

2025 Budget

South Suburban Park and Recreation District



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Hudson Gardens Historical Inn



2025 BUDGET



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

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Hudson Gardens Wedding Tent

BUDGET READERS' GUIDE

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

This budget document has been prepared for the following purposes:

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

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

- **Introduction (Section 1).**

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

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

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

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

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

BUDGET READERS' GUIDE

The Fund sections (**Sections 4 – 8**) contain summary and detailed information about each major fund of the District. Information provided includes definitions of the major revenue sources and expenditures, as well as describes assumptions for estimates used. Graphs are included to present detailed breakdowns of a revenue or expenditure or provide historical trends. After the summary section of each fund, the current year's budget detail by function and account are provided.

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

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1. INTRODUCTION



Cornerstone Park Adult Softball

Letter of Transmittal (Budget Message)



deKoevend Park Adult Softball

November 13, 2024

To the Board of Directors and Citizens of the District:

We are submitting the 2025 Budget of \$111,908,511 for your approval. The 2025 Budget was prepared to align with the Guiding Principles and the Strategic Goals outlined in the District's approved Master and Strategic plans.

Guiding Principles:

- Quality First
- Connect Community
- Enrich Wellness
- Stewards of Nature and Sustainability
- Fiscal Responsibility

Strategic Goals:

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

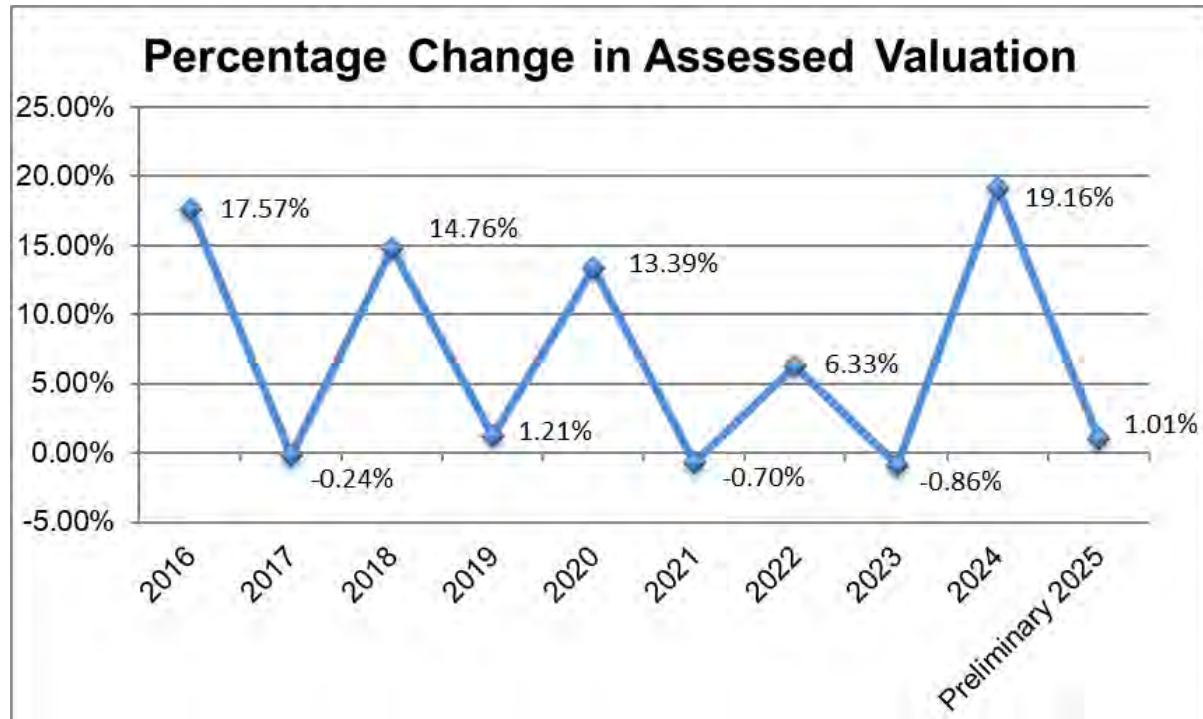
This budget includes \$63,554,009 for operational expenditures, \$7,774,549 for debt service, \$30,487,988 for capital and maintenance projects, and \$10,091,965 of undesignated funds for emergencies. Sources of funds include \$36,375,765 from property taxes, \$42,336,083 from program and facility fees and charges, \$7,666,172 from intergovernmental grants and partnerships, \$5,778,200 from other revenue, and \$220,000 from lease proceeds for new fitness equipment.

2025 Budget Highlights:

- Over \$30,000,000 of capital improvements projects of which 23% is covered by grants and partnerships.
- Emphasis on improving service levels with seven new full time positions, including two unfunded positions.
- Investing over \$16,000,000 to improve and maintain the quality and value of our parks and trails.
- 3.2% increase in fees and charges for programs and facilities usage.
- 4% merit increase, and an additional 0.5% to recognize and reward outstanding performance based on employee accomplishments.
- No increase in benefit costs for the District's employees

Financial Trends and Measurements

The District’s preliminary assessed valuation for 2024 (taxes to be collected in 2025) is \$4,468,598,106, a 1.01% increase. 2025 property tax revenue was estimated based on the current property tax laws in Colorado. New legislation was recently passed that will impact the 2026 budget calculation for property taxes. The District passed an election question in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of state mandated property tax assessment rate reductions. Preliminary 2025 mill levy is projected to be 8.289 mills, a 0.031 reduction from 2024.

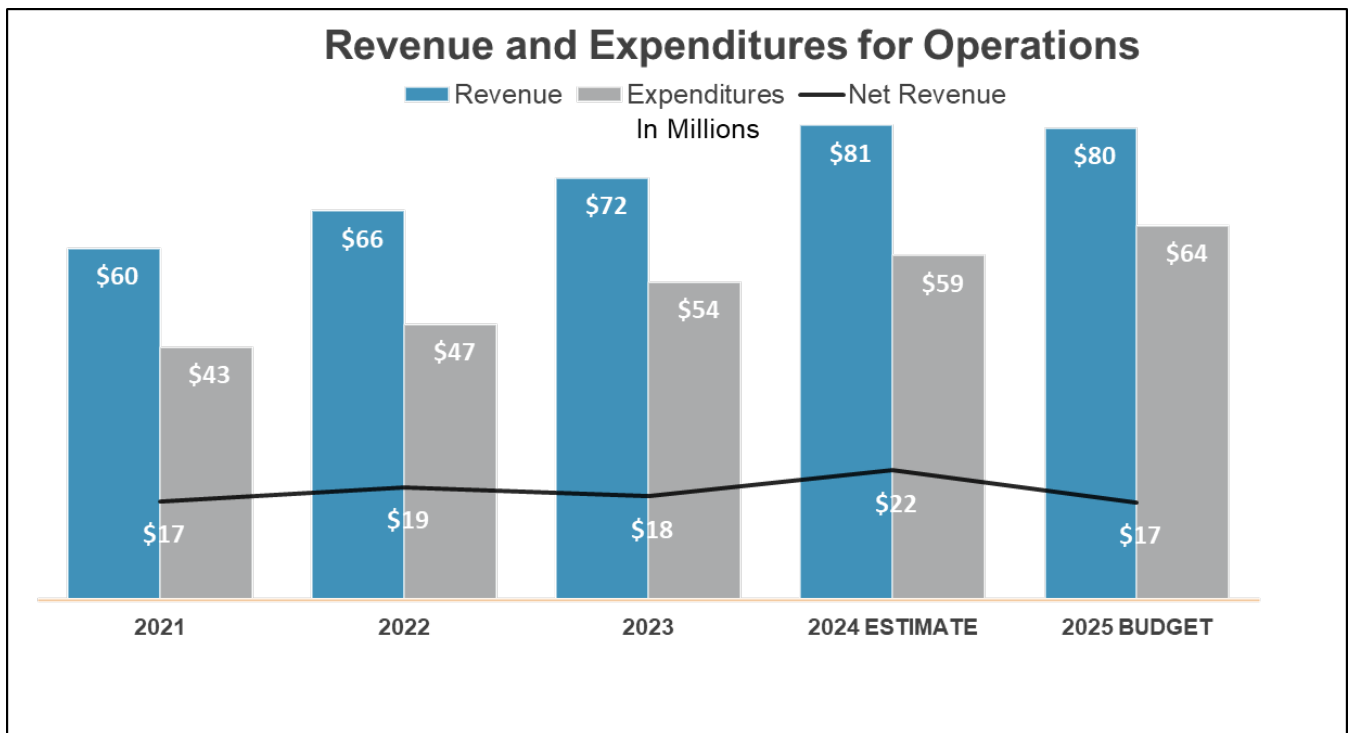


Year	Assessed Value	% Change
2016	2,699,582,676	17.57%
2017	2,693,208,226	-0.24%
2018	3,090,703,735	14.76%
2019	3,127,966,506	1.21%
2020	3,546,680,532	13.39%
2021	3,521,882,452	-0.70%
2022	3,744,781,554	6.33%
2023	3,712,641,261	-0.86%
2024	4,424,110,277	19.16%
Preliminary 2025	4,468,598,106	1.01%

Preliminary 2025 Mill Levy:	
Operations	7.417 mills
Voter Approved Adj	0.128 mills
Abatements	0.043 mills
General Obligation Debt	0.701 mills
Total	<u>8.289 mills</u>



Operating revenue reflects a slight decrease of 1% (2025 Budget vs. 2024 estimate). Revenue decrease is related to property taxes and interest earnings. Operating expenditures for 2025 are projected to increase 8.52% (without capital projects) compared to 2024 estimates. Operating expenses include increases in salary, benefits, utilities, maintenance, supplies, program expenses, and service/materials.



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

Fees and Charges

Changes to Fees and Charges is \$1,197,683, which is 3.2% of total program/facility revenue. The strategy for fees and charges has been to increase fees where program/facility costs have gone up and/or where market conditions allow. The fee increases by department include \$701,850 for Golf, \$489,643 for Recreation, and \$6,190 for Parks. Fees recommended for increase in the Golf Department include selected greens fees, range balls, and passes. The Recreation Department includes fee increases for selected camps, preschool, fitness, aquatics, athletic, and ice programs. Parks Department fee increases are for some parties, camps, and field trips at South Platte Park. A detailed list of the recommended fee increases is available for review.

Capital Projects

The budget includes \$30,487,988 for capital and deferred maintenance projects. The capital projects will be funded by a combination of lease proceeds, partner grants, intergovernmental matching funds, and funds available from operations. A copy of the Five Year Capital Improvement plan is available for review.

Some of the major projects recommended include;

- Park renovations at Altair, Carriage Club, Cornerstone, Heritage Village, Jackass Hill, Kline Homestead, Milliken, Palos Verdes, Powers, and Sunset.
- Trail improvements at Bear Creek, High Line Canal, and Mary Carter Greenway.
- Funding for High Note Park Phase I development in Ridgeway East and Phase II development at Reynolds Landing.
- Upkeep maintenance and improvements at many of the District’s recreation centers and facilities.
- Various irrigation upgrades, trail repairs, and replacement equipment.

RESERVES

The budget includes \$10,091,965 of undesignated funds for emergencies, \$9,914,077 from operations and \$177,888 from Conservation Trust Fund. In addition the District has the following reserve funds, not included in the budget:

Summary of Reserves					
Description	General Fund	Enterprise Fund	Cultural & Arts		Total
			Fund	Debt Service Fund	
7% Emergency Reserve (includes 3% Tabor reserve)	\$1,313,730	\$2,709,617	\$313,313	\$ -	\$4,336,660
Debt Service Reserve	-	-	-	272,288	272,288
Health Insurance Claims	1,500,000	-	-	-	1,500,000
Total	\$2,813,730	\$2,709,617	\$313,313	\$272,288	\$6,108,948

Salary and Employee benefits

Employers’ Council is projecting an average increase of 4% for a solid performing employee in 2025 for Colorado. Based on the current market data for 2025 staff is recommending a 4.0% merit increase. An additional 0.5% is also being recommended to recognize and reward outstanding performance or allow supervisors to move staff in the lower third of their pay range closer to market. The merit matrix is designed to distribute larger increases for higher performers and employees who are below the midpoint of market. The 2025 budget request for merit is \$769,342. The District is also setting aside funds of \$2,500 for benchmarking adjustments.

Per Colorado State law, the minimum wage will increase by CPI. The current state minimum wage is \$14.42 and will increase to \$14.81. To remain competitive we are moving the District’s minimum rate to \$15.70. This will impact part-time salaries for those employees at minimum wage. Additional funds have been included in the 2025 budget to cover this pay increase.



The District's budget includes seven new full time positions (two are unfunded). The new full time positions include a kitchen supervisor, planning supervisor, facility maintenance mechanic, family services coordinator, and ice hockey development coordinator, All new positions are recommended to continue to provide quality service and maintain the District's many assets. Total approved full time positions is 293, which includes four unfunded positions.

Debt Service

The 2025 Budget includes \$7,774,549 for debt service. Outstanding debt includes the 2019 GO Bonds, 2019 Certificates of Participation, and 2021 Certificates of Participation. Payment due for those issues in 2025 equals \$6,838,700. The District has several leases, the largest is the Energy lease which matures in 2029. Other leases are for fitness equipment and golf carts which range in maturity from 4 to 6 years. The 2025 Budget for lease payments is \$864,336. Debt service also includes a payment for a conditional advance from Denver Water, for a well at Littleton Golf Course, in the amount of \$71,513.

CONCLUSION

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

Sincerely,



Rob Hanna
Executive Director

Sincerely,



Steve Shipley
Director of Finance



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**South Suburban Park and Recreation District
Colorado**

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

Profile of the District



Hudson Gardens

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 2024, that population now totals more than 150,000 residents. The District includes the cities of Bow Mar, Columbine Valley, Littleton, Sheridan, Lone Tree, City of Centennial (west of I-25), and portions of unincorporated Douglas, Jefferson, and Arapahoe counties.

The District's boundary encompasses approximately 46 square miles and operates and maintains 1,029 acres of developed parks, 2402 acres of natural areas, 125 miles of trails, and 689 acres of special facilities. District facilities include two 18-hole golf courses, an 18-hole executive golf course, a 9-hole par 3 course, a 9-hole executive golf course, a two-tiered 60-station (30 heated) driving range, a nature center, four outdoor and three indoor swimming pools, a 36-hole miniature golf course, an 18-hole miniature golf course, a 9-station batting cage facility, a BMX track, 64 playgrounds, 101 shelters, two inline hockey rinks, four skate parks, two spraygrounds, 50 outdoor tennis courts (20 lighted), a six court indoor tennis facility, four recreation centers, an entertainment arcade, two ice arenas totaling five sheets of ice, 78 (6 lighted) baseball/softball fields, over 106 outdoor multi-purpose fields, (including five with artificial turf), 3 indoor multi-purpose artificial turf fields, 12 pickleball courts and two maintenance service centers. See additional demographic information about the District in the Economic Outlook following and in the Appendix Section.

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a **Certificate of Achievement for Excellence in Financial Reporting** to South Suburban Park and Recreation District for its comprehensive annual financial report for the fiscal year ended December 31, 2022. This was the twenty second consecutive year that the District has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. A Certificate of Achievement is valid for a period of one year only.

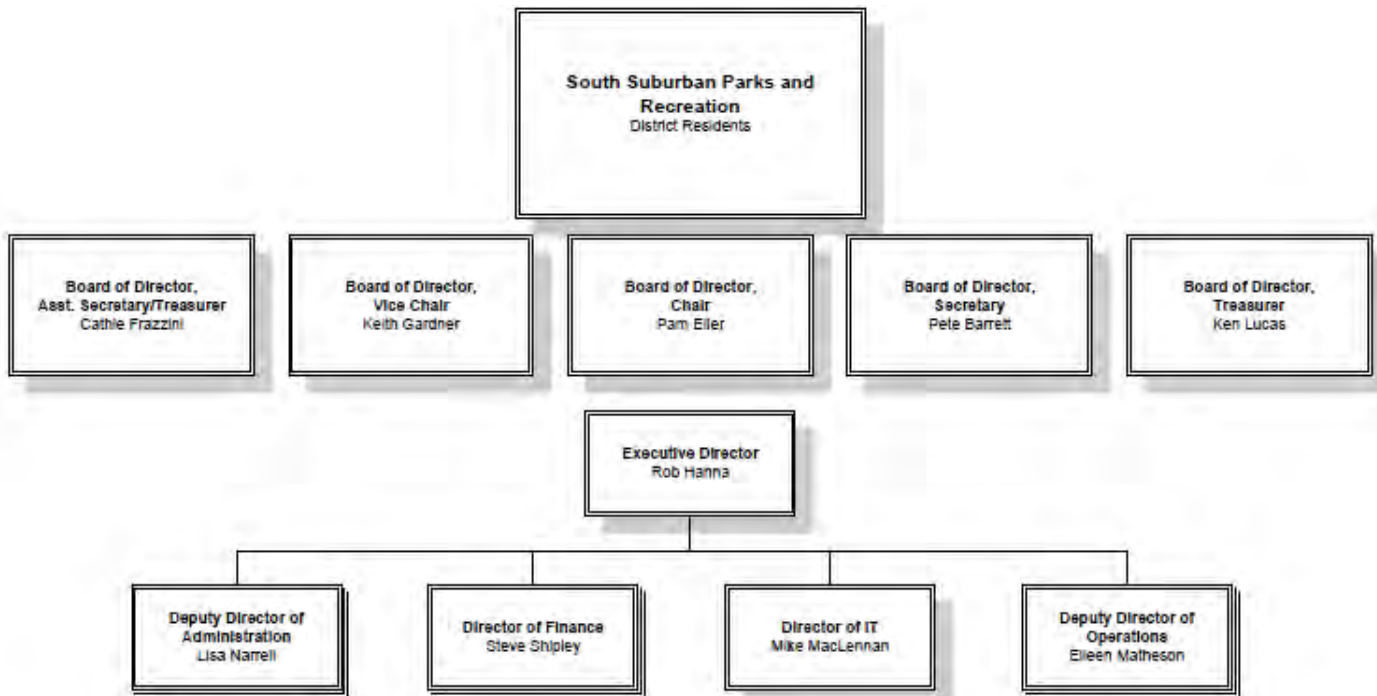
The District was also awarded the **Distinguished Budget Presentation Award** for the budget beginning January 1, 2024 from the Government Finance Officers Association of the United States and Canada (GFOA). In order to qualify for the Distinguished Budget Presentation Award, the District's budget document had to be judged proficient as a policy document, a financial plan, an operations guide, and a communications device. This is the fifteenth consecutive year the District has achieved this prestigious award.

In 2024, the District was reaccredited by the Commission for Accreditation of Parks and Recreation Agencies (CAPRA) through the National Recreation and Parks Association (NRPA). The District has had this distinction since 2019. CAPRA Accreditation demonstrates the District’s mission to provide the highest level of service to its community. The accreditation is evaluated every five years.

A five member Board of Directors governs the District. The Board members are elected from within the District’s boundaries. Directors are elected to serve staggered four year terms, with a term limit of eight years. The Board normally meets on the 2nd Wednesdays of each month, unless a special meeting is called. The Board, which adopts policies, assigns District administrative responsibilities to the Executive Director. The Executive Director is responsible for implementing the policies of the District and overseeing all operations.

The structure of the District is arranged for optimal communication, efficiency, and allocation of resources. The Executive Director has five direct reports, including the Deputy Director of Administration, Director of Finance, Deputy Director of Operations, Director of Information Technology, and the Manager of Administrative Services. All other department directors and managers’ report to the Deputy Director of Operations.

Management



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

- Administration includes risk management, organizing of board meetings and elections, as well as general administration services.
- The Information Technology Department is responsible for maintaining and securing the District's information systems.
- Communications supports District programs and facilities with marketing and communication services.
- The Planning Department manages and coordinates the District's major capital projects.
- Human Resources attracts, develops, and retains a high performing employees.
- The Finance Department is responsible for cash management, cash disbursements, payroll, cash receipts, financial reporting, preparation of the District's budget and Annual Comprehensive Financial Report, as well as implementing and monitoring the District's internal control structure.
- Recreation Department manages the District's recreation facilities, athletic programs, fitness, and cultural arts and enrichment programs, as well as general construction and mechanical maintenance areas.
- The Parks and Open Space Department is responsible for maintaining parks, open space, trails, and maintenance equipment.
- The Golf Department oversees the District's four golf courses.
- The Hospitality Department, which manages food and beverage, hotel, and banquets services, was reorganized. Part of Hospitality services is now managed by the Golf Department (Lone Tree and South Suburban Golf Courses) and part by the Recreation Department (Family Sports Center, Littleton Golf and Tennis, and South Suburban Sports Complex). In the budget document Hospitality is kept as one department for comparability to prior years.

All departments work cooperatively to accomplish the mission and goals of the District. See Section 2 (Department Summaries) of this document for more details on each department.

Economic Outlook

The District is located toward the southern edge of the Denver metropolitan area, eight miles south of downtown Denver, and its economy reflects the general economic conditions of the area. The Denver Metro population is estimated to be over 2.9 million people, while the District's population is slightly over 150,000. Between 2010 and 2020, the population of Arapahoe County increased 14.52% and the population of Douglas County increased 25.40%. During the same period, the populations of the Denver Metro area and the State increased 19.17% and 14.80%, respectively. The District's population is estimated to grow an additional 1.13% by 2026. The largest age group within the District's population is between 45 and 65, which represents 40%. The population in the 65 and older group is 20.4% of the District's population, which is higher than the State's percentage of 15.3%.

Colorado (including the Denver metropolitan area) is the 15th largest state economy in the US, accounting for 2.0 percent of the national total. The professional, scientific, and technical services industry, contributed the most in terms of market value of goods and services produced in the Colorado economy. Coming off a period of very strong increases, economic growth in Colorado is expected to trend closer to the national average. Colorado is forecasted to modestly outperform the US economy through 2026, with faster employment and income growth, and lower unemployment rates.

The Denver metro area unemployment rate as of August 2024 was 4.4% compared to 3.6% in August of 2023. As of August 2024, the unemployment rates in Arapahoe, Douglas, and Jefferson counties were 4.2, 4.2, and 4.1 respectively. Total Colorado personal income was 4.8 percent higher in the first quarter of 2024 compared to the prior year. Wages and salaries are the largest source of personal income and are up 5.2%. While nominal personal income continues to grow, households have also had to contend with above trend inflation. The rate increase is much slower than in the years prior to the pandemic, with real per-capital incomes in Colorado up 2.2% from the previous year.

Labor Force and Employment						
Year	Arapahoe County		Douglas County		Denver Metro	
	Labor Force	Percentage Unemployment	Labor Force	Percentage Unemployment	Labor Force	Percentage Unemployment
2019	364,820	2.6%	197,399	2.3%	1,663,981	2.5%
2020	366,768	7.9%	194,649	5.8%	1,652,656	6.5%
2021	367,171	5.8%	200,746	4.1%	1,709,330	3.9%
2022	374,024	2.5%	202,932	2.2%	1,720,339	2.5%
2023	373,539	3.2%	202,323	3.0%	1,729,191	3.3%
Month of August						
2023	380,943	3.5%	204,797	3.3%	1,754,043	3.6%
2024	363,495	4.2%	202,649	4.2%	1,750,010	4.4%

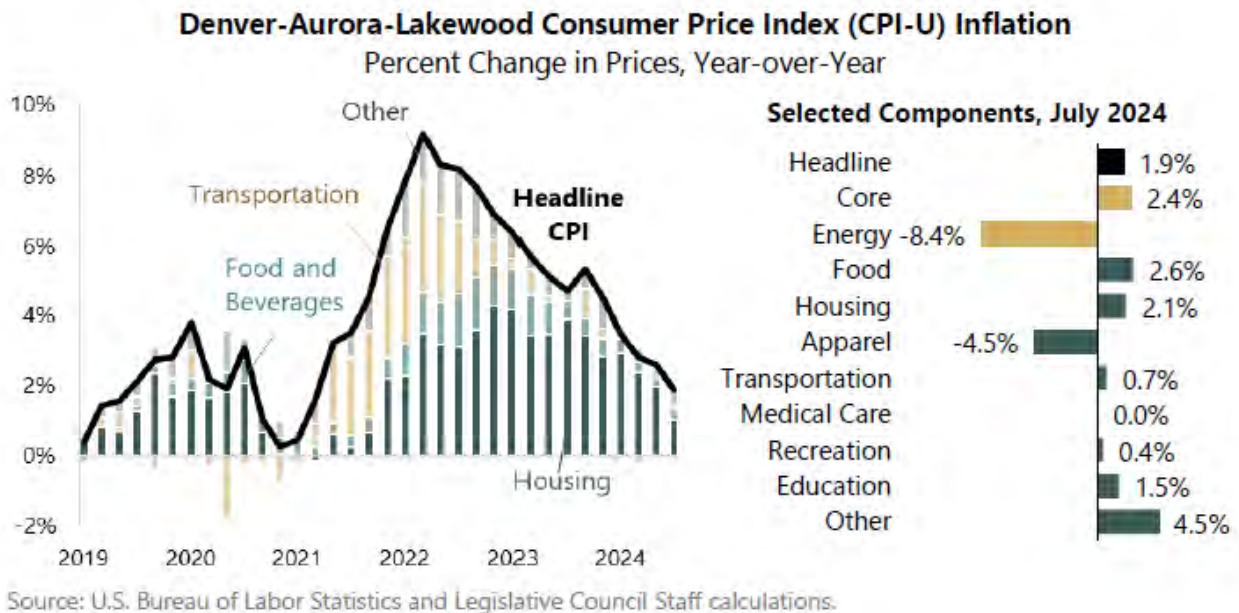
Figures for Arapahoe County, Douglas County, and the Denver Metro Area are not seasonally adjusted.

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

Other Economic indicators in the Denver Metro Area;

- The consumer price index increased 1.4% from September 2023 to September 2024.
- Retail sales have increased 1.3% from June 2023.
- The average sales price of Denver-area single-family home was up 2% thru the second quarter of 2024. Home sales are down 2.8% for the same period.
- The year to date average number of new unemployment claims in the Denver Metro Area increased 6.5% through September 2024.
- Foreclosure activity is down 0.2% through September 2024 for the Denver Metro Area.

- Minimum wage will increase from \$14.42 in 2024 to an estimated \$14.81 in 2025, an estimated 2.7% increase.
- Headline inflations in the Dever metro area is expected to remain below that of the US over the next year, falling to 2.7% in 2024 and increasing 2.9% in 2025.



Long Term Financial Planning

The Three Year Financial Plan for South Suburban Park and Recreation District spans years 2025 to 2027. The purpose of the plan is to help make informed budgetary and operational decisions by anticipating future revenue and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The Financial Plan considers major known fiscal conditions, and projected future conditions based on current operational levels and staffing. This plan is a necessary strategic planning tool to align the District’s finances with the adopted Master and Strategic Plans.

The Strategic Plan also evaluated the District’s current status using a SWOT Analysis. The analysis identifies Strengths, Weaknesses, Opportunities, and Threats. The Financial Plan is another form of SWOT Analysis and will identify opportunities and challenges over the forecasted period.

The following are some of the key assumptions applied to the Three Year Financial Plan:

Major Operating Revenue:

- Property Taxes – Home values within the District have continued to increase, in alignment with increases in the Denver Metro area. We received a 1.08% increase in the preliminary assessed values for 2025. It is still uncertain how the Colorado Legislature will impact property tax revenue in the future. As such, a conservative increase in taxes of 1.0% was used for 2025, 2.0% increase for 2026, and no increase for 2027.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2025, 2026, and 2027 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue (Enterprise Fund) – the District is increasing fees and charges for services 3.2% for 2025. The forecast use a 3.0% increase for 2025, 2026 and 2027, which is consistent with prior year averages.

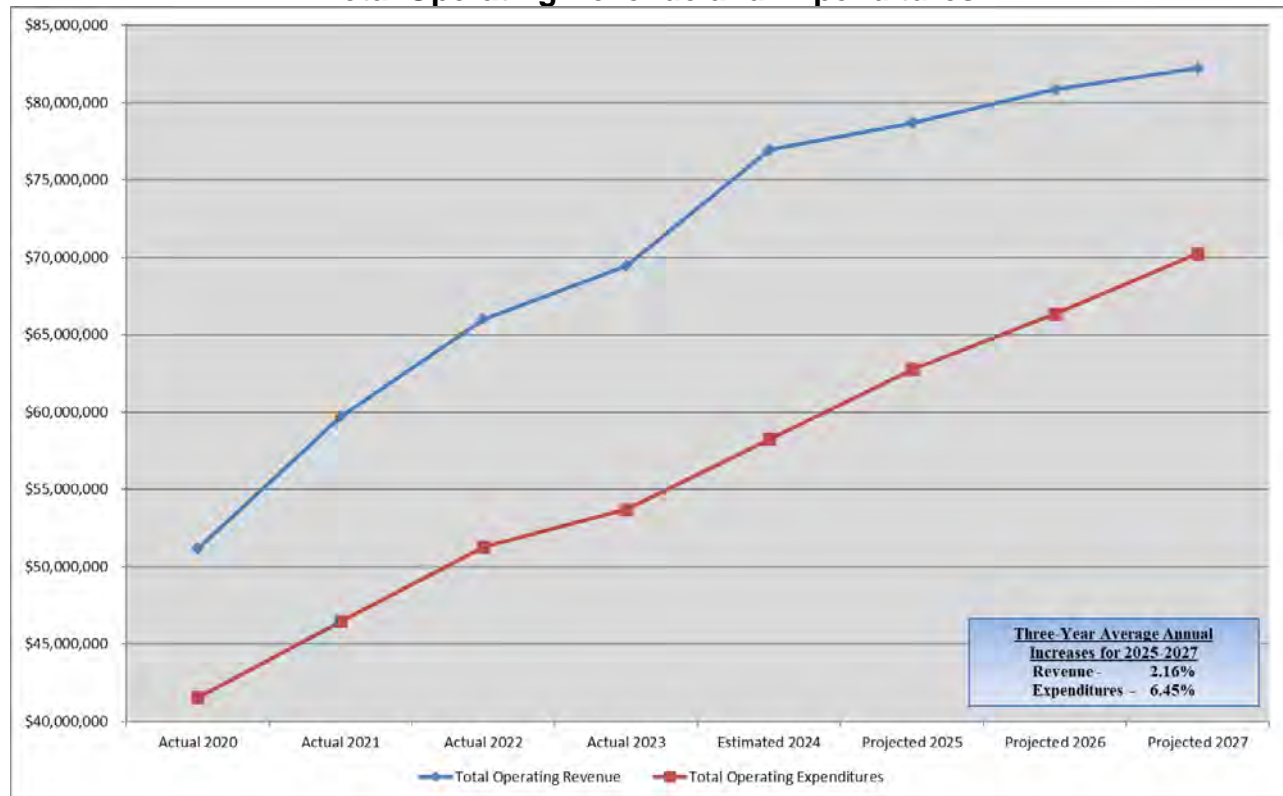
Major Operating Expenditures:

- Salary – Salary expense makes up approximately 43% of total operating costs. For 2025 a 8% increase was used to allow for merit and increased positions. Seven new full time positions are included in the 2025 budget. A 5% increase was used for 2026 and 2027.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. As with salary 8% was used for 2025 and 5% was used for 2026 and 2027.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected an increase of 4% and the General Fund used an 8.5% increase for all years. The increases align with the 5 and 10 year averages for each fund.
- Parks irrigation was increased 5% for 2025, 2026, and 2027. The forecast assumes an increase in rates from Denver Water.
- Administrative expenses of 67% are allocated from the General Fund to the Enterprise Fund.

Capital Projects and Capital Funding

- Maintenance costs like asphalt repair and computer replacements are considered capital and are not included in operations.
- Capital projects and funding sources, from debt, grants, or partnerships, used in the forecast agree with the 1st three year of the capital improvement plan.

Total Operating Revenue and Expenditures

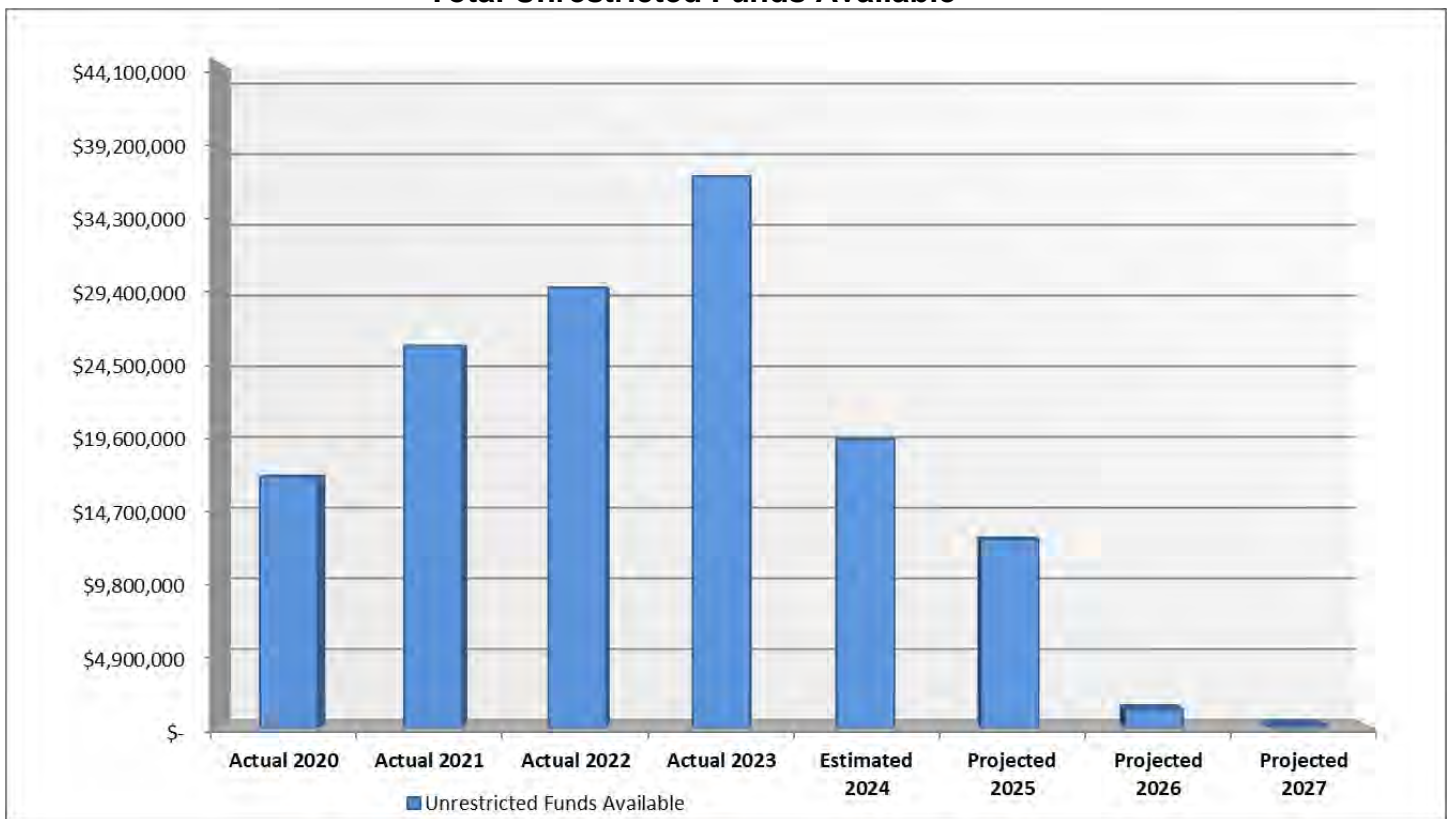


Net operating revenue (loss) in the Enterprise Fund is projected to decrease from \$165,414 in 2025 to (\$726,979) in 2027. Net operating revenue in the General Fund decreases from \$15,771,861 in 2025 to \$12,716,658 in 2027.

Key Findings

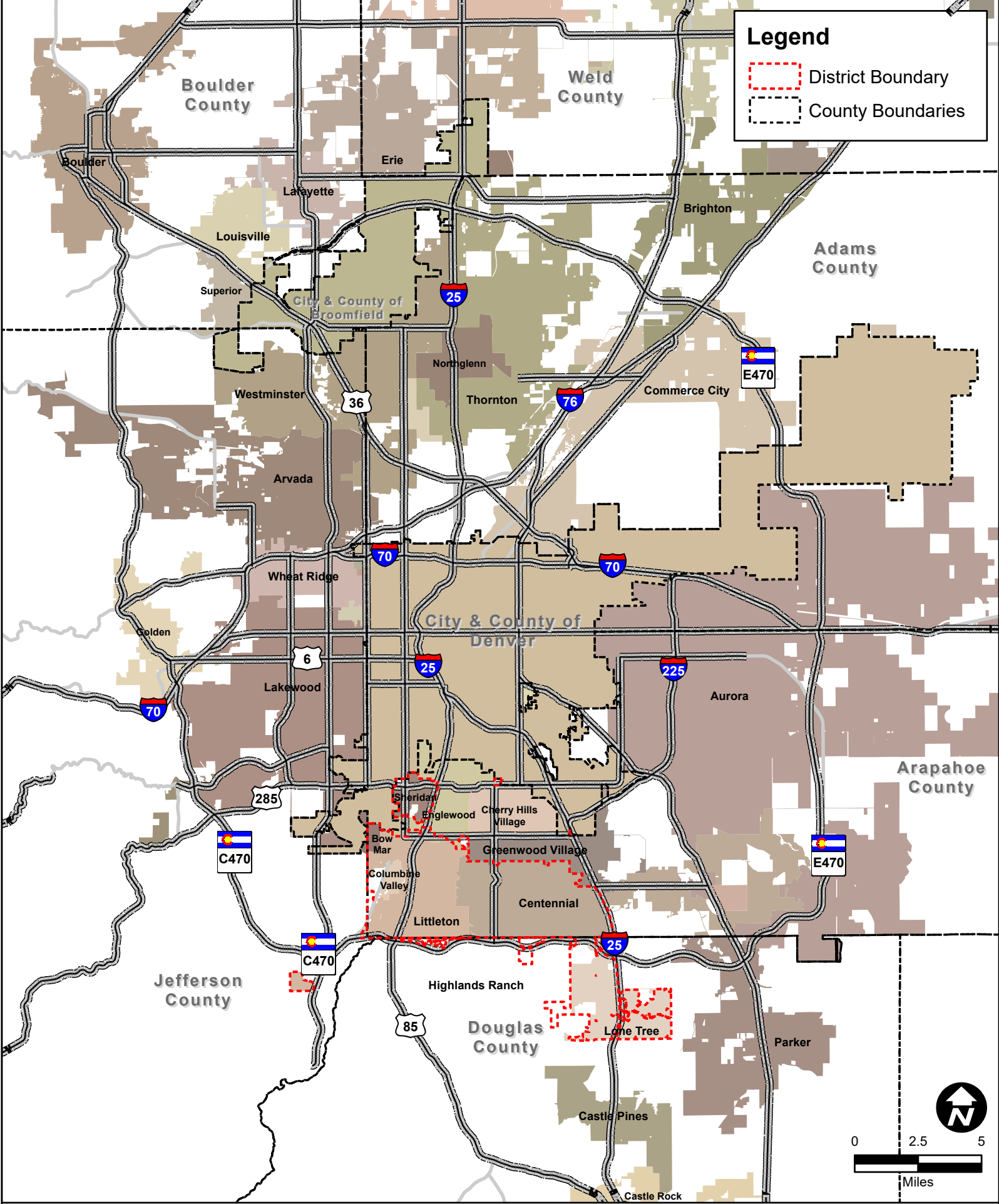
Total unrestricted funds available is projected to be \$178,958 at the end of 2027. This is the amount available after the impact of all projected operations, capital projects, and debt proceeds. It’s important to note that these findings are based on the projections. It is not uncommon for a financial plan to forecast decreases or deficits in funds available. Over the forecasted period, total operating revenue is projected to increase 2.24% and total operating expenditures are projected to increase 6.45%. Expenditures continue to increase at a faster rate than revenue. Identifying new revenue streams or growing existing revenue will be a future focus. Also identifying efficiencies that can lead to decreases in expenditures. As well as, maintaining and improving existing facilities, parks, and trails.

Total Unrestricted Funds Available



This Financial Plan projected future revenue and expenditures based on the information presented above. This plan is meant to be updated as known or estimated data changes. It should be used in conjunction with the District’s Master and Strategic Plans to accomplish established goals and priorities. The Executive Summary for the Financial Forecast is in the appendix section of this document.

The District also completed a Five Year Capital Improvement Plan (CIP) that spans years 2025 to 2029. The purpose of the CIP is to analyze the future capital and deferred maintenance needs based on the District’s Master Plan and strategic goals for the future. The Summary for CIP plan is included at the end of the Introduction Section of this Document. The detailed listing of the projects is included in the appendix section.



Legend

- District Boundary
- County Boundaries

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

Board of Directors

Chairman and President.....	Pam Eller
Vice Chair	Keith Gardner
Secretary.....	Peter J. Barrett
Treasurer.....	Kenneth L. Lucas
Asst. Secretary/Asst. Treasurer	Cathie Frazzini

District Officials

Executive Director	Rob Hanna
Deputy Director - Operations	Eileen Matheson
Deputy Director / Director of Human Resources	Lisa Narrell
Director of Finance	Steve Shipley
Director of Golf.....	Bill Ramsey
Director of Information Technology	Mike MacLennan
Director of Parks and Open Space	Andy Jennings
Director of Recreation.....	Nicole Stehlik
Director of Recreation	Beau Wilson

District Mission and Guiding Principles



Buck Recreation Center

Mission and Goals

The District’s staff, citizens, community partners, and Board of Directors went through an in-depth process to update the Master and Strategic Plans for the District. The updated Master Plan was approved by the Board of Directors on April 12, 2023. The purpose of the plan is to establish the foundation of a community-driven vision. The updated Strategic Plan was also approved on April 12, 2023. The Strategic Plan is a complimentary document that builds off the Master Plan and give measures for implementation and organizational direction. The goal of these documents are to provide prioritized and clear recommendations to guide South Suburban’s decision making over the next ten years.



STRATEGIC PLAN FRAMEWORK



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

Mission

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

Vision

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

Values

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

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

Guiding Principles

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

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

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

The focus of the 2025 Budget was based on the following **Strategic Goals**:

Operate Strategically (Objective O)

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

Innovate Future Planning (Objective P)

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

Serve Our Diverse Communities (Objective C)

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

Value Our Staff (Objective S)

- S-1 Continue to be a workplace of choice and a desirable place to stay.
- S-2 Continue to invest in staff to support employee development.
- S-3 Foster a collaborative culture at all levels and departments.
- S-4 Foster a connection between employees and their work so the workplace is fully engaged.

Each department's mission and goals for 2025 are included in Section 2, Department Summaries. Their goals and performance measures will be linked to the District wide guiding principles and strategic goals by using appropriate number or letter designation.

STRATEGIC PRIORITIZATION CRITERIA CHECKLIST

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



Budget Process and Calendar



Esports Spring Showcase

Budget Process and Calendar

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

The Process

South Suburban Park and Recreation District begins the annual budget process in the spring of each calendar year with a planning meeting. Management discusses and develops goals and objectives for the upcoming budget, considering information obtained from the three year financial plan, five year capital improvement plan, as well as the District's strategic and master plans. These priorities are discussed with staff and the Board of Directors. A proposed budget calendar is created which outlines target dates, staff responsibilities, as well as dates for the public hearings, a date for formal adoption of the proposed budget, and a date for the certification of the mill levy.

In July, each department is provided with a budget packet to use for compiling their department's budget. The Finance Department is responsible for preparing the budget packet. This packet normally includes financial worksheets, salary information, and standardized budget forms. The financial worksheets contain their department's revenue and expenditures for the current year, prior year, and the current year's annual budget. There are columns provided to include the current year's annual estimate and for the proposed budget.

Department staff generates the budget for individual programs based on the goals developed for the budget. This process includes reviewing historical data, current or anticipated service levels, changes to programs, staffing levels, and resources available. The program level budgets are reviewed by each department director. The budgets are due back to the finance department and the Executive Director by the end of the summer.

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

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

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

Staff prepares an implementation plan (also called work plan) based on the approved budget goals and priorities. The implementation plan details operational and capital initiatives, lists the project manager, schedule, and status. This plan is updated quarterly and reviewed at a meeting of the Board of Directors.



Colorado Revised Statutes has the following budget requirements:

- The Board must designate a qualified person who shall prepare the budget and submit it to the Board on or before October 15 of each year. CRS 29-1-105
- Upon receipt of the proposed budget, the Board shall publish notice of the following, one time in a newspaper of general circulation: (i) the date, time, and place of a budget hearing(s); (ii) that the budget is open for public inspection and location where budget can be reviewed; and (iii) that interested parties may file objections any time prior to final adoption. CRS 29-1-106(1).
- Adoption of the budget must be considered at a public hearing CRS 29-1-108(1).
- A District must adopt an annual budget prior to certifying the District's mill levy CRS 29-1-103(1) and 29-1-108(2).
- A certified copy of the adopted budget, which includes the resolution to adopt the budget, set the mill levy rate(s) and appropriate funds, and the budget message must be filed with the Division of Local Government no later than 30 days following the beginning of the fiscal year of the budget (i.e. no later than January 30) CRS 29-1-113.

Budget Amendments

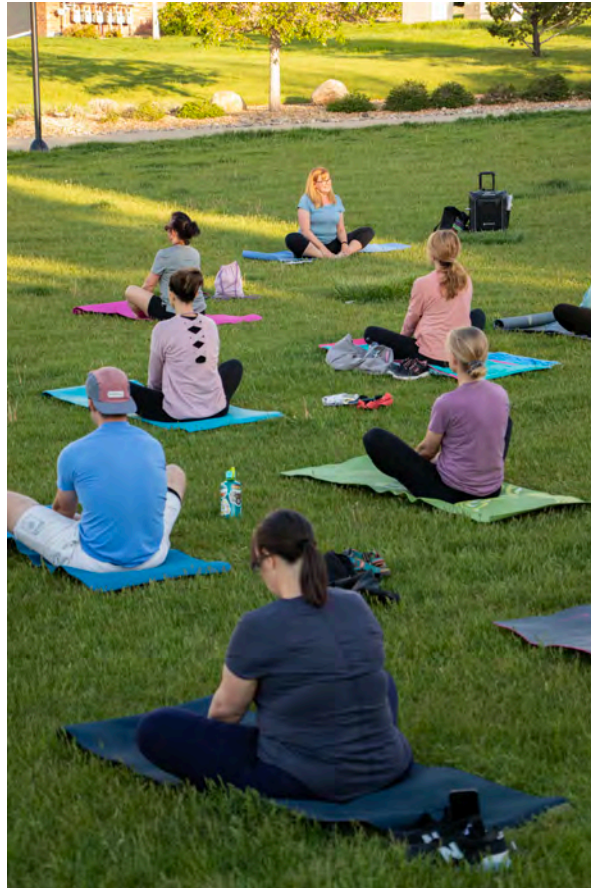
Annually in March the adopted budget is reviewed and amended. Generally the reason for amendment is to carryover uncompleted capital projects and associated grants or intergovernmental revenue and any new unforeseen items. The total appropriation can only be modified by Board approval upon completion of notification and publication requirements (CRS 29-1-109). The District can modify the budget by line item within the total appropriation without notification. These changes may be recommended by a department director for approval by the Executive Director, who has authority to transfer amounts between line items of the budget.



2025 BUDGET CALENDAR

Wed., July 10	Present Major Priorities for 2025 Budget to Board.
Mon., July 15	Budget worksheets available with June numbers on Questica.
Wed., Aug 14	Five Year Capital Improvement Projects and 2024 Capital Budget Estimates due. Also requests for New Full Time or Part Time Medical Eligible positions and funding of open positions/staffing levels.
Wed., Aug 14	First Public Hearing on 2025 Budget.
Mon., Aug 26	Preliminary Assessed Valuations due from Assessors.
Fri., Aug 30	All 2025 Budget work papers (including 2024 estimates), fees and charges, and requests for new programs due to the Finance Department.
Wed., Sept 25	Second Public Hearing on 2025 Budget. Present benefit overview and recommended merit to the Board.
Wed., Oct 23	Third and Final Public Hearing on 2025 Proposed Budget.
Wed., Oct 23	2025 Proposed Budget, including Proposed Fees and Charges Increases, submitted to Board (must publish “Notice of Budget” upon receipt of proposed budget). Also present the Financial Plan and draft of Five Year CIP Plan to Board.
Wed., Nov 13	Board formally adopts 2025 Budget and Five Year CIP Plan.
Fri., Nov 29	Detail Transmittal letter with Department Mission, Goals, Accomplishments, and Key Performance Indicators, which align with the Master and Strategic Plans, due to the Finance Department.
Tues., Dec 10	Final Assessed Valuation due from Assessors.
Wed., Dec 11	Board certifies Mill Levy to Counties.
Fri., Dec 13	Mill Levies transmitted to Counties.

Summary of Significant Financial Policies



Yoga at Belvedere Park

Summary of Significant Financial Policies

Overview

South Suburban Park and Recreation District (District) was established under the powers and authority of Title 32 of the Colorado Revised Statutes (CRS). The Board of Directors have adopted Bylaws to define general organizational responsibilities and authority. The Board of Directors appoints the Executive Director who is responsible for all administrative and day to day operations of the District. The Board of Directors approved a resolution which clarifies the duties, responsibilities and authority of the Executive Director. These responsibilities include financial affairs and accounting for the District’s operations and all administrative policies and procedures. The Executive Director may delegate select responsibilities and authority to staff, while retaining overall administrative authority of the District. The Finance Department, as delegated by the Executive Director, is responsible for implementing and maintaining the systems of accounting, controls, and auditing.

Basis of Accounting/Budgeting

The District follows the Governmental Accounting Standards Board (GASB) accounting pronouncements. GASB is the independent organization that establishes and improves standards of accounting and financial reporting for U.S. state and local governments. GASB is recognized as the official source of generally accepted accounting principles (GAAP) for state and local governments. Compliance with GASB’s standards is enforced through the audit process, when auditors render opinions on the fairness of financial statement presentations in conformity with GAAP.

FUND TYPE	BUDGET ADOPTED	MAJOR FUND
GOVERNMENTAL FUNDS:		
GENERAL FUND	X	X
SPECIAL REVENUE FUNDS		
CONSERVATION TRUST FUND	X	X
CULTURAL & ARTS FUND	X	X
DEBT SERVICE FUND	X	X
PROPRIETARY FUNDS		
ENTERPRISE FUND	X	X

Governmental fund financial statements and budgets are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenue is considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period.





Governmental fund expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures are recorded only when payment is due.

The District reports the following major governmental funds:

- General Fund – This fund is the general operating fund of the District. It is used to account for all financial resources except those required to be accounted for in another fund.
- Conservation Trust Fund – This fund is used to account for lottery proceeds from the State of Colorado that are legally restricted to expenditures for park and recreation purposes. This fund is a special revenue fund.
- Cultural & Arts Fund – This fund is used to account for all grants required to be accounted for in a separate fund. In 2023, this fund added all operations for Hudson Gardens which was a separate legal entity until the beginning of 2023. This fund is a special revenue fund.
- Debt Service Fund – This fund is used to account for the accumulation of resources for, and the payment of long-term obligation principal, interest, and related costs (other than proprietary fund debt).

The General Fund, Conservation Trust Fund, Cultural & Arts Fund, and the Debt Service fund all have an annually adopted budget.

Proprietary funds distinguish operating revenue and expenditures from non-operating items. Operating revenue and expenditures generally result from providing services and goods in connection with a proprietary fund's principal ongoing operations.

For audited financial statement purposes the proprietary fund statements are reported using the economic resources measurement focus and the accrual basis of accounting. For the accrual basis, revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. For Budget purposes the proprietary fund statements are prepared using Non-GAAP Budgetary Basis of Accounting (modified accrual). Several of the differences in these two methods include the recording of debt service principal payments and capital expenditures. These items are recorded as an expense for the budgetary basis. Depreciation and amortization are not shown for the budgetary basis, as they are non-cash items. Other differences between the two methods can also include how the statements reflect the proceeds from issuance of debt, contribution of capital assets, gain or loss on sales of assets, and a change in the long term portion of compensated absences.





The District reports the following major proprietary fund:

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

The Enterprise Fund has an annually adopted budget as required by state statute.

Financial Planning

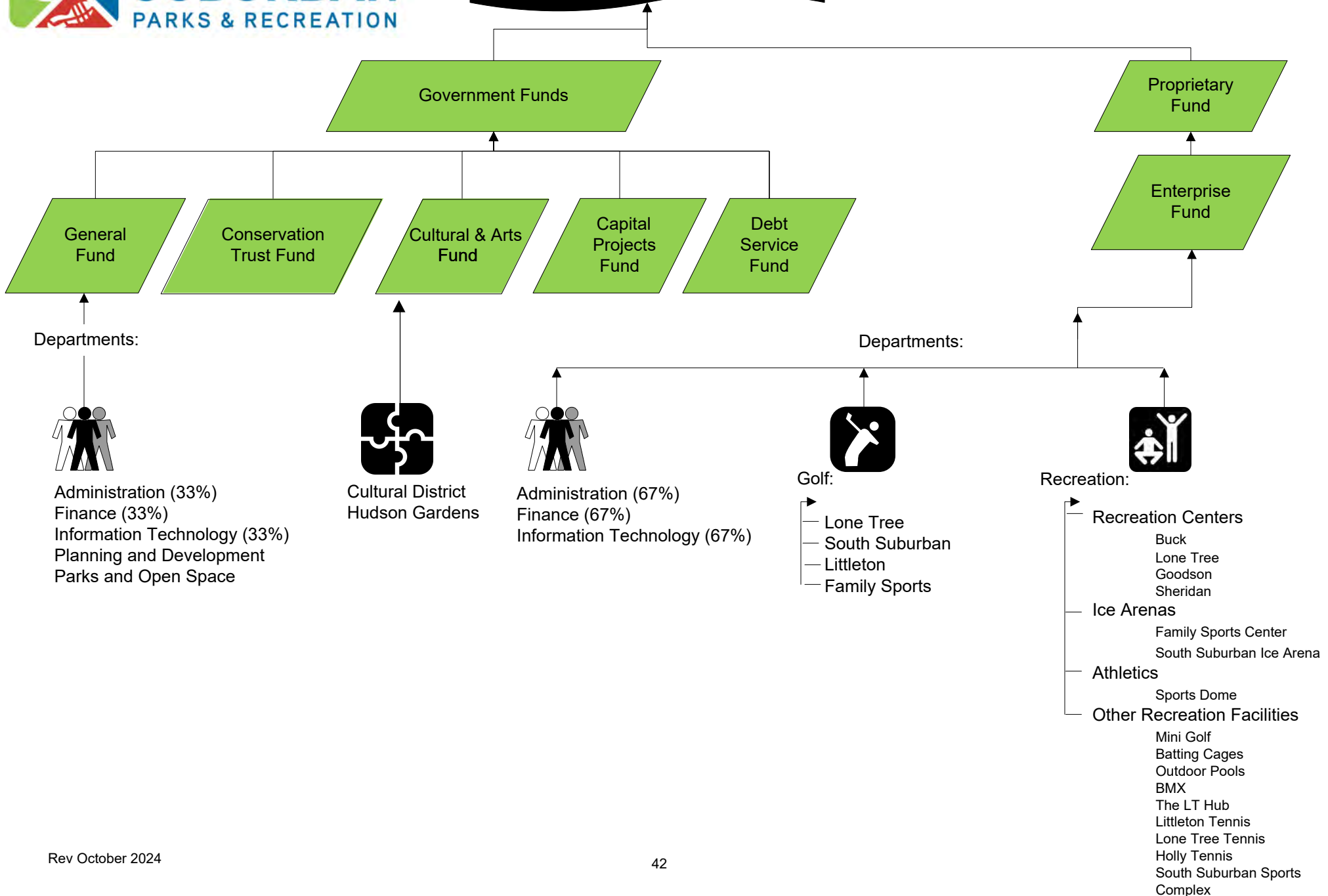
During the annual budget process, a Three Year Financial Plan (forecast) is prepared or updated. The purpose of the forecast is to help make informed budgetary and operational decisions by anticipating future revenue and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The Financial Plan considers major known fiscal conditions, and projected future conditions based on current operational levels and staffing, as well as anticipated changes to service levels and funding. If appropriate, the forecast shall identify additional resources necessary to continue the provision of the current service levels or projected changes in service levels. The three year financial forecast shall inform the District's capital improvement plan and the operating budget. The forecast will include an overview of long range fiscal solvency of the District's funds.

Budgets

In accordance with the State Budget Law, the District's Board of Directors holds public hearings in the fall each year to approve the budget and appropriate the funds for the ensuing year. The appropriation is at the total fund expenditures level and lapses at year end. The District staff can modify the budget by line item within the total appropriation without notification. The appropriation can only be modified by Board approval upon completion of notification and publication requirements. It is the District's practice to adopt a balanced budget, in which planned expenditures are equal to estimated revenues and appropriated fund balances.



Combined Financial Statements





Position Authorization Procedures

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

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

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

Accounting and Auditing

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

An audit is required to be prepared annually by an independent Certified Public Accountant within the State of Colorado. Per Colorado Revised Statutes, "the Board shall cause to be made an annual audit of the financial statements of the District as of the end of each fiscal year, or more frequently if determined by the Board" CRS 29-1-603. The audit report must be submitted to the Board by the auditor by June 30, and filed with the State Auditor within 30 days after the report is received by the District CRS 29-1-606.

Accounting System

Microsoft Dynamics GP is a mid-market business accounting software package (ERP). It uses Microsoft SQL Server to store data. It is one of four accounting packages acquired by Microsoft that now share the Microsoft Dynamics Business Solutions brand. Dynamics GP is written in a language called Dexterity. The District has used this system for its financial records since 2001. These financial records are backed up daily by the IT Department. This ERP system meets all the financial and security requirements of the District and has been evaluated by our external auditors.



Fiscal/Budget Control and Monitoring Procedures

Internal Audits

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

Financial Reporting

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

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

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

Fees and Charges Policy

The District's Board of Directors approved the current Fees and Charges Policy on September 28, 2022. The purpose of this policy is to provide guidelines and establish a framework used to determine the fees and charges for South Suburban Park and Recreation District services.

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

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

A sound policy provides the guiding principles for establishing and managing user fees while maintaining flexibility to accommodate with new programs, an increase in service costs, changing demographics and circumstances. The following guiding principles provide the foundation for the Districts philosophy for fees and charges.

- To effectively manage operations in order to provide affordable and diversified services to the participants we serve
- To foster healthy living for individuals through recreation opportunities
- To provide and maintain facilities and provide the opportunity for the general public to participate in a variety of programs and activities and to fully utilize the facilities of the District
- To provide trained and qualified personnel for supervision and instruction in programs and activities
- To provide the means and actively seek public input in planning and evaluating programs, activities and facilities
- To promote the premise that fees are determined for each program and facility by considering service delivery costs, market comparisons, customer need and unique marketing opportunities depending on location and popularity of the program or facility
- To establish cost recovery rates that consider market conditions and the cost of providing programs and services
- To provide services that are self-supporting and recognize that certain services will obtain revenue that is higher than cost and at the same time other services will be subsidized
- To ensure that District residents receive the benefit of lower fees
- To supplement fees and charges with tax dollars, grants, donations, sponsorships, scholarships etc. when applicable

The overall goal of the District is that services are self-supporting and have a hundred percent cost recovery rate. Based on user demand, market conditions and program goals, the District recognizes that there are some areas of services that are provided that exceed a hundred percent of cost recovery and that there are some areas that need to be subsidized. Cost recovery goals are based on the total direct cost of delivering a service. Direct costs can be defined as department-level costs which relate directly to the provision of services. Examples include program supplies, equipment and material, staff time, instructor/officials pay, program supervision, and any other expenditures directly associated with a specific service.



Based on cost recovery goals, the District has established three categories of pricing as it relates to user fees.

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

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

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

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

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

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





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

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

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

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

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

User fees for District programs, facilities and services will be recommended by staff under the authority of the Executive Director. In establishing fees, staff will use this fee policy and philosophy, approved by the Board of Directors, to help guide decisions. Fees and charges will balance the goals and mission of the District, and take into consideration availability, demand and affordability within the constraints of budget allocations, market economics, and cost recovery guidelines.





Fees are evaluated annually according to current cost of service, market trends and cost recovery goals. Due to the extensive number of programs, activities and facilities offered within the District, changes in fees are not brought forward individually, but are approved departmentally and contained within the budget submitted for Board approval. In some instances, certain fees are based on item costs and may increase/decrease based on market.

Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is set by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year.

Per Colorado Revised Statutes, "The Board shall fix a rate of levy of taxes, and shall certify that rate to the Board of County Commissioners by no later than December 15 of each year" CRS 32-1-1201, CRS 39-5-128(1). The mill levy cannot be increased without voter approval (Article X, Section 20 of the Constitution of the State of Colorado).

The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District, minus a 1.5% collection fee. Property taxes, net of estimated uncollectible taxes, are recorded initially as deferred revenue in the year they are levied and measurable. The deferred property tax revenue is recorded as revenue in the year it is available or collected (the year it is levied for).

Acceptance of Gifts and Donations Policy

The District will consider any and all gifts that will contribute to the fulfillment of the District's Mission. Gifts can be in the form of cash, tangible personal property, real estate, and miscellaneous charitable items. Restrictions placed on gifts that are not consistent with the Mission of the District may be rendered unreasonable or unable to be fulfilled, thus resulting in a rejection of the gift. The District reserves the right to request the donor to remove or alter the restrictions in order to gain acceptance. The District reserves the right to reject any and all gifts for any reason. The District also reserves the right to seek the advice of legal counsel when considering potential gifts.

Fund Balance

Fund balance is defined as the excess of assets over liabilities in a governmental fund. Governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the District is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.





Fund balances are classified as follows:

- Restricted fund balances are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or regulation of the other governments.
- Assigned fund balances are reported as assigned when amounts are constrained by the District's intent to be used for specific purposes, but are not restricted. Included in the Board of Directors approved policies, the Executive Director or the Director of Finance is authorized to assign fund balances.
- Unassigned fund balances are reported as unassigned as the residual amount when the balances do not meet any of the above criterion.

Flow Assumptions

When both restricted and unrestricted amounts of fund balance are available for use for expenditures incurred, it is the District's policy to use restricted amounts first and then unrestricted amounts as they are needed. For unrestricted amounts of fund balance, it is the District's policy to use assigned fund balance before using unassigned fund balance.

Operating Reserve Policy

During the annual budget process, South Suburban Park and Recreation District (District) calculates 7% of operating expenditures to hold aside for emergencies. This reserve is calculated using the operating expenditures of the General, Cultural & Arts, and Enterprise Funds less any debt service payments and collection charges on property taxes.

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



Summary of Fund Balance Restrictions and Assignments					
	Governmental Funds				Proprietary Funds
	General Fund	Conservation Trust	Cultural & Arts Fund	Debt Service	Enterprise
Estimated Fund Balance 12/31/24	\$14,180,521	\$ 257,888	\$1,225,050	\$304,762	\$ 9,673,018
Restricted for:					
Emergencies	1,059,000	-	226,000	-	1,375,000
General Obligation Debt Payments	-	-	-	272,288	-
Total Restricted Fund Balance	1,059,000	-	226,000	272,288	1,375,000
Assigned to:					
Health Insurance Claims	1,500,000	-	-	-	-
Subsequent year's expenditures	11,366,791	257,888	911,737	32,474	6,963,401
Total Assigned Fund Balance	12,866,791	257,888	911,737	32,474	6,963,401
Unassigned:					
Operating Reserve (net of emergency reserve)	254,730	-	87,313	-	1,334,617
Total Unassigned Fund Balance	254,730	-	87,313	-	1,334,617
Remaining Fund Balance 12/31/25	\$ -	\$ -	\$ -	\$ -	\$ -

The General Fund has the following Restricted Fund Balances:

- Emergencies - TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Fiscal year spending is defined by the Tabor Amendment as, “all district expenditures and reserve increases except, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales”. Local governments are not allowed to use the emergency reserve to compensate for economic conditions, revenue shortfalls, or salary and benefit increases.

The General Fund has the following Assignments:

- Health Insurance Claims - The District has a self-insurance plan for employee health and dental care. An outside administrator is utilized to monitor individual employee claims and negotiate excess coverage insurance policies. The liability is estimated based upon the experience of the District, trends in costs of services, and changes in the number of members. Estimates are revised as changes in these factors occur and such revisions are reflected in operations of the current period. Liabilities include an amount for claims that have been incurred but not reported.
- Subsequent Year’s Expenditures - The General Fund assigns the amount of fund balance used in the following year’s annual budget.

The General Fund has Unassigned Fund Balance:

- Operating Reserve - This amount is net of the 3% Emergency Restriction. This amount is not included in the annual budget.

Any remaining fund balance in the General Fund is unassigned.



Any fund balance remaining in the Conservation Trust Fund is restricted for future Parks and Recreation expenditures.

Any fund balance remaining in the Cultural & Arts Fund is unassigned except for unspent Cultural & Arts Funds which are restricted for qualifying grant expenditures.

Any fund balance remaining in the Debt Service Fund is restricted for future general obligation debt payments.

The Enterprise Fund has the following Restricted Fund Balances:

- Emergencies - TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Fiscal year spending is defined by the Tabor Amendment as, "all district expenditures and reserve increases except, those for refunds made in the current or next fiscal year or those from gifts, federal funds, collections for another government, pension contributions by employees and pension fund earnings, reserve transfers or expenditures, damage awards, or property sales". Local governments are not allowed to use the emergency reserve to compensate for economic conditions, revenue shortfalls, or salary and benefit increases.

The Enterprise Fund has the following Assignments:

- Subsequent Year's Expenditures - The Enterprise Fund assigns the amount of fund balance used in the following year's annual budget.

The Enterprise Fund has Unassigned Fund Balance:

- Operating Reserve - This amount is net of the 3% Emergency Restriction. This amount is not included in the annual budget.

Any remaining fund balance in the Enterprise Fund is unassigned.

Authority to Contract and Procure Procedures

Under the direction of the Board of Directors, the Executive Director is responsible for awarding all contracts and will give final approval of all purchases of materials, supplies, equipment, and goods, as well as, construction, maintenance, repair, and services in accordance with District policy and applicable provisions of law. The Executive Director may delegate this responsibility to District staff as deemed necessary and appropriate.

Bidding Requirements of the District are as follows (policy approved by the Board of Directors on July 13, 2022):

\$10,000 - \$59,999 At least three verbal bids or catalog price quotations are required.

\$60,000 & above Need three written bids and department director approval required. For construction contracts, follow the formal bid procedure as required by Colorado Revised Statute 32-1-1001(d)(I) or 32-1-1801 et seq.

Note: Performance and Payment Bonds are required by Colorado Revised Statute for construction contracts over \$50,000 (CRS 38-26-105(I)).

Verbal Bid Record (VBR)

A VBR form is to be completed for purchases or services of \$10,000 or more. VBR's are required for multiple 'same' items or single purchases of \$10,000 or more. (Example: 5 batteries that are the same type need to be bid, but 5 different types of batteries totaling \$10,000 or more, do not have to be bid.) Phone bids, catalog, or brochure pricing is acceptable. If you find that only two vendors can supply the product or service, then two bids are acceptable. If only one vendor can supply the product or service, please explain on the bottom of the VBR or Request To Pay (RTP). If bidding has been completed on an earlier RTP with all the necessary documentation, that RTP number is to be noted on the bottom of the RTP where it asks for "Previous Bid #". For purchase card transactions, attach a copy of the VBR form to the receipt. You may decline the low bid, but you must explain the reason on the bottom of the VBR. Some reasons for declining the low bid are availability problems, lack of product quality, or workmanship.

Sole Source or No Bid Exclusions

Explain 'sole source' or 'no bid' on the bottom of the RTP or invoice. Examples of "no-bid" for services or products include State Contracts; Architectural or Professional Services; Merchandise for Resale; Matching Existing Equipment; Emergencies; Custom Items; Paint; Prime Lumber (except large quantities); New Technology Services or Equipment; On- Site Repairs (such as heating/air, plumbing, phone etc.); and Utilities. Examples of unacceptable explanations of 'no bid' include: "used by the District", "used by Mr. Jones" or "used in the past."

Bid Waiver

A letter on file with the Finance Department is required regarding vendors who are used on an on-going basis because of their expertise, quality performance, knowledge of the District/facility, or because they have the best possible prices. Retaining them is in the best interest of the District and the letter (to be provided by staff that is requesting the bid waiver with appropriate department directors signature) should summarize the reasons for this practice. If bidding has occurred, attach all documentation. Finance staff will issue a "bid waiver" number to use on future RTP's and invoices. This number is to be noted on the bottom of the RTP where it asks for "Previous Bid #".



Contracts, whether yearly or monthly, that are in excess of \$10,000 (total for one year) should be bid on a regular basis and staff should prepare a letter with bid information to be kept on file with the Finance Department. Examples of contracts that need to be bid are for pest control, janitorial services, fire and safety maintenance, and other cleaning or maintenance services. Services that are 'sole source' should be noted on the RTP. Bid waiver information can be kept on file indefinitely for those vendors who are used exclusively or are 'sole source'. Bid waiver numbers may be used for one year or as long as the vendor, who was awarded the bid, maintains the lowest price.

Disbursements Procedures

All claims and demands against the District shall be approved in an open meeting by a majority of the members of the Board of Directors. The Director of Finance may approve and pay claims conforming to a previously approved budget, but only if such claims are presented to the Board of Directors for ratification and approval at the next regular Board meeting subsequent to the date of payment.

Payment can be made via check based on net-30 payment terms or by purchase card (also referred to as procurement card or p-card). The District requires an original invoice for payment. Checks are issued once a week on Thursdays. All checks are signed electronically by the Executive Director and the Treasurer of the Board of Directors.

South Suburban has decentralized purchasing which means that each department and location is responsible for their own purchasing/supply needs. Request To Pay (RTP) are used as approval for payment, as the District does not use encumbrance accounting. Signature requirements may vary by department. Original invoice, signature approval, and bidding requirements are verified by the Account Payable staff before processing payment. All new vendors are required to submit a W-9 for tax reporting purposes. Staff is responsible for purchasing items with the District's tax exempt status. Any requests for payment that do not meet these standards are returned to the individual department for correction and resubmittal.

The same standards are used for the procurement card (p-card). Each transaction must have an original invoice or receipt. All transactions are reviewed and approved by the direct supervisor. Envelopes with all required backup are routed to Accounts Payable. Employees are required to sign a card holder policy agreement at the time they are issued a p-card.

Any noncompliance with these policies may result in a written warning to employee's supervisor and director. Repeated noncompliance may result in relinquishing of the procurement card.





Emergency Purchasing Procedures

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

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

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

Capitalization Policy

Expenditures that benefits a department for more than five years or have an estimated useful life of five or more years and have a unit cost in excess of \$10,000 for equipment and \$50,000 for improvements are considered Capital Expenditures under the District's capitalization policy. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, major structural improvements, and equipment. Other costs under this threshold or otherwise defined below are considered services and other charges or supplies and materials.

The District uses straight line depreciation method of computing depreciation in which the depreciable cost (historical or purchase price) of a tangible capital asset is reduced by an equal amount in each accounting period (usually a year) over the asset's estimated useful life. Straight line depreciation is computed as a fixed expense by dividing the asset's depreciable cost by the number of years the asset is estimated to remain in service. This method is used on all capitalized assets, except for those that are not subject to depreciation (land, water rights, and other intangible assets).

The following definitions of capital expenditures are provided to ensure uniform reporting by all departments:

- Capital Expenditures - A capital expenditure is any physical resource that benefits a department for more than five years and has a unit cost in excess of \$10,000 for equipment and \$50,000 for improvements. Capital expenditures include funds expended for land, water rights, building and improvements, improvements other than buildings, major structural improvements, and equipment.
- Land - Land includes the direct cost of acquisition, legal fees, site preparation costs, and the cost of demolishing unwanted structures on the land. Costs incurred to obtain easements are considered services and other changes.





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

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

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

Procedures for Disposition of Assets

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

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



Fixed Asset Control

Throughout the year as items are purchased, a property record is required for any assets or equipment purchased with a value of \$5,000 or more. This is verified by the Accounts Payable Accountant and routed to the Insurance Administrator for addition to our insurance schedules. At year end capital expense, equipment, and maintenance accounts are audited for fixed asset purchases. The insurance records are also reviewed. Fixed Assets, that meet the criteria in the capitalization policy, are recorded in the ERP accounting system annually (Microsoft Dynamics GP). This system maintains a detailed inventory listing, as well as calculates the depreciation amounts. Straight line depreciation is the used for all depreciable assets. Equipment purchases under the capitalization threshold are audited on a test basis annually. Each department head is responsible for the safekeeping of the District's assets.

Inventory

Inventory is valued at the lower of cost or market. Inventory consists primarily of golf pro shop merchandise held for resale, as well as food and beverages from the District's restaurants. The costs of governmental fund inventories are recorded as expenditures when purchases. Enterprise fund inventory is recorded as an asset until sold. Inventory is counted on a quarterly basis for the pro shops and monthly for the restaurants. Internal audits are also performed on inventory to ensure accuracy and proper control.

Pooled Cash

The District follows the practice of pooling cash and investments of all funds to maximize investment earnings. Except when required by trust or other agreements, all cash is deposited to and disbursed from a single bank account. Cash in excess of immediate operating requirements is pooled for deposit and investment flexibility.

Investment Policy

The Investment policy was approved by the Board of Directors on July 14, 2021. The purpose of this Investment Policy is to establish the investment scope, objectives, delegation of authority, standards of prudence, reporting requirements, internal controls, eligible investments and transactions, diversification requirements, risk tolerance, and safekeeping and custodial procedures for the investment of the funds of the South Suburban Park and Recreation District. The provisions of this Investment Policy shall apply to all cash and investments of the District. Included under the provisions of this Policy are financial assets of all the District's funds reported in the District's Comprehensive Annual Financial Report.

All excess cash shall be pooled for investment purposes. The investment income derived from the pooled investment account shall be allocated to the contributing funds based upon the proportion of the respective average balances relative to the total pooled balance, except for some specified earning which will be allocated to the District's General Fund. Interest earnings shall be distributed to the individual funds on a quarterly basis.



Objectives

The District's principal investment objectives are:

- Preservation of capital and protection of investment principal.
- Maintenance of sufficient liquidity to meet anticipated cash flows.
- Diversification to avoid incurring unreasonable market risks.
- Attainment of a market value rate of return.
- Conformance with all applicable District policies, and State and Federal regulations.

Delegation of Authority

The ultimate responsibility for the investment of the funds of the South Suburban Park and Recreation District covered by this Investment Policy resides with the District's Board of Directors. The Board of Directors has delegated to the District's Finance Director responsibility for developing District policy regarding the investment and custody of the District's funds.

The Finance Director shall establish procedures and internal controls, consistent with this Investment Policy, for the operation of the District's investment program. Such procedures shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, or imprudent actions by employees of the District. The Finance Director may delegate the authority to conduct investment transactions and manage the operation of the investment portfolio to other specifically authorized staff members.

The Finance Director shall maintain a list of persons authorized to transact securities business for the District. No person may engage in an investment transaction except as expressly provided under the terms of this Investment Policy. The District may engage the support services of outside professionals in regard to its investment program, so long as it can be clearly demonstrated that these services produce a net financial advantage or necessary financial protection of the District's financial resources.

Prudence

The standard of prudence, as defined by the Colorado Revised Statute (CRS 15-1.1-102 Uniform Prudent Investor Act), to be used for managing the District's assets is the "prudent investor" rule applicable to a fiduciary, which states that a prudent investor "shall exercise the judgment and care, under circumstances then prevailing, which men of prudence, discretion, and intelligence exercise in the management of the property of another, not in regard to speculation but in regard to the permanent disposition of funds, considering the probable income as well as the probable safety of capital." (CRS 15-1-304, Standard for Investments.)





The District's overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust. The District recognizes that no investment is totally riskless and that the investment activities of the District are a matter of public record. Accordingly, the District recognizes that occasional measured losses are inevitable in a diversified portfolio and shall be considered within the context of the overall portfolio's return, provided that adequate diversification has been implemented and that the sale of a security is in the best long-term interest of the District.

The Finance Director and authorized investment personnel acting in accordance with written procedures and exercising due diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided that the deviations from expectations are reported in a timely fashion to the Board of Directors and appropriate action is taken to control adverse developments.

Ethics and Conflicts of Interest

Elected officials and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair or create the appearance of an impairment of their ability to make impartial investment decisions. Employees and investment officials shall disclose to the Board of Directors any material financial interests they have in financial institutions that conduct business with the District and they shall subordinate their personal investment transactions to those of the District.

Authorized Securities and Transactions

All investments shall be made in accordance with Colorado Revised Statute as follows: CRS 11-10.5-101, et seq., Public Deposit Protection Act; CRS 11-47-101, et seq., Savings and Loan Association Public Deposit Protection Act; CRS 24-75-601, et seq., Funds - Legal Investments for Governmental Units; CRS 24-75-603, et seq., Depositories; and CRS 24-75-701 et seq., Local Governments - Local Government Pooling. Any revisions or extensions of these sections of the CRS will be assumed to be part of this Investment Policy immediately upon being enacted.

Only the following types of securities and transactions shall be eligible for use by the District:

- U.S. Treasury Obligations final maturity not exceeding five years from the date of trade settlement.
- Federal Instrumentality Securities with a final maturity not exceeding five years from the date of trade settlement
- Repurchase Agreements with a termination date of 180 days
- Commercial Paper with an original maturity of 270 No more than 5% of the District's total portfolio may be invested in commercial paper of any one issuer, and the aggregate investment in commercial paper shall not exceed 20% of the District's total portfolio.
- Certificates of Deposit (CD) with a maturity not exceeding five years





- Local Government Investment Pools
- Money Market Mutual Funds

It is the intent of the District that the foregoing list of authorized investments be strictly interpreted. Any deviation from this list shall have advance approval by the Board of Directors in writing. The District recognizes that bond proceeds may, from time to time, be subject to the provisions of the Tax Reform Act of 1986, Federal Arbitrage Regulations, as amended. Due to the legal complexities of arbitrage law and the necessary immunization of yield levels to correspond to anticipated cash flow schedules, the reinvestment of such debt issuance may, upon the advice of Bond Counsel or financial advisors, deviate from the maturity limitation provisions of this Investment Policy with written approval of the Board of Directors.

Portfolio Maturities and Liquidity

To the extent possible, investments shall be matched with anticipated cash flow requirements and known future liabilities. Unless matched to a specific cash flow requirement, the District will not invest in securities maturing more than five years from the date of purchase.

Safekeeping and Custody

The Finance Director shall approve one or more financial Institutions to provide safekeeping and custodial services for the District. A District approved Safekeeping Agreement shall be executed with each custodian bank prior to utilizing that bank's safekeeping services. To be eligible for designation as the District's safekeeping and custodian bank, a financial institution shall qualify as a depository of public funds in Colorado as defined in C.R.S. 24-75-603.

Portfolio Performance

The District's investment portfolio shall be designed to attain a market value rate of return throughout budgetary and economic cycles, taking into account prevailing market conditions, risk constraints for eligible securities, and cash flow requirements. The performance of the portfolio shall be compared to the average yield on the U.S. Treasury security which most closely corresponds to the portfolios weighted average effective maturity. When comparing the performance of the District's portfolio, all fees involved with managing the portfolio shall be included in the computation of the portfolio's rate of return net of fees.





Cash Handling Procedures

In order to protect employees, safeguard the District's cash, and improve efficiencies, the procedures for cash handling/cash reports are as follows:

- All cash on hand will be secured in locked safe, cash drawer, or secured area at all times.
- Counting of cash will be done in a secure area away from the public.
- Petty cash or change drawers will be counted at the opening and/or closing of a facility.
- At the beginning and ending of each shift the Cashier is to count their cash drawer to ensure that it reflects the correct amount.
- The remaining cash/checks at shift end, with appropriate documentation, should be placed in the locked safe for the closing Manager on Duty (MOD) to combine into one deposit for each business day.
- At closing or upon opening next business day, the MOD will combine all the separate counts into one deposit and complete the deposit slip.
- The deposit will be placed in the tamper proof bag in the drop safe, locked safe, or secured area and logged for courier pickup.
- Cash reports are due to the Finance Department within five business days.

