	Program Supplies	4,547
31-60-61-851-5230	Printing/Copies	200
31-60-61-851-5854	Mileage Reimbursement	250
	Total Expenditures	<u>\$ 33,621</u>

ATHLETIC PROGRAMS

**2015
Budget**

AFTER SCHOOL SPORTS

Revenue:

31-60-61-695-4106	Class Revenue	\$ 5,496
	Total Revenue	5,496

Expenditures:

31-60-61-695-5001	Full-Time Salaries	2,863
31-60-61-695-5002	Part-Time Salaries	720
31-60-61-695-5009	Fringe Benefits	559
31-60-61-695-5230	Printing/Copies	25
	Total Expenditures	4,167

ATHLETICS REVENUE

1,864,604

ATHLETICS EXPENDITURES

1,109,418

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 755,186

ATHLETIC PROGRAMS

**2015
Budget**

**FAMILY SPORTS CENTER DOME:
GENERAL OPERATIONS**

Revenue:

31-60-84-140-4104	Athletic Field Rental	\$ 124,700
31-60-84-140-4125	Contractual Sales	3,000
31-60-84-140-4360	Advertising	2,500
Total Revenue		<u>130,200</u>

Expenditures:

31-60-84-140-5001	Full-Time Salaries	90,743
31-60-84-140-5002	Part-Time Salaries	11,640
31-60-84-140-5009	Fringe Benefits	17,345
31-60-84-140-5201	Office Supplies	1,000
31-60-84-140-5204	Postage	100
31-60-84-140-5205	Program Supplies	500
31-60-84-140-5206	Cooler Concession Expense	1,000
31-60-84-140-5230	Printing/Copies	800
31-60-84-140-5400	Utilities Natural Gas	42,000
31-60-84-140-5401	Utilities Electric	42,850
31-60-84-140-5402	Water & Sewer	3,525
31-60-84-140-5403	Telephone	1,250
31-60-84-140-5701	Ser/Mat to Maint. Facilities/Building	3,500
31-60-84-140-5702	Services/Materials to Maintain Equipment	3,000
31-60-84-140-5804	Rent/Lease Expense	34,428
31-60-84-140-5812	Uniforms	200
31-60-84-970-5117	Paying Agent Fees	80
31-60-84-970-9001	Bond Principal	37,800
31-60-84-970-9002	Bond Interest	8,826
Total Expenditures		<u>\$ 300,587</u>

ATHLETIC PROGRAMS

**2015
Budget**

ADULT SOCCER

Revenue:

31-60-84-660-4105	League Fees	\$ 117,600
	Total Revenue	117,600

Expenditures:

31-60-84-660-5002	Part-Time Salaries	33,096
31-60-84-660-5009	Fringe Benefits	3,300
31-60-84-660-5205	Program Supplies	2,720
	Total Expenditures	39,116

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:

31-60-84-661-4105	League Fees	98,620
	Total Revenue	98,620

Expenditures:

31-60-84-661-5002	Part-Time Salaries	11,281
31-60-84-661-5009	Fringe Benefits	1,128
31-60-84-661-5205	Program Supplies	1,000
	Total Expenditures	13,409

YOUTH LACROSSE

Revenue:

31-60-84-671-4105	League Fees	92,100
	Total Revenue	92,100

Expenditures:

31-60-84-671-5002	Part-Time Salaries	20,870
31-60-84-671-5009	Fringe Benefits	2,087
31-60-84-671-5205	Program Supplies	750
	Total Expenditures	\$ 23,707

ATHLETIC PROGRAMS

**2015
Budget**

**FAMILY SPORTS CENTER DOME:
CLINICS & CAMPS**

Revenue:

31-60-84-851-4106	Class Revenue	\$ 31,430
	Total Revenue	31,430

Expenditures:

31-60-84-851-5002	Part-Time Salaries	1,720
31-60-84-851-5009	Fringe Benefits	172
31-60-84-851-5205	Program Supplies	750
31-60-84-851-5503	Contractual Persons	6,144
	Total Expenditures	8,786

FLAG FOOTBALL

Revenue:

31-60-84-690-4105	League Fees	21,700
	Total Revenue	21,700

Expenditures:

31-60-84-690-5002	Part-Time Salaries	11,010
31-60-84-690-5009	Fringe Benefits	1,101
31-60-84-690-5205	Program Supplies	750
	Total Expenditures	12,861

FSC ATHLETIC REVENUE	491,650
FSC ATHLETIC EXPENDITURES	398,466
NET REVENUE OVER (UNDER) EXPENDITURES	93,184

TOTAL ATHLETIC REVENUE	2,356,254
TOTAL ATHLETIC EXPENDITURES	1,507,884
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 848,370

OTHER RECREATION FACILITIES

	2015 BUDGET		NET REVENUE
	REVENUE	EXPENSE	OVER (UNDER) EXPENDITURES
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	\$ 55,902	\$ 55,471	\$ 431
TENNIS:			
LITTLETON	619,275	292,136	327,139
HOLLY	109,603	93,799	15,804
LONE TREE	55,203	39,170	16,033
TOTAL TENNIS	<u>784,081</u>	<u>425,105</u>	<u>358,976</u>
COLORADO JOURNEY MINI GOLF	257,657	222,794	34,863
CORNERSTONE BATTING CAGES	78,369	68,348	10,021
COUNTY LINE BMX	30,518	29,203	1,315
OUTDOOR POOLS:			
FRANKLIN POOL	67,511	77,791	(10,279)
FRANKLIN SWIM TEAM	21,150	12,438	8,712
COOK CREEK POOL	201,073	173,471	27,602
COOK CREEK SWIM TEAM	29,850	20,634	9,216
HOLLY POOL	65,192	86,320	(21,128)
HOLLY SWIM TEAM	27,900	16,636	11,264
HARLOW POOL	43,705	55,017	(11,313)
TOTAL OUTDOOR POOLS	<u>456,381</u>	<u>442,307</u>	<u>14,074</u>
TOTAL OTHER RECREATION FACILITIES	<u>\$ 1,662,908</u>	<u>\$ 1,243,228</u>	<u>\$ 419,680</u>

OTHER RECREATION FACILITIES

		2015 Budget
OUTDOOR RECREATION PROGRAMS		
Revenue:		
31-40-51-543-4173	Outdoor Recreation	\$ 48,962
31-40-51-543-4182	Eco Travel Revenue	6,940
	Total Revenue	55,902
 Expenditures:		
31-40-51-543-5001	Full-Time Salaries	14,065
31-40-51-543-5009	Fringe Benefits	4,044
31-40-51-543-5231	Trip and Tours Expense	3,400
31-40-51-543-5503	Contractual Persons	33,962
	Total Expenditures	55,471
 LITTLETON TENNIS		
Revenue:		
31-60-72-650-4106	Class Revenue	63,683
31-60-72-650-4119	Competitive Teams	18,998
31-60-72-650-4136	Pro Lesson Court Fees	20,490
31-60-72-650-4140	Court Reservations	491,434
31-60-72-650-4141	Racquet Stringing	1,320
31-60-72-650-4145	Tournaments	22,850
31-60-72-650-4266	Sponsorship	500
	Total Revenue	619,275
 Expenditures:		
31-60-72-650-5001	Full-Time Salaries	87,932
31-60-72-650-5002	Part-Time Salaries	45,000
31-60-72-650-5009	Fringe Benefits	35,648
31-60-72-650-5203	Custodial Supplies	2,000
31-60-72-650-5204	Postage	200
31-60-72-650-5205	Program Supplies	5,333
31-60-72-650-5400	Utilities Natural Gas	44,000
31-60-72-650-5401	Utilities Electric	49,000
31-60-72-650-5402	Water & Sewer	900
31-60-72-650-5403	Telephone	2,600
31-60-72-650-5501	Contractual Services	4,860
31-60-72-650-5701	Services/Materials to Maintain Facilities/	7,000
31-60-72-650-5812	Uniforms	200
31-60-72-650-5833	Tournaments	7,313
31-60-72-650-5854	Milleage Reimbursement	150
	Total Expenditures	\$ 292,136

OTHER RECREATION FACILITIES

**2015
Budget**

HOLLY TENNIS

Revenue:

31-60-88-650-4099	Miscellaneous	\$ 10,000
31-60-88-650-4106	Class Revenue	43,992
31-60-88-650-4119	Competitive Teams	28,741
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	3,840
31-60-88-650-4140	Court Reservations	570
31-60-88-650-4141	Racquet Stringing	800
31-60-88-650-4145	Tournaments	17,710
Total Revenue		109,603

Expenditures:

31-60-88-650-5001	Full-Time Salaries	33,460
31-60-88-650-5002	Part-Time Salaries	16,556
31-60-88-650-5009	Fringe Benefits	14,747
31-60-88-650-5205	Program Supplies	2,930
31-60-88-650-5208	Pro Shop Supplies	2,600
31-60-88-650-5401	Utilities Electric	13,000
31-60-88-650-5402	Water & Sewer	700
31-60-88-650-5403	Telephone	2,085
31-60-88-650-5701	Services/Materials to Maintain Facilities/	900
31-60-88-650-5702	Services/Materials to Maintain Equipmen	1,760
31-60-88-650-5812	Uniforms	200
31-60-88-650-5839	Tennis Tournaments Expense	4,711
31-60-88-650-5854	Mileage Reimbursement	150
Total Expenditures		\$ 93,799

OTHER RECREATION FACILITIES

		2015 Budget
TENNIS CENTER AT LTGC		
Revenue:		
31-60-70-650-4106	Class Revenue	\$ 40,920
31-60-70-650-4119	Competitive Teams	8,336
31-60-70-650-4125	Contractual Sales	25
31-60-70-650-4130	Pro Shop	800
31-60-70-650-4136	Pro Lesson Court Fees	3,732
31-60-70-650-4140	Court Reservations	1,000
31-60-70-650-4141	Racquet Stringing	390
	Total Revenue	55,203
Expenditures:		
31-60-70-650-5001	Full-Time Salaries	12,933
31-60-70-650-5002	Part-Time Salaries	9,120
31-60-70-650-5009	Fringe Benefits	3,481
31-60-70-650-5201	Office Supplies	100
31-60-70-650-5204	Postage	50
31-60-70-650-5205	Program Supplies	4,282
31-60-70-650-5208	Pro Shop Supplies	1,190
31-60-70-650-5230	Printing/Copies	50
31-60-70-650-5401	Utilities - Electric	5,200
31-60-70-650-5402	Water & Sewer	600
31-60-70-650-5403	Telephone	1,200
31-60-70-650-5701	Service/Materials to Maintain Facilities	624
31-60-70-650-5702	Service/Materials to Maintain Equipment	90
31-60-70-650-5812	Uniforms	100
31-60-70-650-5854	Mileage Reimbursement	150
	Total Expenditures	\$ 39,170

OTHER RECREATION FACILITIES

**2015
Budget**

COLORADO JOURNEY MINI GOLF

Revenue:

31-60-62-140-4102	General Admissions	\$ 218,506
31-60-62-140-4122	Concession Self Operated	15,000
31-60-62-140-4268	Parties/Groups	20,851
31-60-62-140-4360	Advertising Revenue	3,300
Total Revenue		257,657

Expenditures:

31-60-62-140-5001	Full-Time Salaries	40,325
31-60-62-140-5002	Part-Time Salaries	28,000
31-60-62-140-5009	Fringe Benefits	21,867
31-60-62-140-5201	Office Supplies	300
31-60-62-140-5203	Custodial Supplies	500
31-60-62-140-5204	Postage	50
31-60-62-140-5205	Program Supplies	3,845
31-60-62-140-5206	Food & Concession Supplies	8,000
31-60-62-140-5230	Printing/Copies	900
31-60-62-140-5401	Utilities Electric	16,739
31-60-62-140-5402	Water & Sewer	5,589
31-60-62-140-5403	Telephone	3,277
31-60-62-140-5404	Trash Collection	2,480
31-60-62-140-5701	Services/Materials to Maintain Facilities/	6,000
31-60-62-140-5702	Services/Materials to Maintain Equipmen	2,500
31-60-62-140-5802	Promo, Publicity & Printing	1,500
31-60-62-140-5812	Uniforms	50
31-60-62-140-5854	Mileage Reimb	300
31-60-62-970-9001	Bond Principal	77,250
31-60-62-970-9002	Bond Interest	3,322
Total Expenditures		\$ 222,794

OTHER RECREATION FACILITIES

		2015 Budget
CORNERSTONE BATTING CAGES		
Revenue:		
31-60-63-140-4102	General Admissions	\$ 72,669
31-60-63-140-4122	Concession Self Operated	5,200
31-60-63-140-4360	Advertising Revenue	500
Total Revenue		78,369
Expenditures:		
31-60-63-140-5001	Full-Time Salaries	14,662
31-60-63-140-5002	Part-Time Salaries	11,500
31-60-63-140-5009	Fringe Benefits	7,803
31-60-63-140-5204	Postage	50
31-60-63-140-5205	Program Supplies	800
31-60-63-140-5206	Food & Concession Supplies	2,958
31-60-63-140-5230	Printing/Copies	50
31-60-63-140-5401	Utilities Electric	2,032
31-60-63-140-5403	Telephone	915
31-60-63-140-5701	Services/Materials to Maintain Facilities/	3,000
31-60-63-140-5702	Services/Materials to Maintain Equipmen	3,000
31-60-63-140-5802	Promo, Publicity & Printing	50
31-60-63-970-9001	Bond Principal	20,600
31-60-63-970-9002	Bond Interest	928
Total Expenditures		68,348
 COUNTY LINE BMX Revenue		
Revenue:		
31-60-89-682-4099	Miscellaneous	170
31-60-89-682-4105	League Fees	104
31-60-89-682-4106	Class Revenue	27,954
31-60-89-682-4125	Contractual Sales Reveue	290
31-60-89-682-4266	Sponsorships	2,000
Total Revenue		30,518
 Expenditures:		
31-60-89-682-5001	Full-Time Salaries	11,391
31-60-89-682-5002	Part-Time Salaries	472
31-60-89-682-5009	Fringe Benefits	6,059
31-60-89-682-5201	Office Supplies	100
31-60-89-682-5204	Postage	50
31-60-89-682-5205	Program Supplies	10,846
31-60-89-682-5230	Printing/Copies	15
31-60-89-682-5450	San-o-lets	270
Total Expenditures		\$ 29,203

OTHER RECREATION FACILITIES

**2015
Budget**

FRANKLIN POOL

Revenue:

31-80-85-840-4100	Pro Lesson Tickets	\$ 1,212
31-80-85-840-4102	General Admissions	27,124
31-80-85-840-4103	Season Tickets	8,421
31-80-85-840-4106	Class Revenue	15,744
31-80-85-840-4122	Concession Self-Operated	14,000
31-80-85-840-4135	Reimbursement	10
31-80-85-840-4157	Facility Rental	1,000
	Total Revenue	67,511

Expenditures:

31-80-85-840-5002	Part-Time Salaries	35,106
31-80-85-840-5006	Concession Salary	2,560
31-80-85-840-5009	Fringe Benefits	3,767
31-80-85-840-5203	Custodial Supplies	400
31-80-85-840-5205	Program Supplies	800
31-80-85-840-5206	Food & Concession Supplies	7,000
31-80-85-840-5207	Chemical Supplies	6,000
31-80-85-840-5302	Minor Tools & Equipment	50
31-80-85-840-5400	Utilities Natural Gas	5,000
31-80-85-840-5401	Utilities Electric	6,500
31-80-85-840-5402	Water & Sewer	6,000
31-80-85-840-5403	Telephone	720
31-80-85-840-5404	Trash Collection	280
31-80-85-840-5701	Services/Materials to Maintain Facilities/	2,500
31-80-85-840-5702	Services/Materials to Maintain Equipmen	800
31-80-85-840-5812	Uniforms	100
31-80-85-840-5854	Mileage Reimbursement	208
	Total Expenditures	\$ 77,791

OTHER RECREATION FACILITIES

		<u>2015 Budget</u>
FRANKLIN SWIM TEAM		
Revenue:		
31-80-85-841-4121	Swim Team Revenue	\$ 21,150
Total Revenue		<u>21,150</u>
Expenditures:		
31-80-85-841-5002	Part-Time Salaries	9,980
31-80-85-841-5009	Fringe Benefits	998
31-80-85-841-5205	Program Supplies	50
31-80-85-841-5501	Contractual Services	1,410
Total Expenditures		<u>\$ 12,438</u>

OTHER RECREATION FACILITIES

		2015 Budget
COOK CREEK POOL		
Revenue:		
31-80-86-840-4100	Pro Lesson Tickets	\$ 1,236
31-80-86-840-4102	General Admissions	95,264
31-80-86-840-4103	Season Tickets	650
31-80-86-840-4106	Class Revenue	17,447
31-80-86-840-4122	Concession Self Operated	45,000
31-80-86-840-4130	Pro Shop Sales	10
31-80-86-840-4135	Uniform Reimbursements	1,000
31-80-86-840-4155	Pass Sales	32,638
31-80-86-840-4157	Facility Rental	1,798
31-80-86-840-4208	Lone Tree Event Revenue	2,000
31-80-86-840-4268	Parties/Groups	4,030
Total Revenue		201,073
Expenditures:		
31-80-86-840-5001	Full-Time Salaries	5,932
31-80-86-840-5002	Part-Time Salaries	65,937
31-80-86-840-5006	Concession Salary	12,830
31-80-86-840-5009	Fringe Benefits	10,325
31-80-86-840-5203	Custodial Supplies	1,000
31-80-86-840-5204	Postage	10
31-80-86-840-5205	Program Supplies	2,200
31-80-86-840-5206	Food & Concession Supplies	18,000
31-80-86-840-5207	Chemical Supplies	9,500
31-80-86-840-5208	Pro Shop Supplies	25
31-80-86-840-5230	Printing/Copies	800
31-80-86-840-5302	Minor Tools & Equipment	500
31-80-86-840-5400	Utilities Natural Gas	14,000
31-80-86-840-5401	Utilities Electric	15,500
31-80-86-840-5402	Water & Sewer	7,000
31-80-86-840-5403	Telephone	500
31-80-86-840-5404	Trash Collection	492
31-80-86-840-5453	Red Cross Fees	420
31-80-86-840-5501	Contractual Services	700
31-80-86-840-5701	Services/Materials to Maintain Facilities/	3,000
31-80-86-840-5702	Ser/Mat to Maintain Equipment	4,000
31-80-86-840-5812	Uniforms	500
31-80-86-840-5854	Mileage Reimbursement	300
Total Expenditures		\$ 173,471

OTHER RECREATION FACILITIES

**2015
Budget**

COOK CREEK SWIM TEAM

Revenue:		
31-80-86-841-4121	Swim Team Revenues	\$ 29,850
Total Revenue		<u>29,850</u>
Expenditures:		
31-80-86-841-5001	Full-Time Salaries	3,954
31-80-86-841-5002	Part-Time Salaries	10,842
31-80-86-841-5009	Fringe Benefitis	2,758
31-80-86-841-5205	Program Supplies	1,200
31-80-86-841-5501	Contractual Services	1,880
Total Expenditures		<u>\$ 20,634</u>

OTHER RECREATION FACILITIES

		2015 Budget
HOLLY POOL		
Revenue:		
31-80-87-840-4102	General Admissions	\$ 29,286
31-80-87-840-4103	Season Tickets	10,117
31-80-87-840-4106	Class Revenue	14,899
31-80-87-840-4122	Concession Self-Operated	10,250
31-80-87-840-4157	Facility Rental	640
	Total Revenue	65,192
 Expenditures:		
31-80-87-840-5002	Part-Time Salaries	42,194
31-80-87-840-5006	Concession Salary	2,392
31-80-87-840-5009	Fringe Benefits	4,459
31-80-87-840-5203	Custodial Supplies	164
31-80-87-840-5205	Program Supplies	1,724
31-80-87-840-5206	Food & Concession Supplies	3,863
31-80-87-840-5207	Chemical Supplies	5,856
31-80-87-840-5302	Minor Tools & Equipment	75
31-80-87-840-5400	Utilities Natural Gas	7,391
31-80-87-840-5401	Utilities Electric	4,445
31-80-87-840-5402	Water & Sewer	5,360
31-80-87-840-5403	Telephone	800
31-80-87-840-5701	Services/Materials to Maintain Facilities/	3,022
31-80-87-840-5702	Services/Materials to Maintain Equipmen	4,025
31-80-87-840-5812	Uniforms	300
31-80-87-840-5854	Mileage Reimbursement	250
	Total Expenditures	\$ 86,320

OTHER RECREATION FACILITIES

**2015
Budget**

HOLLY SWIM TEAM

Revenue:

31-80-87-841-4121	Swim Team Revenues	\$ 27,900
	Total Revenue	27,900

Expenditures:

31-80-87-841-5002	Part-Time Salaries	13,387
31-80-87-841-5009	Fringe Benefits	1,339
31-80-87-841-5204	Postage	10
31-80-87-841-5205	Program Supplies	250
31-80-87-841-5230	Printing/Copies	25
31-80-87-841-5501	Contractual	1,625
	Total Expenditures	16,636

HARLOW POOL

Revenue:

31-80-90-840-4100	Pro Lesson Tickets	114
31-80-90-840-4102	General Admissions	21,625
31-80-90-840-4103	Season Tickets	12,464
31-80-90-840-4106	Class Revenue	4,780
31-80-90-840-4121	Swim Team	1,500
31-80-90-840-4125	Contractual Sales	1,838
31-80-90-840-4157	Facility Rental	1,384
	Total Revenue	43,705

Expenditures:

31-80-90-840-5002	Part-Time Salaries	26,798
31-80-90-840-5009	Fringe Benefits	2,680
31-80-90-840-5203	Custodial Supplies	250
31-80-90-840-5205	Program Supplies	300
31-80-90-840-5207	Chemical Supplies	3,850
31-80-90-840-5400	Utilities Natural Gas	4,000
31-80-90-840-5401	Utilities Electric	5,500
31-80-90-840-5402	Water & Sewer	7,500
31-80-90-840-5403	Telephone	660
31-80-90-840-5404	Trash Collection	280
31-80-90-840-5701	Services/Materials to Maintain Facilities/t	1,500
31-80-90-840-5702	Ser/Mat to Maint Equipment	1,500
31-80-90-840-5812	Uniforms	200
	Total Expenditures	\$ 55,017

OTHER RECREATION FACILITIES

	2015 Budget
TOTAL OTHER RECREATION FACILITIES REVENUE	<u>\$ 1,662,908</u>
TOTAL OTHER RECREATION FACILITIES EXPENDITURES	<u>1,243,228</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u><u>\$ 419,680</u></u>