Cash Receipts Procedures

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

Accounts Receivable Procedures

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

Any checks returned from the bank for non-sufficient funds (NSF) are sent to the Finance Department. The Finance Department will send up two collection letters in an attempt to collect the funds due, plus fees allowed under Colorado Statue. Annually NFS checks are evaluated for collection and written off by the Director of Finance.





Debt Management

This Debt Management policy provides a general framework under which South Suburban Park and Recreation District (District) plans for and manages the use of debt financing. This policy should be considered within the broader scope of the District's Financial Management Policies and other District policies and procedures.

In addition to adhering to this policy, all District financings will be conducted and maintained in compliance with applicable Federal law, Colorado Revised Statutes, District policies, and other regulatory requirements. Colorado Special Districts are expressly authorized by state statute to borrow money and incur indebtedness (CRS 32-1- 1001(1)(d)(I), (1)(e), (1)(n)).

The objectives of this policy are:

- The District obtain financing only when necessary;
- The process for identifying the timing, amount, and type of debt or other financing be as efficient as possible;
- The most favorable interest rate and other related costs be obtained; and
- When appropriate, future financial flexibility is maintained.

Debt financing shall only be used to purchase capital assets that cannot be acquired from either available or not otherwise committed or assigned current revenues or fund balances. No debt shall be issued to fund capital projects unless such capital project has been included in the Capital Improvement Plan (CIP) or approved budget and authorized by the Board of Directors. The useful life of the asset or project shall meet or exceed the payout schedule of any debt the District assumes. All short-term or long-term debt financings shall be authorized by a resolution of the Board of Directors. The District will comply with all statutory debt limitations imposed by the Colorado Revised Statute (31-1-1101(6)(a)) and all bond covenants, arbitrage requirements, disclosures, and other requirements specified by law.

To enhance creditworthiness and prudent financial management, the District is committed to systematic capital planning, intergovernmental cooperation and coordination, and long-term financial planning. Evidence of this commitment to capital planning will be demonstrated through adoption and periodic adjustment of the District's Financial Plan and Capital Improvement Plan which will identify the prioritization, costs, and method of funding each capital improvement planned for the succeeding five years.

Use of Debt Financing

Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The District will use debt financing only for one-time capital improvement projects and unusual equipment purchases, and only under the following circumstances:

- When the project is included in the District's Five Year Capital Improvement Plan or approved budget;

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- When the project involves acquisition of equipment that cannot be purchased outright without causing an unacceptable burden on current resources;
- When the project is the result of growth-related activities within the community that require unanticipated and unplanned infrastructure or capital improvements by the District;
- When the project's useful life or the projected service life of the equipment, will be equal to or exceed the term of the financing; and
- When there are identified, designated revenues sufficient to service a debt, whether from projected revenues or other specified and reserved resources.

The following criteria will be used to evaluate pay-as-you-go versus debt financing in funding capital improvements:

Factors which favor pay-as-you-go financing include circumstances where:

- The project can be adequately funded from available current revenues and fund balances;
- The project can be completed in an acceptable timeframe given the available revenues;
- Additional debt levels could adversely affect the District's credit rating or repayment sources; or
- Market conditions are unstable or suggest difficulties in marketing a debt.

Factors which favor long-term debt financing include circumstances where:

- Revenues available for debt issues are considered sufficient and reliable so that long-term financing can be marketed with an appropriate credit rating, which can be maintained;
- Market conditions present favorable interest rates and demand for District debt financing;
- A project is immediately required to meet or relieve capacity needs and existing unallocated cash reserves are insufficient to pay project costs; or
- The life of the project or asset financed is equal to or exceeds the terms of financing Short-term Debt and Interim Financing

Short-term Debt

The District may utilize short-term debt or interfund loans, as permitted, to cover temporary shortages due to timing of cash flows which may result from a delay in receipting grant proceeds or other revenues or a delay in issuance of long term debt.

Where their use is determined by the Executive Director to be prudent and advantageous to the District, and upon prior authorization from the Board of Directors, the Executive Director may enter into the following short-term debt and/or interim financing agreements:

- Lines and Letters of Credit
- Bond Anticipation
- Tax and Revenue Anticipation Notes

- Other Short-Term Debt

Long-term Debt

Where their use is determined by the Executive Director to be prudent and advantageous to the District, in compliance with this policy, and upon prior authorization from the Board of Directors, the Executive Director may enter into the following long-term debt obligations:

- General Obligation Bonds
- Lease/Purchase or Lease/Lease
- Revenue Bonds
- Enterprise Obligations
- Leases

Periodic reviews of all outstanding debts will be undertaken to determine refunding opportunities. Refunding will be considered if and when there is a net economic benefit of the refunding or the refunding is essential to operations and management.

Debt Service Schedule 2025

COPs/Lease Payments		General Obligation Bond Payments	
Debt Issuance	Total	Debt Issuance	Total
2019 COPs - Principal	\$1,260,000	2019 General Obligation Bonds - Principal	\$1,570,000
2021 COPs - Principal	640,000	Total General Obligation Principal Payments	1,570,000
Energy Performance Lease - Principal	483,823		
Golf Course Lease - Principal	169,156	2019 General Obligation Bonds - Interest	1,512,400
Equipment Lease - Principal	97,411	Total General Obligation Interest Payments	1,512,400
Denver Water Conditional Advance - Principal	67,981		
FSC Capital Lease - Principal	72,062	Total General Obligation Bond Payments	\$3,082,400
Total Principal Payments	<u>2,790,433</u>		
		Grand Total Principal	\$4,360,433
2019 COPs - Interest	1,164,900	Grand Total Interest	3,565,133
2021 COPs - Interest	691,400	Grand Total	<u>7,925,566</u>
Energy Performance Lease - Interest	56,244		
Golf Course Lease - Interest	5,800	By Fund:	
Equipment Lease - Interest	51,902	General Fund	4,367,880
Denver Water Conditional Advance - Interest	3,532		
FSC Capital Lease - Interest	78,955	Debt Service Fund	3,082,400
Total Interest Payments	<u>\$2,052,733</u>	Enterprise Fund	475,286
		Grand Total	<u>\$7,925,566</u>
Total COPs/Lease Payments	\$4,843,166		



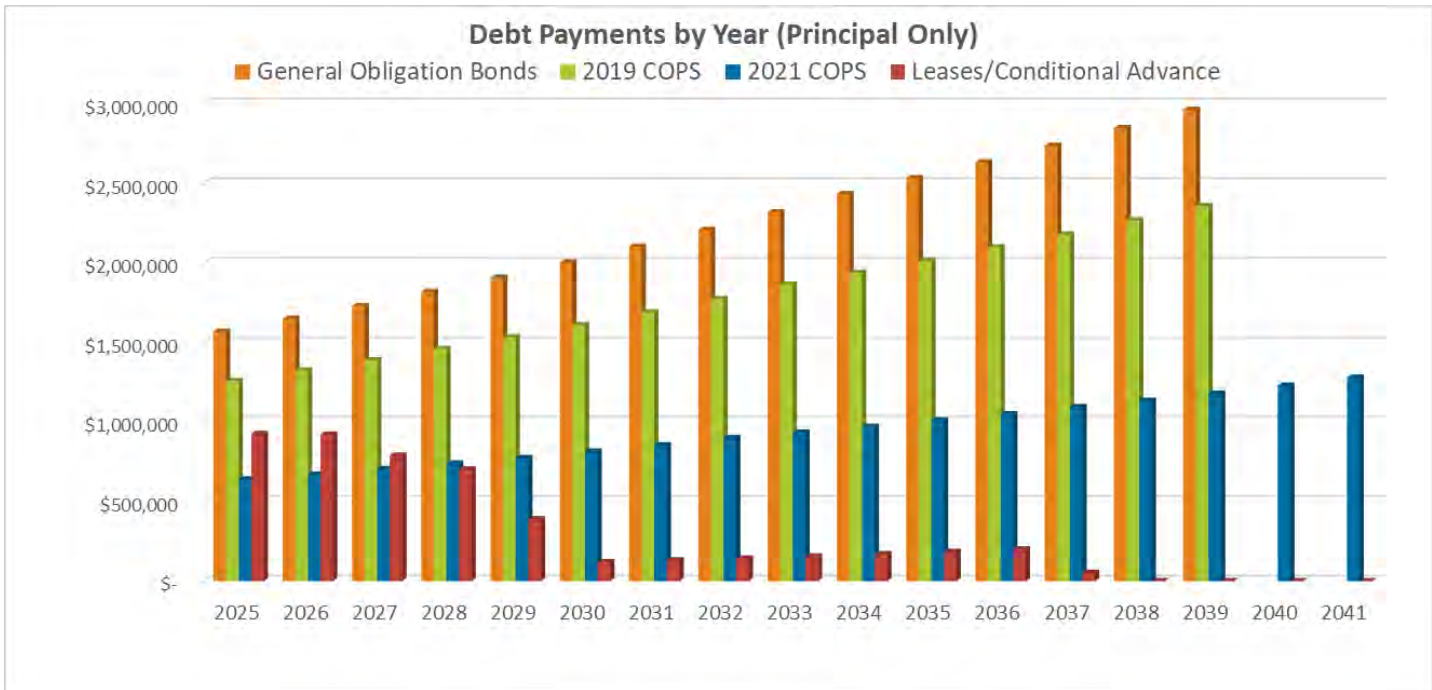
Outstanding Debt as of December 31, 2024

Description	Balance	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 33,480,000	General Obligation Debt	To construct a portion of the new recreation complex and funding for other District improvement projects	AA
Total General Obligation Bonds Outstanding	\$ 33,480,000			
(2019) - \$32,350,000 Certificates of Participation	\$ 26,775,000	Certificate of Participation	To construct a portion of the new recreation complex and outdoor pool renovations	AA-
(2021) - \$17,715,000 Certificates of Participation	\$15,985,000	Certificate of Participation	To replace Family Sports Center Dome and Littleton Tennis Bubble and Clubhouse	AA-
Total COPs Outstanding	42,760,000			
(2014) - \$5,760,987 Energy Performance Lease	2,368,941	Lease	Purchase energy savings equipment and improve facilities	not rated
(2019) - \$425,000 Denver Water Conditional Advance	207,435	Conditional Advance	Irrigation Well Improvements	not rated
(2020) - \$990,000 Golf Cart Lease	341,187	Lease	Purchase golf carts	not rated
(2021) - \$191,870 Equipment Lease (Lone Tree)	49,366	Lease	Purchase fitness equipment	not rated
(2021) - \$1,781,416 Capital Lease (Family Sports Center)	1,605,401	Lease	Land Rental for Family Sports Center	not rated
(2023) - \$160,100 Equipment Lease (Buck)	122,994	Lease	Purchase fitness equipment	not rated
(2024) - \$191,876 Equipment Lease (Goodson)	191,876	Lease	Purchase fitness equipment	not rated
Total Lease/Conditional Advance Outstanding	4,887,200			
Total Outstanding Debt	\$ 81,127,200			

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”.

Legal Debt Margin

	2021	2022	2023	2024	Preliminary 2025
Assessed Valuation	\$ 3,521,882,452	\$ 3,744,781,554	\$ 3,712,641,261	\$ 4,424,110,277	\$ 4,468,598,106
Legal Debt Margin:					
Debt Limitation - 50% of the Total Valuation for Assessment per Colorado Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,760,941,226	\$ 1,872,390,777	\$ 1,856,320,631	\$ 2,212,055,139	\$ 2,234,299,053
Total General Obligation Debt	\$ 37,880,000	\$ 36,485,000	\$ 35,020,000	\$ 33,480,000	\$ 31,910,000
Legal Debt Margin	\$ 1,723,061,226	\$ 1,835,905,777	\$ 1,821,300,631	\$ 2,178,575,139	\$ 2,202,389,053
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	2.15%	1.95%	1.89%	1.51%	1.43%



Tax, Spending, and Debt Limitations

Article X, Section 20 of the Colorado Constitution, commonly known as the Taxpayer's Bill of Rights (TABOR), contains tax, spending, revenue and debt limitations which apply to the State of Colorado and all local governments.

Enterprises, defined as government-owned businesses authorized to issue revenue bonds and receiving less than 10% of annual revenue in grants from all state and local governments combined, are excluded from the provisions of TABOR. The District's management believes spending and revenue limits are determined based on the prior year's Fiscal Year Spending adjusted for allowable increases based upon inflation and local growth.



Fiscal Year Spending is generally defined as expenditures plus reserve increases with certain exceptions. Revenue in excess of the Fiscal Year Spending limit must be refunded unless the voters approve retention of such revenue. On November 2, 1999, the registered voters of the District authorized the District to collect, retain, and spend all revenue and other funds collected from any source effective January 1st, 1999 and thereafter without regard to any expenditure, revenue raising, or other limitation within Article X, Section 20 of the Colorado Constitution.

TABOR requires local governments to establish Emergency Reserves. These reserves must be at least 3% of Fiscal Year Spending (excluding bonded debt service). Local governments are not allowed to use the emergency reserves to compensate for economic conditions, revenue shortfalls, or salary or benefit increases.

Month End Procedures

At the end of the month the Finance Department performs a soft close of the financial records for reporting purposes. All cash receipts and disbursements are processed for the month, along with appropriate journal entries. This is an attempt to match revenues and expenses for the period on a cash basis. Accruals are not recorded at the month end, only for the year end closing. The bank reconciliation is completed for the previous month and many accounts are reconciled for accuracy and completion.

The policies and procedures included in this document are evaluated annually by the Director of Finance and included in the adopted budget document. Board approved policies are reviewed every 5 years.

SUMMARY OF APPROVED POSITIONS BY DEPARTMENT

DEPT.	2021	2022	2023	2024	2025
FULL TIME POSITIONS:					
Administration	5	4	3	3	3
Communications	6	5	6	7	7
Human Resources	7	6	6	5	5
Total Administration	18	15	15	15	15
Finance	7	6	6	6	6
Golf	33	32	32	32	32
Hospitality	19	18	18	18	19
Information Technology	6	6	6	7	7
Parks & Open Space	78	81	84	87	87
Planning & Development	6	6	6	6	7
Recreation	90	86	109	113	116
District Wide - Unfunded	1	3	-	2	4
Total Full Time Positions	258	253	276	286	293
Total Full Time Equivalents (2024/25 Estimated)	460	460	467	488	493
Total W-2s Issued (2024/25 Estimated)	1,776	1,909	2,060	2,100	2,150

2025 Changes:

Overall - Total approved full time positions are 293, a 7 position increase from 2024. Two of the positions are unfunded, bringing total unfunded positions to four.

Hospitality - One new position approved.

Planning & Development - One new position approved.

Recreation - Three new positions approved.

2024 Changes:

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

Communications - One new position approved.

Information Technology - One new position approved.

Parks - Three new positions approved.

Recreation - Three new position approved. One additional position transferred from Human Resources.

2023 Changes:

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

Communications - One new position transferred from Administration.

Parks - Three new positions approved.

Recreation - Twenty new positions approved (including Hudson Gardens).

2022 Changes:

Overall - Total approved full time positions are 253, a five position reduction from 2021.

Administration - One position removed.

Communications - One position removed.

Human Resources - One position removed and one position moved from unfunded to funded.

Finance - One position removed.

Golf - One position removed.

Hospitality - One position removed and one position moved from unfunded to funded.

Parks - Three new positions added in 2022 and five positions moved from unfunded to funded.

Recreation - Four positions remain unfunded, two positions removed, and three positions funded.

2021 Changes:

Overall - One position unfunded District Wide.

Planning & Development - One new position approved.

Communications - One position unfunded.

Hospitality - Two positions unfunded.

Human Resources - One positions unfunded.

Parks - Five positions unfunded and one position partially funded.

Recreation - Nine positions unfunded and two partially funded.

Capital Improvement Plan



Hudson Gardens

Capital Improvement Plan

The Five Year Capital Improvement Plan (CIP) for South Suburban Park and Recreation District spans years 2025 to 2029. The purpose of the plan is to analyze the future capital and deferred maintenance needs based on the District's Master Plan and strategic goals for the future.

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

Guiding Principles:

- Quality First
- Connect Community
- Enrich Wellness
- Stewards of Nature and Sustainability
- Fiscal Responsibility

Specific Strategic Goals related to Capital Improvement Plan:

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

The capital and maintenance projects identified in this plan were considered as part of the prior year's capital improvement plan, the 2025 work plan, and the District's three year financial plan.

The CIP contains a detailed listing of all capital expenditures and deferred maintenance projects to be completed over the next five year period. The plan contains a summary section, which categorizes the projects by funding source. The project costs are also summarized by the year in which the expenditures and related funding are anticipated. During the preparation process, staff focused on setting priorities and identifying which projects could reasonably be accomplished within each year. Financial constraints, contractual obligation/needs, and staff limitations were also considered when setting these priorities.

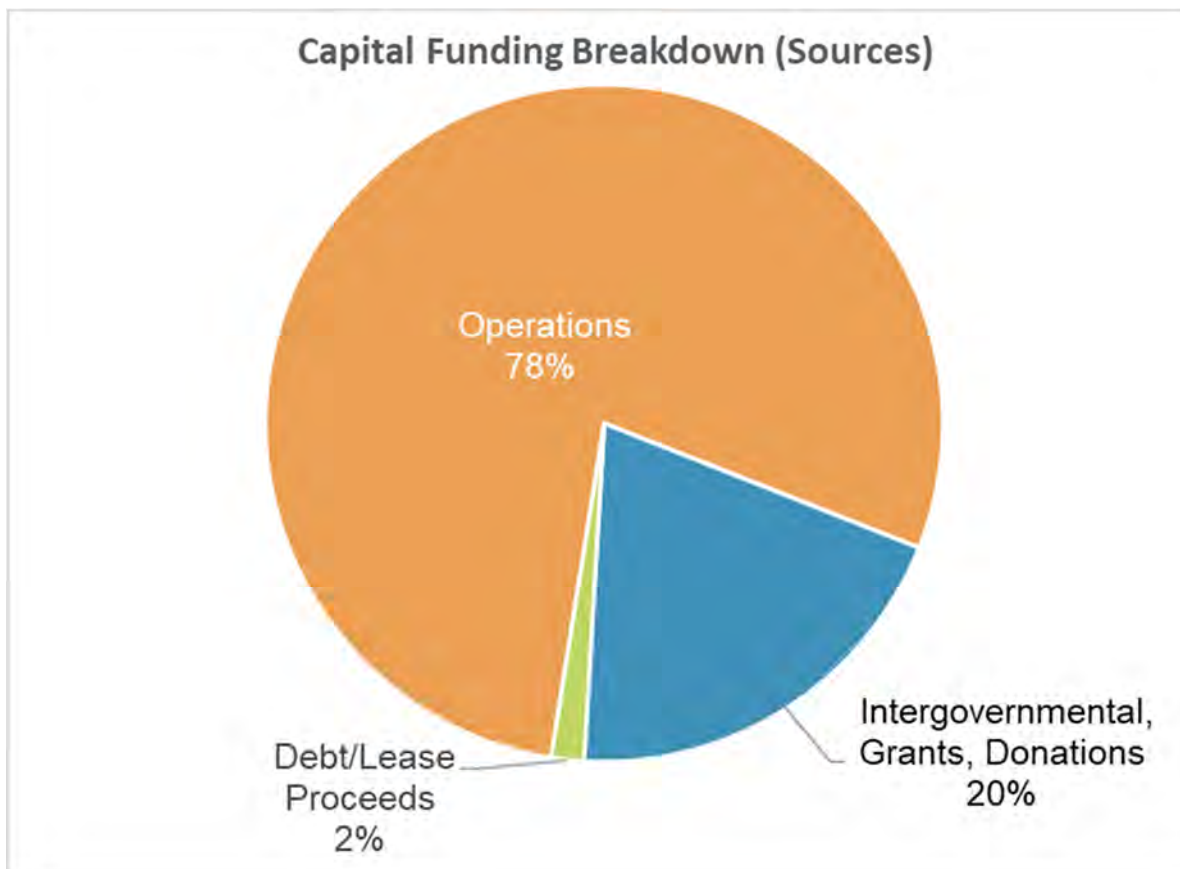
Summary of the Sources of Funds

Capital improvements are funded through a variety of sources including the use of reserves, debt financing, grants, partner matching funds, and operating revenue. The Financial Plan analyzed all available current and future resources, as well as financing options, to identify funding sources for the capital improvements. The CIP costs projected in this plan meet, but do not exceed, the limitations of those funding sources identified.

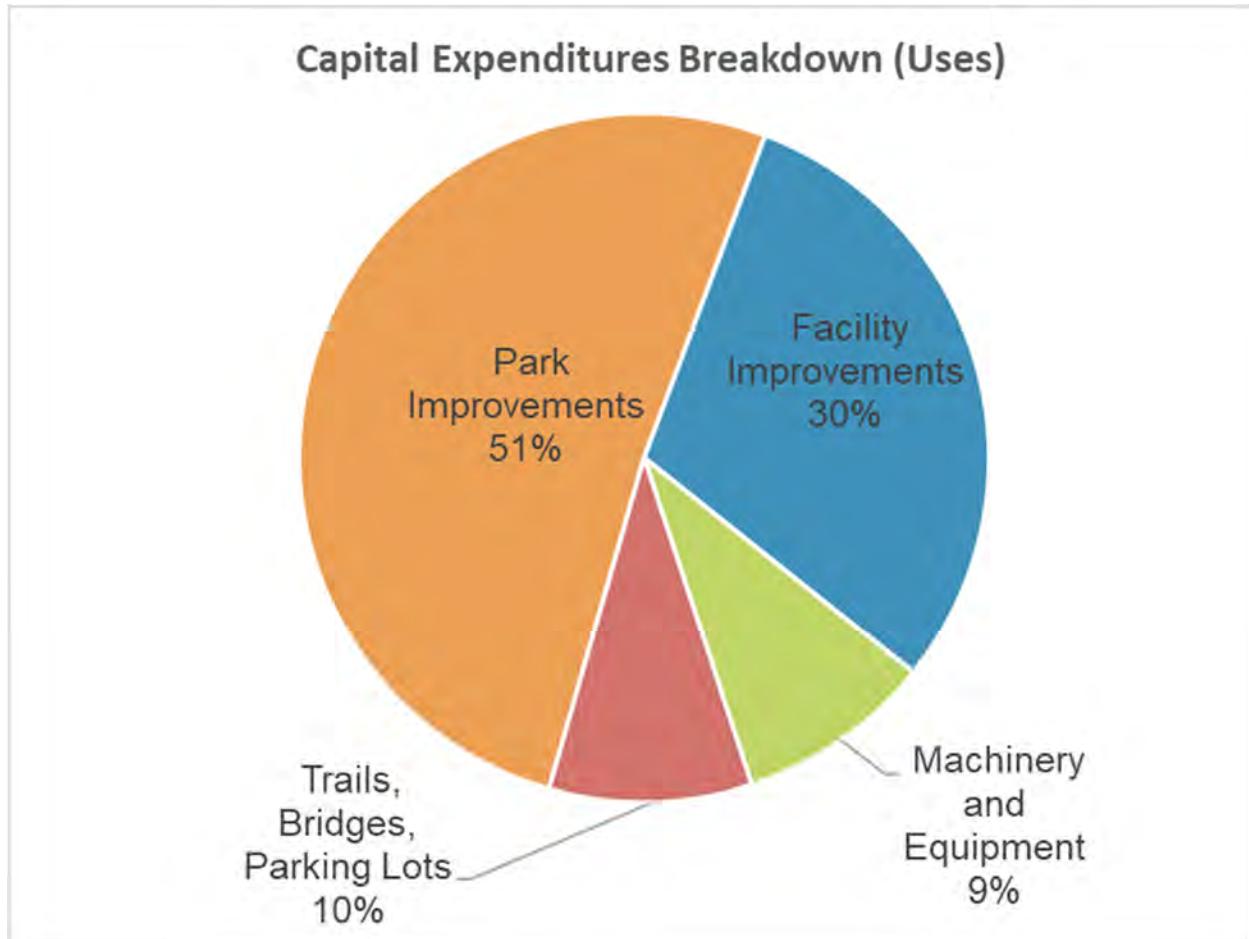
The District anticipates spending \$151,528,924 on capital outlay over the next five years. Of this amount \$118,938,117 is from undesignated operational funds, \$2,350,000 is from the issuance of debt or debt proceeds, and \$30,240,807 is from grants and matching funds from our partners.

Funding Sources for Capital Outlay by Year:

	2025	2026	2027	2028	2029	Total
Total by Funding Source:						
District Share of Capital Projects (Operations)	\$23,366,988	\$26,799,180	\$13,132,379	\$24,147,802	\$31,491,768	\$118,938,117
Projects Funded by Lease	220,000	1,690,000	-	240,000	200,000	2,350,000
Partner Contributions to Operating Capital Projects	6,901,000	5,132,000	4,342,500	5,916,307	7,949,000	30,240,807
Total Capital Requests	\$30,487,988	\$33,621,180	\$17,474,879	\$30,304,109	\$39,640,768	\$151,528,924



The next chart shows the percentage breakdown of capital expenditures. Park Improvements account for 51%, Facility Improvements 30%, Trails (including trails, bridges, and parking lots) 10%, and the remaining 9% for Machinery and Equipment.



Major Capital Projects over the Next Five Years:

Cornerstone Park

Replacement and expansion of the existing playground area at Cornerstone Park is planned for 2025. Improvements include a highly accessible playground with universal play elements, new shade pavilions, and new restroom building. Future phases will include converting the natural grass fields to synthetic turf and adding sports lighting systems, additional shade pavilions, and restroom replacements. Project will be funded by South Suburban, Arapahoe County, and Great Outdoors Colorado(GOCO). Planned improvements will reduce maintenance due to replacement of equipment at end of useful life. Synthetic turf fields will result in reduction of water usage and increased program revenue from the extended hours of play.

Cornerstone design plan



Current Conditions Cornerstone Playground



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Hudson Gardens River Integration

The Hudson Gardens Vision Plan is currently being developed. It is anticipated the plan will identify implementation of the 2019 River Integrate Plan that improves the interface between Hudson Gardens, the Mary Carter Greenway, and South Platte River. This plan includes new pathways, access to the river edge, tree plantings, and a "South Gateway" providing another access point to the gardens and rest area on the greenway. This project will be funded by South Suburban, the South Platte Working Group (SPWG), and Arapahoe County Open Space (ACOS). Enhancement of the interface with the South Platte River and Mary Carter Greenway will increase visitors to Hudson Gardens and further promote the facility as a regional event center, increasing revenue from rentals, events, and programs.

2019 River Integration Plan for Hudson Gardens



South Suburban Golf Course Irrigation System Replacement

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

Mary Carter Greenway

The 2023 Mary Carter Greenway Study identified 50 improvement projects along the trail to improve capacity, comfort, and safety. Preliminary design is underway for a new bridge over the South Platte River north of Mineral Avenue. This is the most used bridge on the greenway and replacement is needed to increase the width and sightlines to accommodate users. 2025 funds will be used to complete the bridge design and trail realignment in South Platte Park. Future phases will be used to design and construct the various projects as determined by availability of funding from partners and the priorities identified in the study. This project will be funded by South Suburban, South Platte Working Group, and Arapahoe County Open Space. Trail improvements will reduce maintenance due to replacement of materials and equipment at end of useful life.

Mary Carter Greenway Current Condition



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Reynolds Landing

Construction in 2025-2026 includes in-river improvements and upland enhancements. The South Platte River will be restored to a more natural stream system using a series of riffles, pools, and glides to promote the health of the river and wildlife. Access to the river's edge and an in-river tubing and kayaking course will be constructed. Upland improvements include trails, benches, interpretive elements, parking lot expansion, and landscape improvements. A land bridge over the park entrance will allow bicyclists on the Mary Carter Greenway to ride through the park without stopping for park users carrying river equipment preventing conflicts. Additional improvements planned for 2028 include nature play elements, additional shade pavilions, additional restroom, parking lot enhancements, and office/storage space for the park rangers and trail maintenance crew. Funding partners include Mile High Flood District, City of Littleton, Arapahoe County Open Spaces, Great Outdoors Colorado, Colorado Water Conservation Board, Colorado Parks and Wildlife, and a private donor. Additional maintenance costs are anticipated once the improvements are completed. This is a regional nature park and unique to the south metro area.

Reynolds Landing Site Plan



High Note Regional Park

Phase I construction of this 80-acre regional park is anticipated to start in 2025 and be completed in 2027. Improvements include a festival plaza with interactive water feature, event lawn, playground, restrooms, two synthetic turf fields, internal park trail connecting to the Happy Canyon Regional Trail, parking lots, and a temporary dog off leash area. Funding for this project will be from South Suburban, City of Lone Tree, and Douglas County. A new regional park will have significant maintenance and operation costs. These costs will be offset through new commercial and residential property taxes as this area of Lone Tree is developed and future program revenue.

High Note Regional Park Concept Plan



Parks Replacement Mowers, Equipment and Vehicles

Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. Total estimated cost for the next five years is \$3,847,168.

Golf Replacement Mowers, Equipment and Vehicles

Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. Total estimated cost for the next five years is \$919,500.

Projects Matched with our Municipal Partners

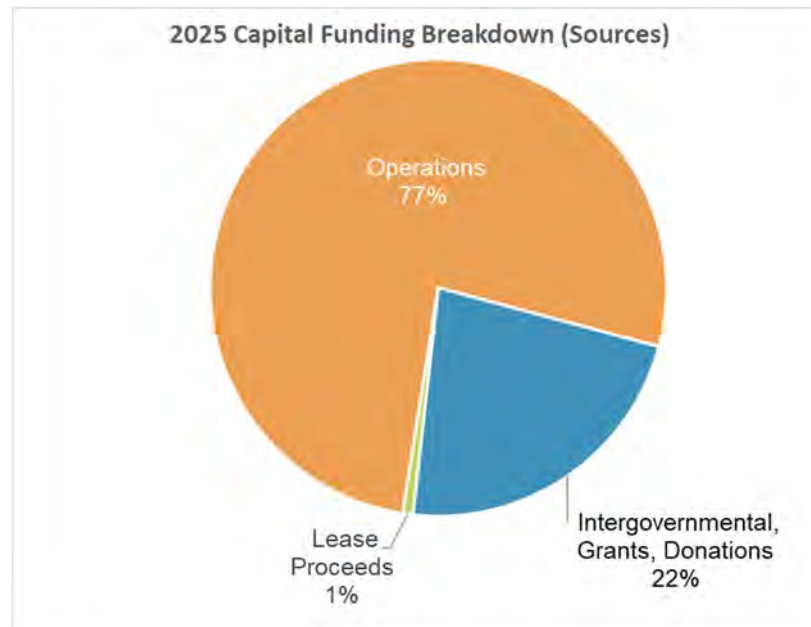
The District works closely with the Cities and Counties within our District to prioritize projects. The costs of certain projects are then shared between the District and these municipal partners. The CIP plan includes \$30,240,807 of anticipated funds from our partners and from grant funding.

Annual Update

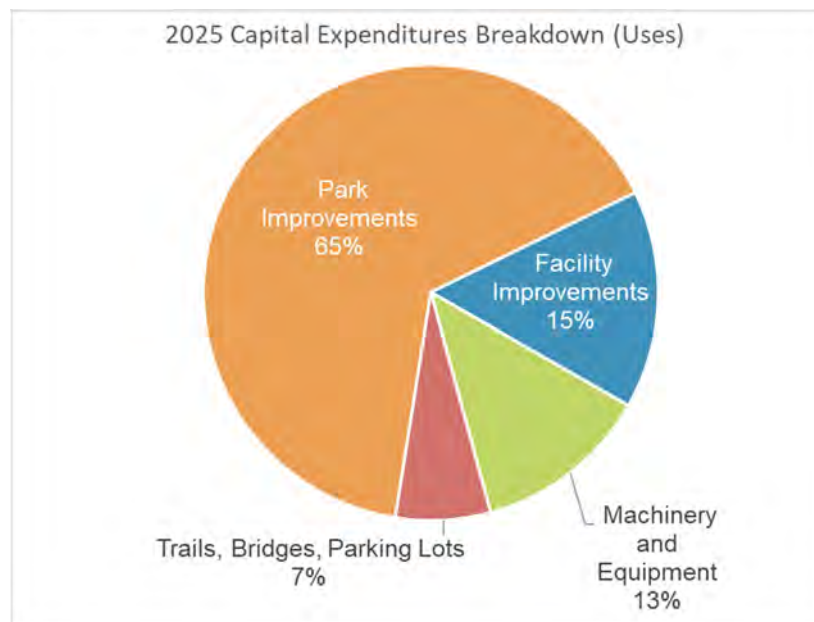
The CIP plan will be updated annually, or more frequently if needed, to address the changing needs of the District. The first year of the plan agrees to the adopted budget. The projects approved for the 2025 Budget are discussed in more detail in the following pages.

2025 Capital Projects

The District anticipates spending \$30,487,988 on capital outlay during 2025. Of this amount \$23,366,988 is from undesignated operational funds, \$220,000 is from the issuance of debt or debt proceeds, and \$6,901,000 is from grants and matching funds from our partners.



The next chart shows the 2025 percentage breakdown of capital expenditures. Park Improvements account for 65%, Facility Improvements 15%, Trails (including trails, bridges, and parking lots) 7%, and the remaining 13% for Machinery and Equipment.



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Project Highlights for 2025

Some of the major capital projects for 2025 include:

Hudson Gardens Irrigation System Replacement

- **Project Description** – Replacement of the 30-year-old irrigation system will begin in January 2025. The system includes approximately 175 valves, 2,265 sprayheads, 242 rotors, 2 miles of control wires, and 11 miles of underground HDPE laterals and main line pipe. A new pump and pump house will be constructed to draw untreated irrigation water from the garden ponds. The system is designed to be highly efficient, is operated by the offsite wireless master control center that allows for remote programming, and there is a weather station that monitors moisture and overrides programming during and following storm events.
- **Funding Source** – This project will be funded by South Suburban
- **Impact on Operating Costs** – Reduced maintenance due to replacement of infrastructure at the end of useful life. Costs will also be reduced through more efficient use of water resources.

Overview Photo of Hudson Gardens



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Milliken Park Renovation

- **Project Description** – Construction of improvements to Milliken Park is scheduled for 2025. Park improvements include a new playground, shade pavilion, relocated and enhanced ballfield with backstop, and a realigned parking lot with additional parking spaces.
- **Funding Source** – South Suburban, City of Centennial, and Arapahoe County.
- **Impact on Operating Costs** – Reduced maintenance due to replacement of materials and equipment at end of useful life.

Current Conditions Milliken Park



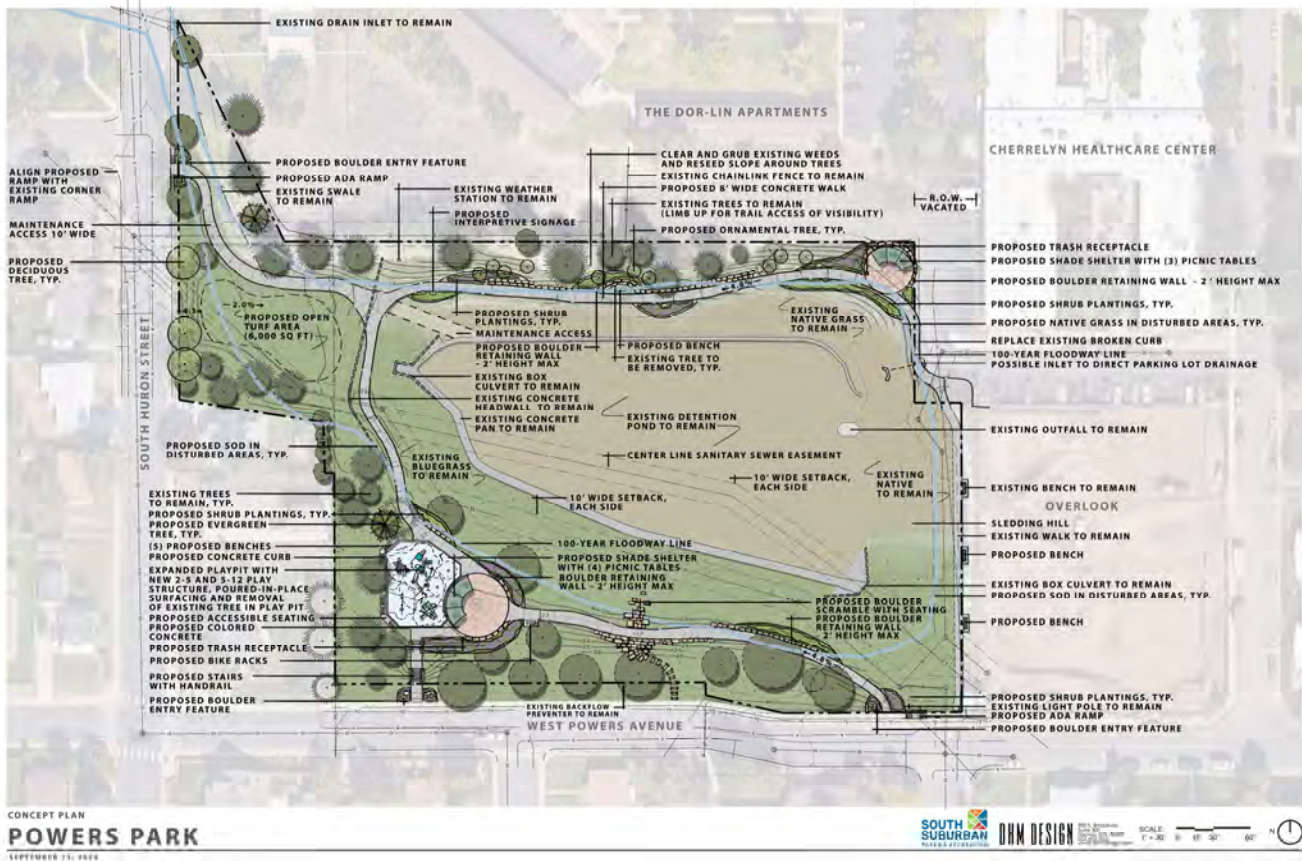
Powers Park

- **Project Description** – Powers Park is scheduled for renovation in 2025. Upgrades to the park include a new and expanded playground, two new shade pavilions, accessible routes, a looped trail, boulder scramble, enhanced park entrances, enhanced landscaping with native/pollinator plantings, and irrigation system replacement.
- **Funding Source** – Funding includes South Suburban, City of Littleton, Arapahoe County, and a private donor.
- **Impact on Operating Costs** – Some additional maintenance from the extended trail, plantings, and additional shade pavilion. This will be offset by the reduction in maintenance due to replacement of materials and equipment at end of useful life and more efficient use of water resources.

Current Conditions Powers Park



Powers Park Concept Plan



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Jackass Hill Park

- Project Description** – Construction of phase 1 improvements is planned for Q2 2025, and includes: concrete stairs, ramps, and trails; a plaza with seating, views of the mountains, and interpretive signage; a nature play area with safety surfacing and benches; designated park entry points with fencing to control access and protect steep slopes; and enhanced native vegetation with an irrigation system. Phase 2 construction is planned for 2027, and includes additional trails, an overlook with shade shelter, and additional interpretive elements.
- Funding Source** – Funding includes South Suburban, City of Littleton, and Arapahoe County Open Space.
- Impact on Operating Costs** – A new nature park will minimally increase maintenance costs due to the playground and trails. The undeveloped park currently receives vegetation management, trash removal, ranger oversight, etc.

Jackass Hill Site Plan



Sunset Park

- **Project Description** – Improvements at Sunset Park include replacing the 22-year-old playground equipment and safety surfacing, shade pavilion, basketball court, and backstops. Portions of the internal park trail will be reduced to provide accessible routes to the park improvements.
- **Funding Source** – Funded by South Suburban.
- **Impact on Operating Costs** – Reduced maintenance due to replacement of materials and equipment at end of useful life.

Sunset Park Current Conditions



Equipment

Expenditures for equipment, vehicles, and computers represent 13% of the total capital budget or \$2,926,668. Some of the major items include:

- **Parks Replacement Mowers, Equipment and Vehicles and New Parks Equipment (\$1,287,168)** - Replacement of rolling stock equipment and vehicles to maintain fleet at current standards. \$967,168 for the replacement of equipment, mowers, and vehicles for 2025. All of these items are in poor condition and require significant ongoing maintenance to keep them operational. The new equipment will improve overall efficiency, reduce maintenance cost, and staff cost.
- **Golf Replacement and New Equipment (\$741,500) – same as above.**
- **Technology and System Upgrades (\$416,000)** - Budget includes \$180,000 for annual computer replacements, \$50,000 for accessibility compliance (HB 21-1110), and additional funds for security upgrades and software/system improvements.
- **Recreation Facility Equipment replacement/new (\$482,000)** – Includes replacement of select equipment used at various facilities, including exercise cycles, fitness equipment, gymnastics equipment, and office furniture.

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029
SUMMARY**

	2025	2026	2027	2028	2029	Total
Total by Funding Source:						
District Share of Capital Projects (Operations)	\$ 23,366,988	\$ 26,799,180	\$ 13,132,379	\$ 24,147,802	\$ 31,491,768	\$ 118,938,117
Projects Funded by Lease	220,000	1,690,000	-	240,000	200,000	2,350,000
Partner Contributions to Operating Capital Projects	6,901,000	5,132,000	4,342,500	5,916,307	7,949,000	30,240,807
Total Capital Requests	\$ 30,487,988	\$ 33,621,180	\$ 17,474,879	\$ 30,304,109	\$ 39,640,768	\$ 151,528,924
Total by Department:						
Admin	\$ 15,000	\$ 145,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 295,000
Golf	899,500	4,439,000	6,173,000	825,000	4,280,000	16,616,500
Hospitality	449,000	215,000	215,000	175,000	50,000	1,104,000
IT Department	416,000	220,000	330,000	401,500	263,700	1,631,200
Parks & Open Space	3,003,568	2,232,830	2,507,579	2,540,007	1,897,800	12,181,784
Planning	14,970,000	17,676,000	2,458,000	17,268,000	17,254,000	69,626,000
Recreation (Includes Construction and Mechanical Maint)	3,613,920	1,871,350	1,403,800	2,893,295	7,701,268	17,483,633
Partner Contributions to Operating Capital Projects	7,121,000	6,822,000	4,342,500	6,156,307	8,149,000	32,590,807
Total Capital Requests	\$ 30,487,988	\$ 33,621,180	\$ 17,474,879	\$ 30,304,109	\$ 39,640,768	\$ 151,528,924

For more information on all capital projects included in this CIP plan, see detailed list in the appendix.

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Hudson Gardens

2. DEPARTMENT SUMMARIES

Including Mission, Goals, and Key Performance Indicators



Hudson Gardens

Administration Department

The Administration Department includes the Manager of Administrative Services and support staff. The Administration Department is charged with administrative oversight and support of the organization, as well as risk and compliance management and analytics. The Administration Department also organizes the board meetings and is responsible for communication with the Board of Directors.

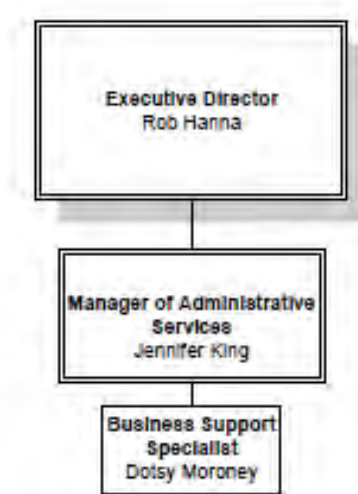
Vision

An informed Board of Directors and empowered, happy employees with the knowledge, capability, support and resources to provide exemplary services to the District.

Mission

Facilitate the effective delivery of services and project management for the District through managing and coordinating administrative policies, communications, functions, systems and reporting.

Organizational Chart for Administration Department



STAFFING LEVELS FOR THE ADMINISTRATION DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
EXECUTIVE DIRECTOR	500	1	1	1	1	1
RISK & COMPLIANCE MANAGER	505	1	1	1	1	1
RECEPTIONIST/ADMIN ASST	2762	1	1	0	0	0
BUSINESS SUPPORT SPEC	5501	2	1	1	1	1
ADMINISTRATION Total		5	4	3	3	3
FULL TIME EQUIVALENTS		4.53	4.22	4.19	4.09	4.10

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SOUTH SUBURBAN PARK AND RECREATION DISTRICT ADMINISTRATION DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROPERTY TAXES	\$ 27,985,793	\$ 32,575,460	\$34,412,633	\$ 33,274,603
SPECIFIC OWNERSHIP	2,293,948	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	382,996	70,000	20,000	20,000
NET INVESTMENT INCOME	2,117,020	914,999	1,740,000	1,335,000
PROGRAM REVENUE	312	-	-	-
OTHER REVENUE	687,039	345,601	499,869	250,900
TOTAL OPERATING REVENUE	33,467,108	36,006,060	38,772,502	36,980,503
EXPENDITURES:				
SALARY	855,816	904,911	761,536	2,035,835
BENEFITS	427,220	254,518	214,488	478,275
SUPPLIES	31,524	44,380	27,180	29,200
SERVICE & MATERIALS	2,432	5,496	5,496	5,496
MAINTENANCE & EQUIPMENT	99,467	102,696	87,196	87,196
UTILITIES	68,746	89,408	77,729	92,408
CONTRACTUAL	28,729	19,320	19,320	20,000
OTHER EXPENSE	2,396,971	2,113,803	2,036,902	2,129,525
DEBT SERVICE	509,064	524,336	525,000	550,000
TREASURER AND PAYING AGENT FEES	448,811	425,000	571,450	601,236
TOTAL OPERATING EXPENDITURES	4,868,780	4,483,868	4,326,297	6,029,171
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 28,598,328	\$ 31,522,192	\$34,446,205	\$ 30,951,332
% CHANGE REVENUE	4.57%	7.59%	7.68%	-4.62%
% CHANGE EXPENDITURES	18.12%	-7.91%	-3.51%	39.36%

2025 Budget Initiatives

- Coordination of intergovernmental relationships and activities with our partners cities and counties
- Coordination and implementation of 2025 regular election
- Expansion of emergency preparedness and workplace safety efforts

Future Strategic Planning

- Financial and project planning for the organization related the revised Master Plan and Strategic Plan, tying those efforts into the Five-Year Capital Improvement Plan and Three-Year Financial Plan revisions.
- Work to educate our partner local governments on our processes, standards and plans.
- Continued focus on elevating organizational risk management efforts.
- Seek technology solutions and efficiencies to address organizational needs when appropriate.
- Evaluation of departmental structures to ensure efficient use of staff and delivery of services and programs.
- Expand communication and educate District residents on absentee voting for Board elections.

Information Technology Department

The Information Technology Department is responsible for developing all strategic and operational planning related to District technology. This role includes acquisition, maintenance, and support of the District's Local Area Networking (LAN), Wide Area Networking (WAN), Wi-Fi systems, desktop computers, laptops, and server computers. The IT Department is also responsible for providing copiers, scanners, and software to each facility, as well as providing high-speed internet access to the district.

The IT Department is responsible for installing and maintaining all Network Operating Systems, Desktop Operating Systems, VOIP telephony systems, database systems, desktop software and for creating and maintaining remote VPN access. The IT Department is responsible for designing, hosting, and maintaining the ssprd.org website as well as providing secure access to cloud-hosted websites needed to perform District business.

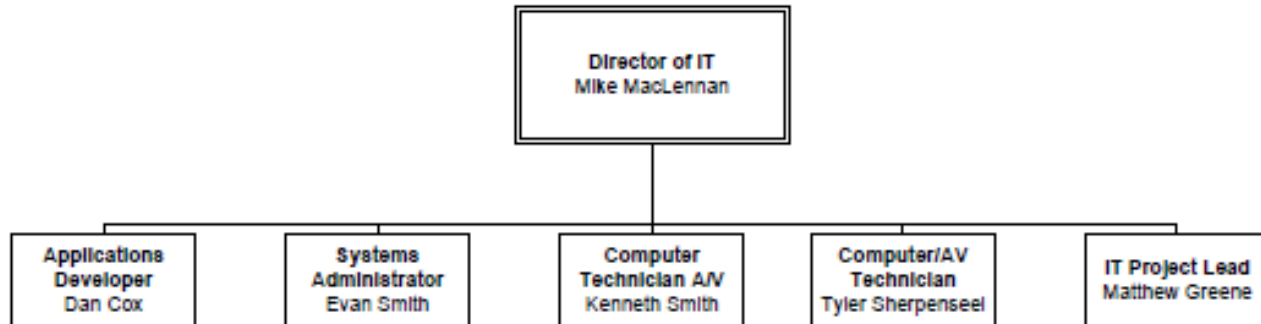
Vision

The vision of the IT Department is to foster a culture of professional staff, innovative systems, and quality services and products that will enhance staff performance and customer satisfaction.

Mission

The mission of the IT Department is to provide quality, innovative technology, and superior customer service to staff and to the public while supporting the overall mission of the South Suburban Park and Recreation District.

Organizational Chart for Information Technology Department



STAFFING LEVELS FOR THE INFORMATION TECHNOLOGY DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
DIR OF INFO TECHNOLOGY	533	1	1	1	1	1
IT PROJECT LEAD	2523	0	0	0	1	1
APPLICATIONS DEVELOPER	2524	3	2	2	1	1
SYSTEMS ADMINISTRATOR	3538	1	1	1	1	1
COMPUTER TECH	5540	1	2	2	3	3
INFORMATION TECHNOLOGY Total		6	6	6	7	7
INFORMATION TECHNOLOGY FULL TIME EQUIVALENTS		6.00	6.00	5.70	5.66	5.70

SOUTH SUBURBAN PARK AND RECREATION DISTRICT IT DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
EXPENDITURES:				
SALARY	\$ 477,881	\$ 565,120	\$ 481,498	\$ 506,666
BENEFITS	133,932	162,024	139,829	145,778
MAINTENANCE & EQUIPMENT	262,709	245,000	294,582	342,000
UTILITIES	291,261	335,900	331,381	349,100
OTHER EXPENSE	12,696	13,800	9,390	13,800
TOTAL OPERATING EXPENDITURES	1,178,479	1,321,844	1,256,680	1,357,344
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (1,178,479)	\$ (1,321,844)	\$ (1,256,680)	\$ (1,357,344)
 % CHANGE EXPENDITURES	 8.04%	 12.17%	 -4.93%	 8.01%

2025 Budget Initiatives

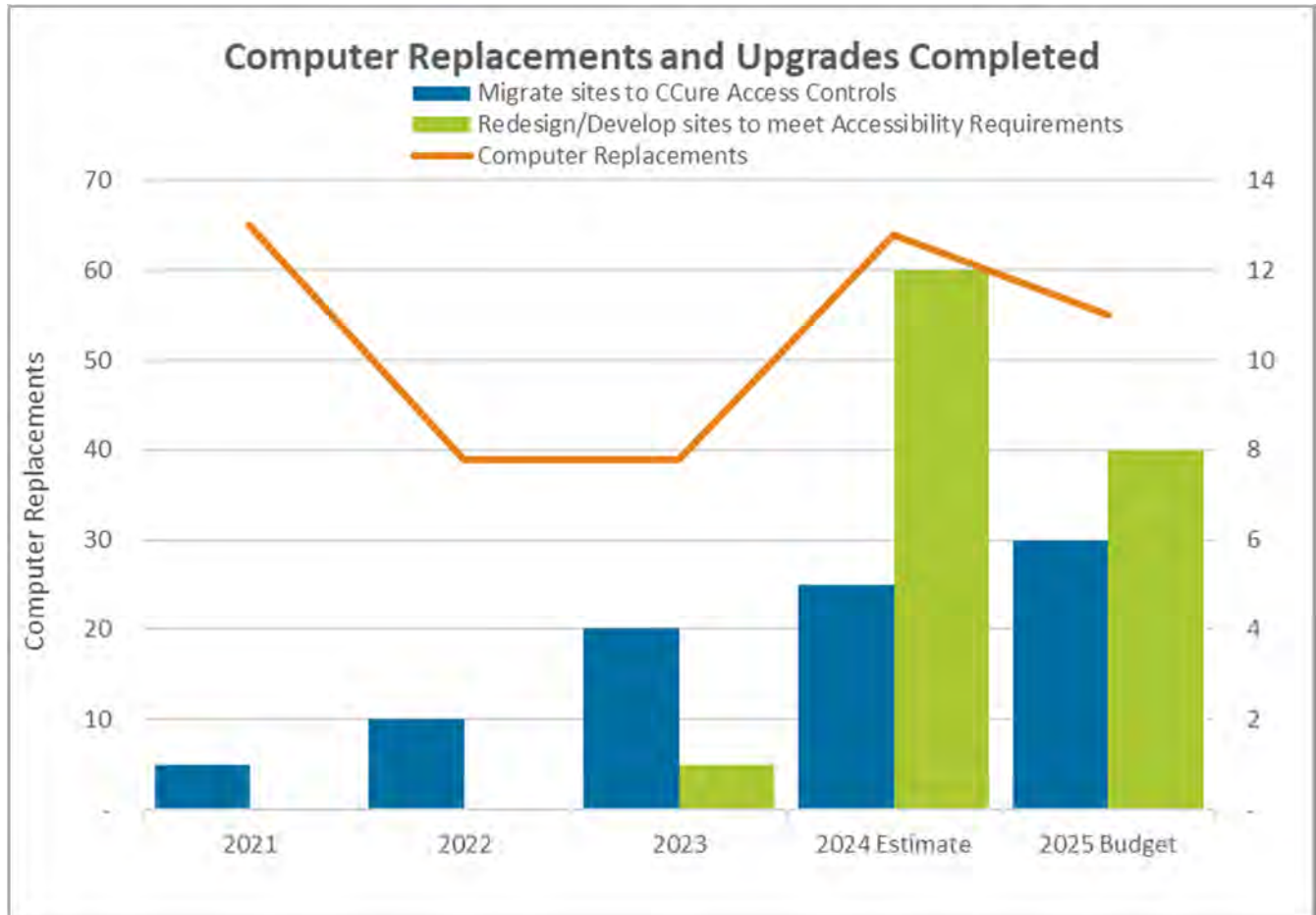
- Expansion of Access Controls to additional locations
- Remediation of Cybersecurity Audit and Penetration Test
- Replace Storage Array with New Model
- Complete work with website vendors to alter/redesign existing sites to be accessible.
- Annual replacement of older and obsolete hardware and software
- Wi-Fi Installations for facilities without Wi-Fi or Older Systems
- Update Edge security system with a next generation solution.
- Replace non-PCI compliant credit card readers with newer, compliant models.

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
O-2	Expand CCure Access Controls to additional sites.	Number of sites on CCure	4	5	6
O22	Wi-Fi installations to seasonal facilities where feasible	Completed Wi-Fi installs at seasonal facilities or in-demand park areas	0	2	3
N-3	Internal penetration test and cybersecurity audit completed and remediated	Remediation complete	0	0	1
N-3	Develop, purchase or redesign sites to meet Colorado accessibility requirements	Number of sites passing accessibility audit	1	12	8
O-2	Computer Replacement	Number of obsolete. Damaged or poorly performing devices replaced	39	64	55
O-2	Inventory and create troubleshooting documentation for A/V systems District wide.	Number of locations documented	1	4	20

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
S-4	Consolidate help desk/work order/request systems	Number of competing software packages	3	3	2
O-2	Update Edge Firewall with a current-gen solution	Firewalls Upgraded	0	0	1



Future Strategic Planning

- Standardize and consolidate District security systems based on the technology used at the Sports Complex
- Standardize work order systems organization wide.
- Convert District phone systems to Uniform Communications System
- Leverage AI tools to increase efficiency, help to engage staff and our customer base, and automate repetitive processes.
- Explore viability of moving all district systems to datacenter or cloud provider



Jackass Hill Park

Communications & Marketing Department

The South Suburban Parks and Recreation Communications Department supports District programs and facilities with marketing and communications intended to engage users and proactively drive revenue. When South Suburban Parks and Recreation (SSPRD) has an engaging story to share, it's our job to get it in front of our customers. We promote SSPRD accomplishments to the news media and craft stories for our wide variety of communications platforms. Our department provides strategic and design services for SSPRD programs, events, and initiatives. We also maintain the District's brand, graphic standards, and identity. Communications is well versed in determining the ideal approach to effectively communicate to different audiences. Additionally, we manage social media marketing campaigns and day-to-day activities of multiple social media sites including Facebook, NextDoor.com, Twitter, Google My Business and Instagram.

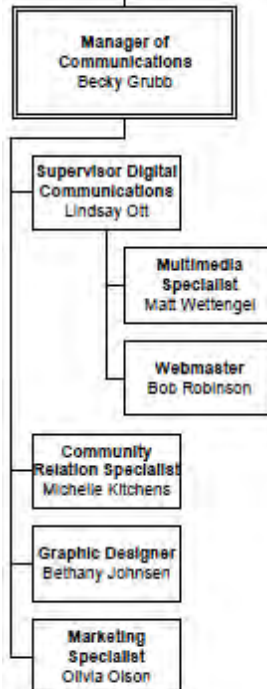
Vision

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

Mission

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

Organizational Chart for Communications Department



STAFFING LEVELS FOR THE COMMUNICATIONS DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
MULTIMEDIA SPECIALIST	519	1	1	1	1	1
MANAGER COMMUNICATIONS	1508	1	1	1	1	1
WEBMASTER	2536	1	1	1	1	1
MARKETING SPECIALIST	3510	0	0	0	1	1
GRAPHIC DESIGNER	3511	1	1	1	1	1
COMMUNICATION SPECIALIST	3512	1	1	1	1	1
SPECIALIST COMMUNITY RELATIONS	3513	0	0	1	1	1
GRAPHIC DESIGNER & MARKETING ASST	4511	1	0	0	0	0
COMMUNICATIONS Total		6	5	6	7	7

COMMUNICATIONS FULL TIME EQUIVALENTS	3.42	3.98	5.54	6.74	6.85
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COMMUNICATIONS DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
OTHER REVENUE	\$ 1,533	\$ 200	\$ 1,012	\$ 200
TOTAL OPERATING REVENUE	1,533	200	1,012	200
EXPENDITURES:				
SALARY	389,800	500,831	470,228	484,638
BENEFITS	114,775	125,536	148,475	153,574
PROGRAM EXPENSES	28,788	25,000	20,000	25,000
SUPPLIES	51,126	69,500	67,500	69,000
SERVICE & MATERIALS	10,271	8,000	-	8,000
MAINTENANCE & EQUIPMENT	259	3,800	3,500	3,800
UTILITIES	610	1,000	1,000	1,500
CONTRACTUAL	32,781	43,000	25,000	43,000
OTHER EXPENSE	149,892	174,850	159,512	179,850
TOTAL OPERATING EXPENDITURES	778,302	951,517	895,215	968,362
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (776,769)	\$ (951,317)	\$ (894,203)	\$ (968,162)
% CHANGE REVENUE	94.05%	-86.95%	406.00%	-80.24%
% CHANGE EXPENDITURES	39.64%	22.26%	-5.92%	8.17%

2025 Budget Initiatives

- Plan and implement public celebrations for large-scale and neighborhood projects, including Southpark Pickleball Complex grand opening, High Note Regional Park groundbreaking and park improvements to TrailMark, Columbine Manor, Cherry Knolls and Fairways at Lone Tree parks.
- Support planning projects that require public input and create a consist workflow for updating gameplan.ssprd.org, which will reach a broad and diverse audience.
- Continue to engage our community by producing video content, including promotion of big events and sales, among others.
- Evaluate organization and departmental needs to develop training plan to ensure staff remain up to date on latest software and skills.
- Continuation of CAPRA (Commission for Accreditation of Park and Recreation Agencies) accreditation work.
- Create a generic branding campaign to spread awareness of South Suburban’s positive community impact.
- Support the Hudson Gardens vision plan in promoting public input and executive new marketing and communications initiatives.

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
C-1, C-2	Plan and implement public “grand openings” for the new facilities and improved parks.	Hold at least one grand opening event that includes appropriate elected officials, partner staff and residents.	Hosted grand opening events for Sports Dome (Oct. 7) and Littleton Golf & Tennis (Oct. 19, 21-22). Completed community dedication events for David A Lorenz Regional Park (May 31), Linksview (Oct. 18) and Cherry parks (Oct. 25).	Hosted grand opening events for Little Dry Creek Park (June 17), Writer’s Vista improvements (June 26) and Abbott Park (June 27). A groundbreaking ceremony was held on Oct. 23 for the new Southpark Pickleball Complex. A celebration is in the planning stages for the Elati Bridge and Lee Gulch improvement area.	Plan community celebrations with our funding partners for TrailMark, Columbine Manor, Puma, Cherry Knolls and Fairways at Lone Tree park improvements, as well as Southpark Pickleball Complex grand opening. Other potential project celebrations include improvements to Jackass Hill and Ridgeview parks.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
O-1, O-2, P-2	Improve process to best utilize public input software to streamline and track planning projects.	Ensure each project is updated with accurate information at least once a month.	All planning projects were moved to the new software, gameplan.ssprd.org, ensuring equal access by all of our community members.	There are currently 26 projects actively hosted on gameplan.ssprd.org. New features were launched in 2024, including the use of the map and comments. SSPRD also hosted Lone Tree's Active Transportation Plan.	Continue to monitor gameplan.ssprd.org for all ongoing projects, help with survey creation and timeline information. Actively push sign-ups for project subscribers.
C-1, C-2, C-3	Support district-wide promotions, with a variety of digital content, including Facebook, LinkedIn and Instagram posts, Google Search, paid ads, and YouTube videos. Produce metrics reports detailing ROI.	Produce quarterly reports that include analytics on organic and paid advertisements.	Continued to capitalize on the success of Google Ads. Updated quarterly reports to make consistent comparisons.	Focus on providing individualized content per platform. For example, event driven activities on Facebook, unique content and shared user generated content on Instagram and employee-centric posts on LinkedIn to drive engagement.	Continue to track trends on Facebook, Instagram, LinkedIn and Google to drive the content strategy.
S-1, S-2	Provide each communications department employee with training on software applications: Trello, Adobe Suite, Microsoft 365, or Sprout Social to increase versatility of department to better serve clients.	Staff participated in the in-person and virtual Adobe Max conference and held a follow up meeting to cross train from various sessions.	Staff attended the GSM Conference, Adobe Max Conference and attended trainings on Microsoft products.	Continue to build skills various software applications to make department more efficient in workflow, editing and producing documents, graphics and videos.	Utilize trainings taken from Adobe, Google and Sprout Social to make for simpler collaboration for editing content and analyzing social stats.

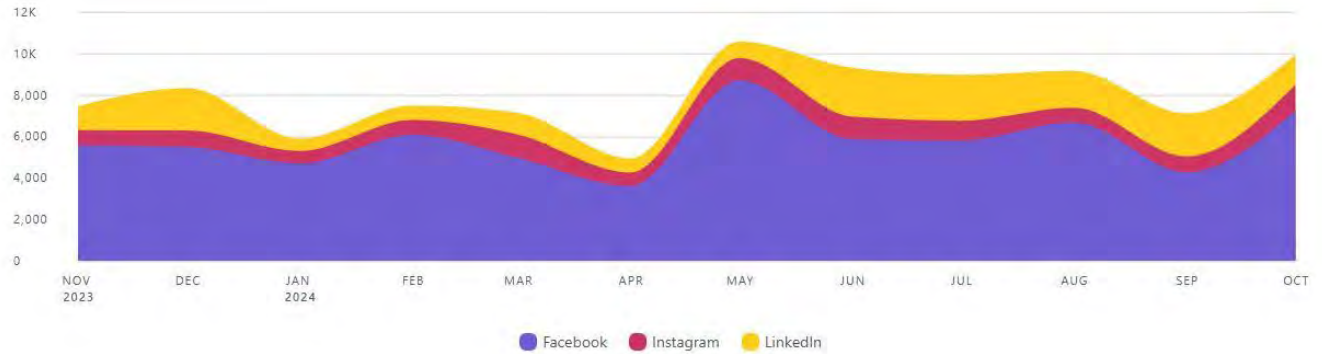
Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
C-1	Engage our community by continuing to produce engaging video content, including promotion of big events and sales, among others.	Create at least 10 videos a year that are displayed via Facebook, Instagram or YouTube.	Created more than 50 short form videos, used as Instagram Reels and Stories to create audience engagement. Produced quarterly updates for social media. Created facility walk-throughs to give patrons an idea of what to expect.	Prioritize quick videos and capitalize on user-generated content to engage new audiences. Create quarterly videos to notify people of big news around the district. Create walk-through videos for other facilities.	Utilize a variety of social-driven videos, including stories and reels on Instagram to drive engagement. Continue to produce quarterly videos and virtual tours of facilities to give an inside glimpse of the District.
S-1, S-3	Support internal communication and project initiatives.	Staff engagement with internal happenings, news and events.	Increased use of Paylocity, created special sections of the Buzz of the Burb and support in-person meetings to support Wellness, Recognition and DEI committees.	Revamped the internal newsletter so it includes committee reports. Engage employees in campaigns for hiring and promotion of new projects or programming. Create monthly facts for front desk staff to utilize.	Utilize monthly report, Buzz of the Burb, front desk facts, promotional print flyers and inclusion of employees in important marketing initiatives to keep full-time and part-time employees in the loops.

Engagement Rate

Engagements

See how people are engaging with your posts during the reporting period.

98

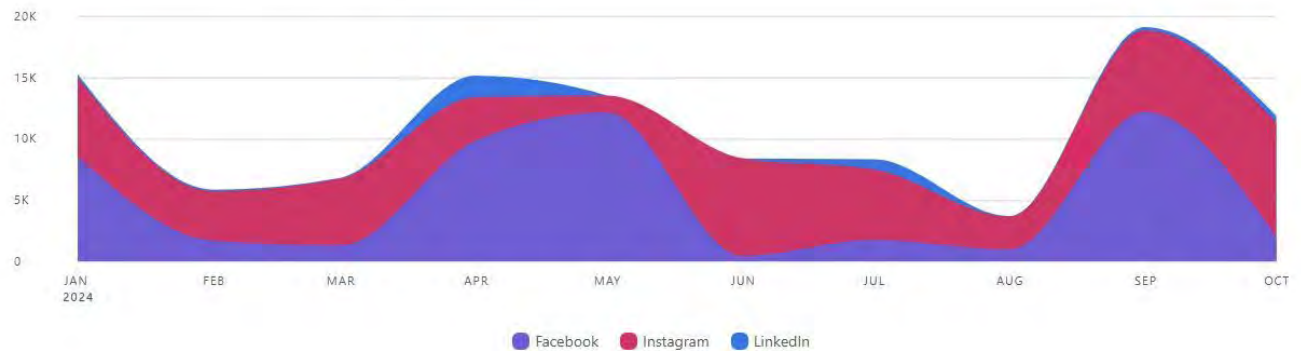


Video Views

Video Views

Review how your videos were viewed across networks during the reporting period.

98



Future Strategic Planning

- Set Hudson Gardens marketing priorities after the conclusion of the Vision Plan and begin work on an overall strategy.
- Engage with municipal partners to cross promote projects, programming and District-wide news items.
- Evaluate the ever-changing space of social media and other related platforms to determine the District’s best marketing options.
- Evaluate sponsorship policies and packages and expand opportunities to beneficial partnerships.



Planning Department

Planning is responsible for planning, design, and construction of capital construction projects identified in the five-year plan and annual budget. This includes: grant writing, grant management, cost estimates, coordination with project partners, selection and hiring of professional design consultants, public/neighborhood meetings, master planning, design development, project entitlement, production of construction documents, approval by regulatory agencies, formal and informal bidding, construction observation, approval of contractor's pay applications, project close-out and budgetary reporting. The Planning Department staff consists of four landscape architect/planners, one project coordinator/inspector, and one planning analyst. One of the landscape architects is licensed in the State of Colorado through the Department of Regulatory Agencies.

Planning is also responsible for working with the cities and counties to review development plans and obtain new parks/facilities or cash in lieu of park development, coordination of easement requests and recommendation of easement fees to the Board of Directors, and cooperatively working with cities, counties, special districts, and other outside resources to collectively fund capital construction projects.

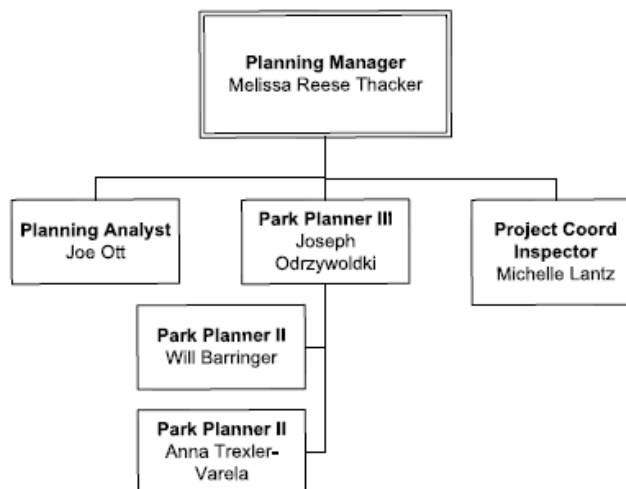
Vision

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

Mission

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

Organizational Chart for Planning Department



STAFFING LEVELS FOR THE PLANNING DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
CONSTRUCTION INSPECTOR	1558	1	1	1	1	1
SENIOR PARK PLANNER	1559	1	1	1	1	1
MANAGER PLANNING	1560	1	1	1	1	1
PLANNING SUPERVISOR	1500	0	0	0	0	1
PLANNING ANALYST	1600	0	0	1	1	1
PARK PLANNER II	2525	2	2	1	2	2
PARK PLANNER I	4515	1	1	1	0	0
PLANNING Total		6	6	6	6	7

PLANNING FULL TIME EQUIVALENTS	3.95	5.45	5.57	5.82	5.82
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PLANNING DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 9,488	\$ 37,445	\$ 43,000	\$ 38,000
TOTAL OPERATING REVENUE	9,488	37,445	43,000	38,000
EXPENDITURES:				
SALARY	417,589	474,838	468,136	477,340
BENEFITS	102,531	128,258	128,258	129,355
SERVICE & MATERIALS	899	5,500	5,500	5,500
MAINTENANCE & EQUIPMENT	9,617	18,250	12,750	14,750
UTILITIES	3,785	7,500	7,500	7,500
OTHER EXPENSE	131,750	210,495	163,050	211,050
TOTAL OPERATING EXPENDITURES	666,171	844,841	785,194	845,495
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (656,683)	\$ (807,396)	\$ (742,194)	\$ (807,495)
% CHANGE EXPENDITURES	12.79%	26.82%	-7.06%	7.68%

2025 Budget Initiatives

The main goal for the Planning Department will be to manage approximately \$21,000,000 of the overall 2025 capital improvement projects for the District. Funding for these capital projects comes from the general fund, conservation trust fund, and grants. To better utilize these funds, the team will typically plan and design projects one year and construct them the next year when feasible. This strategy allows for better cost estimating and project scoping to more accurately budget projects for construction.

To track capital projects, a work plan is produced quarterly to outline timelines, budgets, and project progress.

Staff apply for various grants to leverage funding for capital projects. Below are the planned grant applications for 2025.

- Cornerstone Park Improvements Phase 2 – Great Outdoors Colorado (construction)
- Cornerstone Park Improvements Phase 2 - Arapahoe County Open Space Standard Grant Application (construction)
- Milliken Park Improvements - Arapahoe County Open Space Standard Grant Application (construction)
- Mary Carter Greenway - Arapahoe County Open Space SPWG Grant Application (construction)
- Jackass Hill Park Development - Arapahoe County Open Space Joint Grant (construction)
- South Platte Park East Trail Bridge Replacements – Arapahoe County Open Space SPWG Grant Application (construction)
- High Line Canal Trail Crossing at Goodson Entry Road – Arapahoe County Open Space Joint or HLCT Grant (construction)
- Palos Verdes Park Improvements - Centennial Eligible Partner Grant (construction)
- Heritage Village Park Improvements - Centennial Eligible Partner Grant (construction)
- Medema Park Improvements - Centennial Eligible Partner Grant (planning and design)

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
O-3, P-1, C-3	Design upgrades to neighborhood parks & playgrounds.	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	9	4	6
O-3, P-1, C-3	Construct upgrades to neighborhood parks & playgrounds.	Provide safe accessible playgrounds that meet ADA, CPSC, and ASTM.	5	7	5
O-3, P-1, C-3	Design upgrades to athletic fields (number of fields).	Provide safe, ADA compliant accessible fields.	0	1	4

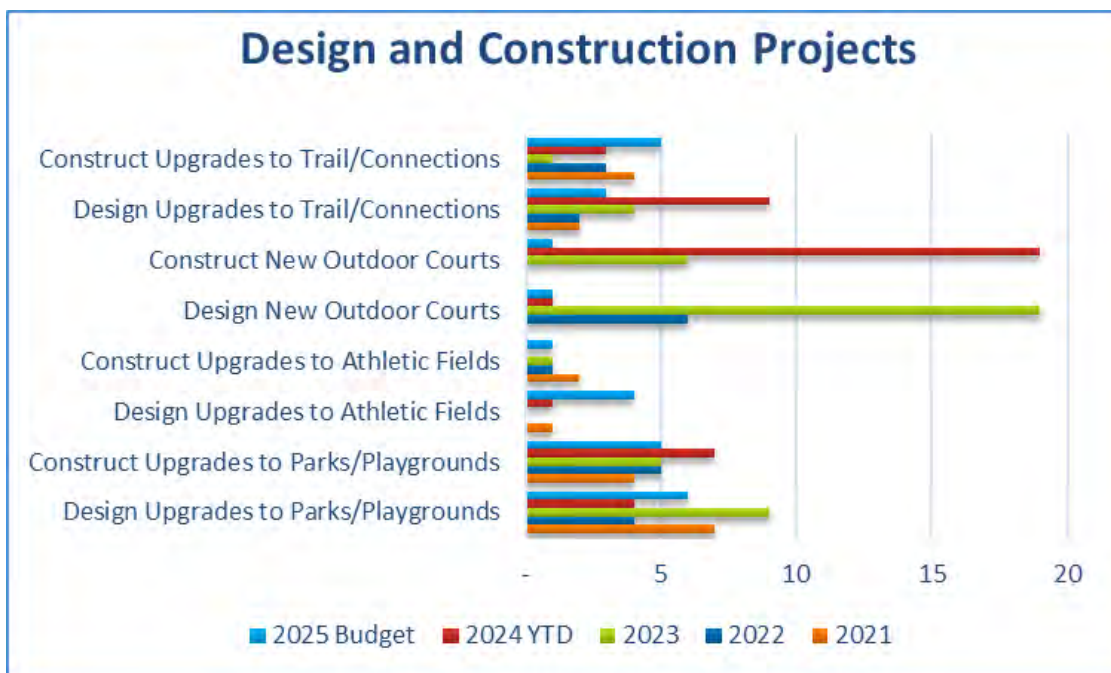
How We Work: Professional, Active, Innovative & Inclusive



Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
O-3, P-1, C-3	Construct upgrades to athletic fields (number of fields).	Provide safe, ADA compliant accessible fields.	1	0	1
O-3, P-1, C-3	Design new outdoor courts to expand capacity (number of courts).	Provide safe, ADA compliant accessible courts.	19	1	1
O-3, P-1, C-3	Construct new outdoor courts to expand capacity (number of courts).	Provide safe, ADA compliant accessible courts.	6	19	1
O-3, P-1, C-3	Design upgrades to trails and/or trail connections.	Provide safe, ADA compliant accessible trails and trail connections.	4	9	3
O-3, P-1, C-3	Construct upgrades to trails and/or trail connections.	Provide safe, ADA compliant accessible trails and trail connections.	1	3	5
O-3, P-1, C-2	Design upgrades to nature parks and open space.	Provide opportunities for nature play and exploration.	1	3	0
O-3, P-1, C-2	Construct upgrades to nature parks and open space.	Provide opportunities for nature play and exploration.	0	1	4
O-1, P-3	Coordinate CIP projects with partner agencies.	Establish project priorities and timelines for each municipality.	23	19	20

Future Strategic Planning

- Develop construction drawings for renovations and drainage improvements at Altair Park
- Design and construct upland park improvements and future buildings at Reynolds Landing Park
- Complete planning and design for the development of High Note Regional Park
- Plan and design the redevelopment of Wynetka Ponds Bark Park
- Produce construction drawings for the new Bear Creek Trailhead
- Research and identify additional grant opportunities to offset project costs
- Design satellite maintenance storage facilities to improve efficiency and capacity
- Continue to develop the Game Plan website as a tool for public engagement and improving communication with the public
- Embrace Our Guiding Principles by delivering new projects and improvements
- Value our Staff by utilizing the Strategic and Master Plans to guide project selection and prioritization
- Recognize and be responsive to community culture and meet the needs of the diverse communities we serve
- Coordinate planning efforts and construction projects with our partners at the cities of Lone Tree, Sheridan, Littleton, Centennial, Bow Mar and Columbine Valley
- Coordinate planning efforts and construction projects with Mile High Flood District, Southeast Metro Stormwater Authority, Arapahoe County Open Spaces, High Line Canal Conservancy, and other groups as opportunities arise



Human Resources

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

Mission

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

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

Vision

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

These services include:

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

Organizational Chart for Human Resources Department



STAFFING LEVELS FOR THE HUMAN RESOURCES DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
DEPUTY DIRECTOR OF ADMINISTRATION	527	1	1	1	1	1
DIR OF HUMAN RESOURCES	565	1	1	1	0	0
HR BUSINESS PARTNER	1529	1	0	2	3	3
SENIOR HR GENERALIST	1530	1	1	0	0	0
SENIOR BENEFITS SPECIALIST	2541	0	0	0	0	0
HR GENERALIST	3528	1	1	0	0	0
HUMAN RESOURCES ASSISTANT	6371	1	1	1	0	0
HUMAN RESOURCES COORDINATOR	6372	1	1	1	1	1
HUMAN RESOURCES Total		7	6	6	5	5

HUMAN RESOURCES FULL TIME EQUIVALENTS	2.84	2.80	3.91	4.00	4.00
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HUMAN RESOURCES DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
EXPENDITURES:				
SALARY	\$ 376,380	\$ 411,169	\$ 402,306	\$ 511,505
BENEFITS	82,315	90,517	116,538	147,666
SUPPLIES	90	400	300	400
MAINTENANCE & EQUIPMENT	220,729	232,000	232,000	245,000
CONTRACTUAL	30,481	30,000	28,500	32,000
OTHER EXPENSE	123,987	182,500	126,103	195,600
TOTAL OPERATING EXPENDITURES	833,982	946,586	905,747	1,132,171
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (833,982)	\$ (946,586)	\$ (905,747)	\$ (1,132,171)
% CHANGE EXPENDITURES	31.43%	13.50%	-4.31%	25.00%



Budget Initiatives

- Driving HR Excellence and Innovation that leads to successful outcomes and moves the organization forward while leveraging HR technology and remaining a financial steward;
- Deploying recruitment and retention strategies including marketing and communication to attract and retain qualified individuals to the District;
- Investing in our employees development and expanding our management programs that reinforce our strategy of “growing our own”; and
- Enhancing the employee experience through a culture of employee engagement, wellness, inclusion, that leads to overall employee well-being, productivity and retention.