GOLF DEPARTMENT

2015 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 19,000	\$ (19,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	88,150	(88,150)
LANDSCAPE MAINTENANCE	-	711,955	(711,955)
GARAGE & SHOP	-	192,475	(192,475)
PRO SHOP	215,000	204,346	10,654
GENERAL OPERATIONS	1,961,000	477,242	1,483,758
TOTAL LONE TREE GOLF COURSE	2,176,000	1,693,168	482,832
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	10,000	(10,000)
GOLF COURSE MAINTENANCE			
ADMIN	-	89,650	(89,650)
LANDSCAPE MAINTENANCE	-	702,497	(702,497)
GARAGE & SHOP	-	181,174	(181,174)
PRO SHOP	155,700	123,492	32,208
GENERAL OPERATIONS	2,028,000	553,928	1,474,072
TOTAL SOUTH SUBURBAN GOLF COURSE	2,183,700	1,660,741	522,959
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE	-	6,800	(6,800)
GOLF COURSE MAINTENANCE			
ADMIN	-	86,406	(86,406)
LANDSCAPE MAINTENANCE	-	469,159	(469,159)
GARAGE & SHOP	-	108,913	(108,913)
PRO SHOP	125,000	98,200	26,800
GENERAL OPERATIONS	1,144,323	786,673	357,650
TOTAL LITTLETON GOLF COURSE	1,269,323	1,556,151	(286,828)
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	6,500	(6,500)
GOLF COURSE MAINTENANCE			
ADMIN	-	47,465	(47,465)
LANDSCAPE MAINTENANCE	-	408,629	(408,629)
GARAGE & SHOP	-	55,099	(55,099)
PRO SHOP	525,000	408,700	116,300
GENERAL OPERATIONS	1,375,340	769,094	606,246
TOTAL FAMILY SPORTS CENTER GOLF COURSE	1,900,340	1,695,487	204,853
TOTAL GOLF DEPARTMENT	\$ 7,529,363	\$ 6,605,547	\$ 923,816

GOLF DEPARTMENT

**2015
Budget**

FACILITY MAINTENANCE

Expenditures:

31-70-70-260-5701	Services/Materials to Maintain Facilities/Builc	\$ 10,000
31-70-70-260-5709	Service/Materials to Maintain Landscape	9,000
Total Expenditures		19,000

LONE TREE GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-70-261-5001	Full-Time Salaries	31,564
31-70-70-261-5009	Fringe Benefits	10,150
31-70-70-261-5201	Office Supplies	1,200
31-70-70-261-5203	Custodial Supplies	1,500
31-70-70-261-5302	Minor Tools & Equipment	9,010
31-70-70-261-5400	Utilities Natural Gas	3,500
31-70-70-261-5401	Utilities Electric	4,500
31-70-70-261-5402	Water & Sewer	660
31-70-70-261-5403	Telephone	3,500
31-70-70-261-5404	Trash Collection	4,500
31-70-70-261-5501	Contractual Services	11,516
31-70-70-261-5803	Dues & Subscriptions	1,350
31-70-70-261-5805	Staff Development	2,800
31-70-70-261-5812	Uniforms	2,400
Total Expenditures		88,150

LANDSCAPE MAINTENANCE

Expenditures:

31-70-70-263-5001	Full-Time Salaries	158,975
31-70-70-263-5002	Part-Time Salaries	146,540
31-70-70-263-5003	Overtime	2,000
31-70-70-263-5009	Fringe Benefits	62,430
31-70-70-263-5209	Agricultural Supplies	113,900
31-70-70-263-5218	Irrigation Supplies	14,710
31-70-70-263-5304	Equipment Rental	3,700
31-70-70-263-5401	Utilities Electric	127,000
31-70-70-263-5709	Service/Materials to Maintain Landscape	37,400
31-70-70-263-5711	Service/Materials to Maintain Golf Course	22,300
31-70-70-263-5712	Irrigation Trans. & Dist.	22,500
31-70-70-263-5826	Vandalism	500
Total Expenditures		\$ 711,955

GOLF DEPARTMENT

**2015
Budget**

LONE TREE GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-70-264-5001	Full-Time Salaries	\$ 68,495
31-70-70-264-5003	Overtime	200
31-70-70-264-5009	Fringe Benefits	19,000
31-70-70-264-5202	Motor Fuels & Lubricants	40,900
31-70-70-264-5702	Services/Materials to Maintain Equipment	55,000
31-70-70-264-5806	Miscellaneous	6,000
31-70-70-264-5812	Uniforms	2,880
Total Expenditures		<u>192,475</u>

PRO SHOP

Revenue:		
31-70-70-750-4130	Pro Shop Sales	215,000
Total Revenue		<u>215,000</u>

Expenditures:		
31-70-70-750-5001	Full-Time Salaries	13,786
31-70-70-750-5002	Part-Time Salaries	18,000
31-70-70-750-5009	Fringe Benefits	8,260
31-70-70-750-5205	Program Supplies	4,300
31-70-70-750-5208	Pro Shop Supplies	160,000
Total Expenditures		<u>\$ 204,346</u>

GOLF DEPARTMENT

**2015
Budget**

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Revenue:		
31-70-70-751-4136	Pro Rental Fees	\$ 3,000
31-70-70-751-4175	Green Fees	1,205,000
31-70-70-751-4176	Junior Golf	13,675
31-70-70-751-4177	Driving Range	165,000
31-70-70-751-4178	Golf Cart Rental	358,000
31-70-70-751-4179	Club & Hand Cart Rental	8,000
31-70-70-751-4180	Expansion Fund	46,000
31-70-70-751-4183	Annual Membership	162,325
Total Revenue		<u>\$ 1,961,000</u>

GOLF DEPARTMENT

2015
Budget

LONE TREE GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-70-751-5001	Full-Time Salaries	\$ 112,000
31-70-70-751-5002	Part-Time Salaries	105,000
31-70-70-751-5003	Overtime	500
31-70-70-751-5009	Fringe Benefits	54,000
31-70-70-751-5010	Regular Part Time Salaries	35,269
31-70-70-751-5201	Office Supplies	1,000
31-70-70-751-5202	Motor Fuels & Lubricants	500
31-70-70-751-5203	Custodial Supplies	2,000
31-70-70-751-5204	Postage	1,500
31-70-70-751-5205	Program Supplies	13,000
31-70-70-751-5302	Minor Tools & Equipment	700
31-70-70-751-5305	Cart Maintenance	10,000
31-70-70-751-5400	Utilities Natural Gas	13,000
31-70-70-751-5401	Utilities Electric	37,000
31-70-70-751-5402	Water & Sewer	3,500
31-70-70-751-5403	Telephone	1,700
31-70-70-751-5404	Trash Collection	850
31-70-70-751-5501	Contractual Services	1,500
31-70-70-751-5701	Services/Materials to Maintain Facilities/Build	3,000
31-70-70-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-70-751-5704	Service/Materials to Rental Equipment	750
31-70-70-751-5802	Promo, Publicity & Printing	9,000
31-70-70-751-5803	Dues & Subscriptions	3,000
31-70-70-751-5805	Staff Development	500
31-70-70-751-5812	Uniforms	4,000
31-70-70-751-5833	Tournaments	2,500
31-70-70-751-5834	Driving Range	14,000
31-70-70-751-5835	Junior Golf	5,000
31-70-70-970-9001	Cart Lease Principal	36,108
31-70-70-970-9002	Cart Lease Interest	4,365
Total Expenditures		<u>\$ 477,242</u>

GOLF DEPARTMENT

**2015
Budget**

SOUTH SUBURBAN GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-71-260-5701	Services/Materials to Maintain Facilities/Bulk	\$ 5,000
31-70-71-260-5709	Service/Materials to Maintain Landscape	5,000
	Total Expenditures	<u>10,000</u>

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-71-261-5001	Full-Time Salaries	30,900
31-70-71-261-5009	Fringe Benefits	13,000
31-70-71-261-5201	Office Supplies	800
31-70-71-261-5203	Custodial Supplies	500
31-70-71-261-5302	Minor Tools & Equipment	6,000
31-70-71-261-5401	Utilities Electric	17,000
31-70-71-261-5402	Water & Sewer	1,500
31-70-71-261-5403	Telephone	1,000
31-70-71-261-5404	Trash Collection	5,000
31-70-71-261-5501	Contractual Services	9,000
31-70-71-261-5803	Dues & Subscriptions	950
31-70-71-261-5805	Staff Development	2,000
31-70-71-261-5812	Uniforms	2,000
	Total Expenditures	<u>\$ 89,650</u>

GOLF DEPARTMENT

**2015
Budget**

LONE TREE GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-71-263-5001	Full-Time Salaries	\$ 167,672
31-70-71-263-5002	Part-Time Salaries	138,000
31-70-71-263-5003	Overtime	1,250
31-70-71-263-5009	Fringe Benefits	67,000
31-70-71-263-5209	Agricultural Supplies	119,000
31-70-71-263-5218	Irrigation Supplies	14,000
31-70-71-263-5304	Equipment Rental	3,200
31-70-71-263-5401	Utilities Electric	125,000
31-70-71-263-5701	Services/ Materials to Maintain Facilities/Builc	475
31-70-71-263-5709	Service/Materials to Maintain Landscape	44,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course	12,900
31-70-71-263-5712	Irrigation Trans. & Dist.	9,500
31-70-71-263-5826	Vandalism	500
Total Expenditures		<u>702,497</u>

GARAGE & SHOP

Expenditures:		
31-70-71-264-5001	Full-Time Salaries	71,398
31-70-71-264-5009	Fringe Benefits	16,876
31-70-71-264-5202	Motor Fuels & Lubricants	36,000
31-70-71-264-5302	Minor Tools & Equipment	2,000
31-70-71-264-5702	Services/Materials to Maintain Equipment	48,000
31-70-71-264-5806	Miscellaneous	1,500
31-70-71-264-5812	Uniforms	5,400
Total Expenditures		<u>\$ 181,174</u>

GOLF DEPARTMENT

**2015
Budget**

**SOUTH SUBURBAN GOLF COURSE:
PRO SHOP**

Revenue:		
31-70-71-750-4129	Sales Tax Revenue	\$ 1,700
31-70-71-750-4130	Pro Shop Sales	154,000
	Total Revenue	155,700
Expenditures:		
31-70-71-750-5001	Full-Time Salaries	11,000
31-70-71-750-5002	Part-Time Salaries	4,852
31-70-71-750-5009	Fringe Benefits	3,140
31-70-71-750-5205	Program Supplies	2,500
31-70-71-750-5208	Pro Shop Supplies	102,000
	Total Expenditures	\$ 123,492

GOLF DEPARTMENT

**2015
Budget**

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-71-751-4103	Season Tickets	\$ 52,000
31-70-71-751-4136	Pro Rental Fees	3,500
31-70-71-751-4175	Green Fees	1,290,000
31-70-71-751-4176	Junior Golf	35,000
31-70-71-751-4177	Driving Range	227,000
31-70-71-751-4178	Golf Cart Rental	341,000
31-70-71-751-4179	Club & Hand Cart Rental	12,500
31-70-71-751-4180	Expansion Fund	67,000
Total Revenue		<u>2,028,000</u>

Expenditures:

31-70-71-751-5001	Full-Time Salaries	214,980
31-70-71-751-5002	Part-Time Salaries	140,000
31-70-71-751-5009	Fringe Benefits	53,850
31-70-71-751-5201	Office Supplies	2,700
31-70-71-751-5202	Motor Fuels & Lubricants	13,000
31-70-71-751-5203	Custodial Supplies	4,500
31-70-71-751-5205	Program Supplies	3,500
31-70-71-751-5221	Paper Supplies	125
31-70-71-751-5230	Printing/Copies	350
31-70-71-751-5305	Cart Maintenance	4,500
31-70-71-751-5400	Utilities Natural Gas	4,800
31-70-71-751-5401	Utilities Electric	10,000
31-70-71-751-5402	Water & Sewer	3,300
31-70-71-751-5403	Telephone	3,500
31-70-71-751-5404	Trash Collection	2,250
31-70-71-751-5501	Contractual Services	9,000
31-70-71-751-5701	Services/Materials to Maintain Facilities/Build	5,000
31-70-71-751-5704	Service/Materials to Rental Equipment	500
31-70-71-751-5802	Promo, Publicity & Printing	4,500
31-70-71-751-5803	Dues & Subscriptions	1,200
31-70-71-751-5805	Staff Development	600
31-70-71-751-5812	Uniforms	1,200
31-70-71-751-5833	Tournaments	1,600
31-70-71-751-5834	Driving Range	22,000
31-70-71-751-5835	Junior Golf	6,500
31-70-71-970-9001	Cart Lease Principal	36,108
31-70-71-970-9002	Cart Lease Interest	4,365
Total Expenditures		<u>\$ 553,928</u>

GOLF DEPARTMENT

**2015
Budget**

LITTLETON GOLF COURSE: FACILITY MAINTENANCE

Expenditures:

31-70-72-260-5701	Services/Materials to Maintain Facilities/Builc	\$ 2,800
31-70-72-260-5709	Service/Materials to Maintain Landscape	4,000
	Total Expenditures	<u>6,800</u>

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-72-261-5001	Full-Time Salaries	46,036
31-70-72-261-5009	Fringe Benefits	11,200
31-70-72-261-5201	Office Supplies	450
31-70-72-261-5203	Custodial Supplies	250
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	5,800
31-70-72-261-5402	Water & Sewer	450
31-70-72-261-5403	Telephone	2,100
31-70-72-261-5501	Contractual Services	12,500
31-70-72-261-5803	Dues & Subscriptions	1,150
31-70-72-261-5805	Staff Development	1,820
31-70-72-261-5812	Uniforms	800
	Total Expenditures	<u>\$ 86,406</u>

GOLF DEPARTMENT

**2015
Budget**

LITTLETON GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:		
31-70-72-263-5001	Full-Time Salaries	\$ 166,968
31-70-72-263-5002	Part-Time Salaries	75,686
31-70-72-263-5003	Overtime	600
31-70-72-263-5009	Fringe Benefits	55,155
31-70-72-263-5209	Agricultural Supplies	65,500
31-70-72-263-5218	Irrigation Supplies	15,850
31-70-72-263-5304	Equipment Rental	2,000
31-70-72-263-5401	Utilities Electric	30,000
31-70-72-263-5402	Water & Sewer	11,000
31-70-72-263-5709	Service/Materials to Maintain Landscape	23,800
31-70-72-263-5711	Service/Materials to Maintain Golf Course	8,100
31-70-72-263-5712	Irrigation Trans. & Dist.	14,000
31-70-72-263-5826	Vandalism	500
Total Expenditures		469,159

GARAGE & SHOP

Expenditures:		
31-70-72-264-5001	Full-Time Salaries	28,522
31-70-72-264-5009	Fringe Benefits	10,782
31-70-72-264-5010	Regular Part Time Salaries	26,709
31-70-72-264-5202	Motor Fuels & Lubricants	16,000
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	2,400
Total Expenditures		\$ 108,913

GOLF DEPARTMENT

**2015
Budget**

**LITTLETON GOLF COURSE:
PRO SHOP**

Revenue:

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

Expenditures:

31-70-72-750-5001	Full-Time Salaries	8,000
31-70-72-750-5002	Part-Time Salaries	2,200
31-70-72-750-5009	Fringe Benefits	2,000
31-70-72-750-5205	Program Supplies	4,000
31-70-72-750-5208	Pro Shop Supplies	82,000
	Total Expenditures	<u>\$ 98,200</u>

GOLF DEPARTMENT

**2015
Budget**

**LITTLETON GOLF COURSE:
GENERAL OPERATIONS**

Revenue:

31-70-72-751-4099	Miscellaneous	\$	200
31-70-72-751-4103	Season Tickets		20,000
31-70-72-751-4106	Class Revenue		5,500
31-70-72-751-4110	Cash Over/Under		200
31-70-72-751-4136	Pro Rental Fees		1,700
31-70-72-751-4165	ID Cards		3,500
31-70-72-751-4175	Green Fees		763,223
31-70-72-751-4176	Junior Golf		3,000
31-70-72-751-4177	Driving Range		80,000
31-70-72-751-4178	Golf Cart Rental		237,000
31-70-72-751-4179	Club & Hand Cart Rental		7,000
31-70-72-751-4180	Expansion Fund		23,000
	Total Revenue		<u>\$ 1,144,323</u>

GOLF DEPARTMENT

2015
Budget

LITTLETON GOLF COURSE: GENERAL OPERATIONS

Expenditures:		
31-70-72-751-5001	Full-Time Salaries	\$ 102,654
31-70-72-751-5002	Part-Time Salaries	106,000
31-70-72-751-5003	Overtime	400
31-70-72-751-5009	Fringe Benefits	32,000
31-70-72-751-5202	Motor Fuels & Lubricants	7,500
31-70-72-751-5203	Custodial Supplies	2,500
31-70-72-751-5204	Postage	200
31-70-72-751-5205	Program Supplies	8,000
31-70-72-751-5230	Printing/Copies	300
31-70-72-751-5302	Minor Tools & Equipment	350
31-70-72-751-5305	Cart Maintenance	5,000
31-70-72-751-5321	Lost Discount/Finance Charges	40
31-70-72-751-5400	Utilities Natural Gas	3,000
31-70-72-751-5401	Utilities Electric	4,500
31-70-72-751-5402	Water & Sewer	500
31-70-72-751-5403	Telephone	1,700
31-70-72-751-5404	Trash Collection	1,000
31-70-72-751-5501	Contractual Services	12,000
31-70-72-751-5701	Services/Materials to Maintain Facilities/Build	6,000
31-70-72-751-5802	Promo, Publicity & Printing	4,500
31-70-72-751-5803	Dues & Subscriptions	1,000
31-70-72-751-5805	Staff Development	550
31-70-72-751-5812	Uniforms	2,000
31-70-72-751-5834	Driving Range	14,000
31-70-72-751-5835	Junior Golf	1,200
31-70-72-970-9001	Bond Principal/Golf Cart Lease	448,101
31-70-72-970-9002	Bond Interest/Golf Cart Lease	21,678
Total Expenditures		<u>\$ 786,673</u>

GOLF DEPARTMENT

**2015
Budget**

FAMILY SPORTS CENTER GOLF COURSE: FACILITY MAINTENANCE

31-70-84-260-5701	Services/Materials to Maintain Facilities/Builc	\$ 4,500
31-70-84-260-5709	Service/Materials to Maintain Landscape	2,000
Total Expenditures		6,500

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:

31-70-84-261-5001	Full-Time Salaries	25,210
31-70-84-261-5009	Fringe Benefits	9,800
31-70-84-261-5201	Office Supplies	200
31-70-84-261-5203	Custodial Supplies	300
31-70-84-261-5302	Minor Tools & Equipment	1,500
31-70-84-261-5401	Utilities Electric	2,000
31-70-84-261-5403	Telephone	300
31-70-84-261-5404	Trash Collections	2,820
31-70-84-261-5501	Contractual Services	3,900
31-70-84-261-5803	Dues & Subscriptions	335
31-70-84-261-5805	Staff Development	600
31-70-84-261-5812	Uniforms	500
Total Expenditures		47,465

LANDSCAPE MAINTENANCE

Expenditures:

31-70-84-263-5001	Full Time Salaries	86,798
31-70-84-263-5002	Part-Time Salaries	23,000
31-70-84-263-5003	Overtime	200
31-70-84-263-5009	Fringe Benefits	31,500
31-70-84-263-5010	Regular Part Time Salaries	31,181
31-70-84-263-5209	Agricultural Supplies	44,700
31-70-84-263-5218	Irrigation Supplies	6,000
31-70-84-263-5304	Equipment Rental	1,000
31-70-84-263-5400	Utilities Natural Gas	1,400
31-70-84-263-5401	Utilities Electric	2,200
31-70-84-263-5402	Water & Sewer	170,000
31-70-84-263-5503	Contractual Persons	350
31-70-84-263-5709	Service/Materials to Maintain Landscape	3,200
31-70-84-263-5711	Service/Materials to Maintain Golf Course	5,200
31-70-84-263-5712	Irrigation Trans. & Dist	1,700
31-70-84-263-5826	Vandalism	200
Total Expenditures		\$ 408,629

GOLF DEPARTMENT

**2015
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:		
31-70-84-264-5001	Full Time Salaries	\$ 20,529
31-70-84-264-5009	Fringe Benefits	7,000
31-70-84-264-5202	Motor Fuels & Lubricants	8,630
31-70-84-264-5702	Services/Materials to Maintain Equipment	15,100
31-70-84-264-5806	Miscellaneous	1,500
31-70-84-264-5812	Uniforms	2,340
	Total Expenditures	<u>55,099</u>

PRO SHOP

Revenue:		
31-70-84-750-4130	Pro Shop Sales	505,000
31-70-84-750-4202	Skate Sharpening	20,000
	Total Revenue	<u>525,000</u>

Expenditures:		
31-70-84-750-5001	Full Time Salaries	33,200
31-70-84-750-5002	Part-Time Salaries	18,000
31-70-84-750-5009	Fringe Benefits	11,000
31-70-84-750-5205	Program Supplies	2,500
31-70-84-750-5208	Pro Shop Supplies	344,000
	Total Expenditures	<u>\$ 408,700</u>

GOLF DEPARTMENT

**2015
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GENERAL OPERATIONS

Revenue:

31-70-84-751-4102	General Admissions	\$ 51,000
31-70-84-751-4105	League Fees	8,000
31-70-84-751-4110	Cash Over/Under	1,000
31-70-84-751-4125	Contractual Sales	5,000
31-70-84-751-4136	Pro Rental Fees	26,000
31-70-84-751-4175	Green Fees	375,000
31-70-84-751-4176	Junior Golf	100,000
31-70-84-751-4177	Driving Range	715,000
31-70-84-751-4178	Golf Cart Rental	75,000
31-70-84-751-4179	Club & Hand Cart Rental	7,500
31-70-84-751-4180	Expansion Fund	11,840
	Total Revenue	<u>\$ 1,375,340</u>

GOLF DEPARTMENT

**2015
Budget**

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

Expenditures:

31-70-84-751-5001	Full Time Salaries	\$ 91,283
31-70-84-751-5002	Part-Time Salaries	168,000
31-70-84-751-5003	Overtime	500
31-70-84-751-5005	Contractual/Pro Lesson Salary	2,900
31-70-84-751-5009	Fringe Benefits	46,680
31-70-84-751-5201	Office Supplies	1,000
31-70-84-751-5202	Motor Fuels & Lubricants	5,000
31-70-84-751-5203	Custodial Supplies	150
31-70-84-751-5204	Postage	250
31-70-84-751-5205	Program Supplies	6,000
31-70-84-751-5230	Printing/Copies	500
31-70-84-751-5302	Minor Tools & Equipment	800
31-70-84-751-5305	Cart Maintenance	750
31-70-84-751-5307	Golf Cart Lease	15,480
31-70-84-751-5400	Utilities Natural Gas	15,000
31-70-84-751-5401	Utilities Electric	28,000
31-70-84-751-5402	Water & Sewer	5,500
31-70-84-751-5403	Telephone	3,000
31-70-84-751-5501	Contractual Services	4,200
31-70-84-751-5701	Services/Materials to Maintain Facilities/Build	7,500
31-70-84-751-5702	Services/Materials to Maintain Equipment	2,000
31-70-84-751-5802	Promo, Publicity & Printing	5,000
31-70-84-751-5803	Dues & Subscriptions	900
31-70-84-751-5804	Rent/Lease Expense	130,061
31-70-84-751-5812	Uniforms	1,000
31-70-84-751-5834	Driving Range	50,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-970-9001	Bond Principal	142,800
31-70-84-970-9002	Bond Interest	33,340
	Total Expenditures	769,094

TOTAL GOLF REVENUE

7,529,363

TOTAL GOLF EXPENDITURES

6,605,547

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 923,816

HOSPITALITY DEPARTMENT

2015 BUDGET

	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
ADMINISTRATION	\$ 4,990	\$ 570,707	\$ (565,717)
CAFÉ	1,150,820	906,540	244,280
ROOMS DIVISION	261,020	221,876	39,144
PAVILION	1,775	7,920	(6,145)
TOTAL LONE TREE GOLF COURSE	1,418,605	1,707,043	(288,438)
RESTAURANT OPERATIONS	425,502	387,336	38,166
CENTENNIAL RESTAURANT	219,462	206,916	12,546
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	562,094	475,259	86,835
CONCESSION	241,450	186,398	55,052
TOTAL FAMILY SPORTS CENTER	803,544	661,657	141,887
GOLF COURSE	803,544	661,657	141,887
TOTAL GOLF DEPARTMENT	\$ 2,867,113	\$ 2,962,952	\$ (95,839)

HOSPITALITY DEPARTMENT

**2015
Budget**

LONE TREE GOLF COURSE:

ADMINISTRATION

Revenue:

31-75-70-100-4099	Miscellaneous	\$ 350
31-75-70-100-4165	ID Cards	4,640
Total Revenue		4,990

Expenditures:

31-75-70-100-5001	Full-Time Salaries	296,126
31-75-70-100-5002	Part-Time Salaries	32,778
31-75-70-100-5009	Fringe Benefits	79,954
31-75-70-100-5201	Office Supplies	6,820
31-75-70-100-5203	Custodial Supplies	13,499
31-75-70-100-5204	Postage	1,176
31-75-70-100-5222	Operations Supplies	3,000
31-75-70-100-5224	Decorations	4,400
31-75-70-100-5230	Printing/Copies	3,200
31-75-70-100-5400	Utilities Natural Gas	5,412
31-75-70-100-5401	Utilities Electric	12,000
31-75-70-100-5402	Water & Sewer	350
31-75-70-100-5403	Telephone	2,200
31-75-70-100-5501	Contractual Services	18,500
31-75-70-100-5701	Services/Materials to Maintain Facilities/Build	24,000
31-75-70-100-5802	Promo, Publicity & Printing	58,000
31-75-70-100-5803	Dues & Subscriptions	2,340
31-75-70-100-5805	Staff Development	2,400
31-75-70-100-5812	Uniforms	500
31-75-70-100-5854	Mileage Reimbursement	4,052
Total Expenditures		\$ 570,707

HOSPITALITY DEPARTMENT

2015
Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:		
31-75-70-760-4125	Contractual Sales	\$ 300
31-75-70-760-4129	Sales Tax Revenue	17,029
31-75-70-760-4184	Miscellaneous Banquet Fees	62,597
31-75-70-760-4185	Food Sales	207,856
31-75-70-760-4186	Banquet Equipment Rental	12,554
31-75-70-760-4188	Banquet Food Sales	435,780
31-75-70-760-4190	Banquet Service Charges	98,587
31-75-70-760-4192	Banquet Telephone Revenue	800
31-75-70-760-4220	Restaurant Liquor Sales	62,540
31-75-70-760-4221	Restaurant Beer Sales	142,000
31-75-70-760-4222	Restaurant Wine Sales	17,822
31-75-70-760-4223	Banquet Liquor Sales	34,527
31-75-70-760-4224	Banquet Beer Sales	23,470
31-75-70-760-4225	Banquet Wine Sales	34,958
	Total Revenue	<u>\$ 1,150,820</u>

HOSPITALITY DEPARTMENT

2015
Budget

LONE TREE GOLF COURSE: CAFÉ

Expenditures:		
31-75-70-760-5001	Full-Time Salaries	\$ 117,249
31-75-70-760-5002	Kitchen Salaries	159,706
31-75-70-760-5006	Concession Salary	96,670
31-75-70-760-5007	Service Charge Compensation	87,156
31-75-70-760-5009	Fringe Benefits	39,508
31-75-70-760-5116	Licensing	1,460
31-75-70-760-5201	Office Supplies	1,000
31-75-70-760-5202	Motor Fuels & Lubricants	660
31-75-70-760-5203	Custodial Supplies	9,200
31-75-70-760-5206	Food & Concession Supplies	209,599
31-75-70-760-5212	Bar Supplies	6,300
31-75-70-760-5221	Paper Supplies	21,300
31-75-70-760-5224	Decorations	4,300
31-75-70-760-5225	China, Silver, and Glass	3,800
31-75-70-760-5226	Kitchen Equipment	4,000
31-75-70-760-5233	Alcohol Supplies-Liquor	17,472
31-75-70-760-5234	Alcohol Supplies-Beer	43,022
31-75-70-760-5235	Alcohol Supplies-Wine	13,195
31-75-70-760-5304	Equipment Rental	2,600
31-75-70-760-5400	Utilities Natural Gas	9,200
31-75-70-760-5401	Utilities Electric	19,473
31-75-70-760-5402	Water & Sewer	2,600
31-75-70-760-5403	Telephone	4,400
31-75-70-760-5404	Trash Collection	800
31-75-70-760-5501	Contractual Services	9,270
31-75-70-760-5701	Services/Materials to Maintain Facilities/Build	18,000
31-75-70-760-5790	Linen	2,200
31-75-70-760-5812	Uniforms	2,400
	Total Expenditures	<u>\$ 906,540</u>

HOSPITALITY DEPARTMENT

**2015
Budget**

LONE TREE GOLF COURSE: ROOMS DIVISION

Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$ 3,000
31-75-70-770-4129	Sales Tax Revenue	7,500
31-75-70-770-4192	Telephone Revenue	4,800
31-75-70-770-4193	Guest Accommodations	245,720
	Total Revenue	261,020

Expenditures:

31-75-70-770-5001	Full-Time Salaries	56,108
31-75-70-770-5002	Part-Time Salaries	72,578
31-75-70-770-5009	Fringe Benefits	26,250
31-75-70-770-5201	Office Supplies	250
31-75-70-770-5219	Linens	4,200
31-75-70-770-5223	Amenities Expense	12,000
31-75-70-770-5400	Utilities Natural Gas	3,750
31-75-70-770-5401	Utilities Electric	7,200
31-75-70-770-5402	Water & Sewer	750
31-75-70-770-5403	Telephone	3,200
31-75-70-770-5404	Trash Collection	620
31-75-70-770-5501	Contractual Services	19,750
31-75-70-770-5701	Services/Materials to Maintain Facilities/Build	4,000
31-75-70-770-5716	Television Expense	6,200
31-75-70-770-5812	Uniforms	820
31-75-70-770-5836	Commissions	4,200
	Total Expenditures	\$ 221,876

HOSPITALITY DEPARTMENT

**2015
Budget**

LONE TREE GOLF COURSE: PAVILION

Revenue:

31-75-70-775-4125	Contractual Sales (Pepsi)	\$ 375
31-75-70-775-4157	Facility Rental	1,200
31-75-70-775-4186	Equipment Rental Revenue	200
	Total Revenue	1,775

Expenditures:

31-75-70-775-5002	Part-Time Salaries	3,200
31-75-70-775-5009	Fringe Benefits	320
31-75-70-775-5203	Custodial Supplies	400
31-75-70-775-5209	Agricultural Supplies	1,200
31-75-70-775-5218	Irrigation Supplies	800
31-75-70-775-5712	Irrigation Trans & Dist	2,000
	Total Expenditures	\$ 7,920

HOSPITALITY DEPARTMENT

**2015
Budget**

SOUTH SUBURBAN GOLF COURSE: RESTAURANT OPERATIONS

Revenue:

31-75-71-760-4122	Concession Self-Operated	\$ 239,944
31-75-71-760-4125	Contract Sales	180
31-75-71-760-4129	Sales Tax Revenue	7,198
31-75-71-760-4181	Cigarette Sales	1,300
31-75-71-760-4184	Miscellaneous Banquet Fees	420
31-75-71-760-4190	Service Charges	2,800
31-75-71-760-4220	Restaurant Liquor Sales	29,780
31-75-71-760-4221	Restaurant Beer Sales	138,560
31-75-71-760-4222	Restaurant Wine Sales	5,320

Total Revenue

425,502

Expenditures:

31-75-71-760-5001	Full-Time Salaries	80,835
31-75-71-760-5002	Kitchen Salaries	47,989
31-75-71-760-5006	Concession Salary	34,040
31-75-71-760-5007	Service Charge Compensation	3,200
31-75-71-760-5009	Fringe Benefits	27,687
31-75-71-760-5116	Licensing	1,337
31-75-71-760-5201	Office Supplies	220
31-75-71-760-5202	Motor Fuels & Lubricants	200
31-75-71-760-5203	Custodial Supplies	4,200
31-75-71-760-5206	Food & Concession Supplies	95,978
31-75-71-760-5212	Bar Supplies	1,820
31-75-71-760-5221	Paper Supplies	8,200
31-75-71-760-5224	Decorations	200
31-75-71-760-5225	China, Silver, and Glass	400
31-75-71-760-5226	Kitchen Equipment	800
31-75-71-760-5233	Alcohol Supplies-Liquor	5,360
31-75-71-760-5234	Alcohol Supplies-Beer	34,640
31-75-71-760-5400	Utilities Natural Gas	3,500
31-75-71-760-5401	Utilities Electric	11,450
31-75-71-760-5402	Water & Sewer	2,300
31-75-71-760-5403	Telephone	1,400
31-75-71-760-5404	Trash Collection	780
31-75-71-760-5501	Contractual Services	13,000
31-75-71-760-5701	Services/Materials to Maintain Facilities/Build	6,200
31-75-71-760-5790	Linen	600
31-75-71-760-5812	Uniforms	700
31-75-71-760-5854	Mileage Reimbursement	300

Total Expenditures

\$ 387,336

HOSPITALITY DEPARTMENT

**2015
Budget**

**LITTLETON GOLF COURSE:
CENTENNIAL RESTAURANT**

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$ 96,752
31-75-72-760-4129	Sales Tax Revenue	2,780
31-75-72-760-4190	Service Charges	380
31-75-72-760-4220	Restaurant Liquor Sales	22,750
31-75-72-760-4221	Restaurant Beer Sales	89,200
31-75-72-760-4222	Restaurant Wine Sales	7,600
	Total Revenue	219,462

Expenditures:

31-75-72-760-5001	Full-Time Salaries	38,799
31-75-72-760-5006	Concession Salary	42,780
31-75-72-760-5007	Service Charge Compensation	360
31-75-72-760-5009	Fringe Benefits	22,679
31-75-72-760-5116	Licensing	2,250
31-75-72-760-5201	Office Supplies	300
31-75-72-760-5203	Custodial Supplies	2,200
31-75-72-760-5206	Food & Concession Supplies	31,961
31-75-72-760-5212	Bar Supplies	1,000
31-75-72-760-5221	Paper Supplies	4,200
31-75-72-760-5225	China, Silver, and Glass	250
31-75-72-760-5226	Kitchen Equipment	1,000
31-75-72-760-5233	Alcohol Supplies-Liquor	4,550
31-75-72-760-5234	Alcohol Supplies-Beer	22,300
31-75-72-760-5235	Alcohol Supplies-Wine	1,520
31-75-72-760-5400	Utilities Natural Gas	6,500
31-75-72-760-5401	Utilities Electric	12,000
31-75-72-760-5402	Water & Sewer	1,530
31-75-72-760-5403	Telephone	460
31-75-72-760-5404	Trash Collection	370
31-75-72-760-5501	Contractual Services	3,147
31-75-72-760-5701	Services/Materials to Maintain Facilities/Build	6,200
31-75-72-760-5812	Uniforms	360
31-75-72-760-5854	Mileage Reimbursement	200
	Total Expenditures	\$ 206,916

HOSPITALITY DEPARTMENT

2015
Budget

FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

Revenue:

31-75-84-760-4122	Concession Self-Operated	\$ 292,585
31-75-84-760-4129	Sales Tax Revenue	2,875
31-75-84-760-4181	Cigarettes Sales	200
31-75-84-760-4190	Service Charges	3,872
31-75-84-760-4220	Restaurant Liquor Sales	39,857
31-75-84-760-4221	Restaurant Beer Sales	145,210
31-75-84-760-4222	Restaurant Wine Sales	15,650
31-75-84-760-4225	Banquet Wine Sales	300
31-75-84-760-4268	Parties/Groups	26,786
31-75-84-760-4273	Parties/Groups (taxable)	34,759
	Total Revenue	\$ 562,094

HOSPITALITY DEPARTMENT

2015
Budget

FAMILY SPORTS CENTER GOLF COURSE: AVALANCHE GRILLE

Expenditures:

31-75-84-760-5001	Full Time Salaries	\$ 70,758
31-75-84-760-5002	Kitchen Salaries	58,517
31-75-84-760-5007	Service Charge Compensation	4,578
31-75-84-760-5009	Fringe Benefits	28,900
31-75-84-760-5116	Licensing	1,300
31-75-84-760-5201	Office Supplies	500
31-75-84-760-5202	Motor Fuels & Lubricants	100
31-75-84-760-5203	Custodial Supplies	3,800
31-75-84-760-5206	Food & Concession Supplies	96,095
31-75-84-760-5212	Bar Supplies	1,600
31-75-84-760-5221	Paper Supplies	4,150
31-75-84-760-5224	Decorations	500
31-75-84-760-5225	China, Silver, and Glass	1,200
31-75-84-760-5226	Kitchen Equipment	2,000
31-75-84-760-5230	Printing/Copies	250
31-75-84-760-5233	Alcohol Supplies-Liquor	7,174
31-75-84-760-5234	Alcohol Supplies-Beer	37,755
31-75-84-760-5235	Alcohol Supplies-Wine	3,913
31-75-84-760-5400	Utilities Natural Gas	5,300
31-75-84-760-5401	Utilities Electric	1,700
31-75-84-760-5402	Water & Sewer	9,200
31-75-84-760-5403	Telephone	1,000
31-75-84-760-5501	Contractual Services	12,000
31-75-84-760-5701	Services/Materials to Maintain Facilities/Bulk	12,000
31-75-84-760-5790	Linen	2,400
31-75-84-760-5812	Uniforms	500
31-75-84-760-5844	Rent/Lease	45,904
31-75-84-970-9001	COPS Principal	50,400
31-75-84-970-9002	COPS Interest	11,765
Total Expenditures		<u>\$ 475,259</u>

HOSPITALITY DEPARTMENT

2015
Budget

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 206,790
31-75-84-860-4124	Vending Self Operated	19,000
31-75-84-860-4268	Parties/Groups	3,200
31-75-84-860-4273	Parties/Groups (taxable)	12,460
Total Revenue		241,450

Expenditures:

31-75-84-860-5001	Full-Time Salaries	37,675
31-75-84-860-5006	Concession Salary	40,269
31-75-84-860-5009	Fringe Benefits	9,827
31-75-84-860-5116	Licensing	255
31-75-84-860-5201	Office Supplies	100
31-75-84-860-5203	Custodial Supplies	600
31-75-84-860-5206	Food & Concession Supplies	66,362
31-75-84-860-5221	Paper Supplies	6,800
31-75-84-860-5225	China, Silver, and Glass	200
31-75-84-860-5226	Kitchen Equipment	750
31-75-84-860-5229	Vending Concession Supplies	6,250
31-75-84-860-5400	Utilities Natural Gas	620
31-75-84-860-5401	Utilities Electric	5,500
31-75-84-860-5402	Water & Sewer	6,000
31-75-84-860-5403	Telephone	520
31-75-84-860-5501	Contractual Services	1,300
31-75-84-860-5701	Services/Materials to Maintain Facilities/Buil	2,200
31-75-84-860-5790	Linen	600
31-75-84-860-5812	Uniforms	320
31-75-84-860-5854	Mileage Reimbursement	250
Total Expenditures		186,398

TOTAL HOSPITALITY REVENUE	2,867,113
TOTAL HOSPITALITY EXPENDITURES	2,962,952
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (95,839)

ENTERPRISE FUND OTHER

**2015
Budget**

INTEREST INCOME

Revenues:

31-10-01-100-4050	Interest Earnings	\$ 3,000
TOTAL INTEREST INCOME		<u>3,000</u>

REGISTRATION REVENUE

Revenues:

31-11-81-150-4110	Cash Over/Under	(300)
31-11-81-150-4165	ID Card Revenue	26,000
TOTAL REGISTRATION REVENUE		<u>25,700</u>

TOTAL ADMINISTRATION REVENUE

28,700

ADMINISTRATION

Expenditures:

31-10-01-100-5106	Merchant Vendor Fees	300,000
31-10-01-100-5857	Overhead Chargeback	398,707
31-10-01-115-5857	Overhead Chargeback	253,244
Total Expenditures		<u>951,951</u>

REGISTRATION EXPENDITURES

Expenditures:

31-11-81-150-5001	Full-Time Salaries	73,153
31-11-81-150-5002	Part-Time Salaries	77,000
31-11-81-150-5009	Fringe Benefits	32,145
31-11-81-150-5204	Postage	300
31-11-81-150-5205	Program Supplies	15,000
31-11-81-150-5230	Printing/Copies	125
31-11-81-150-5403	Telephone	40
31-11-81-150-5805	Staff Development	400
31-11-81-150-5854	Mileage Reimbursement	500
Total Expenditures		<u>198,663</u>

HUMAN RESOURCES

Expenditures:

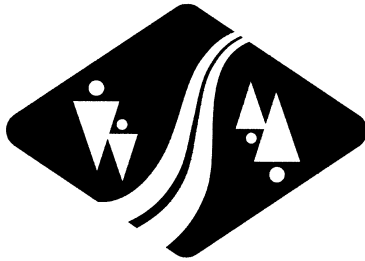
31-12-01-100-5857	Overhead Chargeback	412,746
Total Human Resources Expenditures		<u>\$ 412,746</u>

ENTERPRISE FUND OTHER

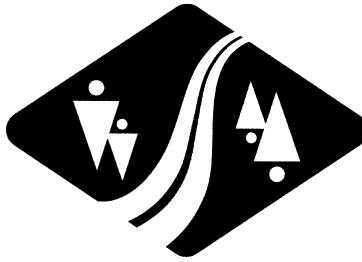
	2015 Budget
INSURANCE	
Expenditures:	
31-10-01-110-5857 Overhead Chargeback	\$ 418,750
Total Insurance Expenditures	<u>418,750</u>
TOTAL ADMINISTRATION EXPENDITURES	<u><u>1,982,110</u></u>
FINANCE	
Expenditures:	
31-20-01-100-5857 Overhead Chargeback	462,300
TOTAL FINANCE EXPENDITURES	<u><u>462,300</u></u>
IT Department	
Expenditures:	
31-25-01-100-5857 Overhead Chargeback	479,423
TOTAL IT EXPENSES	<u><u>479,423</u></u>
OTHER REVENUE	
Revenues:	
31-10-01-990-9101 Operating Transfer In	2,000,000
31-10-01-970-9015 Cardio Equipment Lease Proceeds	170,000
TOTAL OTHER REVENUE	<u><u>2,000,000</u></u>
OTHER EXPENDITURES	
Expenditures:	
31-10-01-995-9200 Contingency	50,370
31-10-01-100-5807 Merit/Payscale Adjustments	325,000
31-10-01-100-5810 Healthcare Increase	136,500
TOTAL OTHER EXPENDITURES	<u><u>511,870</u></u>
CARRYOVER	
Revenues:	
31-10-01-996-4998 Carryover Revenue	(183,216)
Total Carryover Revenues	<u><u>\$ (183,216)</u></u>

ENTERPRISE FUND OTHER

		2015 Budget
CAPITAL PROJECTS		
Expenditures:		
31-80-84-950-7067	FSC Change machine replacement	\$ 7,000
31-70-84-950-6125	FSC Golf Bunker rake	9,000
31-80-81-950-6721	Goodson Cardio Equipment Lease	170,000
31-60-80-950-6818	LTRC Classroom Chairs	18,000
31-60-80-950-6065	LTRC Window blinds	6,000
31-70-71-950-6006	SSGC Fairway Sweeper	48,000
31-80-83-950-6114	SSIA Dasher board & kick plate replacement	6,000
Total Capital Projects		<u>\$ 264,000</u>

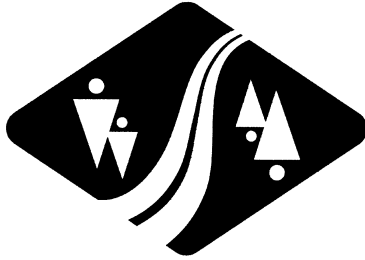


South Suburban
PARKS AND RECREATION



South Suburban
PARKS AND RECREATION

7. DEBT SERVICE FUND BUDGET



South Suburban
PARKS AND RECREATION

South Suburban Park and Recreation District Debt Service Fund Budget Overview

Debt Service Fund

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

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

GO Bond Property Taxes

Collection Year	GO Debt Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
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%
2010	3,692,505	3,625,513	66,992	98.19%
2011	3,694,007	3,602,270	91,737	97.52%
2012	3,702,204	3,644,806	57,398	98.45%
2013	3,693,296	3,644,806	48,490	98.69%
2014 Estimate	3,680,263	3,643,461	36,802	99.00%
2015 Budget	3,700,550	3,665,922	34,628	99.06%

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 2015. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Description	Balance as of December 31, 2014	Debt Type	Purpose	Moody's Rating
(2006) - \$19,805,000 General Obligation Refunding Bonds	\$ 15,715,000	GO Debt	Refunding Series 2000 GO Bonds	Aaa, Aa3
Total General Obligation Bonds Outstanding	\$ 15,715,000			

General Obligation Bond Payments	
Debt Issuance	Total
2006 General Obligation Refunding Bonds - Principal	\$ 2,880,000
Total General Obligation Principal Payments	2,880,000
2006 General Obligation Refunding Bonds - Interest	734,150
Total General Obligation Interest Payments	734,150
Total General Obligation Bond Payments	\$ 3,614,150

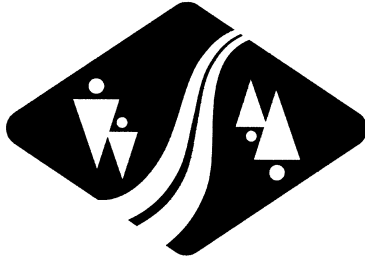
Debt to Maturity for General Obligation Debt:

Total Outstanding Debt to Maturity			
	General Obligation Bonds		
	Interest	Principal	Total
2015	734,150	2,880,000	3,614,150
2016	611,750	3,000,000	3,611,750
2017	491,750	3,120,000	3,611,750
2018	335,750	3,275,000	3,610,750
2018-2021	172,000	3,440,000	3,612,000
	\$ 2,345,400	\$ 15,715,000	\$ 18,060,400

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."