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

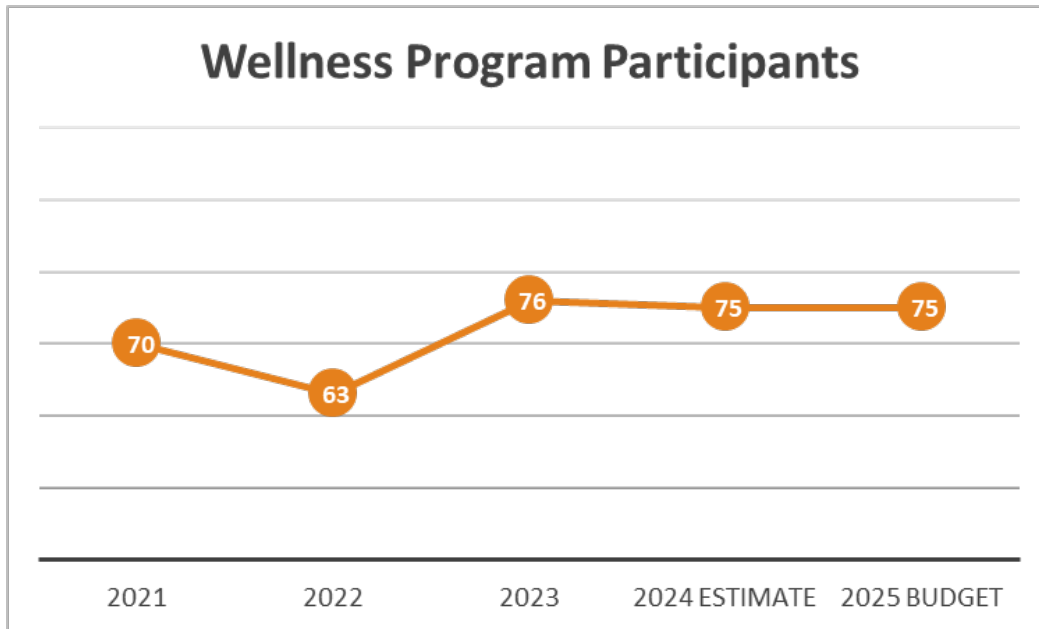
Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
S-1, S-2, S-3, S-4	Continuing to develop programming designed to increase employees' awareness of healthy practices, and to move them from contemplation to action.	Track Wellness Program activities.	76 participants in Wellness Program. Updated Wellness program.	75 participants in Wellness Program. Updated Wellness challenges.	75 participants in Wellness Program. Update Wellness program challenges.
S-1, S-2, S-3, S-4	Review HR processes/systems	Review feedback from supervisors using WebATS/Paylocity to ensure a user-friendly experience and easy to navigate process for all involved.	Updated CAPRA documentation with new HR systems and process.	Updated Employee Handbook to reflect changes in legislation.	Continue to review processes and make updates.
S-1, S-2, S-3, S-4	Provide additional tools for supervisors, including expanded offerings. Redesign the Leadership Academy Program to offer participants opportunity to further enhance leadership skills.	Review feedback from surveys.	Continue to update and add to the HR Sub section and Supervisor Toolkit. Update Leadership Training offerings. Provided harassment/discrimination training. Provide I9 training on new form.	Continue to update HR Subhub section and Supervisor Toolkit. Provide monthly Leadership Trainings. Provide FMLA training to supervisors. Provide recruitment and interviewing training to supervisors.	Survey staff satisfaction regarding training & class offerings. Survey participants utilizing skills or reporting change in behavior after attending training classes. Continue to update and add to the HR Sub section and Supervisor Toolkit.

How We Work: Professional, Active, Innovative & Inclusive

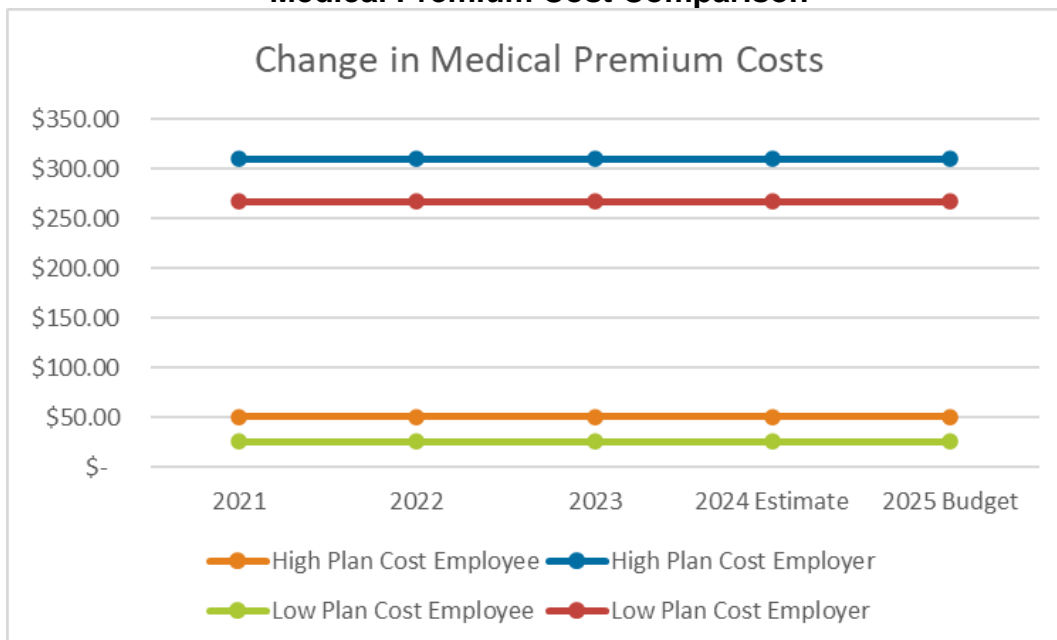


Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
S-1	Maintain a competitive compensation program that attracts, retains, and motivates the workforce and balances external (market competitiveness) and internal equity. Provide, education support around “pay for performance” and consultation to supervisors around pay gap strategies.	Conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees.	Participated in salary surveys and reviewed /increased pay structures. Completed pay equity analysis on FT staff.	Provided performance evaluation training to supervisors. Participated in salary surveys and reviewed /increased pay structures. Completed pay equity analysis on PT staff. Review and update FT job descriptions.	Participate in salary surveys and increase pay structures. Continue to conduct a market analysis of benchmarked positions, adjust pay grades for both FT and PT employees. Provide performance evaluation training to all supervisors. Complete pay equity analysis.
S-1, S-3	Maintain benefits programs and services to best meet employees’ and the organization’s needs while providing quality customer service.	Review benefits offered and cost to EE/ER. Benchmark benefits & costs	Cost per participant Per pay period High Plan = \$50.50 / \$310.50 Low Plan = \$25.50 / \$267.00 Added to Vision benefit w/o increasing rates.	Continue to offer a competitive benefits program. Work with health and dental plan providers to encourage employees and dependents to have appropriate preventive examinations. Conducted benefit satisfaction survey.	Continue to offer a competitive benefits program. Work with health and dental plan providers to encourage employees and dependents to have appropriate preventive examinations.
S-1, S-2, S-3, S-4	Promote the District as an employer of choice: Build relationships within the community with High School and Colleges. Host and attend job fairs.	Number of job fairs attended and hosted.	Attended 8 job fairs. Partnered with the Parks Department for the entire month of March to offer “On the Spot Hiring Events” for open parks positions in the District.	Attended 5 job fairs. Worked with Communications on social media job posts. Sent flyers to HS and posted positions on college sites.	Look for new ways to promote job opportunities and expand use of social media.

Wellness Participants Comparison



Medical Premium Cost Comparison



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

Future Strategic Planning

- **Recruitment & Retention:** Recruit and retain high quality people. Expand recruitment strategies by building relationships within the community with High Schools and Colleges and partner with Communications Department to create bespoke social media posts.
- **Workforce Development:** Foster a skilled, engaged and healthy workforce prepared and supported to meet the evolving needs of our organization and our communities. Expand employee training and development activities to provide the skills, knowledge and expertise needed to drive District performance. Support employees in their longer term career development through further training opportunities, projects, stretch goals, etc.
- **Benefits & Compensation Administration:** Administer the District comprehensive benefits and compensation programs, providing education and problem resolution to employees. Manage the wellness program to attract and retain employees, optimize health and productivity, and promote a healthy and supportive work environment.
- **Technology and Business Processes:** Increase the quality and impact of HR programs and services through continuous improvement and by maximizing the use of technology. Improve business processes (automate, standardize, and integrate) through an enhanced Human Resources Information System. Work towards a paperless HR System.

Finance Department

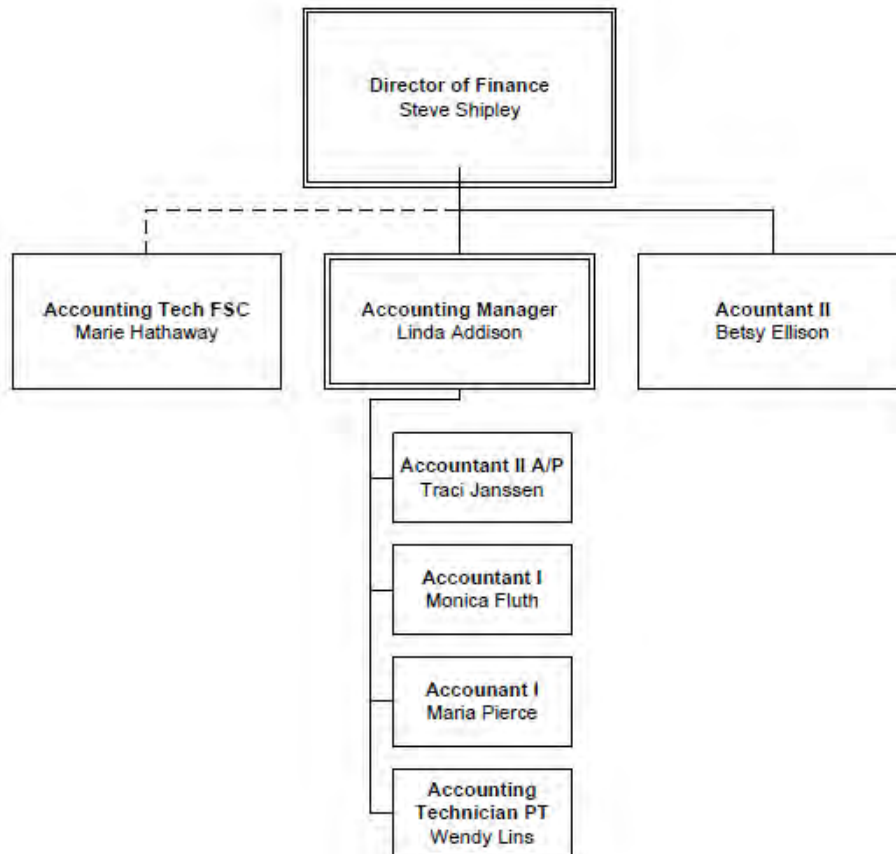
The Finance Department is responsible for all financial activities including payroll, accounts payable, cash receipts, fixed assets, investments, and financial reporting for South Suburban Park and Recreation District. The Finance Department is also responsible for implementing and monitoring the District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

The 2025 Finance Department Budget is \$987,385. This is an increase of \$6,818 (1%) from the 2024 budget and an increase of \$37,218 (3.9%) from the 2024 estimate. The 2024 budget for finance does not include any merit increases, which will be added in March.

Vision/Mission

The mission of the Finance Department is to preserve and maintain the integrity of all financial systems, records and functions of the District in accordance with applicable laws, ordinances, policies, and procedures.

Organizational Chart for Finance Department



STAFFING LEVELS FOR THE FINANCE DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
DIR OF FINANCE	517	1	1	1	1	1
ACCOUNTING MANAGER	1518	1	1	1	1	1
ACCOUNTANT II	3520	1	1	1	2	2
ACCOUNTANT I	4522	3	3	3	2	2
ACCOUNTING TECHNICIAN	4764	1	0	0	0	0
FINANCE Total		7	6	6	6	6

FINANCE FULL TIME EQUIVALENTS	7.00	6.86	6.96	6.94	6.94
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FINANCE DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
EXPENDITURES:				
SALARY	\$ 613,266	\$ 628,383	\$ 621,777	\$ 626,159
BENEFITS	154,924	160,984	164,000	166,326
SUPPLIES	1,841	4,000	3,000	4,000
MAINTENANCE & EQUIPMENT	77,955	91,000	87,000	102,000
OTHER EXPENSE	5,533	96,200	74,390	88,900
TOTAL OPERATING EXPENDITURES	853,519	980,567	950,167	987,385
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (853,519)	\$ (980,567)	\$ (950,167)	\$ (987,385)
% CHANGE EXPENDITURES	1.04%	14.89%	-3.10%	3.92%

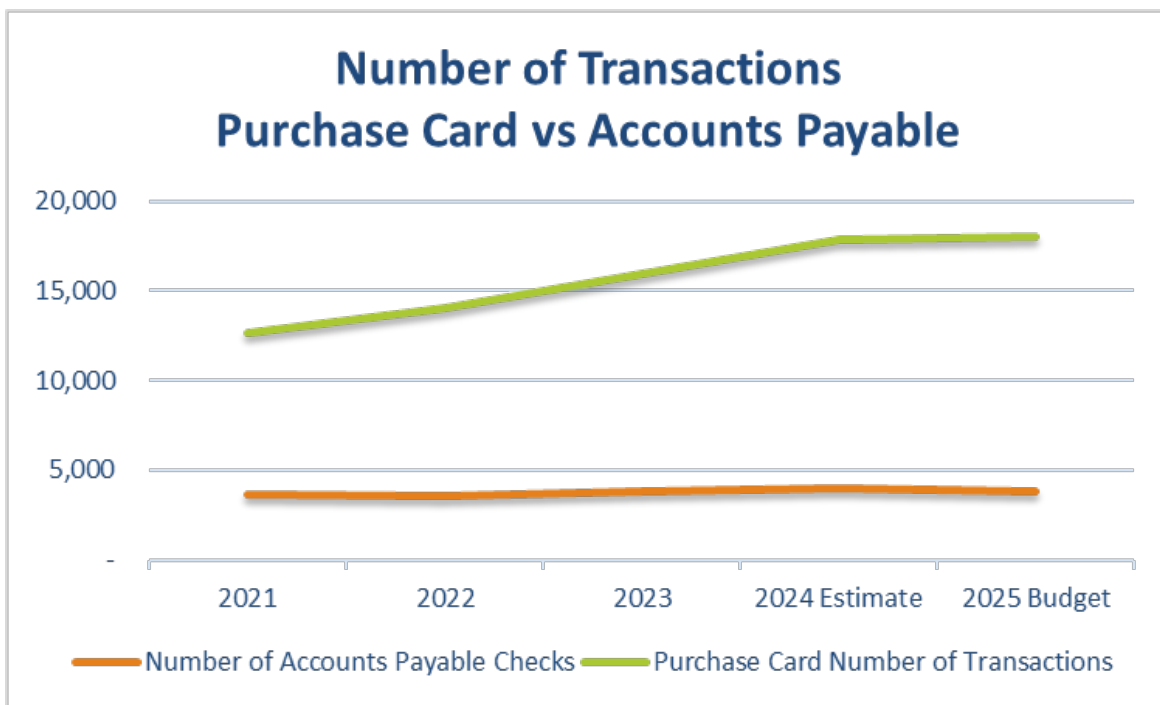
2025 Budget Initiatives

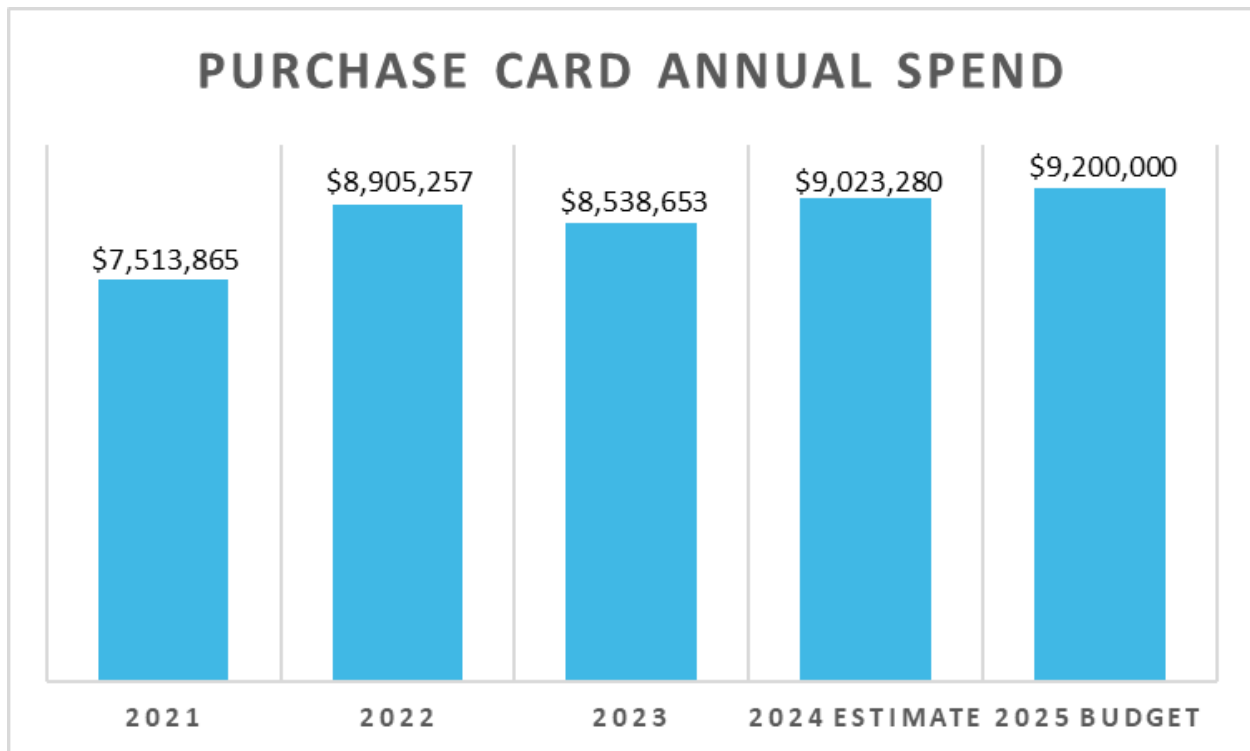
- Provide accurate financial reports on a timely basis for monitoring District’s finances and use in decision making
- Increase the number of transactions/charges on the District’s purchase card program and continue to decrease the number of accounts payable checks issued
- Continued use of the document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



2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 Estimate	2025 Goal
5, O-1, O-2	Increase the number of transactions and dollar amount on the District's purchase card program (including new virtual cards) and continue to decrease the number of accounts payable checks issued	Purchase Card Annual Spend	\$8,538,653	\$9,023,280	\$9,200,000
		Purchase Card Transactions	15,912	17,821	18,000
		Rebate from Purchase Card	\$118,968	\$125,700	\$128,000
		Accounts Payable Checks	3,802	3,954	3,800





Future Strategic Planning

- Continue Implementation of document management system to create more efficient workflows (example - purchase cards)
- Maintain and update Five Year Capital Improvement Plan and Three Year Financial Plan for use by board and staff for planning and decision making

Recreation Department

The Recreation Department is dedicated to delivering a comprehensive and inclusive range of programs, services, and facilities designed to meet the diverse interests and needs of our community. Our department manages an impressive variety of locations, including Buck, Goodson, Lone Tree, and Sheridan Recreation Centers, Sports Complex, Hudson Gardens, County Line BMX, Colorado Journey, Cornerstone Batting Cages, Lone Tree Hub, Family Sports Dome and Entertainment Center, Littleton Golf & Tennis, Holly and Lone Tree Tennis, SSIA Pickleball, as well as Harlow, Holly, Ben Franklin, and Cook Creek Outdoor Pools. We proudly offer state-of-the-art amenities, including 3 indoor fields, 3 indoor pools, 5 sheets of ice, a gymnastics center, a pottery studio, an esports lounge, a creativity lab, 64 outdoor tennis courts, 3 pickleball complexes, and hospitality services at three of the District's four restaurants: Avalanche Grill, Centennial Grill, and the Sports Complex.

Our talented and diverse staff manage programs in Aquatics, Arts & Enrichment, Athletics, Tennis, Pickleball, Ice, Fitness, Gymnastics, Therapeutic Recreation, and Family Services. We also provide nature activities, educational programming, and host a variety of special events. Supporting these efforts are the Facilities Maintenance, Mechanical Maintenance, and Registration divisions, ensuring seamless operations and top-quality service.

At the core of our mission is the commitment to fostering character development among all individuals who engage with our department, including staff, coaches, volunteers, instructors, participants, and visitors. By offering high-quality facilities and a wide array of free and fee-based programs, we aim to create enjoyable, inclusive, and secure recreational experiences for everyone in our community.

Vision

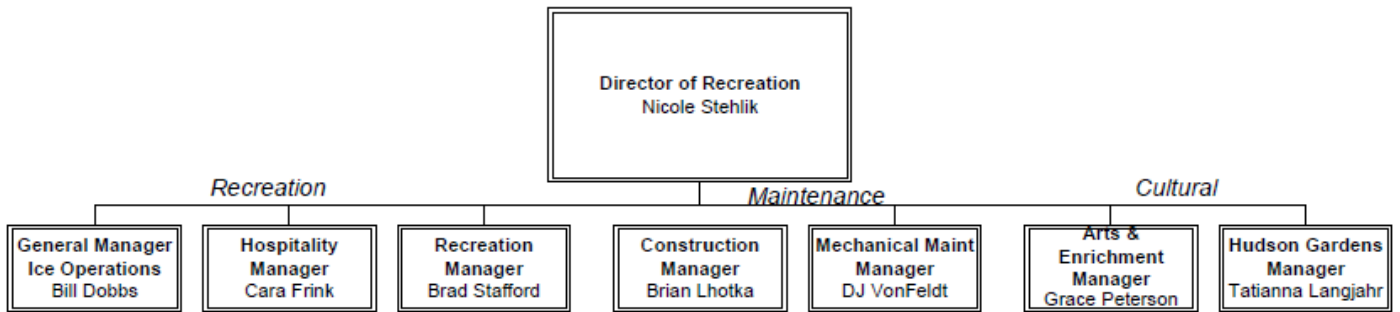
The Recreation Department strives to exceed expectations and meet the diverse needs of the South Suburban Parks and Recreation community by being a leader in community recreation services and program offerings at quality facilities. We enrich recreational pursuits and wellness by promoting a culture of good sportsmanship, community development and positive experiences by maintaining professional and innovative staff, quality facilities and excellent customer service that enhance the experiences of the communities we serve, now and into the future.

Mission

The Recreation Department is dedicated to engaging the community in active and healthy lifestyles by offering fun, safe and diverse programs for all ages and abilities at well-maintained recreation facilities.

Organizational Chart for Recreation Department

The Recreation Department is divided into two sections as follows:



Full Time Equivalents for Recreation Department

FULL TIME EQUIVALENTS:	2021	2022	2023	2024	2025
RECREATION ADMINISTRATION (includes Registration)	8.75	8.55	10.55	10.96	11.05
ICE ARENAS	42.36	44.39	47.81	48.95	49.12
RECREATION CENTERS	87.00	87.93	90.03	92.85	93.76
ATHLETICS	25.31	25.39	25.6	28.08	28.5
OTHER RECREATION FACILITIES	26.58	27.33	40.07	41.33	43.95
CONSTRUCTION/MECHANICAL MAINT	13.40	13.21	12.22	13.39	13.84
TOTAL RECREATION FULL TIME EQUIVALENTS	203.40	206.80	226.28	235.56	240.22

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



STAFFING LEVELS FOR THE RECREATION DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
DEPUTY EXECUTIVE DIRECTOR	527	0	0	1	1	1
DIR OF RECREATION	850	1	1	2	2	2
SUPERVISOR CONSTR	1545	1	1	1	1	1
SUPERVISOR FACILITIES MAINT	1548	1	1	2	2	2
SUPERVISOR HG PARK MAINT	1648	0	0	1	1	1
ASST DIR OF RECREATION	1705	2	2	2	2	2
GENERAL MGR ICE AND SPORTS OP	1707	1	1	1	1	1
GYMNASTICS ASSISTANT	2189	0	0	0	1	1
CUSTOMER SERVICE SUPERVISOR	2400	0	0	3	4	4
FACILITY COORDINATOR CUSTOMER	2401	0	0	1	1	1
MANAGEMENT ANALYST II	2532	1	0	0	0	0
MANAGER CONSTRUCTION	2562	1	1	1	1	1
MANAGER MECHANICAL MAINT	2563	1	1	1	1	1
FACILITIES MAINT MECHANIC	2578	4	5	5	5	6
MANAGER HUDSON GARDENS	2626	0	0	1	1	1
MANAGER ATHLETICS	2708	1	1	1	1	1
MANAGER TENNIS/PICKLEBALL	2709	0	0	1	1	1
SPORTS DOME MANAGER	2710	0	0	1	1	1
LEAD FACILITY MAINT	2724	4	4	5	6	6
SUPERVISOR PROGM AND FACILITIES	2727	3	3	1	1	1
MANAGER SPORTS COMPLEX	2728	1	1	1	1	1
STRATEGIC INITIATIVES MANAGER	2739	0	1	1	1	1
MANAGER FITNESS	2740	1	1	1	1	1
MANAGER ARTS AND ENRICH	2741	1	1	1	1	1
MANAGER CUSTOMER SERVICE	2746	0	0	1	1	1
FAMILY SERVICES MANAGER	2753	0	1	1	1	1
MANAGER AQUATICS	2754	1	1	1	1	1
ADMIN ASST RECREATION	2761	1	1	0	0	0
ICE OFFICE ADMINISTRATOR	2763	1	0	0	0	0
CONSTR EQUIPMENT OPERATOR	3550	1	1	0	0	0
LEAD MAINT SPEC CONS WD SHOP	3552	1	1	1	1	1
LEAD MAINT SPEC CONSTR	3553	2	2	2	3	3
ASST GENERAL MANAGER	3564	2	1	1	1	1
IRRIGATION SPECIALIST	3588	0	0	1	1	1
SUPV ICE AND FACILITY MAINTENANCE	3674	1	1	1	1	1
CHILD CARE DIRECTOR	3743	1	0	0	0	0
SUPV FAC SHERIDAN RECR CTR	3757	1	1	1	1	1
SUPERVISOR LITTLETON TENNIS BUBBLE	3758	0	1	1	1	1
FIGURE SKATING DIRECTOR	3768	1	1	1	1	1
SUPERVISOR ATHLETIC PROGRAMS	3769	1	1	0	0	0
SUPV FAMILY ENTERTMT CENTER	3770	1	1	1	1	1
SUPERVISOR REGISTRATION	4513	2	1	2	2	2
SUPERVISOR GUEST SERVICES	4516	0	0	1	1	1
ACCOUNTANT I FSC	4522	1	1	1	1	1
MAINT TECH CONSTRUCTION	4554	2	2	2	2	2
MAINT TECH GROUNDS HG FT	4641	0	0	2	2	2
OUTDOOR RECREATION SPECIALIST	4702	0	0	1	1	1
COORDINATOR ATHLETICS	4713	9	10	8	8	8
COORDINATOR ESPORTS	4714	0	1	1	1	1
COORD COMMUNITY TENNIS	4716	2	2	2	2	2

How We Work: Professional, Active, Innovative & Inclusive

STAFFING LEVELS FOR THE RECREATION DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
COORDINATOR AQUATIC	4722	4	3	3	3	3
COORDINATOR AQUATIC PROGRAMS	4723	0	0	0	1	1
CUSTODIAL MAINT SPECIALIST	4725	10	7	8	6	6
COORD ACTIVE OLDER ADULT	4728	1	0	0	0	0
COORD STAR	4732	1	1	0	0	0
COORD FITNESS	4733	2	2	3	3	3
COORDINATOR ARTS AND ENRICH PROGRAM & LT HUB FACILITY	4734 4735	3 0	2 0	3 0	2 1	2 1
COORD GYMNASTICS	4742	1	1	1	1	1
COORD FAMILY SERVICES	4752	2	2	2	2	3
FACILITY MAINT SPECIALIST ICE	4761	3	4	6	6	6
FACILITY MAINT SPEC HG FT	4762	0	0	2	2	2
EVENT COORDINATOR	4767	1	1	1	1	1
SALES & MARKETING MANAGER	4768	0	0	4	0	0
EVENT VENUE SALES	4769	0	0	0	3	3
EVENT VENUE SALES MANAGER	4770	0	0	0	1	1
BUSINESS SUPPORT SPEC	5501	0	0	2	2	2
ASSISTANT REGISTRATION SUPERVISOR	5512	1	1	1	1	1
SPECIALIST STAR PROGRAM	5514	1	1	1	1	1
SPECIALIST AQUATICS	5722	0	1	1	2	2
SPECIALIST ADULT HOCKEY	5765	2	2	1	1	2
SPECIALIST YOUTH IN HOUSE ICE	5766	1	1	2	2	2
FACILITY MAINT SUPV ICE ARENA	5780	1	1	0	0	0
COORD BDAY PARTIES FSCR	6772	1	0	0	0	0
RECREATION Total		90	86	109	113	116

RECREATION DEPARTMENT SUMMARY BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 776,822	\$ 824,717	\$ 707,236	\$ 873,635
PROGRAM REVENUE	15,765,201	16,003,547	16,445,810	16,864,669
RESTAURANT	120,766	133,000	141,666	151,211
RETAIL SALES REVENUE	246,919	289,700	218,176	234,300
FACILITY RENTAL REVENUE	3,592,611	4,148,571	4,015,967	4,265,141
CONTRACT SALES REVENUE	311,056	304,540	316,914	349,550
OTHER REVENUE	60,835	72,849	277,179	230,900
TOTAL OPERATING REVENUE	20,874,210	21,776,924	22,122,948	22,969,406
EXPENDITURES:				
SALARY	10,264,096	11,306,581	11,446,144	11,929,862
BENEFITS	2,114,096	2,484,483	2,559,658	2,784,511
PROGRAM EXPENSES	188,995	198,110	253,488	295,445
SUPPLIES	963,945	1,077,729	1,014,765	1,079,410
SERVICE & MATERIALS	493,474	736,238	634,614	761,819
MAINTENANCE & EQUIPMENT	352,713	388,569	401,064	428,780
UTILITIES	2,181,625	2,393,833	2,306,683	2,406,480
CONTRACTUAL	2,930,458	3,393,963	3,027,992	3,238,073
OTHER EXPENSE	754,773	688,281	596,016	648,506
DEBT SERVICE	187,182	95,554	95,552	149,313
TOTAL OPERATING EXPENDITURES	20,431,357	22,763,341	22,335,976	23,722,199
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 442,853	\$ (986,417)	\$ (213,028)	\$ (752,793)
% CHANGE REVENUE	19.80%	4.32%	1.59%	3.83%
% CHANGE EXPENDITURES	30.75%	11.41%	-1.88%	6.21%

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

2025 Budget Initiatives

The department initiatives are shared amongst the team, such as staff retention, supply cost awareness, embracing technology to enhance customer service and experience, and sustainability of supplies, however there are a few specific initiatives as described below:

- Program Development and Marketing: Evaluate and refine marketing strategies to align with community trends, enhance partnerships, and provide innovative programming opportunities.
- Hospitality and Facility Management: Optimize inventory and supply (PAR) levels to minimize waste, address community needs, and improve programming and customer experiences. Foster cross-department collaboration to manage staff turnover effectively.



- **Cultural and Arts Programs:** Deliver meaningful art, cultural, and scientific experiences through internal programs, external partnerships, and community events at The Lone Tree Hub and Hudson Gardens & Event Center. Strengthen partnerships, maintain grant eligibility, and provide exceptional service for rentals and events.
- **Construction and Maintenance:** Engage contractors for specialized expertise during peak demand and provide staff training for skill enhancement. Promote sustainable practices and cross-department collaboration to improve efficiency and customer satisfaction.
- **Operational Excellence:** Regularly evaluate operations to improve customer experiences while maintaining fiscal responsibility. Encourage staff to pursue donations, grants, and sponsorships, and implement inventory management practices to optimize resource usage.
- **Universal Pre-Kindergarten:** Sustain and expand Pre-K programs to maximize enrollment and ensure a high-quality educational experience.
- **Staff Development:** Expand the Jr. Counselor program to build a pipeline of future licensed camp counselors, supporting early recruitment and staff development.
- **Camp Management Systems:** Improve and potentially expand the FunJoin software to streamline onboarding, accelerate registrations, and enhance communication with families.
- **Staff Recruitment and Retention:** Prioritize hiring and retention efforts to meet operational demands and ensure program quality.
- **Facility Utilization:** Promote rental spaces to increase usage and reduce downtime, balancing cost savings with public demand.
- **Marketing and Outreach:** Strengthen marketing efforts across recreation divisions using e-newsletters, social media, and online campaigns to boost programming visibility and participation.
- **Preschool Expansion:** Focus on growing licensed preschool programs at Goodson and Lone Tree facilities by hiring a qualified Preschool Coordinator to elevate program quality and leadership.
- **Aquatics Maintenance:** Hire a dedicated Aquatics Maintenance Specialist to oversee pump room and pool operations, ensuring consistency and efficiency across the district.

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Actual	2024 YTD
O-2	Continue to strive for greatness within our programs and facilities by meeting and/or exceeding customer satisfaction levels.	Send surveys through various platforms to verify program objectives, quality of staff and facility expectations have been met by customer standards. Survey range is 1 to 5, with 5 as the best.	Athletics	4.2	4.3	4.4
			FSC Dome Athletics	4.0	4.0	4.3
			SS Sports Complex Athletics	4.0	4.0	4.2
			Tennis Programs	4.0	4.0	4.5
			Colorado Journey Mini Golf	4.3	4.4	4.2
			Batting Cages	4.0	4.1	4.0
			SS Sports Complex Ice	4.1	4.1	4.3
			FSC Ice	4.0	4.0	4.3
			Lone Tree Hub	4.4	4.4	4.3
			Hockey Programs	4.4	4.4	4.5
			Figure Skating Program	4.0	4.0	4.2
			A&E Programs	4.3	4.5	4.5
			Hudson Gardens Programs	N/A	4.9	4.7
P-2, P-4	Continually evaluate program performances to stay ahead of trends and allow maximum utilization of facilities.	Staff will measure by percentage of classes cancelled throughout the year.	Athletics	30%	25%	25%
			Tennis Programs	30%	15%	17%
			FSC Dome	99%	100%	20%
			Hockey Programs	10%	8%	5%
			Figure Skating Program	10%	10%	8%
			Arts and Enrichment Programs	23%	21%	20%
			Hudson Gardens Programs	N/A	1.0	1%



2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Actual	2024 YTD
C-1	Provide special/community events throughout the community that promote wellness, physical fitness and embrace cultural enrichment.	Increase the number of special/community events held in the District while providing distinct experiences for each event.	Athletics	11	13	19
			Ice Programs	5	6	6
			Arts and Enrichment Programs	15	15	20
			Hudson Gardens Programs	N/A	4	7
O-1	Continue to secure sponsorships, donations and grants to allow for additional innovative programming and/or scholarship opportunities.	Maintain and/or increase secured dollar amounts.	Athletics	\$ 25,686	\$ 18,620	\$ 15,150
			Ice Programs	\$ 8,000	\$ 11,000	\$ 59,000
			Arts and Enrichment Prog	\$ 123,561	\$ 115,565	\$ 163,341
			Hudson Gardens Programs	\$ 349,662	\$ 496,695	\$ 618,023
O-1	Maintain or improve cost recovery measures to ensure staff are being fiscally responsible and encourage creative cost saving measures without jeopardizing the integrity of programs.	Measured by the divisions overall cost recovery percentage.	Athletics	118%	121%	131%
			Ice Programs	161%	162%	170%
			Arts and Enrichment Prog	N/A	116%	104%
			Hudson Gardens Programs	N/A	71%	109%
			Hospitality	103%	109%	103%
S-2	Provide staff various opportunities to attend training opportunities that encourage program/facility development in their respective division.	Maintain and/or increase the number of staff attending training opportunities.	Athletics	8	5	5
			Ice Programs	4	6	7
			Arts and Enrichment Programs	N/A	0	0
			Hudson Gardens Programs	N/A	8	9

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Actual	2024 YTD
O-3	Continue to improve the maintenance and operations of all pitching machines to minimize down time.	Maintain a yearly replacement plan and maintenance schedule for all machines, wires and equipment parts. Success measured by decreasing days the machines are inoperable.	Pitching Machine 1	20	20	0
			Pitching Machine 2	10	10	4
			Pitching Machine 3	20	20	2
			Pitching Machine 4	0	0	14
			Pitching Machine 5	10	10	30
			Pitching Machine 6	0	0	5
			Pitching Machine 7	0	0	0
			Pitching Machine 8	0	0	7
			Pitching Machine 9	0	0	3
			Total Days Inoperable	60	60	65
O-3	Continue to take advantage of new market opportunities to expose more people to the facility and strive to increase group events.	Measured by the yearly rounds of golf.		59,175	57,676	46,453
P-1, P-2	Continue to provide safe and fun programming for all ages and abilities.	Maintain program and event attendance figures.	Glow Ball	881	1,027	1,172
			Hole-O-Ween	4,328	3,851	3,872
			Hudson Holidays	38,337	29,196	0
			Light Up the New Year	N/A	0	3,533
O-2	Strategically market and promote the ability to order food through Kiosk & QR codes to enhance the customer experience at FSC and Sports Complex	Measured by the number of online orders. (revenue center-online orders)	Sports Complex Restaurant	4,600	8,515	9,619
			Avalanche Grill	N/A	694	398
			Centennial Grill	N/A	0	1

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

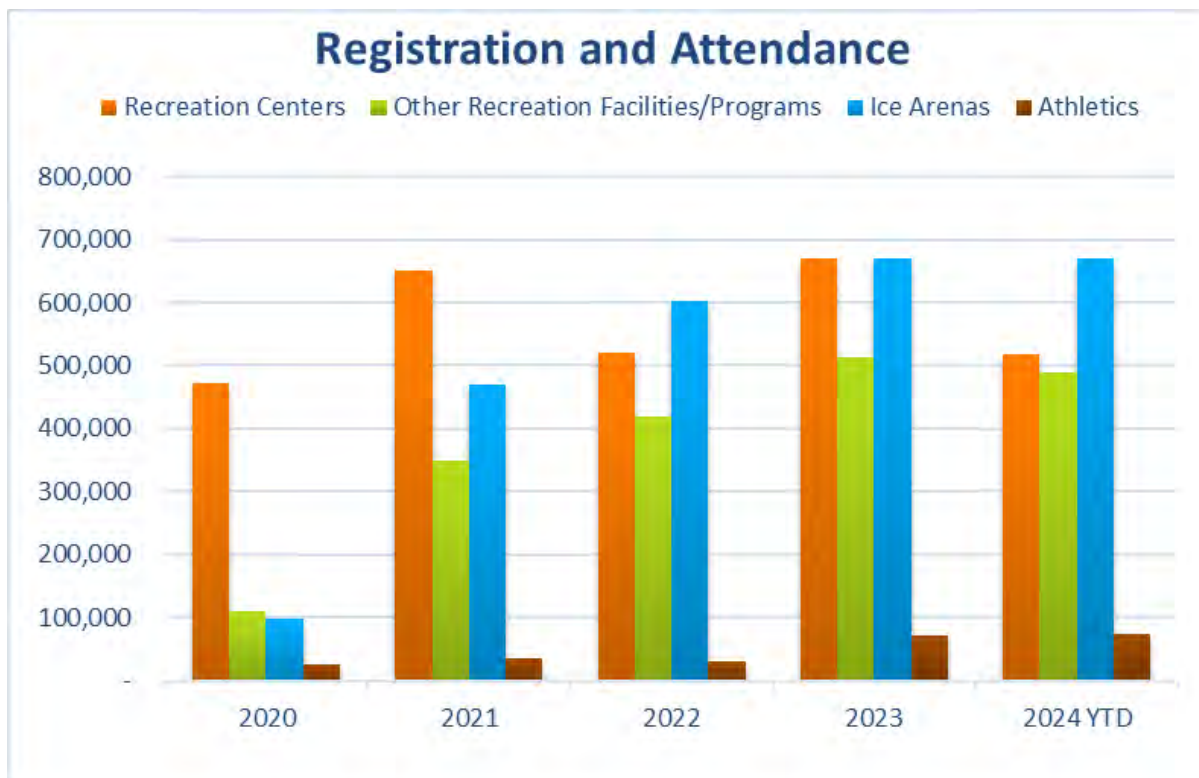
Guiding Principal	Department Goal/Objective	Performance Measure	Area	2022 Actual	2023 Actual	2024 YTD
P-2	Learn to Skate program (LTS)	Increase the numbers by capturing hockey players during the LTS programs and creating a pathway of development.	Learn to Skate	5,256	4,010	6,038
			Learn to Play (started 9/23)	N/A	1,739	1,664
O-1	Increase the overall licensed summer camp registrations	Measured by the number of registrations		8,244	8,400	8,389
O-1	Increase the overall licensed preschool registrations	Measured by the number of registrations		43	57	56
O-2	Continue to increase general recreation center and pool usage	Measured by Overall Facility Visits		447,071	519,734	348,577
O-2	Maximize facility downtime and room vacancies through additional rentals	Measured by Recreation Center Rental Hours		1,841	2,833	2,666
O-1	Meet cost recovery goal average across Fitness, Aquatics, Family Services	Measured by Cost recovery percent		103%	115%	120%

Future Strategic Planning

- Maintain thorough records and reporting to uphold CAPRA accreditation standards, and in preparation for compliance with updated reaccreditation requirements by January 2027.
- Pursue additional licensing standards, such as STARS, NAEYC, and ACA, to elevate program quality for Child Discovery Time and Camps.
- Identify and apply for grants and sponsorship opportunities to enhance programs. These funds will help lower participant costs, expand offerings, and improve the overall experience.
- Prioritize recruiting and retaining high-quality staff for full-time and part-time roles, with a focus on building a motivated and skilled workforce.



- Expand training opportunities for staff to uphold high standards in programming and services. Examples include water safety certifications, fitness certifications, childcare education, and investigating the transition of Aquatics staff certification from Red Cross to Starguard Elite for enhanced training and operational resources.
- Strengthen community engagement through accessible events such as Bi-Annual Fitness Challenges, Cocoa with Santa, Trick or Treat Street, Sheridan Celebrates, Yoga in the Parks, Try Hockey, eSports and Hudson Holidays.
- Invest in recreation facilities through planned Capital Improvement Projects (CIPs) in 2025 to enhance infrastructure and user experience.
- Regularly evaluate processes and procedures to ensure consistent maintenance and operations aligned with the District’s Master and Strategic Plans.
- Finalize the Hudson Gardens Vision Plan and create a comprehensive implementation strategy for operational success.
- Enhance biodiversity and ecosystem health within Hudson Gardens by introducing a wider variety of native and pollinator-friendly plants.



Other Recreation Facilities/Programs includes - Batting Cages, Mini Golf, BMX, Lone Tree Hub, Hudson Gardens (beginning in 2023), Tennis, and Outdoor Pools

Parks and Open Space Department

The Parks and Open Space Department is responsible for the maintenance of parkland, natural open space, trails, urban forestry, horticulture, GIS, nature center, park ranger patrol, signage as well as fleet maintenance and services. This department is staffed with 88 full-time and 30 part-time and seasonal employees that provide the necessary guidance, supervision, customer service and professional conduct necessary to maintain a safe and enjoyable environment for the public to recreate and enjoy a healthy lifestyle.

The Parks and Open Space Department works in cooperation with various local jurisdictions such as Littleton Public Schools, Cherry Creek School District and Douglas County School District for joint use school park sites; other special districts such as Mile High Flood District, Southeast Metro Stormwater Authority (SEMSWA) for maintenance of drainage corridors along trails and natural open space areas; local municipalities include, City of Sheridan, City of Littleton, City of Centennial, City of Lone Tree, Town of Bow Mar and Columbine Valley as well as local counties, Jefferson County, Arapahoe County and Douglas County.

The Parks and Open Space Department maintains over 3000 acres of parks, natural open space and greenways, over 100 miles of trails both regional and local connections with 19 trailheads for easy access (this includes sidewalks at our major facilities), Two skate parks, 50 tennis courts, 63 playgrounds, two nature play destinations at Lee Gulch Overlook and Creekside Experience. South Platte Park is almost 900 acres of unique open space located on along the South Platte River just north of C-470. This jewel provides an escape from the fast-paced metropolitan life style and allows the visitor to enjoy a variety of wildlife, birds and waterfowl.

The nature center offers a variety of programs both classroom and outside throughout the park. GIS provides internal and external technical support for data collection and manipulation to create online maps, aerial photos, amenity statistics and district / maintenance boundaries for the agencies where we offer maintenance services. Our Fleet Division operates out of the South Suburban Service Center and provides fleet maintenance services for all rolling stock, vehicles and equipment.

In 2025 the Parks and Open Space Department will add one new forestry position to assist with tree establishment of new plantings throughout the district as well as be responsible for the tree nursery at South Suburban Golf Course.

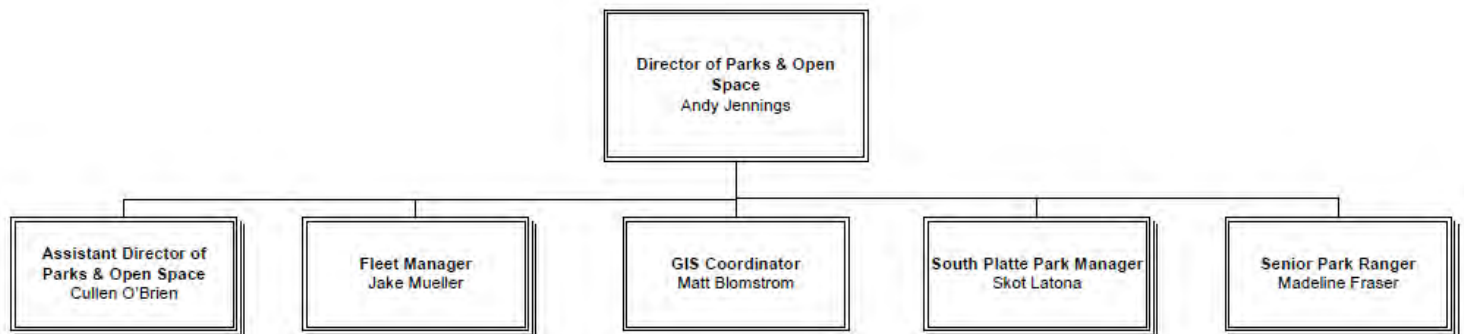
Vision

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

Mission

The mission of the Parks and Open Space Department is to embrace and carryout the District’s Guiding Principles for Quality First in all we do; Enrich Wellness by providing safe and well maintained parks, trails and natural open space areas for recreational activities; Stewards of Nature and Sustainability by providing quality experiences by providing safe and well maintained amenities such as South Platte Park, Lee Gulch Overlook, Creekside Experience and a variety of soft surface trails that provide access to natural areas and wildlife and by practicing techniques that reduce water costs through efficient water management of irrigation systems, evaluating alternative eco safe equipment that will reduce overall emissions; Fiscal Responsibility by properly managing budget dollars to properly maintain outdoor parks, trails and open space areas in a safe manner through best management practices and to purchase equipment and vehicles that meet the needs of the staff for proper maintenance and when possible to utilize alternative fuel options like propane for mowers, battery operated small equipment to reduce emissions and help the environment.

Organizational Chart for Parks Department



STAFFING LEVELS FOR THE PARKS AND OPEN SPACE DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
DIR OF PARKS AND OPEN SPACE	618	1	1	1	1	1
ASST DIRECTOR PARKS/OPEN SPACE	1509	1	1	1	1	1
SUPERVISOR ATHLETIC FIELDS	1626	1	1	1	1	1
SUPERVISOR TREE EST AND CARE	1632	1	1	0	0	0
SUPERVISOR LARGE TREE CARE	1633	1	1	1	1	1
SUPERVISOR HORTICULTURE	1640	1	1	0	0	0
SUPERVISOR PARK MAINT	1646	5	4	7	7	7
SUPERVISOR PARK MAINT/SIGN SHOP	1647	0	1	1	1	1
SUPERVISOR NATURAL OPEN SPACE	1664	1	1	1	1	1
SUPERVISOR TRAILS	1684	1	1	1	1	1
MANAGER PARK MAINT	2621	1	1	1	1	1
MANAGER FLEET	2622	1	1	1	1	1
MANAGER FORESTRY AND HORT	2623	1	1	1	1	1
MANAGER SOUTH PLATTE PARK	2624	1	1	1	1	1
WELDER FABRICATOR MECHANIC	2675	1	1	1	1	1
MECHANIC SERVICE CENTER	2676	3	4	4	4	4
ADMIN ASST PARKS	2761	1	1	1	1	1
OFFICE MANAGER	3370	1	1	1	1	1
LEAD MAINT SPEC SIGNS	3551	1	1	1	1	1
LEAD MAINT SPEC ATHLETIC FIELDS	3627	1	1	1	1	1
LEAD MAINT SPEC TREE EST/CARE	3634	1	1	0	0	0
LEAD MAINT SPEC LARGE TREE CARE	3637	1	1	1	1	1
ASSISTANT FORESTER	3638	0	0	0	1	1
LEAD MAINT SPEC NAT OPEN SPEC	3665	2	1	1	2	2
LEAD MAINT SPEC ASPHALT	3670	0	2	0	0	0
LEAD MAINT SPEC TRAILS	3685	2	2	2	1	1
LEAD MAINT SPEC PARK DIST	3692	9	9	13	13	13
PARK RANGER SENIOR	3699	1	1	1	1	1
SPECIALIST PERMIT	4506	1	1	1	1	1
MAINT TECH SIGNS	4556	1	0	0	0	0
SPECIALIST GIS	4620	1	1	1	1	1
MAINT TECH ATHLETIC FIELDS	4628	2	2	2	2	2
MAINT TECH LARGE TREE CARE	4636	1	1	2	2	2
MAINT TECH TREE EST AND CARE	4639	1	2	0	0	0
MAINT TECH HORTICULTURE	4642	3	3	0	0	0
MAINT TECH PARK DISTR	4648	10	10	13	13	13
MAINT TECH SPP RESOURCES	4650	0	1	1	1	1
MAINT TECH NAT OPEN SPACE	4666	3	3	3	2	2
PARTS DRIVER/MECHANICS HELPER	4679	1	0	0	0	0
FLEET SPECIALIST	4680	1	1	1	1	1
MAINT TECH TRAILS	4686	3	2	4	5	5
SPECIALIST NATR CNTR OUTDR REC	4700	1	1	1	1	1
LEAD PARK INTERPRETER	4701	2	2	2	1	1
SPECIALIST RESOURCE	4703	1	1	1	1	1
LEAD PARK RANGER	4704	0	2	2	2	2
SUPERVISOR PARK INTERPRETER	4705	0	0	0	1	1
PARK RANGER	5702	5	5	5	7	7
PARKS & OPEN SPACE Total		78	81	84	87	87
PARKS & OPEN SPACE FULL TIME EQUIVALENTS		94.81	91.84	94.15	97.71	99.40

How We Work: Professional, Active, Innovative & Inclusive

PARKS DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTERGOVERNMENTAL/DONATIONS	\$ 559,226	\$ 639,546	\$ 614,451	\$ 543,831
PROGRAM REVENUE	429,780	383,461	408,424	411,906
RETAIL SALES REVENUE	3,609	1,800	1,800	1,200
FACILITY RENTAL REVENUE	2,530	2,600	2,000	2,600
OTHER REVENUE	5,882	4,500	4,500	4,500
TOTAL OPERATING REVENUE	1,001,027	1,031,907	1,031,175	964,037
EXPENDITURES:				
SALARY	5,065,942	6,056,408	5,715,648	6,070,867
BENEFITS	1,464,289	1,772,015	1,760,376	1,933,044
PROGRAM EXPENSES	119,143	128,263	118,320	132,157
SUPPLIES	514,523	583,283	516,120	570,288
SERVICE & MATERIALS	986,615	1,123,624	1,018,001	1,212,944
MAINTENANCE & EQUIPMENT	113,049	133,042	141,734	194,484
UTILITIES	1,861,561	2,357,111	2,283,897	2,467,787
CONTRACTUAL	418,455	499,026	480,020	501,043
OTHER EXPENSE	340,752	480,060	429,401	429,603
TOTAL OPERATING EXPENDITURES	10,884,329	13,132,832	12,463,517	13,512,217
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (9,883,302)	\$ (12,100,925)	\$ (11,432,342)	\$ (12,548,180)
% CHANGE REVENUE	-6.60%	3.08%	-0.07%	-6.51%
% CHANGE EXPENDITURES	1.47%	20.66%	-5.10%	8.41%

2025 Budget Initiatives

- With the two additional Park Rangers that were received in the 2024 budget we have expanded summer patrols until 12:30 a.m. allowing the rangers to find and disperse individuals in the parks after hours. We have also created an east and west district for the rangers to patrol allowing for better response time to calls and reducing fuel use and wear and tear on the ranger patrol vehicles by keeping them within the respective districts. Rangers are also using E-bikes and Electric UTV's for patrol along trails for safety, reduction of gasoline fuel use and reduction of conflicts along the trail by not driving pickup trucks on the trails. Rangers will also work to increase Educational Pop-up Booths along the trails and at Dog Parks to help educate the public on park rules and regulations.
- The forestry operation will be increased by one full-time Lead Maintenance Specialist to oversee the new tree plantings and the tree nurse at the South Suburban Golf Course. This new position will improve the success rate of new tree plantings including the care for establishment of these plantings.

- An on-going program to upgrade park irrigation systems will continue in 2025 with the continued upgrades to the irrigation along the Mary Carter Greenway Trail. Replacement of the irrigation system at Little Dry Creek West.
- The Open Space operation is moving forward with the method of maintain open space areas by reducing the amount of native vegetation that is mowed. By reducing the amount of area that is mowed will help reduce the amount of weed growth that can occur when dryland grasses are mowed multiple times a year. This will also reduce erosion by developing a strong stand of dryland grasses, improve wildlife habitat, reduce emissions by not using large tractors for mowing and create a better experience for the trail users.
- In 2025 the Parks and Open Space Department will continue to explore work tasks that can be outsourced to contractors. This continues to be necessary due to the struggles faced recruiting and retaining part-time workers. Areas of emphasis will be mowing of turf and native vegetation in open space areas, herbicide applications, tree pruning and removal.
- Trail counters will continue to be utilized to collect data that will be used for trail etiquette education program to improve trail safety and reduce user conflicts along busy trail corridors as well as help determine windows for trail maintenance.
- For 2024, South Platte Park will focus on maintaining the high level of capacity use of our public catalog programs with minimal vacancies and cancellations. Offsite expansion continues to be popular and we anticipate testing an offsite camp for the east side of the District in 2024. Field trip use is steadily returning from changes during COVID and with school transportation issues so the target is 80% of previous record use years for on-site fieldtrips (76 programs) for 2024, as well as increasing use of the Nature Van and outreach programs by an additional 50% over 2023 numbers. 2024 will bring a regional tour to Austin TX for the April solar eclipse and a sold-out tour to the Galapagos. Results are due midyear for the forest management plan so a major work project will be to develop a strategic approach to find funding and implementation of the recommendations of that plan. A long-term resource management specialist anticipates retirement in 2023, so hiring and revisiting priorities for that crew will be a primary goal, to include to continue to fight woody weed invasions and resurface another mile of trail which has significantly helped with winter safety and drainage issues. Managing construction and stormwater impacts along the southeast border will be a primary management focus as the first structures will be anticipated in 2024 towards over 1000 new residences in those developments.
- In 2025 the Fleet Division operates out of the South Suburban Service Center in the maintenance garage and provides service for all vehicles and equipment within the district with the exception of the golf courses, which have their own mechanics. The Fleet Division consists of 4 full-time mechanics, 1 fabricator/welder, 1 fleet supervisor and 1 fleet manager. The fleet inventory consists of 2 SUV, 22 compact trucks, 89 half ton to 1-ton pickups, 2 school buses, 4 passenger vans, 4 trash trucks, and 6 heavy duty. Fleet also has over 400 pieces of equipment, ranging from push mowers to agricultural tractors.

A proactive preventative maintenance schedule consist of 5,000 miles or one calendar year for vehicles and 150 hours on equipment or once a year whichever comes first. Vehicle maintenance schedule also includes schedule service at certain mileage points

- Every 5,000 miles: Oil Change and Tire Rotation.
- Every 30,000 miles: Transmission Flush.
- Every 30,000 miles (Plow Trucks): Front & Rear Differential Service and Transfer Case Service.
- Every 50,000 miles (Non-plow Trucks): Front & Rear Differential Service and Transfer Case Service.
- Every 100,000 miles: Tune-up Service.
- Scheduled PM Service consist of lube, oil and filter change and complete vehicle safety inspection. All diagnostics, maintenance, service, repairs and replacement of parts on all vehicles are done in house with the following exceptions: Vehicle alignments, transmission rebuilds, body damage paint and repair, factory recalls and glass repair / replacement. Most fleet vehicles now have a GPS tracking unit installed to help the district with fuel management and driver safety. The fabrication and welding service consist custom-made parts for equipment and or vehicles such as toolboxes, racks, etc. as needed to meet the requirements of the equipment or vehicle operators.

In 2025 the Fleet Division will be replacing 7 full size picks and one ¼ ton truck, one 16 ft Parks mowers, one school bus for recreation summer programs, one new skid steer at Hudson Gardens and three trailers. In addition to replacement, we will be adding 2 UTV with snow plows for parks, 1 stand on aerator and pull behind seeder.

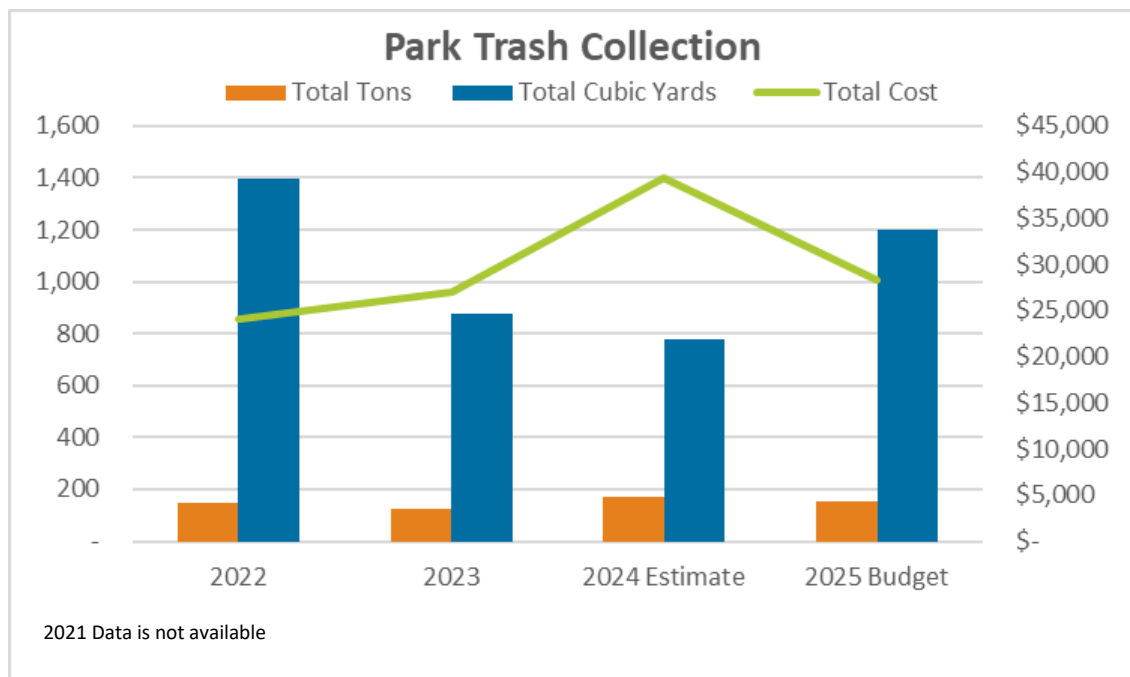
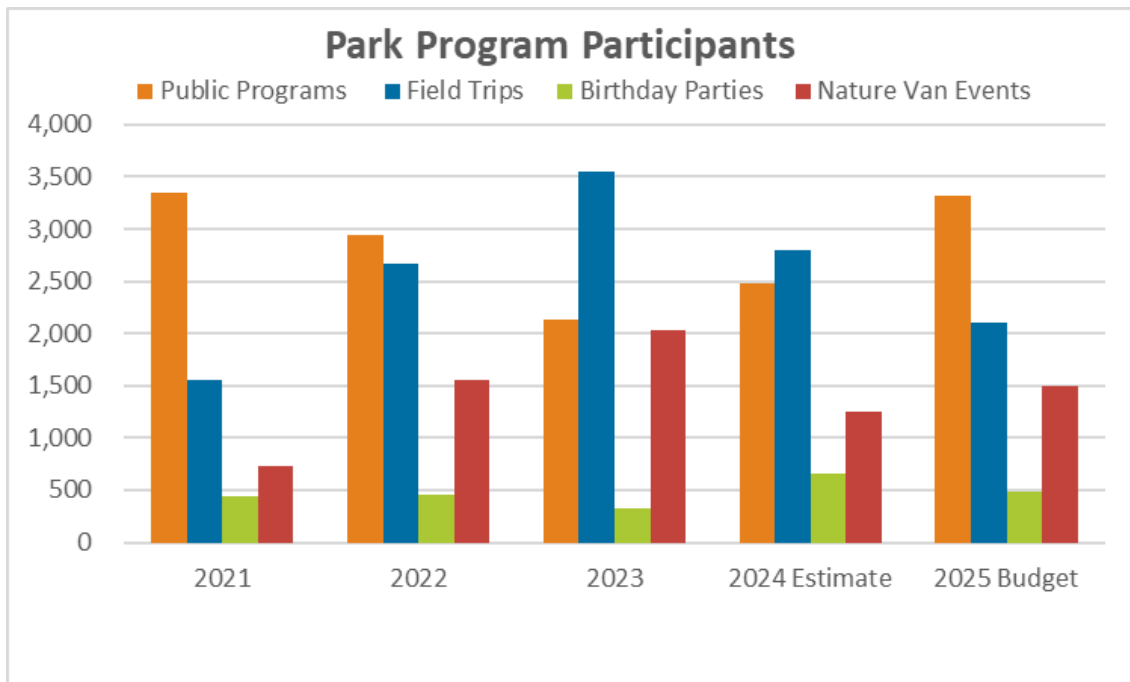
- The sign shop coordinated with a contractor and installed 121 park monument signs and 99 rules and regulation signs over the past two years. This has completed the monument sign replacement project and in 2025 the sign shop will move forward with the replacement of all small informational signs to ensure that all signage now has the new district branding.
- In 2024 the GIS Division will continue to provide maps of the district's amenities in multiple formats and focuses, which helps park users find the resources they're seeking. Many of our products are now available online, including those we provide to our internal South Suburban customers. GIS will continue to work on and monitor the PEARL system.
- For 2025, South Platte Park is working on expanding summer camps to include a variety of off-site nature camps in other parts of the District, and to increase offerings of night hikes, astronomy and winter activities at facilities like golf courses or other open space parks. The park will expand leadership in professional/adult plant ID training which is showing high demand from staff at partner agencies and environmental consultants in the area. We anticipate the retirement of our long time Field Trip coordinator so anticipate hiring, training, and potential shifts in offerings. We continue to work towards full utilization during our peak seasons by schools for field trips, as well as increasing our RoadTrip (offsite) offerings since schools struggle to find transportation since the pandemic. In 2025 we will conduct the long-sold-out trip to the Galapagos and will promote a return of our regional tours, including a Kansas bird migration trip and a Utah rock art trip.

A major focus for the park manager and resource management team will include overseeing construction and development projects and associated restoration including restoration following irrigation installation along the Greenway, installation of a spillway from Eaglewatch Lake to the river, replacement of two trail bridges, upsizing of sewer line in a permanent easement, impacts from the Evergreen and Toll brothers property and integrating trails and access points, restoration from fence replacement on the Wild Plum Farm border, and construction of an expanded Aspen Grove detention pond. With the forest management recommendations complete, and one grant in hand, staff will focus on pursuing additional grants and partner funding to undertake all of the recommendations to restore the health of the riverside forests. This will include getting the east trail irrigation system running at full capacity for the first time since pre-pandemic times.

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
O-3, O-4, P-1	Irrigation System replacement at Little Dry Creek West and areas along Mary Carter Greenway.	Improve system efficiency and reduce maintenance costs	\$5,889 Average labor and maintenance cost over a 2 year period.	Projects completed at the end of the 4th quarter 2024. Time has not allowed for maintenance data.	Improve system efficiency and reduce maintenance costs.
O-3, O-4, O-5	Privatization of herbicide application in turf grass and tree wells in developed parks	Reduction of district resources to be redirected and used on other tasks.	780 labor hours; \$42,699 labor and equipment annually.	700 labor hours; \$20,650 labor and equipment	Dedicate labor return to increased horticultural practices.
O-3, O-4	Asphalt crack fill on trails and parking lots.	Decrease costs per lineal foot of crack fill. Increase frequency of crack filling.	\$0.85 per lineal foot every 3 – 5 years.	\$0.96 per lineal foot. Staffing has prevented this from taking place in-house	Increase lineal foot of crack fill annually across the district. Track costs through the new PEARL system.

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2022 Actual	2024 YTD	2025 Goal
O-3, O-4	All GPS units have been upgraded and all new vehicles will have the new units installed.	Reduce idling, harsh braking and speeding	Began training all supervisory staff in the 4 th quarter.	Reduced idling times throughout the district by 67%.	Complete Geofencing boundaries within the district. Continue to reduce idling times by 80%.
O-4, C-2	Promote Nature Van and outreach programs	Number of field trips and outreach participants	19 nature van events, 93 outreach programs for 3189 people	21 nature van events, 78 outreach programs for 3273 people	25 nature van events, 85 outreach programs for 4000 people
O-4, C-2	Increase field trip participation	Program statistics	58 programs for 2663 students	65 programs for 2630 students	76 programs for 3000 students
O-4, C-2	Increase Nature Center Participation	Headcount	7789 visitors	6500 visitors	7500 visitors
O-4, C-2	Revitalize Volunteer Program		117 Volunteers for 4946 hours	119 Volunteers for 2495 hours	125 Volunteers for 5100 hours
O-4, C-2	Focus on using educational booths and programming to address current issues.	Increase the number of educational booths conducted across the district	27 with 650 visitor contacts	40 with 1065 visitor contacts	100 with 1500 visitor contacts
C-1, C-2	Spend time addressing park rule violations and site-specific needs.	Increase the amount of time spent patrolling parks across the district	No Data	Hours spent on general patrol 997.32 Hours spent on focus patrols 674.54	Hours spent on general patrol 1500 Hours spent on focus patrol 800



Future Strategic Planning

- Funding sources have been identified and a long-term forest conservation plan will begin implementation for changes to water/cottonwood forest survival.
- Continue to expand and offer quality programming for the public through the Carson Nature Center and South Platte Park as well as expanding to other SSPRD locations.
- Continue to develop and expand the Park Ranger Program for public education of park rules and regulations as well as educational opportunities for specific topics of wildlife, trail use etc.
- Continue to work with the City of Lone Tree and RidgeGate for the development and expansion of park and open space facilities in the City of Lone Tree.
- Continue to coordinate maintenance efforts with Mile High Flood District and SEMSWA within the open space / drainage corridors within the SSPRD areas where maintenance is shared or overlaps with these two districts.
- Continue to work on staff development and cross-training to better support the of maintenance operations.
- Continue to replace and upgrade older vehicles and equipment to provide better and safer working environments for employees and explore alternative fuel types including battery and electric.
- Continue to expand and offer quality programming for the public through the Carson Nature Center and South Platte Park.
- Continue to upgrade and monitor GPS systems on vehicles to reduce fuel waste through excessive idling, improve preventative maintenance service timelines through GPS notifications and tracking as well as monitor and reduce overall wear and tear on vehicles through GPS monitoring of driving habits and improved training of vehicle operations.

Golf Department

The Golf Department offers four unique golf course facilities with varied designs that provide playing opportunities for players of all skills and abilities. Each course is unique in the amenities offered and the market it serves. All four courses offer complete practice and learning facilities and a full-service golf shop with current selection of equipment and clothing. Complementing each course is a food and beverage operation to enhance guests' visits to the facilities, as well as provide a revenue source to the District.

Each course is operated and staffed with PGA of America and LPGA certified golf professionals. A comprehensive lesson program for all players, from the very beginner to the most experienced level is offered at each facility. Emphasis is placed on promoting and growing the game of golf through active junior programs which include camps, playing series, and group lessons. Participation in the PGA Junior League Team Golf Program offers an introduction to competitive play for juniors. Adult lessons are provided through the PGA of America "Get Golf Ready" lesson program. The district partners with GolfTec and Elite Golf Academy to provide additional learning opportunities at Family Sports and Lone Tree.

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

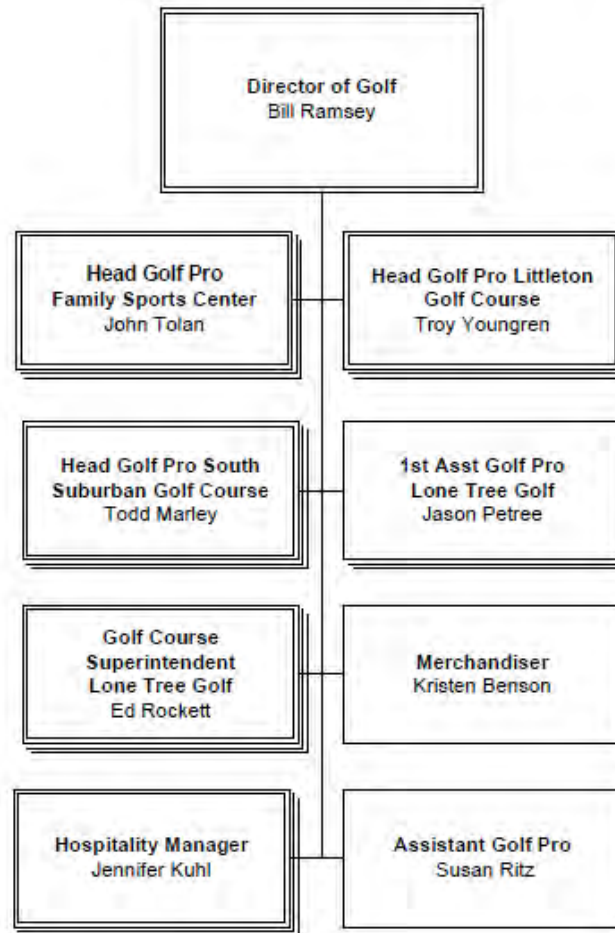
Vision

The Golf Department vision is to provide golf courses that satisfy the needs of our residents and guests by providing programs that enhance the competitive and social aspects of the game of golf and provide opportunities for new players to learn the game. This should be accomplished while providing a positive revenue stream to the District.

Mission

The Golf Departments mission is to provide opportunities to District Residents and their guests to play and learn the game of golf on well maintained, affordable golf facilities.

Organizational Chart for Golf Department



STAFFING LEVELS FOR THE GOLF DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
DIR OF GOLF	593	1	1	1	1	1
GOLF MECHANIC	2586	4	4	5	5	5
DRIVING RANGE SUPERVISOR	3372	1	1	1	1	1
2ND ASST GOLF MAINT	3581	5	5	5	6	6
SUPERINTENDENT GOLF COURSE MAINT	3583	4	4	4	4	4
HEAD GOLF PRO	3584	3	3	3	3	3
GOLF IRRIGATION SPECIALIST	3588	3	3	3	3	3
ASST GOLF PROFESSIONAL	4585	5	4	4	4	4
1ST ASST SUP GOLF MAINT	4591	3	3	3	3	3
COORD MERCHANDISE	4599	1	1	1	0	0
MERCHANDISER	4600	0	0	0	1	1
ASST GOLF MECHANIC	4610	3	3	2	1	1
GOLF Total		33	32	32	32	32

GOLF FULL TIME EQUIVALENTS

76.02 72.04 74.84 79.61 80.68

STAFFING LEVELS FOR THE HOSPITALITY DEPARTMENT

POSITION DESCRIPTION	CODE	2021	2022	2023	2024	2025
LEAD COOK II	1180	3	2	5	5	5
MANAGER HOSPITALITY REC	2139	1	1	2	1	1
MANAGER HOSPITALITY GOLF	2140	0	0	0	1	1
LEAD COOK I	2176	2	1	0	0	0
ASST GRILL SUPV	2187	3	1	0	0	0
ASST HOSPITALITY SUPERVISOR	2188	0	2	2	2	2
LEAD NIGHT AUDITOR	2597	1	1	1	1	1
LEAD HOUSEKEEPER	3373	1	1	1	1	1
RESTAURANT MANAGER	4572	3	2	2	2	2
CHEF	4573	0	1	1	1	1
SALES & MARKETING MANAGER	4768	1	1	0	0	0
SUPERVISOR GRILL	5570	2	2	3	3	3
SUPV FRONT DESK AND HOTEL	5603	1	1	1	1	1
KITCHEN SUPERVISOR	6569	1	2	0	0	1
HOSPITALITY Total		19	18	18	18	19

HOSPITALITY FULL TIME EQUIVALENTS 57.56 59.81 59.95 64.51 65.42

GOLF DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROGRAM REVENUE	\$ 10,601,601	\$ 10,140,500	\$11,122,081	\$ 11,591,000
RETAIL SALES REVENUE	1,111,479	1,230,400	1,152,000	1,201,400
CONTRACT SALES REVENUE	9,888	6,600	6,534	6,600
OTHER REVENUE	(127)	(250)	184	(300)
TOTAL OPERATING REVENUE	11,722,841	11,377,250	12,280,799	12,798,700
EXPENDITURES:				
SALARY	3,550,682	3,471,257	3,619,790	3,613,097
BENEFITS	795,741	776,028	840,803	789,730
PROGRAM EXPENSES	174,889	248,350	230,874	263,800
SUPPLIES	1,450,408	1,536,750	1,377,054	1,513,550
SERVICE & MATERIALS	434,709	535,600	543,475	582,800
MAINTENANCE & EQUIPMENT	72,070	83,800	72,811	86,200
UTILITIES	721,244	773,860	754,609	788,420
CONTRACTUAL	111,594	106,022	125,066	145,100
OTHER EXPENSE	171,567	266,224	297,521	316,786
DEBT SERVICE	204,898	174,955	246,468	246,469
TOTAL OPERATING EXPENDITURES	7,687,802	7,972,846	8,108,471	8,345,952
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ 4,035,039	\$ 3,404,404	\$ 4,172,328	\$ 4,452,748
% CHANGE REVENUE	10.92%	-2.95%	7.94%	4.22%
% CHANGE EXPENDITURES	4.42%	3.71%	1.70%	2.93%

HOSPITALITY DEPARTMENT BY CATEGORY

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROGRAM REVENUE	\$ 503,915	\$ 684,600	\$ 630,200	\$ 682,170
RESTAURANT	5,142,914	5,043,470	5,628,468	5,634,000
RETAIL SALES REVENUE	3,019	40,648	53,073	40,982
FACILITY RENTAL REVENUE	-	-	82,000	80,000
CONTRACT SALES REVENUE	8,088	6,000	6,000	6,000
OTHER REVENUE	47,598	60	(190)	60
TOTAL OPERATING REVENUE	5,705,534	5,774,778	6,399,551	6,443,212
EXPENDITURES:				
SALARY	2,405,841	2,239,354	2,568,605	2,563,778
BENEFITS	483,648	389,965	458,395	479,375
PROGRAM EXPENSES	22,005	43,990	45,940	45,540
RESTAURANT SALES EXPENSE	523,357	533,224	570,989	598,000
SUPPLIES	1,463,824	1,520,826	1,588,262	1,640,582
SERVICE & MATERIALS	116,982	167,942	136,900	143,340
MAINTENANCE & EQUIPMENT	12,119	14,250	17,800	17,300
UTILITIES	226,753	238,847	233,772	243,211
CONTRACTUAL	521,995	437,594	669,724	676,471
OTHER EXPENSE	126,244	293,958	331,674	339,216
DEBT SERVICE	17,067	-	-	-
TOTAL OPERATING EXPENDITURES	5,919,835	5,879,950	6,622,061	6,746,813
EXCESS OPERATING REVENUE OVER EXPENDITURES	\$ (214,301)	\$ (105,172)	\$ (222,510)	\$ (303,601)
% CHANGE REVENUE	14.31%	1.21%	10.82%	0.68%
% CHANGE EXPENDITURES	10.02%	-0.67%	12.62%	1.88%

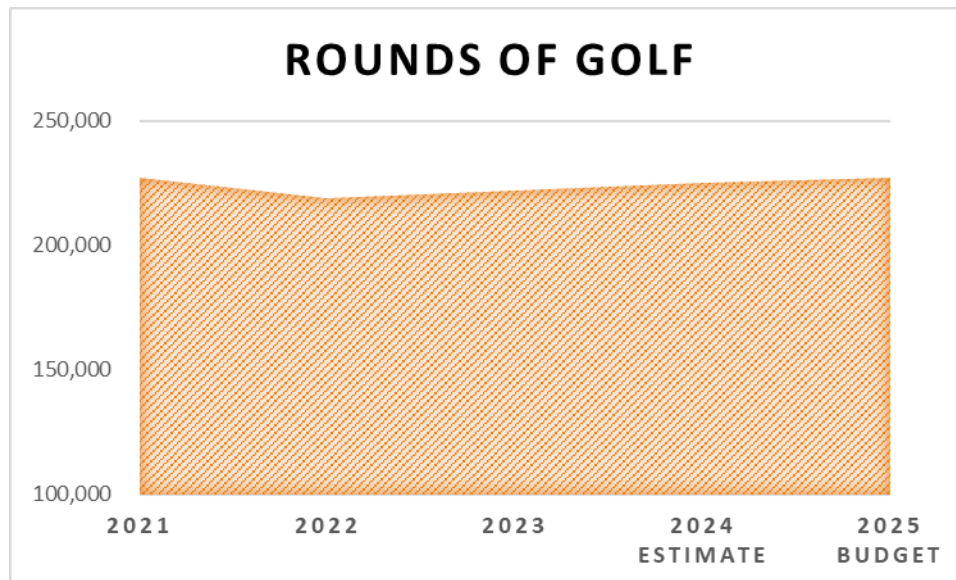
2025 Budget Initiatives

- The 2025 operations budget was prepared to provide staff adequate resources to maintain quality playing conditions on the four courses while providing exceptional customer service to guests at the facilities.
- Continue a four-year program of updating the Lone Tree Hotel guest rooms. Program consists of replacing furniture, new paint, and counter tops. Program will also replace existing decks.
- Continue replacement of the concrete cart path program at Littleton Golf and Family Sports as part of the taking care of our assets program.
- Provide an equipment replacement program which allows addition of maintenance equipment required to provide quality playing conditions at each course.
- Complete irrigation upgrades at Littleton Golf, Lone Tree, Lone Tree and Family Sports to improve playing conditions at the courses. This includes a new irrigation pump system at Lone Tree.
- Improve the quality of the sand bunkers at Lone Tree and South Suburban Golf Courses by adding new drainage, reshaping, and improving sand quality.
- Complete several upgrades to the clubhouse, including adding gas fireplaces to the lobby and honeymoon suite, painting of wedding site and tennis clubhouse, and renovation to bathrooms in 8 hotel rooms.
- Renovating the golf car crossing tunnels on both the front and back nines on the golf course both improves aesthetic and safety.
- Rebuild #3 tee complex at Lone Tree Golf Club
- Continue bunker renovation at Lone Tree, South Suburban, and Littleton Golf Courses.
- Upgrade landscaping at Lone Tree Golf Course wedding site.
- Replace bar and back bar counter tops in the Lone Tree Grill to improve aesthetics of facility.
- Continuing the tree replacement program at Lone Tree

2025 Performance Objectives and Measurable Outcomes (See Goals on page 30-32)

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
O-1	Increase the profit margin at SSGC restaurant	Lower food and alcohol costs	Food 55% Alcohol 28%	Food 43% Alcohol 27%	Food 40% Alcohol 25%
O-1	Play 227,000 rounds of golf at our golf courses.	Retain increased number of rounds played at courses since Covid	221,774	225,000 (11/20/24)	227,000
O-1	Increase golf shop sales	Increase in gross sales in golf shops	\$1.115,000	\$974,000 (11/1/24)	\$1,200,000

Guiding Principle or Strategic Goal	Department Goal/Objective	Performance Measure	2023 Actual	2024 YTD	2025 Goal
C-1, P-1	Increase the number of PGA Junior League participants at our facilities.	Offer additional playing/learning opportunities with additional participants in our programs	135	150	170
O-1, O-2	Control part time labor costs in the golf operations to not exceed budgeted amounts	Evaluate staff need and reduce costs to stay within budgeted amounts for golf shop, carts, and range.	\$945,000	\$994,000 (10/31/24)	\$998,000
C-1	Improve communication with our users through improved newsletter	Restructure content and format of newsletter to be more user friendly	ongoing	ongoing	Deliver newsletter with improved content pertinent to the golf operation at least once per month
O-1	Increase the number of weddings hosted at Lone Tree	Host 15 wedding receptions during the year.	11	7	15
O-1, C-1	Increase the number of food/beverage special events hosted	Provide at a minimum, 30 special events to increase revenue	14	28	34



Future Strategic Planning

- The master plan for South Suburban Golf Course was developed in 2016 with 7 priorities. It was anticipated to be a 10-15 year program to complete the items in the plan. Phases 1, 2, and 3 are now complete. Future projects will be addressed as funding is available over the next several years.
- The equipment replacement program will continue with \$350,000 per year in anticipated replacement needs over several years.
- Relocate the green on hole #6 at Littleton Golf Club, increasing the length of the hole and changing it to a par 4.
- Continue the concrete cart path replacement program at all four courses.
- Replace the parking lot at Littleton Golf Club and at the maintenance shop at Lone Tree.

- Existing driving range lights at Family Sports Center are nearing the end of their life expectancy and will need replaced to maintain the revenue stream at the facility.
- Continue the bunker renovation program at all four courses.
- Continue tree replacement program at all courses.
- Irrigation wells at South Suburban are reaching the end of their life expectancy and will need replaced to insure adequate irrigation water for the course.
- The locker rooms at Lone Tree Golf Club will need updated in the next 5 years.
- The existing irrigation systems at the South Suburban Golf Course and Family Sports Golf Course will need replaced in the near future.
- Replace the golf car fleet at all four courses in 2026.



Littleton Tennis

3. BUDGET SUMMARIES



Basketball at the South Suburban Sports Complex

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE AND OTHER SOURCES OF FUNDS:				
GENERAL FUND	\$ 35,449,961	\$ 50,572,363	\$ 53,004,487	\$ 44,192,234
CONSERVATION TRUST FUND	1,132,651	970,000	1,000,000	1,020,000
CULTURAL & ARTS FUND	4,023,136	6,034,012	4,517,793	4,778,721
CAPITAL PROJECTS FUND	958,514	-	-	-
ENTERPRISE FUND	39,205,122	37,503,830	38,308,935	39,184,103
DEBT SERVICE FUND	3,182,456	3,200,000	3,140,908	3,201,162
TOTAL	<u>83,951,840</u>	<u>98,280,205</u>	<u>99,972,123</u>	<u>92,376,220</u>
EXPENDITURES AND OTHER USES OF FUNDS:				
GENERAL FUND	33,302,384	71,510,891	63,007,336	55,559,025
CONSERVATION TRUST FUND	1,561,594	2,111,593	1,883,705	1,277,888
CULTURAL & ARTS FUND	4,323,365	9,616,696	7,093,792	5,690,458
CAPITAL PROJECTS FUND	15,585,283	-	-	-
ENTERPRISE FUND	37,250,343	48,325,591	42,209,432	46,147,504
DEBT SERVICE FUND	3,174,049	3,236,200	3,204,650	3,233,636
TOTAL	<u>95,197,018</u>	<u>134,800,971</u>	<u>117,398,915</u>	<u>111,908,511</u>
NET INCREASE IN FUND BALANCE	(11,245,178)	(36,520,766)	(17,426,792)	(19,532,291)
BEGINNING FUNDS AVAILABLE	50,211,931	42,896,547	43,068,031	25,641,239
ENDING FUNDS	38,966,753	6,375,781	25,641,239	6,108,948
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(3,320,367)	(4,043,477)	(4,014,884)	(4,336,660)
DEBT SERVICE RESERVE	(368,504)	(332,304)	(304,762)	(272,288)
CONSERVATION TRUST FUND	(1,141,593)			
CAPITAL PROJECTS FUND RESERVE	-	-	-	-
INSURANCE RESERVE	(1,970,804)	(2,000,000)	(1,800,000)	(1,500,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 32,165,485</u>	<u>\$ -</u>	<u>\$19,521,593</u>	<u>\$ -</u>

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Ridgegate

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROPERTY TAXES	\$ 31,093,606	\$ 35,675,460	\$ 37,478,541	\$ 36,375,765
SPECIFIC OWNERSHIP	2,293,948	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	2,282,993	2,196,780	2,334,687	2,425,466
NET INVESTMENT INCOME	2,647,199	1,100,000	1,965,000	1,510,000
PROGRAM REVENUE	27,303,341	27,234,707	28,606,713	29,550,045
RESTAURANT	5,264,098	5,176,470	5,770,134	5,785,211
RETAIL SALES REVENUE	1,365,323	1,562,548	1,425,049	1,477,882
FACILITY RENTAL REVENUE	3,640,194	4,148,571	4,097,967	4,345,141
CONTRACT SALES REVENUE	329,032	317,140	329,448	362,150
OTHER REVENUE	1,062,241	662,888	784,756	603,560
TOTAL OPERATING REVENUE	77,281,975	80,174,564	84,892,295	84,535,220
EXPENDITURES:				
SALARY	24,424,252	26,518,443	26,555,670	27,758,024
BENEFITS	5,874,113	6,344,329	6,530,821	7,018,019
PROGRAM EXPENSES	533,819	643,713	668,622	761,942
RESTAURANT SALES EXPENSE	523,457	533,224	570,989	598,000
SUPPLIES	4,477,284	4,836,868	4,596,696	4,919,632
SERVICE & MATERIALS	2,045,580	2,582,400	2,343,986	2,719,899
MAINTENANCE	1,220,686	1,312,407	1,350,437	1,521,510
UTILITIES	5,355,585	6,190,459	5,996,571	6,356,406
CONTRACTUAL	4,344,491	4,528,924	4,375,622	4,655,687
OTHER EXPENSES	3,948,223	4,570,172	4,380,517	4,819,048
DEBT SERVICE	3,490,597	3,353,708	3,353,708	3,406,669
TREASURER & PAYING AGENT FEES	454,811	425,000	531,000	556,000
TOTAL OPERATING EXPENDITURES	56,692,898	61,839,647	61,254,639	65,090,836
EXCESS OPERATING REVENUE OVER EXPENDITURES	20,589,077	18,334,917	23,637,656	19,444,384
OTHER REVENUE:				
INTERGOVERNMENTAL/DONATIONS FOR CAPITAL PROJECTS	2,815,222	14,165,641	14,192,828	6,901,000
OPERATING TRANSFER IN	3,694,643	3,720,000	695,000	720,000
DEBT PROCEEDS	160,000	220,000	192,000	220,000
TOTAL OTHER REVENUE	\$ 6,669,865	\$ 18,105,641	\$ 15,079,828	\$ 7,841,000

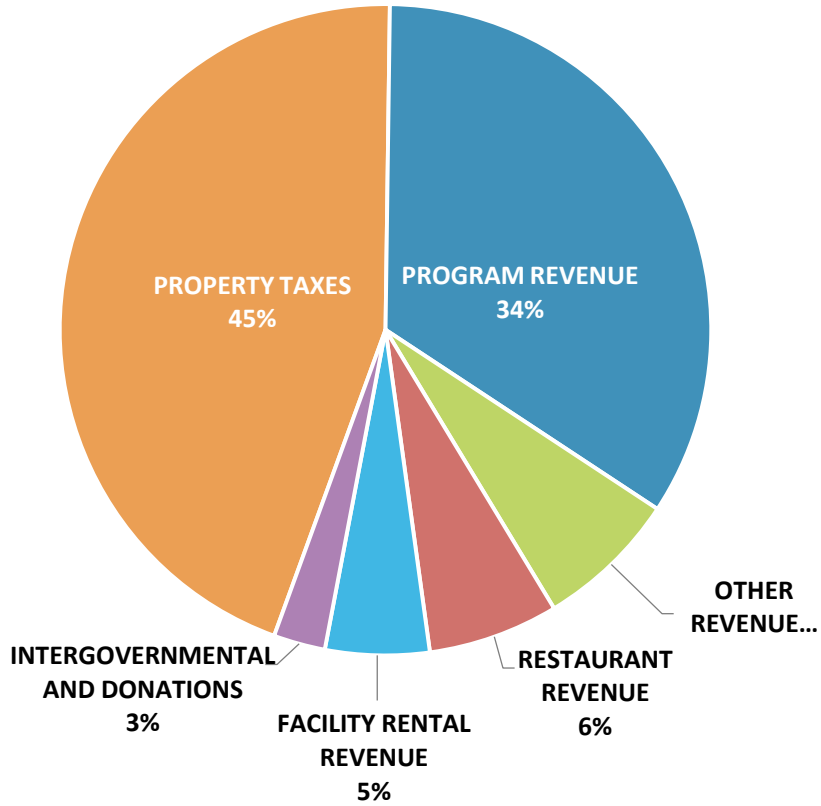
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**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY**

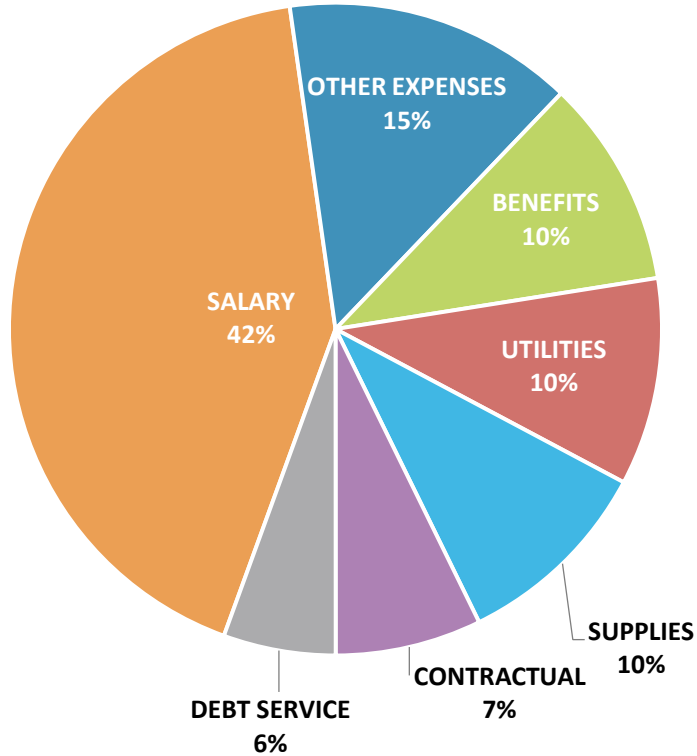
	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
	(continued)			
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 13,689,164	\$ -	\$ 10,091,965
DEBT SERVICE FOR 2019 COPS	1,271,100	2,424,900	2,424,900	2,424,900
DEBT SERVICE FOR 2021 COPS	2,485,900	1,331,900	1,331,900	1,331,400
ENERGY PERFORMANCE LEASE	509,064	524,336	524,336	540,067
DENVER WATER CONDITIONAL ADVANCE	71,513	71,513	71,513	71,513
HUDSON GARDENS TRANSFER	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,074,643	3,100,000	75,000	100,000
MERIT INCREASE/BENCHMARKING	-	50,409	-	771,842
POSITION REQUESTS	-	-	-	-
RETIREMENT CONTRIBUTION INCREASE	-	-	-	182,000
INCREASE IN WORKERS COMP PREMIUM	-	-	-	166,000
CAPITAL EXPENDITURES	30,471,900	51,149,102	51,096,627	30,517,988
TOTAL OTHER EXPENDITURES	38,504,120	72,961,324	56,144,276	46,817,675
NET REVENUE OVER EXPENDITURES	\$ (11,245,178)	\$ (36,520,766)	\$ (17,426,792)	\$ (19,532,291)
TOTAL REVENUE	\$ 83,951,840	\$ 98,280,205	\$ 99,972,123	\$ 92,376,220
TOTAL EXPENDITURES	95,197,018	134,800,971	117,398,915	111,908,511
NET REVENUE OVER (UNDER) EXPENDITURES	(11,245,178)	(36,520,766)	(17,426,792)	(19,532,291)
BEGINNING FUNDS AVAILABLE	50,211,931	42,896,547	43,068,031	25,641,239
ENDING FUNDS AVAILABLE	38,966,753	6,375,781	25,641,239	6,108,948
LESS RESERVES:				
7% OPERATING RESERVE (includes 3% emergency reserve)	(3,320,367)	(4,043,477)	(4,014,884)	(4,336,660)
DEBT SERVICE RESERVE	(368,504)	(332,304)	(304,762)	(272,288)
CONSERVATION TRUST FUND	(1,141,593)	-	-	-
CAPITAL PROJECTS FUND RESERVE	-	-	-	-
INSURANCE RESERVE	(1,970,804)	(2,000,000)	(1,800,000)	(1,500,000)
UNRESERVED FUNDS AVAILABLE	\$ 32,165,485	\$ -	\$ 19,521,593	\$ -

SOUTH SUBURBAN PARK AND RECREATION DISTRICT
TOTAL DISTRICT SUMMARY BY CATEGORY

TOTAL DISTRICT OPERATING REVENUE BY CATEGORY



TOTAL DISTRICT OPERATING EXPENDITURES BY CATEGORY



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

	PROJECTED FUNDS AVAILABLE 1/1/2025	2025 BUDGETED REVENUE	2025 BUDGETED EXPENDITURES	2025 BUDGETED RESERVES	PROJECTED FUNDS AVAILABLE 12/31/2025
GENERAL FUND	14,180,521	44,192,234	(55,559,025)	(2,813,730)	-
CONSERVATION TRUST FUND	257,888	1,020,000	(1,277,888)	-	-
CULTURAL & ARTS FUND	1,225,050	4,778,721	(5,690,458)	(313,313)	-
ENTERPRISE FUND	9,673,018	39,184,103	(46,147,504)	(2,709,617)	-
DEBT SERVICE FUND	304,762	3,201,162	(3,233,636)	(272,288)	-
TOTAL	\$ 25,641,239	\$ 92,376,220	\$ (111,908,511)	\$ (6,108,948)	\$ -

Significant changes in Fund Balances

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

The Operating Funds budgeted fund balances show a significant change. This is mainly due to budgeting of undesignated funds. The District may have to use some or all of these funds for operational or capital expenditures. Budgeting the total amount of these reserves causes fund balance to change more than 10%. The **Conservation Trust** fund balance changes are due to anticipated spending of all funds on 2025 capital projects.

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROPERTY TAXES	\$ 27,985,793	\$ 32,575,460	\$ 34,412,633	\$ 33,274,603
SPECIFIC OWNERSHIP TAX	2,293,948	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATION	568,181	561,234	640,422	601,831
INTEREST INCOME	1,515,891	515,000	1,015,000	765,000
OTHER	969,670	600,028	613,604	497,300
TOTAL OPERATING REVENUE	<u>33,333,483</u>	<u>36,351,722</u>	<u>38,781,659</u>	<u>37,238,734</u>
EXPENDITURES:				
ADMINISTRATION	2,159,012	2,279,437	2,171,720	2,338,732
FINANCE	281,661	340,420	313,555	325,837
IT DEPARTMENT	388,898	453,168	414,704	447,924
PLANNING	666,171	844,841	785,194	962,037
CONSTRUCTION & MAINTENANCE	1,206,151	1,481,894	1,480,394	1,652,205
PARKS AND OPEN SPACE	10,547,733	12,835,711	12,132,834	13,238,568
TOTAL OPERATING EXPENDITURES	<u>15,249,626</u>	<u>18,235,471</u>	<u>17,298,401</u>	<u>18,965,303</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXPE	<u>18,083,857</u>	<u>18,116,251</u>	<u>21,483,258</u>	<u>18,273,431</u>
OTHER REVENUE:				
INTERGOVERNMENTAL REVENUE FOR CAPITAL	2,041,835	14,120,641	14,147,828	6,853,500
OPERATING TRANSFER IN	74,643	100,000	75,000	100,000
TOTAL OTHER REVENUE	<u>2,116,478</u>	<u>14,220,641</u>	<u>14,222,828</u>	<u>6,953,500</u>
OTHER EXPENDITURES:				
UNDESIGNATED	-	4,354,854	-	6,929,468
DEBT SERVICE FOR 2019 COPS	1,271,100	2,424,900	2,424,900	2,424,900
DEBT SERVICE FOR 2021 COPS	2,485,900	1,331,900	1,331,900	1,331,400
ENERGY PERFORMANCE LEASE	509,064	524,336	524,336	540,067
DENVER WATER CONDITIONAL ADVANCE	71,513	71,513	71,513	71,513
HUDSON GARDENS TRANSFER OUT	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,000,000	3,000,000	-	-
MERIT INCREASE/BENCHMARKING	-	50,409	-	362,766
POSITION REQUESTS	-	-	-	-
RETIREMENT CONTRIBUTION INCREASE	-	-	-	85,540
INCREASE IN WORKERS COMP PREMIUM	-	-	-	83,000
CAPITAL EXPENDITURES	10,095,181	40,897,508	40,736,286	24,145,068
TOTAL OTHER EXPENDITURES	<u>18,052,758</u>	<u>53,275,420</u>	<u>45,708,935</u>	<u>36,593,722</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>\$ 2,147,577</u>	<u>\$ (20,938,528)</u>	<u>\$ (10,002,849)</u>	<u>\$ (11,366,791)</u>
TOTAL REVENUE	<u>\$ 35,449,961</u>	<u>\$ 50,572,363</u>	<u>\$ 53,004,487</u>	<u>\$ 44,192,234</u>
TOTAL EXPENDITURES	<u>33,302,384</u>	<u>71,510,891</u>	<u>63,007,336</u>	<u>55,559,025</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u>2,147,577</u>	<u>(20,938,528)</u>	<u>(10,002,849)</u>	<u>(11,366,791)</u>
BEGINNING FUNDS AVAILABLE	22,035,793	24,183,370	24,183,370	14,180,521
ENDING FUNDS	<u>24,183,370</u>	<u>3,244,842</u>	<u>14,180,521</u>	<u>2,813,730</u>
LESS RESERVES:				
7% OPERATING RESERVE	(1,064,099)	(1,244,842)	(1,175,959)	(1,313,730)
INSURANCE RESERVE	(1,970,804)	(2,000,000)	(1,800,000)	(1,500,000)
UNRESERVED FUNDS AVAILABLE	<u>\$ 21,148,467</u>	<u>\$ -</u>	<u>\$ 11,204,562</u>	<u>\$ -</u>

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Ridgegate

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROPERTY TAXES	\$ 27,985,793	\$ 32,575,460	\$ 34,412,633	\$ 33,274,603
SPECIFIC OWNERSHIP	2,293,948	2,100,000	2,100,000	2,100,000
INTERGOVERNMENTAL/DONATIONS	568,181	561,234	640,422	601,831
NET INVESTMENT INCOME	1,515,891	515,000	1,015,000	765,000
PROGRAM REVENUE	134,537	116,600	106,400	125,000
OTHER REVENUE	835,133	483,428	507,204	372,300
TOTAL OPERATING REVENUE	33,333,483	36,351,722	38,781,659	37,238,734
EXPENDITURES:				
SALARY	8,684,366	10,133,204	9,557,402	10,175,756
BENEFITS	2,656,568	2,929,721	2,904,132	3,184,938
PROGRAM EXPENSES	146,480	163,263	147,320	167,157
SUPPLIES	562,913	680,150	603,700	661,015
SERVICE & MATERIALS	1,013,566	1,164,120	1,050,497	1,253,440
MAINTENANCE & EQUIPMENT	795,924	840,288	872,762	1,004,730
UTILITIES	2,235,796	2,793,919	2,714,507	2,931,295
CONTRACTUAL	466,498	604,881	528,526	618,020
OTHER EXPENSE	2,384,405	2,645,581	2,446,648	2,754,004
TREASURER AND PAYING AGENT FEES	454,811	425,000	531,000	556,000
OVERHEAD CHARGEBACK (1)	(4,151,701)	(4,144,656)	(4,058,093)	(4,341,052)
TOTAL OPERATING EXPENDITURES	15,249,626	18,235,471	17,298,401	18,965,303
EXCESS OPERATING REVENUE OVER EXPENDITURES	18,083,857	18,116,251	21,483,258	18,273,431
OTHER REVENUE:				
INTERGOVERNMENTAL REVENUE FOR CAI	2,041,835	14,120,641	14,147,828	6,853,500
OPERATING TRANSFER IN	74,643	100,000	75,000	100,000
TOTAL OTHER REVENUE	\$ 2,116,478	\$ 14,220,641	\$ 14,222,828	\$ 6,953,500

(continued)

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
(continued)				
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 4,354,854	\$ -	\$ 6,929,468
DEBT SERVICE FOR 2019 COPS	1,271,100	2,424,900	2,424,900	2,424,900
DEBT SERVICE FOR 2021 COPS	2,485,900	1,331,900	1,331,900	1,331,400
ENERGY PERFORMANCE LEASE	509,064	524,336	524,336	540,067
DENVER WATER CONDITIONAL ADVANCE	71,513	71,513	71,513	71,513
HUDSON GARDENS TRANSFER OUT	620,000	620,000	620,000	620,000
OPERATING TRANSFER OUT	3,000,000	3,000,000	-	-
MERIT INCREASE/BENCHMARKING	-	50,409	-	362,766
POSITION REQUESTS	-	-	-	-
RETIREMENT CONTRIBUTION INCREASE	-	-	-	85,540
INCREASE IN WORKERS COMP PREMIUM	-	-	-	83,000
CAPITAL EXPENDITURES	10,095,181	40,897,508	40,736,286	24,145,068
TOTAL OTHER EXPENDITURES	18,052,758	53,275,420	45,708,935	36,593,722
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 2,147,577	\$ (20,938,528)	\$ (10,002,849)	\$ (11,366,791)
TOTAL REVENUE	\$ 35,449,961	\$ 50,572,363	\$ 53,004,487	\$ 44,192,234
TOTAL EXPENDITURES	33,302,384	71,510,891	63,007,336	55,559,025
NET REVENUE OVER (UNDER) EXPENDITURES	2,147,577	(20,938,528)	(10,002,849)	(11,366,791)
BEGINNING FUNDS AVAILABLE	22,035,793	24,183,370	24,183,370	14,180,521
ENDING FUNDS	24,183,370	3,244,842	14,180,521	2,813,730
LESS RESERVES:				
7% OPERATING RESERVE	(1,064,099)	(1,244,842)	(1,175,959)	(1,313,730)
INSURANCE RESERVE	(1,970,804)	(2,000,000)	(1,800,000)	(1,500,000)
UNRESERVED FUNDS AVAILABLE	\$ 21,148,467	\$ -	\$ 11,204,562	\$ -

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

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTERGOVERNMENTAL	\$ 1,062,979	\$ 900,000	\$ 950,000	\$ 950,000
INTEREST INCOME	69,672	70,000	50,000	70,000
TOTAL REVENUE	1,132,651	970,000	1,000,000	1,020,000
EXPENDITURES:				
CAPITAL OUTLAY	1,561,594	1,887,055	1,883,705	1,100,000
UNDESIGNATED	-	224,538	-	177,888
TOTAL EXPENDITURES	1,561,594	2,111,593	1,883,705	1,277,888
NET REVENUES OVER (UNDER) EXP	(428,943)	(1,141,593)	(883,705)	(257,888)
BEGINNING FUND BALANCE	1,570,536	1,141,593	1,141,593	257,888
ENDING FUND BALANCE	1,141,593	-	257,888	-
LESS RESERVES:				
CTF RESERVE	(1,141,593)	-	(257,888)	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
CULTURAL & ARTS FUND**

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
ARTS & ENRICHMENT	\$ 1,301,890	\$ 1,059,497	\$ 1,155,830	\$ 1,278,066
SOUTH PLATTE PARK PROGRAM	208,811	183,865	188,829	153,061
HUDSON GARDENS REVENUE	1,691,698	4,135,650	2,383,134	2,652,594
INTEREST INCOME	200,737	15,000	150,000	75,000
TOTAL REVENUE	<u>3,403,136</u>	<u>5,394,012</u>	<u>3,877,793</u>	<u>4,158,721</u>
EXPENDITURES:				
ARTS & ENRICHMENT	1,159,879	1,112,930	1,192,500	1,303,922
SOUTH PLATTE PARK PROGRAM	208,811	186,655	188,829	153,061
HUDSON GARDENS EXPENDITURES	2,852,302	3,372,272	2,857,645	2,972,604
TOTAL EXPENDITURES	<u>4,220,992</u>	<u>4,671,857</u>	<u>4,238,974</u>	<u>4,429,587</u>
EXCESS OPERATING REVENUE OVER (UNDER) EXP	(817,856)	722,155	(361,181)	(270,866)
OTHER REVENUE:				
OPERATING TRANSFER IN	620,000	620,000	620,000	620,000
INTERGOVERNMENTAL REVENUE FROM	-	20,000	20,000	-
TOTAL OTHER REVENUE	<u>620,000</u>	<u>640,000</u>	<u>640,000</u>	<u>620,000</u>
OTHER EXPENDITURES:				
UNDESIGNATED	-	2,061,294	-	249,641
MERIT INCREASE/BENCHMARKING	-	-	-	46,310
RETIREMENT CONTRIBUTION INCREASE	-	-	-	10,920
CAPITAL EXPENDITURES	102,373	2,883,545	2,854,818	954,000
TOTAL OTHER EXPENDITURES	<u>102,373</u>	<u>4,944,839</u>	<u>2,854,818</u>	<u>1,260,871</u>
NET REVENUE OVER (UNDER) EXP	(300,229)	(3,582,684)	(2,575,999)	(911,737)
TOTAL REVENUE	\$ 4,023,136	\$ 6,034,012	\$ 4,517,793	\$ 4,778,721
TOTAL EXPENDITURES	<u>4,323,365</u>	<u>9,616,696</u>	<u>7,093,792</u>	<u>5,690,458</u>
NET REVENUE OVER (UNDER) EXPENSES	(300,229)	(3,582,684)	(2,575,999)	(911,737)
BEGINNING FUNDS AVAILABLE	-	3,895,161	3,801,049	1,225,050
CONTRIBUTED ASSETS	4,101,278	-	-	-
ENDING FUND AVAILABLE	<u>3,801,049</u>	<u>312,477</u>	<u>1,225,050</u>	<u>313,313</u>
LESS RESERVES:				
7% OPERATING RESERVE	-	(312,477)	(296,728)	(313,313)
UNRESERVED FUNDS AVAILABLE	<u>\$ 3,801,049</u>	<u>\$ -</u>	<u>\$ 928,322</u>	<u>\$ -</u>

**SOUTH SUBURBAN PARK AND RECREATION DISTRICT
CULTURAL & ARTS FUND BY CATEGORY**

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTERGOVERNMENTAL/ DONATIONS	\$ 601,475	\$ 703,126	\$ 696,822	\$ 845,635
NET INVESTMENT INCOME	200,737	15,000	150,000	75,000
PROGRAM REVENUE	1,280,209	2,704,286	1,784,438	1,849,786
RETAIL SALES REVENUE	228,549	273,300	205,000	217,200
FACILITY RENTAL REVENUE	854,286	1,482,300	789,845	915,300
CONTRACT SALES REVENUE	177,032	171,000	177,000	188,000
OTHER REVENUE	60,848	45,000	74,688	67,800
TOTAL OPERATING REVENUE	3,403,136	5,394,012	3,877,793	4,158,721
EXPENDITURES:				
SALARY	1,582,068	1,641,562	1,796,599	1,744,519
BENEFITS	334,473	403,076	412,090	445,033
PROGRAM EXPENSES	3,607	8,650	56,715	63,125
SUPPLIES	244,502	245,113	213,717	236,943
SERVICE & MATERIALS	73,677	162,500	111,100	116,500
MAINTENANCE & EQUIPMENT	22,727	25,500	20,346	27,200
UTILITIES	178,480	214,540	225,691	249,500
CONTRACTUAL	1,605,342	1,777,740	1,298,771	1,442,465
OTHER EXPENSES	176,116	193,176	103,945	104,302
TOTAL OPERATING EXPENDITURES	4,220,992	4,671,857	4,238,974	4,429,587
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	(817,856)	722,155	(361,181)	(270,866)
	(817,856)	722,155	(361,181)	(270,866)
OTHER REVENUE:				
OPERATING TRANSFER IN	620,000	620,000	620,000	620,000
INTERGOVERNMENTAL REVENUE FROM	-	20,000	20,000	-
TOTAL OTHER REVENUE	\$ 620,000	\$ 640,000	\$ 640,000	\$ 620,000
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 2,061,294	\$ -	\$ 249,641
MERIT INCREASE/BENCHMARKING	-	-	-	46,310
RETIREMENT CONTRIBUTION INCREASE	-	-	-	10,920
CAPITAL EXPENDITURES	102,373	2,883,545	2,854,818	954,000
TOTAL OTHER EXPENDITURES	102,373	4,944,839	2,854,818	1,260,871
NET REVENUE OVER (UNDER)	\$ (300,229)	\$ (3,582,684)	\$ (2,575,999)	\$ (911,737)
TOTAL REVENUE	\$ 4,023,136	\$ 6,034,012	\$ 4,517,793	\$ 4,778,721
TOTAL EXPENDITURES	4,323,365	9,616,696	7,093,792	5,690,458
NET REVENUE OVER (UNDER) EXPENDITURES	(300,229)	(3,582,684)	(2,575,999)	(911,737)
BEGINNING FUNDS AVAILABLE	-	3,895,161	3,801,049	1,225,050
CONTRIBUTED ASSETS	4,101,278	-	-	-
ENDING FUND AVAILABLE	3,801,049	312,477	1,225,050	313,313
LESS RESERVES:				
7% OPERATING RESERVE	-	(312,477)	(296,728)	(313,313)
UNRESERVED FUNDS AVAILABLE	\$ 3,801,049	\$ -	\$ 928,322	\$ -

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTEREST INCOME	\$ 185,127	\$ -	\$ -	\$ -
INTERGOVERNMENTAL FUNDS	773,387	-	-	-
TOTAL REVENUE	958,514	-	-	-
EXPENDITURES:				
UNDESIGNATED	-	-	-	-
CAPITAL OUTLAY	15,585,283	-	-	-
TOTAL EXPENDITURES	15,585,283	-	-	-
NET REVENUES OVER (UNDER) EXP	(14,626,769)	-	-	-
BEGINNING FUND BALANCE	14,626,769	-	-	-
ENDING FUND BALANCE	-	-	-	-
LESS RESERVES:				
CPF RESERVE	-	-	-	-
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
ICE ARENA	\$ 7,618,574	\$ 7,036,106	\$ 7,931,238	\$ 8,167,288
RECREATION CENTERS	4,282,206	4,005,986	4,221,378	4,511,699
ATHLETICS	3,568,254	3,226,902	3,886,053	3,792,106
OTHER RECREATION FACILITIES	2,546,484	2,437,208	2,697,339	2,702,698
GOLF COURSES	11,722,841	11,377,250	12,280,799	12,798,700
HOSPITALITY	5,705,534	5,774,778	6,399,551	6,443,212
INTEREST INCOME	601,129	400,000	675,000	500,000
OTHER REVENUE	100	600	577	900
TOTAL OPERATING REVENUE	36,045,122	34,258,830	38,091,935	38,916,603
EXPENDITURES:				
ADMINISTRATION	3,812,988	3,527,789	3,431,203	3,698,226
FINANCE DEPARTMENT	571,858	640,147	636,612	661,548
IT DEPARTMENT	789,581	868,676	841,976	909,420
ICE ARENA	4,383,633	4,837,355	4,890,805	5,229,537
RECREATION CENTERS	6,593,482	7,196,350	7,035,433	7,711,455
ATHLETICS	2,348,396	2,732,384	2,781,162	2,914,402
OTHER RECREATION FACILITIES	2,015,299	2,140,622	2,239,891	2,283,781
GOLF COURSES	7,687,802	7,972,846	8,108,471	8,345,952
HOSPITALITY	5,919,835	5,879,950	6,622,061	6,807,989
TOTAL OPERATING EXPENDITURES	34,122,874	35,796,119	36,587,614	38,562,310
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	1,922,248	(1,537,289)	1,504,321	354,293
OTHER REVENUE:				
OPERATING TRANSFER IN	3,000,000	3,000,000	-	-
INTERGOVERNMENTAL REVENUE FOR	-	25,000	25,000	47,500
CAPITAL LEASE PROCEEDS	160,000	220,000	192,000	220,000
TOTAL OTHER REVENUE	3,160,000	3,245,000	217,000	267,500
OTHER EXPENDITURES:				
UNDESIGNATED	-	7,048,478	-	2,734,968
MERIT INCREASE/BENCHMARKING	-	-	-	362,766
POSITION REQUESTS	-	-	-	-
RETIREMENT CONTRIBUTION INCREASE	-	-	-	85,540
INCREASE IN WORKERS COMP PREMIUM	-	-	-	83,000
CAPITAL OUTLAY	3,127,469	5,480,994	5,621,818	4,318,920
TOTAL OTHER EXPENDITURES	3,127,469	12,529,472	5,621,818	7,585,194
NET REVENUE OVER (UNDER) EXP	1,954,779	(10,821,761)	(3,900,497)	(6,963,401)
TOTAL REVENUE	39,205,122	37,503,830	38,308,935	39,184,103
TOTAL EXPENDITURES	37,250,343	48,325,591	42,209,432	46,147,504
NET REVENUE OVER (UNDER) EXPENDITURES	1,954,779	(10,821,761)	(3,900,497)	(6,963,401)
BEGINNING FUNDS AVAILABLE	11,618,736	13,307,919	13,573,515	9,673,018
ENDING FUNDS	13,573,515	2,486,158	9,673,018	2,709,617
LESS RESERVES:				
7% OPERATING RESERVE	(2,256,268)	(2,486,158)	(2,542,197)	(2,709,617)
UNRESERVED FUNDS AVAILABLE	\$ 11,317,247	\$ -	\$ 7,130,821	\$ -

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Littleton Golf

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
INTERGOVERNMENTAL/ DONATIONS	\$ 50,358	\$ 32,420	\$ 47,443	\$ 28,000
NET INVESTMENT INCOME	601,129	400,000	675,000	500,000
PROGRAM REVENUE	25,888,595	24,413,821	26,715,875	27,575,259
RESTAURANT	5,264,098	5,176,470	5,770,134	5,785,211
RETAIL SALES REVENUE	1,136,774	1,289,248	1,220,049	1,260,682
FACILITY RENTAL REVENUE	2,785,908	2,666,271	3,308,122	3,429,841
CONTRACT SALES REVENUE	152,000	146,140	152,448	174,150
OTHER REVENUE	166,260	134,460	202,864	163,460
TOTAL OPERATING REVENUE	36,045,122	34,258,830	38,091,935	38,916,603
EXPENDITURES:				
SALARY	14,157,818	14,743,677	15,201,669	15,837,749
BENEFITS	2,883,072	3,011,532	3,214,599	3,388,048
PROGRAM EXPENSES	383,732	471,800	464,587	531,660
RESTAURANT SALES EXPENSE	523,457	533,224	570,989	598,000
SUPPLIES	3,669,869	3,911,605	3,779,279	4,021,674
SERVICE & MATERIALS	958,337	1,255,780	1,182,389	1,349,959
MAINTENANCE & EQUIPMENT	402,035	446,619	457,329	489,580
UTILITIES	2,941,309	3,182,000	3,056,373	3,175,611
CONTRACTUAL	2,272,651	2,146,303	2,548,325	2,595,202
OTHER EXPENSES	1,369,746	1,678,415	1,783,474	1,909,506
DEBT SERVICE & PAYING AGENT FEES	409,147	270,508	270,508	324,269
OVERHEAD CHARGEBACK (1)	4,151,701	4,144,656	4,058,093	4,341,052
TOTAL OPERATING EXPENDITURES	34,122,874	35,796,119	36,587,614	38,562,310
EXCESS OPERATING REVENUE OVER (UNDER) EXPENDITURES	1,922,248	(1,537,289)	1,504,321	354,293
	34,122,874	35,796,119		
OTHER REVENUE:				
TRANSFER IN	3,000,000	3,000,000	-	-
INTERGOVERNMENTAL REVENUE FOR C.	-	25,000	25,000	47,500
CAPITAL LEASE PROCEEDS	160,000	220,000	192,000	220,000
TOTAL OTHER REVENUE	\$ 3,160,000	\$ 3,245,000	\$ 217,000	\$ 267,500

(continued)

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
(continued)				
OTHER EXPENDITURES:				
UNDESIGNATED	\$ -	\$ 7,048,478	\$ -	\$ 2,734,968
MERIT INCREASE/BENCHMRKING	-	-	-	362,766
POSITION REQUESTS	-	-	-	-
RETIREMENT CONTRIBUTION INCREASE	-	-	-	85,540
INCREASE IN WORKERS COMP PREMIUM	-	-	-	83,000
CAPITAL OUTLAY	3,127,469	5,480,994	5,621,818	4,318,920
TOTAL OTHER EXPENDITURES	3,127,469	12,529,472	5,621,818	7,585,194
NET REVENUE OVER (UNDER) EXP	\$ 1,954,779	\$ (10,821,761)	\$ (3,900,497)	\$ (6,963,401)
TOTAL REVENUE	\$ 39,205,122	\$ 37,503,830	\$ 38,308,935	\$ 39,184,103
TOTAL EXPENDITURES	37,250,343	48,325,591	42,209,432	46,147,504
NET REVENUE OVER (UNDER) EXPENDITURES	1,954,779	(10,821,761)	(3,900,497)	(6,963,401)
BEGINNING FUNDS AVAILABLE	11,618,736	13,307,919	13,573,515	9,673,018
ENDING FUNDS	13,573,515	2,486,158	9,673,018	2,709,617
LESS RESERVES:				
7% OPERATING RESERVE	(2,256,268)	(2,486,158)	(2,542,197)	(2,709,617)
UNRESERVED FUNDS AVAILABLE	\$ 11,317,247	\$ -	\$ 7,130,821	\$ -

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

	Actual 2023	Budget 2024	Estimated 2024	Budget 2025
REVENUE:				
PROPERTY TAXES	\$ 3,107,813	\$ 3,100,000	\$ 3,065,908	\$ 3,101,162
INTEREST EARNINGS	74,643	100,000	75,000	100,000
TOTAL REVENUE	3,182,456	3,200,000	3,140,908	3,201,162
EXPENDITURES:				
ADMINISTRATION	17,956	53,000	46,450	51,236
BOND PRINCIPAL	1,465,000	1,540,000	1,540,000	1,570,000
BOND INTEREST	1,616,450	1,543,200	1,543,200	1,512,400
OPERATING TRANSFER OUT	74,643	100,000	75,000	100,000
TOTAL EXPENDITURES	3,174,049	3,236,200	3,204,650	3,233,636
NET REVENUE OVER EXPENDITURES	8,407	(36,200)	(63,742)	(32,474)
BEGINNING FUND BALANCE	360,097	368,504	368,504	304,762
ENDING FUND BALANCE	368,504	332,304	304,762	272,288
LESS RESERVES:				
DEBT SERVICE RESERVE	(368,504)	(332,304)	(304,762)	(272,288)
UNRESERVED FUNDS AVAILABLE	\$ -	\$ -	\$ -	\$ -

4. GENERAL FUND BUDGET



Painted Turtle

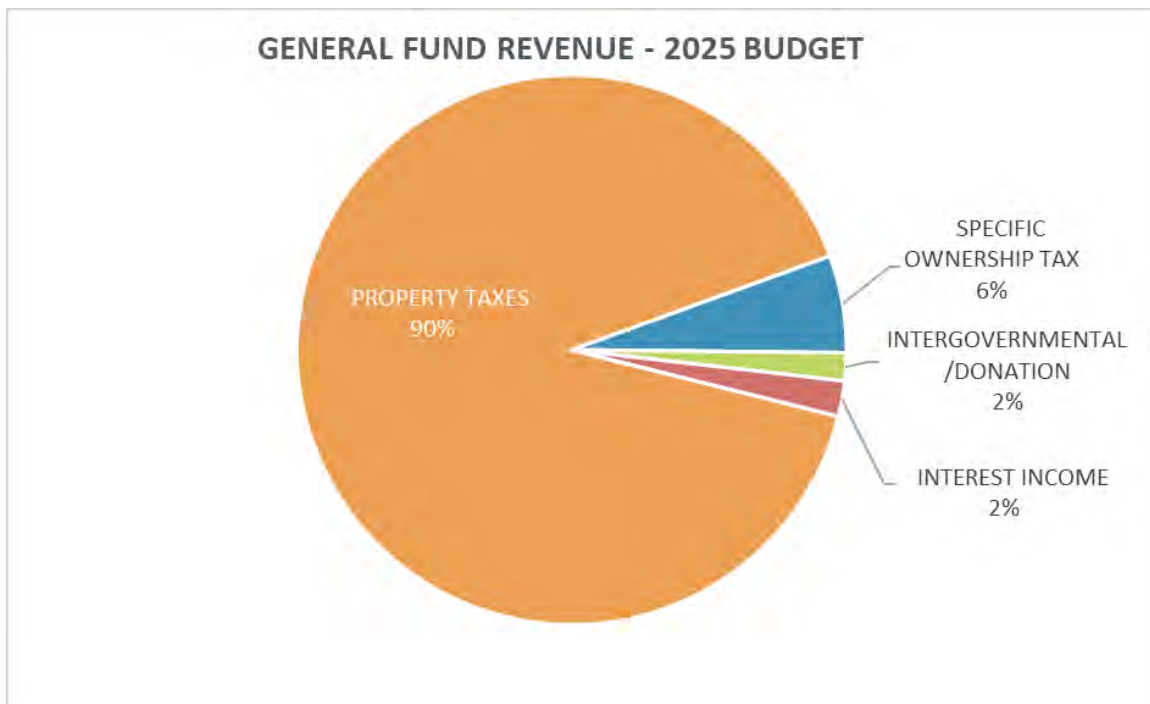
General Fund Budget Overview

General Fund Description

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

Major Revenue Sources

The major revenue sources for the General Fund are property taxes (90%), specific ownership taxes (6%), intergovernmental revenue and donations (2%), and interest income (2%).



Property Taxes

Property taxes are levied by the District's Board of Directors. The levy is based on assessed valuations determined by the County Assessors as of January 1 of each year. The levy is normally set December 15 by certification to the County Commissioners to put the tax lien on the individual properties as of January 1 of the following year. The County Treasurers collect the determined taxes during the ensuing calendar year. The taxes are payable by April, or if in equal installments, at the taxpayer's election, in February and June. Delinquent taxpayers are notified in August and sales of the tax liens on delinquent properties are normally held in November or December. The County Treasurers remit the taxes collected monthly to the District less a 1.5 % collection fee. The annual budget for Property taxes is based on the assessed valuation received from each county and the historical collection rate. The District passed an election question in November 2019. This measure allows the District to increase its mill levy incrementally to offset the loss of revenue as a result of state mandated property tax assessment rate reductions beginning in collection year 2021.

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

Operating Property Taxes

Collection Year	Operating Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
2016	17,506,794	17,351,110	155,684	99.11%
2017	17,451,989	17,425,036	26,953	99.85%
(1) 2018	23,103,011	22,958,299	144,712	99.37%
2019	23,318,991	23,239,021	79,970	99.66%
2020	26,444,051	26,224,485	219,566	99.17%
2021	26,319,027	26,146,575	172,452	99.34%
2022	28,127,054	27,805,578	321,476	98.86%
2023	28,152,989	27,985,793	167,196	99.41%
2024 Estimate	33,711,720	34,412,633	(700,913)	102.08%
2025 Budget	33,907,723	33,274,603	633,120	98.13%

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

2010 One Mill Property Taxes

Collection Year	2010 1 Mill Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
2016	2,699,583	2,680,177	19,406	99.28%
2017	2,693,208	2,687,257	5,951	99.78%
(1) 2018	-	-	-	0.00%
2019	-	-	-	0.00%
2020	-	-	-	0.00%
2021	-	-	-	0.00%
2022	-	-	-	0.00%
2023	-	-	-	0.00%
2024 Estimate	-	-	-	0.00%
2025 Budget	-	-	-	0.00%

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

Specific Ownership Tax

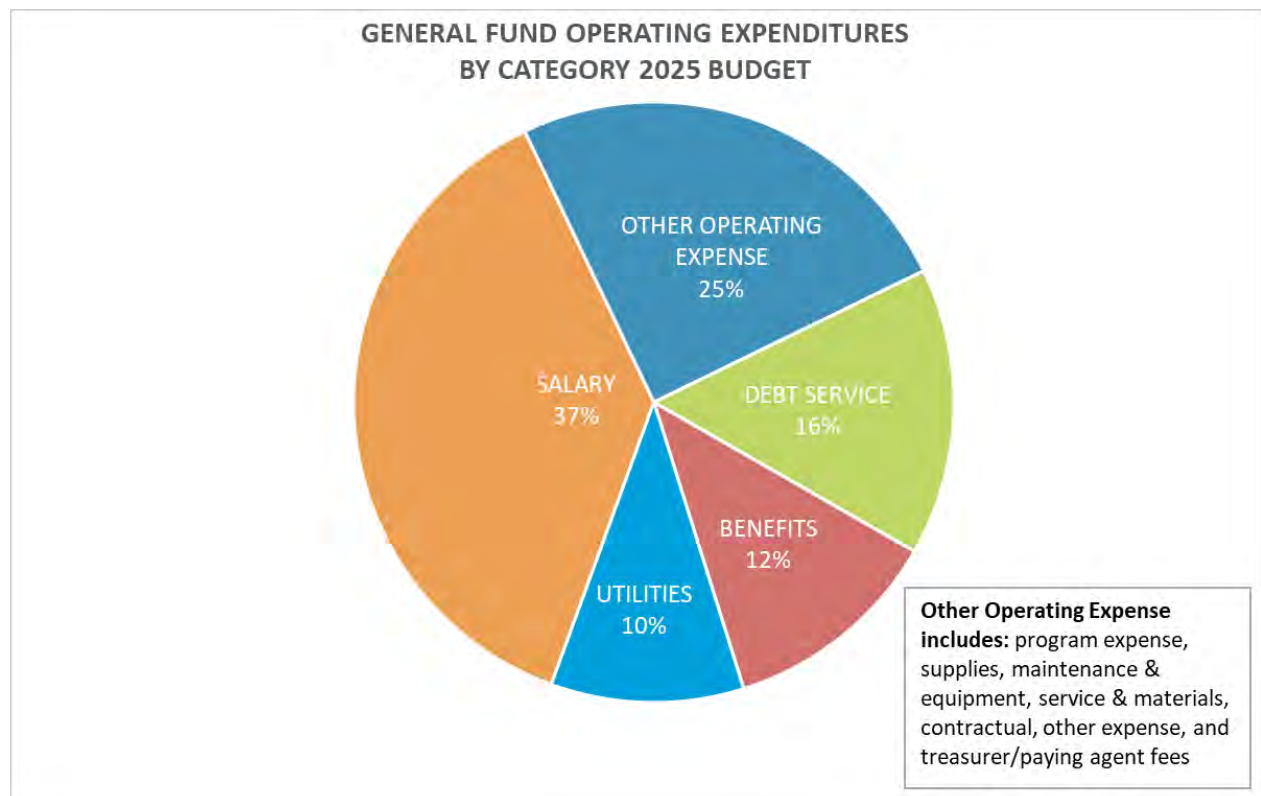
This revenue source is collected by each of the counties the District is in (Arapahoe, Douglas, and Jefferson). It represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. The County Treasurers allocate and remit the taxes collected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

Intergovernmental Revenue and Donations (for Operations)

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

Major Expenditures

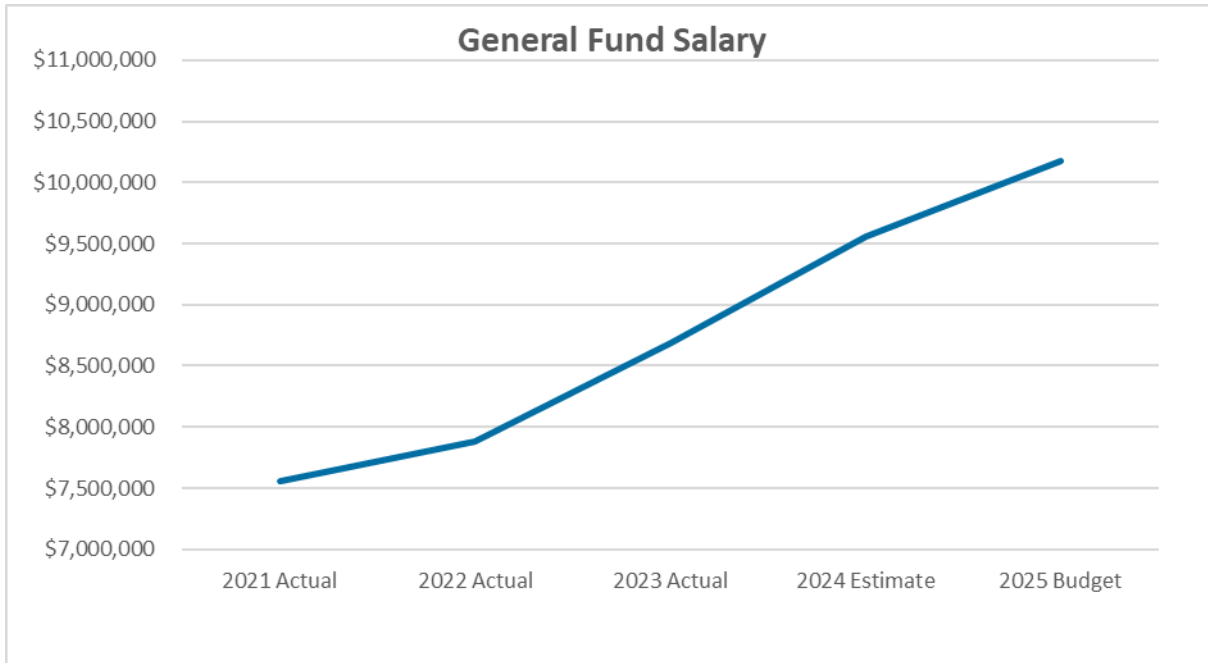
Expenditures include salaries (37%), other expenses (25%), debt service (16%), benefits (12%), and utilities (10%).





Salary

Salary represents about 37% of the General Fund expenditures. The General Fund includes salary for Administration, Planning, Finance, Information Technology, and Parks and Open Space. The budgeted expenditures for salary are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



Other Expenditures

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

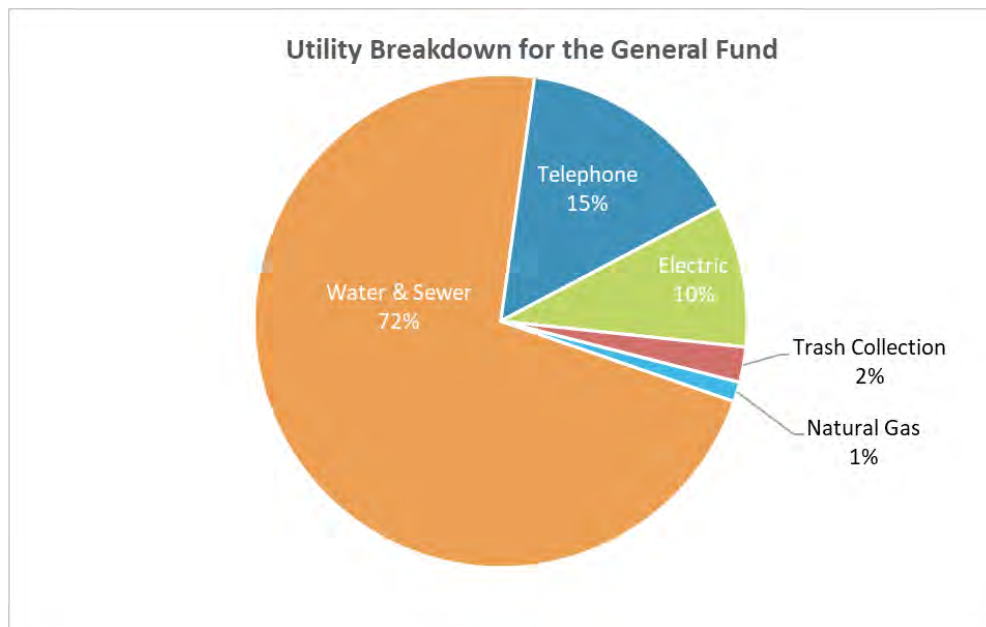
Benefits

Benefits represent about 12% of the General Fund expenditures. The General Fund includes the following benefits; FICA, Medicare, Medical, Dental, Life, Employee Assistance, Pension, and Workers' Compensation. The budgeted expenditures for benefits are calculated using the historical rates and estimated changes in insurance and other benefits costs.

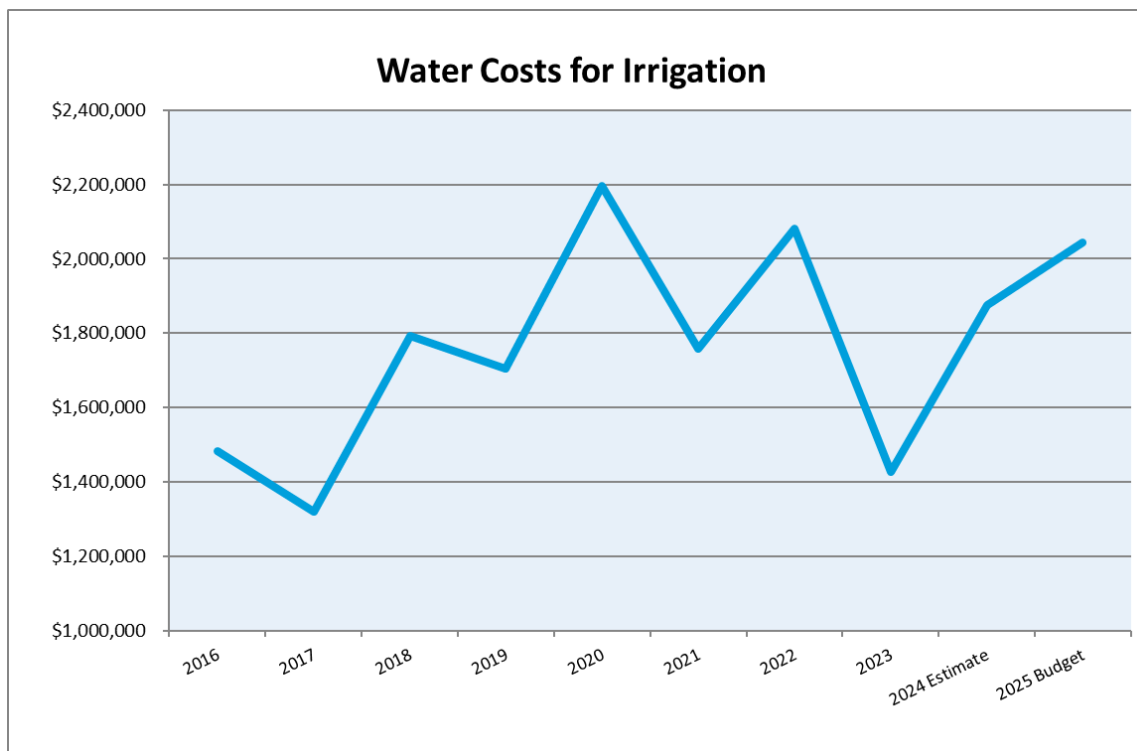
Utilities

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





For the 2025, water expenses for parks' irrigation is budgeted at \$2,043,000. The chart reflects water cost for parks' Irrigation over the last ten years. Actual water expenditures will vary depending on the temperature and the amount of rain. The budget amount is generated using historical information, and any anticipated fee changes in the market place.



Debt Service

Debt Service expense includes the payments for the 2019 COPS, the 2021 COPS, Energy Performance Lease, and Denver Water conditional advance. Budget is based on actual debt service payments due.

Debt Service Schedule 2025

COPs/Lease Payments	
Debt Issuance	Total
2019 COPs - Principal	\$ 1,260,000
2021 COPs - Principal	640,000
Energy Performance Lease - Principal	483,823
Denver Water Conditional Advance - Principal	67,981
Total Principal Payments	\$ 2,451,804
2019 COPs - Interest	\$ 1,164,900
2021 COPs - Interest	691,400
Energy Performance Lease - Interest	56,244
Denver Water Conditional Advance - Interest	3,532
Total Interest Payments	\$ 1,916,076
Total COPs/Lease Payments	\$ 4,367,880

GENERAL FUND SUMMARY

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	<u>2025 Budget</u>	<u>Page</u>
Revenue:		
Property Taxes	\$ 33,274,603	171
Specific Ownership Tax	2,100,000	171
Intergovernmental/Donation Revenue	601,831	171
Interest Income	765,000	171
Other Revenue	497,300	171
Total Operating Revenue	<u>37,238,734</u>	
Expenditures:		
Administration	570,923	172
General Office	84,281	173
Communication Department	968,362	174
Human Resources	373,616	175
Insurance	341,550	175
Subtotal Administration	<u>2,338,732</u>	
Finance Department	325,837	176
IT Department	447,924	176
Planning	962,037	177
Parks and Open Space	13,238,568	177
Construction and Mechanical Maintenance	1,652,205	185
Total Operating Expenditures	<u>18,965,303</u>	
Excess Operating Revenue over Expenditures	<u>18,273,431</u>	
Other Revenue		
Intergovernmental/Donation for Capital	6,853,500	186
Transfer In	100,000	187
Total Other Revenue	<u>6,953,500</u>	
Other Expenditures		
Merit/Position Requests/Benefit Increase	531,306	187
Undesignated	6,929,468	187
2019 COPs Payment	2,424,900	187
2021 COPs Payment	1,331,400	187
Energy Performance Lease	540,067	187
Denver Water Conditional Advance	71,513	187
Transfer Out	620,000	187
Capital Projects	24,145,068	188
Total Other Expenditures	<u>36,593,722</u>	
Net Revenue Over Expenditures	(11,366,791)	
Carryover	11,366,791	187
Funds Available	<u>\$ -</u>	

GENERAL FUND DETAIL

**2025
Budget**

OPERATING REVENUE

PROPERTY TAX REVENUE

Revenue:

10-10-01-100-4001	Property Tax	\$ 33,374,603
10-10-01-100-4015	Net Delinquent Tax Over Abatement	(100,000)
TOTAL PROPERTY TAX REVENUE		<u>33,274,603</u>

SPECIFIC OWNERSHIP TAX

Revenue:

10-10-01-100-4010	Specific Ownership Tax	2,100,000
TOTAL SPECIFIC OWNERSHIP TAX		<u>2,100,000</u>

INTERGOVERNMENTAL/DONATION REVENUE

Revenue:

10-10-01-100-4034	Insurance Pool Safety Grant Revenue	20,000
10-30-01-121-4030	Memorial Donations	38,000
10-40-51-121-4035	Carryover Grant/Donation Rev	24,130
10-40-51-122-4035	Carryover Grant/Donation Rev	27,945
10-40-51-540-4020	City of Littleton Reimbursement	324,111
10-40-51-542-4020	City of Littleton Reimbursement	167,645
TOTAL INTERGOVERNMENTAL/DONATION REVENUE		<u>601,831</u>

INTEREST INCOME

Revenue:

10-10-01-100-4017	Interest from Taxes	15,000
10-10-01-100-4050	Interest Earnings	750,000
TOTAL INTEREST INCOME		<u>765,000</u>

OTHER REVENUE

Revenue:

10-10-01-100-4087	Solar Lease Pymts - 2017 Agreement	(300,000)
10-10-01-100-4088	Solar Credits - 2017 Agreement	320,000
10-10-01-100-4089	Solar Credits	40,000
10-10-01-100-4090	Energy Rebate/Credits	20,000
10-10-01-100-4094	Purchase Card Rebate	120,000
10-10-01-100-4099	Miscellaneous	100,000
10-10-01-100-4174	Park Permits	120,000
10-10-01-100-4266	Sponsorship	15,000
10-10-01-110-4170	Insurance Reimbursements	50,000
10-11-01-522-4360	Commissions Sale Temp Art Display	200
10-40-51-540-4099	Miscellaneous	4,500
10-40-51-540-4157	Facility Rental	2,600
10-40-51-540-4174	SPP Park Permits	5,000
TOTAL OTHER REVENUE		<u>497,300</u>

TOTAL OPERATING REVENUE

\$ 37,238,734

GENERAL FUND DETAIL

**2025
Budget**

ADMINISTRATION

Expenditures:

10-10-01-100-5001	Full-Time Salaries	\$	390,140
10-10-01-100-5004	Board Salary Expense		14,000
10-10-01-100-5009	Fringe Benefits		133,148
10-10-01-100-5102	Legal Services		150,000
10-10-01-100-5103	Election Expense		50,000
10-10-01-100-5104	Board Expense		22,000
10-10-01-100-5107	Consultants & Special Projects		125,000
10-10-01-100-5108	Safety Grant Expense		20,000
10-80-00-970-5117	Paying Agent Fees		3,000
10-83-00-970-5117	Paying Agent Fees		3,000
10-10-01-100-5119	Collection Charges		550,000
10-10-01-100-5403	Telephone		600
10-10-01-100-5406	Englewood Pay Off		8,000
10-10-01-100-5407	Centennial Storm Water Fee		45,000
10-10-01-100-5612	Benefit Consulting		60,000
10-10-01-100-5803	Dues & Subscriptions		22,000
10-10-01-100-5805	Staff Development		12,000
10-10-01-100-5806	Miscellaneous		10,000
10-10-01-100-5809	Fireworks Expense		5,000
10-10-01-100-5832	Reimburse Foothills Trailmark Fee		13,000
10-10-01-100-5867	Rueter-Hess Master Plan Contribution		72,000
10-10-01-100-5868	HLC Conservancy Contribution		10,000
	Subtotal		1,717,888
10-10-01-100-5857	Overhead Chargeback		(1,146,965)
	Total Expenditures	\$	570,923

GENERAL FUND DETAIL

**2025
Budget**

GENERAL OFFICE

Expenditures:			
10-10-01-115-5001	Full-Time Salaries	\$	49,141
10-10-01-115-5009	Fringe Benefits		9,554
10-10-01-115-5201	Office Supplies		15,000
10-10-01-115-5203	Custodial Supplies		2,200
10-10-01-115-5204	Postage		12,000
10-10-01-115-5400	Utilities Natural Gas		9,000
10-10-01-115-5401	Utilities Electric		27,204
10-10-01-115-5402	Water & Sewer		6,504
10-10-01-115-5403	Telephone		500
10-10-01-115-5404	Trash Collection		3,600
10-10-01-115-5495	Lease for Postage/Folder Equipment		5,196
10-10-01-115-5501	Contractual Services		20,000
10-10-01-115-5701	Services/Mat to Maintain Fac/Building		5,496
10-10-01-115-5805	Staff Development		7,000
10-10-01-115-5806	Miscellaneous Expense		7,500
10-10-01-115-5854	Mileage Reimbursement		500
10-10-01-115-5863	Employee Recognition Expense		75,000
	Subtotal		255,395
10-10-01-115-5857	Overhead Chargeback		(171,114)
	Total Expenditures	\$	84,281

GENERAL FUND DETAIL

**2025
Budget**

COMMUNICATIONS

Expenditures:

10-11-01-100-5001	Full-Time Salaries	\$	484,638
10-11-01-100-5009	Fringe Benefits		153,574
10-11-01-100-5134	Special Event Expense		25,000
10-11-01-100-5201	Office Supplies		1,000
10-11-01-100-5204	Postage		66,500
10-11-01-100-5211	Audio Visual Supplies		1,500
10-11-01-100-5230	Printing/Copies		130,000
10-11-01-100-5403	Telephone		1,500
10-11-01-100-5501	Contractual Services		40,000
10-11-01-100-5506	Computer Maintenance		2,500
10-11-01-100-5507	Computer Software Maintenance		1,000
10-11-01-100-5802	Promo, Publicity & Printing		15,000
10-11-01-100-5803	Dues & Subscriptions		16,000
10-11-01-100-5805	Staff Development		15,000
10-11-01-100-5806	Miscellaneous		1,500
10-11-01-100-5854	Mileage Reimbursement		1,500
	Total Expenditures		956,212

PUBLIC ART

Expenditures:

10-11-01-522-5111	Public Arts Committee Expense		350
10-11-01-522-5501	Contractual Services		3,000
10-11-01-522-5507	Computer Software Maintenance		300
10-11-01-522-5702	Service/Materials to Maintain Art		8,000
10-11-01-522-5802	Promo, Publicity & Printing		500
	Total Expenditures	\$	12,150

GENERAL FUND DETAIL

**2025
Budget**

HUMAN RESOURCES

Expenditures:		
10-12-01-100-5001	Full-Time Salaries	\$ 511,505
10-12-01-100-5009	Fringe Benefits	147,666
10-12-01-100-5107	Consultants & Special Projects	25,000
10-12-01-100-5127	Sustainability Expense	10,000
10-12-01-100-5201	Office Supplies	400
10-12-01-100-5241	DEI Committee Expense	5,000
10-12-01-100-5502	Background Checks	32,000
10-12-01-100-5507	Computer Software Maintenance	245,000
10-12-01-100-5515	Mountain States Employers Services	15,500
10-12-01-100-5610	Unemployment Insurance	50,000
10-12-01-100-5803	Dues & Subscriptions	2,000
10-12-01-100-5805	Staff Development	16,000
10-12-01-100-5806	Miscellaneous	1,000
10-12-01-100-5851	Recruiting Costs	30,000
10-12-01-100-5854	Mileage Reimbursement	300
10-12-01-100-5855	Tuition Reimbursement	10,800
10-12-01-100-5865	Leadership Training	20,000
10-12-01-100-5866	Employee Wellness Program	10,000
	Subtotal	1,132,171
10-12-01-100-5857	Overhead Chargeback	(758,555)
	Total Expenditures	373,616

INSURANCE

Expenditures:		
10-10-01-110-5600	Insurance Claims	125,000
10-10-01-110-5601	Insurance Premiums	910,000
	Subtotal	1,035,000
10-10-01-110-5857	Overhead Chargeback	(693,450)
	Total Expenditures	341,550

TOTAL ADMINISTRATION EXPENDITURES	\$ 2,338,732
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GENERAL FUND DETAIL

**2025
Budget**

FINANCE

Expenditures:		
10-20-01-100-5001	Full-Time Salaries	\$ 586,159
10-20-01-100-5002	Part-Time Salaries	40,000
10-20-01-100-5009	Fringe Benefits	166,326
10-20-01-100-5100	Armored Car Service Fees	13,000
10-20-01-100-5105	Bank Service Charges	30,000
10-20-01-100-5114	Auditing Services	32,000
10-20-01-100-5201	Office Supplies	4,000
10-20-01-100-5506	Contractual Services (Support)	20,000
10-20-01-100-5507	Computer Software Annual Maintenance	82,000
10-20-01-100-5803	Dues & Subscriptions	3,000
10-20-01-100-5805	Staff Development	6,200
10-20-01-100-5806	Miscellaneous	4,000
10-20-01-100-5854	Mileage Reimbursement	700
	Subtotal	987,385
10-20-01-100-5857	Overhead Chargeback	(661,548)
TOTAL FINANCE EXPENDITURES		325,837

IT DEPARTMENT

Expenditures:		
10-25-01-100-5001	Full Time Salaries	506,666
10-25-01-100-5009	Fringe Benefits	145,778
10-25-01-100-5403	Telephone	349,100
10-25-01-100-5506	Computer Maintenance	342,000
10-25-01-100-5805	Staff Development	12,000
10-25-01-100-5854	Mileage Reimbursement	1,800
	Subtotal	1,357,344
10-25-01-100-5857	Overhead Chargeback	(909,420)
TOTAL IT EXPENDITURES		\$ 447,924

GENERAL FUND DETAIL

**2025
Budget**

PLANNING

ADMINISTRATION

Expenditures:

10-30-01-100-5001	Full-Time Salaries	\$ 566,988
10-30-01-100-5009	Fringe Benefits	156,249
10-30-01-100-5107	Consultants & Special Projects	150,000
10-30-01-100-5302	Minor Tools & Equipment	750
10-30-01-100-5403	Telephone	4,000
10-30-01-100-5407	SEMSWA Annual Permit	3,500
10-30-01-100-5507	Computer Software Maintenance	14,000
10-30-01-100-5702	Services/Materials to Maintain Equipment	5,500
10-30-01-100-5803	Dues & Subscriptions	1,250
10-30-01-100-5804	Rent/Lease Expense	1,800
10-30-01-100-5805	Staff Development	14,000
10-30-01-100-5806	Miscellaneous	5,000
10-30-01-100-5854	Mileage Reimbursement	1,000
10-30-01-121-5108	Memorial Donation Expense	38,000
Total Expenditures		962,037

TOTAL PLANNING EXPENDITURES

962,037

PARKS AND OPEN SPACE

MAINTENANCE ADMINISTRATION

Expenditures:

10-40-41-100-5001	Full-Time Salaries	290,823
10-40-41-100-5009	Fringe Benefits	85,259
10-40-41-100-5230	Printing/Copies	4,000
10-40-41-100-5401	Utilities Electric	105,000
10-40-41-100-5403	Telephone	630
10-40-41-100-5501	Contractual Services	23,000
10-40-41-100-5803	Dues & Subscriptions	500
10-40-41-100-5805	Staff Development	5,665
10-40-41-100-5806	Miscellaneous	4,500
10-40-41-100-5812	Uniforms	27,297
Total Expenditures		\$ 546,674

GENERAL FUND DETAIL

**2025
Budget**

PARKS AND OPEN SPACE

GARAGE & SHOP

Expenditures:

10-40-42-264-5001	Full-Time Salaries	\$	470,181
10-40-42-264-5009	Fringe Benefits		136,555
10-40-42-264-5116	Licensing		2,500
10-40-42-264-5202	Motor Fuels & Lubricants		220,000
10-40-42-264-5302	Minor Tools & Equipment		7,000
10-40-42-264-5304	Equipment Rental		500
10-40-42-264-5495	GPS Service for Vehicles		30,000
10-40-42-264-5501	Contract Services		53,000
10-40-42-264-5702	Srv/Mat to Maintain Equipment		120,000
10-40-42-264-5703	Srv/Mat to Maintain Autos		120,000
10-40-42-264-5805	Staff Development		2,500
10-40-42-264-5806	Miscellaneous		5,000
10-40-42-264-5812	Uniforms		11,000
	Total Expenditures		<u>1,178,236</u>

SIGN SHOP

Expenditures:

10-40-42-265-5001	Full Time Salaries		118,595
10-40-42-265-5002	Part Time Salaries		23,200
10-40-42-265-5009	Fringe Benefits		43,804
10-40-42-265-5302	Minor Tools & Equipment		1,400
10-40-42-265-5700	Service & Materials		27,810
10-40-42-265-5826	Vandalism		500
	Total Expenditures	\$	<u>215,309</u>

GENERAL FUND DETAIL

**2025
Budget**

**PARKS AND OPEN SPACE
MAINTENANCE DISTRICT ADMIN**

Expenditures:		
10-40-41-411-5001	Full-Time Salaries	\$ 180,887
10-40-41-411-5002	Part Time Salaries	7,500
10-40-41-411-5009	Fringe Benefits	74,906
10-40-41-411-5201	Office Supplies	2,000
10-40-41-411-5203	Custodial Supplies	3,500
10-40-41-411-5209	Agricultural Supplies	220,000
10-40-41-411-5304	Equipment Rental	7,500
10-40-41-411-5400	Utilities Natural Gas	18,408
10-40-41-411-5401	Utilities Electric	130,000
10-40-41-411-5402	Water & Sewer	2,043,000
10-40-41-411-5403	Telephone	48,550
10-40-41-411-5404	Trash Collection	28,350
10-40-41-411-5450	Site Services	35,000
10-40-41-411-5501	Contractual Services	30,000
10-40-41-411-5516	Privatization Contracts	144,500
10-40-41-411-5700	Service & Materials	63,500
10-40-41-411-5701	Materials To Maintain Building	23,175
10-40-41-411-5702	Materials To Maintain Equipment	163,000
10-40-41-411-5708	Services to Maintain Playgrounds	78,000
10-40-41-411-5803	Dues & Subscriptions	3,900
10-40-41-411-5805	Staff Development	20,945
10-40-41-411-5806	Miscellaneous	1,500
Total Expenditures		<u>3,328,121</u>

MAINTENANCE DISTRICT #1

Expenditures:		
10-40-41-412-5001	Full-Time Salaries	255,500
10-40-41-412-5002	Part-Time Salaries	71,136
10-40-41-412-5003	Overtime	1,579
10-40-41-412-5009	Fringe Benefits	95,355
10-40-41-412-5302	Minor Tools & Equipment	1,614
10-40-41-412-5700	Service & Materials	15,000
10-40-41-412-5806	Miscellaneous	986
10-40-41-412-5826	Vandalism	1,314
Total Expenditures		<u>\$ 442,484</u>

GENERAL FUND DETAIL

**2025
Budget**

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

Expenditures:		
10-40-41-413-5001	Full-Time Salaries	\$ 248,847
10-40-41-413-5002	Part-Time Salaries	71,136
10-40-41-413-5003	Overtime	1,579
10-40-41-413-5009	Fringe Benefits	95,412
10-40-41-413-5302	Minor Tools & Equipment	1,614
10-40-41-413-5700	Service & Materials	20,000
10-40-41-413-5806	Miscellaneous	986
10-40-41-413-5826	Vandalism	1,314
Total Expenditures		440,888

MAINTENANCE DISTRICT #3

Expenditures:		
10-40-41-414-5001	Full-Time Salaries	280,100
10-40-41-414-5002	Part-Time Salaries	71,136
10-40-41-414-5003	Overtime	1,579
10-40-41-414-5009	Fringe Benefits	117,159
10-40-41-414-5302	Minor Tools & Equipment	1,614
10-40-41-414-5700	Service & Materials	18,347
10-40-41-414-5806	Miscellaneous	986
10-40-41-414-5826	Vandalism	1,314
Total Expenditures		492,235

MAINTENANCE DISTRICT #4

Expenditures:		
10-40-41-415-5001	Full-Time Salaries	258,150
10-40-41-415-5002	Part-Time Salaries	71,136
10-40-41-415-5003	Overtime	1,579
10-40-41-415-5009	Fringe Benefits	129,229
10-40-41-415-5302	Minor Tools & Equipment	1,614
10-40-41-415-5700	Service & Materials	18,347
10-40-41-415-5806	Miscellaneous	986
10-40-41-415-5826	Vandalism	1,314
Total Expenditures		\$ 482,355

GENERAL FUND DETAIL

**2025
Budget**

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

Expenditures:			
10-40-41-416-5001	Full-Time Salaries	\$	266,742
10-40-41-416-5002	Part-Time Salaries		71,136
10-40-41-416-5003	Overtime		1,600
10-40-41-416-5009	Fringe Benefits		107,792
10-40-41-416-5302	Minor Tools & Equipment		1,614
10-40-41-416-5700	Service & Materials		18,347
10-40-41-416-5806	Miscellaneous		986
10-40-41-416-5826	Vandalism		1,314
Total Expenditures			469,531

ATHLETIC FIELDS

Expenditures:			
10-40-41-417-5001	Full-Time Salaries		204,312
10-40-41-417-5002	Part-Time Salaries		71,136
10-40-41-417-5003	Overtime		3,000
10-40-41-417-5009	Fringe Benefits		74,273
10-40-41-417-5302	Minor Tools & Equipment		1,000
10-40-41-417-5700	Service & Materials		40,000
10-40-41-417-5701	Srv/Mat to Maintain Tennis Cts		45,000
10-40-41-417-5806	Miscellaneous		650
10-40-41-417-5826	Vandalism		600
Total Expenditures			439,971

MAINTENANCE DISTRICT #6

Expenditures:			
10-40-41-419-5001	Full-Time Salaries		266,126
10-40-41-419-5002	Part-Time Salaries		71,136
10-40-41-419-5003	Overtime		1,600
10-40-41-419-5009	Fringe Benefits		114,057
10-40-41-419-5302	Minor Tools & Equipment		1,614
10-40-41-419-5700	Service & Materials		15,000
10-40-41-419-5806	Miscellaneous		986
10-40-41-419-5826	Vandalism		1,314
Total Expenditures			\$ 471,833

GENERAL FUND DETAIL

**2025
Budget**

PARKS AND OPEN SPACE

MARY CARTER GREENWAY TRAIL DISTRICT

Expenditures:

10-40-41-420-5001	Full-Time Salaries	\$	162,936
10-40-41-420-5002	Part-Time Salaries		63,000
10-40-41-420-5003	Overtime		1,600
10-40-41-420-5009	Fringe Benefits		60,802
10-40-41-420-5302	Minor Tools & Equipment		2,500
10-40-41-420-5501	Contractual Services		10,000
10-40-41-420-5700	Service & Materials		20,000
10-40-41-420-5806	Miscellaneous		986
10-40-41-420-5826	Vandalism		2,000
	Total Expenditures		323,824

WILLOW SPRINGS ADMIN

Expenditures:

10-40-41-435-5001	Full-Time Salaries		123,565
10-40-41-435-5009	Fringe Benefits		50,026
10-40-41-435-5134	Special Event Expense		2,750
10-40-41-435-5230	Printing/Copies		1,000
10-40-41-435-5400	Utilities Natural Gas		3,353
10-40-41-435-5401	Utilities Electric		9,000
10-40-41-435-5402	Water & Sewer		3,100
10-40-41-435-5403	Telephone		12,000
10-40-41-435-5404	Trash Collection		14,000
10-40-41-435-5409	Data Plan		5,000
10-40-41-435-5501	Contractual Services		55,000
10-40-41-435-5700	Service & Materials		5,280
10-40-41-435-5701	Services/Mat to Maintain Fac/Building		9,000
10-40-41-435-5803	Dues & Subscriptions		3,500
10-40-41-435-5805	Staff Development		19,854
10-40-41-435-5806	Miscellaneous		800
	Total Expenditures	\$	317,228

GENERAL FUND DETAIL

**2025
Budget**

PARKS AND OPEN SPACE

FORESTRY

Expenditures:

10-40-41-436-5001	Full-Time Salaries	\$	286,148
10-40-41-436-5002	Part-Time Salaries		55,000
10-40-41-436-5003	Overtime		1,500
10-40-41-436-5009	Fringe Benefits		128,581
10-40-41-436-5302	Minor Tools & Equipment		18,000
10-40-41-436-5304	Equipment Rental		2,400
10-40-41-436-5501	Contractual Services		51,000
10-40-41-436-5516	Privatization Contracts		60,000
10-40-41-436-5700	Service & Materials		20,040
10-40-41-436-5827	Tree Donation Expense		10,850
10-40-41-436-5829	Tree Replacement Program		25,400
10-40-41-436-5830	New Tree Planting		16,325
10-40-41-436-5831	Dump Fees		30,000
	Total Expenditures		705,244

GIS

Expenditures:

10-40-41-439-5001	Full-Time Salaries		66,612
10-40-41-439-5002	Part-Time Salaries		51,414
10-40-41-439-5003	Overtime		100
10-40-41-439-5009	Fringe Benefits		20,233
10-40-41-439-5506	Tree Inventory Software Maintenance		55,000
10-40-41-439-5507	Computer Software Maintenance		10,000
10-40-41-439-5702	Service/Materials GIS Program		500
10-40-41-439-5806	Miscellaneous		500
	Total Expenditures		204,359

PARKS AND OPEN SPACE

TRAILS

Expenditures:

10-40-41-446-5001	Full-Time Salaries		340,052
10-40-41-446-5002	Part-Time Salaries		74,900
10-40-41-446-5003	Overtime		2,400
10-40-41-446-5009	Fringe Benefits		140,247
10-40-41-446-5302	Minor Tools & Equipment		6,500
10-40-41-446-5304	Equipment Rental		2,000
10-40-41-446-5404	Trash Collection		20,000
10-40-41-446-5706	Ser/Mat for Paths, Roads, Parking Lots		349,928
10-40-41-446-5826	Vandalism		5,000
	Total Expenditures	\$	941,027

GENERAL FUND DETAIL

**2025
Budget**

PARKS AND OPEN SPACE

OPEN SPACE

Expenditures:

10-40-41-447-5001	Full-Time Salaries	\$	272,294
10-40-41-447-5002	Part-Time Salaries		79,055
10-40-41-447-5003	Overtime		2,000
10-40-41-447-5009	Fringe Benefits		123,527
10-40-41-447-5209	Agricultural Supplies		65,000
10-40-41-447-5302	Minor Tools & Equipment		6,000
10-40-41-447-5501	Contractual Services		110,000
10-40-41-447-5516	Privatization Contracts		50,000
10-40-41-447-5705	Ser/Mat to Maint Fences		1,100
Total Expenditures			708,976

SOUTH PLATTE PARK

Expenditures:

10-40-51-540-5001	Full-Time Salaries		320,852
10-40-51-540-5002	Part-Time Salaries		97,780
10-40-51-540-5003	Overtime		300
10-40-51-540-5009	Benefits		124,173
10-40-51-540-5201	Office Supplies		1,500
10-40-51-540-5204	Postage		3,800
10-40-51-540-5205	Volunteer Program Supplies		3,200
10-40-51-540-5210	Interpretive/Educational Supplies		5,500
10-40-51-540-5217	Miscellaneous Supplies		19,000
10-40-51-540-5230	Printing/Copies		7,700
10-40-51-540-5400	Utilities Natural Gas		6,500
10-40-51-540-5401	Utilities Electric		4,800
10-40-51-540-5402	Water & Sewer		2,000
10-40-51-540-5403	Telephone		3,996
10-40-51-540-5404	Trash Collection		2,100
10-40-51-540-5501	Contractual Services		45,020
10-40-51-540-5701	Service/Materials to Maintain Facility		3,850
10-40-51-540-5707	Ser/Mat to maintain South Platte Reservoir		500
10-40-51-540-5803	Dues and Subscriptions		1,150
10-40-51-540-5805	Staff Development		3,500
10-40-51-540-5812	Uniforms		3,000
10-40-51-540-5854	Mileage Reimbursement		100
Total Expenditures			\$ 660,321

GENERAL FUND DETAIL

**2025
Budget**

PARKS AND OPEN SPACE

VISITOR SERVICES

Expenditures:

10-40-51-542-5001	Full-Time Salaries	\$ 523,165
10-40-51-542-5002	Part-Time Salaries	50,160
10-40-51-542-5003	Overtime	400
10-40-51-542-5009	Benefits	183,102
10-40-51-542-5205	Volunteer Program Supplies	2,000
10-40-51-542-5210	Interpretive/Educational Supplies	3,075
10-40-51-542-5217	Miscellaneous Supplies	9,840
10-40-51-542-5403	Telephone	8,000
10-40-51-542-5501	Contractual Services	6,000
10-40-51-542-5702	Service/Materials to Maintain Equipment	17,220
10-40-51-542-5805	Staff Development	9,380
10-40-51-542-5812	Uniforms	5,535
Total Expenditures		817,877

PLATTE PARK GRANTS/DONATIONS

Expenditures:

10-40-51-121-5108	Platte Program Fund Donation Expense	24,130
10-40-51-122-5120	Scholarship Expense	27,945
Total Expenditures		52,075

TOTAL PARKS AND OPEN SPACE EXPENDITURES

13,238,568

GENERAL CONSTRUCTION

Expenditures:

10-85-42-212-5001	Full-Time Salaries	472,491
10-85-42-212-5009	Fringe Benefits	150,623
10-85-42-212-5302	Minor Tools & Equipment	7,000
10-85-42-212-5403	Telephone	6,000
10-85-42-212-5503	Contractual Persons	30,000
10-85-42-212-5701	Services/Mat to Maintain Fac/Building	12,500
10-85-42-212-5803	Dues & Subscriptions	1,000
10-85-42-212-5805	Staff Development	1,000
10-85-42-212-5806	Miscellaneous	1,200
10-85-42-212-5812	Uniforms	6,000
10-85-42-212-5854	Mileage Reimbursement	500
Total Expenditures		\$ 688,314

GENERAL FUND DETAIL

**2025
Budget**

MECHANICAL MAINTENANCE

Expenditures:		
10-85-42-250-5001	Full-Time Salaries	\$ 597,365
10-85-42-250-5009	Fringe Benefits	217,526
10-85-42-250-5302	Minor Tool & Equipment	7,000
10-85-42-250-5304	Equipment Rental	1,500
10-85-42-250-5403	Telephone	7,000
10-85-42-250-5503	Contractual Persons	110,000
10-85-42-250-5701	Services/Mat to Maintain Fac/Building	4,000
10-85-42-250-5708	Service/Material to Maintain Area Lighting	5,000
10-85-42-250-5805	Staff Development	9,000
10-85-42-250-5812	Uniforms	4,000
10-85-42-250-5854	Mileage Reimbursement	1,500
Total Expenditures		963,891

OTHER REVENUE

INTERGOVERNMENTAL/DONATION REVENUE FOR CAPITAL

Revenue:		
10-30-01-954-8594	ACOS Grant Cornerstone Park Phase II	750,000
10-30-01-954-8597	ACOS Grant High Line Canal	200,000
10-30-41-952-8512	ACOS Grant Milliken Park	600,000
10-30-01-956-8647	ACOS Grant Powers Park	600,000
10-30-41-954-8557	ACOS/SPWG Grants Mary Carter Greenway	250,000
10-30-41-952-8511	Centennial Funds Heritage Village	35,000
10-30-01-952-8531	Centennial Funds Milliken Park	350,000
10-30-41-952-8527	Centennial Funds Palos Verdes Park	35,000
10-30-01-956-8648	Funds for Powers Park	100,000
10-30-41-954-8556	GOCO Grant Cornerstone Park	900,000
10-10-01-959-8999	Holding Acct for Grant Funding	500,000
10-30-01-956-8662	Littleton Funds for Jackass Hill Park	1,450,000
10-30-41-956-8649	Littleton Funds Mary Carter Greenway Irrigation	100,000
10-30-01-956-8645	Littleton Funds Powers Park	800,000
10-30-41-956-8685	Littleton Funds South Platte Park Projects	128,500
10-30-01-950-8500	Matching Gifts Revenue	15,000
10-30-41-957-8699	Sheridan Funds Bear Creek Trail Widening	20,000
10-30-01-957-8700	Sheridan Funds Bear Creek Trailhead	20,000
TOTAL INTERGOVERNMENTAL/DONATION FOR CAPITAL		\$ 6,853,500

GENERAL FUND DETAIL

	2025 Budget
OTHER REVENUE	
MISCELLANEOUS	
Revenue:	
10-10-01-990-9101 Operating Transfer In	\$ 100,000
TOTAL MISCELLANEOUS	100,000
TOTAL OTHER REVENUE	6,953,500
OTHER EXPENDITURES	
MISCELLANEOUS	
Expenditures:	
10-10-01-100-5807 Merit Pay	362,766
10-10-01-100-5009 Retirement Increase	85,540
10-10-01-100-5009 Workers Comp Increase	83,000
10-10-01-995-9200 Unobligated Funds	6,929,468
10-10-01-970-9001 Principal Energy Performance Lease	483,823
10-10-01-970-9002 Interest Energy Performance Lease	56,244
10-70-72-970-9001 Denver Water Principal Payment	67,981
10-70-72-970-9002 Denver Water Interest Payment	3,532
10-80-00-970-9001 2019 COPS Principal Payment	1,260,000
10-80-00-970-9002 2019 COPS Interest Payment	1,164,900
10-83-00-970-9001 2021 COPS Principal Payment	640,000
10-83-00-970-9002 2021 COPS Interest Payment	691,400
TOTAL MISCELLANEOUS	3,884,057
TRANSFER OUT	
Expenditures:	
10-10-05-991-9100 Operating Transfer Out	620,000
TOTAL TRANSFER OUT	620,000
TOTAL OTHER EXPENDITURES	4,504,057
GENERAL FUND CARRYOVER	
Revenue:	
10-10-01-996-4998 Carryover Revenue	11,366,791
TOTAL CARRYOVER	\$ 11,366,791

GENERAL FUND DETAIL

**2025
Budget**

CAPITAL PROJECTS

10-25-01-950-6877	Accessibility Compliance HB 21-1110	\$ 50,000
10-30-41-950-6507	Altair Park Renovation	100,000
10-25-01-950-7130	Annual Computer Equipment Replacement	180,000
10-40-41-950-7114	Battery Operated Equipment/Batteries	85,000
10-30-41-957-6705	Bear Creek Trail Improvement Project Phase 1	40,000
10-30-41-957-6800	Bear Creek Trailhead Construction	40,000
10-30-41-950-6083	Bench replacement and install	25,000
10-40-41-950-6049	Bridge inspection/replacement	80,000
10-30-41-950-6734	Carriage Club Park Renovation	80,000
10-40-41-956-6677	Carson Nature Center Replace banisters	7,000
10-40-41-950-6036	Central Control Upgrades	120,000
10-30-41-954-6515	Columbine Manor Park Improvements	100,000
10-30-41-954-7134	Cornerstone Park Imp Phase II Construction	4,000,000
10-40-41-950-6613	Cornerstone Park Resurface Pickle Ball Courts	90,000
10-40-41-950-6838	DALRP Prairie Dog Barriers	15,000
10-30-41-950-6817	Electrical Cabinets	80,000
10-25-01-950-7108	Expand Access Controls	12,500
10-25-01-950-6530	Firewall Update	44,000
10-30-41-950-6709	Foxridge Open Space Retaining Wall Replacement	25,000
10-30-41-952-6540	Heritage Village Playground/Pavilion Renovation	70,000
10-30-41-952-6827	Heritage Village Shade Shelter	62,000
10-30-41-954-7053	High Line Canal Trail Crossing at Goodson	400,000
10-30-41-951-6912	High Note Regional Park Phase I Development	6,500,000
10-10-01-959-7999	Holding Account for Unknown Grant funded projects	500,000
10-30-41-950-7042	Hunter's Hill Park Playground Safety Surfacing Replacement	180,000
10-40-41-950-7038	Irrigation upgrades	327,900
10-30-41-956-6644	Jackass Hill Park Site Plan Improvements	1,600,000
10-40-41-950-6801	Kline Homestead Park Renovation	80,000
10-40-41-952-6516	Little Dry Creek Park Improvements	15,000
10-30-41-950-6912	Maintenance Facility Study Phase II	100,000
10-30-41-954-6644	Mary Carter Greenway Trail Improvements	500,000
10-30-41-956-6543	Mary Carter Greenway Trail Replace Irrigation System	420,000
10-10-01-950-6080	Matching Gifts	30,000
10-30-41-952-6555	Milliken Park Renovation	1,800,000
10-30-41-952-6684	Palos Verdes Park Renovation	70,000
10-30-41-950-6037	Park Monument signs/regulation signs	65,000
10-40-41-950-6058	Pond Dredging	25,000
10-30-41-956-6600	Powers Park Redevelopment	\$ 1,525,000

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GENERAL FUND DETAIL

		2025 Budget
CAPITAL PROJECTS (continued)		
10-82-81-950-6912	Recreation Facility Study	\$ 250,000
10-40-41-950-6074	Regional Trails concrete/asphalt replacement	85,000
10-25-01-100-7083	Replace Credit Card Readers	19,500
10-25-01-950-6129	Replace Storage Array	68,500
10-25-01-950-7114	Replace UPS Batteries	21,500
10-30-41-950-6799	Reynolds Landing Phase II Master Plan	1,550,000
10-40-51-956-7090	SPP Forest Treatment Plan	380,000
10-30-51-950-6898	SPP Gate installation	10,000
10-40-51-956-6838	SPP Prairie Dog Barriers	10,000
10-40-41-950-7130	SSSC Upgrade AV equipment	70,000
10-40-41-950-6764	SSSC/WSSC Install door entry access control	60,000
10-30-41-950-6685	Sunset Playground Improvement	945,000
10-40-41-950-6568	Tennis Court Resurfacing	110,000
10-25-00-950-7111	Wi Fi Upgrade Year Round Facilities	20,000
10-30-41-950-6559	Willow Spring Natural Open Space Improvements	45,000
10-30-41-950-6519	Wynetka Ponds Dog Park Renovation	60,000
10-40-41-950-6007	Toro GroundMaster 5900D	150,000
10-40-41-950-6010	Turfco Triwave 45	25,000
10-40-41-950-6021	Chevy G3500(Van)	68,132
10-40-41-950-6023	UTV w/ Snowplow	27,500
10-40-41-950-6023	UTV w/ Snowplow	27,500
10-40-41-950-6026	Chevy Colorado	43,790
10-40-41-950-6026	Chevy 2500HD	69,332
10-40-41-950-6026	GMC 2500	67,425
10-40-41-950-6026	Chevy 2500HD	71,632
10-40-41-950-6026	Chevy 3500	68,425
10-40-41-950-6026	GMC 2500	65,632
10-40-41-950-6026	Vehicle for Maintenance Mechanic	30,000
10-40-41-950-6027	Chevy School Bus	110,000
10-40-41-950-6042	New Holland SkidSteer	63,800
10-40-41-950-6044	Stand-on Aerator	15,000
10-40-41-950-7114	Electrical Batteries/Equipment	50,000
10-40-42-950-6117	DunRite Trailer (3)	44,000
TOTAL CAPITAL PROJECTS		\$ 24,145,068

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Rockin on the River Race

5. CONSERVATION TRUST FUND BUDGET



Snow Removal

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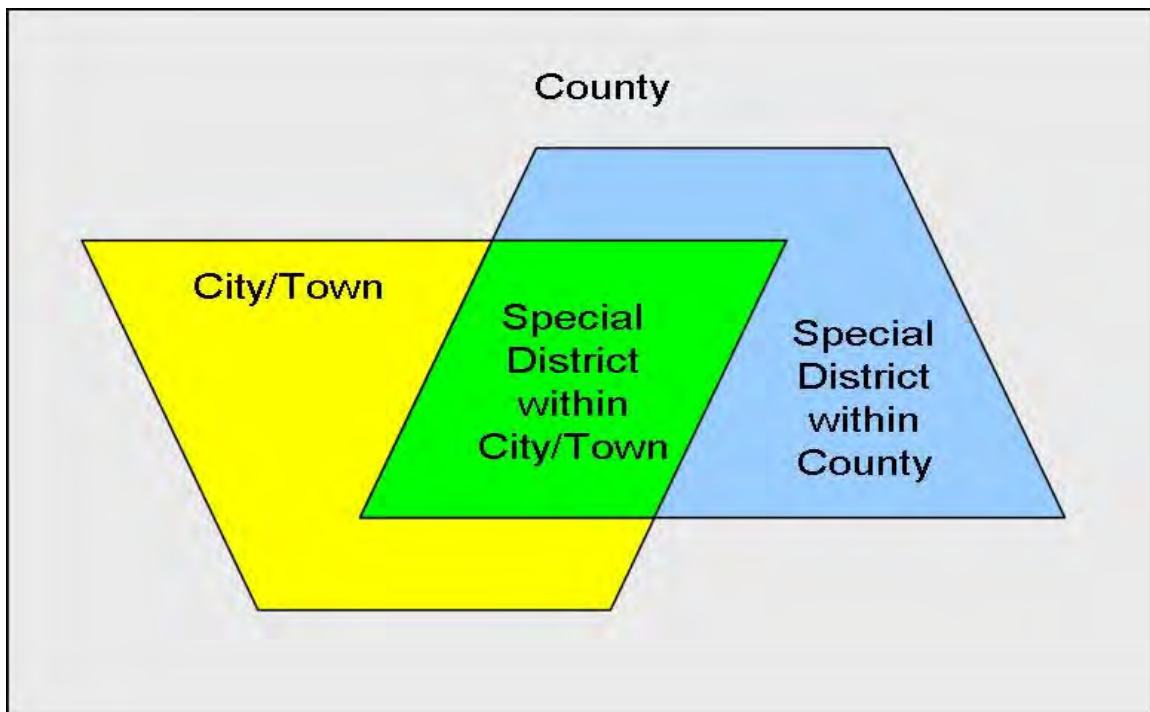
Snow Removal

Conservation Trust Fund Budget Overview

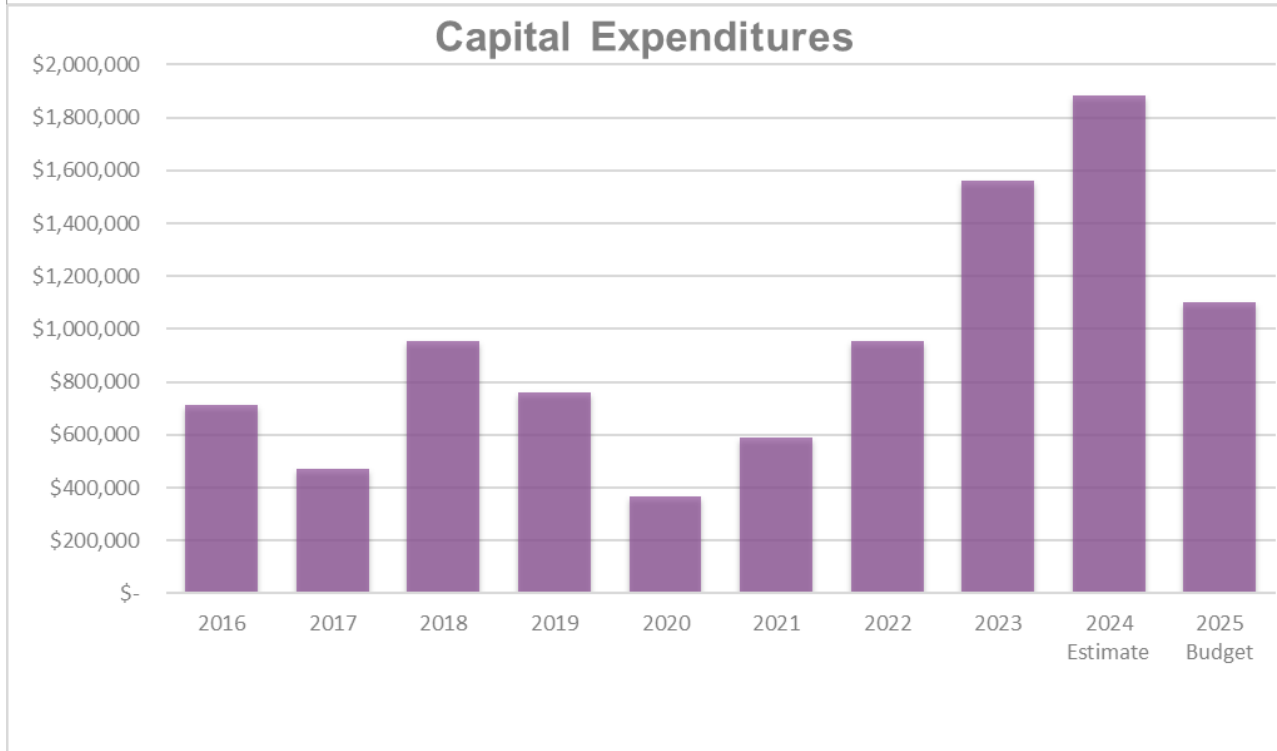
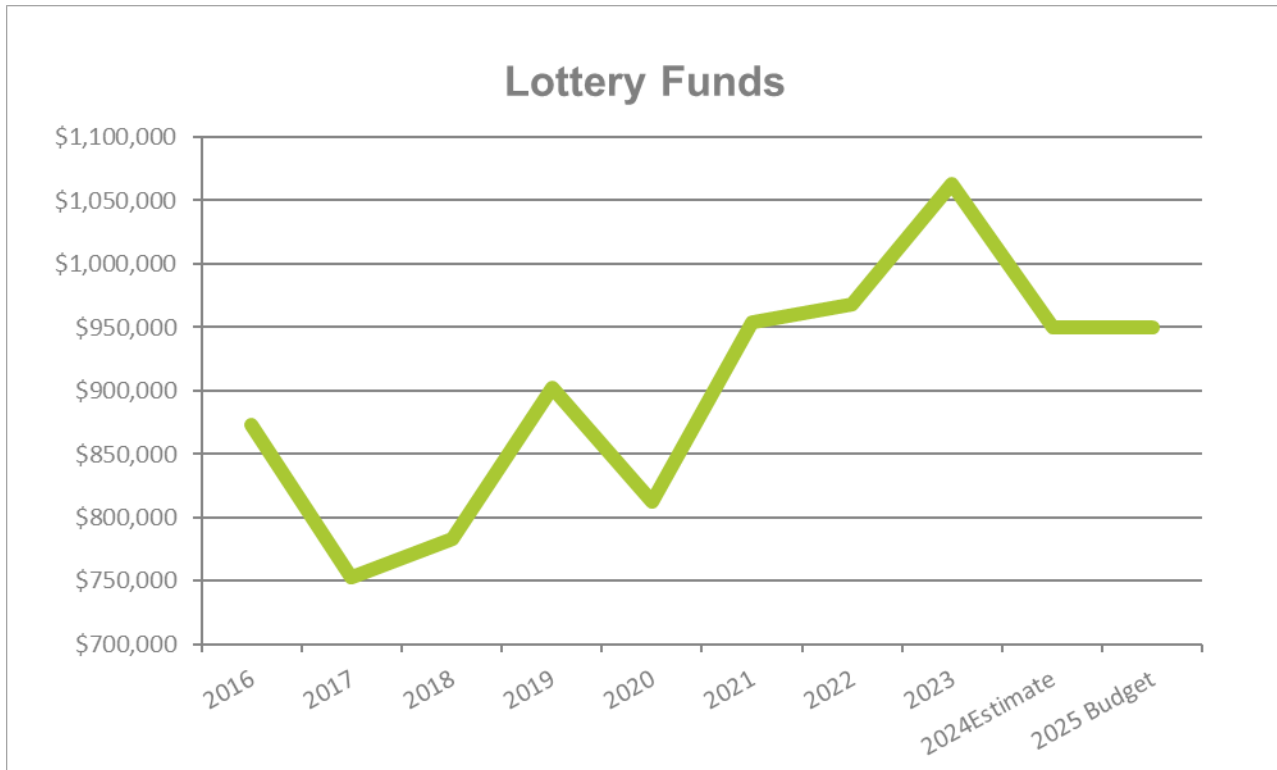
Conservation Trust Fund Description

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

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



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



CONSERVATION TRUST FUND SUMMARY

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	2025 Budget	Page
Operating Revenue:		
Interest Income	\$ 70,000	196
Total Operating Revenue	70,000	
Excess Operating Revenues of Expenditures	70,000	
Other Revenue:		
Lottery Proceeds	950,000	196
Total Other Revenue	950,000	
Other Expenditures:		
Undesignated	177,888	196
Capital Projects	1,100,000	196
Total Other Expenditures	1,277,888	
Net Revenue of Expenditures	(257,888)	
Carryover	257,888	196
Funds Available	\$ -	

CONSERVATION TRUST FUND DETAIL

		<u>2025 Budget</u>
CONSERVATION TRUST FUND		
INTEREST INCOME		
Revenue:		
21-10-01-100-4050	Interest Earnings	\$ 70,000
TOTAL INTEREST INCOME		<u>70,000</u>
LOTTERY PROCEEDS		
21-10-01-100-4027	Lottery	950,000
TOTAL LOTTERY PROCEEDS		<u>950,000</u>
UNDESIGNATED		
Expenditures:		
21-10-01-995-9200	Unobligated Funds	177,888
TOTAL UNDESIGNATED		<u>177,888</u>
CARRYOVER		
Revenue:		
21-10-01-996-4998	Carryover Revenue	257,888
TOTAL CARRYOVER		<u>257,888</u>
CAPITAL PROJECTS		
Expenditures:		
21-30-05-950-6072	Hudson Gardens Irrigation Sys Replacement	1,100,000
TOTAL CAPITAL PROJECTS		<u>\$ 1,100,000</u>

6. CULTURAL & ARTS FUND



Soccer Camp at Cherry Knolls Park

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South Suburban Golf Course

Cultural & Arts Fund Budget Overview

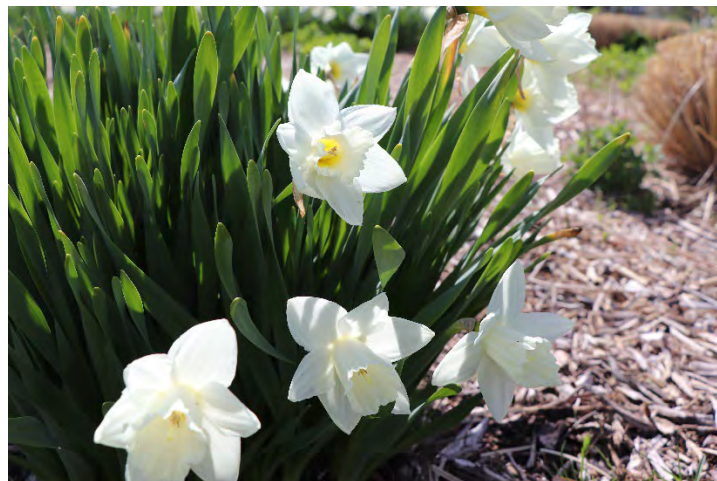
Cultural & Arts Fund Description

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

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

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

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



CULTURAL & ARTS FUND SUMMARY

Table of Contents

	2025	Page
	Budget	
Operating Revenue:		
South Platte Park Programs	\$ 153,061	201
Arts and Enrichment Programs	1,278,066	201
Hudson Gardens		
General Administration	740,194	207
Guest Services	170,300	209
Rentals	754,500	209
Community Programs & Outreach	37,900	210
Special Events	1,024,700	210
Total Operating Revenue	4,158,721	
Operating Expenditures:		
South Platte Park Programs	153,061	201
Arts and Enrichment Programs	1,303,922	201
Hudson Gardens		
General Administration	499,554	207
Ground Maintenance	804,354	208
Guest Services	207,929	209
Rentals	309,143	209
Community Programs & Outreach	34,224	210
Special Events	1,117,400	210
Total Other Expenditures	4,429,587	
Net Operating Revenue Over Expenditures	(270,866)	
Other Revenue		
Transfer In	620,000	211
Total Other Revenue	620,000	
Other Expenditures		
Unobligated Funds	249,641	211
Merit/Benefit Changes	57,230	211
Capital Projects	954,000	211
Total Other Expenditures	1,260,871	
Net Revenue Over Expenditures	(911,737)	
Carryover	911,737	211
Funds Available	\$ -	

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

**SOUTH PLATTE PARK PROGRAMS:
SOUTH PLATTE PARK NATURE PROGRAMS**

Revenue:

23-40-51-541-4130	Carson Center Retail Sales	\$ 1,200
23-40-51-541-4173	Program Fund	151,861
	Total Revenue	153,061

Expenditures:

23-40-51-541-5001	Full Time Salaries	64,796
23-40-51-541-5002	Part-Time Salaries	30,395
23-40-51-541-5003	Overtime	200
23-40-51-541-5009	Fringe Benefits	22,957
23-40-51-541-5205	Program Supplies	10,923
23-40-51-541-5208	Carson Center Retail Supplies	500
23-40-51-541-5501	Contractual Services	4,400
23-40-51-541-5503	Contractual Persons	17,890
23-40-51-541-5805	Staff Development	1,000
	Total Expenditures	153,061

TOTAL SPP PROGRAM REVENUE	153,061
TOTAL SPP PROGRAM EXPENDITURES	153,061
NET REVENUE OVER (UNDER) EXPENDITURES	-

**ARTS AND ENRICHMENT PROGRAMS:
SCFD GRANT**

Revenue:

23-82-81-120-4030	SCFD Cultural Arts Grant Revenue	163,341
	Total Revenue	163,341

**BUCK RECREATION CENTER:
ACTIVE OLDER ADULTS**

Revenue:

23-82-52-511-4269	Trips and Tours Revenue	13,500
	Total Revenue	13,500

Expenditures:

23-82-52-511-5002	Part-Time Salaries	6,800
23-82-52-511-5009	Fringe Benefits	680
23-82-52-511-5205	Program Supplies	200
23-82-52-511-5231	Trips and Tour Expense	7,000
	Total Expenditures	\$ 14,680

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

**BUCK RECREATION CENTER:
ARTS AND ENRICHMENT**

Revenue:

23-82-52-520-4106	Class Revenue	\$ 100,000
23-82-52-520-4125	Contractual Sales Revenue	50,000
23-82-52-520-4130	Pro Shop Revenue	2,000
23-82-52-520-4205	Theatre Revenue	200
23-82-52-520-4208	Special Events Revenue	1,000
	Total Revenue	<u>153,200</u>

Expenditures:

23-82-52-520-5001	Full-Time Salaries	34,212
23-82-52-520-5002	Part-Time Salaries	57,000
23-82-52-520-5009	Fringe Benefits	17,827
23-82-52-520-5201	Office Supplies	100
23-82-52-520-5205	Program Supplies	7,000
23-82-52-520-5208	Pro Shop Supplies	800
23-82-52-520-5503	Contractual Persons (A/P Only)	32,500
23-82-52-520-5805	Staff Development	150
23-82-52-520-5812	Uniforms	300
23-82-52-520-5854	Mileage Reimbursement	250
	Total Expenditures	<u>\$ 150,139</u>

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

**LONE TREE RECREATION CENTER:
ARTS AND ENRICHMENT**

Revenue:

23-82-80-520-4030	City of Lone Tree Contracted Art	\$ 2,000
23-82-80-520-4031	Donation	4,000
23-82-80-520-4106	Class Revenue	110,000
23-82-80-520-4119	Competitive Teams	54,000
23-82-80-520-4125	Contractual Sales Revenue	50,000
23-82-80-520-4130	Pro Shop Sales	20,000
23-82-80-520-4208	Special Events Revenue	30,000
	Total Revenue	<u>270,000</u>

Expenditures:

23-82-80-520-5001	Full-Time Salaries	59,705
23-82-80-520-5002	Part-Time Salaries	68,000
23-82-80-520-5009	Fringe Benefits	25,206
23-82-80-520-5134	Special Event Expense	3,000
23-82-80-520-5201	Office Supplies	100
23-82-80-520-5205	Program Supplies	8,000
23-82-80-520-5208	Pro Shop Supplies	15,000
23-82-80-520-5210	Educational Supplies	1,200
23-82-80-520-5217	Miscellaneous Supplies	30,000
23-82-80-520-5237	Party & Groups Supplies	1,200
23-82-80-520-5503	Contractual Persons	36,000
23-82-80-520-5805	Staff Development	250
23-82-80-520-5812	Uniforms	27,000
23-82-80-520-5854	Mileage Reimbursement	300
	Total Expenditures	<u>\$ 274,961</u>

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

**GOODSON RECREATION CENTER:
ARTS AND ENRICHMENT**

Revenue:		
23-82-81-520-4106	Class Revenue	\$ 290,000
23-82-81-520-4125	Contractual Sales Revenue	40,000
23-82-81-520-4130	Pro Shop Sales	42,000
23-82-81-520-4208	Special Event Revenue	12,000
	Total Revenue	<u>384,000</u>

Expenditures:		
23-82-81-520-5001	Full-Time Salaries	89,358
23-82-81-520-5002	Part-Time Salaries	170,000
23-82-81-520-5009	Fringe Benefits	50,162
23-82-81-520-5201	Office Supplies	500
23-82-81-520-5205	Program Supplies	30,000
23-82-81-520-5503	Contractual Persons	28,000
23-82-81-520-5805	Staff Development	150
23-82-81-520-5812	Uniforms	300
23-82-81-520-5854	Mileage Reimbursement	500
	Total Expenditures	<u>368,970</u>

**SHERIDAN RECREATION CENTER:
ARTS AND ENRICHMENT**

Revenue:		
23-82-82-520-4106	Class Revenue	8,000
23-82-82-520-4125	Contractual Sales Revenue	8,000
23-82-82-520-4208	Special Event Revenue	325
	Total Revenue	<u>16,325</u>

Expenditures:		
23-82-82-520-5002	Part Time Salaries	7,000
23-82-82-520-5009	Fringe Benefits	700
23-82-82-520-5201	Office Supplies	50
23-82-82-520-5205	Program Supplies	2,000
23-82-82-520-5503	Contractual Persons	5,760
23-82-82-520-5854	Mileage Reimbursement	100
	Total Expenditures	<u>\$ 15,610</u>

CULTURAL& ARTS FUND DETAIL

		2025 Budget
LONE TREE HUB ARTS AND ENRICHMENT		
Revenue:		
23-84-55-520-4020	City of Lone Tree Reimbursement	\$ 50,000
23-84-55-520-4030	Donations	700
23-84-55-520-4106	Class Revenue	17,000
23-84-55-520-4125	Contractual Sales Revenue	40,000
23-84-55-520-4157	Facility Rental	95,000
	Total Revenue	202,700
Expenditures:		
23-84-55-520-5001	Full-Time Salaries	48,637
23-84-55-520-5002	Part-Time Salaries	55,000
23-84-55-520-5009	Fringe Benefits	21,566
23-84-55-520-5201	Office Supplies	1,100
23-84-55-520-5205	Program Supplies	3,000
23-84-55-520-5230	Printing/Copies	2,000
23-84-55-520-5400	Utilities Natural Gas	10,000
23-84-55-520-5401	Utilities Electric	15,000
23-84-55-520-5402	Water & Sewer	5,000
23-84-55-520-5403	Telephone	40,000
23-84-55-520-5503	Contractual Persons	28,000
23-84-55-520-5805	Staff Development	250
23-84-55-520-5812	Uniforms	825
23-84-55-520-5854	Mileage Reimbursement	550
	Total Expenditures	\$ 230,928

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

LONE TREE HUB ESPORTS

Revenue:

23-84-55-523-4030	Donations	\$	7,000
23-84-55-523-4105	League Fees		2,000
23-84-55-523-4106	Class Revenue		32,000
23-84-55-523-4145	Tournament Revenue		18,000
23-84-55-523-4157	Facility Rental		14,000
23-84-55-523-4251	Drop In Revenue		2,000
	Total Revenue		75,000

Expenditures:

23-84-55-523-5001	Full-Time Salaries		53,297
23-84-55-523-5002	Part-Time Salaries		96,000
23-84-55-523-5009	Fringe Benefits		32,137
23-84-55-523-5106	Merchant Vendor Fees		600
23-84-55-523-5108	Donation Expense		2,500
23-84-55-523-5205	Program Supplies		4,000
23-84-55-523-5507	Computer Software Maint		1,500
23-84-55-523-5508	Computer Equipment/Hardware		3,200
23-84-55-523-5803	Dues & Subscriptions		4,500
23-84-55-523-5839	Tournament Expense		23,000
	Total Expenditures		220,734

LONE TREE HUB MAINTENANCE

Expenditures:

23-84-55-260-5203	Custodial Supplies		5,700
23-84-55-260-5404	Trash Collection		4,200
23-84-55-260-5501	Contractual Services		9,000
23-84-55-260-5701	Services/Materials to Maintain Facilities/Building		9,000
	Total Expenditures		27,900

TOTAL ARTS & ENRICHMENT REVENUE	1,278,066
TOTAL ARTS & ENRICHMENT EXPENDITURES	1,303,922
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (25,856)

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

**HUDSON GARDENS
GENERAL ADMINISTRATION**

Revenue:

23-84-05-140-4030	Tributes (memorials)	\$ 25,000
23-84-05-140-4031	SCFD Formula Funds	491,194
23-84-05-140-4032	Contributions - Individual	2,400
23-84-05-140-4036	Donation	100,000
23-84-05-140-4050	Interest Earnings	75,000
23-84-05-140-4183	Annual Membership	3,850
23-84-05-140-4360	Advertising Revenue	42,750
TOTAL REVENUE		<u>740,194</u>

Expenditures:

23-84-05-140-5001	Full Time Salary	227,797
23-84-05-140-5009	Benefits	67,957
23-84-05-140-5106	Merchant Vendor Fee	18,500
23-84-05-140-5108	Tribute Expense (Memorial)	11,000
23-84-05-140-5116	Licensing	1,000
23-84-05-140-5201	Office Supplies	1,500
23-84-05-140-5400	Utilities Natural Gas	25,000
23-84-05-140-5401	Utilities Electric	80,000
23-84-05-140-5402	Water & Sewer	6,800
23-84-05-140-5403	Telephone	17,000
23-84-05-140-5501	Contract Services	12,000
23-84-05-140-5511	Advertising	20,000
23-84-05-140-5803	Dues & Subscriptions	10,000
23-84-05-140-5805	Staff Development	1,000
TOTAL EXPENDITURES		<u>\$ 499,554</u>

CULTURAL& ARTS FUND DETAIL

**2025
Budget**

**HUDSON GARDENS
GROUNDS MAINTENANCE**

Expenditures:

23-84-05-263-5001	Full Time Salary	\$ 329,819
23-84-05-263-5009	Benefits	118,815
23-84-05-263-5202	Motor Fuels & Lubricants	11,220
23-84-05-263-5203	Custodial Supplies	17,500
23-84-05-263-5218	Irrigation Supplies	8,500
23-84-05-263-5302	Minor Tools & Equipment	18,500
23-84-05-263-5304	Equipment Rental	3,000
23-84-05-263-5401	Utilities Electric	5,500
23-84-05-263-5404	Trash Collection	41,000
23-84-05-263-5501	Contract Services	145,000
23-84-05-263-5701	Serv/Materials to Maintain Facilities/Building	65,000
23-84-05-263-5702	Service & Materials Equipment	2,500
23-84-05-263-5703	Srv/Mat to Maintain Autos	2,500
23-84-05-263-5709	Service/Materials to Maintain Landscape	35,000
23-84-05-263-5805	Staff Development	500
TOTAL EXPENDITURES		\$ 804,354

CULTURAL& ARTS FUND DETAIL

		<u>2025 Budget</u>
HUDSON GARDENS		
GUEST SERVICES		
Revenue:		
23-84-05-550-4130	Merchandise Sales	\$ 152,000
23-84-05-550-4171	One Day Photo Permit	7,050
23-84-05-550-4172	Annual Photographer Permits	11,250
TOTAL REVENUE		<u>170,300</u>
 Expenditures:		
23-84-05-550-5001	Full Time Salary	63,303
23-84-05-550-5002	Part Time Salary	55,000
23-84-05-550-5009	Benefits	24,076
23-84-05-550-5205	Program Supplies	1,050
23-84-05-550-5208	Merchandise for Resale	63,000
23-84-05-550-5302	Minor Tools & Equipment	1,000
23-84-05-550-5805	Staff Development	500
TOTAL EXPENDITURES		<u>207,929</u>
 RENTALS		
Revenue:		
23-84-05-551-4149	Other Rental	24,500
23-84-05-551-4151	Catering Fees	83,000
23-84-05-551-4157	Facility Rental	645,000
23-84-05-551-4160	Inn Parking Lot Reserved	2,000
TOTAL REVENUE		<u>754,500</u>
 Expenditures:		
23-84-05-551-5001	Full Time Salary	180,511
23-84-05-551-5002	Part Time Salary	25,000
23-84-05-551-5009	Benefits	60,682
23-84-05-551-5205	Program Supplies	3,000
23-84-05-551-5501	Contract Services	17,750
23-84-05-551-5802	Promo, Publicity & Printing	4,000
23-84-05-551-5803	Dues & Subscriptions	17,000
23-84-05-551-5805	Staff Development	500
23-84-05-551-5812	Uniforms	500
23-84-05-551-5854	Mileage Reimbursement	200
TOTAL EXPENDITURES		<u>\$ 309,143</u>

CULTURAL& ARTS FUND DETAIL

		2025
		<u>Budget</u>
HUDSON GARDENS		
COMMUNITY PROGRAMS & OUTREACH		
Revenue:		
23-84-05-552-4113	Youth Class Revenue	\$ 37,850
23-84-05-552-4361	Merchandise Commissions	50
TOTAL REVENUE		<u>37,900</u>
 Expenditures:		
23-84-05-552-5002	Part Time Salary	3,840
23-84-05-552-5009	Benefits	384
23-84-05-552-5205	Program Supplies	6,000
23-84-05-552-5501	Contract Services	19,500
23-84-05-552-5709	Service/Materials to Maintain Landscape	2,500
23-84-05-552-5805	Staff Development	2,000
TOTAL EXPENDITURES		<u>34,224</u>
 HUDSON GARDENS		
SPECIAL EVENTS		
Revenue:		
23-84-05-560-4103	Season Tickets	656,400
23-84-05-560-4152	Rental Partner Fee	51,800
23-84-05-560-4208	Special Event Revenue	291,500
23-84-05-560-4266	Sponsorship	25,000
TOTAL REVENUE		<u>1,024,700</u>
 Expenditures:		
23-84-05-560-5002	Part Time Salaries	18,850
23-84-05-560-5009	Fringe Benefits	1,885
23-84-05-560-5205	Program Supplies	5,000
23-84-05-560-5501	Contract Services	1,086,665
23-84-05-560-5511	Advertising	5,000
TOTAL EXPENDITURES		<u>1,117,400</u>
TOTAL HUDSON GARDENS REVENUE		2,727,594
TOTAL HUDSON GARDENS EXPENDITURES		<u>2,972,604</u>
NET REVENUE OVER (UNDER) EXPENDITURES		<u>\$ (245,010)</u>

CULTURAL& ARTS FUND DETAIL

		<u>2025 Budget</u>
OTHER REVENUE		
Revenue:		
23-84-05-990-9101	Operating Transfer In	\$ 620,000
23-84-05-996-4998	Carryover Revenue	911,737
TOTAL REVENUE		<u>1,531,737</u>
 OTHER EXPENDITURES		
Expenditures:		
23-84-05-995-9200	Unobligated Funds	249,641
23-10-01-100-5807	Merit	46,310
23-10-01-100-5009	Increase in Retirement	10,920
TOTAL EXPENDITURES		<u>306,871</u>
 CAPITAL PROJECTS		
Expenditures:		
23-84-05-950-6621	Hudson Gardens Admin Sewer	15,000
23-84-05-950-6697	Hudson Gardens HVAC in the Inn	75,000
23-84-05-950-6731	Hudson Gardens Maintenance Equipment	50,000
23-84-05-950-6863	Hudson Gardens Monet's Place Wedding Ceremony Site	220,000
23-84-05-950-6926	Hudson Gardens Pedestrian lighting	194,000
23-84-05-950-6050	Hudson Gardens Roof Replacement	100,000
23-84-05-950-6562	Hudson Gardens Rose Garden Upgrades	80,000
23-84-05-950-6052	Hudson Gardens South Lawn Dressing Rooms	100,000
23-84-05-950-6090	Hudson Gardens Tree Replacements	5,000
23-84-55-950-7130	LT Hub Esports Upgrades	20,000
23-84-55-950-6816	LT Hub Replace Table/Chairs	60,000
23-84-55-950-6892	LT Hub Window repairs	35,000
TOTAL EXPENDITURES		<u>\$ 954,000</u>

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STAR Games at South Suburban Sports Camp

7. ENTERPRISE FUND BUDGET



David A Lorenz Regional Park

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Tai Chi at Goodson Recreation Center

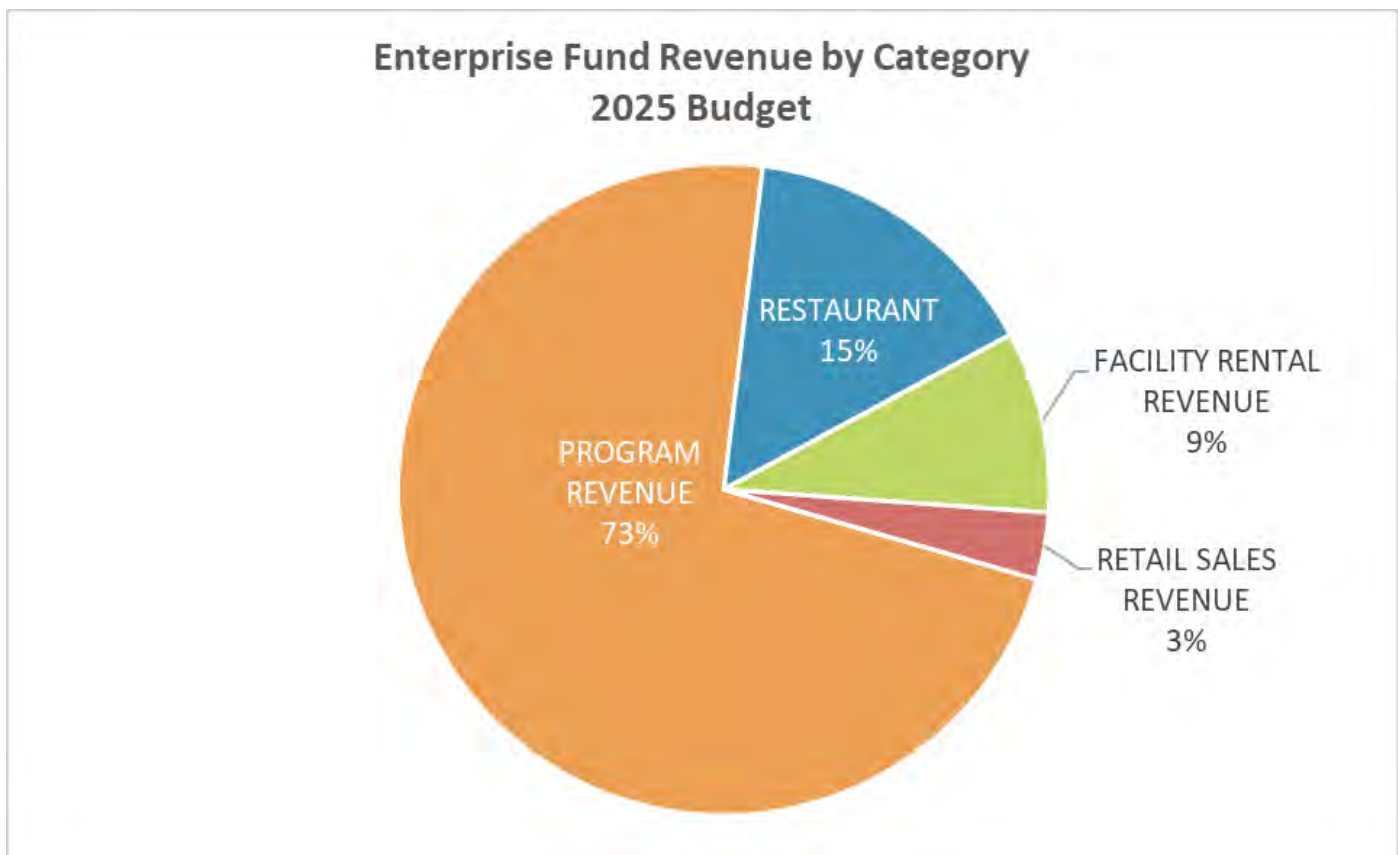
Enterprise Fund Budget Overview

Enterprise Fund Description

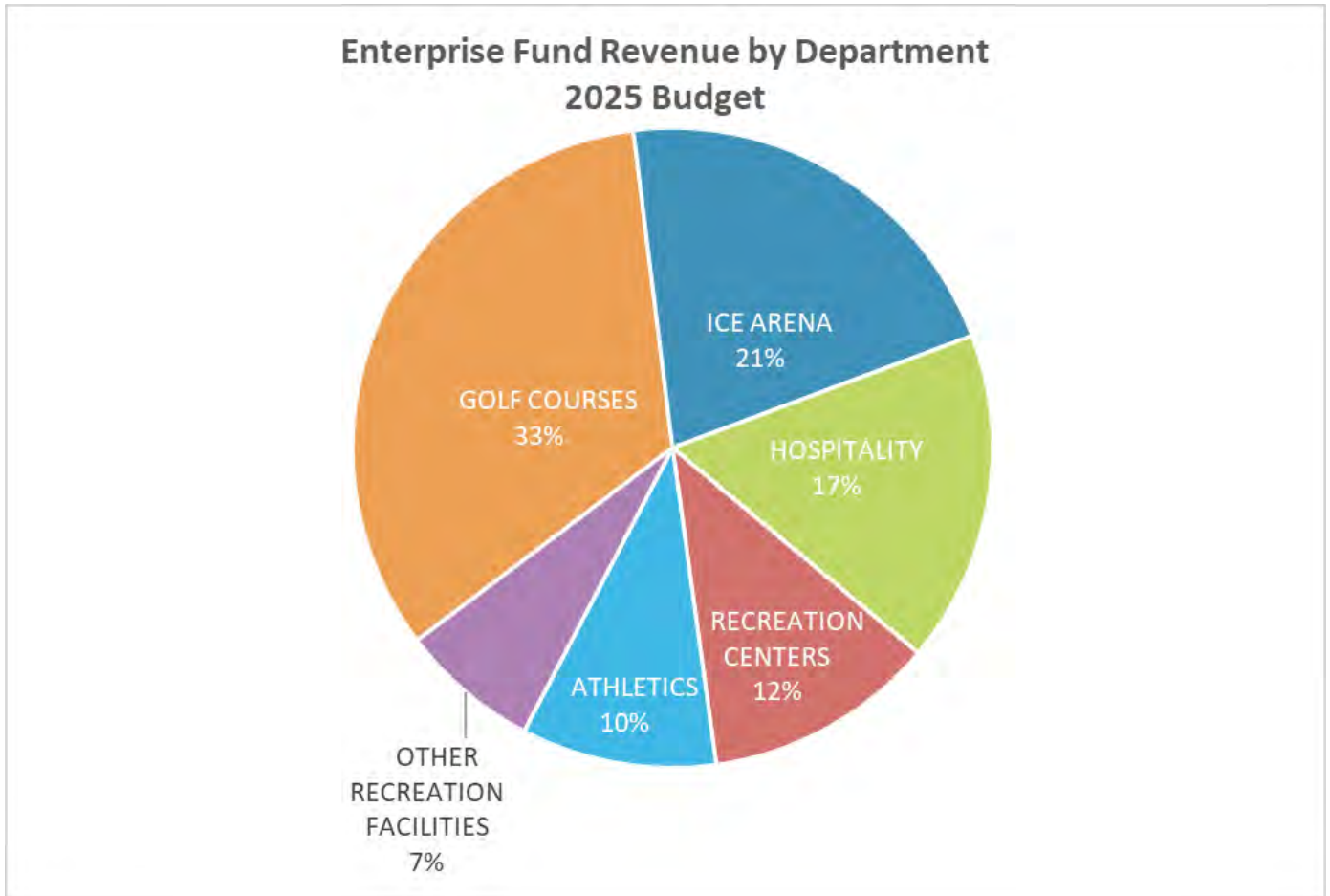
This fund is used to account for operations that are financed and operated in a manner where the intent of the District is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges (all fee based programs), similar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

Major Revenue Sources

The major revenue sources for the Enterprise Fund are program revenue (73% - also called "Fees and Charges"), restaurant revenue (15%), facility rental (9%), and retail sales revenue (3%).

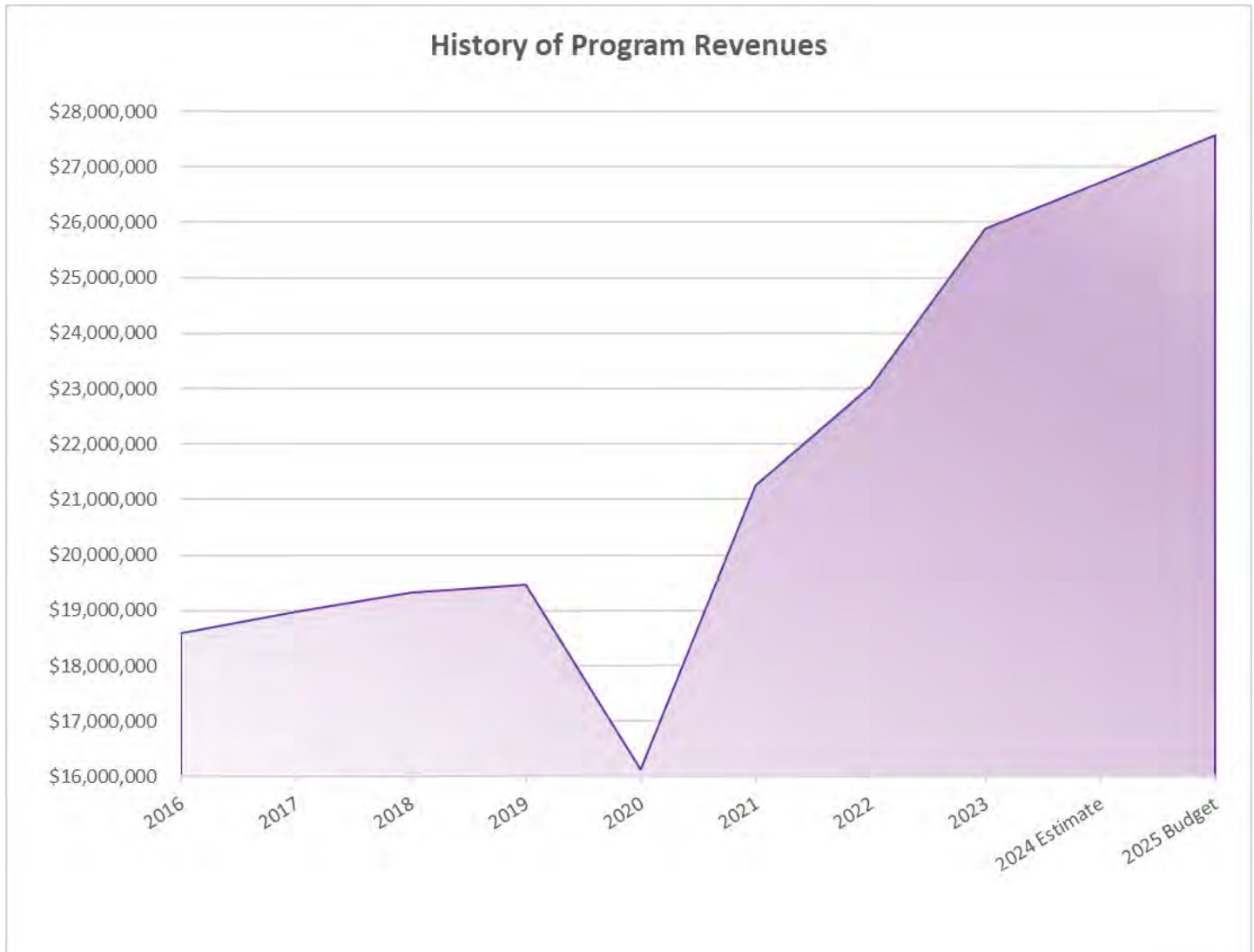


The revenue is also broken down by department with golf courses (33%), ice arenas (21%), hospitality (17%), recreation centers (12%), athletics (10%), and other recreation facilities (7%).



Program Revenue (Fees and Charges)

Program revenue is generated by fees charged for programs and facilities. Program revenue includes admission, league fees, class revenue, private lessons, court reservations, pass sales, green fees, driving range fees, golf cart rentals, player fees, and fitness revenue. The budget amount for program revenue is generated using approved fees and charges and estimated attendance. Estimates for attendance are based on historical information, as well as adjustments for changes in program amenities. 2020 actual revenue shows a large decrease due to the impact of the pandemic. Program revenue rebounded in 2021 and have continued to increase due to increased participation and opening of new facilities, including South Suburban Sports Complex, the renovated indoor fields at Family Sports Center Dome, and Littleton Tennis Center.



Restaurant Revenue

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

Other Revenue

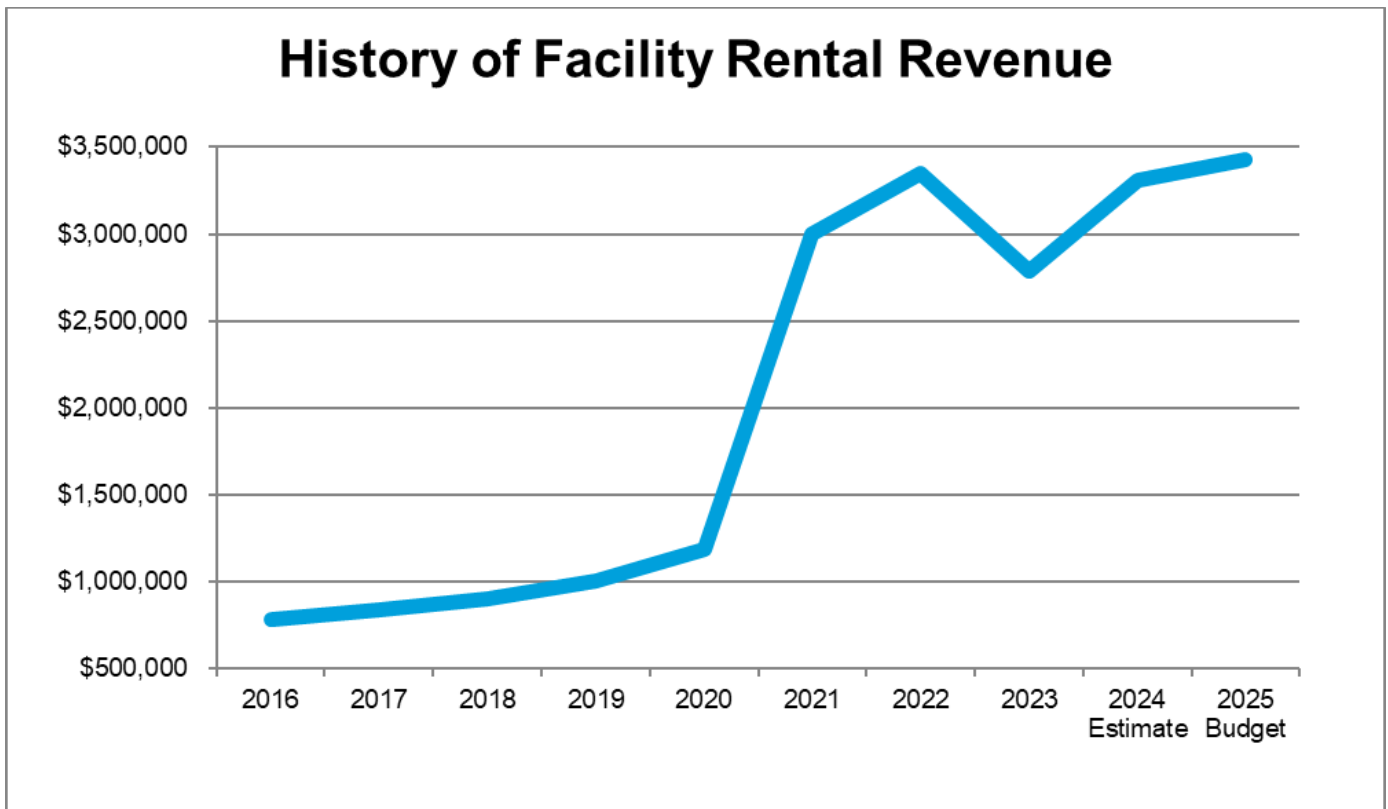
This category includes Intergovernmental Revenue, Contract Sales, and other miscellaneous revenue.

Retail Sales Revenue

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

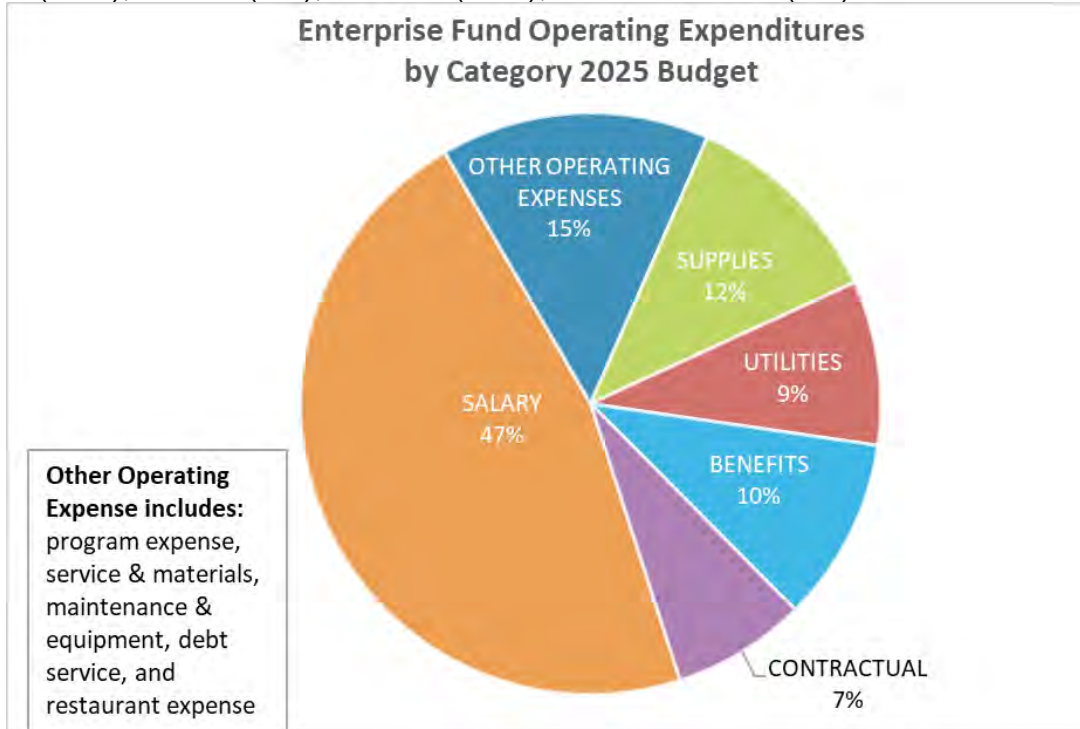
Facility Rental Income

Facility Rental income is generated by the rental of all or a portion of one of our facilities for private use for an event or party. The budget amount is generated using historical information, as well as adjusting for any changes in the fee structure. There was a large increase in 2021 due to the opening of the South Suburban Sports complex.

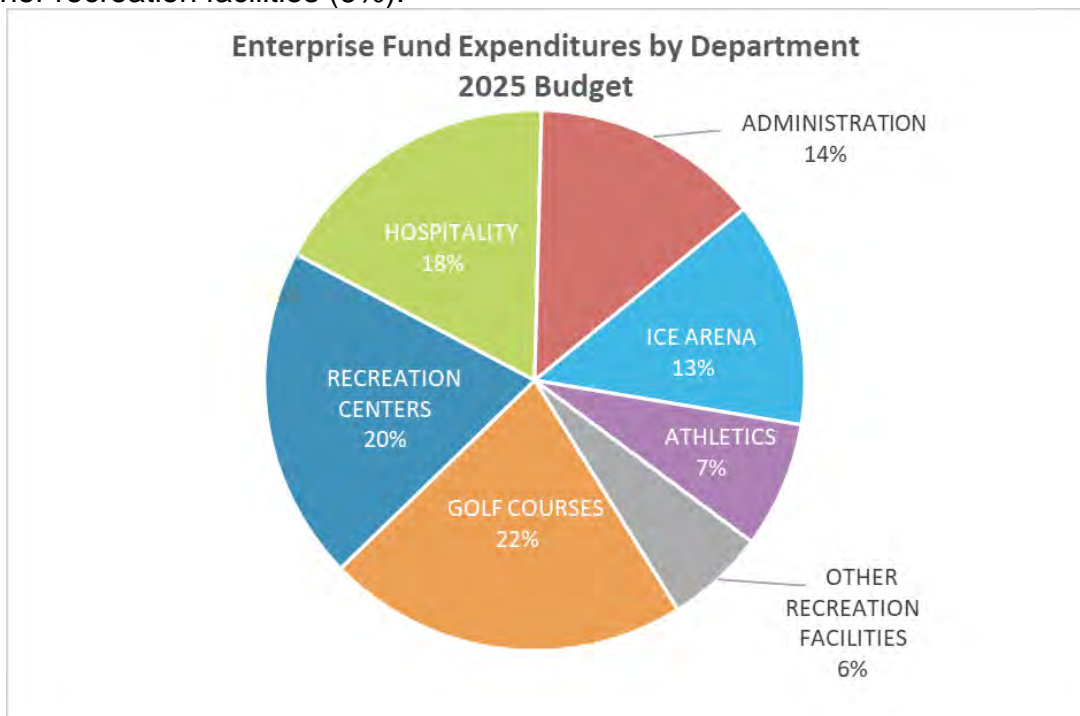


Major Operational Expenditures

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

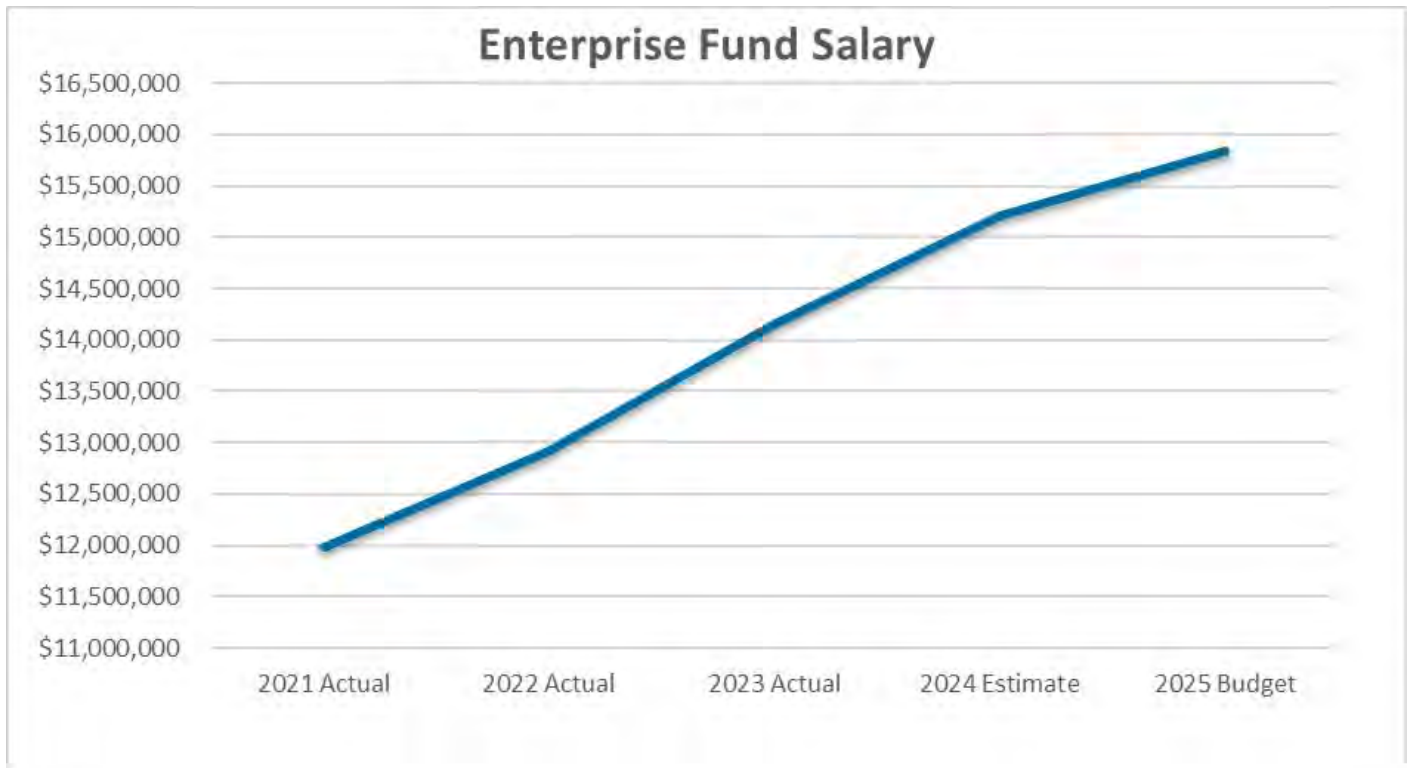


These expenditures are also grouped by department with golf courses (22%), recreation centers (20%), hospitality (18%), administration (14%), ice arenas (13%), athletics (7%), and other recreation facilities (6%).



Salary

Salary represents about 47% of the Enterprise Fund expenditures. The Enterprise Fund includes salary from golf courses, hospitality, and recreation departments. The budgeted expenditures for salary and benefits are calculated using the current pay rates, historical turnover rates, and the merit pool amount approved by the Board of Directors.



Supplies

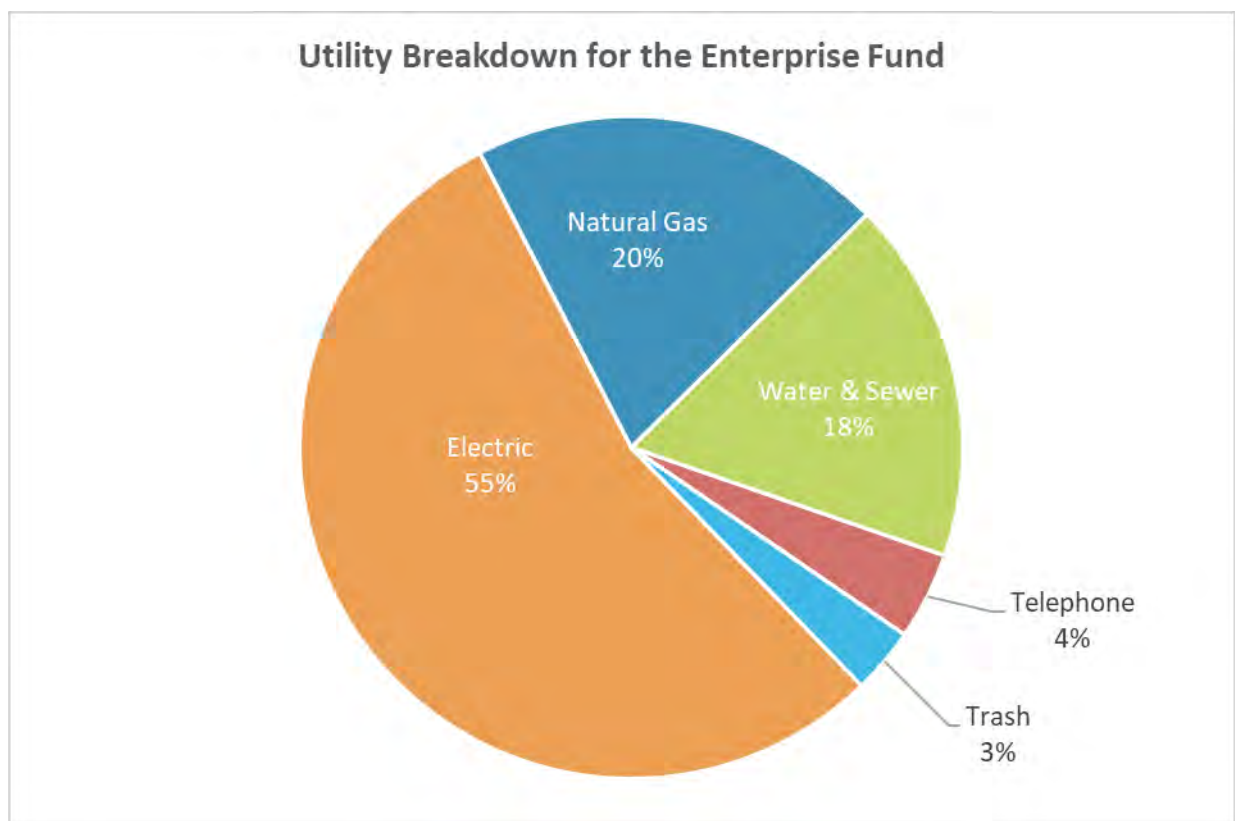
This category includes expenditures for program supplies, pro shop supplies, food or concession supplies, chemical supplies, office supplies, and custodial supplies. The budget amount is generated using historical information.

Benefits

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

Utilities

Utilities for the Enterprise Fund include electric, natural gas, water and sewer, telephone and trash. The highest of these expenditures are for electric and natural gas, which are used to run our facilities and lighting as well as pump water out of wells at the golf courses. The budget amount is generated using historical information, as well as adjusting for any anticipated fee changes in the market place. In 2014 the District entered into an Energy Savings Lease. The lease paid for replacement equipment and other improvements that are intended to reduce energy costs. The payments on the lease will be paid for by this savings, as well as, by credits and rebates. The following is a chart of the breakdown of utility charges for the 2025 Budget.