	Legal Debt Margin				
	2011	2012	2013	2014	2015
Assessed Valuation	\$ 2,393,062,513	\$ 2,242,690,279	\$ 2,183,234,130	\$ 2,269,505,453	\$ 2,296,129,939
Legal Debt Margin:					
Debt Limitation - 50% of the Total					
Valuation for Assessment per Colorado					
Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,196,531,257	\$ 1,121,345,140	\$ 1,091,617,065	\$ 1,134,752,727	\$ 1,148,064,970
Total General Obligation Debt	\$ 23,505,000	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000	\$ 12,835,000
Legal Debt Margin	\$ 1,173,026,257	\$ 1,100,320,140	\$ 1,073,152,065	\$ 1,119,037,727	\$ 1,135,229,970
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	1.96%	1.87%	1.69%	1.38%	1.12%



South Suburban
PARKS AND RECREATION

DEBT SERVICE FUND

Table of Contents

	2015	
	Budget	Page
Revenue:		
Property Taxes	\$ 3,665,922	287
Interest Income	10,000	287
Total Operating Revenue	3,675,922	
Expenditures:		
Administration	51,772	287
Bond Principal	2,880,000	287
Bond Interest	734,150	287
Total Operating Expenditures	3,665,922	
Excess Operating Revenue of Expenditures	10,000	
Other Expenditures:		
Transfer Out	10,000	287
Total Other Expenditures	10,000	
Net Revenue Over Expenditures	-	
Carryover	-	
Funds Available	\$ -	

DEBT SERVICE FUND

**2015
Budget**

DEBT SERVICE FUND

PROPERTY TAXES

Revenue:

51-10-01-970-4001	Property Tax	<u>\$ 3,665,922</u>
TOTAL PROPERTY TAXES		<u>3,665,922</u>

INTEREST INCOME

Revenue:

51-10-01-970-4050	Interest Earnings	<u>10,000</u>
TOTAL INTEREST INCOME		<u>10,000</u>

TOTAL REVENUE

3,675,922

ADMINISTRATION

Expenditures:

51-10-01-970-5117	Paying Agent Fees	2,500
51-10-01-970-5119	Collection Charges	<u>49,272</u>
TOTAL ADMINISTRATION EXPENDITURES		<u>51,772</u>

BOND PRINCIPAL

Expenditures:

51-10-01-970-9001	Bond Principal	<u>2,880,000</u>
TOTAL BOND PRINCIPAL EXPENDITURES		<u>2,880,000</u>

BOND INTEREST

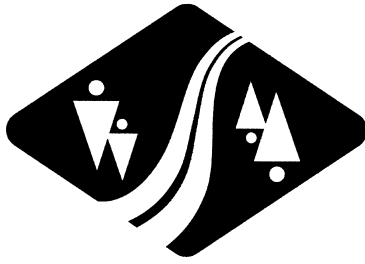
Expenditures:

51-10-01-970-9002	Bond Interest	<u>734,150</u>
TOTAL BOND INTEREST EXPENDITURES		<u>734,150</u>

TRANSFER OUT

Expenditures:

51-10-01-970-9100	Operating Transfer Out	<u>10,000</u>
TOTAL TRANSFER OUT		<u>\$ 10,000</u>



South Suburban
PARKS AND RECREATION

8. APPENDIX

SOUTH SUBURBAN PARK AND RECREATION DISTRICT

RESOLUTION TO ADOPT 2015 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, 2015 AND ENDING THE LAST DAY OF DECEMBER, 2015.

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 2015 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 13, 2014; September 17, 2014; October 8, 2014, and November 12, 2014; 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	\$15,429,566
Debt Service Fund	3,675,922
Conservation Trust Fund	948,613
2010 1 Mill Fund	5,388,209
Golf and Recreation Facilities Enterprise Fund	25,234,278
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	\$50,676,588

Resolution to adopt budget

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

<u>General Fund</u>		
From the 2014 fund balance carryover	\$ 3,443,509	
From sources other than general property tax	1,649,637	
From the general property tax levy	10,336,420	
TOTAL GENERAL FUND		15,429,566
<u>Debt Service Fund</u>		
From the 2014 fund balance carryover	-	
From sources other than general property tax	10,000	
From the general property tax levy	3,665,922	
TOTAL DEBT SERVICE FUND		3,675,922
<u>Conservation Trust Fund</u>		
From the 2014 fund balance carryover	217,613	
From sources other than general property tax	731,000	
TOTAL CONSERVATION TRUST FUND		948,613
<u>2010 1 Mill Fund</u>		
From the 2014 fund balance carryover	340,794	
From sources other than general property tax	2,734,500	
From the general property tax levy	2,312,915	
TOTAL 2010 1 MILL FUND		5,388,209
<u>Golf and Recreation Facilities Enterprise Fund</u>		
From the 2014 fund balance carryover	1,439,950	
From sources other than general property tax	23,794,328	
TOTAL GOLF AND RECREATION FACILITIES ENTERPRISE FUND		25,234,278
TOTAL BUDGETED REVENUE, ALL FUNDS		\$ 50,676,588

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.

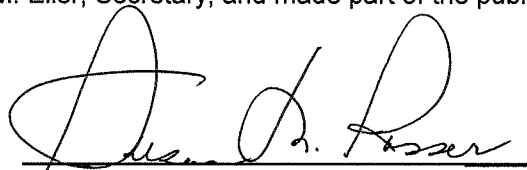
Section 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2015.

Section 5. That the budget hereby approved and adopted shall be signed John K. Ostermiller, 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 12th day of November, 2014.

Attest:


PAMELA M. ELLER, SECRETARY


~~JOHN K. OSTERMILLER, CHAIRMAN~~
Susan M. Rosser, Chair Pro Tem

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
RESOLUTION TO SET MILL LEVIES
ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 12, 2014; 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, for District Code 4650, the mills necessary to balance the budget for general operating expenses are 6.393 mills, plus 0.053 refund and abatement mills; and

WHEREAS, for District Code 4650, the mills necessary to balance the budget for the Parks, Open Space, and Trails Tax expenses, as approved by voters, are 1.000 mills;

WHEREAS, for District Codes 4650, 4648 (CHV), and 4647 (GWV), the mills necessary to balance the budget for debt retirement expenses are 1.362 mills; and

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

Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2015 budget year for District Code 4650, there is hereby levied a tax of 6.393 mills, plus 0.053 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 2. That for the purpose of meeting all Parks, Open Space, and Trail Tax expenses of the South Suburban Park and Recreation District during the 2015 budget year for District Code 4650, as approved by voters, there is hereby levied a tax of 1.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

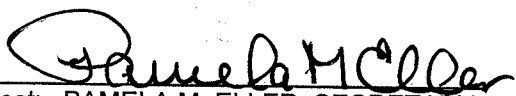
Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2015 budget year for District Codes 4650, 4648 (CHV), and 4647 (GWV), there is hereby levied a tax of 1.362 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 4. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Arapahoe County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

ADOPTED this 10th of December, 2014.



JOHN K. OSTERMILLER, CHAIR OF THE BOARD



Attest: PAMELA M. ELLER, SECRETARY

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
RESOLUTION TO SET MILL LEVIES
DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 12, 2014; and

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

WHEREAS, the mills necessary to balance the budget for general operating expenses are 6.393 mills, plus 0.053 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for the Parks, Open Space, and Trails Tax expenses, as approved by voters, are 1.000 mills;

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 1.362 mills; and

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

Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2015 budget year there is hereby levied a tax of 6.393 mills, plus 0.053 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 2. That for the purpose of meeting all Parks, Open Space, and Trail Tax expenses of the South Suburban Park and Recreation District during the 2015 budget year, as approved by voters, there is hereby levied a tax of 1.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2015 budget year, there is hereby levied a tax of 1.362 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 4. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Douglas County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

ADOPTED this 10th of December, 2014.


Attest: PAMELA M. ELLER, SECRETARY


JOHN K. OSTERMILLER, CHAIR OF THE BOARD

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
RESOLUTION TO SET MILL LEVIES
JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2014, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2015 BUDGET YEAR.

WHEREAS, the Board of Directors of the South Suburban Park and Recreation District has adopted the annual budget in accordance with the Local Government Budget Law, on November 12, 2014; and

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

WHEREAS, the mills necessary to balance the budget for general operating expenses are 6.393 mills, plus 0.053 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for the Parks, Open Space, and Trails Tax expenses, as approved by voters, are 1.000 mills;

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 1.362 mills; and

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

Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2015 budget year there is hereby levied a tax of 6.393 mills, plus 0.053 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 2. That for the purpose of meeting all Parks, Open Space, and Trail Tax expenses of the South Suburban Park and Recreation District during the 2015 budget year, as approved by voters, there is hereby levied a tax of 1.000 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

Section 3. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2015 budget year, there is hereby levied a tax of 1.362 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2014.

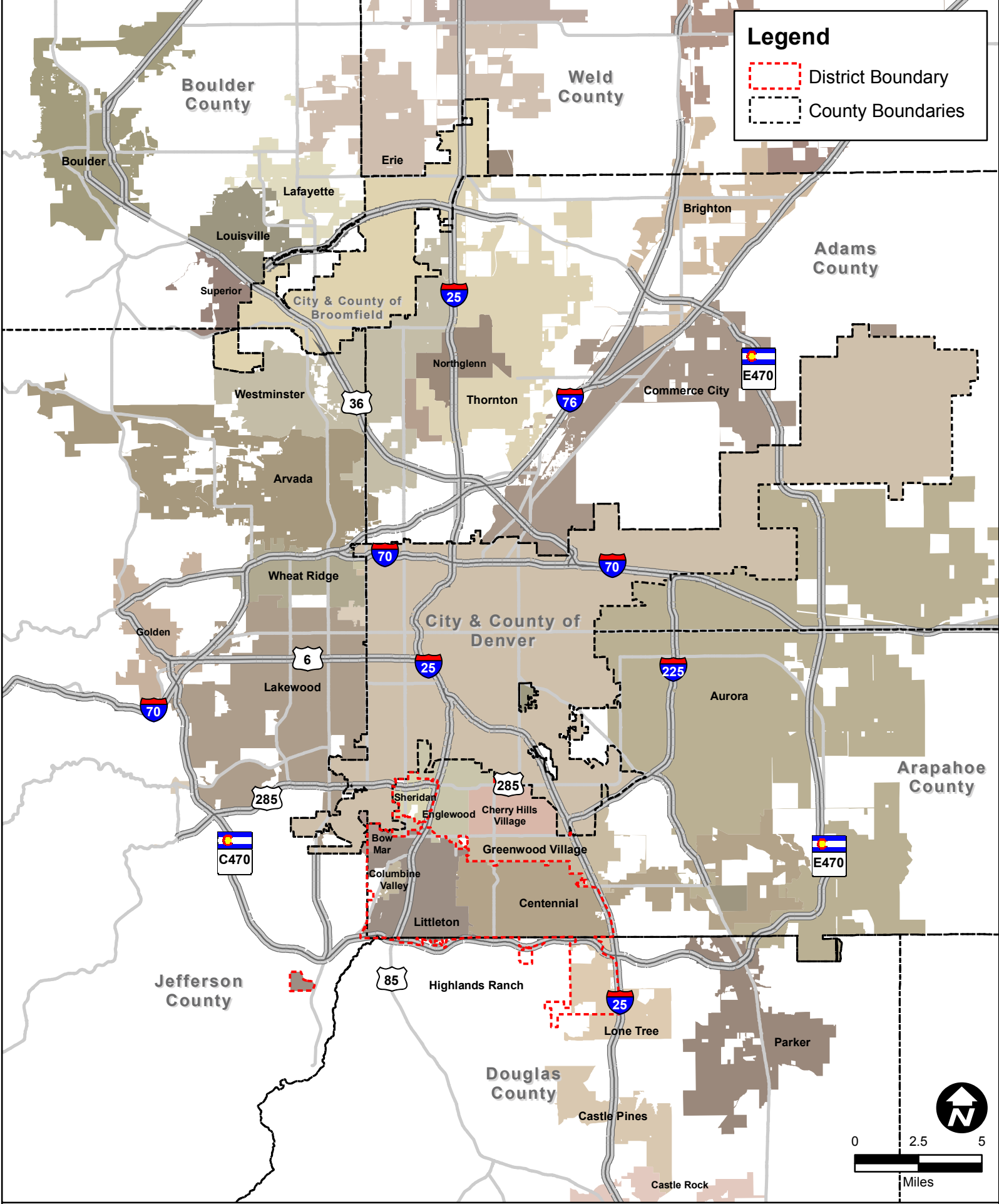
Section 4. That the Chairman of the Board is hereby authorized and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the South Suburban Park and Recreation District as hereinabove determined and set.

ADOPTED this 10th of December, 2014.



Attest: PAMELA M. ELLER, SECRETARY


JOHN K. OSTERMILLER, CHAIR OF THE BOARD



Legend

- District Boundary
- County Boundaries

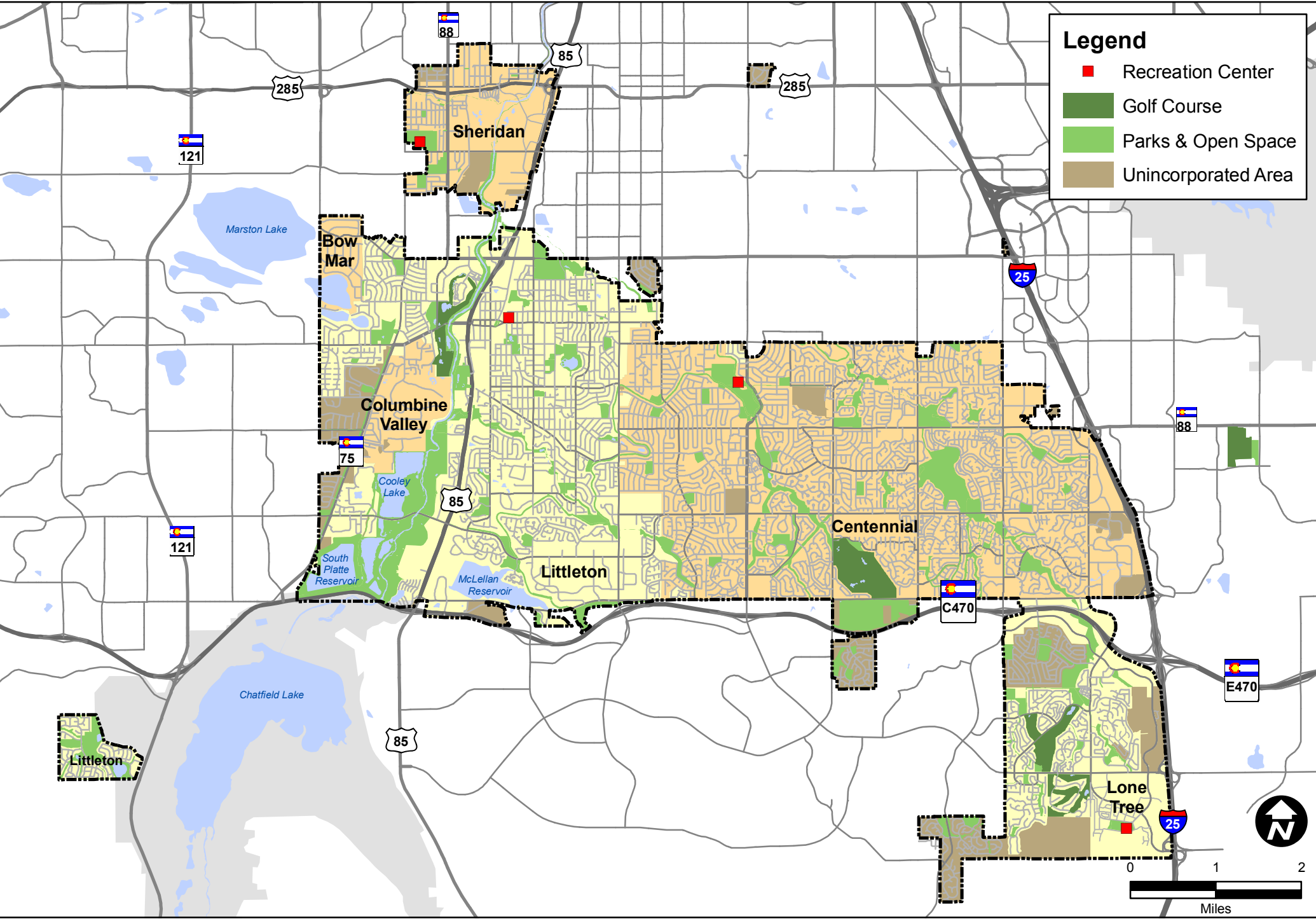


South Suburban Parks and Recreation Location Map

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

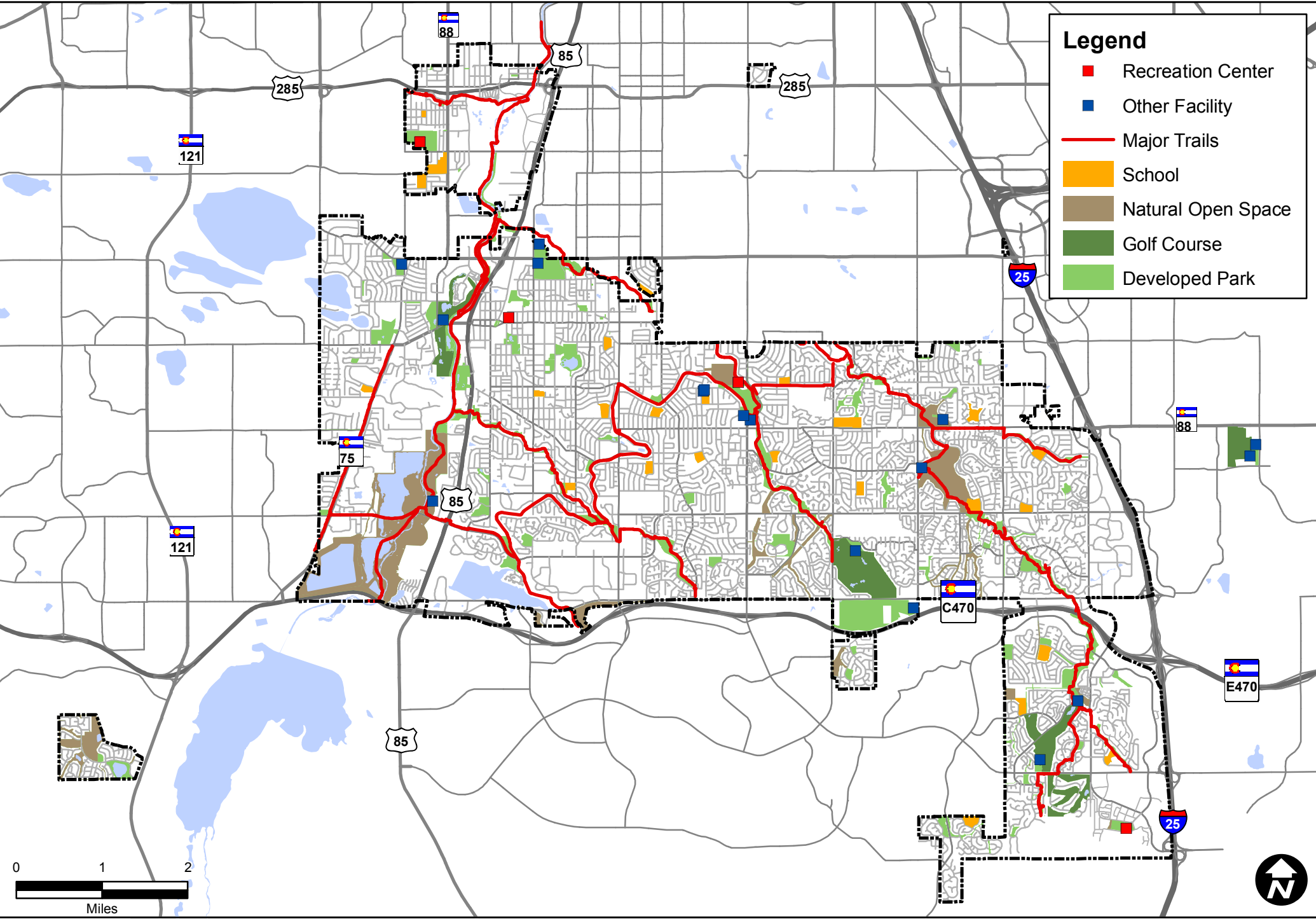


South Suburban Parks and Recreation District Overview

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
- Major Trails
- School
- Natural Open Space
- Golf Course
- Developed Park



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



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
Abbott Park										
Acres Green Elementary School/Park										
Alice Terry Elementary School/Park										
Altair Park										
Arapaho Park										
Barnes Park										
Ben Franklin Elementary School/Park										
Berry Park										
Big Dry Creek East Trailhead										
Bobcat Park										
Bowles Grove Park										
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										
Cook Creek Tennis Courts										
Cornerstone Park										
Creekside Experience										



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
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 Natural Area						■				
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					■				■	



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose	Court	Multipurpose	Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
Holly Dam/Open Space												
Holly Park, Pool, Tennis												
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												
Lee Gulch Overlook												
Lewis Ames Elementary School/Park												
Linksvew Park												
Little Dry Creek Park												
Little's Creek Park												
Lonesome Pine Park												
Mark Twain Elementary School/Park												
Maximus Trail Park												
Medema Park												
Milliken Park												
Mission Viejo Open Space												
Monterey Open Space												
Nesbitt Park.												
Ohlson Acres												



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
Otero Tennis Courts										■
Oxbow Point						■				
Palos Verdes Park	■		■		■	■	■		■	
Palos Verdes West Tot Lot					■	■	■			
Park & Tennis at Lone Tree Golf Course							■	■		L
Park at Lone Tree Elementary School	■			■	■		■		■	
Peabody Elementary School/Park	■				■					
Persinger Park							■		■	
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	■				■	■				
Rusty Sun Tennis Courts										■
Sheridan Community Park	L			■	■	■	■	■	■	L
Sheridan Middle School Ballfield	L									
Slaughterhouse Gulch Park						■				
South Platte Park		■				■		■		
Southbridge Park	■			■	■		■		■	



Park Amenities	Ballfield	Fishing	Horseshoe Pit	Multipurpose Court	Multipurpose Field	Natural Open Space	Playground	Restrooms	Shelter	Tennis
Sterne Park		L	L				L	L	L	
Sunset Park	L				L		L		L	
Sweetwater Park	L			L	L	L	L		L	
Taos Open Space						L				
Trailmark Park						L	L		L	
Veteran's Park										
Walnut Hills Elementary School/Park	L				L	L	L			L
Walnut Hills Park				L		L	L		L	
Walt Whitman Elementary School/Park	L				L					
War Memorial Rose Garden									L	
Watson Lake		L				L				
West Belleview Trailhead						L			L	
Wildcat Mountain Elementary School/Park	L				L					
Wildcat Park									L	
Wildcat Ridge Park					L	L			L	
Willow Creek Park	L				L		L	L	L	
Willow Spring Open Space						L				
Writers Vista Park	L			L	L	L	L	L	L	
Wynetka Ponds						L				

L = Lighted Field or Tennis Court

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
ABBOTT PARK 8800 S. High St. 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 29 parking spaces, 3 handicap, port-o-let		0.30	0.29	.29 concrete Handicap accessible
ACRES GREEN DR. MEDIANS 8400 Acres Green Dr. Uninc. Douglas 80124	4.38	xeriscape medians 2.1 acres of irrigated turf.		2.28		
ACRES GREEN ELEMENTARY SCHOOL/ PARK 13524 Acres Green Dr. Uninc. Douglas 80124	7.80	2 skinned ballfields w/backstops 5.5 acres, 1 multi-purpose field, port-o-let		2.30	0.25	.25 crusher fines
ACRES GREEN TRAIL S. Quebec St. southeast to Sweetwater Rd. Lone Tree, CO 80124	9.00			9.00	1.49	1.49 crusher fines Part of Sweetwater Park Trail
ALICE TERRY ELEMENTARY SCHOOL/PARK 4485 S. Irving St. Sheridan, CO 80110	8.00	1 skinned field, 1 grass field, 1 multi-use field, 7.36 acres irrigated turf, port-o-let			0.36	.36 asphalt
ALTAIR PARK 13441 S. Peacock Dr. Uninc. Douglas 80124	6.50	2 skinned fields, 2 multi-use fields, playground shelter w/grill, 5.28 acres irrigated turf, asphalt parking lot - 33 spaces, port-o-let		0.92		Handicap accessible
ARAPAHO PARK 7800 S. Adams St. Centennial, CO 80122	17.90	2 baseball fields (1 grass, 1 skinned), 6 multi-purpose fields, playground, 1 multi-purpose court, 2 tennis courts, shelter with restrooms, drinking fountain, 17.31 acres irrigated turf, asphalt parking lot - 40 spaces, 2 handicap spaces		0.59	0.06	.06 concrete
ASHBAUGH PARK/POND aka Windermere Pond 6954 S. Windermere St. Littleton, CO 80120	4.00			4.00	0.45	.45 crusher fines Part of Lee Gulch Trail System. Heritage High School to Windermere St.
BARNES PARK 1900 W. Girard Ave. 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 Lowell St. east to Hamilton Pl. Sheridan, CO multiple	17.64			17.64	1.57	.48 asphalt 1.09 concrete Maintain trail
BEGA PARK 2250 W. Main St. Littleton, CO 80120	1.16	Drinking fountain, statue and sitting area, 1.16 acres irrigated turf			0.16	.16 asphalt Handicap accessible
BEN FRANKLIN ELEMENTARY SCHOOL/PARK 1603 E. Euclid Ave. Centennial, CO 80121	3.11	1 skinned softball/baseball field w/backstop, 1 multi-purpose field, port-o-let				
BEN FRANKLIN POOL 1600 E. Panama Dr. Centennial, CO 80121	2.00	Outdoor pool with bath house, pool slide, asphalt parking lot with 56 spaces, 2 handicap drinking fountain,				Handicap accessible 1,440 sq. ft.
BERRY PARK 3400 W. Berry Ave. Littleton, CO 80121	2.10	Unmarked "E" field, sitting shelter, playground, 2.08 acres irrigated turf, asphalt parking lot -8 spaces, 1 handicap			0.23	.23 asphalt
BIG DRY CREEK EAST TRAILHEAD 580 E. Powers Ave. Littleton, CO 80120	3.61			3.61		
BIG DRY CREEK TRAIL 7901 S. Colorado Blvd. Centennial, CO multiple northwest to the High Line Canal	56.00		2.06	53.94	5.66	2.37 crusher fines .26 Lehow to Broadway .59 Broadway to Powers Trail also runs through Cherry Knolls Park Handicap accessible

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
BOBCAT PARK 3101 W. Bear Creek Dr. Sheridan, CO 80110	0.80	Playground				
BOWLES GROVE PARK 5501 S. Federal Blvd. 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 77 spaces, 4 handicap, 2 port-o-lets		6.10	0.50	.50 asphalt Handicap accessible
CARBONE PARK 7455 S. Elati St. 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. Handicap accessible
CARL SANDBURG ELEMENTARY SCHOOL/PARK 6900 S. Elizabeth St. Centennial, CO 80122	2.05	1 ballfield (skinned) with backstop, 1 unmarked "E" field				
CARRIAGE CLUB ESTATES 10461 Carriage Club Dr. 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 LINK TRAIL University Blvd to Holly St					2.91	1.29 concrete 1.51 crusher fines
CENTENNIAL RIDGE 9998 Lone Tree Pkwy. 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 Sunnydale Blvd to Lincoln Avenue
CHARLEY EMLEY PARK 2301 W. Briarwood Ave. Littleton, CO 80120	1.92	1 basketball court, 2 tennis courts, playground, shelter, 1.44 acres irrigated turf		2.09	0.24	.18 asphalt .06 concrete
CHASE PARK 2750 W. Princeton Pl. Sheridan, CO 80110	1.00	Playground, .45 acres irrigated turf		0.45	0.05	.05 concrete Handicap accessible
CHERRY KNOLLS PARK 7077 S. Elizabeth St. Centennial, CO 80122 (formerly Upper Ridgewood)	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 Big Dry Creek Trail runs through the park
CHERRY PARK 6300 E. Weaver Dr. Centennial, CO 80111	6.00	1 multi-purpose field, sand volleyball court, playground, shelter, 5.77 acres irrigated turf, drinking fountain, port-o-let			0.11	.04 concrete .07 crusher fines Handicap accessible
CIMARRON TRAIL PARK 5350 Bow Mar Dr. Littleton, CO 80123	2.50	2.5 acres irrigated native grasses		2.50	0.21	.21 crusher fines. Natural park area, landscaping, trees, shrubs,
CLARKSON PARK 7346 S. Clarkson St. Centennial, CO 80122	8.00	1 multi-use field, 1 unmarked "E" field, shelter, playground, drinking fountain, 7.93 acres irrigated turf, port-o-let		0.07	0.38	.38 crusher fines Handicap accessible
COAL MINE TRAIL 5150 S. Windermere St. Uninc. Arapahoe 80123	0.70	Trail from Platte Canyon Rd. to S. Sheridan Blvd.		0.70	0.46	.46 asphalt
COLUMBINE MANOR PARK 5075 W. Ken Caryl Rd. 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 port-o-let		0.24	0.15	.15 concrete Handicap accessible
COLUMBINE TRAIL Platte Canyon Rd.& W. Bowles Ave. southwest to Jefferson County Uninc. Arapahoe multiple	34.63	Asphalt parking lot -15 spaces		34.63	2.40	2.40 asphalt 3 small wooden rest stops, signage
COLUMBINE VALLEY STREET BEAUTIFICATION Platte Canyon Road	1.20	Landscape, native grasses		1.20		

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
COOK CREEK PARK & POOL 8711 Lone Tree Pkwy. Lone Tree, CO 80124	13.09	Pool area with locker facilities, 2 tennis courts, 1.53 acres irrigated turf, 51 parking spaces, 3 handicap spaces		13.47	0.21	.21 asphalt Handicap accessible 3,354 sq. ft
COOK CREEK TENNIS COURTS 8641 Kachina Way Lone Tree, CO 80124	3.23	4 tennis courts, asphalt parking lot of 9 spaces shelter, port-o-let			0.13	0.11 concrete, 110' bridge Developed out of Taos Open Space & CC Pool
CORNERSTONE PARK BATTING CAGES COLORADO JOURNEY M-GOLF 5150 S. Windermere St. 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, drinking fountains, asphalt and crusher fine parking lots, combined total of 710 parking spaces, 28 handicap, 3 shelters	33.64		2.22	2.22 concrete Handicap accessible
CREEKSIDE EXPERIENCE (formerly Murray Properties) 4829 S. Santa Fe Drive Littleton, CO	3.36		3.36			
DAMON RUNYON ELEMENTARY SCHOOL/PARK 7455 S. Elati St. Littleton, CO 80120	1.20	1 skinned/ballfield with backstop, 1 unmarked "E" field				
DAVID A. LORENZ REGIONAL PARK 8422 S. Colorado Blvd. Uninc. Douglas 80126 (includes High Ridge Trailhead)	96.71 3.30 15.79 6.66 29.07	5 "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 BMX track, port-o-let	72.21 51.52			2 parcels
DEKOEVEND PARK 6301 S. University Blvd. 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 67 spaces, 4 handicap restrooms & port-o-let		52.75	0.64	.32 asphalt .32 concrete Trails internal to the park and access road to Shelter A Handicap accessible
DEKOEVEND TOT LOT 1901 E. Panama Dr. Centennial, CO 80121	2.00	Playground, 1.54 acres irrigated turf			0.07	.03 concrete .04 crusher fines
DOUGLAS H. BUCK COMMUNITY RECREATION CENTER 2004 W. Powers Ave. Littleton, CO 80120	4.30	recreation center, indoor pool, 108 parking spaces, 11 handicap				53,870 sq. ft.
DRY CREEK ELEMENTARY SCHOOL PARK 7686 E. Hinsdale Ave. Centennial, CO 80112	2.33 0.87	1 soccer field, baseball with backstop 3.2 acres irrigated turf, port-o-let				
EAGLE RIDGE ELEMENTARY 7716 Timberline Rd. Lone Tree, CO 80124	1.57	Skinned ballfield & port-o-let				
EAST ELEMENTARY SCHOOL/PARK 5933 S. Fairfield St. Littleton, CO 80120	2.49	1 ballfield (skinned) with backstop, 1 multi-purpose field				
ELATI PARK 5340 S. Elati St. Littleton, CO 80120	0.21	Playground, .21 acres irrigated turf				Handicap accessible
ENTERTAINMENT DISTRICT TRAIL Park Meadows Dr & Kimmer Dr.	8.20				0.27	

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
EUGENE FIELD ELEMENTARY SCHOOL/PARK 5402 S. Sherman Way. Littleton, CO 80121	1.85	1 ballfield (skinned) with backstop, 1 multi-purpose field				
FAIRWAYS PARK AT LONE TREE 9607 Troon Village Dr. Lone Tree, CO 80124 LONE TREE TRAIL Lone Tree Dr to Fairview Dr	4.09	1 soccer field ("C"), shelter, 2 playgrounds, 1 multi-purpose court, 2.59 acres irrigated turf, 9 parking spaces, 2 handicap spaces, port-o-let		1.50	1.09	.21 crusher fines .04 concrete .25 asphalt 0.59
FAMILY SPORTS CENTER 6901 South Peoria Street Centennial, CO 80112	68.09	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, 542 parking spaces, 12 handicap				198,522 sq. ft.
FAMILY SPORTS CENTER GOLF COURSE 6901 South Peoria Street Centennial, CO 80112		9-hole executive golf course with 60 station driving range that is matted, heated, covered and lighted. covered and lighted.				
FOOTBRIDGE PARK 1312 W. Geddes Ave. Littleton, CO 80120	0.40			0.40	0.08	0.08 asphalt trail 0.40 buffalo grass
FOREST PARK NATURAL AREA Highlands 460 - Dry Creek Rd. to County Line Rd. between South Colorado Boulevard and South University Boulevard Centennial, CO 80122	21.95			21.95		Area lies east and west of Arapaho Park
FT. LOGAN ELEMENTARY SCHOOL/PARK 3700 S. Knox Ct. Sheridan, CO 80236	1.79	2 ballfields (skinned), 1 multi-purpose field 1.79 acres irrigated turf				
FOXHILL PARK 8100 S. Holly St. Centennial, CO 80112	7.20	1 multi-purpose court, 1 unmarked "E" field, sitting shelter, playground, 2.67 acres irrigated turf, port-o-let		4.53	0.48	.38 concrete .10 crusher fines Handicap accessible
FOXTRIDGE OPEN SPACE 6120 E. Phillips Ave. Centennial, CO 80112	65.30			65.30		
FOXTRIDGE PARK AND TRAILWAYS 7900 S. Oneida Way 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 .13 crusher fines
FOXTRIDGE WEST OPEN SPACE TRAILWAYS 6120 E. Otero Drive 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 6015 S. Gallup St. 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 Handicap accessible
GALLUP PARK 6147 S. Gallup St. 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, 40 parking spaces, 2 handicap, 2 port-o-lets				Handicap accessible
GOODSON RECREATION CENTER 6315 S. University Blvd. Centennial, CO 80121	4.00	Recreation Center includes: indoor pool with lift, outdoor playground, indoor running track, pool pots, .72 acres of irrigated turf, asphalt lot with 272 spaces, 9 handicap. child care facility				Handicap accessible 83,255 sq. ft
GRANDPA'S ACRES 500 W. Ridge Road Littleton, CO 80120	5.00		5.00	5.00		

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
HAMLET PARK 4466 W. Lake Cr. Littleton, CO 80123	2.70	Multi-purpose court, 1 ballfield (grass), shelter, playground, drinking fountain, 2.5 acres irrigated turf			0.06	.06 concrete Handicap accessible
HARLOW PARK AND POOL 5151 S. Lowell Blvd. 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 10.10 acres irrigated turf, asphalt parking lot - 45 spaces , 3 handicap, port-o-let			0.10	.10 asphalt Handicap accessible 1,500 sq. ft.
HARMONY PARK 3377 S. Irving St. Sheridan, CO 80110	0.90	Playground, drinking fountain, skate park, .85 acres irrigated turf, 2 parking spaces, 1 handicap		0.05		
HERITAGE VILLAGE PARK 5000 E. Fair Dr. Centennial, CO 80121 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 Handicap accessible Internal to Park: Part of Little Dry Creek Trail
HIGH LINE CANAL TRAIL Orchard Road to County Line Road Arapahoe County multiple	121.00	9.90 mi crusher fines. National Recreation Trail designation by U.S. Department of Interior, June-71		121.00	9.90	9.90 crusher fines National Recreation Trail designation by U.S. Department of Interior,
HIGHLAND ELEMENTARY SCHOOL/PARK 711 E. Euclid Ave. Centennial, CO 80121	2.65	2 ballfields (1 skinned/1 grass w/backstop), 1 unmarked "E" field				
HOGBACK HILL PARK (part of TrailMark) 8853 W. TrailMark Pkwy. Littleton, CO 80127	3.89	1 ballfield (grass) with backstop, 1 soccer field, ("D"), 1 basketball court, shelter, asphalt parking lot with 14 spaces (1 HC, 13 standard spaces), port-o-let				
HOLLY DAM & OPEN SPACE 6651 S. Krameria Way Centennial, CO 80111	0.24				1.07	1.07 crusher fines
HOLLY PARK, POOL & TENNIS COURTS 6651 S. Krameria Way Centennial, CO 80111	40.00	Outdoor pool, 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 Handicap accessible 1,365 sq. ft.
HOMESTEAD ELEMENTARY SCHOOL/PARK 7451 S. Homestead Pkwy. Centennial, CO 80112	9.20	2 skinned ballfields, 3 multi-use fields, 9.2 acres irrigated turf , port-o-let			0.23	.23 asphalt
HORSESHOE PARK South Elati Street at the High Line Canal Littleton, CO 80120	15.30	Natural area with detention pond		15.30		Part of Lee Gulch
HUDSON GARDENS 6115 S. Santa Fe Drive Littleton, CO 80120	30.00	Landscaping, gardens. 198 parking spaces, 6 handicap			1.33	1.33 crusher fines 6,712 sq. ft. - Inn 5,183 sq. ft. - Maint. Bld. 3,495 sq. ft. - Office bld.
HUNTER'S HILL PARK 7275 S. Xanthia St. Centennial, CO 80112	6.14	1 grass ballfield w/backstop, 2 multi-use fields, playground, 6.14 acres irrigated turf			0.06	.06 asphalt Handicap accessible
IDA PARK 152 W. Ida Ave. Littleton, CO 80120	0.18	Playground, landscaping, .12 acres irrigated turf, drinking fountain			0.05	.05 concrete
ISAAC NEWTON MIDDLE SCHOOL/ PARK 4001 E. Arapahoe Rd. Centennial, CO 80121	3.36	3 ballfields (2 skinned/1 grass) w/backstops, 1 multi-use field, port-o-let				
JACKASS HILL PARK S. Prince and Jackass Hill Littleton, CO 80120	17.12			17.12	0.04	.04 crusher fines
JAMES A TAYLOR PARK a.k.a. Harlow West 5120 S. Meade St. Littleton, CO 80123	3.00	2.87 acres irrigated turf		0.13	0.03	.03 crusher fines Name change in Sept 200

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
KETRING PARK 6000 S. Gallup St. Littleton, CO 80120	57.20	Pond with fishing pier, 10.20 acres irrigated turf, asphalt parking lot of 37 spaces, 2 handicap World War II Memorial		47.00	1.55 asphalt	
KLINE HOMESTEAD PARK 8902 Redwing Ave. Uninc. Douglas County	6.00	1 multi-use field, playground, 1 multi-use court shelter, 4.5 acres irrigated turf, 24 parking spaces, 2 handicap		1.10	0.47	.25 concrete .22 crusher fines
LA QUINTA PARK 9575 La Quinta Dr. Lone Tree, CO 80124	1.44	Playground, gazebo, 1.28 acres irrigated turf			0.06	.06 concrete
LAURA INGALLS WILDER ELEMENTARY SCHOOL/PARK 4300 W. Ponds Cr. Littleton, CO 80123	1.27	1 skinned ballfield with backstop, 1 multi-use field				
LEE GULCH TRAIL/ IVAN THOMAS GREENWAY 6581 S. Santa Fe Drive Littleton, CO Clarkson St. thru Puma Park northwest to the S. Platte River Littleton, CO multiple	59.20	Natural area with trails		59.20	3.53	.02 asphalt .13 concrete 3.38 crusher fines
LEE GULCH OVERLOOK 6581 S. Santa Fe Drive Littleton, CO 80120	6.30			6.30		
LEWIS AMES ELEMENTARY SCHOOL/PARK 7300 S. Clermont Dr. Centennial, CO 80122	2.30	1 ballfield (skinned) with backstop, 1 soccer field ("D"), 2.26 acres irrigated turf, port-o-let				School maintains playground
LINKSVIEW PARK 4200 E. Links Pkwy. 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 6389 S. Clermont Ct. Centennial, CO 80121 Centennial, CO 80121	13.70	2 ballfields (grass) with backstops, 2 soccer fields ("C", "D") 1 unmarked "E" field, 1 multi-purpose court, shelter, playground, 10.30 acres irrigated turf		3.40	0.66	.66 asphalt
LITTLE DRY CREEK TRAIL/OPEN SPACE Arapahoe Rd. & S. Yosemite St. nw to the High Line Canal	19.00	Natural area, trail		19.00	1.57	.41 asphalt .27 concrete .89 crusher fines
LITTLE'S CREEK PARK 6701 S. Broadway Littleton, CO 80120	7.00	1 unmarked "E" field, lake and pond, shelter, playground, 6.42 acres irrigated turf			0.36	.36 asphalt
LITTLETON COMMUNITY TRAIL					2.1	
LITTLETON GOLF & TENNIS CLUB 5800 S. Federal Blvd. 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, 169 parking spaces, 6 handicap spaces				54,251 sq. ft. Handicap accessible
LONE TREE GOLF COURSE & COUNTRY CLUB/HOTEL 9808 S. Sunningdale Blvd. Lone Tree, CO 80124	189.40	18-hole golf course with club house, swimming pool, and volleyball court 4 ponds, maintenance facility, pro shop, hotel, restaurant & café, asphalt parking lot of 341 spaces, 7 handicap spaces				47,048 sq. ft. - Facility 1,920 sq. ft. - Cabana Handicap accessible
LONE TREE RECREATION CENTER 10249 Ridgeway Circle Lone Tree, CO 80124	6.96	Recreation center, indoor pool, 196 parking spaces, 8 handicap				
LONE TREE TENNIS CENTER 9810 Sunningdale Blvd. Lone Tree, CO 80124		6 tennis courts (4 lighted)				4.47 Acres - included with Golf Course property
LONESOME PINE PARK 501 Maximus Dr. Uninc. Douglas County	6.00	1 unmarked "E" field, multi-purpose court, 2 tennis courts, playground, drinking fountain, grill, 5.95 acres irrigated turf, shelter			0.05	.05 concrete Handicap accessible

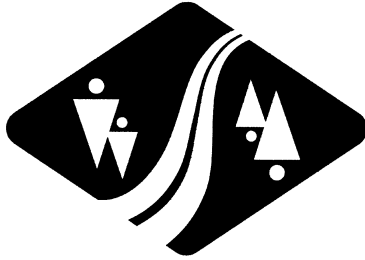
PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
MARK HOPKINS ELEMENTARY SCHOOL/PARK 7171 S. Pennsylvania Street Centennial, CO 80122	3.35	3 ballfields (1 skinned, 2 grass) with backstop, 2 soccer fields ("C"), 3.35 acres irrigated turf				
MARK TWAIN ELEMENTARY SCHOOL/PARK 6901 S. Franklin St. Centennial, CO 80122	1.87	1 skinned ballfield with backstop, 1 multi-use field				
MARY CARTER GREENWAY Bates Avenue to C-470 Arapahoe County multiple	117.84		37.68	117.84	9.74	9.74 concrete Handicap accessible Mileage markers are 1 mile apart & read on the .5 increment (example 1.5-2.5)
MAXIMUS TRAIL PARK Maximus Dr. at Helena Cr. Uninc. Douglas County	3.30	3.3 acres natural landscape with trail		3.30	0.36	.36 crusher fines Handicap accessible
MEDEMA PARK 4950 E. Easter Ave. 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, port-o-let		2.08	0.45	.45 crusher fines Handicap accessible
MILLIKEN PARK 6445 S. Clarkson St. Centennial, CO 80121	7.20	1 ballfield (skinned) with backstop, shelter, 2 multi-use fields ("A/B", "D"), playground, drinking fountain, 7.2 acres irrigated turf, asphalt parking lot of 30 parking spaces, 2 HC, port-o-let			0.09	.09 concrete
MISSION VIEJO BUFFER / OPEN SPACE County Line Rd. & the High Line Canal Uninc. Douglas County	34.00			34.00		No plans for development
MONTEREY OPEN SPACE Dry Creek Rd. Arapaho Park east of Adams Centennial, CO 80122	5.60			5.60		
NESBITT PARK 3025 W. Mansfield Ave. Sheridan, CO 80110	0.29	Playground, picnic shelter, 2 grill's .23 acres irrigated turf		0.06	0.01	.01 concrete
OHLSON ACRES 1756 Plum Valley Ln. Littleton, CO 80129	6.80	Open space	6.80			
OTERO TENNIS COURTS 6300 E. Otero Dr. Centennial, CO 80112	1.00	2 tennis courts, .19 acres irrigated turf			0.02	.02 concrete
OXBOW POINT 4850 S. Zuni St. Englewood, CO 80110	2.60	Two parcels 2.21 acres & .39 acres.	2.60			
PALOS VERDES PARK 6400 E. Orchard Rd. 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, port-o-let		2.81	0.22	.22 crusher fines Handicap accessible
PALOS VERDES WEST TOT LOT 5601 E. Maplewood Ave. Centennial, CO 80111	2.74	1 unmarked "E" field, playground, shelter, 1.12 acres irrigated turf		1.62	0.07	.07 crusher fines
PARK AT LONE TREE ELEMENTARY 9373 Heritage Hills Pkwy. Lone Tree, CO 80124	7.50	Multi-purpose field, ballfield (skinned), shelter, playground, drinking fountain, 4.5 irrigated turf, restroom enclosure, shared asphalt parking with school of 120 spaces	1.80			
PEABODY ELEMENTARY SCHOOL/PARK 3128 E. Maplewood Ave. Centennial, CO 80121	1.12	2 grass ballfields with backstop, 1 multi-use field				