Other Expenditures

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

ENTERPRISE FUND SUMMARY

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	2025 Budget	Page
Revenue:		
Ice Arena	\$ 8,167,288	227
Recreation Centers	4,511,699	237
Athletics	3,792,106	252
Other Recreation Facilities	2,702,698	266
Recreation Department	19,173,791	
Golf	12,798,700	281
Hospitality	6,443,212	295
Interest Income	500,000	304
Registration	900	304
Total Operating Revenue	38,916,603	
Expenditures:		
Ice Arena	5,229,537	227
Recreation Centers (include Rec Admin)	7,711,455	226, 237
Athletics	2,914,402	252
Other Recreation Facilities	2,283,781	266
Recreation Department	18,139,175	
Golf	8,345,952	279
Hospitality	6,807,989	296
Administration	3,698,226	304
Finance Department	661,548	305
IT Department	909,420	305
Total Operating Expenditures	38,562,310	
Excess Operating Revenue over Expenditures	354,293	
Other Revenue:		
Intergovernmental Funds for Capital	47,500	305
Lease Proceeds	220,000	305
Total Other Revenue	267,500	
Other Expenditures:		
Undesignated	2,734,968	305
Merit/Position Requests/Benefit Increase	531,306	305
Capital Expenditures	4,318,920	306
Total Other Expenditures	7,585,194	
Net Revenue Over Expenditures	(6,963,401)	
Carryover	6,963,401	305
Funds Available	\$ -	

RECREATION DEPARTMENT

2025 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
ADMINISTRATION	\$ -	\$ 1,340,906	\$ (1,340,906)
ICE ARENAS:			
FAMILY SPORTS CENTER:			
GENERAL OPERATIONS	371,000	587,240	(216,240)
FACILITY MAINTENANCE	-	418,309	(418,309)
IN HOUSE HOCKEY	130,320	-	130,320
YOUTH TRAVEL HOCKEY	300,000	-	300,000
FIGURE SKATING	235,000	105,063	129,937
ICE ARENA MAINTENANCE	-	267,735	(267,735)
ADULT HOCKEY LEAGUES	200,000	-	200,000
ICE ARENA OPERATIONS	1,020,000	407,666	612,334
BIRTHDAY PARTIES	91,000	15,900	75,100
LICENSED DAY CAMPS	170,343	98,845	71,498
FAMILY ENTERTAINMENT CENTER	241,000	500,117	(259,117)
TOTAL FAMILY SPORTS CENTER	<u>2,758,663</u>	<u>2,400,875</u>	<u>357,788</u>
SOUTH SUBURBAN ICE ARENA	-	85,205	(85,205)
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	164,000	718,175	(554,175)
LICENSED SCHOOL AGE CARE	139,359	85,163	54,196
FACILITY MAINTENANCE	-	308,241	(308,241)
IN HOUSE HOCKEY	1,223,266	682,079	541,187
YOUTH TRAVEL HOCKEY	309,000	-	309,000
FIGURE SKATING	738,000	163,188	574,812
ICE ARENA MAINTENANCE	-	257,200	(257,200)
ADULT HOCKEY LEAGUES	1,186,000	489,411	696,589
ICE ARENA OPERATIONS	1,649,000	40,000	1,609,000
BIRTHDAY PARTIES	-	-	-
TOTAL NEW REC COMPLEX ICE ARENA	<u>5,408,625</u>	<u>2,743,457</u>	<u>2,665,168</u>
TOTAL ICE ARENAS	<u>8,167,288</u>	<u>5,229,537</u>	<u>2,937,751</u>
RECREATION CENTERS:			
BUCK RECREATION CENTER:			
OPERATIONS	415,000	452,250	(37,250)
MAINTENANCE	-	316,735	(316,735)
STAR (THERAPEUTIC ACTIVE REC)	54,505	94,801	(40,296)
LICENSED SCHOOL AGE CARE	115,479	79,128	36,351
FITNESS	387,075	242,284	144,791
AQUATICS	237,000	487,283	(250,283)
TOTAL BUCK RECREATION CENTER	<u>1,209,059</u>	<u>1,672,481</u>	<u>(463,422)</u>
LONE TREE RECREATION CENTER:			
OPERATIONS	433,000	411,241	21,759
MAINTENANCE	-	279,768	(279,768)
SCHOOL AGE CHILD CARE	121,184	82,835	38,349
CHILD DISCOVERY TIME AT LTRC	107,619	123,033	(15,414)
FITNESS	338,985	227,469	111,516
AQUATICS	187,500	464,934	(277,434)
TOTAL LONE TREE RECREATION CENTER	<u>\$ 1,188,288</u>	<u>\$ 1,589,280</u>	<u>\$ (400,992)</u>

RECREATION DEPARTMENT

2025 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
GOODSON RECREATION CENTER:			
OPERATIONS	\$ 469,500	\$ 557,369	\$ (87,869)
MAINTENANCE	-	471,988	(471,988)
SCHOOL AGE CHILD CARE	163,539	95,268	68,271
CHILD DISCOVERY TIME	125,655	194,374	(68,719)
GYMNASTICS	494,290	426,908	67,382
FITNESS	569,275	405,718	163,557
AQUATICS	233,500	699,216	(465,716)
TOTAL GOODSON RECREATION CENTER	2,055,759	2,850,841	(795,082)
SHERIDAN RECREATION CENTER:			
OPERATIONS	40,425	177,511	(137,086)
MAINTENANCE	-	77,771	(77,771)
FITNESS	18,168	2,665	15,503
TOTAL SHERIDAN RECREATION CENTER	58,593	257,947	(199,354)
TOTAL RECREATION CENTERS	4,511,699	6,370,549	(1,858,850)
ATHLETIC PROGRAMS:			
GENERAL OPERATIONS	537,100	188,258	348,842
YOUTH COMMISSION	-	-	-
YOUTH BASEBALL	176,047	125,653	50,394
ADULT SOFTBALL	139,290	193,732	(54,442)
YOUTH VOLLEYBALL	42,200	30,322	11,878
ADULT VOLLEYBALL	12,300	5,386	6,914
TRACK	110,948	92,636	18,312
ADULT BASKETBALL	95,500	66,170	29,330
YOUTH BASKETBALL	260,065	173,838	86,227
PICKLEBALL	197,578	170,552	27,026
ADULT SOCCER	8,400	4,982	3,418
ADULT LACROSSE	25,660	13,586	12,074
YOUTH LACROSSE	257,600	168,408	89,192
YOUTH FLAG FOOTBALL	78,650	56,564	22,086
CLINICS & CAMPS	100,192	95,994	4,198
RACQUETBALL	9,360	5,437	3,923
FAMILY SPORTS CENTER DOME:			
GENERAL OPERATIONS	205,900	332,161	(126,261)
ADULT SOCCER	90,000	31,504	58,496
YOUTH SOCCER	86,800	21,451	65,349
ADULT LACROSSE	7,330	3,805	3,525
YOUTH LACROSSE	38,500	18,038	20,462
ADULT FLAG FOOTBALL	9,000	5,222	3,778
CAMPS & CLINICS	\$ 92,200	\$ 10,756	\$ 81,444

RECREATION DEPARTMENT

2025 BUDGET

	REVENUE	EXPENSE	NET REVENUE OVER (UNDER) EXPENDITURES
SS SPORTS COMPLEX:			
GENERAL OPERATIONS	\$ 774,777	\$ 577,165	\$ 197,612
FACILITY MAINTENANCE	-	310,688	(310,688)
FITNESS	25,812	400	25,412
ADULT SOCCER	58,000	12,516	45,484
YOUTH SOCCER	66,400	10,348	56,052
ADULT LACROSSE	5,000	2,970	2,030
YOUTH LACROSSE	21,440	8,918	12,522
ADULT FLAG FOOTBALL	-	-	-
BIRTHDAY PARTIES	51,282	35,268	16,014
CAMPS & CLINICS	208,775	141,674	67,101
TOTAL ATHLETIC PROGRAMS	3,792,106	2,914,402	877,704
OTHER RECREATION FACILITIES:			
OUTDOOR RECREATION	135,045	120,588	14,457
COLORADO JOURNEY MINI GOLF	417,729	197,588	220,141
CORNERSTONE BATTING CAGES	81,668	53,491	28,177
LONE TREE TENNIS	75,375	48,734	26,641
LITTLETON TENNIS	1,124,255	665,648	458,607
LITTLETON GENERAL OPERATIONS	-	336,469	(336,469)
HOLLY TENNIS	103,775	74,387	29,388
BMX	18,880	17,611	1,269
LONE TREE HUB FITNESS	1,250	750	500
OUTDOOR POOLS:			
COOK CREEK POOL	228,500	240,800	(12,300)
COOK CREEK SWIM TEAM	39,000	22,450	16,550
HOLLY POOL	153,500	164,900	(11,400)
HOLLY SWIM TEAM	23,000	15,750	7,250
FRANKLIN POOL	166,500	177,515	(11,015)
FRANKLIN SWIM TEAM	33,000	21,250	11,750
HARLOW POOL	101,221	125,850	(24,629)
TOTAL OTHER RECREATION FACILITIES	2,702,698	2,283,781	418,917
TOTAL RECREATION DEPARTMENT	\$ 19,173,791	\$ 18,139,175	\$ 1,034,616

RECREATION DEPARTMENT

**2025
Budget**

ADMINISTRATION

Expenditures:

31-80-01-100-5001	Full-Time Salaries	\$	741,254
31-80-01-100-5009	Fringe Benefits		222,517
31-80-01-100-5110	Buck Family Donation Expense		6,000
31-80-01-100-5120	Scholarship Expense		8,000
31-80-01-100-5125	Rec Money Expense		25,000
31-80-01-100-5201	Office Supplies		500
31-80-01-100-5205	Program Supplies		3,000
31-80-01-100-5403	Telephone		2,100
31-80-01-100-5501	Contract Services - Siemens		50,000
31-80-01-100-5507	Civic Rec Software Maintenance/Fees		265,085
31-80-01-100-5803	Dues & Memberships		1,250
31-80-01-100-5805	Staff Development		15,000
31-80-01-100-5812	Uniforms		1,000
31-80-01-100-5854	Mileage		200
Total Administration Expenditures		\$	1,340,906

RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER: GENERAL OPERATIONS

Revenue:			
31-81-84-140-4075	Rental Income	\$	340,000
31-81-84-140-4099	Miscellaneous		19,000
31-81-84-140-4125	Contractual Sales		1,000
31-81-84-140-4360	Advertising		11,000
	Total Revenue		371,000

Expenditures:			
31-81-84-140-5001	Full-Time Salaries		177,220
31-81-84-140-5009	Fringe Benefits		50,937
31-81-84-140-5201	Office Supplies		1,000
31-81-84-140-5205	Program Supplies		1,300
31-81-84-140-5230	Printing/Copies		1,000
31-81-84-140-5302	Minor Tools & Equipment		1,000
31-81-84-140-5400	Utilities Natural Gas		23,000
31-81-84-140-5401	Utilities Electric		54,000
31-81-84-140-5402	Water & Sewer		15,000
31-81-84-140-5403	Telephone		6,000
31-81-84-140-5511	Advertising		12,000
31-81-84-140-5702	Services/Materials to Maintain Equipm		23,000
31-81-84-140-5803	Dues & Subscriptions		325
31-81-84-140-5804	Rent/Lease Expense		220,958
31-81-84-140-5812	Uniforms		500
	Total Expenditures		587,240

FACILITY MAINTENANCE

Expenditures:			
31-81-84-260-5001	Full-Time Salaries		182,152
31-81-84-260-5002	Part-Time Salaries		32,000
31-81-84-260-5009	Fringe Benefits		65,432
31-81-84-260-5203	Custodial Supplies		23,000
31-81-84-260-5205	Program Supplies		250
31-81-84-260-5207	Chemical Supplies		3,500
31-81-84-260-5302	Minor Tools & Equipment		2,475
31-81-84-260-5501	Contractual Services		72,000
31-81-84-260-5701	Services/Materials to Maintain Facilitie		20,000
31-81-84-260-5702	Services/Materials to Maintain Equipm		17,000
31-81-84-260-5812	Uniforms		500
	Total Expenditures	\$	418,309

RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER: IN HOUSE HOCKEY

Revenue:			
31-81-84-811-4105	League Fees	\$	100,000
31-81-84-811-4157	Facility Rental		30,000
31-81-84-811-4266	Sponsorship		320
Total Revenue			130,320

YOUTH TRAVEL HOCKEY

Revenue:			
31-81-84-812-4157	Facility Rental		300,000
Total Revenue			300,000

FIGURE SKATING

Revenue:			
31-81-84-813-4100	Pro Lesson Tickets		15,000
31-81-84-813-4106	Class Revenue		160,000
31-81-84-813-4197	Freestyle Skating		57,000
31-81-84-813-4254	ISIA Revenue		3,000
Total Revenue			235,000

Expenditures:			
31-81-84-813-5001	Full-Time Salaries		39,138
31-81-84-813-5002	Part-Time Salaries		37,000
31-81-84-813-5009	Fringe Benefits		17,275
31-81-84-813-5134	Special Event Expense		500
31-81-84-813-5205	Program Supplies		2,000
31-81-84-813-5227	ISIA Expense		1,800
31-81-84-813-5230	Printing/Copies		150
31-81-84-813-5503	Contractual Persons		2,000
31-81-84-813-5802	Promo, Publicity & Printing		200
31-81-84-813-5803	Dues & Subscriptions		1,500
31-81-84-813-5805	Staff Development		2,000
31-81-84-813-5854	Mileage Reimbursement		1,500
Total Expenditures			\$ 105,063

RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER: ICE ARENA MAINTENANCE

Expenditures:

31-81-84-814-5001	Full-Time Salaries	\$	50,836
31-81-84-814-5002	Part-Time Salaries		81,000
31-81-84-814-5009	Fringe Benefits		24,321
31-81-84-814-5202	Motor Fuels & Lubricants		1,656
31-81-84-814-5203	Custodial Supplies		276
31-81-84-814-5207	Chemical Supplies		8,796
31-81-84-814-5302	Minor Tools & Equipment		1,100
31-81-84-814-5501	Contractual Services		15,000
31-81-84-814-5701	Services/Materials to Maintain Facilitie		9,000
31-81-84-814-5702	Services/Materials to Maintain Equippr		75,000
31-81-84-814-5812	Uniforms		750
Total Expenditures			267,735

ADULT HOCKEY LEAGUES

Revenue:

31-81-84-815-4106	Class Revenue		200,000
Total Revenue			\$ 200,000

RECREATION DEPARTMENT

**2025
Budget**

**FAMILY SPORTS CENTER:
ICE ARENA OPERATIONS**

Revenue:			
31-81-84-818-4102	General Admissions	\$	275,000
31-81-84-818-4157	Facility Rental		360,000
31-81-84-818-4201	Skate Rental		40,000
31-81-84-818-4202	Skate Sharpening		15,000
31-81-84-818-4397	High School Hockey		330,000
Total Revenue			1,020,000
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Expenditures:			
31-81-84-818-5001	Full-Time Salaries		46,800
31-81-84-818-5002	Part-Time Salaries		110,000
31-81-84-818-5009	Fringe Benefits		36,166
31-81-84-818-5201	Office Supplies		200
31-81-84-818-5205	Program Supplies		8,000
31-81-84-818-5230	Printing/Copies		1,000
31-81-84-818-5400	Utilities Natural Gas		47,000
31-81-84-818-5401	Utilities Electric		110,000
31-81-84-818-5402	Water & Sewer		32,000
31-81-84-818-5403	Telephone		4,500
31-81-84-818-5702	Ser/Mat to Maintain Equipment		5,000
31-81-84-818-5805	Staff Development		5,000
31-81-84-818-5812	Uniforms		1,200
31-81-84-818-5854	Mileage Reimbursement		800
Total Expenditures		\$	407,666
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RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER: BIRTHDAY PARTIES

Revenue:		
31-81-84-850-4190	Service Charges	
31-81-84-850-4268	Parties/Groups	\$ 91,000
	Total Revenue	91,000

Expenditures:		
31-81-84-850-5002	Part-Time Salaries	7,500
31-81-84-850-5007	Service Charge Compensation	-
31-81-84-850-5009	Fringe Benefits	1,200
31-81-84-850-5201	Office Supplies	100
31-81-84-850-5205	Program Supplies	4,000
31-81-84-850-5206	Food & Concession Supplies	500
31-81-84-850-5230	Printing/Copies	200
31-81-84-850-5403	Telephone	1,800
31-81-84-850-5812	Uniforms	600
	Total Expenditures	15,900

CAMPS & CLINICS

Revenue:		
31-81-84-851-4106	Class Revenue	170,343
	Total Revenue	170,343

Expenditures:		
31-81-84-851-5001	Full-Time Salaries	30,600
31-81-84-851-5002	Part-Time Salaries	39,638
31-81-84-851-5009	Fringe Benefits	12,787
31-81-84-851-5204	Postage	20
31-81-84-851-5205	Program Supplies	2,200
31-81-84-851-5206	Food & Concession Supplies	2,350
31-81-84-851-5230	Printing/Copies	250
31-81-84-851-5231	Trip and Tours Expense	4,600
31-81-84-851-5403	Telephone	1,000
31-81-84-851-5501	Contract Services	3,900
31-81-84-851-5805	Staff Development	500
31-81-84-851-5812	Uniforms	500
31-81-84-851-5854	Mileage Reimbursement	500
	Total Expenditures	\$ 98,845

RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER: FAMILY ENTERTAINMENT CENTER

Revenue:			
31-81-84-870-4075	Lobby Rental Payment	\$	55,000
31-81-84-870-4099	Miscellaneous		5,000
31-81-84-870-4102	General Admissions		115,000
31-81-84-870-4240	Token Sales		37,000
31-81-84-870-4241	Attractions		29,000
Total Revenue			241,000

Expenditures:			
31-81-84-870-5001	Full-Time Salaries		109,917
31-81-84-870-5002	Part-Time Salaries		210,000
31-81-84-870-5009	Fringe Benefits		50,000
31-81-84-870-5116	Licensing		1,500
31-81-84-870-5201	Office Supplies		150
31-81-84-870-5205	Program Supplies		5,000
31-81-84-870-5230	Printing/Copies		300
31-81-84-870-5400	Utilities Natural Gas		28,000
31-81-84-870-5401	Utilities Electric		64,000
31-81-84-870-5402	Water & Sewer		9,000
31-81-84-870-5403	Telephone		3,000
31-81-84-870-5501	Contractual Services		1,200
31-81-84-870-5702	Services/Materials to Maintain Equipm		16,000
31-81-84-870-5802	Promo, Publicity & Printing		300
31-81-84-870-5812	Uniforms		1,200
31-81-84-870-5854	Mileage Reimbursement		550
Total Expenditures			500,117

SOUTH SUBURBAN ICE ARENA OPERATIONS

Expenditures:			
31-81-83-818-5203	Custodial Supplies		2,000
31-81-83-818-5400	Utilities Natural Gas		24,500
31-81-83-818-5401	Utilities Electric		25,000
31-81-83-818-5402	Water & Sewer		10,445
31-81-83-818-5403	Telephone		4,320
31-81-83-818-5404	Trash Collection		1,440
31-81-83-818-5501	Contractual Services		2,500
31-81-83-818-5701	Svc/Mat to Maintain Facility		15,000
Total Expenditures			\$ 85,205

RECREATION DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX ICE ARENA: GENERAL OPERATIONS

Revenue:			
31-81-91-140-4075	Rental Income	\$	78,000
31-81-91-140-4122	Concession Self-Operated		30,000
31-81-91-140-4124	Vending Self Operated		13,000
31-81-91-140-4150	Locker/Towel Rental		3,000
31-81-91-140-4360	Advertising		40,000
Total Revenue			164,000

Expenditures:			
31-81-91-140-5001	Full-Time Salaries		186,987
31-81-91-140-5002	Part Time Salaries		15,000
31-81-91-140-5009	Fringe Benefits		52,688
31-81-91-140-5201	Office Supplies		2,500
31-81-91-140-5204	Postage		500
31-81-91-140-5206	Food & Concession Supplies		17,000
31-81-91-140-5230	Printing/Copies		2,000
31-81-91-140-5302	Minor Tools & Equipment		200
31-81-91-140-5400	Utilities Natural Gas		52,000
31-81-91-140-5401	Utilities Electric		300,000
31-81-91-140-5402	Water & Sewer		10,000
31-81-91-140-5511	Advertising		12,000
31-81-91-140-5701	Services/Materials to Maintain Facilitie		20,000
31-81-91-140-5702	Service/Materials to Maintain Equipme		17,000
31-81-91-140-5803	Dues & Subscriptions		1,500
31-81-91-140-5812	Uniforms		1,500
31-81-91-140-5842	Repair Fund		26,500
31-81-91-140-5854	Mileage Reimbursement		800
Total Expenditures			718,175

FACILITY MAINTENANCE

Expenditures:			
31-81-91-260-5001	Full-Time Salaries		129,790
31-81-91-260-5002	Part-Time Salaries		47,000
31-81-91-260-5009	Fringe Benefits		70,001
31-81-91-260-5501	Contractual Services		41,000
31-81-91-260-5701	Services/Materials to Maintain Facilitie		17,000
31-81-91-260-5702	Service/Materials to Maintain Equipme		3,000
31-81-91-260-5812	Uniforms		450
Total Expenditures			\$ 308,241

RECREATION DEPARTMENT

**2025
Budget**

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

Revenue:		
31-81-91-531-4106	Class Revenue	\$ 139,359
	Total Revenue	139,359
Expenditures:		
31-81-91-531-5001	Full-Time Salaries	25,234
31-81-91-531-5002	Part-Time Salaries	34,462
31-81-91-531-5009	Fringe Benefits	9,057
31-81-91-531-5204	Postage	20
31-81-91-531-5205	Program Supplies	3,000
31-81-91-531-5206	Food & Concession Supplies	1,800
31-81-91-531-5230	Printing/Copies	250
31-81-91-531-5231	Trip and Tours Expense	4,940
31-81-91-531-5403	Telephone	1,000
31-81-91-531-5501	Contractual Services	3,900
31-81-91-531-5805	Staff Development	500
31-81-91-531-5812	Uniforms	500
31-81-91-531-5854	Mileage Reimbursement	500
	Total Expenditures	85,163

IN HOUSE HOCKEY

Revenue:		
31-81-91-811-4105	League Fees	925,000
31-81-91-811-4117	Learn to Play Hockey	160,000
31-81-91-811-4145	Tournaments/Clinics	110,000
31-81-91-811-4216	Player Fees	28,266
	Total Revenue	1,223,266

Expenditures:		
31-81-91-811-5001	Full-Time Salaries	228,712
31-81-91-811-5002	Part-Time Salaries	52,000
31-81-91-811-5009	Fringe Benefits	83,837
31-81-91-811-5134	Special Event Expense	19,875
31-81-91-811-5135	Learn to Play Hockey Supplies	25,000
31-81-91-811-5205	Program Supplies	21,560
31-81-91-811-5501	Contractual Services	168,000
31-81-91-811-5802	Promo, Publicity & Printing	2,500
31-81-91-811-5812	Uniforms	80,595
	Total Expenditures	\$ 682,079

RECREATION DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX ICE ARENA: YOUTH TRAVEL HOCKEY

Revenue:			
31-81-91-812-4200	Littleton Hockey Rental	\$	300,000
31-81-91-812-4216	Player Fees		9,000
Total Revenue			309,000

FIGURE SKATING

Revenue:			
31-81-91-813-4100	Pro Lesson Tickets		78,000
31-81-91-813-4106	Class Revenue		375,000
31-81-91-813-4197	Freestyle Skating		275,000
31-81-91-813-4254	ISI Revenue		10,000
Total Revenue			738,000

Expenditures:			
31-81-91-813-5001	Full-Time Salaries		39,138
31-81-91-813-5002	Part-Time Salaries		77,250
31-81-91-813-5009	Fringe Benefits		32,000
31-81-91-813-5205	Program Supplies		2,400
31-81-91-813-5227	ISI Expense		2,000
31-81-91-813-5503	Contractual Persons		7,500
31-81-91-813-5802	Promo, Publicity & Printing		200
31-81-91-813-5803	Dues & Subscriptions		1,500
31-81-91-813-5854	Mileage Reimbursement		1,200
Total Expenditures			163,188

ICE ARENA MAINTENANCE

Expenditures:			
31-81-91-814-5002	Part-Time Salaries		192,000
31-81-91-814-5009	Fringe Benefits		21,000
31-81-91-814-5202	Motor Fuels & Lubricants		200
31-81-91-814-5203	Custodial Supplies		20,000
31-81-91-814-5207	Chemical Supplies		10,000
31-81-91-814-5302	Minor Tools & Equipment		2,500
31-81-91-814-5702	Service/Materials to Maintain Equipme		9,500
31-81-91-814-5812	Uniforms		2,000
Total Expenditures			\$ 257,200

RECREATION DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX ICE ARENA: ADULT HOCKEY LEAGUES

Revenue:		
31-81-91-815-4105	Adult Lunch League Fees	\$ 62,000
31-81-91-815-4106	Class Revenue	8,000
31-81-91-815-4158	Adult Ice	95,000
31-81-91-815-4159	Adult Hockey	975,000
31-81-91-815-4216	Player Fees	46,000
Total Revenue		1,186,000

Expenditures:		
31-81-91-815-5001	Full-Time Salaries	55,154
31-81-91-815-5002	Part-Time Salaries	74,000
31-81-91-815-5009	Fringe Benefits	74,257
31-81-91-815-5205	Program Supplies	22,000
31-81-91-815-5217	Adult Lunch League Expense	10,000
31-81-91-815-5501	Contractual Services	243,000
31-81-91-815-5803	Dues & Subscriptions	11,000
Total Expenditures		489,411

ICE ARENA OPERATIONS

Revenue:		
31-81-91-818-4102	General Admissions	280,000
31-81-91-818-4157	Facility Rental	850,000
31-81-91-818-4201	Skate Rental	47,000
31-81-91-818-4396	Denver Figure Skating	72,000
31-81-91-818-4397	High School Hockey	400,000
Total Revenue		1,649,000

Expenditures:		
31-81-91-818-5002	Part-time Salaries	15,000
31-81-91-818-5009	Fringe Benefits	2,000
31-81-91-818-5106	Merchant Vendor Fees	23,000
Total Expenditures		40,000

TOTAL ICE ARENAS REVENUE	8,167,288
TOTAL ICE ARENAS EXPENDITURES	5,229,537
NET REVENUE OVER EXPENDITURES	\$ 2,937,751

RECREATION DEPARTMENT

**2025
Budget**

BUCK RECREATION CENTER: OPERATIONS

Revenue:

31-82-52-140-4102	General Admission	\$ 110,000
31-82-52-140-4125	Contractual Sales	6,000
31-82-52-140-4130	Pro Shop	4,000
31-82-52-140-4155	Pass Sales	260,000
31-82-52-140-4157	Facility Rental	35,000
Total Revenue		415,000

Expenditures:

31-82-52-140-5001	Full-Time Salaries	66,918
31-82-52-140-5002	Part-Time Salaries	140,000
31-82-52-140-5009	Fringe Benefits	29,708
31-82-52-140-5201	Office Supplies	1,500
31-82-52-140-5204	Postage	50
31-82-52-140-5205	Program Supplies	1,500
31-82-52-140-5208	Pro Shop Supplies	1,000
31-82-52-140-5230	Printing/Copies	5,000
31-82-52-140-5400	Utilities Natural Gas	44,000
31-82-52-140-5401	Utilities Electric	81,600
31-82-52-140-5402	Water & Sewer	22,000
31-82-52-140-5403	Telephone	9,000
31-82-52-140-5501	Contractual Services	3,000
31-82-52-140-5805	Staff Development	500
31-82-52-140-5812	Uniforms	500
31-82-52-140-5854	Mileage Reimbursement	750
31-82-52-970-9001	Bond Principal	38,988
31-82-52-970-9002	Bond Interest	6,236
Total Expenditures		452,250

MAINTENANCE

Expenditures:

31-82-52-260-5001	Full-Time Salaries	129,738
31-82-52-260-5002	Part-Time Salaries	27,000
31-82-52-260-5009	Fringe Benefits	46,747
31-82-52-260-5201	Office Supplies	100
31-82-52-260-5203	Custodial Supplies	22,000
31-82-52-260-5404	Trash Collection	3,850
31-82-52-260-5501	Contractual Services	46,000
31-82-52-260-5701	Serv/Mat to Maintain Facilities	40,000
31-82-52-260-5805	Staff Development	500
31-82-52-260-5812	Uniforms	300
31-82-52-260-5854	Mileage Reimbursement	500
Total Expenditures		\$ 316,735

RECREATION DEPARTMENT

**2025
Budget**

BUCK RECREATION CENTER: SOUTH SUBURBAN THERAPEUTIC ACTIVE RECREATION

Revenue:

31-82-52-510-4030	STAR Donations	\$	8,000
31-82-52-510-4031	Douglas County Grant for STAR		7,000
31-82-52-510-4106	Class Revenue		39,505
Total Revenue			54,505

Expenditures:

31-82-52-510-5001	Full-Time Salaries		55,371
31-82-52-510-5002	Part-Time Salaries		8,200
31-82-52-510-5009	Fringe Benefits		19,970
31-82-52-510-5204	Postage		10
31-82-52-510-5205	Program Supplies		3,000
31-82-52-510-5231	Trip and Tours Expense		7,000
31-82-52-510-5805	Staff Development		200
31-82-52-510-5812	Uniforms		150
31-82-52-510-5854	Mileage Reimbursement		900
Total Expenditures			94,801

SCHOOL AGE CHILD CARE

Revenue:

31-82-52-531-4106	Class Revenue		115,479
Total Revenue			115,479

Expenditures:

31-82-52-531-5001	Full-Time Salaries		24,227
31-82-52-531-5002	Part-Time Salaries		29,220
31-82-52-531-5009	Fringe Benefits		10,806
31-82-52-531-5204	Postage		20
31-82-52-531-5205	Program Supplies		2,250
31-82-52-531-5206	Food & Concession Supplies		1,950
31-82-52-531-5230	Printing/Copies		250
31-82-52-531-5231	Trip and Tours Expense		4,005
31-82-52-531-5403	Telephone		1,000
31-82-52-531-5501	Contractual Services		3,900
31-82-52-531-5805	Staff Development		500
31-82-52-531-5812	Uniforms		500
31-82-52-531-5854	Mileage Reimbursement		500
Total Expenditures			\$ 79,128

RECREATION DEPARTMENT

**2025
Budget**

**BUCK RECREATION CENTER:
FITNESS**

Revenue:			
31-82-52-830-4100	Pro Lesson Tickets	\$	60,000
31-82-52-830-4106	Class Revenue		30,225
31-82-52-830-4208	Special Events Revenue		5,250
31-82-52-830-4242	Renew/Active Program		97,500
31-82-52-830-4252	Silver & Fit Program		9,600
31-82-52-830-4255	Silver Sneakers Program		91,250
31-82-52-830-4257	Contracted Fitness		15,150
31-82-52-830-4261	Registered Fitness		78,100
Total Revenue			387,075
Expenditures:			
31-82-52-830-5001	Full-Time Salaries		68,805
31-82-52-830-5002	Part-Time Salaries		120,800
31-82-52-830-5009	Fringe Benefits		35,749
31-82-52-830-5134	Special Event Expense		1,750
31-82-52-830-5205	Program Supplies		3,500
31-82-52-830-5230	Printing/Copies		350
31-82-52-830-5503	Contractual Persons (Accounts Payab		9,090
31-82-52-830-5805	Staff Development		1,440
31-82-52-830-5812	Uniforms		300
31-82-52-830-5854	Mileage Reimbursement		500
Total Expenditures		\$	242,284

RECREATION DEPARTMENT

**2025
Budget**

**BUCK RECREATION CENTER:
AQUATICS**

Revenue:			
31-82-52-840-4100	Pro Lessons	\$	16,000
31-82-52-840-4102	General Admission		90,000
31-82-52-840-4106	Class Revenue		100,000
31-82-52-840-4268	Parties/Groups		25,000
31-82-52-840-4277	Red Cross Training Revenue		6,000
Total Revenue			237,000
Expenditures:			
31-82-52-840-5001	Full-Time Salaries		55,000
31-82-52-840-5002	Part-Time Salaries		241,500
31-82-52-840-5009	Fringe Benefits		42,183
31-82-52-840-5205	Program Supplies		3,000
31-82-52-840-5207	Chemical Supplies		28,000
31-82-52-840-5400	Utilities Natural Gas		35,000
31-82-52-840-5401	Utilities Electric		62,000
31-82-52-840-5453	Red Cross Fees		7,000
31-82-52-840-5507	Computer Software Maintenance		900
31-82-52-840-5701	Services/Materials to Maintain Facultie		10,000
31-82-52-840-5812	Uniforms		1,200
31-82-52-840-5854	Mileage Reimbursement		1,500
Total Expenditures			\$ 487,283

RECREATION DEPARTMENT

**2025
Budget**

LONE TREE RECREATION CENTER: GENERAL OPERATIONS

Revenue:			
31-82-80-140-4102	General Admission	\$	85,000
31-82-80-140-4125	Contractual Sales		6,000
31-82-80-140-4130	Pro Shop Sales		2,000
31-82-80-140-4155	Pass Sales		250,000
31-82-80-140-4157	Facility Rental		90,000
Total Revenue			433,000
Expenditures:			
31-82-80-140-5001	Full-Time Salaries		68,222
31-82-80-140-5002	Part-Time Salaries		120,000
31-82-80-140-5009	Fringe Benefits		35,840
31-82-80-140-5201	Office Supplies		750
31-82-80-140-5204	Postage		50
31-82-80-140-5205	Program Supplies		1,500
31-82-80-140-5206	Food & Concession Supplies		2,000
31-82-80-140-5208	Pro Shop Supplies		1,000
31-82-80-140-5230	Printing/Copies		6,000
31-82-80-140-5400	Utilities Natural Gas		35,000
31-82-80-140-5401	Utilities Electric		60,000
31-82-80-140-5402	Water & Sewer		15,000
31-82-80-140-5403	Telephone		10,000
31-82-80-140-5501	Contractual Services		3,800
31-82-80-140-5805	Staff Development		500
31-82-80-140-5812	Uniforms		500
31-82-80-140-5854	Mileage Reimbursement		750
31-82-80-970-9001	Principal LT Rec Ctr Equip Lease		49,366
31-82-80-970-9002	Interest LT Rec Ctr Equip Lease		963
Total Expenditures		\$	411,241

RECREATION DEPARTMENT

**2025
Budget**

LONE TREE RECREATION CENTER: MAINTENANCE

Expenditures:			
31-82-80-260-5001	Full-Time Salaries	\$	121,633
31-82-80-260-5002	Part-Time Salaries		24,000
31-82-80-260-5009	Fringe Benefits		37,855
31-82-80-260-5201	Office Supplies		100
31-82-80-260-5203	Custodial Supplies		18,150
31-82-80-260-5404	Trash Collection		3,630
31-82-80-260-5501	Contractual Services		36,000
31-82-80-260-5701	Serv/Mat. to Maintain Facilities		37,000
31-82-80-260-5805	Staff Development		500
31-82-80-260-5812	Uniforms		400
31-82-80-260-5854	Mileage Reimbursement		500
Total Expenditures			279,768

LONE TREE RECREATION CENTER: SCHOOL AGE CHILD CARE

Revenue:			
31-82-80-531-4106	Class Revenue		121,184
Total Revenue			121,184

Expenditures:			
31-82-80-531-5001	Full-Time Salaries		25,766
31-82-80-531-5002	Part-Time Salaries		33,050
31-82-80-531-5009	Fringe Benefits		9,019
31-82-80-531-5204	Postage		20
31-82-80-531-5205	Program Supplies		2,500
31-82-80-531-5206	Food & Concession Supplies		2,250
31-82-80-531-5230	Printing/Copies		250
31-82-80-531-5231	Trip and Tours Expense		3,580
31-82-80-531-5403	Telephone		1,000
31-82-80-531-5501	Contractual Services		3,900
31-82-80-531-5805	Staff Development		500
31-82-80-531-5812	Uniforms		500
31-82-80-531-5854	Mileage Reimbursement		500
Total Expenditures			\$ 82,835

RECREATION DEPARTMENT

**2025
Budget**

LONE TREE RECREATION CENTER: CHILD DISCOVERY TIME

Revenue:			
31-82-80-532-4106	Class Revenue	\$	100,000
31-82-80-532-4208	Special Event Revenue		7,619
Total Revenue			107,619

Expenditures:			
31-82-80-532-5001	Full-Time Salaries		25,234
31-82-80-532-5002	Part-Time Salaries		74,562
31-82-80-532-5009	Fringe Benefits		13,067
31-82-80-532-5134	Special Event Expense		1,800
31-82-80-532-5201	Office Supplies		100
31-82-80-532-5204	Postage		20
31-82-80-532-5205	Program Supplies		2,100
31-82-80-532-5206	Food & Concession Supplies		1,800
31-82-80-532-5230	Printing/Copies		200
31-82-80-532-5501	Contractual Services		3,150
31-82-80-532-5805	Staff Development		500
31-82-80-532-5812	Uniforms		500
Total Expenditures			123,033

FITNESS

Revenue:			
31-82-80-830-4100	Pro Lessons Tickets		50,000
31-82-80-830-4106	Class Revenue		32,175
31-82-80-830-4242	Renew/Active Program		100,425
31-82-80-830-4252	Silver & Fit Program		10,000
31-82-80-830-4255	Silver Sneakers Program		70,200
31-82-80-830-4261	Registered Fitness		44,085
31-82-80-830-4262	Martial Arts		32,100
Total Revenue			338,985

Expenditures:			
31-82-80-830-5001	Full-Time Salaries		72,924
31-82-80-830-5002	Part-Time Salaries		101,400
31-82-80-830-5009	Fringe Benefits		27,730
31-82-80-830-5205	Program Supplies		3,500
31-82-80-830-5230	Printing/Copies		375
31-82-80-830-5503	Contractual Persons		19,300
31-82-80-830-5805	Staff Development		1,440
31-82-80-830-5812	Uniforms		300
31-82-80-830-5854	Mileage Reimbursement		500
Total Expenditures			\$ 227,469

RECREATION DEPARTMENT

**2025
Budget**

**LONE TREE RECREATION CENTER:
AQUATICS**

Revenue:			
31-82-80-840-4100	Pro Lesson Tickets	\$	4,000
31-82-80-840-4102	General Admissions		85,000
31-82-80-840-4106	Class Revenue		75,000
31-82-80-840-4268	Parties/Groups		15,000
31-82-80-840-4277	Red Cross Training Revenue		8,500
Total Revenue			187,500

Expenditures:			
31-82-80-840-5001	Full-Time Salaries		52,000
31-82-80-840-5002	Part-Time Salaries		210,000
31-82-80-840-5009	Fringe Benefits		40,634
31-82-80-840-5205	Program Supplies		3,000
31-82-80-840-5207	Chemical Supplies		22,000
31-82-80-840-5230	Printing/Copies		200
31-82-80-840-5400	Utilities Natural Gas		40,000
31-82-80-840-5401	Utilities Electric		75,000
31-82-80-840-5453	Red Cross Fees		7,000
31-82-80-840-5507	Computer Software Maintenance		1,100
31-82-80-840-5701	Service/Material To Maintain Facilities		12,000
31-82-80-840-5812	Uniforms		1,200
31-82-80-840-5854	Mileage Reimbursement		800
Total Expenditures			\$ 464,934

RECREATION DEPARTMENT

**2025
Budget**

**GOODSON RECREATION CENTER:
OPERATIONS**

Revenue:

31-82-81-140-4102	General Admission	\$	60,000
31-82-81-140-4125	Contractual Sales		6,000
31-82-81-140-4130	Pro Shop Sales		1,500
31-82-81-140-4155	Pass Sales		375,000
31-82-81-140-4157	Facility Rental		25,000
31-82-81-140-4266	Sponsorship Revenue		2,000
Total Revenue			469,500

Expenditures:

31-82-81-140-5001	Full-Time Salaries		120,094
31-82-81-140-5002	Part-Time Salaries		145,000
31-82-81-140-5009	Fringe Benefits		47,015
31-82-81-140-5134	Special Event Expense		2,000
31-82-81-140-5201	Office Supplies		1,500
31-82-81-140-5204	Postage		50
31-82-81-140-5205	Program Supplies		4,500
31-82-81-140-5208	Pro Shop Supplies		1,000
31-82-81-140-5230	Printing/Copies		4,500
31-82-81-140-5400	Utilities Natural Gas		45,150
31-82-81-140-5401	Utilities Electric		76,000
31-82-81-140-5402	Water & Sewer		27,000
31-82-81-140-5403	Telephone		25,000
31-82-81-140-5501	Contractual Services		2,800
31-82-81-140-5805	Staff Development		500
31-82-81-140-5812	Uniforms		750
31-82-81-140-5854	Mileage Reimbursement		750
31-82-81-970-9001	Principal Goodson Equip Lease		44,703
31-82-81-970-9002	Interest Goodson Equip Lease		9,057
Total Expenditures			\$ 557,369

RECREATION DEPARTMENT

**2025
Budget**

GOODSON RECREATION CENTER: MAINTENANCE

Expenditures:			
31-82-81-260-5001	Full-Time Salaries	\$	230,058
31-82-81-260-5002	Part-Time Salaries		27,000
31-82-81-260-5009	Fringe Benefits		83,600
31-82-81-260-5201	Office Supplies		100
31-82-81-260-5203	Custodial Supplies		27,830
31-82-81-260-5404	Trash Collection		4,400
31-82-81-260-5501	Contractual Services		52,500
31-82-81-260-5701	Serv/Mat. to Maintain Building		45,000
31-82-81-260-5805	Staff Development		500
31-82-81-260-5812	Uniforms		500
31-82-81-260-5854	Mileage Reimbursement		500
Total Expenditures			471,988

GOODSON RECREATION CENTER: SCHOOL AGE CHILD CARE

Revenue:			
31-82-81-531-4106	Class Revenue		163,539
Total Revenue			163,539

Expenditures:			
31-82-81-531-5001	Full-Time Salaries		24,227
31-82-81-531-5002	Part-Time Salaries		42,179
31-82-81-531-5009	Fringe Benefits		12,102
31-82-81-531-5204	Postage		20
31-82-81-531-5205	Program Supplies		3,000
31-82-81-531-5206	Food & Concession Supplies		2,150
31-82-81-531-5230	Printing/Copies		250
31-82-81-531-5231	Trip and Tours Expense		4,940
31-82-81-531-5403	Telephone		1,000
31-82-81-531-5501	Contractual Services		3,900
31-82-81-531-5805	Staff Development		500
31-82-81-531-5812	Uniforms		500
31-82-81-531-5854	Mileage Reimbursements		500
Total Expenditures			\$ 95,268

RECREATION DEPARTMENT

**2025
Budget**

GOODSON RECREATION CENTER: CHILD DISCOVERY TIME

Revenue:		
31-82-81-532-4106	Class Revenue	\$ 116,250
31-82-81-532-4208	Special Event Revenue	9,405
	Total Revenue	125,655
 Expenditures:		
31-82-81-532-5001	Full-Time Salaries	77,729
31-82-81-532-5002	Part-Time Salaries	74,562
31-82-81-532-5009	Fringe Benefits	31,413
31-82-81-532-5134	Special Event Expense	1,500
31-82-81-532-5201	Office Supplies	100
31-82-81-532-5204	Postage	20
31-82-81-532-5205	Program Supplies	2,100
31-82-81-532-5206	Food & Concession Supplies	1,800
31-82-81-532-5230	Printing/Copies	200
31-82-81-532-5403	Telephone	1,000
31-82-81-532-5501	Contractual Services	3,150
31-82-81-532-5805	Staff Development	500
31-82-81-532-5812	Uniforms	300
	Total Expenditures	\$ 194,374

RECREATION DEPARTMENT

**2025
Budget**

GOODSON RECREATION CENTER: GYMNASTICS

Revenue:

31-82-81-820-4030	Gymnastics Donations	\$	8,000
31-82-81-820-4100	Pro Lesson Tickets		18,750
31-82-81-820-4105	League Fees		187,300
31-82-81-820-4106	Class Revenue		222,440
31-82-81-820-4130	Pro Shop Revenue		6,300
31-82-81-820-4251	Drop In Revenue		12,200
31-82-81-820-4268	Parties/Groups		27,150
31-82-81-820-4271	Camp Revenue		12,150
Total Revenue			494,290

Expenditures:

31-82-81-820-5001	Full-Time Salaries		116,691
31-82-81-820-5002	Part-Time Salaries		185,220
31-82-81-820-5009	Fringe Benefits		59,027
31-82-81-820-5108	Gymnastics Donations Expense		8,000
31-82-81-820-5201	Office Supplies		150
31-82-81-820-5204	Postage		10
31-82-81-820-5205	Program Supplies		3,000
31-82-81-820-5208	Pro Shop Supplies		6,000
31-82-81-820-5217	League Expense		13,300
31-82-81-820-5230	Printing/Copies		50
31-82-81-820-5400	Utilities Natural Gas		4,500
31-82-81-820-5401	Utilities Electric		13,000
31-82-81-820-5403	Telephone		10
31-82-81-820-5503	Contractual Persons		7,800
31-82-81-820-5701	Ser/Mat at Maintain Facilities		6,500
31-82-81-820-5805	Staff Development		450
31-82-81-820-5812	Uniforms		700
31-82-81-820-5854	Mileage Reimbursement		2,500
Total Expenditures			\$ 426,908

RECREATION DEPARTMENT

**2025
Budget**

GOODSON RECREATION CENTER: FITNESS

Revenue:			
31-82-81-830-4100	Pro Lesson Tickets	\$	115,500
31-82-81-830-4106	Class Revenue		37,050
31-82-81-830-4242	Renew/Active Program		122,850
31-82-81-830-4252	Silver & Fit Program		9,000
31-82-81-830-4255	Silver Sneakers Program		97,500
31-82-81-830-4257	Contracted Fitness		44,000
31-82-81-830-4261	Registered Fitness		77,400
31-82-81-830-4262	Martial Arts		32,050
31-82-81-830-4264	Massage		33,325
31-82-81-830-4272	Physical Therapy		600
Total Revenue			569,275
Expenditures:			
31-82-81-830-5001	Full-Time Salaries		92,481
31-82-81-830-5002	Part-Time Salaries		179,000
31-82-81-830-5009	Fringe Benefits		55,827
31-82-81-830-5201	Office Supplies		400
31-82-81-830-5204	Postage		10
31-82-81-830-5205	Program Supplies		4,500
31-82-81-830-5230	Printing/Copies		500
31-82-81-830-5503	Contractual Persons		69,300
31-82-81-830-5805	Staff Development		2,650
31-82-81-830-5812	Uniforms		300
31-82-81-830-5854	Mileage Reimbursement		750
Total Expenditures		\$	405,718

RECREATION DEPARTMENT

**2025
Budget**

**GOODSON RECREATION CENTER:
AQUATICS**

Revenue:		
31-82-81-840-4100	Pro Lesson Tickets	\$ 8,500
31-82-81-840-4102	General Admissions	97,000
31-82-81-840-4106	Class Revenue	100,000
31-82-81-840-4119	Competitive Teams	10,000
31-82-81-840-4268	Parties/Groups	13,000
31-82-81-840-4277	Red Cross Training Revenue	5,000
Total Revenue		<u>233,500</u>
Expenditures:		
31-82-81-840-5001	Full-Time Salaries	279,267
31-82-81-840-5002	Part-Time Salaries	210,000
31-82-81-840-5009	Fringe Benefits	114,999
31-82-81-840-5205	Program Supplies	2,500
31-82-81-840-5207	Chemical Supplies	18,000
31-82-81-840-5230	Printing/Copies	300
31-82-81-840-5400	Utilities Natural Gas	21,000
31-82-81-840-5401	Utilities Electric	30,000
31-82-81-840-5453	Red Cross Fees	6,750
31-82-81-840-5507	Computer Software Maintenance	900
31-82-81-840-5701	Services/Materials to Maintain Facilitie	12,500
31-82-81-840-5812	Uniforms	2,000
31-82-81-840-5854	Mileage Reimbursement	1,000
Total Expenditures		<u>\$ 699,216</u>

RECREATION DEPARTMENT

**2025
Budget**

SHERIDAN RECREATION CENTER: OPERATIONS

Revenue:

31-82-82-140-4102	General Admission	\$	3,458
31-82-82-140-4125	Contractual Sales		2,794
31-82-82-140-4155	Pass Sales		12,332
31-82-82-140-4157	Facility Rental		21,841
	Total Revenue		40,425

Expenditures:

31-82-82-140-5001	Full-Time Salaries		78,499
31-82-82-140-5002	Part-Time Salaries		36,644
31-82-82-140-5009	Fringe Benefits		26,092
31-82-82-140-5054	Sheridan Occupation Tax		138
31-82-82-140-5205	Program Supplies		1,000
31-82-82-140-5400	Utilities Natural Gas		6,844
31-82-82-140-5401	Utilities Electric		16,339
31-82-82-140-5402	Water & Sewer		1,732
31-82-82-140-5403	Telephone		6,792
31-82-82-140-5501	Contractual Services		2,431
31-82-82-140-5805	Staff Development		200
31-82-82-140-5812	Uniforms		300
31-82-82-140-5854	Mileage Reimbursement		500
	Total Expenditures		177,511

MAINTENANCE

Expenditures:

31-82-82-260-5001	Full-Time Salaries		42,000
31-82-82-260-5002	Part Time Salaries		3,650
31-82-82-260-5009	Fringe Benefits		8,600
31-82-82-260-5054	Sheridan Occupation Tax		39
31-82-82-260-5203	Custodial Supplies		5,000
31-82-82-260-5404	Trash Collection		1,920
31-82-82-260-5501	Contractual Services		1,062
31-82-82-260-5701	Serv/Mat. to Maintain Facilities		15,500
	Total Expenditures	\$	77,771

RECREATION DEPARTMENT

**2025
Budget**

SHERIDAN RECREATION CENTER: FITNESS

Revenue:			
31-82-82-830-4242	Renew/Active Program	\$	9,750
31-82-82-830-4252	Silver & Fit Program		288
31-82-82-830-4255	Silver Sneakers Program		7,000
31-82-82-830-4262	Martial Arts		1,130
Total Revenue			18,168

Expenditures:			
31-82-82-830-5002	Part-Time Salaries		1,352
31-82-82-830-5009	Fringe Benefits		135
31-82-82-830-5205	Programs Supplies		500
31-82-82-830-5503	Contractual Persons		678
Total Expenditures			2,665

TOTAL RECREATION CENTERS REVENUE	4,511,699
TOTAL RECREATION CENTERS EXPENDITURES	6,370,549
NET REVENUE OVER (UNDER) EXPENDITURES	(1,858,850)

ATHLETICS GENERAL OPERATIONS

Revenue:			
31-83-01-140-4104	Grass Field Rental		400,000
31-83-01-140-4105	Synthetic Fields		95,000
31-83-01-140-4125	Contractual Sales		2,100
31-83-01-140-4135	Reimbursement - Portalet		40,000
Total Revenue			537,100

Expenditures:			
31-83-01-140-5001	Full-Time Salaries		70,762
31-83-01-140-5002	Part-Time Salaries		3,000
31-83-01-140-5009	Fringe Benefits		13,946
31-83-01-140-5201	Office Supplies		50
31-83-01-140-5205	Program Supplies		6,000
31-83-01-140-5403	Telephone		500
31-83-01-140-5450	Portalets		70,000
31-83-01-140-5451	School Charges		13,000
31-83-01-140-5702	Services/Materials to Maintain Equipr		8,250
31-83-01-140-5805	Staff Development		1,000
31-83-01-140-5812	Uniforms		1,000
31-83-01-140-5854	Mileage Reimbursement		750
Total Expenditures			\$ 188,258

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS YOUTH BASEBALL

Revenue:

31-83-61-610-4105	League Fees	\$ 169,497
31-83-61-610-4257	Contracted Programs	4,550
31-83-61-610-4266	Sponsorship Revenue	2,000
Total Revenue		176,047

Expenditures:

31-83-61-610-5001	Full-Time Salaries	55,317
31-83-61-610-5002	Part-Time Salaries	10,980
31-83-61-610-5009	Fringe Benefits	17,641
31-83-61-610-5106	Merchant Vendor Fees	4,470
31-83-61-610-5205	Program Supplies	32,810
31-83-61-610-5450	Portalets	750
31-83-61-610-5503	Contractual Persons	3,185
31-83-61-610-5854	Mileage Reimbursement	500
Total Expenditures		125,653

ADULT SOFTBALL

Revenue:

31-83-61-611-4105	League Fees	139,290
Total Revenue		139,290

Expenditures:

31-83-61-611-5001	Full-Time Salaries	52,492
31-83-61-611-5002	Part-Time Salaries	22,656
31-83-61-611-5009	Fringe Benefits	12,799
31-83-61-611-5106	Merchant Vendor Fees	4,177
31-83-61-611-5205	Program Supplies	12,388
31-83-61-611-5401	Utilities Electric	65,000
31-83-61-611-5402	Water & Sewer	220
31-83-61-611-5403	Telephone	480
31-83-61-611-5450	Portalets	1,600
31-83-61-611-5503	Contractual Persons	13,640
31-83-61-611-5702	Services/Materials to Maintain Equipm	8,000
31-83-61-611-5805	Staff Development	40
31-83-61-611-5854	Mileage Reimbursement	240
Total Expenditures		\$ 193,732

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS

YOUTH VOLLEYBALL

Revenue:

31-83-61-620-4105	League Fees	\$ 42,200
	Total Revenue	42,200

Expenditures:

31-83-61-620-5001	Full-Time Salaries	10,767
31-83-61-620-5002	Part-Time Salaries	5,764
31-83-61-620-5009	Fringe Benefits	3,927
31-83-61-620-5106	Merchant Vendor Fees	1,044
31-83-61-620-5205	Program Supplies	8,820
	Total Expenditures	30,322

ADULT VOLLEYBALL

Revenue:

31-83-61-621-4105	League Fees	12,300
	Total Revenue	12,300

Expenditures:

31-83-61-621-5002	Part-Time Salaries	3,700
31-83-61-621-5009	Fringe Benefits	370
31-83-61-621-5106	Merchant Vendor Fees	316
31-83-61-621-5205	Program Supplies	1,000
	Total Expenditures	\$ 5,386

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS TRACK

Revenue:

31-83-61-625-4031	Donation	\$	5,000
31-83-61-625-4106	Class Revenue		96,548
31-83-61-625-4130	Merchandise Sales		1,400
31-83-61-625-4266	Sponsorship Revenue		8,000
Total Revenue			110,948

Expenditures:

31-83-61-625-5001	Full-Time Salaries		22,963
31-83-61-625-5002	Part-Time Salaries		13,272
31-83-61-625-5009	Fringe Benefits		5,541
31-83-61-625-5106	Merchant Vendor Fees		5
31-83-61-625-5108	Donation Expense		5,000
31-83-61-625-5204	Postage		10
31-83-61-625-5205	Program Supplies		29,641
31-83-61-625-5403	Telephone		564
31-83-61-625-5450	Portalets		2,000
31-83-61-625-5503	Contractual Persons		12,140
31-83-61-625-5802	Promo, Publicity & Printing		1,250
31-83-61-625-5805	Staff Development		200
31-83-61-625-5854	Mileage Reimbursement		50
Total Expenditures			92,636

ADULT BASKETBALL

Revenue:

31-83-61-630-4105	League Fees		95,500
Total Revenue			95,500

Expenditures:

31-83-61-630-5002	Part-Time Salaries		29,000
31-83-61-630-5009	Fringe Benefits		3,420
31-83-61-630-5106	Merchant Vendor Fees		2,700
31-83-61-630-5205	Program Supplies		2,250
31-83-61-630-5503	Contractual Persons		28,800
Total Expenditures			\$ 66,170

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS YOUTH BASKETBALL

Revenue:

31-83-61-631-4105	League Fees	\$ 241,000
31-83-61-631-4106	Class Revenue	15,165
31-83-61-631-4257	Contracted Programs	2,400
31-83-61-631-4266	Sponsorship Revenue	1,500
	Total Revenue	260,065

Expenditures:

31-83-61-631-5001	Full-Time Salaries	66,917
31-83-61-631-5002	Part-Time Salaries	26,187
31-83-61-631-5009	Fringe Benefits	20,481
31-83-61-631-5106	Merchant Vendor Fees	6,213
31-83-61-631-5205	Program Supplies	14,630
31-83-61-631-5503	Contractual Persons	38,560
31-83-61-631-5805	Staff Development	500
31-83-61-631-5854	Mileage Reimbursement	350
	Total Expenditures	\$ 173,838

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS PICKLEBALL

Revenue:			
31-83-61-655-4105	Leagues/tournaments	\$	35,636
31-83-61-655-4106	Clinics/Bootcamps		60,740
31-83-61-655-4136	Private Lessons		1,500
31-83-61-655-4140	Court Reservations		51,402
31-83-61-655-4145	Tournaments		15,200
31-83-61-655-4155	Pass Sales SSIA		25,800
31-83-61-655-4208	Special Events		2,000
31-83-61-655-4266	Sponsorship Revenue		5,300
Total Revenue			197,578

Expenditures:			
31-83-61-655-5002	Part-Time Salaries		97,964
31-83-61-655-5009	Fringe Benefits		9,746
31-83-61-655-5106	Merchant Vending Fees		960
31-83-61-655-5205	Program Supplies		4,100
31-83-61-655-5401	Utilities Electric		279
31-83-61-655-5701	Ser/Mat to Maint Facilities/Building		52,518
31-83-61-655-5805	Staff Development		200
31-83-61-655-5812	Uniforms		580
31-83-61-655-5839	Tournaments		4,055
31-83-61-655-5854	Mileage Reimbursement		150
Total Expenditures			170,552

ADULT SOCCER

Revenue:			
31-83-61-660-4105	League Fees		8,400
Total Revenue			8,400

Expenditures:			
31-83-61-660-5002	Part-Time Salaries		4,020
31-83-61-660-5009	Fringe Benefits		402
31-83-61-660-5106	Merchant Vendor Fees		252
31-83-61-660-5205	Program Supplies		308
Total Expenditures			\$ 4,982

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS ADULT LACROSSE

Revenue:		
31-83-61-670-4105	League Fees	\$ 25,660
	Total Revenue	25,660

Expenditures:		
31-83-61-670-5002	Part-Time Salaries	10,210
31-83-61-670-5009	Fringe Benefits	1,021
31-83-61-670-5106	Merchant Vendor Fees	770
31-83-61-670-5205	Program Supplies	1,385
31-83-61-670-5805	Staff Development	200
	Total Expenditures	13,586

YOUTH LACROSSE

Revenue:		
31-83-61-671-4105	League Fees	257,600
	Total Revenue	257,600

Expenditures:		
31-83-61-671-5001	Full-Time Salaries	52,744
31-83-61-671-5002	Part-Time Salaries	32,148
31-83-61-671-5009	Fringe Benefits	12,713
31-83-61-671-5106	Merchant Vendor Fees	6,378
31-83-61-671-5205	Program Supplies	42,115
31-83-61-671-5230	Printing/Copies	210
31-83-61-671-5450	Portalets	3,800
31-83-61-671-5503	Contractual Persons	18,000
31-83-61-671-5854	Mileage Reimbursement	300
	Total Expenditures	\$ 168,408

RECREATION DEPARTMENT

**2025
Budget**

ATHLETICS YOUTH FLAG FOOTBALL

Revenue:		
31-83-61-691-4105	League Fees	\$ 78,650
	Total Revenue	78,650

Expenditures:		
31-83-61-691-5001	Full-Time Salaries	22,719
31-83-61-691-5002	Part-Time Salaries	13,240
31-83-61-691-5009	Fringe Benefits	8,490
31-83-61-691-5106	Merchant Vendor Fees	2,360
31-83-61-691-5205	Program Supplies	7,655
31-83-61-691-5450	Portalets	2,100
	Total Expenditures	56,564

CAMPS & CLINICS

Revenue:		
31-83-61-851-4106	Class Revenue	89,942
31-83-61-851-4257	Contracted Programs	10,250
	Total Revenue	100,192

Expenditures:		
31-83-61-851-5001	Full-Time Salaries	51,396
31-83-61-851-5002	Part-Time Salaries	25,096
31-83-61-851-5009	Fringe Benefits	16,848
31-83-61-851-5205	Program Supplies	1,850
31-83-61-851-5805	Staff Development	304
31-83-61-851-5854	Mileage Reimbursement	500
	Total Expenditures	95,994

RACQUETBALL

Revenue:		
31-83-81-852-4105	League Fees	9,360
	Total Revenue	9,360

Expenditures:		
31-83-81-852-5002	Part-Time Salaries	2,960
31-83-81-852-5009	Fringe Benefits	296
31-83-81-852-5106	Merchant Vendor Fees	281
31-83-81-852-5205	Program Supplies	1,900
	Total Expenditures	\$ 5,437

RECREATION DEPARTMENT

	2025 Budget
ATHLETICS REVENUE	\$ 2,050,890
ATHLETICS EXPENDITURES	1,391,518
NET REVENUE OVER (UNDER) EXPENDITURES	659,372

FAMILY SPORTS CENTER DOME: GENERAL OPERATIONS

Revenue:

31-83-84-140-4104	Athletic Field Rental	200,000
31-83-84-140-4125	Contractual Sales	3,900
31-83-84-140-4360	Advertising	2,000
	Total Revenue	205,900

Expenditures:

31-83-84-140-5001	Full-Time Salaries	123,869
31-83-84-140-5002	Part-Time Salaries	46,000
31-83-84-140-5009	Fringe Benefits	45,500
31-83-84-140-5201	Office Supplies	700
31-83-84-140-5203	Custodial Supplies	6,000
31-83-84-140-5205	Program Supplies	2,500
31-83-84-140-5206	Food & Concession Supplies	450
31-83-84-140-5230	Printing/Copies	350
31-83-84-140-5400	Utilities Natural Gas	10,000
31-83-84-140-5401	Utilities Electric	36,000
31-83-84-140-5402	Water & Sewer	6,000
31-83-84-140-5403	Telephone	1,100
31-83-84-140-5701	Ser/Mat to Maint Facilities/Building	3,200
31-83-84-140-5702	Services/Materials to Maintain Equipm	5,250
31-83-84-140-5804	Rent/Lease Expense	44,192
31-83-84-140-5805	Staff Development	300
31-83-84-140-5812	Uniforms	500
31-83-84-140-5854	Mileage Reimbursement	250
	Total Expenditures	332,161

ADULT SOCCER

Revenue:

31-83-84-660-4105	League Fees	90,000
	Total Revenue	90,000

Expenditures:

31-83-84-660-5002	Part-Time Salaries	24,696
31-83-84-660-5009	Fringe Benefits	2,470
31-83-84-660-5106	Merchant Vendor Fees	2,280
31-83-84-660-5205	Program Supplies	2,058
	Total Expenditures	\$ 31,504

RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER DOME: YOUTH SOCCER

Revenue:		
31-83-84-661-4105	League Fees	\$ 86,800
	Total Revenue	86,800

Expenditures:		
31-83-84-661-5002	Part-Time Salaries	17,248
31-83-84-661-5009	Fringe Benefits	1,725
31-83-84-661-5106	Merchant Vending Fees	2,478
	Total Expenditures	21,451

ADULT LACROSSE

Revenue:		
31-83-84-670-4105	League Fees	7,330
	Total Revenue	7,330

Expenditures:		
31-83-84-670-5002	Part-Time Salaries	2,700
31-83-84-670-5009	Fringe Benefits	270
31-83-84-670-5106	Merchant Vendor Fees	220
31-83-84-670-5205	Program Supplies	615
	Total Expenditures	3,805

YOUTH LACROSSE

Revenue:		
31-83-84-671-4105	League Fees	38,500
	Total Revenue	38,500

Expenditures:		
31-83-84-671-5002	Part-Time Salaries	14,575
31-83-84-671-5009	Fringe Benefits	1,458
31-83-84-671-5106	Merchant Vendor Fees	1,155
31-83-84-671-5205	Program Supplies	850
	Total Expenditures	\$ 18,038

RECREATION DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER DOME: ADULT FLAG FOOTBALL

Revenue:		
31-83-84-690-4105	League Fees	\$ 9,000
	Total Revenue	9,000

Expenditures:		
31-83-84-690-5002	Part-Time Salaries	4,320
31-83-84-690-5009	Fringe Benefits	432
31-83-84-690-5106	Merchant Vendor Fees	270
31-83-84-690-5205	Program Supplies	200
	Total Expenditures	5,222

CAMPS & CLINICS

Revenue:		
31-83-84-851-4106	Class Revenue	41,200
31-83-84-851-4257	Contracted Programs	51,000
	Total Revenue	92,200

Expenditures:		
31-83-84-851-5002	Part-Time Salaries	7,778
31-83-84-851-5009	Fringe Benefits	778
31-83-84-851-5205	Program Supplies	200
31-83-84-851-5503	Contractual Persons	2,000
	Total Expenditures	10,756

FSC ATHLETIC REVENUE	529,730
FSC ATHLETIC EXPENDITURES	422,937
NET REVENUE OVER (UNDER) EXPENDITURES	\$ 106,793

RECREATION DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX ATHLETICS: GENERAL OPERATIONS

Revenue:		
31-83-91-140-4102	General Admissions	\$ 33,375
31-83-91-140-4104	Athletic Field & Gym Rental	500,000
31-83-91-140-4125	Contractual Sales	132,885
31-83-91-140-4155	Pass Sales	9,017
31-83-91-140-4157	Facility Rental	95,000
31-83-91-140-4360	Advertising	4,500
Total Revenue		774,777

Expenditures:		
31-83-91-140-5001	Full-Time Salaries	175,795
31-83-91-140-5002	Part-Time Salaries	170,000
31-83-91-140-5009	Fringe Benefits	63,209
31-83-91-140-5201	Office Supplies	600
31-83-91-140-5205	Program Supplies	2,501
31-83-91-140-5230	Printing/Copies	2,600
31-83-91-140-5400	Utilities Natural Gas	40,000
31-83-91-140-5401	Utilities Electric	115,000
31-83-91-140-5402	Water & Sewer	3,000
31-83-91-140-5501	Contractual Services	2,760
31-83-91-140-5805	Staff Development	200
31-83-91-140-5812	Uniforms	1,500
Total Expenditures		577,165

FACILITY MAINTENANCE

Expenditures:		
31-83-91-260-5001	Full Time Salaries	60,000
31-83-91-260-5002	Part Time Salaries	98,093
31-83-91-260-5009	Fringe Benefits	30,921
31-83-91-260-5203	Custodial Supplies	20,587
31-83-91-260-5404	Trash Collection Service	9,000
31-83-91-260-5501	Contractual Services	11,226
31-83-91-260-5503	Contractual Persons	31,860
31-83-91-260-5701	Serv/Mat. to Maint. Facilities	35,001
31-83-91-260-5702	Ser/Mat to Maint. Equipment	14,000
Total Expenditures		\$ 310,688

RECREATION DEPARTMENT

**2025
Budget**

**SS SPORTS COMPLEX ATHLETICS:
ADULT SOCCER**

Revenue:

31-83-91-660-4105	League Fees	\$ 58,000
	Total Revenue	58,000

Expenditures:

31-83-91-660-5002	Part-Time Salaries	8,680
31-83-91-660-5009	Fringe Benefits	868
31-83-91-660-5106	Merchant Vendor Fees	1,560
31-83-91-660-5205	Program Supplies	1,058
31-83-91-660-5517	Constant Contact	350
	Total Expenditures	12,516

YOUTH SOCCER

Revenue:

31-83-91-661-4105	League Fees	66,400
	Total Revenue	66,400

Expenditures:

31-83-91-661-5002	Part-Time Salaries	7,056
31-83-91-661-5009	Fringe Benefits	706
31-83-91-661-5106	Merchant Vendor Fees	1,836
31-83-91-661-5205	Program Supplies	500
31-83-91-661-5517	Constant Contact	250
	Total Expenditures	10,348

ADULT LACROSSE

Revenue:

31-83-91-670-4105	League Fees	5,000
	Total Revenue	5,000

Expenditures:

31-83-91-670-5002	Part-Time Salaries	2,200
31-83-91-670-5009	Fringe Benefits	220
31-83-91-670-5106	Merchant Vendor Fees	150
31-83-91-670-5205	Program Supplies	400
	Total Expenditures	\$ 2,970

RECREATION DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX ATHLETICS: YOUTH LACROSSE

Revenue:		
31-83-91-671-4105	League Fees	\$ 21,440
	Total Revenue	21,440

Expenditures:		
31-83-91-671-5002	Part-Time Salaries	6,432
31-83-91-671-5009	Fringe Benefits	643
31-83-91-671-5106	Merchant Vendor Fees	643
31-83-91-671-5205	Program Supplies	1,200
	Total Expenditures	8,918

FITNESS

Revenue:		
31-83-91-830-4257	Contracted Fitness	25,812
	Total Revenue	25,812

Expenditures:		
31-83-91-830-5205	Program Supplies	400
	Total Expenditures	400

BIRTHDAY PARTY

Revenue:		
31-83-91-850-4268	Parties/Groups	51,282
	Total Revenue	51,282

Expenditures:		
31-83-91-850-5002	Part-Time Salaries	24,335
31-83-91-850-5009	Fringe Benefits	2,433
31-83-91-850-5015	Credit Card Tip Payout	5,000
31-83-91-850-5205	Program Supplies	3,500
	Total Expenditures	\$ 35,268

RECREATION DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX ATHLETICS: CAMPS & CLINICS

Revenue:			
31-83-91-851-4106	Class Revenue	\$	675
31-83-91-851-4257	Contracted Programs		208,100
	Total Revenue		208,775

Expenditures:			
31-83-91-851-5002	Part-Time Salaries		204
31-83-91-851-5009	Fringe Benefits		20
31-83-91-851-5205	Program Supplies		1,000
31-83-91-851-5503	Contractual Persons		140,450
	Total Expenditures		141,674

SS SPORTS COMPLEX ATHLETIC REVENUE	1,211,486
SS SPORTS COMPLEX ATHLETIC EXPENDITURES	1,099,947
NET REVENUE OVER (UNDER) EXPENDITURES	111,539

OTHER RECREATION FACILITIES: OUTDOOR RECREATION PROGRAMS

Revenue:			
31-40-51-543-4173	Outdoor Recreation		135,045
	Total Revenue		135,045

Expenditures:			
31-40-51-543-5001	Full-Time Salaries		14,250
31-40-51-543-5002	Part Time Salaries		4,560
31-40-51-543-5009	Fringe Benefits		5,595
31-40-51-543-5205	Program Supplies		450
31-40-51-543-5503	Contractual Persons		95,733
	Total Expenditures	\$	120,588

RECREATION DEPARTMENT

**2025
Budget**

**OTHER RECREATION FACILITIES:
COLORADO JOURNEY MINI GOLF**

Revenue:		
31-84-62-140-4102	General Admissions	\$ 378,815
31-84-62-140-4122	Concession Self Operated	18,361
31-84-62-140-4268	Parties/Groups	19,353
31-84-62-140-4360	Advertising Revenue	1,200
Total Revenue		417,729

Expenditures:		
31-84-62-140-5001	Full-Time Salaries	39,972
31-84-62-140-5002	Part-Time Salaries	69,445
31-84-62-140-5009	Fringe Benefits	14,356
31-84-62-140-5106	Merchant Vendor Fee	125
31-84-62-140-5201	Office Supplies	350
31-84-62-140-5203	Custodial Supplies	900
31-84-62-140-5205	Program Supplies	9,820
31-84-62-140-5206	Food & Concession Supplies	11,000
31-84-62-140-5230	Printing/Copies	1,000
31-84-62-140-5401	Utilities Electric	16,250
31-84-62-140-5402	Water & Sewer	7,000
31-84-62-140-5403	Telephone	3,000
31-84-62-140-5404	Trash Collection	3,000
31-84-62-140-5501	Contractual Services	360
31-84-62-140-5701	Services/Materials to Maintain Facilitie	11,450
31-84-62-140-5702	Services/Materials to Maintain Equipr	3,500
31-84-62-140-5802	Promo, Publicity & Printing	4,000
31-84-62-140-5805	Staff Development	560
31-84-62-140-5812	Uniforms	1,000
31-84-62-140-5854	Mileage Reimbursement	500
Total Expenditures		\$ 197,588

RECREATION DEPARTMENT

**2025
Budget**

**OTHER RECREATION FACILITIES:
CORNERSTONE BATTING CAGES**

Revenue:		
31-84-63-140-4102	General Admissions	\$ 77,818
31-84-63-140-4122	Concession Self Operated	3,850
Total Revenue		81,668
Expenditures:		
31-84-63-140-5001	Full-Time Salaries	7,994
31-84-63-140-5002	Part-Time Salaries	24,877
31-84-63-140-5009	Fringe Benefits	3,970
31-84-63-140-5106	Merchant Vendor Fee	50
31-84-63-140-5205	Program Supplies	1,000
31-84-63-140-5206	Food & Concession Supplies	2,000
31-84-63-140-5401	Utilities Electric	2,350
31-84-63-140-5403	Telephone	1,100
31-84-63-140-5701	Services/Materials to Maintain Facilitie	6,650
31-84-63-140-5702	Services/Materials to Maintain Equipm	3,000
31-84-63-140-5802	Promo, Publicity & Printing	500
Total Expenditures		\$ 53,491

RECREATION DEPARTMENT

**2025
Budget**

**OTHER RECREATION FACILITIES:
LONE TREE TENNIS**

Revenue:

31-84-70-650-4106	Adult Class Revenue	\$	2,250
31-84-70-650-4113	Youth Class Revenue		17,000
31-84-70-650-4119	USTA/CTA Teams		25,000
31-84-70-650-4136	Pro Lesson Court Fees		23,000
31-84-70-650-4140	Court Reservations		8,125
Total Revenue			75,375

Expenditures:

31-84-70-650-5001	Full-Time Salaries		4,257
31-84-70-650-5002	Part-Time Salaries		2,250
31-84-70-650-5009	Fringe Benefits		1,487
31-84-70-650-5106	Merchant Vendor Fees		750
31-84-70-650-5201	Office Supplies		300
31-84-70-650-5205	Program Supplies		3,550
31-84-70-650-5401	Utilities - Electric		6,000
31-84-70-650-5402	Water & Sewer		1,300
31-84-70-650-5450	Portalets		2,250
31-84-70-650-5503	Contractual Persons (District Classes)		5,040
31-84-70-650-5504	Contractual Persons (Private Lessons)		16,100
31-84-70-650-5701	Service/Materials to Maintain Facilities		4,000
31-84-70-650-5702	Service/Materials to Maintain Equipme		250
31-84-70-650-5812	Uniforms		250
31-84-70-650-5839	Tournaments		750
31-84-70-650-5854	Mileage Reimbursement		200
Total Expenditures			\$ 48,734

RECREATION DEPARTMENT

**2025
Budget**

OTHER RECREATION FACILITIES:

LITTLETON TENNIS

Revenue:

31-84-72-650-4106	Adult Class Revenue	\$	258,000
31-84-72-650-4113	Youth Class Revenue		281,990
31-84-72-650-4118	In-House Teams		34,240
31-84-72-650-4119	USTA/CTA Teams		24,000
31-84-72-650-4130	Pro Shop Sales		100
31-84-72-650-4136	Pro Lesson Court Fees		265,000
31-84-72-650-4139	Block Time Court Reservations		210,000
31-84-72-650-4140	Court Reservations		18,000
31-84-72-650-4141	Racquet Stringing		1,500
31-84-72-650-4145	Tournaments		29,425
31-84-72-650-4208	Special Event Revenue		2,000
Total Revenue			1,124,255

Expenditures:

31-84-72-650-5001	Full-Time Salaries		162,168
31-84-72-650-5002	Part-Time Salaries		9,340
31-84-72-650-5009	Fringe Benefits		53,740
31-84-72-650-5106	Merchant Vendor Fees		2,697
31-84-72-650-5203	Custodial Supplies		100
31-84-72-650-5205	Program Supplies		17,300
31-84-72-650-5503	Contractual Persons (District Classes)		226,453
31-84-72-650-5504	Contractual Persons (Private Lessons)		184,100
31-84-72-650-5702	Services/Materials to Maintain Equipm		500
31-84-72-650-5805	Staff Development		150
31-84-72-650-5812	Uniforms		1,000
31-84-72-650-5839	Tennis Tournament Expense		5,600
31-84-72-650-5854	Mileage Reimbursement		2,500
Total Expenditures			\$ 665,648

RECREATION DEPARTMENT

**2025
Budget**

**OTHER RECREATION FACILITIES:
LITTLETON GENERAL OPERATIONS**

Expenditures:

31-84-72-140-5001	Full-Time Salaries	\$	63,157
31-84-72-140-5002	Part-Time Salaries		137,970
31-84-72-140-5009	Fringe Benefits		33,929
31-84-72-140-5203	Custodial Supplies		9,200
31-84-72-140-5205	Program Supplies		5,900
31-84-72-140-5400	Utilities Natural Gas		27,600
31-84-72-140-5401	Utilities Electric		10,700
31-84-72-140-5402	Water & Sewer		3,600
31-84-72-140-5403	Telephone		3,000
31-84-72-140-5404	Trash Collection		4,800
31-84-72-140-5501	Contractual Services		25,363
31-84-72-140-5701	Services/Materials to Maintain Facilitie		7,000
31-84-72-140-5805	Staff Development		250
31-84-72-140-5812	Uniforms		4,000
Total Expenditures		\$	336,469

RECREATION DEPARTMENT

**2025
Budget**

**OTHER RECREATION FACILITIES:
HOLLY TENNIS**

Revenue:		
31-84-88-650-4106	Adult Class Revenue	\$ 2,625
31-84-88-650-4113	Youth Class Revenue	45,600
31-84-88-650-4119	USTA/CTA Teams	35,000
31-84-88-650-4125	Contractual Sales	150
31-84-88-650-4136	Pro Lesson Court Fees	4,900
31-84-88-650-4140	Court Reservations	15,500
Total Revenue		103,775
Expenditures:		
31-84-88-650-5001	Full-Time Salaries	13,480
31-84-88-650-5002	Part-Time Salaries	5,296
31-84-88-650-5009	Fringe Benefits	4,521
31-84-88-650-5106	Merchant Vendor Fees	1,050
31-84-88-650-5201	Office Supplies	200
31-84-88-650-5205	Program Supplies	3,690
31-84-88-650-5401	Utilities Electric	13,500
31-84-88-650-5402	Water & Sewer	1,600
31-84-88-650-5403	Telephone	2,750
31-84-88-650-5404	Trash Collection	1,500
31-84-88-650-5503	Contractual Persons (District Classes)	19,250
31-84-88-650-5504	Contractual Persons (Private Lessons)	3,850
31-84-88-650-5701	Services/Materials to Maintain Facilitie	2,250
31-84-88-650-5702	Services/Materials to Maintain Equipr	1,000
31-84-88-650-5812	Uniforms	250
31-84-88-650-5854	Mileage Reimbursement	200
Total Expenditures		\$ 74,387

RECREATION DEPARTMENT

**2025
Budget**

OTHER RECREATION FACILITIES: BMX

Revenue:		
31-84-89-682-4099	Miscellaneous	\$ 580
31-84-89-682-4105	League Fees	12,000
31-84-89-682-4106	Class Revenue	5,100
31-84-89-682-4266	Sponsorship	1,200
Total Revenue		18,880

Expenditures:		
31-84-89-682-5001	Full-Time Salaries	5,330
31-84-89-682-5002	Part-Time Salaries	2,100
31-84-89-682-5009	Fringe Benefits	1,198
31-84-89-682-5106	Merchant Vendor Fees	100
31-84-89-682-5201	Office Supplies	50
31-84-89-682-5205	Program Supplies	8,563
31-84-89-682-5450	Portalets	270
Total Expenditures		17,611

LONE TREE HUB FITNESS

Revenue:		
31-84-55-830-4257	Contracted Fitness	1,250
Total Revenue		1,250

Expenditures:		
31-84-55-830-5503	Contractual Persons	750
Total Expenditures		\$ 750

RECREATION DEPARTMENT

**2025
Budget**

OTHER RECREATION FACILITIES: COOK CREEK POOL

Revenue:		
31-84-86-840-4100	Pro Lesson Tickets	\$ 500
31-84-86-840-4102	General Admissions	115,000
31-84-86-840-4106	Class Revenue	20,000
31-84-86-840-4122	Concession Self Operated	34,000
31-84-86-840-4155	Pass Sales	32,000
31-84-86-840-4268	Parties/Groups	27,000
Total Revenue		228,500

Expenditures:		
31-84-86-840-5002	Part-Time Salaries	122,000
31-84-86-840-5009	Fringe Benefits	12,200
31-84-86-840-5205	Program Supplies	2,200
31-84-86-840-5206	Food & Concession Supplies	22,000
31-84-86-840-5207	Chemical Supplies	20,000
31-84-86-840-5400	Utilities Natural Gas	20,000
31-84-86-840-5401	Utilities Electric	17,000
31-84-86-840-5402	Water & Sewer	10,000
31-84-86-840-5403	Telephone	800
31-84-86-840-5404	Trash Collection	1,850
31-84-86-840-5501	Contractual Services	2,200
31-84-86-840-5507	Computer Software Maintenance	350
31-84-86-840-5701	Services/Materials to Maintain Facilitie	9,000
31-84-86-840-5812	Uniforms	1,200
Total Expenditures		240,800

COOK CREEK SWIM TEAM

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

Expenditures:		
31-84-86-841-5002	Part-Time Salaries	17,000
31-84-86-841-5009	Fringe Benefits	1,700
31-84-86-841-5205	Program Supplies	1,000
31-84-86-841-5501	Contractual Services	2,750
Total Expenditures		\$ 22,450

RECREATION DEPARTMENT

**2025
Budget**

OTHER RECREATION FACILITIES:

HOLLY POOL

Revenue:

31-84-87-840-4100	Pro Lesson Tickets	\$	500
31-84-87-840-4102	General Admissions		65,000
31-84-87-840-4106	Class Revenue		22,000
31-84-87-840-4122	Concession Self-Operated		22,000
31-84-87-840-4155	Pass Sales		30,000
31-84-87-840-4268	Group Admission		14,000
Total Revenue			153,500

Expenditures:

31-84-87-840-5002	Part-Time Salaries		80,000
31-84-87-840-5009	Fringe Benefits		8,000
31-84-87-840-5205	Program Supplies		2,000
31-84-87-840-5206	Food & Concession Supplies		15,000
31-84-87-840-5207	Chemical Supplies		16,000
31-84-87-840-5400	Utilities Natural Gas		10,000
31-84-87-840-5401	Utilities Electric		10,000
31-84-87-840-5402	Water & Sewer		8,500
31-84-87-840-5403	Telephone		2,600
31-84-87-840-5404	Trash Collection		1,200
31-84-87-840-5501	Contractual Services		1,500
31-84-87-840-5507	Computer Software Maintenance		400
31-84-87-840-5701	Services/Materials to Maintain Facilitie		8,500
31-84-87-840-5812	Uniforms		1,200
Total Expenditures			164,900

HOLLY SWIM TEAM

Revenue:

31-84-87-841-4121	Swim Team Revenues		23,000
Total Revenue			23,000

Expenditures:

31-84-87-841-5002	Part-Time Salaries		12,000
31-84-87-841-5009	Fringe Benefits		1,200
31-84-87-841-5205	Program Supplies		1,000
31-84-87-841-5501	Contractual		1,550
Total Expenditures			\$ 15,750

RECREATION DEPARTMENT

**2025
Budget**

OTHER RECREATION FACILITIES: FRANKLIN POOL

Revenue:			
31-84-85-840-4100	Pro Lesson Tickets	\$	500
31-84-85-840-4102	General Admissions		61,000
31-84-85-840-4106	Class Revenue		25,000
31-84-85-840-4122	Concession Self-Operated		25,000
31-84-85-840-4155	Pass Sales		40,000
31-84-85-840-4268	Group Admission		15,000
Total Revenue			166,500

Expenditures:			
31-84-85-840-5002	Part-Time Salaries		95,000
31-84-85-840-5009	Fringe Benefits		9,500
31-84-85-840-5205	Program Supplies		2,000
31-84-85-840-5206	Food & Concession Supplies		14,500
31-84-85-840-5207	Chemical Supplies		16,000
31-84-85-840-5400	Utilities Natural Gas		7,200
31-84-85-840-5401	Utilities Electric		7,906
31-84-85-840-5402	Water & Sewer		10,556
31-84-85-840-5403	Telephone		1,903
31-84-85-840-5404	Trash Collection		1,650
31-84-85-840-5501	Contractual Services		1,200
31-84-85-840-5507	Computer Software Maintenance		400
31-84-85-840-5701	Services/Materials to Maintain Facilitie		8,500
31-84-85-840-5812	Uniforms		1,200
Total Expenditures			177,515

FRANKLIN SWIM TEAM

Revenue:			
31-84-85-841-4121	Swim Team Revenue		33,000
Total Revenue			33,000

Expenditures:			
31-84-85-841-5002	Part-Time Salaries		17,000
31-84-85-841-5009	Fringe Benefits		1,700
31-84-85-841-5205	Program Supplies		1,000
31-84-85-841-5501	Contractual Services		1,550
Total Expenditures			\$ 21,250

RECREATION DEPARTMENT

**2025
Budget**

OTHER RECREATION FACILITIES:

HARLOW POOL

Revenue:

31-84-90-840-4100	Pro Lesson Tickets	\$	500
31-84-90-840-4102	General Admissions		50,000
31-84-90-840-4106	Class Revenue		12,000
31-84-90-840-4122	Concession Self-Operated		5,000
31-84-90-840-4125	Contractual Sales		721
31-84-90-840-4155	Pass Sales		25,000
31-84-90-840-4268	Parties/Groups		8,000

Total Revenue

101,221

Expenditures:

31-84-90-840-5002	Part-Time Salaries		60,000
31-84-90-840-5009	Fringe Benefits		6,000
31-84-90-840-5205	Program Supplies		1,500
31-84-90-840-5206	Food & Concession Supplies		5,500
31-84-90-840-5207	Chemical Supplies		15,000
31-84-90-840-5400	Utilities Natural Gas		7,100
31-84-90-840-5401	Utilities Electric		5,500
31-84-90-840-5402	Water & Sewer		11,900
31-84-90-840-5403	Telephone		1,250
31-84-90-840-5404	Trash Collection		2,000
31-84-90-840-5501	Contractual Services		1,500
31-84-90-840-5507	Computer Software Maintenance		400
31-84-90-840-5701	Services/Materials to Maintain Facilitie		7,000
31-84-90-840-5812	Uniforms		1,200

Total Expenditures

125,850

TOTAL OTHER RECREATION FACILITIES REVENUE

2,702,698

TOTAL OTHER RECREATION FACILITIES EXPENDITURES

2,283,781

NET REVENUE OVER (UNDER) EXPENDITURES

418,917

TOTAL RECREATION DEPARTMENT REVENUE

19,173,791

TOTAL RECREATION DEPARTMENT EXPENDITURES

18,139,175

NET REVENUE OVER (UNDER) EXPENDITURES

\$ 1,034,616

GOLF DEPARTMENT

	2025 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
GOLF DEPARTMENT:			
LONE TREE GOLF COURSE:			
FACILITY MAINTENANCE	\$ -	\$ 22,000	\$ (22,000)
GOLF COURSE MAINTENANCE ADMIN	-	110,264	(110,264)
LANDSCAPE MAINTENANCE	-	957,941	(957,941)
GARAGE & SHOP	-	177,746	(177,746)
PRO SHOP	344,900	308,194	36,706
GENERAL OPERATIONS	3,139,000	835,007	2,303,993
TOTAL LONE TREE GOLF COURSE	3,483,900	2,411,152	1,072,748
SOUTH SUBURBAN GOLF COURSE:			
FACILITY MAINTENANCE	-	12,000	(12,000)
GOLF COURSE MAINTENANCE ADMIN	-	106,731	(106,731)
LANDSCAPE MAINTENANCE	-	889,165	(889,165)
GARAGE & SHOP	-	232,828	(232,828)
PRO SHOP	324,000	246,617	77,383
GENERAL OPERATIONS	3,842,000	985,763	2,856,237
TOTAL SOUTH SUBURBAN GOLF COURSE	4,166,000	2,473,104	1,692,896
LITTLETON GOLF COURSE:			
FACILITY MAINTENANCE	-	5,000	(5,000)
GOLF COURSE MAINTENANCE ADMIN	-	127,630	(127,630)
LANDSCAPE MAINTENANCE	-	511,949	(511,949)
GARAGE & SHOP	-	199,618	(199,618)
PRO SHOP	160,500	143,536	16,964
GENERAL OPERATIONS	1,893,700	416,332	1,477,368
TOTAL LITTLETON GOLF COURSE	2,054,200	1,404,065	650,135
FAMILY SPORTS CENTER GOLF COURSE:			
FACILITY MAINTENANCE	-	6,900	(6,900)
GOLF COURSE MAINTENANCE ADMIN	-	76,739	(76,739)
LANDSCAPE MAINTENANCE	-	567,611	(567,611)
GARAGE & SHOP	-	137,447	(137,447)
PRO SHOP	179,000	218,895	(39,895)
GENERAL OPERATIONS	2,915,600	1,050,039	1,865,561
TOTAL FAMILY SPORTS CENTER GOLF COURSE	3,094,600	2,057,631	1,036,969
TOTAL GOLF DEPARTMENT	\$ 12,798,700	\$ 8,345,952	\$ 4,452,748

GOLF DEPARTMENT

**2025
Budget**

**LONE TREE GOLF COURSE:
FACILITY MAINTENANCE**

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

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:			
31-70-70-261-5001	Full-Time Salaries		43,993
31-70-70-261-5009	Fringe Benefits		14,471
31-70-70-261-5201	Office Supplies		1,200
31-70-70-261-5203	Custodial Supplies		1,700
31-70-70-261-5302	Minor Tools & Equipment		10,000
31-70-70-261-5400	Utilities Natural Gas		4,500
31-70-70-261-5401	Utilities Electric		5,000
31-70-70-261-5402	Water & Sewer		1,400
31-70-70-261-5403	Telephone		3,000
31-70-70-261-5404	Trash Collection		4,000
31-70-70-261-5501	Contractual Services		14,000
31-70-70-261-5803	Dues & Subscriptions		3,200
31-70-70-261-5805	Staff Development		1,200
31-70-70-261-5812	Uniforms		2,600
Total Expenditures			\$ 110,264

GOLF DEPARTMENT

**2025
Budget**

LONE TREE GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:			
31-70-70-263-5001	Full-Time Salaries	\$	263,118
31-70-70-263-5002	Part-Time Salaries		165,000
31-70-70-263-5003	Overtime		2,000
31-70-70-263-5009	Fringe Benefits		83,323
31-70-70-263-5209	Agricultural Supplies		170,000
31-70-70-263-5218	Irrigation Supplies		25,000
31-70-70-263-5304	Equipment Rental		2,000
31-70-70-263-5401	Utilities Electric		145,000
31-70-70-263-5709	Service/Materials to Maintain Landscape		60,000
31-70-70-263-5711	Service/Materials to Maintain Golf Course		22,000
31-70-70-263-5712	Irrigation Trans. & Dist.		20,000
31-70-70-263-5826	Vandalism		500
Total Expenditures			957,941

GARAGE & SHOP

Expenditures:			
31-70-70-264-5001	Full-Time Salaries		51,452
31-70-70-264-5003	Overtime		400
31-70-70-264-5009	Fringe Benefits		21,894
31-70-70-264-5202	Motor Fuels & Lubricants		40,000
31-70-70-264-5702	Services/Materials to Maintain Equipment		55,000
31-70-70-264-5806	Miscellaneous		6,000
31-70-70-264-5812	Uniforms		3,000
Total Expenditures			\$ 177,746

GOLF DEPARTMENT

**2025
Budget**

LONE TREE GOLF COURSE: PRO SHOP

Revenue:

31-70-70-750-4129	Sales Tax Revenue	\$ 11,900
31-70-70-750-4130	Pro Shop Sales	333,000
	Total Revenue	344,900

Expenditures:

31-70-70-750-5001	Full-Time Salaries	22,200
31-70-70-750-5002	Part-Time Salaries	62,000
31-70-70-750-5003	Overtime	750
31-70-70-750-5009	Fringe Benefits	4,244
31-70-70-750-5205	Program Supplies	4,000
31-70-70-750-5208	Pro Shop Supplies	215,000
	Total Expenditures	308,194

GENERAL OPERATIONS

Revenue:

31-70-70-751-4106	Golf Class Revenue	21,500
31-70-70-751-4128	Admission Tax	25,000
31-70-70-751-4136	Pro Rental Fees	4,000
31-70-70-751-4175	Green Fees	1,850,000
31-70-70-751-4176	Junior Golf	18,000
31-70-70-751-4177	Driving Range	275,000
31-70-70-751-4178	Golf Cart Rental	560,000
31-70-70-751-4179	Club & Hand Cart Rental	10,500
31-70-70-751-4183	Annual Membership	375,000
	Total Revenue	\$ 3,139,000

GOLF DEPARTMENT

**2025
Budget**

**LONE TREE GOLF COURSE:
GENERAL OPERATIONS**

Expenditures:

31-70-70-751-5001	Full-Time Salaries	\$	226,934
31-70-70-751-5002	Part-Time Salaries		235,000
31-70-70-751-5003	Overtime		3,000
31-70-70-751-5009	Fringe Benefits		73,662
31-70-70-751-5106	Merchant Vendor Fees		42,000
31-70-70-751-5201	Office Supplies		400
31-70-70-751-5202	Motor Fuels & Lubricants		1,200
31-70-70-751-5203	Custodial Supplies		8,500
31-70-70-751-5204	Postage		3,000
31-70-70-751-5205	Program Supplies		8,000
31-70-70-751-5217	Miscellaneous Supplies		2,000
31-70-70-751-5302	Minor Tools & Equipment		500
31-70-70-751-5305	Cart Maintenance		14,000
31-70-70-751-5400	Utilities Natural Gas		8,500
31-70-70-751-5401	Utilities Electric		32,000
31-70-70-751-5402	Water & Sewer		4,200
31-70-70-751-5403	Telephone		2,800
31-70-70-751-5404	Trash Collection		6,000
31-70-70-751-5501	Contractual Services		18,000
31-70-70-751-5701	Services/Mat to Maintain Fac/Building		25,000
31-70-70-751-5702	Services/Materials to Maintain Equipment		1,200
31-70-70-751-5704	Service/Materials to Rental Equipment		1,000
31-70-70-751-5802	Promo, Publicity & Printing		4,000
31-70-70-751-5803	Dues & Subscriptions		2,000
31-70-70-751-5805	Staff Development		3,000
31-70-70-751-5812	Uniforms		8,000
31-70-70-751-5833	Tournaments		7,000
31-70-70-751-5834	Driving Range		30,000
31-70-70-751-5835	Junior Golf		9,000
31-70-70-970-9001	Principal Golf Cart Lease		53,284
31-70-70-970-9002	Interest Golf Cart Lease		1,827
	Total Expenditures	\$	835,007

GOLF DEPARTMENT

**2025
Budget**

**SOUTH SUBURBAN GOLF COURSE:
FACILITY MAINTENANCE**

Expenditures:			
31-70-71-260-5701	Services/Mat to Maintain Fac/Building	\$	10,000
31-70-71-260-5709	Service/Materials to Maintain Landscape		2,000
Total Expenditures			12,000

GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:			
31-70-71-261-5001	Full-Time Salaries		41,527
31-70-71-261-5009	Fringe Benefits		13,704
31-70-71-261-5201	Office Supplies		1,000
31-70-71-261-5203	Custodial Supplies		1,800
31-70-71-261-5302	Minor Tools & Equipment		10,000
31-70-71-261-5401	Utilities Electric		17,000
31-70-71-261-5402	Water & Sewer		1,500
31-70-71-261-5403	Telephone		2,100
31-70-71-261-5404	Trash Collection		10,000
31-70-71-261-5501	Contractual Services		2,100
31-70-71-261-5803	Dues & Subscriptions		1,000
31-70-71-261-5805	Staff Development		1,000
31-70-71-261-5812	Uniforms		4,000
Total Expenditures			\$ 106,731

GOLF DEPARTMENT

2025
Budget

SOUTH SUBURBAN GOLF COURSE: LANDSCAPE MAINTENANCE

Expenditures:			
31-70-71-263-5001	Full-Time Salaries	\$	217,512
31-70-71-263-5002	Part-Time Salaries		140,400
31-70-71-263-5003	Overtime		3,000
31-70-71-263-5009	Fringe Benefits		71,053
31-70-71-263-5209	Agricultural Supplies		135,000
31-70-71-263-5218	Irrigation Supplies		40,000
31-70-71-263-5304	Equipment Rental		3,000
31-70-71-263-5401	Utilities Electric		125,200
31-70-71-263-5501	Contractual Services		10,000
31-70-71-263-5709	Service/Materials to Maintain Landscape		110,000
31-70-71-263-5711	Service/Materials to Maintain Golf Course		15,000
31-70-71-263-5712	Irrigation Trans. & Dist.		15,000
31-70-71-263-5812	Uniforms		4,000
Total Expenditures			889,165

GARAGE & SHOP

Expenditures:			
31-70-71-264-5001	Full-Time Salaries		106,833
31-70-71-264-5009	Fringe Benefits		27,095
31-70-71-264-5202	Motor Fuels & Lubricants		31,000
31-70-71-264-5302	Minor Tools & Equipment		1,200
31-70-71-264-5702	Services/Materials to Maintain Equipment		62,500
31-70-71-264-5812	Uniforms		4,200
Total Expenditures		\$	232,828

GOLF DEPARTMENT

**2025
Budget**

SOUTH SUBURBAN GOLF COURSE: PRO SHOP

Revenue:

31-70-71-750-4129	Sales Tax Revenue	\$	9,000
31-70-71-750-4130	Pro Shop Sales		315,000
	Total Revenue		324,000

Expenditures:

31-70-71-750-5001	Full-Time Salaries		18,500
31-70-71-750-5002	Part-Time Salaries		13,500
31-70-71-750-5009	Fringe Benefits		18,117
31-70-71-750-5205	Program Supplies		5,500
31-70-71-750-5208	Pro Shop Supplies		190,000
31-70-71-750-5321	Lost Discount/Lost Merchandise		1,000
	Total Expenditures	\$	246,617

GOLF DEPARTMENT

**2025
Budget**

SOUTH SUBURBAN GOLF COURSE: GENERAL OPERATIONS

Revenue:			
31-70-71-751-4103	Season Tickets	\$	115,000
31-70-71-751-4106	Class Revenue		18,500
31-70-71-751-4113	Youth Class Revenue		8,000
31-70-71-751-4136	Pro Rental Fees		10,000
31-70-71-751-4175	Green Fees		2,500,000
31-70-71-751-4176	Junior Golf		25,000
31-70-71-751-4177	Driving Range		480,000
31-70-71-751-4178	Golf Cart Rental		670,000
31-70-71-751-4179	Club & Hand Cart Rental		15,500
Total Revenue		\$	3,842,000

GOLF DEPARTMENT

**2025
Budget**

SOUTH SUBURBAN GOLF COURSE:

Expenditures:

31-70-71-751-5001	Full-Time Salaries	\$	259,228
31-70-71-751-5002	Part-Time Salaries		310,000
31-70-71-751-5009	Fringe Benefits		117,324
31-70-71-751-5106	Merchant Vendor Fees		60,000
31-70-71-751-5201	Office Supplies		2,500
31-70-71-751-5202	Motor Fuels & Lubricants		3,000
31-70-71-751-5203	Custodial Supplies		5,000
31-70-71-751-5205	Program Supplies		10,000
31-70-71-751-5221	Paper Supplies		500
31-70-71-751-5230	Printing/Copies		500
31-70-71-751-5305	Cart Maintenance		20,000
31-70-71-751-5400	Utilities Natural Gas		9,800
31-70-71-751-5401	Utilities Electric		8,500
31-70-71-751-5402	Water & Sewer		7,000
31-70-71-751-5403	Telephone		1,900
31-70-71-751-5404	Trash Collection		3,900
31-70-71-751-5501	Contractual Services		45,000
31-70-71-751-5701	Services/Mat to Maintain Fac/Building		7,000
31-70-71-751-5704	Service/Materials to Rental Equipment		1,500
31-70-71-751-5802	Promo, Publicity & Printing		2,500
31-70-71-751-5803	Dues & Subscriptions		1,500
31-70-71-751-5805	Staff Development		500
31-70-71-751-5812	Uniforms		5,000
31-70-71-751-5833	Tournaments		2,500
31-70-71-751-5834	Driving Range		40,000
31-70-71-751-5835	Junior Golf		6,000
31-70-71-970-9001	Principal Golf Cart Lease		53,284
31-70-71-970-9002	Interest Golf Cart Lease		1,827
	Total Expenditures		985,763

**LITTLETON GOLF COURSE:
FACILITY MAINTENANCE**

Expenditures:

31-70-72-260-5701	Services/Mat to Maintain Fac/Building		3,000
31-70-72-260-5709	Service/Materials to Maintain Landscape		2,000
	Total Expenditures		\$ 5,000

GOLF DEPARTMENT

**2025
Budget**

LITTLETON GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:			
31-70-72-261-5001	Full-Time Salaries	\$	73,516
31-70-72-261-5009	Fringe Benefits		20,464
31-70-72-261-5201	Office Supplies		750
31-70-72-261-5203	Custodial Supplies		1,000
31-70-72-261-5302	Minor Tools & Equipment		3,500
31-70-72-261-5400	Utilities Natural Gas		1,750
31-70-72-261-5401	Utilities Electric		4,000
31-70-72-261-5402	Water & Sewer		750
31-70-72-261-5403	Telephone		2,000
31-70-72-261-5501	Contractual Services		13,500
31-70-72-261-5803	Dues & Subscriptions		2,500
31-70-72-261-5805	Staff Development		1,400
31-70-72-261-5812	Uniforms		2,500
Total Expenditures			127,630

LANDSCAPE MAINTENANCE

Expenditures:			
31-70-72-263-5001	Full-Time Salaries		165,102
31-70-72-263-5002	Part-Time Salaries		92,000
31-70-72-263-5003	Overtime		1,200
31-70-72-263-5009	Fringe Benefits		54,727
31-70-72-263-5209	Agricultural Supplies		70,000
31-70-72-263-5218	Irrigation Supplies		18,000
31-70-72-263-5304	Equipment Rental		2,500
31-70-72-263-5401	Utilities Electric		38,000
31-70-72-263-5402	Water & Sewer		420
31-70-72-263-5709	Service/Materials to Maintain Landscape		24,000
31-70-72-263-5711	Service/Materials to Maintain Golf Course		20,000
31-70-72-263-5712	Irrigation Trans. & Dist.		25,000
31-70-72-263-5826	Vandalism		1,000
Total Expenditures			\$ 511,949

GOLF DEPARTMENT

**2025
Budget**

LITTLETON GOLF COURSE: GARAGE & SHOP

Expenditures:			
31-70-72-264-5001	Full-Time Salaries	\$	116,282
31-70-72-264-5003	Overtime		500
31-70-72-264-5009	Fringe Benefits		37,336
31-70-72-264-5202	Motor Fuels & Lubricants		16,000
31-70-72-264-5702	Services/Materials to Maintain Equipment		25,000
31-70-72-264-5806	Miscellaneous		500
31-70-72-264-5812	Uniforms		4,000
Total Expenditures			199,618

PRO SHOP

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

Expenditures:			
31-70-72-750-5001	Full-Time Salaries		18,500
31-70-72-750-5002	Part-Time Salaries		20,000
31-70-72-750-5009	Fringe Benefits		5,536
31-70-72-750-5205	Program Supplies		2,000
31-70-72-750-5208	Pro Shop Supplies		97,500
Total Expenditures			143,536

GENERAL OPERATIONS

Revenue:			
31-70-72-751-4103	Season Tickets		45,000
31-70-72-751-4106	Class Revenue		15,000
31-70-72-751-4110	Cash Over/Under		(300)
31-70-72-751-4136	Pro Rental Fees		5,000
31-70-72-751-4175	Green Fees		1,230,000
31-70-72-751-4176	Junior Golf		12,000
31-70-72-751-4177	Driving Range		160,000
31-70-72-751-4178	Golf Cart Rental		420,000
31-70-72-751-4179	Club & Hand Cart Rental		7,000
Total Revenue			\$ 1,893,700

GOLF DEPARTMENT

**2025
Budget**

**LITTLETON GOLF COURSE:
GENERAL OPERATIONS**

Expenditures:

31-70-72-751-5001	Full-Time Salaries	\$	87,027
31-70-72-751-5002	Part-Time Salaries		132,000
31-70-72-751-5009	Fringe Benefits		41,967
31-70-72-751-5106	Merchant Vendor Fees		25,500
31-70-72-751-5201	Office Supplies		500
31-70-72-751-5202	Motor Fuels & Lubricants		13,000
31-70-72-751-5205	Program Supplies		3,000
31-70-72-751-5230	Printing/Copies		200
31-70-72-751-5302	Minor Tools & Equipment		200
31-70-72-751-5305	Cart Maintenance		10,000
31-70-72-751-5403	Telephone		1,200
31-70-72-751-5501	Contractual Services		10,500
31-70-72-751-5802	Promo, Publicity & Printing		2,000
31-70-72-751-5803	Dues & Subscriptions		1,500
31-70-72-751-5805	Staff Development		3,000
31-70-72-751-5812	Uniforms		10,000
31-70-72-751-5834	Driving Range		25,000
31-70-72-751-5835	Junior Golf		2,500
31-70-72-970-9001	Principal Golf Cart Lease		45,672
31-70-72-970-9002	Interest Golf Cart Lease		1,566
	Total Expenditures		416,332

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

Expenditures:

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

GOLF DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GOLF COURSE MAINTENANCE ADMINISTRATION

Expenditures:			
31-70-84-261-5001	Full-Time Salaries	\$	36,889
31-70-84-261-5009	Fringe Benefits		17,000
31-70-84-261-5201	Office Supplies		300
31-70-84-261-5203	Custodial Supplies		800
31-70-84-261-5302	Minor Tools & Equipment		1,500
31-70-84-261-5404	Trash Collections		13,000
31-70-84-261-5501	Contractual Services		4,000
31-70-84-261-5803	Dues & Subscriptions		800
31-70-84-261-5805	Staff Development		950
31-70-84-261-5812	Uniforms		1,500
	Total Expenditures		76,739

LANDSCAPE MAINTENANCE

Expenditures:			
31-70-84-263-5001	Full-Time Salaries		135,949
31-70-84-263-5002	Part-Time Salaries		40,000
31-70-84-263-5003	Overtime		250
31-70-84-263-5009	Fringe Benefits		49,012
31-70-84-263-5209	Agricultural Supplies		59,000
31-70-84-263-5218	Irrigation Supplies		18,000
31-70-84-263-5304	Equipment Rental		1,000
31-70-84-263-5400	Utilities Natural Gas		2,500
31-70-84-263-5402	Water & Sewer		250,000
31-70-84-263-5709	Service/Materials to Maintain Landscape		3,200
31-70-84-263-5711	Service/Materials to Maintain Golf Course		8,000
31-70-84-263-5712	Irrigation Trans. & Dist		500
31-70-84-263-5826	Vandalism		200
	Total Expenditures	\$	567,611

GOLF DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER GOLF COURSE: GARAGE & SHOP

Expenditures:			
31-70-84-264-5001	Full-Time Salaries	\$	62,400
31-70-84-264-5009	Fringe Benefits		28,047
31-70-84-264-5202	Motor Fuels & Lubricants		18,000
31-70-84-264-5702	Services/Materials to Maintain Equipment		25,000
31-70-84-264-5806	Miscellaneous		1,500
31-70-84-264-5812	Uniforms		2,500
Total Expenditures			137,447

PRO SHOP

Revenue:			
31-70-84-750-4130	Golf Pro Shop Sales		172,000
31-70-84-750-4202	Skate Sharpening		7,000
Total Revenue			179,000

Expenditures:			
31-70-84-750-5001	Full-Time Salaries		50,609
31-70-84-750-5002	Part-Time Salaries		24,000
31-70-84-750-5009	Fringe Benefits		15,286
31-70-84-750-5205	Program Supplies		5,000
31-70-84-750-5208	Golf Pro Shop Supplies		124,000
Total Expenditures			218,895

GENERAL OPERATIONS

Revenue:			
31-70-84-751-4102	General Admissions		100,000
31-70-84-751-4105	League Fees		25,000
31-70-84-751-4125	Contractual Sales		6,600
31-70-84-751-4136	Pro Rental Fees		30,000
31-70-84-751-4175	Green Fees		830,000
31-70-84-751-4176	Junior Golf		80,000
31-70-84-751-4177	Driving Range		1,400,000
31-70-84-751-4178	Golf Cart Rental		260,000
31-70-84-751-4179	Club & Hand Cart Rental		9,000
31-70-84-752-4130	Hockey Pro Shop Sales		175,000
Total Revenue			\$ 2,915,600

GOLF DEPARTMENT

**2025
Budget**

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

Expenditures:

31-70-84-751-5001	Full-Time Salaries	\$ 170,028
31-70-84-751-5002	Part-Time Salaries	200,000
31-70-84-751-5003	Overtime	500
31-70-84-751-5009	Fringe Benefits	75,469
31-70-84-751-5106	Merchant Vendor Fees	44,000
31-70-84-751-5201	Office Supplies	1,000
31-70-84-751-5202	Motor Fuels & Lubricants	6,000
31-70-84-751-5203	Custodial Supplies	150
31-70-84-751-5204	Postage	250
31-70-84-751-5205	Program Supplies	9,000
31-70-84-751-5217	League Expense	19,000
31-70-84-751-5230	Printing/Copies	500
31-70-84-751-5302	Minor Tools & Equipment	800
31-70-84-751-5305	Cart Maintenance	6,000
31-70-84-751-5400	Utilities Natural Gas	29,000
31-70-84-751-5401	Utilities Electric	32,000
31-70-84-751-5402	Water & Sewer	7,500
31-70-84-751-5403	Telephone	3,000
31-70-84-751-5501	Contractual Services	28,000
31-70-84-751-5701	Services/Mat to Maintain Fac/Building	6,000
31-70-84-751-5702	Services/Materials to Maintain Equipment	5,000
31-70-84-751-5802	Promo, Publicity & Printing	5,000
31-70-84-751-5803	Dues & Subscriptions	900
31-70-84-751-5804	Rent/Lease Expense	166,946
31-70-84-751-5812	Uniforms	9,000
31-70-84-751-5834	Driving Range	80,000
31-70-84-751-5835	Junior Golf	1,500
31-70-84-752-5208	Hockey Pro Shop Supplies	126,000
31-70-84-970-9001	Principal 2010 COPS	16,916
31-70-84-970-9002	Interest 2010 COPS	580
	Total Expenditures	<u>1,050,039</u>

TOTAL GOLF REVENUE	12,798,700
TOTAL GOLF EXPENDITURES	<u>8,345,952</u>
NET REVENUE OVER (UNDER) EXPENDITURES	<u><u>\$ 4,452,748</u></u>

HOSPITALITY DEPARTMENT

	2025 BUDGET		
	REVENUE	EXPENSE	NET REV OVER EXP
HOSPITALITY DEPARTMENT:			
LONE TREE GOLF COURSE:			
CAFÉ	\$ 1,636,000	\$ 1,631,863	\$ 4,137
ROOMS DIVISION	403,952	386,181	17,771
TOTAL LONE TREE GOLF COURSE	2,039,952	2,018,044	21,908
SSGC RESTAURANT OPERATIONS	1,351,000	1,351,122	(122)
CENTENNIAL RESTAURANT	459,500	539,816	(80,316)
FAMILY SPORTS CENTER GOLF COURSE:			
AVALANCHE GRILL	825,000	845,551	(20,551)
CONCESSION	117,700	117,570	130
TOTAL FSC GOLF COURSE	942,700	963,121	(20,421)
SS SPORTS COMPLEX RESTAURANT	1,650,000	1,536,918	113,082
ADMINISTRATION	60	398,968	(398,908)
TOTAL HOSPITALITY DEPARTMENT	\$ 6,443,212	\$ 6,807,989	\$ (364,777)

HOSPITALITY DEPARTMENT

2025
Budget

LONE TREE GOLF COURSE: CAFÉ

Revenue:

31-75-70-760-4125	Contractual Sales	\$ 4,000
31-75-70-760-4129	Sales Tax	20,000
31-75-70-760-4184	Miscellaneous Banquet Fees	90,000
31-75-70-760-4185	Food Sales	500,000
31-75-70-760-4186	Equipment Rental	30,000
31-75-70-760-4188	Banquet Food Sales	330,000
31-75-70-760-4190	Service Charges	100,000
31-75-70-760-4220	Restaurant Liquor Sales	200,000
31-75-70-760-4221	Restaurant Beer Sales	250,000
31-75-70-760-4222	Restaurant Wine Sales	50,000
31-75-70-760-4223	Banquet Liquor Sales	30,000
31-75-70-760-4224	Banquet Beer Sales	12,000
31-75-70-760-4225	Banquet Wine Sales	20,000
	Total Revenue	<u>\$ 1,636,000</u>

HOSPITALITY DEPARTMENT

**2025
Budget**

**LONE TREE GOLF COURSE:
CAFÉ**

Expenditures:

31-75-70-760-5001	Full-Time Salaries	\$ 333,446
31-75-70-760-5002	Kitchen Salaries	160,000
31-75-70-760-5003	Overtime	8,000
31-75-70-760-5006	Concession Salary	1,000
31-75-70-760-5007	Service Charge Compensation	90,000
31-75-70-760-5009	Fringe Benefits	107,917
31-75-70-760-5011	Minimum Wage Adjustment	1,000
31-75-70-760-5106	Merchant Vendor Fees	40,000
31-75-70-760-5116	Licensing	15,000
31-75-70-760-5203	Custodial Supplies	10,000
31-75-70-760-5206	Food & Concession Supplies	320,000
31-75-70-760-5212	Bar Supplies	7,000
31-75-70-760-5221	Paper Supplies	20,000
31-75-70-760-5224	Decorations	8,000
31-75-70-760-5225	China, Silver, and Glass	5,000
31-75-70-760-5226	Kitchen Equipment	8,000
31-75-70-760-5233	Alcohol Supplies-Liquor	40,000
31-75-70-760-5234	Alcohol Supplies-Beer	66,000
31-75-70-760-5235	Alcohol Supplies-Wine	20,000
31-75-70-760-5304	Equipment Rental	500
31-75-70-760-5400	Utilities Natural Gas	8,000
31-75-70-760-5401	Utilities Electric	17,000
31-75-70-760-5402	Water & Sewer	4,000
31-75-70-760-5403	Telephone	12,000
31-75-70-760-5404	Trash Collection	6,000
31-75-70-760-5501	Contractual Services	25,000
31-75-70-760-5503	Contractual Persons	280,000
31-75-70-760-5701	Services/Mat to Maintain Fac/Building	5,000
31-75-70-760-5790	Linen	9,000
31-75-70-760-5812	Uniforms	5,000
	Total Expenditures	<u>\$ 1,631,863</u>

HOSPITALITY DEPARTMENT

**2025
Budget**

**LONE TREE GOLF COURSE:
ROOMS DIVISION**

Revenue:

31-75-70-770-4123	Miscellaneous Sales Revenue	\$	872
31-75-70-770-4130	Gift Shop Sales		4,110
31-75-70-770-4193	Guest Accommodations		398,970
	Total Revenue		<u>403,952</u>

Expenditures:

31-75-70-770-5001	Full-Time Salaries		93,759
31-75-70-770-5002	Part-Time Salaries		96,800
31-75-70-770-5009	Fringe Benefits		30,150
31-75-70-770-5106	Merchant Vendor Fees		13,965
31-75-70-770-5203	Custodial Supplies		560
31-75-70-770-5208	Gift Shop Supplies		2,072
31-75-70-770-5223	Amenities Expense		14,950
31-75-70-770-5400	Utilities Natural Gas		4,760
31-75-70-770-5401	Utilities Electric		14,450
31-75-70-770-5402	Water & Sewer		3,795
31-75-70-770-5403	Telephone		3,360
31-75-70-770-5404	Trash Collection		5,520
31-75-70-770-5501	Contractual Services		51,600
31-75-70-770-5701	Services/Mat to Maintain Fac/Building		14,300
31-75-70-770-5716	Television Expense		3,240
31-75-70-770-5790	Linen		6,800
31-75-70-770-5812	Uniforms		3,000
31-75-70-770-5836	Commissions		23,100
	Total Expenditures		<u>386,181</u>

**SOUTH SUBURBAN GOLF COURSE:
RESTAURANT OPERATIONS**

Revenue:

31-75-71-760-4115	Tip Shortage Payout		
31-75-71-760-4122	Concession Self-Operated		750,000
31-75-71-760-4125	Contract Sales		2,000
31-75-71-760-4129	Sales Tax Revenue		16,000
31-75-71-760-4184	Miscellaneous Banquet Fees		15,000
31-75-71-760-4190	Service Charges		28,000
31-75-71-760-4220	Restaurant Liquor Sales		200,000
31-75-71-760-4221	Restaurant Beer Sales		280,000
31-75-71-760-4222	Restaurant Wine Sales		60,000
	Total Revenue		<u>\$ 1,351,000</u>

HOSPITALITY DEPARTMENT

**2025
Budget**

**SOUTH SUBURBAN GOLF COURSE:
RESTAURANT OPERATIONS**

Expenditures:

31-75-71-760-5001	Full-Time Salaries	\$	129,410
31-75-71-760-5002	Kitchen Salaries		325,000
31-75-71-760-5003	Overtime		8,000
31-75-71-760-5006	Concession Salary		1,000
31-75-71-760-5007	Service Charges		25,000
31-75-71-760-5009	Fringe Benefits		40,912
31-75-71-760-5011	Minimum Wage Adjustment		5,000
31-75-71-760-5106	Merchant Vendor Fees		45,000
31-75-71-760-5116	Licensing		15,000
31-75-71-760-5201	Office Supplies		1,200
31-75-71-760-5203	Custodial Supplies		20,000
31-75-71-760-5206	Food & Concession Supplies		300,000
31-75-71-760-5212	Bar Supplies		6,000
31-75-71-760-5221	Paper Supplies		35,000
31-75-71-760-5224	Decorations		1,500
31-75-71-760-5225	China, Silver, and Glass		1,500
31-75-71-760-5226	Kitchen Equipment		5,000
31-75-71-760-5233	Alcohol Supplies-Liquor		45,000
31-75-71-760-5234	Alcohol Supplies-Beer		60,000
31-75-71-760-5235	Alcohol Supplies-Wine		12,000
31-75-71-760-5400	Utilities Natural Gas		8,000
31-75-71-760-5401	Utilities Electric		19,000
31-75-71-760-5402	Water & Sewer		3,000
31-75-71-760-5403	Telephone		2,000
31-75-71-760-5404	Trash Collection		4,300
31-75-71-760-5501	Contractual Services		200,000
31-75-71-760-5701	Services/Mat to Maintain Fac/Building		25,000
31-75-71-760-5790	Linen		6,000
31-75-71-760-5812	Uniforms		2,000
31-75-71-760-5854	Mileage Reimbursement		300
	Total Expenditures		<u>\$ 1,351,122</u>

HOSPITALITY DEPARTMENT

**2025
Budget**

LITTLETON GOLF COURSE: CENTENNIAL RESTAURANT

Revenue:

31-75-72-760-4122	Concession Self-Operated	\$	194,500
31-75-72-760-4220	Restaurant Liquor Sales		80,000
31-75-72-760-4221	Restaurant Beer Sales		165,000
31-75-72-760-4222	Restaurant Wine Sales		20,000
	Total Revenue		459,500

Expenditures:

31-75-72-760-5001	Full-Time Salaries		100,312
31-75-72-760-5002	Part-time Salaries		125,840
31-75-72-760-5003	Overtime		5,000
31-75-72-760-5009	Fringe Benefits		80,797
31-75-72-760-5011	Minimum Wage Adjustment		300
31-75-72-760-5106	Merchant Vendor Fees		17,050
31-75-72-760-5116	Licensing		11,400
31-75-72-760-5201	Office Supplies		1,500
31-75-72-760-5203	Custodial Supplies		2,600
31-75-72-760-5206	Food & Concession Supplies		95,000
31-75-72-760-5212	Bar Supplies		2,500
31-75-72-760-5221	Paper Supplies		6,750
31-75-72-760-5226	Kitchen Equipment		1,200
31-75-72-760-5233	Alcohol Supplies-Liquor		19,000
31-75-72-760-5234	Alcohol Supplies-Beer		42,000
31-75-72-760-5235	Alcohol Supplies-Wine		8,000
31-75-72-760-5403	Telephone		300
31-75-72-760-5501	Contractual Services		16,367
31-75-72-760-5701	Services/Mat to Maintain Fac/Building		3,000
31-75-72-760-5812	Uniforms		500
31-75-72-760-5854	Mileage Reimbursement		400
	Total Expenditures		\$ 539,816

HOSPITALITY DEPARTMENT

**2025
Budget**

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

Revenue:

31-75-84-760-4122	Concession Self-Operated	\$ 420,000
31-75-84-760-4157	Facility Rental	80,000
31-75-84-760-4190	Service Charges	6,000
31-75-84-760-4220	Restaurant Liquor Sales	97,000
31-75-84-760-4221	Restaurant Beer Sales	205,000
31-75-84-760-4222	Restaurant Wine Sales	17,000
Total Revenue		825,000

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

Expenditures:

31-75-84-760-5001	Full-Time Salaries	111,350
31-75-84-760-5002	Kitchen Salaries	195,000
31-75-84-760-5003	Overtime	1,000
31-75-84-760-5007	Service Charge Compensation	6,000
31-75-84-760-5009	Fringe Benefits	60,001
31-75-84-760-5011	Minimum Wage Adjustment	200
31-75-84-760-5106	Merchant Vendor Fees	23,000
31-75-84-760-5116	Licensing	16,500
31-75-84-760-5201	Office Supplies	100
31-75-84-760-5203	Custodial Supplies	10,000
31-75-84-760-5206	Food & Concession Supplies	185,000
31-75-84-760-5212	Bar Supplies	500
31-75-84-760-5221	Paper Supplies	15,000
31-75-84-760-5226	Kitchen Equipment	1,200
31-75-84-760-5233	Alcohol Supplies-Liquor	24,000
31-75-84-760-5234	Alcohol Supplies-Beer	62,000
31-75-84-760-5235	Alcohol Supplies-Wine	6,000
31-75-84-760-5400	Utilities Natural Gas	10,000
31-75-84-760-5401	Utilities Electric	10,000
31-75-84-760-5402	Water & Sewer	13,000
31-75-84-760-5403	Telephone	1,500
31-75-84-760-5501	Contractual Services	14,500
31-75-84-760-5503	Contractual Persons	15,000
31-75-84-760-5701	Services/Mat to Maintain Fac/Building	8,000
31-75-84-760-5702	Service/materials to Maintain	5,000
31-75-84-760-5716	Television Expense	5,000
31-75-84-760-5804	Rent/Lease Expense	46,000
31-75-84-760-5812	Uniforms	200
31-75-84-760-5854	Mileage Reimbursement	500
Total Expenditures		\$ 845,551

HOSPITALITY DEPARTMENT

**2025
Budget**

FAMILY SPORTS CENTER: CONCESSIONS

Revenue:

31-75-84-860-4122	Concession Self-Operated	\$ 94,000
31-75-84-860-4124	Vending Self Operated	23,500
31-75-84-860-4190	Service Charges	200
	Total Revenue	117,700

Expenditures:

31-75-84-860-5001	Full-Time Salaries	
31-75-84-860-5002	Part-Time Salaries	24,500
31-75-84-860-5007	Service Charge Compensation	600
31-75-84-860-5009	Fringe Benefits	7,000
31-75-84-860-5116	Licensing	500
31-75-84-860-5206	Food & Concession Supplies	65,000
31-75-84-860-5221	Paper Supplies	1,650
31-75-84-860-5226	Kitchen Equipment	200
31-75-84-860-5229	Vending Concession Supplies	4,000
31-75-84-860-5401	Utilities Electric	4,000
31-75-84-860-5402	Water & Sewer	7,200
31-75-84-860-5403	Telephone	876
31-75-84-860-5501	Contractual Services	504
31-75-84-860-5701	Services/Mat to Maintain	750
	Fac/Building	
31-75-84-860-5702	Ser/Mat to Maint. Equipment	790
	Total Expenditures	\$ 117,570

HOSPITALITY DEPARTMENT

**2025
Budget**

SS SPORTS COMPLEX HOSPITALITY: RESTAURANT

Revenue:

31-75-91-760-4122	Concession Self-Operated	\$ 920,000
31-75-91-760-4190	Service Charges	14,000
31-75-91-760-4220	Restaurant Liquor Sales	260,000
31-75-91-760-4221	Restaurant Beer Sales	415,000
31-75-91-760-4222	Restaurant Wine Sales	41,000
Total Revenue		<u>1,650,000</u>

Expenditures:

31-75-91-760-5001	Full-Time Salaries	254,667
31-75-91-760-5002	Part-Time Salaries	310,000
31-75-91-760-5003	Overtime	2,000
31-75-91-760-5007	Service Charge Compensation	12,000
31-75-91-760-5009	Fringe Benefits	142,001
31-75-91-760-5011	Minimum Wage Adjustment	400
31-75-91-760-5106	Merchant Vendor Fees	62,000
31-75-91-760-5116	Licensing	12,000
31-75-91-760-5201	Office Supplies	400
31-75-91-760-5203	Custodial Supplies	7,000
31-75-91-760-5206	Food & Concession Supplies	410,000
31-75-91-760-5212	Bar Supplies	500
31-75-91-760-5221	Paper Supplies	45,000
31-75-91-760-5226	Kitchen Equipment	1,200
31-75-91-760-5233	Alcohol Supplies-Liquor	60,000
31-75-91-760-5234	Alcohol Supplies-Beer	115,000
31-75-91-760-5235	Alcohol Supplies-Wine	15,000
31-75-91-760-5400	Utilities Natural Gas	13,000
31-75-91-760-5401	Utilities Electric	43,500
31-75-91-760-5402	Water & Sewer	900
31-75-91-760-5404	Trash Collection	5,250
31-75-91-760-5501	Contractual Services	17,500
31-75-91-760-5701	Services/Mat to Maintain Fac/Building	6,500
31-75-91-760-5812	Uniforms	500
31-75-91-760-5854	Mileage Reimbursement	600
Total Expenditures		<u>\$ 1,536,918</u>

HOSPITALITY DEPARTMENT

**2025
Budget**

HOSPITALITY ADMINISTRATION

Revenue:

31-75-70-100-4099	Miscellaneous	\$	60
	Total Revenue		60

Expenditures:

31-75-70-100-5001	Full-Time Salaries		56,483
31-75-70-100-5002	Part-Time Salaries		127,000
31-75-70-100-5009	Fringe Benefits		24,485
31-75-70-100-5201	Office Supplies		6,500
31-75-70-100-5203	Custodial Supplies		9,000
31-75-70-100-5224	Decorations		3,000
31-75-70-100-5400	Utilities Natural Gas		3,000
31-75-70-100-5401	Utilities Electric		12,000
31-75-70-100-5402	Water & Sewer		500
31-75-70-100-5403	Telephone		3,000
31-75-70-100-5501	Contractual Services		56,000
31-75-70-100-5701	Services/Mat to Maintain Fac/Building		75,000
31-75-70-100-5802	Promo, Publicity & Printing		20,000
31-75-70-100-5812	Uniforms		3,000
	Total Expenditures		398,968

TOTAL HOSPITALITY REVENUE	6,443,212
TOTAL HOSPITALITY EXPENDITURES	6,807,989
NET REVENUE OVER (UNDER) EXPENDITURES	\$ (364,777)

ENTERPRISE FUND OTHER

	<u>2025 Budget</u>
INTEREST INCOME	
Revenues:	
31-10-01-100-4050 Interest Earnings	\$ 500,000
TOTAL INTEREST INCOME	<u>500,000</u>
 REGISTRATION REVENUE	
Revenues:	
31-11-81-150-4110 Cash Over/Under	600
31-11-81-150-4165 ID Card Revenue	300
TOTAL REGISTRATION REVENUE	<u>900</u>
 TOTAL ADMINISTRATION REVENUE	 <u><u>500,900</u></u>
 ADMINISTRATION	
Expenditures:	
31-10-01-100-5106 Merchant Vendor Fees	650,000
31-10-01-100-5857 Overhead Chargeback	1,146,965
31-10-01-115-5857 Overhead Chargeback	171,114
Total Expenditures	<u>1,968,079</u>
 REGISTRATION EXPENDITURES	
Expenditures:	
31-11-81-150-5001 Full-Time Salaries	100,031
31-11-81-150-5002 Part-Time Salaries	111,844
31-11-81-150-5009 Fringe Benefits	53,067
31-11-81-150-5204 Postage	200
31-11-81-150-5205 Program Supplies	12,000
31-11-81-150-5805 Staff Development	400
31-11-81-150-5854 Mileage Reimbursement	600
Total Expenditures	<u>278,142</u>
 HUMAN RESOURCES	
Expenditures:	
31-12-01-100-5857 Overhead Chargeback	758,555
Total Human Resources Expenditures	<u>758,555</u>
 INSURANCE	
Expenditures:	
31-10-01-110-5857 Overhead Chargeback	693,450
Total Insurance Expenditures	<u>693,450</u>
 TOTAL ADMINISTRATION EXPENDITURES	 <u><u>\$ 3,698,226</u></u>

ENTERPRISE FUND OTHER

**2025
Budget**

FINANCE

Expenditures:

31-20-01-100-5857	Overhead Chargeback	\$ 661,548
TOTAL FINANCE EXPENDITURES		<u>661,548</u>

IT Department

Expenditures:

31-25-01-100-5857	Overhead Chargeback	909,420
TOTAL IT EXPENSES		<u>909,420</u>

OTHER REVENUE

Revenues:

31-10-01-990-9101	Operating Transfer In	-
31-84-86-951-8505	Lone Tree Funds for Cook Crk Prjs	47,500
31-10-01-970-9009	Lease Proceeds	220,000
TOTAL OTHER REVENUE		<u>267,500</u>

OTHER EXPENDITURES

Expenditures:

31-10-01-100-5807	Merit Pay	362,766
31-10-01-100-5001	New Position Requests	-
31-10-01-100-5009	Retirement Increase	83,000
31-10-01-100-5009	Workers Comp Premium Increase	85,540
31-10-01-995-9200	Unobligated Funds	2,734,968
TOTAL OTHER EXPENDITURES		<u>3,266,274</u>

CARRYOVER

Revenues:

31-10-01-996-4998	Carryover Revenue	6,963,401
Total Carryover Revenues		<u>\$ 6,963,401</u>

ENTERPRISE FUND OTHER

**2025
Budget**

CAPITAL PROJECTS

Expenditures:

31-84-00-950-6660	Aquatics Back-up circulation pumps, pump hosing and impellers	\$ 30,000
31-84-00-950-6761	Aquatics Backup sanitation systems	85,000
31-84-00-950-6812	Aquatics CPR Manikin and AED Trainers Additions/LG equipment	10,000
31-84-00-950-6112	Aquatics Eccofinish Outdoor Pools	182,000
31-84-00-950-6112	Aquatics Misc Pool Equipment	25,000
31-84-00-950-6104	Aquatics Outdoor Pool Vacuum Replacement	18,000
31-82-00-950-6790	Aquatics Replace patio furniture	25,000
31-75-84-950-6758	Avalanche Grill Tables/Chairs	40,000
31-75-84-950-6130	AVS Grill Reach in Cooler	6,000
31-75-84-950-6130	AVS Grill Plates/Baskets	5,000
31-82-52-950-6767	BCRC Aerobics Room Stereo System Replacement	5,000
31-82-52-950-6872	BCRC Domestic Boiler Replacement	98,000
31-82-52-950-6721	BCRC Fitness Resting Metabolic Rate-Machine	6,000
31-82-52-950-6767	BCRC MP Room Sound System replacement	25,000
31-82-52-950-6767	BCRC Rio Room Stereo System Replacement	5,000
31-84-89-950-6697	BMX Water Tank & Pump Replacement	5,000
31-83-91-950-6931	Complex Basketball Gym Flooring	14,420
31-83-91-950-6858	Complex Facility painting	10,000
31-81-91-950-7121	Complex Floor Scrubber	25,000
31-83-91-950-6765	Complex Gym Equipment & Partition Service	13,500
31-83-91-950-6812	Complex Invertors Maintenance	16,500
31-81-91-950-7119	Complex New floor Mats	8,000
31-81-91-950-6709	Complex Outdoor Roundabout - ADA curb	8,500
31-84-86-950-6777	Cook Creek Lap Pool /Leisure Pool Repairs	85,000
31-84-86-950-6790	Cook Creek Replace Pool Furniture	10,000
31-82-81-950-6676	Cultural Arts Ceramic Equipment	3,000
31-82-00-950-6697	Facility mechanical components maintenance	\$ 21,000

ENTERPRISE FUND OTHER

		2025
		Budget
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CAPITAL PROJECTS (CONTINUED)		
31-82-00-950-6765	Fitness Aqua Dumbbell and noodle replacement	\$ 10,000
31-75-84-950-6768	FSC & SSSC Concessions Equipment Replacement	15,000
31-81-91-950-6104	FSC & SSSC Equipment Replacement	15,000
31-81-84-950-7118	FSC & SSSC Ice Edger	10,000
31-81-84-950-6566	FSC & SSSC ice rink compressors maintenance	61,000
31-81-91-950-6535	FSC & SSSC Rink Glass	10,000
31-81-84-950-6814	FSC & SSSC Rubber Repairs	10,000
31-75-84-950-7025	FSC Awning	38,000
31-81-84-950-7034	FSC Bumper Car Repairs/Parts	15,000
31-70-84-950-6718	FSC Driving Range Blower	23,000
31-70-84-950-6002	FSC Greens Roller	20,000
31-70-84-950-6036	FSC Irrigation Upgrades	25,000
31-81-84-950-6722	FSC Laser Tag equipment/software	76,000
31-81-84-950-6812	FSC Life Safety Inverter Replacement	17,000
31-81-84-950-6612	FSC Parking lot repairs	360,000
31-70-84-950-6026	FSC Truck with snow plow	70,000
31-70-84-950-6023	FSC Utility carts	17,000
31-81-84-950-6624	FSC Water Treatment Replacement	75,000
31-82-91-950-6879	Goodson Courtyard Updates	15,000
31-82-81-950-7093	Goodson Gymnastics Equipment	6,000
31-82-81-950-6112	Goodson Kiddie Pool Amenities Replacement	12,000
31-82-81-950-6731	Goodson Pool Install Accutab/Acidrite	30,000
31-82-81-950-6872	Goodson Pool locker room boiler and storage tanks	120,000
31-84-87-950-6780	Holly Tennis Furniture	4,500
31-75-00-950-6130	Kitchen Equipment Replacement (Recreation)	25,000
31-70-72-950-6055	Littleton Cart Path Repair	50,000
31-30-72-950-6851	Littleton Parking Lot and Drainage Improvements	300,000
31-70-72-950-6024	Littleton Top dresser	23,000
31-70-72-950-6023	Littleton Utility Vehicle	12,500
31-75-70-950-6884	Lone Tree Hotel Heat pump replacement	10,000
31-70-70-950-6117	LTGC 22' tilt trailer	16,000
31-70-70-950-6675	LTGC Bunker Renovation	\$ 50,000

ENTERPRISE FUND OTHER

		2025 Budget
CAPITAL PROJECTS (CONTINUED)		
31-75-70-950-6731	LTGC Elevator Improvements	\$ 60,000
31-70-70-950-6104	LTGC Equipment Lift	15,000
31-75-70-950-7084	LTGC Hotel Mattress Replacements	30,000
31-30-70-950-6594	LTGC Hotel/Facility Improvements	450,000
31-70-70-950-7063	LTGC Irrigation Pump Station Upgrades	260,000
31-70-70-950-7063	LTGC Irrigation Upgrade	25,000
31-75-70-950-6130	LTGC kitchen equipment	60,000
31-70-70-950-6674	LTGC Renovate hole #3 tee complex	25,000
31-75-70-950-6935	LTGC Replace brass railing in banquet room	40,000
31-30-70-950-6034	LTGC Tennis Center Exterior Painting	33,000
31-70-70-950-6023	LTGC Utility vehicle	26,000
31-75-70-950-6863	LTGC wedding site	35,000
31-75-70-950-6130	LTGC/SSGC Kitchen Equipment replacement	50,000
31-82-80-950-6721	LTRC Cardio Equipment Replacement	220,000
31-82-80-950-6892	LTRC Exterior window repairs	40,000
31-82-80-950-6765	LTRC Fitness System replacements	30,000
31-82-80-950-6052	LTRC Locker room/Bathroom upgrades	260,000
31-82-80-950-6775	LTRC Pool Ecofinish Pool	10,000
31-82-00-950-6931	Rec Center Wood Flooring Refinish	22,000
31-70-71-950-6043	SSGC Beverage cart	25,000
31-70-71-950-6023	SSGC driving range utility vehicle	5,000
31-70-71-950-6128	SSGC Excavator	40,000
31-70-71-950-6006	SSGC Fairway spray rig	75,000
31-70-71-950-6673	SSGC pergola on hole #1 for starter	7,000
31-75-71-950-6130	SSGC Rest Kitchen back line equipment replacement	35,000
31-70-71-950-6002	SSGC Tee mowers (2)	80,000
31-70-71-950-6023	SSGC Utility vehicle	35,000
TOTAL CAPITAL PROJECTS		\$ 4,318,920

8. DEBT SERVICE FUND BUDGET



Soccer Camp at Cherry Knolls Park

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South Platte Park

Debt Service Fund Budget Overview

Debt Service Fund

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

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

Collection Year	GO Debt Levy	Tax Collection	Est. Outstanding Delinquent Taxes	Percentage Collected to Levy
2016	3,715,823	3,678,677	37,146	99.00%
2017	3,714,715	3,708,935	5,780	99.84%
2018	3,715,470	3,694,822	20,648	99.44%
2019	3,346,821	3,339,608	7,213	99.78%
2020	3,223,933	3,200,114	23,819	99.26%
2021	3,211,957	3,192,658	19,299	99.40%
2022	3,314,132	3,281,673	32,459	99.02%
2023	3,129,757	3,107,813	21,944	99.30%
2024 Estimate	3,096,877	3,065,908	30,969	99.00%
2025 Budget	3,132,487	3,101,162	31,325	99.00%

The principal and interest payment budgets are calculated using the debt service schedules on the outstanding bonds. Below is a listing of the current outstanding general obligation bonds and the payments due for 2025. Other expenditures are budgeted using historical information.

Current outstanding General Obligation debt is as follows:

Outstanding Debt as of December 31, 2024

Description	Balance	Debt Type	Purpose	Rating
(2019) - \$40,805,000 General Obligation Bonds	\$ 33,480,000	General Obligation Debt	To construct a portion of the new recreation complex and funding for other District improvement projects	AA
Total General Obligation Bonds Outstanding	\$ 33,480,000			

Debt Service Schedule 2025

General Obligation Bond Payments	
Debt Issuance	Total
2019 General Obligation Bonds - Principal	\$1,570,000
Total General Obligation Principal Payments	1,570,000
2019 General Obligation Bonds - Interest	1,512,400
Total General Obligation Interest Payments	1,512,400
Total General Obligation Bond Payments	\$3,082,400

Debt to Maturity for General Obligation Debt:

	General Obligation Bonds	
	Interest	Principal
2025	1,512,400	1,570,000
2026	1,433,900	1,650,000
2027	1,351,400	1,730,000
2028	1,264,900	1,820,000
2029	1,173,900	1,910,000
2030-2041	6,028,250	24,800,000
	\$ 12,764,750	\$ 33,480,000

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

Legal Debt Margin

	2021	2022	2023	2024	Preliminary 2025
Assessed Valuation	\$ 3,521,882,452	\$ 3,744,781,554	\$ 3,712,641,261	\$ 4,424,110,277	\$ 4,468,598,106
Legal Debt Margin:					
Debt Limitation - 50% of the Total Valuation for Assessment per Colorado Revised Statutes, Section 32-1-1101 (6) (a)	\$ 1,760,941,226	\$ 1,872,390,777	\$ 1,856,320,631	\$ 2,212,055,139	\$ 2,234,299,053
Total General Obligation Debt	\$ 37,880,000	\$ 36,485,000	\$ 35,020,000	\$ 33,480,000	\$ 31,910,000
Legal Debt Margin	\$ 1,723,061,226	\$ 1,835,905,777	\$ 1,821,300,631	\$ 2,178,575,139	\$ 2,202,389,053
Total General Obligation Debt applicable to the limit as a percentage of the debt limit	2.15%	1.95%	1.89%	1.51%	1.43%

DEBT SERVICE FUND SUMMARY

Table of Contents

	2025	Page
	Budget	
Revenue:		
Property Taxes	\$ 3,101,162	314
Interest Income	100,000	314
Total Operating Revenue	3,201,162	
Expenditures:		
Administration	51,236	314
Bond Principal	1,570,000	314
Bond Interest	1,512,400	314
Total Operating Expenditures	3,133,636	
Excess Operating Revenue of Expenditures	67,526	
Other Expenditures:		
Transfer Out	100,000	314
Total Other Expenditures	100,000	
Net Revenue Over Expenditures	(32,474)	
Carryover	32,474	314
Funds Available	\$ -	

DEBT SERVICE FUND DETAIL

	<u>2025 Budget</u>
DEBT SERVICE FUND	
PROPERTY TAXES	
Revenue:	
51-10-01-970-4001 Property Tax	\$ 3,101,162
TOTAL PROPERTY TAXES	<u>3,101,162</u>
INTEREST INCOME	
Revenue:	
51-10-01-970-4050 Interest Earnings	100,000
TOTAL INTEREST INCOME	<u>100,000</u>
TOTAL REVENUE	<u><u>3,201,162</u></u>
ADMINISTRATION	
Expenditures:	
51-10-01-970-5117 Paying Agent Fees	5,000
51-10-01-970-5119 Collection Charges	46,236
TOTAL ADMINISTRATION EXPENDITURES	<u>51,236</u>
BOND PRINCIPAL	
Expenditures:	
51-10-01-970-9001 Principal GO Bonds	1,570,000
TOTAL BOND PRINCIPAL EXPENDITURES	<u>1,570,000</u>
BOND INTEREST	
Expenditures:	
51-10-01-970-9002 Interest GO Bonds	1,512,400
TOTAL BOND INTEREST EXPENDITURES	<u>1,512,400</u>
TRANSFER OUT	
Expenditures:	
51-10-01-970-9100 Operating Transfer Out	100,000
TOTAL TRANSFER OUT	<u>100,000</u>
CARRYOVER REVENUE	
Expenditures:	
51-10-01-100-4998 CARRYOVER REVENUE	32,474
TOTAL CARRYOVER	<u>\$ 32,474</u>

9. APPENDIX



Bear Creek Trail Cleanup

**South Suburban Park and Recreation District
Resolution # 2024-33**

A RESOLUTION ADOPTING THE 2025 BUDGET

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUE FOR EACH FUND, AND ADOPTING A BUDGET FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2025 AND ENDING THE LAST DAY OF DECEMBER, 2025.

WHEREAS, the proposed 2025 budget was submitted to the Board of Directors for South Suburban Park and Recreation District at the proper time; And

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

WHEREAS, upon due and proper notice, published or posted in accordance with the law, said proposed budget was open for inspection by the public at a designated place, and public hearings were held on August 14, 2024, September 25, 2024, and October 23, 2024; and interested electors were given the opportunity to file or register any objections to said proposed budget; And

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

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the South Suburban Park and Recreation District

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

General Fund	\$55,559,025
Debt Service Fund	3,233,636
Conservation Trust Fund	1,277,888
Cultural & Arts Fund	5,690,458
Enterprise Fund	46,147,504
TOTAL BUDGETED EXPENDITURES, ALL FUNDS	<u><u>\$111,908,511</u></u>

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

<u>General Fund</u>		
From the 2024 fund balance carryover	\$ 11,366,791	
From sources other than general property tax	10,917,631	
From the general property tax levy	<u>33,274,603</u>	
TOTAL GENERAL FUND		55,559,025
 <u>Debt Service Fund</u>		
From the 2024 fund balance carryover	32,474	
From sources other than general property tax	100,000	
From the general property tax levy	<u>3,101,162</u>	
TOTAL DEBT SERVICE FUND		3,233,636
 <u>Conservation Trust Fund</u>		
From the 2024 fund balance carryover	257,888	
From sources other than general property tax	<u>1,020,000</u>	
TOTAL CONSERVATION TRUST FUND		1,277,888
 <u>Cultural & Arts Fund</u>		
From the 2024 fund balance carryover	911,737	
From sources other than general property tax	<u>4,778,721</u>	
TOTAL Cultural & Arts FUND		5,690,458
 <u>Enterprise Fund</u>		
From the 2024 fund balance carryover	6,963,401	
From sources other than general property tax	<u>39,184,103</u>	
TOTAL ENTERPRISE FUND		46,147,504
 TOTAL BUDGETED REVENUE, ALL FUNDS		 <u>\$ 111,908,511</u>

SECTION 3. That reserves have been or are hereby established for each appropriate fund or combined as a single reserve fund as set forth in the budget in order to preserve the spending exemption for reserves under Article X, Section 20 of the Colorado Constitution, and all such reserves shall be transferred or expended within any fund as set forth in the budget.

SECTION 4. That the budget as submitted, amended, and herein above summarized by fund, be, and the same hereby is approved and adopted as the budget of the South Suburban Park and Recreation District for the year 2025.

SECTION 5. That the budget hereby approved and adopted shall be signed Pam Eller, Chair of the Board, attested to by Peter J. Barrett, Secretary, and made part of the public records of South Suburban Park and Recreation District.

PASSED, APPROVED, AND ADOPTED this 13th day of November, 2024 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by

Signed by:
Pam Eller
D994ADDAFD6400...
Pam Eller, Chair

ATTEST:

Signed by:
Peter J. Barrett
BC01BCBAF42C4EF...
Peter J. Barrett, Secretary

Approved as to content:

Signed by:
Steve Shipley
48DF29DCBBA54E7...
Steve Shipley, Finance Director

**South Suburban Park and Recreation District
Resolution # 2024-37**

A RESOLUTION TO SET MILL LEVIES ARAPAHOE COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2025 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 13, 2024; and

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

WHEREAS, the mills necessary to balance the budget for general operating expenses are 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.041 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.700 mills; and

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

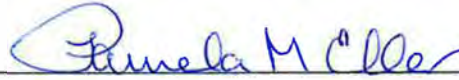
Section 1. That for the purpose of meeting all general operating expenses of the South Suburban Park and Recreation District during the 2025 budget year, there is hereby levied a tax of 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.041 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2025 budget year, there is hereby levied a tax of 0.700 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

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

PASSED, APPROVED, AND ADOPTED this 11th day of December, 2024 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by



Pam Eller, Chair

ATTEST:



Peter J. Barrett, Secretary

ATTEST:



Steve Shipley, Finance Director

**South Suburban Park and Recreation District
Resolution # 2024-38**

A RESOLUTION TO SET MILL LEVIES DOUGLAS COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2025 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 13, 2024; and

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

WHEREAS, the mills necessary to balance the budget for general operating expenses are 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.041 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.700 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 2025 budget year, there is hereby levied a tax of 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.041 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2025 budget year, there is hereby levied a tax of 0.700 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

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

PASSED, APPROVED, AND ADOPTED 11th day of December, 2024 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by



Pam Eller, Chair

ATTEST:



Peter J. Barrett, Secretary

ATTEST:



Steve Shipley, Finance Director

**South Suburban Park and Recreation District
Resolution # 2024-39**

A RESOLUTION TO SET MILL LEVIES JEFFERSON COUNTY

A RESOLUTION LEVYING GENERAL PROPERTY TAXES FOR THE YEAR 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE SOUTH SUBURBAN PARK AND RECREATION DISTRICT, COLORADO, FOR THE 2025 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 13, 2024; and

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

WHEREAS, the mills necessary to balance the budget for general operating expenses are 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.041 refund and abatement mills; and

WHEREAS, the mills necessary to balance the budget for debt retirement expenses are 0.700 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 2025 budget year, there is hereby levied a tax of 7.417 mills, plus voter approved mill levy adjustment of 0.128 mills, plus 0.041 refund or abatement mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 2. That for the purpose of meeting all debt retirement expenses of the South Suburban Park and Recreation District during the 2025 budget year, there is hereby levied a tax of 0.700 mills, upon each dollar of the total valuation for assessment of all taxable property within the District for the year 2024.

Section 3. The Executive Director 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.

Resolution # 2024-39

PASSED, APPROVED, AND ADOPTED 11th day of December, 2024 by the Board of Directors of the South Suburban Park and Recreation District, by a vote of 5 for and 0 against.

South Suburban Park and Recreation District, by



Pam Eller, Chair

ATTEST:



Peter J. Barrett, Secretary

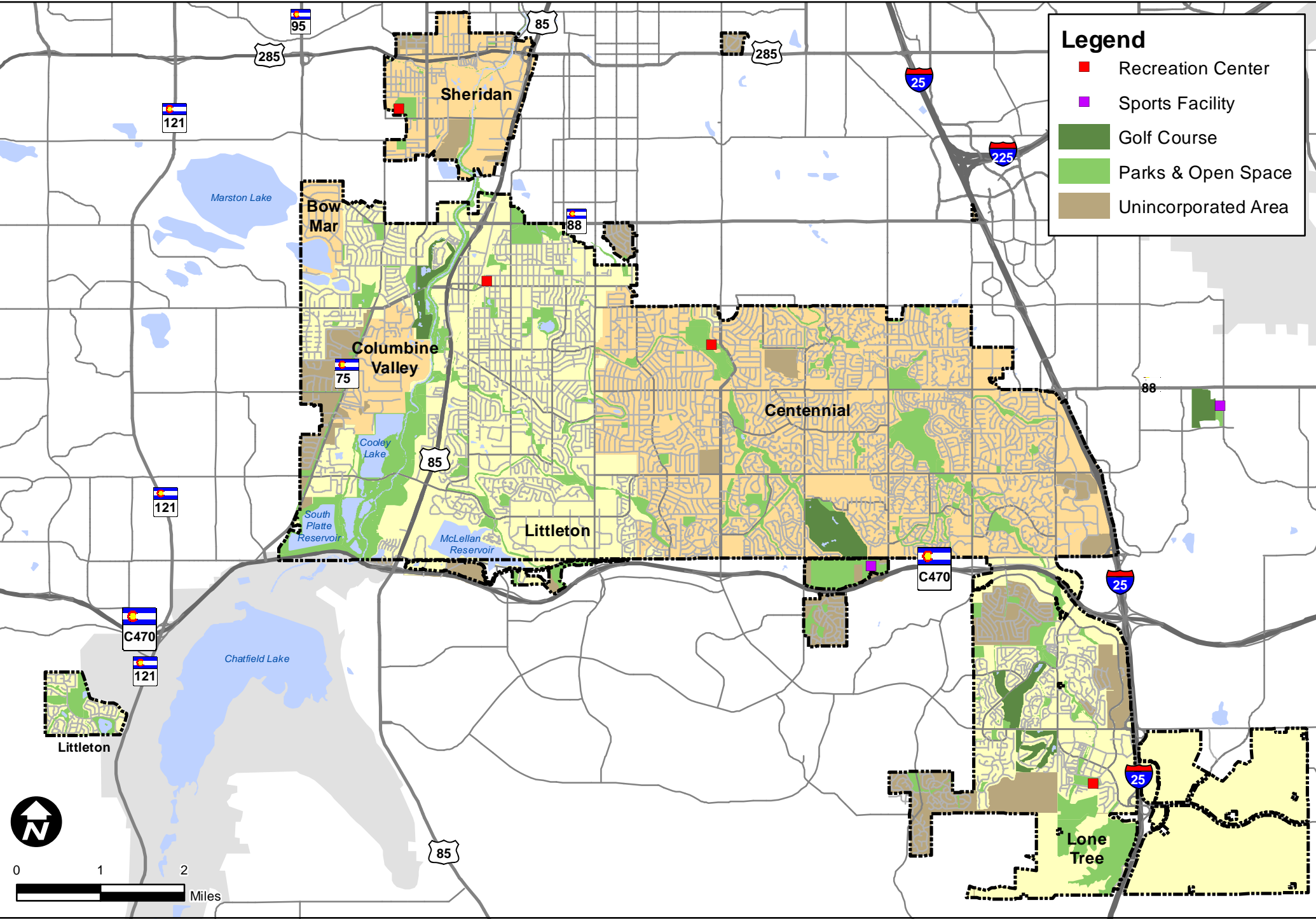
ATTEST:



Steve Shipley, Finance Director

Legend

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

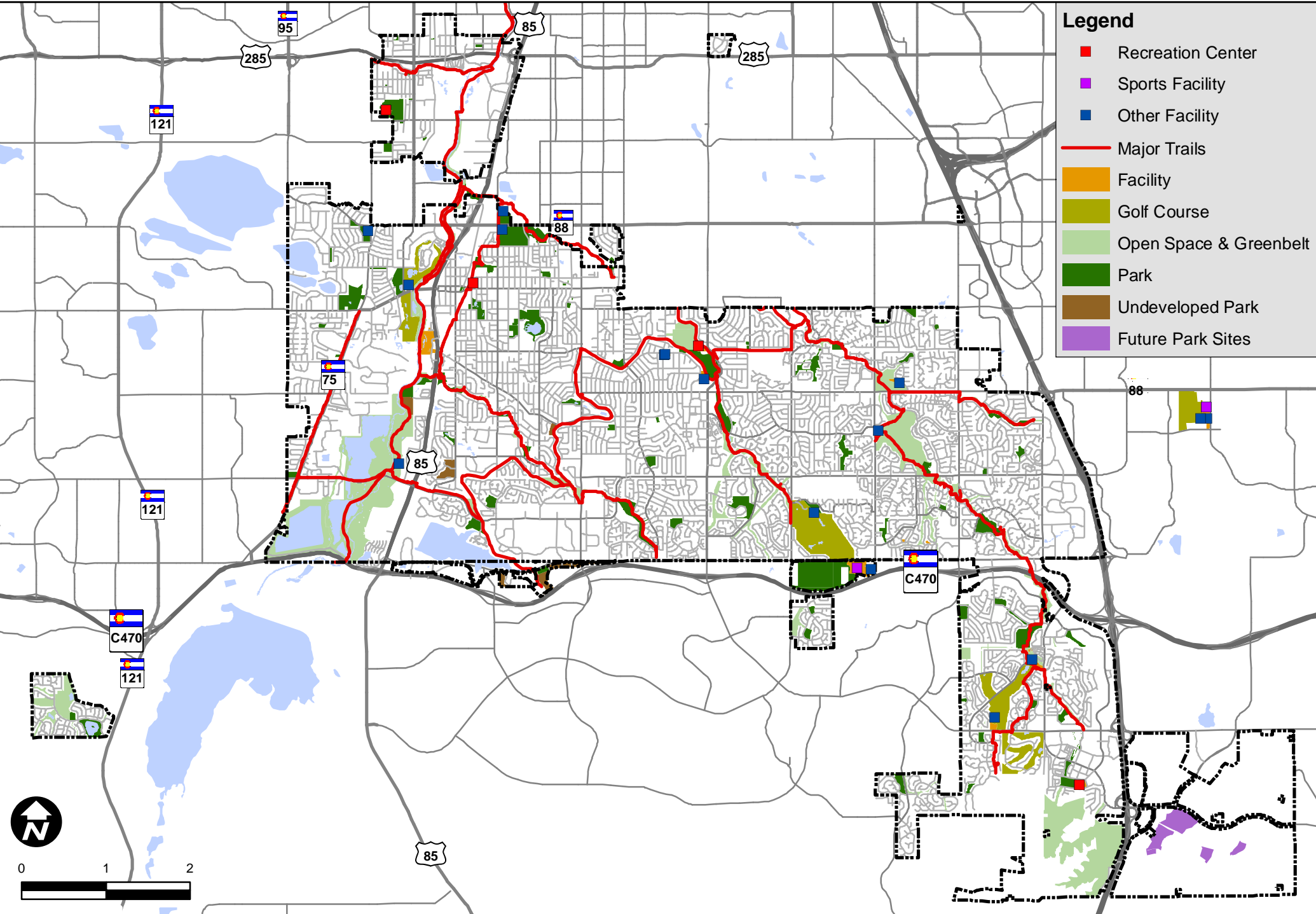


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District Overview

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



Facilities, Properties, and Trails



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

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)				
		Total	Handicap		Total	Infields	Backstops	Lights				Skinnets	2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portals	Total	Asphalt	Concrete	Crusher Fines
Abbott Park • 8000 S. High St., Centennial, 80122	8.65	32	3	132	1	1		1	2			1	1	1	1		1	0.48		0.48		
Alice Terry Elementary School/Park • 4485 S. Irving St., Sheridan, 80110	7.27	35	0	53	2	2			3									0.42	0.20	0.22		
Arapaho Park • 7800 S. Adams St., Centennial, 80122	25.31	41	2	190	2	2		1	4	2		1	1	1	1	1		1.30		1.17	0.14	
Barnes Park • 2000 W. Girard Ave., Sheridan, 80110	1.25			52	1	1			1			1	1					0.05		0.05		
Bega Park • 2250 W. Main St., Littleton, 80120	1.93			83														0.12		0.12		
Ben Franklin Pool • 1600 E. Panama Dr., Centennial, 80121	1.72	55	2	27														0.15		0.15		
Big Dry Creek East Trailhead • 580 E. Powers Ave., Littleton, 80121	3.61	4	1	57										1				0.02		0.02		
Bobcat Park • 3101 W. Bear Creek Dr., Sheridan, 80110	0.80			18										1	1			0.13		0.13		
Carbone Park • 7455 S. Elati St., Littleton, 80120	5.31			76														0.08		0.03	0.05	
Carriage Club Estates Park • 10476 Dunsford Dr., Lone Tree, 80124	3.74			93					1					1	1			0.46		0.46		
Carson Nature Center • 3000 W. Carson Dr., Littleton, 80120	1.20	35	2	56												1		0.12		0.12		
Centennial Ridge Park • 10022 Lone Tree Pkwy., Lone Tree, 80124	4.80			65					1	1				1	1			0.35		0.35		
Chase Park • 2750 W. Princeton Pl., Sheridan, 80110	0.88			22					1			1	1	1				0.10		0.10		
Cherry Park • 6300 E. Weaver Dr., Centennial, 80111	5.25			74					1	1		1	1	1				0.32		0.32		
Clarkson Park • 7346 S. Clarkson St., Centennial, 80122	7.82			70						2		1	1	1	1		1	0.71		0.32	0.39	
Colorado Journey Miniature Golf • 5150 S. Windermere St., Englewood, 80120	2.68			195																		
Columbine Trail	26.72	16	2	244														2.57	2.24	0.33		
Cook Creek Pool • 8711 Lone Tree Pkwy., Lone Tree, 80124	3.10	108	3											1								
Cook Creek Tennis Courts • 8641 Kachina Way, Lone Tree, 80124	1.19	9	1	40						2				1			1	0.23		0.18	0.05	
Cornerstone Park Batting Cages	0.44																					
Cypress Greens Open Space (Parcel 6B) • Cypress Greens Subdivision, Lone Tree, 80124	0.24																					
David A. Lorenz Regional Park • 4790 E. County Line Rd., Littleton, 80126	42.67	260	0	268						3				4		4	6	0.92		0.92		
deKoevend Open Space • 6190 S. Franklin St., Centennial, 80121-2460	39.99			305																		
deKoevend Tot Lot • 1901 E. Panama Dr., Centennial, 80121	2.08			66								1		1				0.15		0.15		
Dry Creek Elementary School/Park • 7686 E. Hinsdale Ave., Centennial, 80112	2.59			4	1	1			2									0.31		0.31		
East/West Trail Connection	3.03																	0.72			0.72	
Eugene Field Elementary School/Park • 5402 S. Sherman Wy., Littleton, 80121	1.67			31	1	1		1	4	1												

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)			
		Total	Handicap		Total	Backstops	Lights	Skinnets				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portals	Total	Asphalt	Concrete	Crusher Fines
Family Sports Center • 6901 S. Peoria St., Centennial, 80112	5.61	206	9	65																	
Family Sports Dome • 6901 S. Peoria St., Centennial, 80112	7.52	534	4	66					1												
Footbridge Park • 1312 W. Geddes Ave., Littleton, 80120	0.31			10														0.10	0.06	0.04	
Foxhill Park • 8100 S. Holly St., Centennial, 80112	7.17			240				1	1		1	1	1					0.56		0.32	0.24
Foxridge Orchard • 7700 Block, S. Poplar St., Centennial, 80112	0.57			20																	
Foxridge West Open Space/Trails • 6120 E. Otero Dr., Centennial, 80112	11.94			229				1		2								2.44	1.09	1.35	
Gallup Gardens • 6015 S. Gallup St., Littleton, 80120	2.68	40	0	144														0.35		0.35	
Goodson Recreation Center • 6315 S. University Blvd., Centennial, 80121	6.54	340	10	80							1	1						0.46		0.42	0.04
Hamlet Park • 4466 W. Lake Cr., Littleton, 80123	2.72			54	1				1	1			1	1				0.06		0.06	
Harlow Pool • 5151 S. Lowell Blvd., Littleton, 80123	0.68			2																	
Heritage Hills Trail • Kimmer Dr. & Teddy Ln., Lone Tree, 80124	1.09			14														0.07		0.07	
High Line Canal Trail	116.73			5265														9.80	0.01	0.41	9.35
Hogback Hill Park • 8892 W. Trailmark Pkwy., Littleton, 80127	3.72	14	1	23	1				1	1			1	1		1					
Holly Pool • 6652 S. Krameria Wy., Centennial, 80111	1.58	38	2							6								0.07		0.07	
Homestead Elementary School/Park • 7451 S. Homestead Pkwy., Centennial, 80112	8.41			57	2	2		2		1								0.58	0.11	0.27	0.20
Hudson Gardens • 6115 S. Santa Fe Dr., Littleton, 80120	28.91	209	9	990									1	1							
Ida Park • 152 W. Ida Ave., Littleton, 80120	0.19			4								1						0.03		0.03	
James A. Taylor Park • 5120 S. Meade St., Littleton, 80123	2.68			60										1				0.10		0.10	
Kimmer Plaza • 9358 Kimmer Dr., Lone Tree, 80124	7.03			31										1				0.47		0.22	0.24
LaQuinta Park • 9575 La Quinta Dr., Lone Tree, 80124	1.59			36									1	1				0.26		0.26	
Lee Gulch Overlook • 6591 S. Santa Fe Dr., Littleton, 80120	6.32	15	2	162																	
Lincoln Commons • 9624 E. Lincoln Ave., Lone Tree, 80124	1.12			172														0.31		0.31	
Little Dry Creek Greenbelt	12.06			289					1									1.20	0.30	0.62	0.29
Little's Creek Park • 6801 S. Broadway, Littleton, 80120	6.21			114						1			1	1				0.27	0.18	0.10	
Littleton Golf and Tennis • 5800 S. Federal Blvd., Littleton, 80123	109.94	175	6	1137							6										
Lone Tree Recreation Center • 10249 Ridgeway Circle, Lone Tree, 80124	7.17	202	8	115														0.49		0.49	

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)				
		Total	Handicap		Total	Backstops	Lights	Skinners				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portals	Total	Asphalt	Concrete	Crusher Fines	
Mark Hopkins Elementary School/Park • 7171 S. Pennsylvania St., Centennial, 80122	3.35			13	3	3		1														
Mary Carter Greenway	0.00			7772										3		1			17.13		11.37	5.59
Maximus Trail Park • Maximus Dr. & Mercury Dr., Highlands Ranch,	3.61			71															0.67		0.30	0.37
Milliken Park • 6445 S. Clarkson St., Centennial, 80121	6.77	28	2	65	1	1			1			1	1	1		1			0.16		0.16	
Mission Viejo Trailhead • County Line Rd. & Southpark Ln., Highlands	4.95	39	1																			
Nesbitt Park • 3025 W. Mansfield Ave., Sheridan, 80110	0.33			12								1	1	1					0.07		0.07	
Ohlson Acres • 1756 Plum Valley Ln., Littleton, 80129	6.73			47																		
Oxbow Point • 4850 S. Zuni St., Englewood, 80110	2.54			147															0.03			0.03
Palos Verdes Park • 5916 S. Kearney St., Centennial, 80111	7.18			128	1	1			2			1	1	1	1				0.37		0.33	0.04
Park at Lone Tree Elementary School • 9373 Heritage Hills Circle, Lone Tree, 80124	8.12	120	6	96	1	1			1			1	1	1	1	1			0.56		0.56	
Persinger Park • 3330 S. Dale Ct., Sheridan, 80110	0.41			23								1	1	1					0.09		0.09	
Prairie Sky Park • 9381 Crossington Way, Lone Tree, 80124	13.07	60	3	118	1	1			2	2		1	1	1	1		1		1.20		1.20	
Promenade Park • 10120 Belvedere Ln., Lone Tree, 80124	2.16			98								1	1	1					0.26		0.26	
Promise Park • 233 W. Powers Pl., Littleton, 80120	1.02			17					1			1	1	1					0.13		0.13	
Province Center Park • 8789 S. Redwing Ave., Highlands Ranch, 80126	3.32			32								1	1	1					0.32		0.32	
Quebec Street Greenbelt • 7967 S. Quincy Way, Centennial, 80112	2.22			67															0.63	0.46	0.17	
Rattlesnake Trail • 9900 Block, Lone Tree Pkwy, Lone Tree, 80124	0.58			11															0.20		0.20	
Ridgeway Open Space	357.38																					
Ridgewood Park • 6700 S. Prince St., Littleton, 80120	10.28	2	1	315	2	2			2										0.01		0.01	
Sheridan Community Park • 3325 W. Oxford Ave., Sheridan, 80236	34.95	243	9	356	3	3	1	1	3	4		1	1	1	1	1			1.21		1.18	0.03
Sheridan Recreation Center • 3325 W. Oxford Ave., Sheridan, 80236	2.75			34																		
Slaughterhouse Gulch Park	13.51			564					1										0.32		0.03	0.29
South Platte Park (Littleton Army Corp Lease) • 8250 S. Platte Canyon Rd., Littleton, 80128	21.60	70	1	141																		
South Suburban Golf Course • 7900 S. Colorado Blvd., Centennial, 80122	200.09	198	8	1970																		
South Suburban Service Center • 5500 Boatworks Dr., Highlands Ranch, 80126	4.88	132	1	32															0.12		0.12	
Southbridge Park • 7791 S. Windermere St., Littleton, 80120	10.09	29	1	90	2	2			1	3		1	1	1	1		1		0.63		0.63	
Sumac Hill Farm Conservation Easement	10.80																					

South Suburban Parks and Recreation: Asset Inventory Summary Report

Location Name and Address	GIS Acreage	Parking		Total Trees	Baseball				Basketball Courts	MP Fields	Tennis Courts	Playgrounds		Shelters		Restrooms		Trail Length (miles)				
		Total	Handicap		Total	Backstops	Lights	Skinnets				2 to 5 yrs	5 to 12 yrs	Total	Reservable	Building	Portals	Total	Asphalt	Concrete	Crusher Fines	
Superchi Property • 6755 S. Santa Fe Dr., Littleton, 80120	11.81			109																		
Sweetwater Trail • Sweet Water Rd & Chaparral Rd., Lone Tree,	4.64			20															0.86		0.02	0.84
Tennis Center and Park at Lone Tree Golf Course • 9810 S. Sunningdale Blvd., Lone Tree, 80124	4.24			110						6			1	1	1	1			0.27		0.27	
The Lone Tree Hub • 8827 Lone Tree Pkwy., Lone Tree, 80124	2.79	40	2	75															0.15		0.15	
TrailMark Park • 8602 W. Trailmark Pkwy., Littleton, 80127	27.28	10	1	345								1	1	1	1		1		1.09		0.33	0.75
Walnut Hills Elementary School/Park • 8195 E. Costilla Blvd., Centennial, 80112	4.03			17	1	1		1		2	2											
War Memorial Rose Garden • 2201 W. Shepperd Ave., Littleton, 80120	1.25	0	0	22										1	1				0.10		0.10	
West Belleview Trailhead • 2400 W Belleview Ave, Littleton, 80120	0.32	10	1	12										1					0.08		0.08	
Wildcat Ridge Park • 6400 Wildcat Ridge Dr., Highlands Ranch, 80124	10.54			537						1												
Wildcat Trail • 7400 Block, Timberline Rd., Highlands Ranch,	0.48																					
Willow Creek Park • 7570 E. Mineral Dr., Centennial, 80112	29.58	77	3	409	4	4		2		4			1	1	1	1			0.76	0.16	0.60	
Willow Spring Service Center • 7100 S. Holly St., Centennial, 80112	2.32	67	1	6															0.02		0.02	
Writers Vista Trailhead • 1900 W. Mineral Ave., Littleton, 80120	1.65	50	2																			
Wynetka Ponds • 5875 S. Lowell Blvd, Littleton, 80123	37.94	45	2	263										1			1		1.39		0.20	1.19
Totals:	4077.67	7039	227	56179	78	75	6	39	36	106	50	50	60	104	36	26	23	140.59	12.47	78.91	48.64	

**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
2015	150,150	\$ 7,842,034,200	\$ 52,228	3.7%	3.1%
2016	152,384	7,980,654,848	52,372	3.2%	2.8%
2017	154,703	8,453,900,138	54,646	3.0%	2.6%
2018	154,703	8,762,687,326	56,642	3.8%	3.4%
2019	157,476	9,205,417,056	58,456	2.8%	2.4%
2020 (1)	157,093	9,607,336,601	61,157	7.9%	5.8%
2021	151,054	10,546,892,388	69,822	5.8%	4.2%
2022	151,457	11,836,364,550	78,150	3.5%	2.7%
2023	151,315	12,204,008,695	80,653	3.5%	3.3%
2024	150,334	12,746,519,192	84,788	4.2%	4.2%

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

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

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

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

Employer	2024		2015	
	Employees	Rank	Employees	Rank
Douglas County Schools	8,500	1	5,470	2
Cherry Creek School District	8,400	2	7,900	1
Charles Schawb	3,450	3	-	-
Empower Retirement	2,600	4	-	-
Dish Network	2,500	5	-	-
Arapahoe County Government	2,400	6	1,900	8
Raytheon Company	2,100	7	2,400	3
Littleton Public Schools	2,100	8	2,400	4
Centrua Health	1,970	9	-	-
HealthOne: Sky Ridge Medical	1,470	10	-	-
Century Link/Qwest Communications	-	-	2,000	5
CH2M Hill	-	-	2,000	6
EchoStar Communications	-	-	1,930	7
Columbia HCA Swedish	-	-	1,900	9
EchoSphere	-	-	1,400	10

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

Source: Arapahoe and Douglas County Annual Comprehensive Financial Report

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

	2016	2017	2018	2019	2020	2021	2022	2023	2024	Preliminary 2025
MILL LEVY:										
Operations	6.417	6.417	7.417	7.417	7.417	7.417	7.417	7.417	7.417	7.417
Voter Approved Mill Levy Adj	-	-	-	-	-	-	-	0.128	0.128	0.128
Debt Service	1.166	1.163	1.021	0.909	0.909	0.912	0.885	0.843	0.700	0.701
Refund/Abatements	0.068	0.063	0.058	0.038	0.039	0.056	0.094	0.038	0.075	0.043
1 Mill Open Space	1.000	1.000	-	-	-	-	-	-	-	-
Total	8.651	8.643	8.496	8.364	8.365	8.385	8.396	8.426	8.320	8.289
ASSESSED VALUATION:										
District	\$ 2,699,582,676	\$ 2,693,208,226	\$ 3,090,703,735	\$ 3,127,966,506	\$ 3,546,680,532	\$ 3,521,882,452	\$ 3,744,781,554	\$ 3,712,641,261	\$ 4,424,110,277	\$ 4,468,598,106
Cherry Hills Village	337,211,814	335,470,819	340,298,508	341,130,275	-	-	-	-	-	-
Greenwood Village	150,018,432	165,401,453	208,047,477	212,773,789	-	-	-	-	-	-
Outstanding GO Debt	\$ 9,835,000	\$ 6,715,000	\$ 3,440,000	\$ 40,285,000	\$ 39,235,000	\$ 37,880,000	\$ 36,485,000	\$ 35,020,000	\$ 33,480,000	\$ 31,910,000

South Suburban Park and Recreation District Three Year Financial Plan 2025-2027

Executive Summary

Purpose

The Three Year Financial Plan for South Suburban Park and Recreation District spans the years 2025 to 2027. The purpose of the plan is to help make informed budgetary and operational decisions by anticipating future revenue and expenditures, as well as highlighting anticipated fiscal risks and opportunities. The Financial Plan considers major known fiscal conditions, and projected future conditions based on current operational levels and staffing. This plan is a necessary strategic planning tool to align the District's finances with the adopted Master and Strategic Plans.