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
PERSINGER PARK 3340 S. Dale Ct. Sheridan, CO 80110	0.83	Playground, shelter w/lighting, drinking fountain, irrigated turf				
POWERS PARK 601 W. Powers Ave. Littleton, CO 80120	5.00	1 ballfield (grass) with backstop, 1 multi-purpose field ("D"), shelter, playground, 4.97 acres irrigated turf			0.9	.9 asphalt
PRAIRIE SKY PARK 9381 Crossington Way Lone Tree, CO 80124	13.20	1 ballfield (skinned w/backstop), 1 multipurpose field, 2 basketball courts, shelter w/grill & lighting, drinking fountain, playground, port-o-let asphalt parking lot (2 HC spaces, 49 standard spaces)		3.20		
PROGRESS PARK 5100 S. Hickory St. Littleton, CO 80120	21.84	3 ballfields (2 skinned, 1 grass), 2 soccer fields ("C", "D"), 1 football field, restrooms, 1 picnic shelter w/grill's, playground, drinking fountain, pond, natural open space, 10.25 acres irrigated turf, 2 asphalt parking lots - 65 spaces, 4 handicap spaces, fishing pier		11.59	0.44	.44 concrete Handicap accessible
PROMINENCE POINT OPEN SPACE Northwest of Eagle Ridge Elementary School Lone Tree, CO 80124	10.72		10.72			
PROMISE PARK 233 W. Powers Pl. 300 W. Powers Pl. Littleton, CO 80120	1.10	1/2 court basketball, playground, picnic tables, cedar rail fencing, 1.01 acres irrigated turf, concrete paving			0.06	.06 concrete 2 separate parcels
PROVINCE CENTER OPEN SPACE 8789 Redwing Ave. Uninc. Douglas 80126 Siskin Ave. at Copeland St.	22.90			22.90		
PROVINCE CTR. PARK 8789 Redwing Ave. Littleton, CO 80126-5249	3.30	1 multi-purpose field, 1 multi-purpose court 2.3 acres irrigated turf, playground		1.00	0.14	.14 concrete
PUMA PARK 7900 S. Ogden Way. Centennial, CO 80122	29.50	1 ballfield (skinned), 1 softball field (grass), 2 soccer fields ("A"), shelter, port-o-let playground, drinking fountain, 13.3 acres irrigated turf		16.20	1.24	1.24 concrete Handicap accessible
QUEBEC STREET TRAIL 7967 S. Quincy Way. Centennial, CO 80112	3.10	Greenway with pathway, 3.1 acres irrigated turf			0.58	.58 asphalt
RALPH MOODY ELEMENTARY SCHOOL/PARK 6390 S. Windermere St. Littleton, CO 80120	2.51	1 skinned ballfield with backstop, 1 multi-use field				
REYNOLD'S LANDING (formerly Superchi) 6745 S. Santa Fe Drive Littleton, CO 80120	21.00	shelter, concrete trail, access to the Platte River, Port-o-Let shelter, asphalt parking 44 parking spaces, 2 handicap, bus parking	10.00	11.00		
RIDGEVIEW PARK 2500 W. Rowland Ave. Littleton, CO 80120	5.20	Native area, bluegrass area, pond, 3.61 acres irrigated turf		1.59		
RIDGEWOOD PARK (LOWER) 6700 S. Prince St. Littleton, CO 80120	15.47	2 ballfields (skinned) with backstop, 1 football field, 2.09 acres irrigated turf, port-o-let		13.38		Handicap accessible
RUSTY SUN TENNIS COURTS 8147 S. Niagara St. Centennial, CO 80112	2.50	2 tennis courts, basketball hoop drinking fountain, .33 acre irrigated turf, asphalt parking lot - 6 spaces		0.83		Handicap accessible
SHERIDAN COMMUNITY TRAIL SHERIDAN MIDDLE SCHOOL BALLFIELD 4109 S. Federal Blvd. Sheridan, CO 80110	2.30	1 lighted/skinned ballfield, 1.31 acres irrigated turf, bleachers, dugouts		0.99	0.24	

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
SHERIDAN RECREATION CENTER AND PARK 3325 W. Oxford Ave. 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 - 189 spaces, 5 handicap spaces, port-o-let		8.30	0.80	.80 concrete 37,486 sq. ft. Handicap accessible
SLAUGHTERHOUSE GULCH/GARDENER GREENWAY S. Windermere St. to S. Rio Grande Ave. Littleton, CO 80120	13.20	Native area with trails		13.20	0.60	.60 crusher fines
SOUTH PLATTE PARK/ CARSON NATURE CENTER 7301 S. Platte River Pkwy. Littleton, CO 80120	660.00	Natural open space, trails, The Carson Nature Center, concrete parking lot of 33 spaces, 1 handicap space, 7 lakes & ponds	Mary Carter Greenway	660.00		Mary Carter Greenway & S. Platte River runs through So. Platte Park 4,400 sq. ft. - Carson
ROXBOROUGH 8080 S. Platte Canyon Rd. Littleton, CO 80128	212.00	South Platte Reservoir 71 parking spaces, 2 handicap in 3 lots		212.00		
SOUTH SUBURBAN ADMINISTRATION OFFICE 6631 S. University Blvd. Centennial, CO 80121	0.25	Administrative offices, xeriscape, .18 acres irrigated tall fescue grass				Facility - 11,380 Sq. ft. - Down Handicap accessible
SOUTH SUBURBAN ADMINISTRATION PKG LOT 6631 S. University Blvd. Centennial, CO 80121	1.24	asphalt parking lot of 46 spaces, 2 handicap space		1.24		
SOUTH SUBURBAN GOLF COURSE 7900 S. Colorado Blvd. Centennial, CO 80122	228.24	27-hole golf course with clubhouse/ maintenance facilities, 4 ponds, asphalt parking lot - 196 spaces, 4 handicap spaces				5,965 sq. ft.
SOUTH SUBURBAN ICE ARENA 6580 S. Vine St. Centennial, CO 80121	5.90	2 indoor ice rinks with facilities, 1.60 acres irrigated turf, asphalt parking lot of 233 spaces, 7 handicap spaces				66,686 sf- Facility Handicap accessible
SOUTH SUBURBAN SERVICE CENTER 5500 Boatworks Dr. Highlands Ranch, CO 80126	5.44	District maintenance operations, asphalt parking lot of 56 spaces				38,593 sq. ft.
SOUTH SUBURBAN SERVICE CENTER 101 W. Jamison Ave. Littleton, CO 80120	3.00	District maintenance operations, asphalt parking lot of 37 spaces <i>Former facility, now closed.</i>				5,010 sf - Facility 7,200 sf- Shops
SOUTHBRIDGE PARK 7751 S. Windermere St. Littleton, CO 80120	10.40	2 ballfields (1 skinned, 1 grass), 2 soccer fields ("A"), multi-purpose court, sand volleyball, shelter, playground, drinking fountain, 10.4 acres irrigated turf, asphalt parking lot of 28 spaces , 2 handicap port-o-let			0.31	.31 concrete Handicap accessible
STERNE PARK 5800 S. Spotswood St. 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: 42 spaces, 2 handicap		3.17	0.51	.35 asphalt .16 crusher fines
STERNE PARK BEMIS HOUSE 5800 S. Spotswood St. Littleton, CO 80120	0.53	Bemis house--residence and lot				
SUNSET PARK 6100 S. Newport St. Centennial, CO 80111	1.50	1 ballfield (grass), multi-purpose court and volleyball, playground, 1.5 acres irrigated turf, shelter				
SWEETWATER PARK 8300-1/2 Sweetwater Road 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, port-o-let		32.70	0.86	0.86 Handicap accessible Internal to Willow Creek Trail

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
TAOS OPEN SPACE Lone Tree, CO 80124	4.81	Undeveloped land		6.11	0.29	0.21 crusher fines, 0.07 asphalt, 0.01 concrete
TRAILMARK OPEN SPACE 8853 W. TrailMark Pkwy. Littleton, CO 80127	116.40	trees with drip irrigation, shelter at Pond G		116.40		
TRAILMARK PARK 8853 W. TrailMark Pkwy. Littleton, CO 80127	4.02	playground, shelter, drinking fountain, asphalt parking lot (0 HC, 10 standard spaces)				
UNIVERSITY/ORCHARD TRAIL Centennial, CO 80121		Concrete trail 6' parallels University Blvd. south from Orchard Road to concrete bridge at Highline Canal.			0.35	.35 concrete
VETERAN'S PARK 4101 S. Hazel Ct. Sheridan, CO 80110	0.73		0.73			
WALNUT HILLS ELEMENTARY SCHOOL/PARK 8195 E. Costilla Blvd. 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, port-o-let		6.10	0.59	.30 asphalt .29 crusher fines
WALNUT HILLS PARK 8443 E. Davies Ave. 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 6557 S. Acoma St. Littleton, CO 80120	2.46	2 ballfields (1 skinned w/ backstop), 3 multi-use fields				
WAR MEMORIAL ROSE GARDEN 5804 S. Bemis St. 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 Parking lot maintained by City of Littleton
WATSON LAKE Bowles Avenue at Farnell Lane Littleton, CO 80123	17.80		17.80			
WEST BELLEVIEW TRAILHEAD 2400 W Belleview Ave Littleton, CO 80120	0.35	Parking lot with 10 spaces (9 standard, 1 H.C.) shelter				
WILDCAT MOUNTAIN ELEMENTARY SCHOOL/PARK 6585 Lionshead Parkway Uninc. Douglas 80124	11.16	1 baseball field w/backstop, 2 soccer fields port-o-let			1.10	1.10 concrete
WILDCAT PARK 3040 W. Jefferson Dr. Sheridan, CO 80110	0.42	drinking fountain; picnic area; tables; BBQ grill				
WILDCAT RIDGE PARK 6400 Wildcat Ridge Drive Uninc. Douglas multiple	23.35	1 soccer fields, shelter, 8.2 acres irrigated turf shelters		15.15	0.83	.24 crusher fines .59 concrete
WILLOW CREEK PARK 8000 E. Phillips Pl. 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 64 spaces, 2 handicap			0.37	.37 asphalt Internal of Willow Creek Trail Handicap accessible
WILLOW CREEK TRAIL/ OPEN SPACE E. Arapahoe Rd. southeast to Lincoln Ave. Centennial, CO multiple	71.58			71.58	3.8	.58 asphalt 3.00 crusher fines .22 concrete Handicap accessible
WILLOW SPRING OPEN SPACE 7100 S. Holly St. Centennial, CO 80112	118.00	Land mostly located on the flood plain		118.00	2.88	2.82 crusher fines .06 concrete

PARK / ADDRESS	TOTAL ACRES	DEVELOPED LAND	UNDEV. LAND	NOS ACRES	TRAILS IN MILES	COMMENTS
WILLOW SPRING SERVICE CTR 7100 S. Holly St. Centennial, CO 80112	4.00	District Forestry/Horticulture Operations District Preventive Maintenance Operations Road base parking lot of 40 spaces				4,256 sq. ft.
WRITER'S VISTA PARK 1900 W. Mineral Ave. Littleton, CO 80120	14.50	2 ballfields (1 skinned, 1 grass), 2 soccer/ multi-purpose fields ("A, "A/B"), multi-purpose court, shelter, restrooms, playground, 8.31 acres irrigated turf, asphalt parking lot of 47 spaces, 2 handicap space		6.19	0.41	.41 concrete Handicap accessible
WYNETKA PONDS West Bowles Avenue and Blue Sage Drive Littleton, CO 80123	37.79	playground, shelter, dog park, trail system irrigation pond, asphalt parking lot of 45 spaces (43 standard, 2 handicap)		37.79		
<u>VALLEY VIEW PARK</u> South of Goddard Middle School						
	3,665.63		261.63	2,212.59	81.21	



South Suburban
PARKS AND RECREATION

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

Fiscal Year	Estimated Population	Personal Income	Per Capita Income	Arapahoe County Unemployment Rate	Douglas County Unemployment Rate
2004	144,000	6,628,896,000	46,034	4.8%	3.5%
2005	138,574	6,563,280,362	47,363	5.0%	3.6%
2006	138,574	7,005,192,848	50,552	4.3%	3.6%
2007	140,668	7,189,963,484	51,113	4.5%	3.6%
2008	141,671	7,186,544,817	50,727	6.1%	5.1%
2009	143,359	6,950,044,320	48,480	7.2%	6.5%
2010	148,019	7,175,961,120	48,480	8.6%	7.0%
2011	136,181	6,602,054,880	48,480	7.7%	6.9%
2012	140,296	6,801,550,080	48,480	6.9%	5.6%
2013	142,547	6,910,678,560	48,480	5.7%	4.7%

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

Source: State of Colorado, Division of Local Government, Demographic Section; Denver Regional Council of Governments, US Census Bureau. Bureau of Economic Analysis CA1-3 www.bea.gov

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

Employer	2013		2004	
	Employees	Rank	Employees	Rank
Lockheed-Martin Space Systems	5,390	1	-	-
University of Denver	4,310	2	-	-
Century Link/Qwest	4,100	3	6,900	2
Dish Network	3,470	4	-	-
Comcast	3,000	5	2,100	8
Cherry Creek School District	2,500	6	8,750	1
Great West Life	2,080	7	3,400	4
Sprint/Nextel	2,080	8	-	-
CH2M Hill	2,069	9	-	-
Kaiser Permanente	2,050	10	-	-
Arapahoe County Government	-	-	1,750	9
Douglas County Schools	-	-	5,396	3
EchoStar Communications	-	-	2,735	5
HealthOne	-	-	2,400	6
Littleton Public Schools	-	-	2,269	7
One Source	-	-	1,683	10

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**

	2006	2007	2008	2009	2010	2011	2012	2013	2014
MILL LEVY:									
Operations	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417	4.417
Debt Service	1.605	1.536	1.376	1.320	1.320	1.320	1.432	1.422	1.368
Refund/Abatements	0.095	0.055	0.075	0.093	0.040	0.132	0.185	0.121	0.130
1 Mill Open Space	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
Total	7.117	7.008	6.868	6.830	6.777	6.869	7.034	6.960	6.915
ASSESSED VALUATION:									
Arapahoe County	\$ 1,640,289,690	\$ 1,640,588,820	\$ 1,812,737,030	\$ 1,795,086,830	\$ 1,874,523,810	\$ 1,872,610,913	\$ 1,754,458,930	\$ 1,687,297,790	\$ 1,740,295,969
Douglas County	386,206,600	406,290,279	444,155,696	452,536,960	490,705,630	494,611,850	463,502,450	471,127,900	505,125,718
Jefferson County	23,215,370	23,214,840	25,639,250	25,646,360	25,607,260	25,839,750	24,728,899	24,808,440	24,083,766
Total District	2,049,711,660	2,070,093,939	2,282,531,976	2,273,270,150	2,390,836,700	2,393,062,513	2,242,690,279	2,183,234,130	2,269,505,453
Cherry Hills Village	277,586,070	281,916,330	338,844,190	343,076,250	353,134,590	354,991,470	300,721,040	302,069,870	290,330,250
Greenwood Village				39,380,740	53,380,710	50,435,880	41,927,260	111,950,240	130,415,670
Outstanding GO Debt	\$ 34,170,000	\$ 32,350,000	\$ 30,395,000	\$ 28,240,000	\$ 25,910,000	\$ 23,505,000	\$ 21,025,000	\$ 18,465,000	\$ 15,715,000

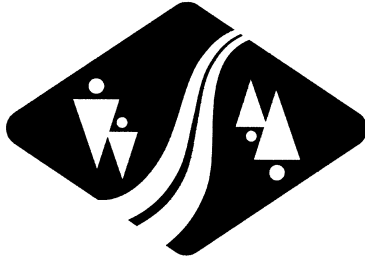
**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TABOR ENTERPRISE FUND SUMMARY**

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
TABOR ENTERPRISE				
REVENUE:				
ICE ARENAS	\$ 3,797,683	\$ 3,793,370	\$ 3,968,998	\$ 4,041,280
ATHLETICS	2,144,262	2,259,814	2,172,846	2,356,254
OTHER RECREATION FACILITIES	1,574,300	1,619,084	1,701,867	1,662,908
GOLF COURSES	7,171,463	7,474,464	7,295,522	7,529,363
HOSPITALITY	2,361,023	2,609,799	2,615,617	2,867,113
INTEREST INCOME	4,936	9,067	3,200	3,000
REGISTRATION	28,960	25,700	25,873	25,700
TOTAL OPERATING REVENUE	<u>17,082,627</u>	<u>17,791,298</u>	<u>17,783,923</u>	<u>18,485,618</u>
EXPENDITURES:				
ADMINISTRATION	1,862,484	1,964,304	1,880,787	2,505,707
FINANCE DEPARTMENT	424,432	453,443	444,777	462,300
IT DEPARTMENT	414,363	461,079	449,324	479,423
LESS ADMIN ALLOCATION TO REC CTRS	(675,320)	(719,707)	(693,722)	(682,623)
ICE ARENAS	3,367,535	3,491,229	3,491,279	3,100,055
ATHLETICS	1,308,492	1,411,848	1,344,939	1,507,884
OTHER RECREATION FACILITIES	1,190,512	1,251,892	1,320,093	1,243,228
GOLF COURSES	6,271,902	6,421,656	6,246,955	6,605,547
HOSPITALITY	2,625,908	2,698,651	2,824,398	2,948,511
TOTAL OPERATING EXPENDITURES	<u>16,790,308</u>	<u>17,434,395</u>	<u>17,308,830</u>	<u>18,170,032</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	<u>292,319</u>	<u>356,903</u>	<u>475,093</u>	<u>315,586</u>
OTHER REVENUE:				
OPERATING TRANSFER IN	143,596	84,544	252,136	-
INTERGOVERNMENTAL INCOME FOR CAPITAL	-	-	-	-
CAPITAL LEASE PROCEEDS	106,275	850,000	650,000	-
TOTAL OTHER REVENUE	<u>249,871</u>	<u>934,544</u>	<u>902,136</u>	<u>-</u>
OTHER EXPENDITURES:				
CONTINGENCY	-	382,432	-	50,370
PAYMENT TO ESCROW AGENT	-	-	845,000	-
CAPITAL OUTLAY	414,784	1,080,648	1,193,654	82,000
TOTAL OTHER EXPENDITURES	<u>414,784</u>	<u>1,463,080</u>	<u>2,038,654</u>	<u>132,370</u>
NET REVENUE OVER (UNDER) EXP	<u>127,406</u>	<u>(171,633)</u>	<u>(661,425)</u>	<u>183,216</u>
TOTAL REVENUE	17,332,498	18,725,842	18,686,059	18,485,618
TOTAL EXPENDITURES	17,205,092	18,897,475	19,347,484	18,302,402
NET REVENUE OVER (UNDER) EXP	<u>127,406</u>	<u>(171,633)</u>	<u>(661,425)</u>	<u>183,216</u>
BEGINNING FUNDS AVAILABLE	1,973,969	2,352,696	2,101,375	1,439,950
ENDING FUNDS	2,101,375	2,181,063	1,439,950	1,623,166
LESS RESERVES:				
7% Operating Reserve	(1,503,795)	(1,583,483)	(1,585,292)	(1,623,166)
Debt Service Reserve	(597,580)	(597,580)	(355,500)	-
UNRESERVED FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (500,842)</u>	<u>\$ -</u>

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

	Actual 2013	Budget 2014	Estimated 2014	Budget 2015
RECREATION CENTERS ENTERPRISE				
REVENUE:				
RECREATION CENTERS	\$ 4,517,742	\$ 4,743,587	\$ 4,715,857	\$ 4,761,876
TOTAL OPERATING REVENUE	<u>4,517,742</u>	<u>4,743,587</u>	<u>4,715,857</u>	<u>4,761,876</u>
EXPENDITURES:				
ADMINISTRATION	465,621	491,076	470,197	447,192
FINANCE DEPARTMENT	106,108	113,361	111,194	115,575
IT DEPARTMENT	103,591	115,270	112,331	119,856
RECREATION CENTERS	5,782,865	6,019,336	5,966,572	6,067,253
TOTAL OPERATING EXPENDITURES	<u>6,458,185</u>	<u>6,739,043</u>	<u>6,660,294</u>	<u>6,749,876</u>
EXCESS OPERATING REVENUE OVER	<u>(1,940,443)</u>	<u>(1,995,456)</u>	<u>(1,944,437)</u>	<u>(1,988,000)</u>
OTHER REVENUE:				
OPERATING TRANSFER IN	1,956,404	2,115,456	1,947,864	2,000,000
CAPITAL LEASE PROCEEDS	-	-	-	170,000
TOTAL OTHER REVENUE	<u>1,956,404</u>	<u>2,115,456</u>	<u>1,947,864</u>	<u>2,170,000</u>
OTHER EXPENDITURES:				
CONTINGENCY	-	-	-	-
CAPITAL OUTLAY	15,961	120,000	3,427	182,000
TOTAL OTHER EXPENDITURES	<u>15,961</u>	<u>120,000</u>	<u>3,427</u>	<u>182,000</u>
NET REVENUE OVER (UNDER) EXP	-	-	-	-
BEGINNING FUNDS AVAILABLE	-	-	-	-
ENDING FUNDS	-	-	-	-
LESS RESERVES:	-	-	-	-
UNRESERVED FUNDS AVAILABLE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
TOTAL ENTERPRISE FUND				
TOTAL ENTERPRISE REVENUE	23,806,644	25,584,885	25,349,780	25,417,494
TOTAL ENTERPRISE EXPENDITURES	<u>23,679,238</u>	<u>25,756,518</u>	<u>26,011,205</u>	<u>25,234,278</u>
NET OPERATING REVENUE OVER (UNDER)				
EXPENDITURES	127,406	(171,633)	(661,425)	183,216
BEGINNING FUNDS AVAILABLE	<u>1,973,969</u>	<u>2,352,696</u>	<u>2,101,375</u>	<u>1,439,950</u>
ENDING FUNDS	2,101,375	2,181,063	1,439,950	1,623,166
LESS RESERVES	<u>(2,101,375)</u>	<u>(2,181,063)</u>	<u>(1,940,792)</u>	<u>(1,623,166)</u>
UNRESERVED FUNDS AVAILABLE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (500,842)</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
PARKS AND RECREATION

South Suburban Park and Recreation District

Financial Forecast

2010-2019

Executive Summary

Operating Revenue and Expenditures Forecast

There were two major changes that impacted the Financial Forecast update this year. First was the new operating property taxes (2 Mills) approved by voters at the November 2014 election. Revenue is estimated to be \$4,500,000 in 2015 and is approved for collection for the next 10 years. For Operations this change increased Net Operating Revenue by the same amount, due to the assumption that these funds will be used for maintain what we have capital projects. Capital expenditures are not included in the operating calculation. The second change was related to the parks irrigation water expenditures. These costs have been paid for by the 2010 One Mill funds over the last several years. The forecast assumes that we will continue to fund irrigation water expenditures from this funding source for years 2015 to 2019.

In 2014 the District entered into an Energy Savings Lease. The lease will pay for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The General Fund includes the lease payments for years 2015 to 2019 and the anticipated credits and rebates (\$381,124 in 2015 and \$100,000 for years 2016 to 2019). The Enterprise Fund includes a reduction to utility costs for the years 2016 to 2019. The net impact on the forecast is zero when you combine the General and Enterprise Funds for Total Operations.

Operating Revenue and Expenditures Forecast Assumptions (items over \$1 million):

- Operating Property Taxes increased due to November 2014 election (additional 2 mills starting in 2015). Related expenditures are not included in operations. Used a 5% increase in Property taxes for 2016 and 2018, as those are reassessment years. No increase was anticipated in 2017 or 2019.
- Used a consistent \$1,150,000 for specific ownership tax revenue, as no major changes are anticipated.
- Program Revenue for the Enterprise Fund increased an average 1.74% over the last ten years, used the same percentage increase over the next five years.
- Retail Sales Revenue and Restaurant Revenue increased 1.43 % and 2.24 %, respectively over the last ten years, used the same percentage increase over the next five years.
- Parks irrigation water cost are funded out of the 2010 1 Mill Fund for years 2015 through 2019. For calculating the estimated cost, the 2015 budget amount was used and then a 5% increase was applied to years 2016 to 2019.
- Used 3% for Salary cost over the next five years.
- Used 5% increase for Benefits, anticipating an increase in costs over the next five years.
- Used a 2% increase for Supplies in the Enterprise Fund.
- Service & Materials for the Enterprise Fund increased an average 1.94% over the last ten years, used the same percentage increase over the next five years.
- Used a 5.2% increase for Utilities in the Enterprise Fund. This amount was then reduced in years 2016 to 2019 by estimated savings from the Energy Savings Lease.
- Other Expenses were increased 2% annually for the General Fund and 3% annually for the Enterprise Fund.

South Suburban Park and Recreation District Financial Forecast 2010-2019

Operating Revenue and Expenditures Forecast Assumptions (continued):

- Debt Service for the General Fund includes the COPs payments for the service center. These are funded from the CHV Reserve. Enterprise Fund Debt service includes the revenue bond payment (2015 final payment), golf cart lease, and fitness equipment leases. Assumes no other debt is issued in years 2015 to 2019.

The Cash Projection Forecast

The unreserved cash balance in 2019 is projected to be \$5,878,621. The forecast for projecting cash and unreserved cash balances uses the same assumptions as the Operating Revenue and Expenditures Forecast. The cash projection is additionally impacted by capital expenditures funded from operations and reserves.

Additional Cash Projection Assumptions:

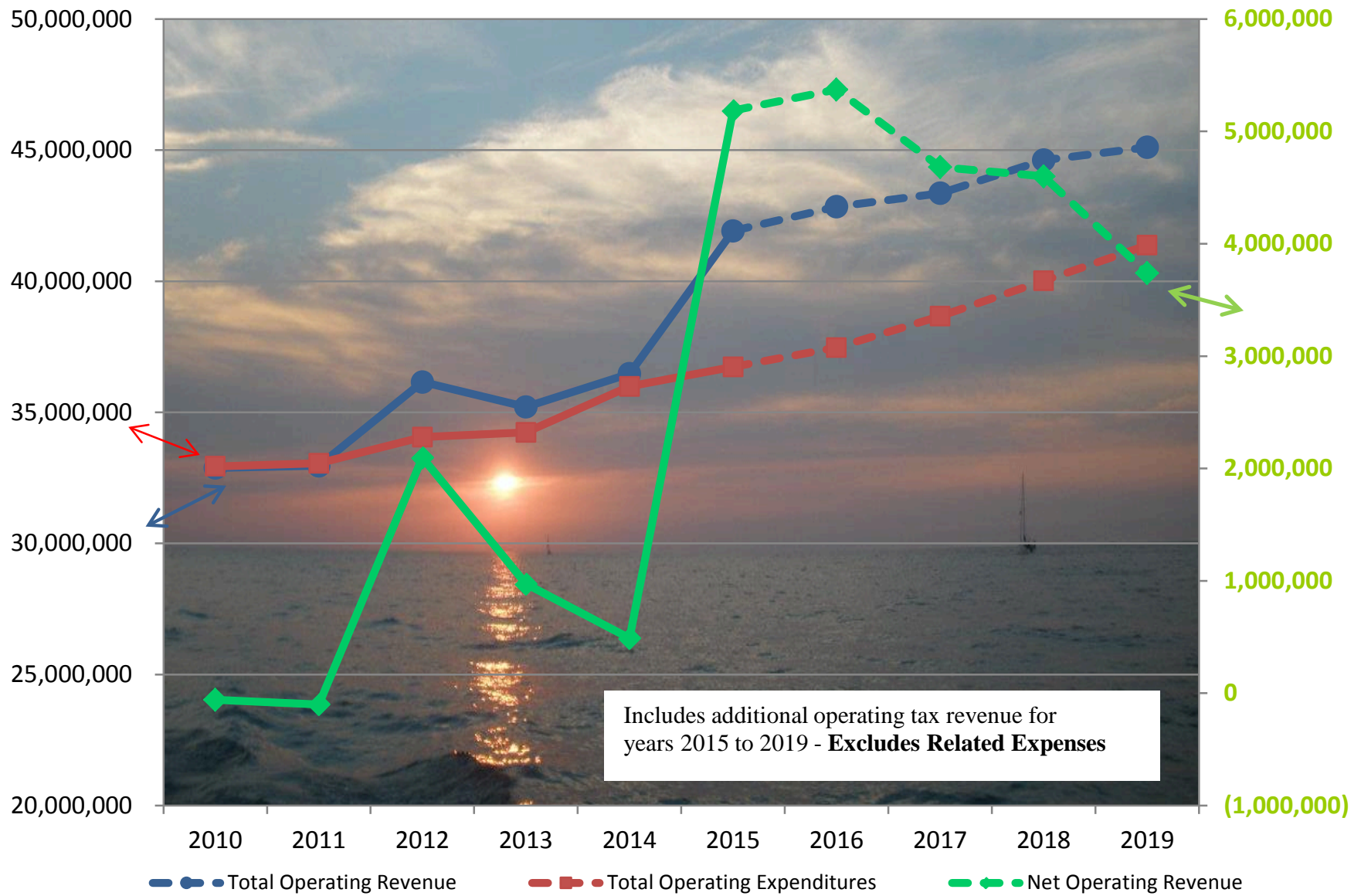
- Approved capital projects from operations are included for years 2010 to 2015.
- For years 2015 to 2019 capital expenditures equaling the new operating property tax revenue are included. The assumption is that these funds will be used for capital maintain what we have projects.
- The reserves for the General Fund and Enterprise fund are subtracted from available cash when calculating unrestricted cash balances. These reserves include; debt service, health insurance, environmental liability, and the 7% operating reserve.
- Additional reserve for 2015 to 2019 was included for COPs payments due in 2020 and 2021. Currently the annual COPs payment is funded from the annual payment received from Cherry Hills Village. The last year the District will receive a payment from Cherry Hills Village is 2019. However the service center COPs will not be paid off until 2021. In 2015 the District designated \$250,000 for these future debt payments. Years 2016 to 2019 include an additional \$200,000 annually.
- The reserve for the 2007 revenue bonds was eliminated in 2014, as these bonds were paid off during 2014. In 2015 the reserve for the 1999 revenue bonds will be eliminated as these bonds will be paid off during 2015. Amount of the full final payment is included in the 2015 budget.

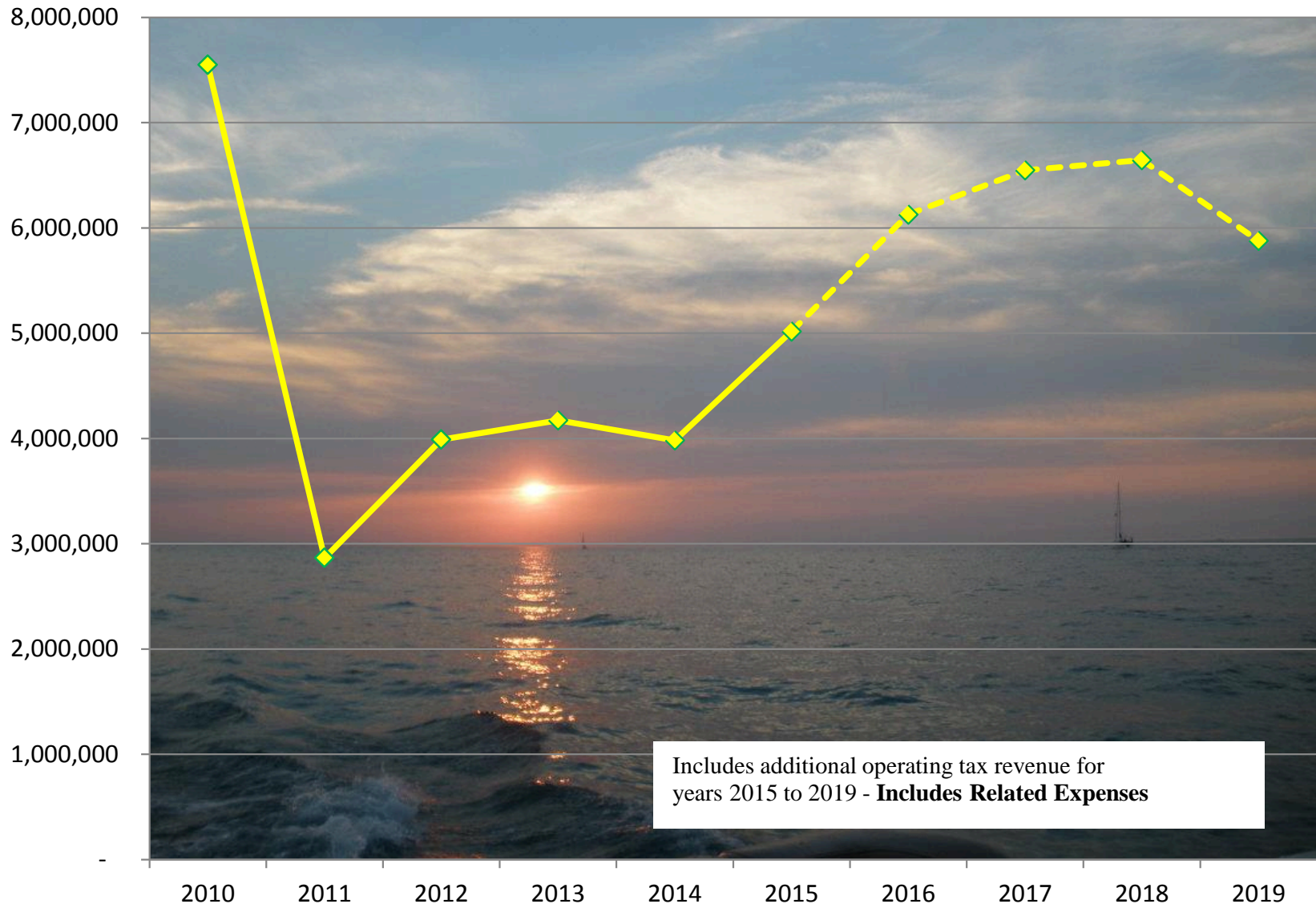
Forecast Overview

- 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 is no major catalyst events over the next five years, except for those specifically discussed above.
- The five-year projections are a planning tool. This information should provide more data for the Board to consider.
- 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.

**South Suburban Park and Recreation District
Five Year History/Five Year Projections
Combined Enterprise and General Fund**

	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	Ave. % Change	2015 Projected	2016 Projected	2017 Projected	2018 Projected	2019 Projected
REVENUES:											
Property Taxes	10,389,419	10,534,637	10,147,580	9,731,000	10,166,248	0.46%	14,763,701	15,501,886	15,501,886	16,276,980	16,276,980
Specific Ownership	1,099,939	1,055,748	1,119,642	1,160,673	1,155,000	-2.76%	1,150,000	1,150,000	1,150,000	1,150,000	1,150,000
Intergovernmental	233,737	208,420	204,800	235,744	257,192	6.80%	228,000	228,000	228,000	228,000	228,000
Donation/Grants	60,958	180,629	166,950	142,685	160,361	19.82%	140,000	140,000	140,000	140,000	140,000
Net Investment Income	90,313	47,984	35,390	26,272	20,875	-9.12%	25,525	32,725	72,630	78,970	76,740
Program Revenue	16,310,439	16,137,121	17,101,902	16,721,471	17,267,842	1.78%	17,544,058	17,846,802	18,154,813	18,468,184	18,787,007
Retail Sales Revenue	968,665	951,076	998,317	926,852	1,063,305	1.43%	1,078,510	1,093,933	1,109,576	1,125,443	1,141,537
Restaurant	1,905,233	1,875,285	2,055,801	2,119,494	2,330,685	2.24%	2,382,892	2,436,269	2,490,841	2,546,636	2,603,681
Contract Sales Revenue	38,454	35,717	32,889	33,359	40,612	-6.05%	35,000	35,000	35,000	35,000	35,000
Other Program Revenue	873,441	828,010	870,519	966,953	945,953	1.21%	957,399	968,984	980,709	992,576	1,004,586
Rental Revenue	591,538	622,850	699,764	694,669	737,719	1.04%	660,000	660,000	660,000	660,000	660,000
Sponsorship Revenue	38,564	43,210	56,476	83,750	54,100	9.41%	50,000	50,000	50,000	50,000	50,000
Other Revenue	276,947	438,485	825,992	773,259	387,524	6.19%	841,124	560,000	560,000	560,000	560,000
CHV Reserve - COPS Payment	-	-	520,725	523,929	521,783	0.00%	524,277	521,315	523,048	524,323	525,140
2010 One Mill Taxes for Parks Water	-	-	1,318,769	1,065,378	1,365,071	0.00%	1,538,483	1,615,407	1,696,177	1,780,986	1,870,035
Total Operating Revenue	32,877,647	32,959,172	36,155,516	35,205,488	36,474,270	1.58%	41,918,969	42,840,321	43,352,680	44,617,098	45,108,706
EXPENDITURES:											
Salary	16,181,221	16,494,574	16,493,664	16,191,642	16,730,711	1.87%	17,232,633	17,749,612	18,282,101	18,830,564	19,395,481
Benefits	3,133,624	3,412,287	3,560,784	3,668,532	3,927,427	3.58%	4,123,799	4,329,989	4,546,489	4,773,814	5,012,505
Program Expenses	314,399	217,224	347,314	300,618	484,091	10.69%	516,579	574,442	639,405	712,338	794,220
Other Program Expenses	31,373	25,933	24,208	29,182	24,954	2.20%	25,503	26,064	26,637	27,223	27,822
Restaurant Sales Expense	177,899	173,528	178,949	189,800	187,146	3.55%	192,760	198,543	204,499	210,634	216,953
Supplies	2,767,456	2,853,709	2,928,317	2,984,897	3,089,633	1.45%	3,167,505	3,247,774	3,330,532	3,415,873	3,503,899
Service & Materials	1,278,214	1,210,180	1,295,111	1,489,307	1,525,295	2.75%	1,569,254	1,614,632	1,661,479	1,709,846	1,759,788
Maintenance	176,375	174,499	191,847	175,438	197,658	-0.67%	203,011	208,738	214,874	221,459	228,536
Equipment	74,047	70,817	82,627	81,277	89,318	9.45%	91,755	93,998	96,308	98,687	101,138
Small Equipment	108,920	53,488	64,113	55,140	68,478	2.76%	79,709	94,176	112,848	136,984	168,222
Utilities	2,787,816	2,790,305	2,767,822	2,773,397	2,951,168	3.00%	2,560,647	2,676,389	2,797,568	2,901,789	3,032,784
Utilities-Parks Water	1,128,320	1,190,702	1,318,769	1,065,378	1,365,071	0.00%	1,538,483	1,615,407	1,696,177	1,780,986	1,870,035
Contractual	803,273	670,675	707,625	740,982	694,447	-5.02%	733,262	750,807	768,847	787,399	806,481
Other Expenses	1,571,612	1,551,363	1,456,070	1,950,247	1,945,180	3.84%	1,780,062	1,825,164	1,871,453	1,918,962	1,967,723
Board Expense	180,052	12,197	38,857	19,459	33,087	74.89%	20,000	40,000	20,000	40,000	20,000
Donation Expense	7,528	27,834	74,205	47,959	123,468	51.65%	50,000	50,000	50,000	50,000	50,000
Professional Services	167,018	140,098	129,507	161,424	201,012	5.14%	160,000	160,000	160,000	160,000	160,000
Treasurer and Paying Agent Fees	192,833	161,728	153,721	147,344	154,270	-1.49%	224,756	235,828	235,828	247,455	247,455
Debt Service	1,654,225	1,477,453	1,895,094	1,811,187	1,842,610	2.46%	1,731,731	1,233,772	1,200,817	1,203,520	1,205,307
Energy Savings Lease	0	0	0	0	0	0.00%	381,124	392,558	404,335	439,123	452,297
Hudson Gardens Management Fee	200,000	350,000	350,000	350,000	350,000	472.11%	350,000	350,000	350,000	350,000	350,000
Total Operating Expenditures	32,936,205	33,058,594	34,058,604	34,233,210	35,985,024	2.33%	36,732,573	37,467,893	38,670,197	40,016,656	41,370,646
Total Net Operating Revenues Over Operating Expenditures	(58,558)	(99,422)	2,096,912	972,278	489,246	-244.86%	5,186,396	5,372,428	4,682,483	4,600,442	3,738,060





**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
<i>Golf Courses/Hospitality</i>						
<i>Lone Tree Golf Club & Hotel</i>						
#14 wall replacement			15,000			
#6 Lake Dredging			40,000			
#6 retaining wall and tee improvements		40,000	20,000			
Carpet - replacement in public areas (1999)			100,000			
Cart path replacement/repairs		25,000	25,000	25,000	25,000	25,000
Chipping and Putting Greens Renovation		50,000				
Club house irrigation upgrade				15,000		
Drainage work			7,000	7,000	7,000	
Driving range tee improvements				25,000		
Dry Fire Sprinkler System Update (CTF)	8,000					
Maint. Yard re-surface				30,000	30,000	
Office Carpet 240 sq yds (1998) Replacement				15,000		
Parking lot concrete repair, landscape. & irrigation			50,000	150,000		
Parking lot re-surface					100,000	
Pump replacements			12,000	12,000	50,000	
Shop addition				85,000		
Tree replacements		25,000	15,000	15,000	25,000	
Tunnel deck replacement			25,000			
Well re-hab			40,000			
Window Treatments Lounge & DR (1996)			30,000			
Windows Replacement			15,000	15,000	15,000	
Equipment						
AV System			18,000			
Bunker Rake						25,000
Carry All utility carts			17,000		35,000	
Commercial Dryer # 2 Replacement			3,500			
Driving Range Tractor		12,000				
Fairway aerator		33,000				40,000
Fairway mowers			70,000			
Greens aerator				25,000		
Greens mower			30,000		30,000	

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Greens mower trailers			4,000			
Mule Utility Vehicle				35,000		
Pickup (Supt. Of courses)				25,000		
Rough mower (CTF)	70,000					
Sand rake			25,000			
Skid steer loader				35,000		
Sprayer			30,000			
Trim mower				35,000		
Utility Vehicles						35,000
Walking greens mowers						30,000
Workman Utility vehicle			25,000	15,000		15,000
Z-Mower			15,000			15,000
Grill/Banquet/Hotel Area						
Banquet Chairs		8,000	12,000			
Banquet Induction Cooking Station						9,000
Banquet Tables					4,000	
Beverage Cart #1 Replacement			20,000			
Beverage Cart #2 Replacement				20,000		
Bread Cooler (1986) Replacement			3,000			
Carpet for Hotel(1996) Replacement			30,000			
Chairs - Replace with armless		5,500				
Coolers - Back Bar			20,000			
Cooler - Additional		11,470				
Counters 4th floor Replacement			18,000			
Deck furniture for Hotel rooms (1986) Replacement			3,000			
Dish Machine (1986) Replacement			30,000			
District Catering Van				55,000		
Furniture for Hotel (1986) - Replace and Update			75,000			
Furniture Replacement for Lounge and Board Room				25,000		
Garnish Cooler (1986) Replacement					6,000	
Glass Opening Wall		27,940				
Grill TV Replacement		5,980	9,000			
Hotel Room soft goods update/replacement						55,000

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Ice Machine (1992) Replacement			8,500	7,800		
Keg Cooler Replacement		4,200				
Lobby Furniture Replacement		11,865				
Maintenance, deep cleaning, and painting		15,000				
Patio/Awning Fans		3,821				
Patio furniture			15,000			
Sandwich cooler (1986)			1,800			
Server Cooler Grill (1995)			2,900			
Server Cooler Main Kitchen (1995)			2,500			
Sound Reduction main banquet/dining area					65,000	
Sound System - Built-in Av		17,655				
South Board Room Renovation					12,000	
Stove - six burner with oven Main kitchen (1986)			16,000			
Trash area remodel to enclose						19,000
Under counter refrigerator fir Grille (1986) Replacement			3,000			
Washing Machine 75 lb (1996)			13,000			
Wedding venue planting		8,000				
Wedding venue update					22,000	
Subtotals, Lone Tree Golf Club & Hotel	78,000	304,431	914,200	671,800	426,000	268,000
South Suburban Golf Course						
#12 Bunker work			20,000	25,000	25,000	2,500
#15 fairway bunker work			10,000		10,000	
#3 Bunker work				25,000		
#7 walk bridge			25,000			
Cart path repairs			20,000	20,000	20,000	20,000
Fence replacement				25,000		
Irrigation Controller			50,000			
Irrigation Head replacement in Rough		36,000				
Master Plan for SSGC		75,000				
Par 3 bunker work			10,000	10,000	10,000	10,000
Par 3 irrigation				200,000		
Par 3 Lake and #5/6 Tee Renovations		40,000				
Parking lot re-seal					35,000	

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Pump Station replacements (CTF)	50,000					
Putting green renovation/add short game area		65,000				
Tee leveling			7,000	7,000	7,000	7,000
Tree replacement and additions			10,000	10,000	10,000	10,000
Equipment						
Carry all utility vehicles			20,000			20,000
Fairway aerator				29,000		
Fairway mowers			40,000	40,000		
Fairway Sweeper (ENT)	48,000					
Greens aerator			25,000			25,000
Greens mower trailers			1,000	10,000		
Greens Mower		20,000				
Greens rollers					15,000	
Pick-up (parts runner)				17,500		
Range Ball Washer		3,000				
Range Utility Car		3,500				
Reel Grinder		18,000				
Rotary Rough Mower				85,000		
Rotary trim mower			40,000			
Sprayer				28,000		
Top dresser			15,000			
Tractor						50,000
Tri-plex tee mowers				60,000		
Utility tractor			35,000			
Workman utility vehicle			25,000		25,000	
Restaurant						
Beverage cart (Cushman heavy duty)			20,000			
Chairs - Outdoor White		11,000				
Convection oven (new)			7,000			
Dance Floor Replacement		8,975				
Deep fryer (1995) Replacement					1,400	
Dining Patio Furniture			16,000			
Dinning Room Remodel			55,000			

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Drink Cart (2002) Replacement					20,000	
Freezer - Replace four door (1985)			15,000			
Lobby Furniture Replacement		11,865				
Maintenance, deep cleaning, and painting		5,000				
Patio/Awning Fans		3,821				
TV Replacement and upgrade sound		5,980	7,000			
Walk-in cooler for bar w/ display doors (1980)			2,000			
Walk-in Kitchen Cooler/Freezer (new)			25,000			
Subtotals, South Suburban Golf Course	98,000	307,141	500,000	591,500	178,400	144,500
Littleton Golf Course						
Cart paths North				100,000		
Driving range tee improvements			24,000			
Front lake improvements			30,000			
Irrigation Controller			50,000			
Lake Stabilization					30,000	
Maint. Yard paving		33,000		20,000		
Outside storage shed				15,000		
Paint exterior			20,000			
Pump Station replacements (CTF)	50,000					
Tennis bubble concrete replacement			10,000	10,000	30,000	20,000
Tree replacement and additions			17,000		17,000	25,000
Equipment						
Carry all utility vehicles				22,000		
Fairway Sweeper		28,000	48,000	5,000		
Greens aerator				35,000		
Greens/Tees aerator			30,000			
Range Ball Machine (CTF)	24,000					
Small rotary mower			30,000			
Sprayer					15,000	
Topdresser				3,000		
Tri-plex mowers						55,000
TV Replacement				15,000		
Utility trailers			20,000			

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Walking greens mowers				25,000		
Workman utility vehicle		30,000	25,000			25,000
Restaurant						
Banquet Induction Cooking Station			9,000			
Bar Renovation		15,000				
Beer/Wine Cooler (1997)		3,120	6,500			
Convection oven			3,200			
Drink Cart (2005) Replacement			10,000			
Keg Cooler Replacement		4,350				
Kitchen Salamander		3,260				
Maintenance, deep cleaning, and painting		5,000				
Patio Cover and Furniture					72,000	
Patio/Awning Fans		3,821				
Patio/Garden Shelter		30,000				
Signage for Arapahoe Road		48,755				
Tables and Chairs - additional		2,678				
TV Replacement and upgrade sound		5,980	6,000			
Walk-in refrigerator and freezer		10,998		15,000		
Subtotals, Littleton Golf Course	74,000	223,962	338,700	265,000	164,000	125,000
Family Sports Golf Course						
Alarm- Maint. Building				30,000		
Asphalt repairs			6,000	6,000	15,000	15,000
Cart path addition/renovations - #6, #1, #4, #9		50,000				
Driving Range Blower			5,000	5,000		
Driving range lights - replacement						250,000
Irrigation Pump Rebuild		12,000				
Mini Golf Carpet and Edging Replacement (CTF)	30,000					
Paving road behind DR tee			15,000			
Sports dome snow removal improvements			10,000			
Tree Replacements and additions			25,000			
Equipment						
Bunker Rake (ENT)	9,000					
Fairway Unit						25,000

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Pick-up			45,000	45,000		
Rotary Rough Mower				28,000		
Rotary Trim mower			35,000			
Sand Rake			9,000			
Tractor for Range ball pickup			5,000			
Trailers				15,000		15,000
Tri-plex Mower			20,000			
Avalanche Grille						
Banquet Induction Cooking Station				9,000		
Banquet Rolling Buffet			12,000			
Maintenance, deep cleaning, and painting		12,000				
Patio/Awning Fans		3,821				
Patio furniture						22,000
Portable Aloha Station for Patio and Banquets		4,000				
Replace upholstery for booths and chairs in Avalanche Grille			20,000			
TV Replacement and upgrade sound		16,000	13,000		8,000	
Utility Vehicle		15,000				
Banquet room						
Banquet chairs					24,000	
Lighting system improvements			6,500			
Concessions						
Cabinets - repair or replace			10,000			
Equipment replacement			6,000			
Freezer unit (new)			5,000			
Pizza Oven Replacement					15,000	
Table replacements (CTF)	14,383					
Subtotals, Family Sports Golf Course	53,383	112,821	247,500	138,000	62,000	327,000
TOTAL Golf Courses	303,383	948,355	2,000,400	1,666,300	830,400	864,500
Parks/Planning Department						
Parks/Trails						
ACOS Grant Match (25% of \$250,000 plus 10% contingency)			93,750	93,750	93,750	93,750
ACOS Grant Match (25% of \$500,000 plus 10% contingency)			187,500	187,500	187,500	187,500
ADA Upgrades			50,000	50,000	50,000	50,000

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Altair Park and Acres Green Elementary Connection		10,500				
Altair Park Backstop Replacement		185,000				
Arapaho Park Playground Replacement (2010 1 Mill)	343,000					
Arapaho Park Steele St Repairs (GF)	47,000					
Arapaho Park Tennis Court Replacement					125,000	
Ashbaugh Pond dredging				80,000		
Asphalt Repairs Parking Lots and Trails - District Wide			99,500	150,000	5,000	160,000
Bear Creek Retaining Walls			80,000			
Bear Creek Trail bridge deck replacements at two locations		10,000				
Bear Creek Trail Underpass drainage improvement at Dry Creek Rd			100,000			
Berry Irrigation Upgrades		27,200				
Berry Park Playground Renovation		150,000				
Big Dry Creek - Bridge Deck Replacement		12,000				
Big Dry Creek-install a guardrail a Lehow underpass			15,000			
Big Dry Creek-Stream Flow Measuring Device (CTF)	25,000					
Big Dry Crk Trail Underpass drainage improvement at Easter			30,000			
Bowles Grove ballfield portolet enclosure			16,000			
Carson Nature Center Asphalt Paving of Staff Lot		70,000				
Carson Nature Center Classroom Roof Repair (GF)	8,386					
Carson Nature Center classroom siding restoration			16,000			
Carson Nature Center epoxy floor refinishing			2,500			
Carson Nature Center Deck Frame Replacement		5,000				
Carson Nature Center Exterior Staining			16,000			
Carson Nature Center Fire Alarm System in historical building					11,000	
Carson Nature Center Hardwood Flooring Refinishing						1,500
Carson Nature Center interactive Kiosk			15,000			
Carson Nature Center replace phone system		12,000				
Carson Nature Center west deck framing repair			5,000			
Centennial District Wide Trail Stabilization			20,000			
Centennial Ridge Playground Renovation				200,000		
Centralized irrigation control system upgrades (CTF)	48,400		50,400	50,400	50,400	50,400
Charley Emely Basketball Court replacement (CTF)	65,000					
Charley Emely Playground Renovation		250,000				

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Charley Emely Tennis Court replacement				125,000		
Cherry Knolls Pond Diversion and Irrigation System			25,000	175,000		
Columbine Trail Asphalt Repairs		38,000				
Concrete replacement - facilities, playgrounds, shelters		30,000	30,000	30,000	30,000	30,000
Cornerstone Park Concrete replacement per CoE		12,000				
Cornerstone Park Curb & Sidewalk Replacement			10,000	10,000		
Cornerstone Park Field Synthetic Turf and Lighting (fields 7/8)		1,700,000				
Cornerstone Park Irrigation Pump Replacement					65,000	
Cornerstone Park Playground II					250,000	
Cornerstone Park Trail Conversion - trail from skatepark to senior shelter from crusher fine to asphalt			50,000			
Cornerstone Park-pave, curb, gutter, landscape and light parking lots and driveways at Colorado Journey, playground, and west lot.			650,000	650,000		
Cornerstone Skate Park Ramp					300,000	
Cornerstone, Sheridan and Sterne - Replace poured-in-place rubber surfacing			40,000		100,000	
DALRP Field Grooming		7,500				
DALRP Parking Improvements		130,000				
DALRP Master Plan and Site Development Consultant			125,000			
DALRP Sink Holes at Parking Lot and Field			250,000	75,000		
deKoevend Multi-purpose Field Lights						250,000
deKoevend North Irrigation Upgrade					99,300	
deKoevend Press Box Replacement			40,000			
deKoevend Tot-Lot Playground Renovation			150,000			
deKoevend Web Coat Tables		23,000				
Elati Park Playground Renovation			25,000			
Forest Park Trail System		300,000				
Foxridge Asphalt to Concrete		152,560				
Foxridge West Irrigation Upgrade		100,700				
GOCO Grant Match (30% of \$350,000 plus 10% contingency)			150,500	150,500	150,500	150,500
Grandpa's Acres-install 10' wide granite sand trail from High Line Canal to northwest corner of park.				25,000		
Hamlet Park Playground		150,000				

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Harlow Backstop Replacement #1				125,000		
Harlow Playground Renovation		250,000				
Harlow Tennis Court Repair			250,000			
Heritage Hills Retaining Wall Stabilization				66,500		
Highline Canal Trail crusher fine		25,000				
HLC Bridge at Bannock St (2010 1 Mill)	150,000					
HLC Bridge at deKoevend Park Entry (2010 1 Mill)	200,000					
HLC Bridge at Franklin St (2010 1 Mill)	200,000					
HLC Bridge at Southbridge (2010 1 Mill)	150,000					
HLC Bridge at SSIA (2010 1 Mill)	200,000					
HLC Trail Connection at Elati St (2010 1 Mill)	50,000					
HLC Tree Canopy (2010 1 Mill)	150,000					
Hunters Hill Booster Pump Replacement						35,000
Ida Park Playground Renovation		100,000				
Jefferson Count Open Space Grant (35% of total cost up to \$100k)			35,000	35,000	35,000	35,000
Lee Gulch Phase I Retaining Walls			55,000			
Lee Gulch Phase II Retaining Walls				265,000		
Lee Gulch Trail bridge deck replacements at two locations			10,000			
Little Dry Creek North Irrigation Upgrade						71,400
Little Dry Creek Trail-widen underpass at Colorado Blvd.			150,000			
Little's Creek Playground Renovation		250,000				
Littleton District Wide Trail Stabilization			20,000			
Lonesome Pine Playground Renovation		250,000				
Lonesome Pine Tennis Court Replacement						125,000
Lone Tree Park Development		1,000,000				
Lower Ridgewood Backstop Replacement #1 & #2						125,000
Mary Carter Greenway - In ground Trash Receptacles				9,500		
Mary Carter Greenway - Irrigation System Replacement		20,000	20,000	20,000	20,000	20,000
Mary Carter Greenway - Underpass drainage improvements at Hamilton Bridge			40,000			
Mary Carter Greenway-install loop trail at Watson Lake						125,000
Mary Carter Greenway Trail East Bank - Big Dry to Oxford		4,800,000				
Miliken Booster Pump Replacement				35,000		

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Miliken Park Restroom Imp (2010 1 Mill)	300,000					
Nature Center - replace canoe equipment, 2 boats, safety gear, paddles			2,500			
Outdoor Fitness Area		150,000				
Palos Verdes Tot-Lot Playground Renovation		150,000	25,000			
Progress Park Backstop Replacement #3					15,000	
Progress Park Ballfield ADA Access		200,000				
Progress Park Planning (2010 1 Mill)	56,000					
Progress Park Pond dredging			145,000			
Promise Park Playground Replacement		150,000				
Ridgeview Pond dredging			120,000			
Sheridan Comm Park Improvements				270,500		
Sheridan Comm Park Playground					225,000	
Sheridan Irrigation Upgrade			250,000			
Sheridan Tennis Court Replacement			250,000			
Smedly Conservation Easement (2010 1 Mill)	1,000,000					
Southbridge Ballfield ADA Access		100,000				
South Platte Park Signage (2010 1 Mill)	150,000					
Spring Creek Retaining Walls						500,000
Spring Creek Trail at Foxridge convert asphalt to concrete (1,325 lf)			152,560			
Sterne North Shelter renovations			85,000			
Sterne Park Playground/Restroom Renovation (2010 1 Mill)	610,000					
Sterne Park replace asphalt with concrete (1,875 lf)			120,000			
Sunset Park Irrigation Upgrade		34,600				
Sweetwater Shelter renovations			40,000			
Trailmark Project		10,000				
Tree Replacement/Tree Nursery (includes matching gifts)			20,600			
Underpass trail widening at Federal Blvd			60,000			
Underpass trail widening at Oxford			40,000			
Wildcat Ridge Pk - convert granite sand trail to concrete (1,500 ft)			100,000			
Willow Creek at Spring Crk Install rail at Bridge Intersection			5,500			
Willow Creek Booster Pump Replacement			35,000			
Willow Creek Trail - bridge replacement near playground			325,000			
Willow Creek Trail Bridge at Lincoln Ave		1,000,000				

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Willow Springs Pave the parking lot and entry road			92,000			
Willow Springs phone system replacement (CTF)	13,000					
Willow Springs Renovations		1,000,000				
Writers Vista Playground and Ballfield Renovation		350,000				
Equipment						
#112 Dodge 1/2 Ton Truck			23,450			
#221 Chevrolet 1 Ton Crew Cab Flatbed Truck		28,750				
#324 Aerial Lift Arboriculture Truck			150,000			
#338 International Dump Truck		68,000				
#339 with F550 Chip Truck (SG)			46,950			
#413 Howard Price 727 60" mower			24,500			
Dump Trailer (5 Ton) with Grapple WSSC		35,000				
Asphalt Roto-Mill Attachment for Large Skid Steer			39,000			
Billy Goat mowers (SPP)			2,000			
Chevrolet S10 4x4 1/2 Ton Pickup with plow		29,750				
Chevrolet 1 Ton Stake Bed Truck		46,950				
GIS Dedicated Server at Admin		11,000				
Gravelly Mower (at SPP)			10,000			
Motorized Loaders (WSSC)		9,156				
Mower - Kabota 60" (replacement)			48,500			
Mower - Toro 5900 16' Turf Mower			92,150			
Mower for SPR corridor			18,000			
Mower(s) - Turf (CTF)	24,500					
Mower(s) - Turf (GF)	92,150					
New Holland Skid Steer Tractor		48,500				
Pickup - Horticulture			23,250			
Police Radio Replacements			13,000			
Pull-behind Blowing Unit (Trails)			8,400			
Ryan Aerator - 72" two behind		7,825				
Small Tractor with 48" Mowing Deck & Snow Plow (SG)			25,000			
Spreader Attachment for Workman Truckster				10,700		
Stump Grinder Replacement				55,000		
Tracked Aerial Life 78ft reach				78,000		

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Trash Truck and lifting case			115,000			
Utility Vehicle		65,000				
TOTAL Parks/Planning Department	3,882,436	13,564,991	5,429,510	3,022,350	1,812,450	2,010,050
Recreation Programs and Facilities						
Ice Arenas						
South Suburban Ice Arena						
Concession Area Remodel		80,000				
Dasher Board Repairs (ENT)	6,000					
Dasher Board Replacement		100,000				
Flooring Replacement		250,000				
Ice Sheet Replacement - DeLio Rink		1,000,000				
Locker Room Renovations		500,000				
Office Remodel - Main and Skate Rental Area		60,000				
Sound System/Speakers Replacement - Delta Rink		40,000				
Window Replacement, DeLio Rink		14,000				
Zamboni Replacement (GF)	113,500					
Subtotals, South Suburban Ice Arena	119,500	2,044,000	-	-	-	-
Family Sports Center						
Main Building (general)						
AVS Parking Gate replacement		30,000				
Carpet Replacement in public areas throughout		193,600				
Emergency Lighting Battery Replacement (CTF)	5,500					
Exterior Sign Package		120,000				
Front doors Replacement		10,000				
Interior Painting		69,000				
Locker room/rest room areas renovations		120,000				
Rubber flooring replacement		223,500				
Dome						
Dome structure replacement with air						
FEC						
Change Machine Replacement (ENT)	7,000					
FEC equipment (new games, inflatables, play structures)						
Ropes Course		430,000				

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Ice rinks						
Dasher Board Repairs (CTF)	32,000					
Dasher Board Replacement		100,000				
Skate Rental Area remodel		20,000				
Zamboni Replacement						
Subtotals, Family Sports Center	44,500	1,316,100	-	-	-	-
Total, Ice Arenas	164,000	3,360,100	-	-	-	-
Recreation Centers						
Goodson Recreation Center						
Cardio/Fitness equipment (lease)	170,000					
Duck Work Cleaning		47,300				
Gymnastics Equipment replacement		4,600				
Gymnastics Painting & Office Update		15,000				
Indoor Cycling Bikes replacement		44,000				
Irrigation and Tree Renovation			45,000			
Locker Room Renovation		936,000				
Pool Deck Replacement (CTF)	266,000					
Public Address System (CTF)	45,000					
Sound system (CTF)	8,333					
Subtotals, Goodson Recreation Center	489,333					
Lone Tree Recreation Center						
Cardio equipment replacement		116,000				
Carpet replacement		20,000				
Chairs for Classrooms (ENT)	18,000					
Flooring Replacement, Oak Room		10,000				
Locker Room/Restroom Doors - Automatic Openers		15,000				
Pool Lift (CTF)	9,000					
Security Camera Updates		10,000				
Sound system (CTF)	8,334					
Surge Tank seals and valves (CTF)	15,000					
Tables for Banquets - Replacement		12,000				
Tot Slide Pad Replacement		2,500				
Window Blinds (ENT)	6,000					

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Wood Flooring resurfacing		20,000				
<i>Subtotals, Lone Tree Recreation Center</i>	56,334					
<i>Sheridan Recreation Center</i>						
Asphalt East Parking Lot		26,000				
Exterior Roof Soffits and Lighting (CTF)	21,000					
Gym Curtain replacement (CTF)	21,500					
Gym Wall Resurfacing and Paint		85,000				
<i>Subtotals, Sheridan</i>	42,500					
<i>Buck Center</i>						
Chairs - Banquet		30,000				
Exterior Masonry Repair - West Side		30,000				
Hearing Loop Installation		15,000				
Lobby Furniture Replacement (CTF)	20,500					
Locker Room Tile Regrouting (CTF)	15,000					
Pool Drain Covers (CTF)	5,500					
Security Camera replacement/upgrade		7,000				
Sensors added to all Automatic Doors		60,000				
Sound system (CTF)	8,333	25,000				
<i>Subtotals, Buck Center</i>	49,333	167,000	-	-	-	-
<i>Total, Recreation Centers</i>	637,500	167,000	-	-	-	-
<i>Other Recreation Facilities</i>						
<i>Batting Cages</i>						
Fence Repair/Replacement			15,000			
Shade Structure				21,000		
<i>Subtotals, Batting Cages</i>	-	-	15,000	21,000	-	-
<i>Colorado Journey</i>						
Balanced Rock (#11 Conestoga)						50,000
Bathroom upgrades						
Carpet replacement (36 holes)					40,000	
Chimney Rock Feature (#4 Pack Mule)						65,000
Concession Area Expansion		112,500				
Hot Springs Fog (#14 Conestoga)				5,000		
Lost Horse Feature (#8 Conestoga)			82,500			

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Marble Quarry (hole 2, Pack Mule)		7,500				
Narrow Gauge Railroad (#13 Conestoga)						40,000
New Feature		82,000				
Tipi Replacement (#18 Pack Mule)					3,500	
Wagon Replacement (#18 Conestoga)			6,000			
Subtotals, COJO	-	202,000	88,500	5,000	43,500	155,000
<i>Cook Creek Pool</i>						
Diving board Replacement		18,000				
Lawn Chair replacement		18,000				
Shade Cabanas - for rental		20,000				
Subtotals, Cook Creek Pool	-	56,000	-	-	-	-
<i>Holly Park Pool/Tennis</i>						
Diving board Replacement		18,000				
Tennis Practice Wall (CTF)	7,000					
Subtotals, Holly Park Pool/Tennis	7,000	18,000	-	-	-	-
<i>Harlow Park Pool</i>						
Diving board Replacement		18,000				
Subtotals, Harlow Park Pool	-	18,000	-	-	-	-
<i>Franklin Pool</i>						
Diving board Replacement		18,000				
Subtotals, Franklin Pool	-	18,000	-	-	-	-
<i>Littleton Tennis</i>						
Inside bubble desk and storage						
Netting and Backdrops, divider nets, etc...						
Subtotals, Littleton Tennis	-	-	-	-	-	-
<i>BMX</i>						
Asphalt turns, complete track work		52,000				
Subtotals, BMX	-	52,000	-	-	-	-
Total, Other Recreation Facilities	7,000	364,000	103,500	26,000	43,500	155,000
Totals, Recreation, Programs and Facilities	808,500	3,891,100	103,500	26,000	43,500	155,000
<i>Administration</i>						
Backup Generator			50,000			
Carpet Replacement Admin		70,000				

**South Suburban Park and Recreation District
Capital Request 2015-2019**

	2015 Budget	2015 Unfunded	2016	2017	2018	2019
Centralize Security Camera System					125,000	
Chip and Pin Credit Card Equipment Upgrade			50,000			
Computer Equipment (GF)	75,000		76,491	78,786	81,150	83,500
Email System Upgrades				50,000		
Fire Alarm System		27,985				
Lower Conference Room Improvements		15,000				
Matching Gifts (GF)	30,000					
Network Connections Upgraded to Fiber Optic Cables				175,000		
Network Equipment upgrades			30,000		6,500	
Public Art (CTF)	25,000		30,000	30,000	30,000	30,000
Tech Improvements for Conference Room			20,000			
Tech Training for District Staff		24,000	24,000	24,000	24,000	24,000
Telephone System Replacement			26,000	45,000	12,000	10,000
Wi-Fi Equipment Replacement (customer facing only)					6,500	
Wi-Fi Equipment Replacement (internal only)				8,000	45,000	
Total Administration	130,000	136,985	306,491	410,786	330,150	147,500
Total Capital	5,124,319	18,541,431	7,839,901	5,125,436	3,016,500	3,177,050

South Suburban Park and Recreation District REVENUE CATEGORIES

Property Tax Revenue

Property tax revenue includes current and delinquent tax revenue and prior year abatement revenue. 2013 Mill levy for operations is 4.417 mills and 0.121 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.

South Suburban Park and Recreation District 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.

South Suburban Park and Recreation District 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 One Mill – The one 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 One Mill – The new mill levy earmarked for acquisition of parks, open space and natural areas, acquisition and development of trails, and development and maintenance of open space, parks, and trails (approved by voters in 2010, beginning in 2013 and continuing for ten years).

One Mill – see **2000 One Mill and 2010 One Mill**

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

ADA - Americans with Disabilities Act

Adopted Budget – The budget adopted by the Board of Directors by December 15th. The adopted budget becomes effective annually as of January 1st and appropriations lapse at year end.

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 10th 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 25th 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

SEO - Search Engine Optimization

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).

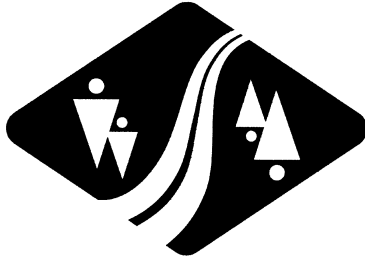
US Government Securities - direct government obligations, that is, debt issues of the U.S. government, such as Treasury bills, notes, and bonds.

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.



South Suburban
PARKS AND RECREATION