The Strategic Plan also evaluated the District's current status using a SWOT Analysis. The analysis identifies Strengths, Weaknesses, Opportunities, and Threats. The Financial Plan is another form of SWOT Analysis and will identify opportunities and challenges over the forecasted period.

General Methodology

This Financial plan uses a modified Extrapolation Method of projection. This method uses historical data to predict future behavior. However, some projections were modified when future outcomes were known or reasonably estimated. These modifications are based on other economic factors including housing prices, population, unemployment, and the Consumer Price Index (CPI).

Below is the current data in those areas:

- The average home price of Denver-area single-family home was up 3.6% from August 2023 to August 2024.
- The Denver Metro population is estimated to be over 2.9 million people, while the District's population was slightly over 150,000 in 2024.
- The metro area unemployment rate as of July 2024 was 4.3% compared to 2.9% in July 2023.
- CPI is a measure of the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. These goods and services include food, housing, apparel, transportation, medical care, recreation, and education. CPI is difficult to use for specific projections as it is a broad measure, but gives an overall reflection of inflation and the increased cost for goods in the local economy.

**South Suburban Park and Recreation District
Three Year Financial Plan
2025-2027**

Denver - Aurora - Lakewood CPI	
Year	% Change
2020	1.951%
2021	3.541%
2022	8.011%
2023	5.215%
2024 Projection	2.500%
Source: Colorado Department of Local Affairs	

- Projections were made on a conservative basis. The estimates were calculated with a “Realistic” approach and conservative bias with the intent that actual revenue received will be slightly higher than estimates and actual expenditures below projections.
- The projections are based on historical trends, actual data, and assumptions for the future. The estimates are not designed to match budget amount. For example, the annual budget for salaries assumes full-staffing. The projections are based on actual trends where the District has experienced vacancy or under spending of the annual budget.
- The projections are a planning tool. This information should provide more data for the Board and staff to consider.
- The three year financial forecast model is a fluid plan and can be updated periodically.

Assumptions

The following are some of the key assumptions applied to the Three Year Financial Plan. Detailed assumptions for the General and Enterprise Funds can be found later in this document and are referenced on the Financial Statements for the General and Enterprise Funds.

In March of 2020 all district facilities were closed due to the COVID pandemic. The golf courses were able to open April 18th under certain restrictions. Other facilities were allowed to open on a restricted basis towards the end of June. All part-time employees were furloughed at the end of March for several months. Twenty four full time employees were laid off in April. COVID had a major impact on revenue in 2020. The District was able to adjust and reduce expenditures to help offset the loss in revenue. COVID had minor impacts in early 2021 as facilities were restricted on capacity. When projecting revenue and expenditures for 2025 – 2027 in some cases we ignored the 2020 actuals. See the detailed assumptions used for each category later in this document.

**South Suburban Park and Recreation District
Three Year Financial Plan
2025-2027**

Major Operating Revenue:

- Property Taxes – Home values within the District have continued to increase, in alignment with increases in the Denver Metro area. We received a 1.0% increase in the preliminary assessed values for 2025. It is still uncertain how the State of Colorado Legislature will impact property tax revenue in the future. As such, a conservative increase in taxes of 1.0% was used for 2025. A 2.0% was projected in 2026, and no increase was projected for 2027.
- Specific Ownership Tax – Based on recent trends the plan estimated \$2,200,000 for years 2025, 2026, and 2027 for Specific Ownership Tax. We have seen increases in the past several years, but now revenue seems to have leveled off.
- Program Revenue (Enterprise Fund) – With the high inflation rate the District is increasing fees and charges for services 3.2% for 2025. With several facilities (Littleton Tennis and Family Sports Center Athletic Fields) coming back online, and consistent with prior averages, a 5.0% increase was projected for 2025, 2026 and 2027.

Major Operating Expenditures:

- Salary – Salary expense makes up approximately 43% of total operating costs. For 2025 an 8% increase was used to allow for merit and increased positions. A 5% increase was used for 2026, and 2027.
- Benefits – Benefits include health, dental, vision, life insurance, retirement for full time employees and FICA taxes for all District employees. As with salary 8% was used for 2025 and 5% was used for 2026 and 2027.
- Utilities – Utilities include electric, natural gas, water for facilities, trash removal and phones. The Enterprise Fund projected 2025, 2026, and 2027 at an increase of 4%. This is consistent with the 5 and 10 year average. The General Fund used an 8.5% increase in 2025, 2026, and 2027. The increases align with the 5 and 10 year averages for each fund.
- Parks irrigation for was increased approximately 5% for 2025, 2026, and 2027. This assumes an increase in Denver Water rates.
- Administrative expenses of 67% are allocated from the General Fund to the Enterprise Fund.

Capital Projects and Capital Funding

- Maintenance costs like asphalt repair and computer replacements are considered capital and are not included in operations.
- The November 2017 election approved issuance of general obligation debt in the amount of \$46,800,000. The District issued these bonds on October 15, 2019 with the first payment due in 2020. The principal and interest payments on these bonds are funded by property taxes. These payments and the related property tax revenue are not included in this plan. All proceeds from this issue were spent by December 31, 2023.
- The District issued \$32,350,000 in COPs financing in 2019. COPS principal and interest payments are funded by operating revenue. 2025, 2026, and 2027 principal and interest payments are included in the amount of approximately \$2,425,000. All proceeds from this issue were spent by December 31, 2023.

**South Suburban Park and Recreation District
Three Year Financial Plan
2025-2027**

- The District issued \$17,715,000 in COPs in 2021 to replace the Littleton Tennis Bubble and Golf Pro Shop, and the Family Sports Center Dome. 2025, 2026, and 2027 principal and interest payments are included in the amount of approximately \$1,331,000. All proceeds from this issue were spent by December 31, 2023.

Key Findings

Total unrestricted funds available is projected to be \$178,958 at the end of 2027. This is the amount available after the impact of all projected operations, capital projects and debt proceeds. It's important to note that these findings are based on the projections. It is not uncommon for a financial plan to forecast decreases or deficits in funds available. Over the forecasted period, total operating revenue is projected to increase 2.24% and total operating expenditure is projected to increase 6.45%. Expenditures continue to increase at a faster rate than revenue. Net operating revenue (loss) in the Enterprise Fund is projected to increase from \$165,414 in 2025 to (\$726,979) in 2027. Net operating revenue in the General Fund decreases from \$15,771,861 in 2025 to \$12,716,659 in 2027. Identifying new revenue streams or growing existing revenue will be a future focus. Also identifying efficiencies that can lead to decreases in expenditures.

Maintaining and improving existing facilities, parks, and trails will be a major focus over the forecasted period. The financial forecast includes \$81,584,047 for capital and maintenance projects for the years 2025 to 2027. The portion funded by unobligated operational funds is \$60,298,547. Remaining projects will be funded by debt issuance, grants and partner funding.

Challenges and Opportunities

Funding Sources for Capital

The District's Five-Year CIP Plan reflects capital needs over the next 5 years in excess of \$151 million. To fund these projects the District has approximately \$116 million of funds available from unobligated operational funds. The District also anticipates receiving grants and matching funds from our partners in the amount of \$33 million and \$2,350,000 in capital leases (for fitness equipment and new golf cars).

South Suburban Ice Arena Use Plan

With the construction of a new ice arena, the existing Ice Arena could be repurposed. The District had outside architects study the facility to determine the cost of renovating vs. building a new facility. The estimated costs for both options were very close. The major cost of renovating was removing the permafrost in the south rink and updating the ice plant. Possible uses under consideration are a gymnastic facility, an indoor pickleball facility or an equestrian center. The cost associated with this renovation has yet to be determined and are not yet included, as they are not expected to fall in the current Five-year CIP Plan time frame. This forecast anticipates a facility study in 2025.

Goodson Recreation Center

Goodson Recreation Center is in need of a major overhaul. The District intends to combine the South Suburban Ice Arena Use Plan with the Goodson Use Plan to determine needs for both facilities. The cost associated with this renovation has yet to be

**South Suburban Park and Recreation District
Three Year Financial Plan
2025-2027**

determined and are not yet included, as they are not expected to fall in the current Five-year CIP Plan time frame. This forecast anticipates a facility study in 2025.

David A. Lorenz Synthetic Fields (DALRP)

The District has synthetic Fields at DALRP built on top of the old Arapahoe County Landfill. The Landfill continues to settle causing the fields to be uneven and hold water. The District has done repairs to level the fields but the settling continues. To replace these fields the District has just completed three synthetic fields near the new sports complex, and two synthetic fields at Cornerstone Park. The Five-Year CIP Plan includes funds for 5 more synthetic fields at Cornerstone Park.

Leases

The District has several leases on facilities that will need to be evaluated. The Sheridan Recreation Center is located on land owned by the Sheridan School District. The land lease expires April 7, 2027. The Family Sports Center is located on land owned by the Arapahoe County Public Airport Authority. This lease expires June 30, 2037.

Ridgegate East

The District has annexed areas within the City of Lone Tree east of I-25 into the District. The area known as Ridgegate East has increased the District's boundaries by approximately 3.5 square miles. Planned development for this area includes a recreation center, 80-acre regional park (High Note Regional Park), 40-acre community park (built by the developer), numerous neighborhood parks (built by the developer), 400 acres of open space, and various trails. The developer started development in 2021 with total buildout over 20 years. The District will start receiving property taxes as the constructed properties are added to the county assessments. The taxes will be used for operations and maintenance of District facilities. The District has included \$13.7 for construction of the High Note Regional Park starting in 2025 in the Five-Year CIP Plan. The City of Lone Tree and Douglas County has approximately \$17 million funded for this 80-acre park, with some additional funds coming from grants. In 2025 the District has included funds in the Five-Year CIP Plan for a needs assessment for the recreation center. Construction costs for the recreation center has yet to be determined and are not yet included, as they are not expected to fall in the current Five-year CIP Plan time frame.

Hudson Gardens Inclusion

The District began operating Hudson Gardens in 2023. Hudson Gardens operations are not included in operations within this plan. These operations are reflected on the Funds Available Section (Page 22) in Cultural and Arts Fund.

Conclusion

Overall, the District's financial future looks positive. This Financial Plan projected future revenue and expenditures based on the information presented above. This plan is meant to be updated as known or estimated data changes. It should be used in conjunction with the District's Master and Strategic Plans to accomplish established goals and priorities. New or increased revenue streams will be critical to keep up with increased operating expenses, and deferred maintenance and improvements to the District's aging facilities.

**South Suburban Park and Recreation District
Enterprise and General Fund
Operating Revenue and Expenditures
2020 - 2027**

Three Year Financial Plan

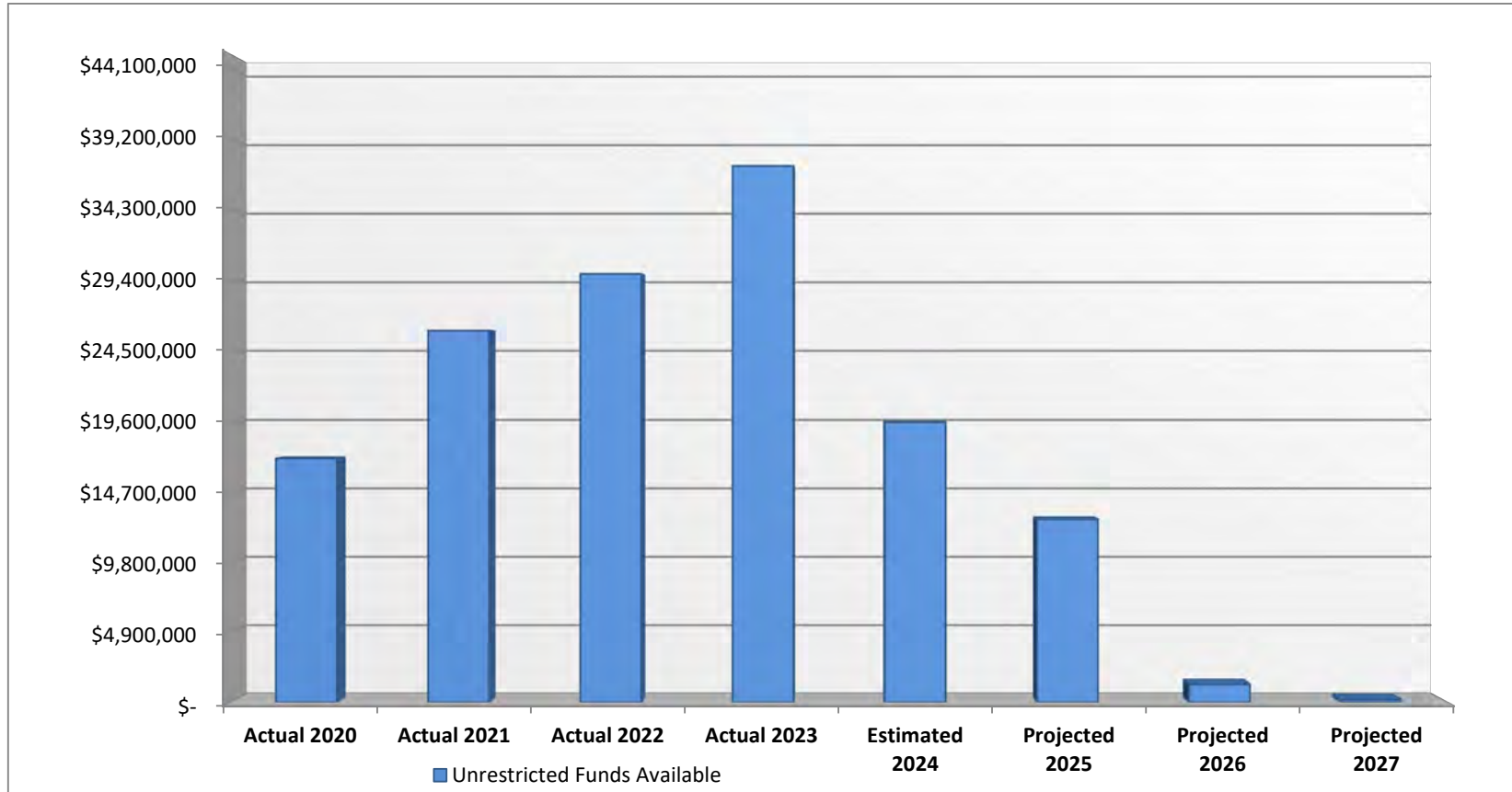


Note: Capital expenditures are not included in this graph.

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

South Suburban Park and Recreation District Unrestricted Funds Available 2020 - 2027

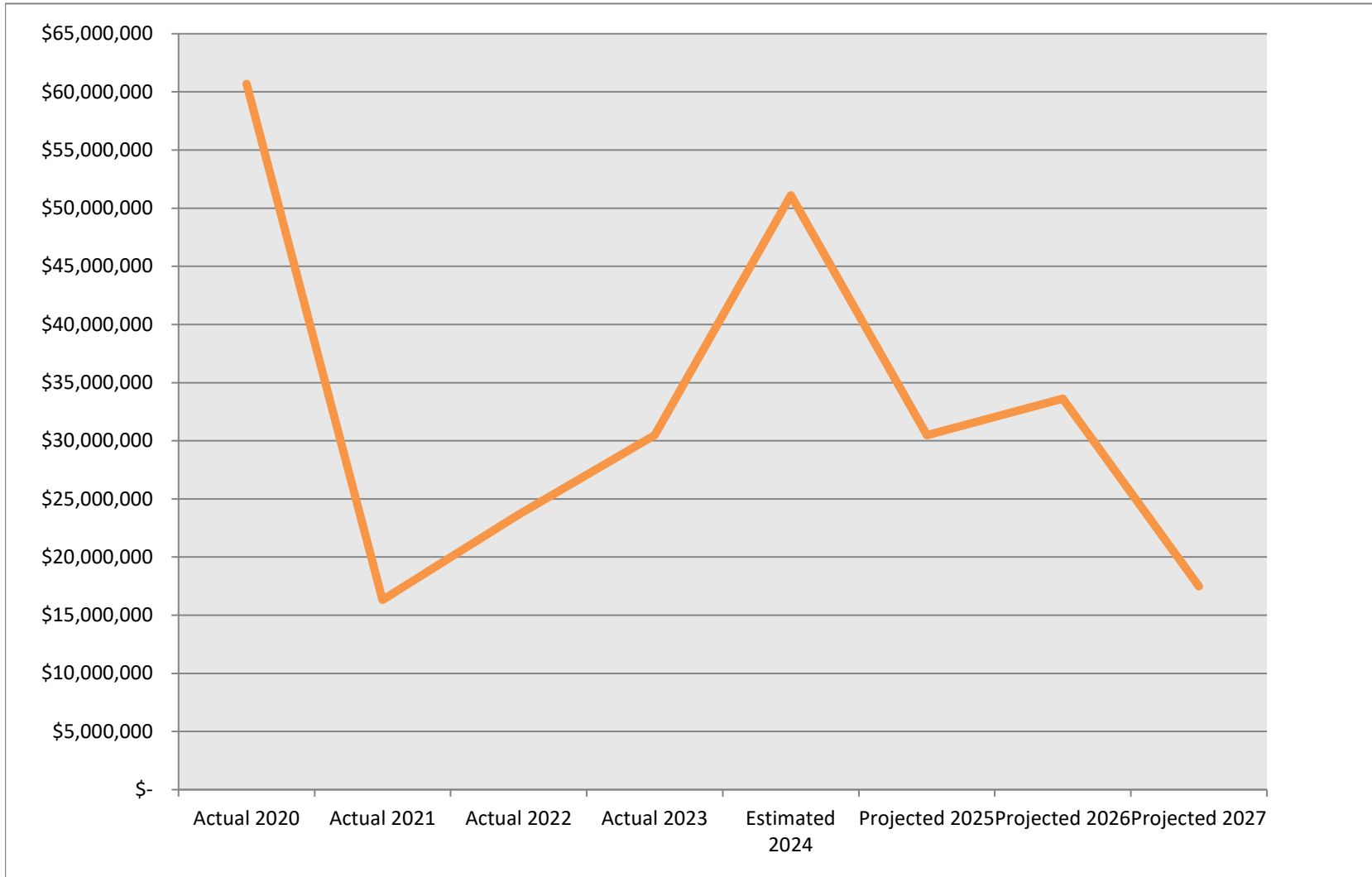
Three Year Financial Plan



	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Estimated 2024	Projected 2025	Projected 2026	Projected 2027
Funds Available Beginning	\$ 80,318,866	\$ 33,970,145	\$ 55,514,143	\$ 49,851,834	\$ 42,699,527	\$ 25,336,479	\$ 18,620,700	\$ 6,885,537
Net Operating Revenue	10,065,618	13,252,882	15,111,391	15,180,010	18,398,751	15,651,209	14,064,017	11,359,804
Intergovernmental for capital	3,283,038	1,802,170	2,886,983	3,878,201	15,142,828	7,901,000	6,132,000	5,342,500
Contributed Assets	-	-	-	4,101,278	-	-	-	-
Capital outlay	(60,687,377)	(16,311,058)	(23,660,683)	(30,471,896)	(51,096,627)	(30,487,988)	(33,621,180)	(17,474,879)
Debt Proceeds/Sale of Asset	990,000	22,800,004	-	160,100	192,000	220,000	1,690,000	-
Funds Available Ending	33,970,145	55,514,143	49,851,834	42,699,527	25,336,479	18,620,700	6,885,537	6,112,962
Less Reserves	(16,974,812)	(29,660,923)	(20,053,947)	(5,384,296)	(5,814,884)	(5,868,956)	(5,640,203)	(5,934,004)
Unrestricted Funds Available	\$ 16,995,333	\$ 25,853,220	\$ 29,797,887	\$ 37,315,231	\$ 19,521,595	\$ 12,751,744	\$ 1,245,334	\$ 178,958

Note: All years include capital outlay.

South Suburban Park and Recreation District Capital Expenditures 2020 - 2027



Note: For 2025 amounts are projected based on the 2024 Proposed Budget. For 2026 and 2027, amounts are projected based on the Five Year Capital Improvement Plan.

**South Suburban Park and Recreation District
Combined Enterprise and General Fund
2020-2027**

	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Projected	2026 Projected	2027 Projected
OPERATING REVENUE:								
Property Taxes	\$26,224,485	\$26,146,575	\$ 27,999,068	\$ 27,985,793	\$34,412,633	\$34,756,759	\$35,451,894	\$35,451,894
Specific Ownership	2,249,547	2,265,078	2,208,554	2,293,948	2,100,000	2,200,000	2,200,000	2,200,000
Intergovernmental/Donation/Grants	456,046	597,092	878,460	618,539	687,865	550,000	550,000	550,000
Net Investment Income	187,402	56,300	691,007	2,191,661	1,765,000	1,281,000	900,000	300,000
Program Revenue	16,252,475	21,519,607	23,354,129	26,023,132	26,822,275	28,251,669	29,654,252	31,126,965
Retail Sales Revenue	881,592	1,144,313	1,146,985	1,136,774	1,220,049	1,244,450	1,269,339	1,294,726
Restaurant	1,798,544	3,659,163	4,465,961	5,264,098	5,770,134	6,174,043	6,606,226	7,068,662
Contract Sales Revenue	100,278	264,137	334,295	152,000	152,448	150,000	150,000	150,000
Rental Revenue	1,188,264	3,003,332	3,348,401	2,785,908	3,308,122	3,000,000	3,000,000	3,000,000
Other Revenue	1,858,330	1,056,308	1,576,209	1,001,294	710,068	1,085,000	1,085,000	1,085,000
Total Operating Revenue	51,196,963	59,711,905	66,003,069	69,453,147	76,948,594	78,692,921	80,866,711	82,227,247
OPERATING EXPENDITURES:								
Salary	17,238,958	19,544,822	20,786,680	22,842,184	24,759,070	26,739,795	28,076,785	29,480,625
Benefits	4,318,923	4,514,243	4,963,708	5,539,640	6,118,730	6,608,229	6,938,640	7,285,572
Program Expenses	367,868	406,041	500,513	530,212	611,907	592,816	617,207	642,817
Restaurant Sales Expense	219,992	390,417	455,080	523,457	570,989	645,218	729,096	823,878
Supplies	2,513,143	3,617,568	4,075,619	4,232,782	4,382,979	4,639,921	4,911,977	5,200,040
Service & Materials	1,678,540	2,093,152	2,129,118	1,971,903	2,232,886	2,346,486	2,467,548	2,596,628
Maintenance & Equipment	619,756	834,909	1,056,376	1,197,959	1,330,091	1,555,787	1,820,051	2,129,516
Utilities	2,705,097	3,551,169	3,829,972	3,749,658	3,895,880	4,089,493	4,294,062	4,510,298
Utilities-Parks Water	2,195,299	1,756,923	2,082,399	1,427,447	1,875,000	2,200,000	2,310,000	2,425,500
Contractual	1,186,945	1,966,572	2,401,866	2,739,149	3,076,851	3,488,355	3,957,696	4,493,505
Other Expenses	3,081,728	2,318,877	2,858,050	3,383,694	3,828,369	4,160,315	4,523,426	4,920,808
Board Expense	15,962	11,572	39,193	39,460	27,000	50,000	35,000	50,000
Professional Services	227,483	231,376	267,475	331,000	374,753	300,000	300,000	300,000
Treasurer and Paying Agent Fees	396,813	403,064	426,217	454,811	531,000	521,351	531,778	531,778
Debt Service	4,140,540	4,206,227	4,782,938	4,746,724	4,623,157	4,817,880	4,834,081	4,846,602
Hudson Gardens Management Fee	620,000	620,000	620,000	-	-	-	-	-
Total Operating Expenditures	41,527,047	46,466,932	51,275,204	53,710,080	58,238,662	62,755,646	66,347,347	70,237,567
Total Net Operating Revenue	\$ 9,669,916	\$13,244,973	\$ 14,727,865	\$ 15,743,067	\$18,709,932	\$15,937,275	\$14,519,364	\$11,989,680

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Projects Funded By Operations									
IT	Admin	Expand Access Controls	Expand Ccure access controls to all facilities over the course of the next several years	\$ 12,500	\$ -	\$ -	\$ -	\$ -	\$ 12,500
IT	Admin	Replace Storage Array	Replace storage array that contains all existing shared files and drives	68,500	-	-	-	73,700	142,200
IT	Admin	Replace UPS Batteries	Replace 5 year old batteries un UPS that powers server room in case of power outage	21,500	-	-	-	-	21,500
Planning	Altair Park	Park Renovation	Plan and replace/enlarge the 24 year old playground equipment, safety surfacing, shade pavilion, two ballfields (backstops, covered dugouts, and infield mix), and drainage improvements. Design 2025/Construct 2026.	100,000	1,800,000	-	-	-	1,900,000
Hospitality	Avalanche Grill - Hospitality	Restaurant Tables/Chairs	Replace tables and chairs in restaurant area to match the new sets the Avalanche purchased in the remodel.	40,000	-	-	-	-	40,000
Planning	Bear Creek Trail (Sheridan Projects)	Improvement Project Phase 1	Phased upgrades to Bear Creek Trail including concrete replacement, trail widening, neighborhood connections, new bridge, and other amenities.	40,000	-	-	-	-	40,000
Planning	Bear Creek Trail (Sheridan Projects)	Improvement Project Phase 1	\$20,000 design cash match from Sheridan	(20,000)	-	-	-	-	(20,000)
Planning	Bear Creek Trailhead (Sheridan Projects)	Construction of Trailhead	2025 - Interim Fencing, Tree Removal, Parking and Signage 2027 - Trailhead Construction	40,000	1,200,000	-	-	-	1,240,000
Planning	Bear Creek Trailhead (Sheridan Projects)	Construction of Trailhead	\$20k Sheridan in 2025, \$300k Sheridan and \$600k ACOS in 2026	(20,000)	(900,000)	-	-	-	(920,000)
Recreation	BMX	Water Tank & Pump Replacement	Units have reached EOL.	5,000	-	-	-	-	5,000
Mechanical Maintenance	Buck Recreation Center	Domestic Boiler Replacement	Two domestic water boilers have reached EOL.	98,000	-	-	-	-	98,000
Recreation	Buck Recreation Center/Fitness	Aerobics Room Stereo System Replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2015) (does not include speaker replacement)	5,000	-	-	-	-	5,000
Recreation	Buck Recreation Center/Fitness	MP Room Sound System replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2015) (does not include speaker replacement)	25,000	-	-	-	-	25,000
Recreation	Buck Recreation Center/Fitness	Resting Metabolic Rate-Machine	New project to add 1 Resting metabolic rate machine at Buck	6,000	-	-	-	-	6,000
Recreation	Buck Recreation Center/Fitness	Rio Room Stereo System Replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2015) (does not include speaker replacement)	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	Carriage Club Park	Park Renovation	Design and replace/enlarge the 27 year old playground equipment, safety surfacing, shade pavilion, concrete trail, and landscape. Design 2025/Construct 2026.	\$ 80,000	\$ 900,000	\$ -	\$ -	\$ -	\$ 980,000
Parks and Open Space	Carson Nature Center	Replace banisters	Replace custom wooden banisters (rotting) on all Decks (25 sections, 6' ea, \$45/lin ft) with painted steel	7,000	-	-	-	-	7,000
Parks and Open Space	Carson Nature Center	Replace banisters	City of Littleton Funds	(3,500)	-	-	-	-	(3,500)
Parks and Open Space	Charley Emley Park	Resurface tennis courts	Resurface tennis courts 2025 - Charley Emley, Otero, Rusty; 2026 - Cook Creek, deKoevend, Walnut Hills ; 2027 - Harlow ; 2028 - deKoevend, Lone Tree Tennis; 2029 - Holly	110,000	215,000	180,000	180,000	180,000	865,000
Planning	Columbine Manor	Park Improvements	Supplemental funds to the 2024 Amended Budget for park improvements.	100,000	-	-	-	-	100,000
Recreation	Cook Creek/Aquatics	Lap Pool Coping/Leisure Pool Grate and Support Repairs	City of Lone Tree Funds	(42,500)	-	-	-	-	(42,500)
Recreation	Cook Creek/Aquatics	Lap Pool resurfacing and Coping/Leisure Pool Grate and Support Repairs	Lap pool resurfacing and coping is shifting/leisure pool grate and support shifting/failing (likely requires engineer).	85,000	-	-	-	-	85,000
Recreation	Cook Creek/Aquatics	Replace Pool Furniture	Replace all pool patio furniture (replaced 2018) and permanent picnic tables/trash cans (original to facility 2009)- Trash cans only 2025	10,000	-	-	-	-	10,000
Recreation	Cook Creek/Aquatics	Replace Pool Furniture	City of Lone Tree Funds	(5,000)	-	-	-	-	(5,000)
Planning	Cornerstone Park	Park Renovation	Plan and design the build out of the Cornerstone Park Site Plan including a phasing plan and construction drawings. (2024- parking lots, 2025 - replace 28 year old playground, 2026 - skate park, 2027 - 2 fields, 2028 - 2 1field, 2029-2030 spray ground, Belleview Entry, landscape improvements, etc.).	4,000,000	-	200,000	5,000,000	5,000,000	14,200,000
Planning	Cornerstone Park	Park Renovation	\$150,000 ACOS Planning Grant and \$600,000 ACOS Standard Grants	(750,000)	-	(150,000)	(750,000)	(750,000)	(2,400,000)
Planning	Cornerstone Park	Park Renovation	possible GOCO grant	(900,000)	-	-	-	-	(900,000)
Parks and Open Space	Cornerstone Park	Resurface Pickle Ball Courts	Resurface 6 Pickle Ball Courts at Cornerstone Park; 2029 Lone Tree	90,000	-	-	-	100,000	190,000
Parks and Open Space	DALRP	Prairie Dog Barriers	Install barriers to prevent prairie dogs from burrowing near the synthetic fields	15,000	-	-	-	-	15,000
Hospitality	Family Sports Center	Awning	Replace awning and shades on restaurant patio	38,000	-	-	-	-	38,000
Golf	Family Sports Center	Driving Range Blower	Replace golf ball blower at driving range	23,000	-	-	-	-	23,000
Recreation	Family Sports Center	Entertainment Equipment Replacement	Laser tag software updates that also include new equipment. The current software will be discontinued soon.	76,000	-	-	10,000	-	86,000
Golf	Family Sports Center	Equipment	Pickup truck with snow plow	70,000	-	-	-	-	70,000
Golf	Family Sports Center	Equipment replacement	greens roller	20,000	-	-	-	-	20,000
Golf	Family Sports Center	Equipment Replacement	Utility carts	\$ 17,000	\$ 17,000	\$ 20,000	\$ -	\$ -	\$ 54,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Family Sports Center	FEC Repairs/Parts	Replace Bumper Car transmissions & Parts	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Golf	Family Sports Center	Irrigation Upgrades	Replace/add irrigation satellites	25,000	-	25,000	25,000	-	75,000
Recreation	Family Sports Center	Life Safety Inverter	Replacement of facility life safety inverter	17,000	-	-	-	20,000	37,000
Hospitality	Family Sports Center	Plates/Baskets	Replace plates and baskets need replaced.	5,000	-	-	-	-	5,000
Hospitality	Family Sports Center	Reach in Cooler	Cooler has a hole and not holding temp consistency	6,000	-	-	-	-	6,000
Recreation	Family Sports Center	Water Treatment/RO	RO System Upgrades/Replacement	75,000	-	-	-	-	75,000
Parks and Open Space	Fleet	Various Battery Operated Equipment and Batteries and Chargers	As part of the state mandate for overall reduction of gasoline equipment we evaluate and purchase battery or alternative fuel equipment	85,000	85,000	85,000	85,000	85,000	425,000
Planning	Foxridge Open Space	Retaining Wall Replacement	SSPRD match for design and replacing the retaining walls as part of SEMSWA's planned drainage improvements for West Spring Creek.	25,000	650,000	-	-	-	675,000
Recreation	FSC & SSSC	Concessions Equipment Replacement	Update equipment in concessions	15,000	-	75,000	-	-	90,000
Recreation	FSC & SSSC	Ice Edger	Replace ice edgers at FSC and replacement schedule for SC in 2028-2029.	10,000	10,000	-	10,000	10,000	40,000
Recreation	FSC & SSSC	Maintenance of ice rink compressors	Annual preventative maintenance on ice rink compressors	61,000	65,000	68,000	68,000	70,000	332,000
Recreation	FSC & SSSC	Replace Facility Equipment	Replace worn facility equipment including nets, stations, pipe, drape, ice partitions, youth safety equipment, etc.	15,000	10,000	-	7,500	7,500	40,000
Recreation	FSC & SSSC	Rink Glass	Replacement glass for rinks	10,000	-	10,000	-	10,000	30,000
Recreation	FSC & SSSC	Rubber Repairs	Fix rubber repairs for safety	10,000	-	-	15,000	-	25,000
Mechanical Maintenance	Goodson Recreation Center	Pool locker room boiler and storage tanks	Water storage tanks and boiler for the pool locker rooms have reached EOL.	120,000	-	-	-	-	120,000
Recreation	Goodson Recreation Center/Aquatics	Goodson Chemical Feeders - Install Accutab/Acidrite	Replace old and outdated chemical feeders and add Accutab/Acidrite as well as dispose of Chemical Storage Containers.	30,000	-	-	-	-	30,000
Recreation	Goodson Recreation Center/Aquatics	Goodson Kiddie Pool Amenities Replacement	Water features	12,000	-	-	-	-	12,000
Recreation	Goodson Recreation Center/Facility	Goodson Courtyard Updates		15,000	-	-	-	-	15,000
Recreation	Goodson Recreation Center/Gymnastics	Gymnastics Equipment	Replace/Upgrade Various Gymnastics Equipment (every 5-10 years-last done in 2013) 2019: Replace 2 Beams and Some Mats, 2021: Replace Bars 2025: Replace foam in pit 2027: Replace beam mats to V4 2029: recover Beams and replace mats	6,000	-	12,000	-	12,000	30,000
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	Design and replace the 25 year old playground equipment (tot lot), safety surfacing, shade pavilion and replace the Little Dry Creek bridge. Design 2025/Construct 20265.	70,000	1,188,000	-	-	-	1,258,000
Planning	Heritage Village (Centennial Projects)	Playground/Pavilion Renovation	\$35,000 design and \$490,000 construction cash match Centennial.	(35,000)	(490,000)	-	-	-	(525,000)
Planning	Heritage Village (Centennial Projects)	Shade Shelter	Using Shade Shelter purchased for SS Complex	\$ 62,000	\$ -	\$ -	\$ -	\$ -	\$ 62,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	High Line Canal	Trail Crossing at Goodson Entry Road	Design and construction of safety improvements for pedestrians and vehicles	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
Planning	High Line Canal	Trail Crossing at Goodson Entry Road	ACOS joint project grant funds	(200,000)	-	-	-	-	(200,000)
Planning	High Note Regional Park	Phase I Park Development	Cash match for design of the park improvements 2023-2024. Construction 2025-2026.	6,500,000	6,200,000	-	-	-	12,700,000
Mechanical Maintenance	Hudson Gardens	Admin Sewer	The sewer lines are failing multiple times per year.	15,000	-	-	-	-	15,000
Mechanical Maintenance	Hudson Gardens	HVAC in the Inn	HVAC system has reached EOL and is not working to keep temperature effectively	75,000	-	-	-	-	75,000
Recreation	Hudson Gardens	Irrigation Lines, Dredge, Cascades	Irrigation design & install; meter H2O from city ditch, meter H2O overflow to river; rehab cascade falls; install channel to Bob's pond; replace trash pump; dredge manpond and Bob's pond	1,100,000	-	-	-	-	1,100,000
Recreation	Hudson Gardens	Maintenance Equipment	Replacement of facility maintenance equipment; golf utility, skid steers, carts for Events, Grounds, and Building use.	50,000	-	-	50,000	-	100,000
Recreation	Hudson Gardens	Monet's Place Wedding Ceremony Site	Remove and replace artificial turf to include grading, underlayment, edging, irrigation piping, repair the retaining wall behind the stone structure.	220,000	-	-	-	-	220,000
Recreation	Hudson Gardens	Pedestrian lighting	Remove light bollards along pedestrian pathways replace with updated and appropriate lighting for current needs surrounding event venues. Many bollards are not functioning causing safety issues.	194,000	-	-	-	-	194,000
Recreation	Hudson Gardens	Roof Replacement	Replace asphalt shingles on roofs at Inn	100,000	-	-	-	-	100,000
Recreation	Hudson Gardens	Rose Garden Upgrades	Remove the Rose Garden pool, lighting, pumps and fountain and replace with updated water feature that remains as a prominent and important backdrop for wedding ceremonies, personal and professional photography, the Christmas lights event, and general ambience of Hudson Gardens. Design in 2025 and construct in 2026.	80,000	200,000	-	-	-	280,000
Recreation	Hudson Gardens	South Lawn Dressing Rooms	Add windows and A/C to South Lawn Dressing rooms, plus add restrooms for exterior usage. Restrooms will require design/permit process	100,000	-	-	-	-	100,000
Recreation	Hudson Gardens	Tree Replacements	Replacement of trees that have been removed to continue to enhance the Gardens	5,000	10,000	-	5,000	5,000	25,000
Planning	Hunter's Hill Park	Playground Safety Surfacing Replacement	Rubber tile safety surfacing to be removed and replaced with poured-in-place rubber safety surfacing	180,000	-	-	-	-	180,000
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	Construction of park improvements	\$ 1,600,000	\$ -	\$ 1,000,000	\$ -	\$ -	\$ 2,600,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	Jackass Hill Park (Littleton Projects)	Site Plan	2025 - \$150,000 from Littleton and \$150,000 ACOS Joint Project Grant. 2027 \$200,000 Littleton and \$600,000 ACOS Standard Grant.	\$ (1,450,000)	\$ -	\$ (800,000)	\$ -	\$ -	\$ (2,250,000)
Planning	Kline Homestead Park	Park Renovation	Design and construct the replacement of the 22 year old playground, safety surfacing, basketball court, shade pavilion, and parking lot. Design 2025/Construct 2026.	80,000	1,200,000	-	-	-	1,280,000
Planning	Little Dry Creek Park	Improvements	Replace existing electrical panel and service	15,000	-	-	-	-	15,000
Golf	Littleton Golf & tennis	Cart Path Repair	Replace/repair damaged cart paths on course	50,000	-	80,000	-	50,000	180,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Top dresser	23,000	-	-	-	-	23,000
Golf	Littleton Golf & Tennis	Equipment Replacement	Utility Vehicle	12,500	-	-	-	-	12,500
Planning	Littleton Golf and Tennis Club	Parking Lot and Drainage Improvements	Supplemental funds to rebuild parking lot to meet current water quality standards and improve circulation. Construction delayed until 2025.	300,000	-	-	-	-	300,000
Hospitality	Lone Tree Golf	Banquet kitchen equipment	Replace back line in kitchen	60,000	-	-	-	-	60,000
Hospitality	Lone Tree Golf	Banquet space upgrades	Replace brass railing in banquet room	40,000	-	-	-	-	40,000
Golf	Lone Tree Golf	Course improvement	Renovate hole #3 tee complex	25,000	-	-	-	-	25,000
Golf	Lone Tree Golf	Equipment Replacement	22' tilt trailer	16,000	-	-	-	-	16,000
Hospitality	Lone Tree Golf	Hotel improvements	replace mattresses in all 15 rooms	30,000	-	-	-	-	30,000
Golf	Lone Tree Golf	Irrigation	Pump Station Upgrades	260,000	-	-	-	215,000	475,000
Golf	Lone Tree Golf	Utility vehicle	Club car utility vehicle	26,000	-	-	30,000	-	56,000
Golf	Lone Tree Golf	Bunker Renovation	Reshape, add drainage, and sand to bunkers	50,000	-	-	75,000	-	125,000
Hospitality	Lone Tree Golf	Elevator Improvements	upgrade elevator controls, interior, and landing areas	60,000	-	80,000	-	-	140,000
Golf	Lone Tree Golf	Equipment Lift	Replace Equipment lift in maintenance shop	15,000	-	-	-	-	15,000
Golf	Lone Tree Golf	Irrigation Upgrade	Replace irrigation clocks	25,000	25,000	25,000	-	25,000	100,000
Hospitality	Lone Tree Golf	wedding site	landscape improvements	35,000	-	25,000	-	-	60,000
Planning	Lone Tree Golf Club & Hotel	Facility Improvements	2025 - Renovate 7 hotel restroom including the honeymoon suite and 2 ADA rooms plus design parking lot 2026 - Parking lot improvements, C&G, landscape and irrigation	450,000	-	-	300,000	-	750,000
Planning	Lone Tree Golf Club & Hotel/Tennis Center	Exterior Painting	Repaint the Tennis Center buildings and pergola and the LTGC&H wedding pergola	33,000	-	-	-	-	33,000
Mechanical Maintenance	Lone Tree Hotel	Heat pump replacement	Replacement of aging heat pumps	10,000	10,000	-	-	-	20,000
Recreation	Lone Tree Recreation Center/Aquatics	Ecofinish Pool	Ecofinish pool (last plaster done in 2017)	10,000	-	-	-	-	10,000
Recreation	Lone Tree Recreation Center/Facility	Fix seals and coping on exterior windows	Window seals and coping are original and need to be fixed or replaced to prevent leaking	40,000	-	-	-	-	40,000
Recreation	Lone Tree Recreation Center/Facility	Cosmetic Locker room and Bathroom upgrades	Cosmetic renovation to upgrade tile, countertops and associated hardware.	260,000	-	-	-	-	260,000
Recreation	Lone Tree Recreation Center/Fitness	Pine Room and Maple Stereo System replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2015) (does not include speaker replacement)	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	LT Hub	Esports Upgrades	Scheduled replacement for computers	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Recreation	LT Hub	General Window & Seal Replacement	Replace windows/seals that are deteriorating and allowing in moisture.	35,000	-	-	-	-	35,000
Recreation	LT Hub	Replace Event/Room Table/Chairs	Replace all tables and chairs as they have reached EOL for programming/events in rooms.	60,000	-	-	-	-	60,000
Hospitality	LTGC and SSGC	Equipment replacement	Contingency for equipment replacement (Golf)	50,000	30,000	30,000	30,000	30,000	170,000
Planning	Mary Carter Greenway	Trail Improvements	Design for phased project as determined by the Mary Carter Greenway Study. Design 2025 & 2027 & 2029/Construct 2026 & 2028.	500,000	1,000,000	500,000	1,000,000	500,000	3,500,000
Planning	Mary Carter Greenway	Trail Improvements	ACOS/SPWG grant funds	(250,000)	(500,000)	(250,000)	(500,000)	(250,000)	(1,750,000)
Parks and Open Space	Mary Carter Greenway Trail	Replace Irrigation System	Replace failing irrigation system along the MCGT in phases per tap location	420,000	350,000	350,000	350,000	-	1,470,000
Parks and Open Space	Mary Carter Greenway Trail	Replace Irrigation System	City of Littleton Funds	(100,000)	(175,000)	(175,000)	(175,000)	-	(625,000)
Planning	Milliken Park (Centennial Projects)	Park Renovation	Plan and design the replacement the 24 year old playground equipment, safety surfacing, shade pavilion, and ballfield (backstop, covered dugouts, and infield mix). Design 2024/Construct 2025.	1,800,000	-	-	-	-	1,800,000
Planning	Milliken Park (Centennial Projects)	Park Renovation	\$350,000 construction cash match from Centennial. \$600,000 ACOS Standard Grant.	(950,000)	-	-	-	-	(950,000)
Recreation	Multi-Site/Aquatics	Backup sanitation systems	Addition of UV/ClearComfort backup sanitation systems to all bodies of water- 2025 LTRC (1 Units), 2025 Buck (2 Units).	85,000	-	-	-	-	85,000
Recreation	Multi-Site/Aquatics	Back-up circulation pumps, pump hosing and impellers (range from \$1,500-\$8,000)	Annually have the need to regularly replace these items. Unfortunately can't be anticipated for specific pumps, etc.. This allows for necessary replacement as needed	30,000	30,000	30,000	30,000	30,000	150,000
Recreation	Multi-Site/Aquatics	CPR Manikin and AED Trainers Additions/LG equipment	Training Equipment Needs to be upgraded/Added; CPR Equipment Even/ LG Equipment Odd years	10,000	5,000	10,000	5,000	10,000	40,000
Recreation	Multi-Site/Aquatics	Eccofinish Outdoor Pools	Eccofinish Franklin, Harlow and Holly Outdoor Pools; Holly Lap Pool 2025	182,000	-	-	-	-	182,000
Recreation	Multi-Site/Aquatics	Misc Pool Equipment	Lap Lanes for Harlow / Franklin and Sheds for Franklin and Holly / Umbrellas/ holly chemical storage	25,000	-	-	-	-	25,000
Recreation	Multi-Site/Aquatics	Outdoor Pool Vacuum Replacement	Replacement of outdoor pool vacuums at Cook Creek, Franklin, Harlow and Holly	18,000	-	-	-	-	18,000
Recreation	Multi-Site/Aquatics	Replace patio furniture	Replace patio furniture (original to facility). Buck/Goodson 2025	25,000	-	-	25,000	-	50,000
Recreation	Multi-Site/Arts	Ceramic Equipment	Update ceramic equipment that has reached EOL and/or needed for new Buck ceramic studio	\$ 3,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Multi-Site/Facilities	Light sand/floor refinishing of wood floor surfaces at Rec Centers	Light sand/floor refinishing of wood floor surfaces at Rec Centers (recommended every other year) Goodson All Wood Floors Light Sand, SRC RB Courts Light Sand and Buck Gym and Aerobic Light Sand (2024): LTRC All Wood Floors Light Sand, Buck MP Light Sand (2025): Goodson All Wood Floors Light Sand and Buck Gym and Aerobic Light (2026): LTRC All Wood Floors Light Sand, Buck MP Light Sand (2027): Goodson All Wood Floors Light Sand and Buck Gym and Aerobic Light	\$ 22,000	\$ 24,000	\$ 30,000	\$ -	\$ -	\$ 76,000
Recreation	Multi-Site/Fitness	Aqua Dumbbell and noodle replacement	Replacement of aqua dumbbells at Buck, Goodson and LTRC	10,000	10,000	-	-	-	20,000
Planning	Palos Verdes Park (Centennial Project)	Park Renovation	Design and construct the replacement of the 21 year old playground, safety surfacing, and shade pavilion. Design 2026/Construct 2027.	70,000	1,200,000	-	-	-	1,270,000
Planning	Palos Verdes Park (Centennial Project)	Park Renovation	\$35,000 design and \$600,000 construction cash match from Centennial.	(35,000)	(600,000)	-	-	-	(635,000)
Planning	Powers Park (Littleton Projects)	Park Redevelopment	Major park renovation including replacement of the 23 year old playground, plazas, trails, retaining walls, and turf areas.	1,525,000	-	-	-	-	1,525,000
Planning	Powers Park (Littleton Projects)	Park Renovation	\$800,000 Littleton cash match, \$600,000 ACOS Joint Project and \$100,000 private donation.	(1,500,000)	-	-	-	-	(1,500,000)
Planning	Reynolds Landing	Phase II Master Plan	District match for implementation of upland park and trail improvements.	1,550,000	1,000,000	-	-	-	2,550,000
Parks and Open Space	South Platte Park	Forest Treatment Plan	Develop a plan to remove dying cottonwoods, improve forest health and reduce fuelwood buildup.	380,000	100,000	100,000	100,000	100,000	780,000
Parks and Open Space	South Platte Park	Forest Treatment Plan	City of Littleton Funds	(120,000)	(50,000)	(50,000)	(50,000)	(50,000)	(320,000)
Parks and Open Space	South Platte Park	Gate installation	Install control gates at CNC, Platte River Dr. and on East Trail access	10,000	-	-	-	-	10,000
Parks and Open Space	South Platte Park	Prairie Dog Barriers	Replace torn prairie dog barrier with metal fencing	10,000	-	-	-	-	10,000
Parks and Open Space	South Platte Park	Prairie Dog Barriers	City of Littleton Funds	(5,000)	-	-	-	-	(5,000)
Golf	South Suburban Golf	Course improvement	Add a pergula on hole #1 for starter	7,000	-	250,000	-	400,000	657,000
Golf	South Suburban Golf	Equipment Replacement	Tee mowers (2)	80,000	-	-	40,000	-	120,000
Golf	South Suburban Golf	Equipment Replacement	Fairway spray rig	75,000	-	-	-	-	75,000
Golf	South Suburban Golf	Equipment Replacement	Excavator	40,000	-	-	-	-	40,000
Golf	South Suburban Golf	Equipment Replacement	Utility vehicle	35,000	35,000	-	-	-	70,000
Hospitality	South Suburban Golf	Equipment replacement	replace equipment on kitchen back line	35,000	-	-	-	-	35,000
Hospitality	South Suburban Golf	Equipment Replacement	Beverage cart	25,000	-	-	-	-	25,000
Golf	South Suburban Golf	Equipment Replacement	driving range utility vehicle	5,000	-	-	-	-	5,000
Recreation	Sports Complex- FH	Basketball Gym Flooring	Based on usage; one protective coat per year is minimum PM.	14,420	14,850	15,300	15,795	16,268	76,633
Recreation	Sports Complex- FH	Facility painting	Update interior facility painting in FH and Ice Levels.	\$ 10,000	\$ 15,000	\$ -	\$ 10,000	\$ -	\$ 35,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Sports Complex- FH	Gym Equipment & Partition Service	Maintenance and equipment replacement for fieldhouse gym, turf and rental rooms.	\$ 13,500	\$ 14,000	\$ 10,000	\$ 11,000	\$ 12,000	\$ 60,500
Recreation	Sports Complex- FH	Invertors Maintenance	Annual battery replacement along with maintenance.	16,500	17,000	17,500	18,000	18,500	87,500
Recreation	Sports Complex- FH	Janitorial Equipment	Standard commercial floor rider lifespan is 5-7 years, our equipment sees heavy use. Planning on 5 years.	25,000	-	-	-	-	25,000
Recreation	Sports Complex- FH	New floor Mats	Replace mats at front entrance, staff entrance and turf entrance.	8,000	-	-	-	-	8,000
Recreation	Sports Complex- FH	Outdoor Roundabout - ADA curb	Current system in Complex entry is cracking and shoving. The galvanized steel will not crack.	8,500	-	-	-	-	8,500
Hospitality	Sports Complex- Hospitality, FSC, and Littleton	Equipment replacement	Contingency for equipment replacement (Rec)	25,000	50,000	25,000	30,000	20,000	150,000
Parks and Open Space	SSSC	Upgrade AV equipment	Upgrade to monitor in the conference room and update projector and screen in meeting room	70,000	-	-	-	-	70,000
Parks and Open Space	SSSC, WSSC	Install C-Cure door entry access control	Have access controls installed on 8 designated entry doors at both service centers; North annex building 2026	60,000	30,000	-	-	-	90,000
Planning	Sunset	Playground Improvement	Construction playground (22 years old), shade pavilion, backstop, basketball court, and trail replacements.	945,000	-	-	-	-	945,000
Recreation	Tennis - Holly Tennis	Facility Furniture	Replace breaking tables and chairs throughout tennis playing area	4,500	-	-	-	-	4,500
IT	Various	Accessibility Compliance	Funds to purchase software modules, redesign elements, etc. in order to comply with HB 21-1110	50,000	-	-	-	-	50,000
IT	Various	Annual Computer Equipment Replacement	Replace aging or obsolete computer equipment	180,000	180,000	190,000	190,000	190,000	930,000
Parks and Open Space	Various	Bench replacement and install	Replacement of memorial and park benches throughout the district	25,000	20,500	25,000	25,000	25,000	120,500
Planning	Various	Bridge inspection/replacement	Pedestrian bridge inspection and evaluation in 2023. 2025 Design. Future years include cost to design one and replace one bridge per year.	80,000	440,000	440,000	440,000	-	1,400,000
Parks and Open Space	Various	Central Control Upgrades	Upgrade WMS controllers to DXI controllers on the irrigation central control system	120,000	180,000	120,000	600,000	160,000	1,180,000
Planning	Various	Electrical Cabinets	Stainless steel electrical cabinets require 52 week lead time and are standard for each park. Purchase in advance to prevent construction delays. Cost \$8000 each	80,000	48,000	48,000	48,000	48,000	272,000
IT	Various	Firewall Update	Update Edge firewall and web application firewall to newest generation versions	44,000	-	-	-	-	44,000
Admin	Various	Holding Account for Unknown Grant funded projects		500,000	500,000	500,000	500,000	500,000	2,500,000
Admin	Various	Holding Account for Unknown Grant funding		\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (500,000)	\$ (2,500,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Parks and Open Space	Various	Irrigation upgrades	Replace irrigation system 2025 - Little Dry Creek (west); 2026 - Willow Creek; 2027 - Abbott; 2028 - Rusty Sun, Bega; 2029 - Fairways	\$ 327,900	\$ 498,750	\$ 290,000	\$ 240,000	\$ 250,000	\$ 1,606,650
Planning	Various	Maintenance Facility Study Phase II	Preliminary design of satellite facilities at HNRP, Reynolds Landing, and Cornerstone	100,000	-	-	-	-	100,000
Admin	Various	Matching Gifts	Projects matched by Community Members/Associations	30,000	30,000	30,000	30,000	30,000	150,000
Admin	Various	Matching Gifts	Partner Share is \$15,000	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)	(75,000)
Parks and Open Space	Various	Park Monument Signs and rules and regulation signs	Multi-year replacement for facility monument signs, park signs and rules and regulation signs.	65,000	-	-	-	-	65,000
Parks and Open Space	Various	Pond Dredging	Dredge pond to remove sediments and contaminants in bottom of pond to improve water quality as a fishery (2026 - Cherry Knolls; 2027 - Sterne; 2028 - Progress; 2029 - Ashbaugh)	25,000	146,700	280,000	300,000	156,000	907,700
Planning	Various	Recreation Facility Study	Feasibility study to identify recreation needs at Goodson, South Suburban Ice Arena, and future recreation center.	250,000	-	-	-	-	250,000
IT	Various	Replace Credit Card Readers	Replace non-compliant CivicRec card readers with newer, compliant readers	19,500	-	-	-	-	19,500
Parks and Open Space	Various	Replacement of Vehicles and Equipment	Replacement of District Fleet vehicles and equipment.	967,168	550,000	590,000	665,000	580,000	3,352,168
Mechanical Maintenance	Various	Various mechanical components in buildings throughout District.	Update compressors, VFD, heat pumps	21,000	20,000	10,000	10,000	15,000	76,000
IT	Various	Wi Fi Upgrade Year Round Facilities	Recable year round facilities and add access points in to improve wireless access	20,000	20,000	20,000	-	-	60,000
Parks and Open Space	Various parking lots	Parking lot repairs	Remove and replace damaged parking areas to these parking lots. (2025 - Family Sports; 2026 - Progress Park 2027- Cherry Knolls & Medema 2028 - Prairie Sky; 2029 - Gallup,Ketring)	360,000	194,880	362,579	273,700	299,800	1,490,959
Parks and Open Space	Various Regional Trail Replacement	Concrete and asphalt trails	Remove and replace damaged trail segments along regional trails across the district	85,000	85,000	90,000	90,000	90,000	440,000
Planning	Willow Spring Open Space	Natural Open Space Improvements	Funding to leverage with grant opportunities to design habitat, water quality, and open space improvements	45,000	-	-	-	-	45,000
Planning	Wynetka Ponds	Dog Park Renovation	Renovate/relocate dog park to improve drainage, accessibility, amenities, and turf	60,000	440,000	-	-	-	500,000
IT	Admin	Document Management System	Expansion of existing DMS including funds for additional licensing, back scanning projects and consulting on developing automated workflows that will cut down on manual processes	-	20,000	20,000	-	-	40,000
Golf	All Courses	Equipment Replacement	Replace equipment that is at end of life cycle	-	280,000	350,000	400,000	300,000	1,330,000
Planning	Bear Creek Trail (Sheridan Projects)	Improvement Project Phase 2	Design and construct trail improvements from Irving to Lowell	\$ -	\$ 200,000	\$ 1,000,000	\$ -	\$ -	\$ 1,200,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	Bear Creek Trail (Sheridan Projects)	Improvement Project Phase 2	\$25,000 design and \$200,000 construction cash match from Sheridan. \$150,000 design and \$600,000 construction ACOS grant.	\$ -	\$ (175,000)	\$ (800,000)	\$ -	\$ -	\$ (975,000)
Recreation	BMX	Asphalt Roller	Having an asphalt roller would save money on maintenance costs at the track, as takes about 4-6 hours with the roller, compared to 3-4 days by hand.	-	34,000	-	-	-	34,000
Recreation	Buck/Aquatics	Buck Leisure Pool Amenities Replacement	Replacement of Slide/ water features	-	75,000	-	-	-	75,000
Parks and Open Space	Carson Nature Center	Refinish hardwood floors	Clean, sand and apply new Poly finish to wood floors to Nature Center and Kingfisher Studio	-	4,000	-	-	-	4,000
Parks and Open Space	Carson Nature Center	Refinish hardwood floors	City of Littleton Funds	-	(2,000)	-	-	-	(2,000)
Recreation	Family Sports Center	Banquet room tables and chairs replacement	Replace chairs and tables for banquet room events	-	15,000	-	-	-	15,000
Golf	Family Sports Center	Cart Path Repair/Addition	Repair and add new cart paths to golf course	-	40,000	45,000	60,000	-	145,000
Golf	Family Sports Center	Driving Range carpet	Replace carpet on driving range	-	900,000	-	-	-	900,000
Golf	Family Sports Center	Driving range netting	Replace safety netting on driving range	-	85,000	-	-	-	85,000
Recreation	Family Sports Center	Facility painting	Update interior facility painting	-	50,000	-	-	-	50,000
Recreation	Family Sports Center	FEC Enhancement	OMNI Arena - VR Arena + VR Coaster	-	182,000	-	-	-	182,000
Golf	Family Sports Center	Golf Course Improvements	Renovate Putting Green	-	150,000	-	-	-	150,000
Golf	Family Sports Center	Golf Course Improvements	Renovate #1 Tee Complex	-	125,000	-	-	-	125,000
Golf	Family Sports Center	Golf Landscape Imprv	Upgrade landscaping at the Facility	-	30,000	-	-	-	30,000
Recreation	Family Sports Center	Ice Rink Dasher Board	Replace full dasher board set on Hamilton/FixIt Rink. New kickplates in 2026 and boards in 2028.	-	35,000	-	375,000	-	410,000
Recreation	Family Sports Center	Overhead Rolling Door	Repair and/or replace all rolling overhead doors.	-	75,000	-	-	-	75,000
Golf	Family Sports Center	Water Feature	Replace pump on mini golf water feature	-	12,000	-	-	-	12,000
Recreation	FSC & SSSC	Rink Lighting	Update DJ rink lighting for public skates	-	100,000	-	-	-	100,000
Recreation	Goodson Recreation Center/Fitness	Selectorized Weight Equipment	Replace/Upgrade LifeFitness Selectorized Equipment (10-12 yr. replacement plan-2014, new pads 2024, 2026)	-	75,000	-	-	-	75,000
Admin	High Note Regional Park	Storage Sheds		-	100,000	-	-	-	100,000
Recreation	Hudson Gardens	Directional signage for event venues	Design and install wayfinding signage to guide private event guests to the venue of their event.	-	40,000	-	-	-	40,000
Recreation	Hudson Gardens	Inn Bathroom Renovation	Remodel all four restrooms - floors, walls, dividers, lighting	-	425,000	-	-	-	425,000
Recreation	Hudson Gardens	Inn Kitchen Flooring	Remove and replace 30 year-old kitchen floor.	-	20,000	-	-	-	20,000
Recreation	Hudson Gardens	Path Upgrade	Replace gravel path with concrete in the Oval	-	25,000	-	-	-	25,000
Planning	Hudson Gardens	River Integration	2025 design and 2027 construction of the 2019 River Integration Master Plan.	-	200,000	-	3,000,000	-	3,200,000
Planning	Hudson Gardens	River Integration	\$1,500,000 SPWG Cash Match	\$ -	\$ (150,000)	\$ -	\$ (1,500,000)	\$ -	\$ (1,650,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Hudson Gardens	Roof Replacement	Replace asphalt shingles on roofs at Nixons, Admin, and Gift Shop restrooms	\$ -	\$ 115,000	\$ -	\$ -	\$ -	\$ 115,000
Planning	Ketring-Gallup Park	Improvements from Master Plan	Match for future improvements to the parks to be identified through the 2023 master plan study. (includes 20 year old Gallup Park playground, tennis courts, shade pavilion and fields)	-	1,000,000	-	-	1,000,000	2,000,000
Planning	Littleton Community Trail (Littleton Projects)	Trail Improvements	Cash match for future trail improvement LCT to Sterne Park	-	125,000	-	-	-	125,000
Hospitality	Littleton Golf & Tennis	AV Upgrades	Upgrade the AV system in the restaurant area. Ability to control more than one TV and sound. Provides revenue opportunities with Trivia night, karaoke, etc.	-	55,000	-	-	-	55,000
Golf	Littleton Golf & Tennis	Driving Range Improvement	level driving range tee into one level to add tee area	-	60,000	-	-	-	60,000
Golf	Littleton Golf & Tennis	Tree replacement program	Trees added to golf course	-	20,000	-	20,000	-	40,000
Golf	Littleton Golf & Tennis	Safety Netting	Add safety netting for protection of maintenance shop and #8 tee	-	25,000	-	60,000	-	85,000
Hospitality	Lone Tree Golf	Hotel room improvements	Replace carpet and drapery in room	-	30,000	-	30,000	-	60,000
Golf	Lone Tree Golf	Locker Room Renovation	Replace locks in locker room	-	35,000	-	-	-	35,000
Golf	Lone Tree Golf	LTGC Tree Replacement Program	Replace trees on course	-	40,000	50,000	-	50,000	140,000
Golf	Lone Tree Golf	Enclose dumpster area	Cover for dumpster to improve aesthetics of area	-	20,000	-	-	-	20,000
Hospitality	Lone Tree Golf	Meeting room renovation	Upgrade Lone Tree room window coverings	-	50,000	-	35,000	-	85,000
Recreation	Lone Tree Recreation Center/Facility	Replace patio furniture	Patio furniture original to facility.	-	20,000	-	-	-	20,000
Recreation	Lone Tree Recreation Center/Fitness	Replacement of Group Fitness Equipment	Replace LTRC barbell equipment. (12 yr. replacement plan- last done in 2014)	-	15,000	-	-	-	15,000
Planning	Medema Park (Centennial Project)	Park Renovation	Design and construct the replacement of the 22 year old playground, safety surfacing, and shade pavilion. Design 2026/Construct 2027.	-	70,000	850,000	-	-	920,000
Planning	Medema Park (Centennial Project)	Park Renovation	\$35,000 design and \$425,000 cash match from Centennial.	-	(35,000)	(425,000)	-	-	(460,000)
Recreation	Multi-Site/Aquatics	Outdoor Slide Interior/Exterior Gel Coat	Outdoor Slide Interior/Exterior Gel Coat (to be completed every 5-7 years), 2026 Franklin & Holly, 2027 Harlow	-	60,000	30,000	-	-	90,000
Recreation	Multi-Site/Arts	Kiln Replacement	Replacement schedule for kilns at Goodson, Lone Tree and Buck Recreation Centers.	-	6,000	-	-	-	6,000
Recreation	Multi-Site/Athletics	Elevated Stage	Stage used for 5K races with applicable concerts and Ridgegate Beats summers concerts. Current stage used is floor level and more of a dance floor in nature. Stage would be elevated and more appropriate for band/entertainment purposes. This would also allow for placement under the 20 x 20 SSPR branded tent and also to be broken down and easily stored.	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	Nesbitt (Sheridan Project)	Park Renovation	Complete park renovation including of the 19 year old playground, safety surfacing, basketball court, shade pavilion, landscape, and irrigation. Design 2025/Construct 2027.	\$ -	\$ 80,000	\$ 800,000	\$ -	\$ -	\$ 880,000
Planning	Nesbitt (Sheridan Project)	Park Renovation	\$35,000 design and \$400,000 construction cash match Sheridan	-	(40,000)	(400,000)	-	-	(440,000)
Golf	South Suburban Golf	Driving Range Improvement	safety netting for teaching area	-	25,000	-	-	-	25,000
Golf	South Suburban Golf	Fencing #1	Replace split rail fence at main entrance	-	15,000	-	-	-	15,000
Golf	South Suburban Golf	Irrigation	Replace irrigation system on 18 hole and par 3 course	-	2,500,000	4,500,000	-	-	7,000,000
Recreation	Sports Complex- FH	Replace athletic equipment.	Scheduled replacement of sporting equipment (goals) utilized through out the building.	-	21,000	-	-	-	21,000
Recreation	Sports Complex- FH	Sport Performance Walls	Reenforced wall structure for the sports performance room. The current system is not designed for weights and barbells.	-	5,000	-	-	-	5,000
Planning	Sweetwater Park	Park Renovation	Construct park improvement including shade pavilion, parking lot, playground, bb court, dog park, trails, etc.	-	3,000,000	-	-	-	3,000,000
Planning	Sweetwater Park	Park Renovation	Cash match \$700,000 construction from Doug CO OS	-	(1,500,000)	-	-	-	(1,500,000)
Admin	Various	Public Art	Annual allocation for the SSAC	-	30,000	30,000	30,000	30,000	120,000
Recreation	Various	Tennis Courts - Update ball and stringing machines	Add/replace ball machines and stringing machines at Lone Tree, Littleton and Holly	-	8,500	-	-	-	8,500
Planning	Willow Creek Park	Playground Safety Surfacing Replacement	Rubber tile safety surfacing to be removed and replaced with poured-in-place rubber safety surfacing	-	125,000	-	-	-	125,000
Recreation	Batting Cage	Sales Roof Repair	Roof will need replaced and/or patched as building ages. Also some turf replacement	-	-	8,000	-	-	8,000
Recreation	Buck Recreation Center/Facility	Moveable Wall Replacement	Replace moveable walls in MP rooms (replace 3rd moveable wall-atkinson/topeka)	-	-	25,000	-	-	25,000
Recreation	Colorado Journey	Hot Sulfur Springs	Install Fog System to Complete Feature	-	-	25,000	-	-	25,000
Recreation	Cook Creek/Aquatics	Main Office, Concession and Lifeguard Break Room Renovation	City of Lone Tree Funds	-	-	(35,000)	-	-	(35,000)
Recreation	Cook Creek/Aquatics	Main Office, Concession and Lifeguard Breakroom Renovation	Cosmetic renovation-counters, millwork, storage, additional POS	-	-	70,000	-	-	70,000
Recreation	Cook Creek/Aquatics	Major locker room renovation	Major locker room renovation-tile, partitions	-	-	150,000	-	-	150,000
Recreation	Cook Creek/Aquatics	Major locker room renovation	City of Lone Tree Funds	-	-	(75,000)	-	-	(75,000)
Recreation	Cook Creek/Aquatics	Water Slide Repaint and Maintenance	Interior and exterior gel coat, handrail painting and seam caulking-last done 2021 (handrails are original) (recommended every 5-7 years).	-	-	40,000	-	-	40,000
Recreation	Cook Creek/Aquatics	Water Slide Repaint and Maintenance	City of Lone Tree Funds	\$ -	\$ -	\$ (20,000)	\$ -	\$ -	\$ (20,000)

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	DALRP	Playground	2026 design and 2027construct playground as shown on the park site plan	\$ -	\$ -	\$ 70,000	\$ 700,000	\$ -	\$ 770,000
Golf	Family Sports Center	Equipment	large 5 deck rough mower	-	-	100,000	-	-	100,000
Golf	Family Sports Center	Irrigation Improvements		-	-	15,000	-	-	15,000
Golf	Family Sports Center	Miniature Golf Carpet	Replace Carpet	-	-	25,000	-	-	25,000
Hospitality	Family Sports Center	Replace Window Coverings	Replace window coverings	-	-	5,000	-	-	5,000
Recreation	Family Sports Center	Zam Room Flooring	Zam Room Concrete Repair. Last 25 years have created ruts that are damaging the zam tire spikes.	-	-	150,000	-	-	150,000
Recreation	Goodson Recreation Center/Facility	Address Exterior Retaining Wall	Retaining wall is pulling away from building. 2026: Hire Architect	-	-	16,500	-	-	16,500
Recreation	Goodson Recreation Center/Facility	Paint facility	Interior paint of facility and update of color schemes	-	-	40,000	-	-	40,000
Recreation	Hudson Gardens	Inn Upgrades; inside Lighting Updates	Add AV equipment/ projection screen; replace lights (rope and MR16 fixtures)	-	-	40,000	-	-	40,000
Recreation	Hudson Gardens	Inn Upgrades; outside entertainment design	Replace paver path leading to building from the main parking lot with concrete. Redesign and replace the patio on the south side of the building	-	-	100,000	-	-	100,000
Recreation	Hudson Gardens	Roof Replacement	Replace asphalt shingles on roofs at Overlook, Green Room, Power Distribution	-	-	30,000	-	-	30,000
Recreation	Hudson Gardens	Welcome Center/Gift Shop	General wear and tear updates on building. Replace exterior and interior lighting, replace ceiling tiles, replace carpet, paint.	-	-	70,000	-	-	70,000
Golf	Littleton Golf & Tennis	Bunker Renovation	Reshape, add drainage, and sand to bunkers	-	-	50,000	-	50,000	100,000
Golf	Littleton Golf & Tennis	Irrigation Upgrades	Irrigation Upgrades	-	-	25,000	25,000	20,000	70,000
Hospitality	Lone Tree Golf	Hotel improvements	Remodel front desk/check-in area	-	-	50,000	-	-	50,000
Golf	Lone Tree Golf	Tee Improvement	Level and Sod tees on course	-	-	28,000	30,000	-	58,000
Golf	Lone Tree Golf	Asphalt Shop Yard	Replace aging asphalt in shop area	-	-	15,000	25,000	10,000	50,000
Golf	Lone Tree Golf	Cart Path Repair	Add and Replace concrete cart paths	-	-	50,000	-	50,000	100,000
Golf	Lone Tree Golf	Equipment Replacement	Toro triflex mower 3320	-	-	120,000	-	-	120,000
Golf	Lone Tree Golf	Window Replacement	Replace aging windows in facility	-	-	30,000	-	30,000	60,000
Recreation	Lone Tree Recreation Center/Facility	Oak moveable wall replacement	Replace with more sound proof walls and easier use gliders	-	-	30,000	-	-	30,000
Recreation	Lone Tree Recreation Center/Facility	Stretching area improvements	Replace flooring and expand stretching area	-	-	20,000	-	-	20,000
Recreation	Lone Tree Recreation Center/Fitness	Selectorized, Strength and Free Weights Replacement	Replace/Upgrade Strength Equipment (10-12 yr. replacement plan-2017, 2027)	-	-	200,000	-	-	200,000
Recreation	Lone Tree Recreation Center/Fitness	Weight Room Flooring	Replace Weight Room Flooring (10-12 Year replacement: 2014, 2026), some bubbling occurring, do at same time as weight equipment replacement.	-	-	60,000	-	-	60,000
Recreation	LT Hub	Carpet Replacement	Replacement of carpet throughout the entire facility (installed in 2017, recommended every 10-15 years depending on wear).	-	-	75,000	-	-	75,000
Recreation	LT Hub	Carpet Replacement	City of Lone Tree Funds	-	-	(37,500)	-	-	(37,500)
Recreation	Multi-Site/Aquatics	Outdoor Pool Furniture	Replace pool patio furniture at Franklin, Harlow and Holly (original to facilities in 2020)	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 80,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Multi-Site/Aquatics	Pool Slide Mats	Require replacement every 3-4 years (approximately \$1,500-\$2,500/mat)	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ 10,000
Planning	Palos Verdes Tot Lot	Trail Improvements	Construct an accessible route through the park to the shopping center to the north includes retaining walls and replacement of concrete pad at pavilion	-	-	305,000	-	-	305,000
Planning	Slaughterhouse Gulch (Littleton Projects)	Park Improvements	Replace the basketball court and trail improvements. Design 2027/construct 2028	-	-	70,000	400,000	-	470,000
Planning	Slaughterhouse Gulch (Littleton Projects)	Park Improvements	\$35,000 design and \$200,000 construction Littleton cash match	-	-	(35,000)	(200,000)	-	(235,000)
Parks and Open Space	South Platte Park	Rehab education ponds	Dredge and contour 2 ponds and treat for algae to use for aquatic life programs	-	-	300,000	-	-	300,000
Parks and Open Space	South Platte Park	Rehab education ponds	City of Littleton Matching Funds	-	-	(150,000)	-	-	(150,000)
Parks and Open Space	South Platte Park	Roto-mill park road at the C470 parking lots	Roto-mill and overlay road and parking lots on the south side of SPP off Platte Canyon Rd. Approximately 1 mile of road and parking lots	-	-	500,000	-	-	500,000
Parks and Open Space	South Platte Park	Roto-mill park road at the C470 parking lots	City of Littleton Funds	-	-	(250,000)	-	-	(250,000)
Golf	South Suburban Golf	Bunker renovation	Reshape, and add drainage and sand to bunkers	-	-	50,000	-	50,000	100,000
Golf	South Suburban Golf	Cart Path Work	Repair aging and cracking cart paths	-	-	30,000	-	30,000	60,000
Golf	South Suburban Golf	Equipment Replacement	Dump truck	-	-	65,000	-	-	65,000
Golf	South Suburban Golf	Master Plan Improvements	rebuild #10 green	-	-	225,000	-	-	225,000
Recreation	Sports Complex- FH	Vestibule Carpet	Replace worn carpet in entry	-	-	14,000	-	-	14,000
IT	Various	Migrate to Uniform Communications as Service	Migrate organization from desktop hardware phones to software based soft phones and cellular apps that reduce physical device costs	-	-	100,000	100,000	-	200,000
Parks and Open Space	Various	Pond Dredging	City of Littleton Funds	-	-	(140,000)	(150,000)	(78,000)	(368,000)
Planning	Walnut Hills (Centennial Project)	Park Renovation	Design the replacement of the 22 year old playground, safety surfacing, and shade pavilion. Design 2027/Construct 2028.	-	-	70,000	860,000	-	930,000
Planning	Walnut Hills (Centennial Project)	Park Renovation	\$35,000 design and \$430,000 construction cash match from Centennial.	-	-	(35,000)	(430,000)	-	(465,000)
Planning	Arapaho Park	Parking Lot Rebuild	Design and construct a more efficient parking lot and make ADA compliant	-	-	-	90,000	650,000	740,000
Planning	Barnes Park (Sheridan Project)	Renovation Project	Redesign of the existing park including the 21 year old playground, multi-use field, backstop, etc.	-	-	-	80,000	900,000	980,000
Planning	Barnes Park (Sheridan Project)	Renovation Project	\$40,000 design and \$150,000 construction cash match from Sheridan. \$600,000 ACOS Grant for construction.	-	-	-	(40,000)	(750,000)	(790,000)
Planning	Belvedere Park	Park Improvements	Replace the 20 year old playground, shade pavilions, and update landscaping	-	-	-	80,000	900,000	980,000
Recreation	Buck Recreation Center/Facility	MP Room Lighting Updates	Replace lights with new LED fixtures	\$ -	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Buck Recreation Center/Fitness	Gym Stereo replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2018) (Add in speaker replacement and PA integration)	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Recreation	Buck/Aquatics	Border and Current Channel Tile	Border and current channel tile replacement (border tile done in 2017, current channel original to facility 2005)	-	-	-	100,000	-	100,000
Parks and Open Space	Carson Nature Center	Decking replacement	Replacement of decking at Nature Center	-	-	-	12,614	-	12,614
Parks and Open Space	Carson Nature Center	Decking replacement	City of Littleton Funds	-	-	-	(6,307)	-	(6,307)
Planning	Clarkson Park (Centennial Projects)	Park Renovation	Design and replace the 20 year old playground equipment, safety surfacing, and adjacent shade pavilion. Convert crusher fines trail to concrete. Design 2027/Construct 2028	-	-	-	100,000	1,200,000	1,300,000
Planning	Clarkson Park (Centennial Projects)	Park Renovation	\$50,000 design and \$300,000 construction cash match Centennial. \$600,000 construction ACOS grant.	-	-	-	(50,000)	(900,000)	(950,000)
Planning	Columbine Trail	Trail Improvements	Design and construct improvement to the trail. Design 2027/Construct 2028 and 2029	-	-	-	200,000	1,200,000	1,400,000
Planning	Columbine Trail	Trail Improvements	\$100,000 ACOS Planning Grant and \$600,000 ACOS Joint Project Grant 2028-2029	-	-	-	(100,000)	(600,000)	(700,000)
Planning	DALRP	Parking Lot	Construct additional parking lot near County Line Rd to add in overflow parking for DALRP and SSSC	-	-	-	1,050,000	-	1,050,000
Planning	District Wide	ADA Transition Plan Update	Update the existing ADA Transition Plan and evaluate new parks and facilities.	-	-	-	300,000	-	300,000
Golf	Family Sports Center	Equipment	Replace rough mower	-	-	-	35,000	-	35,000
Recreation	Family Sports Center	Lobby Carpet	Replace lobby carpet	-	-	-	250,000	-	250,000
Recreation	Family Sports Center	Scoreboard Replacement	Replace malfunctioning scoreboards; 150K for FixIt Rink and \$50K for Avs - Full replacement for FixIt Rink and upgrade to LED lights on existing board on Avs side.	-	-	-	200,000	-	200,000
Planning	Goodson Rec Center	Playground Renovation	Design and construct the replacement of the 22 year old preschool playground, safety surfacing and shade pavilion. Design 2027/Construct 2028.	-	-	-	60,000	650,000	710,000
Recreation	Goodson Recreation Center/Aquatics	Goodson Pool Renovation	Primarily address hot tub and pump room concerns, as well as explore enclosing some of patio area.	-	-	-	30,000	-	30,000
Recreation	Goodson Recreation Center/Facility	Bathroom Sinks/Hardware, Counters and Lighting	Replace all sinks/hardware, counters and lighting in restrooms	-	-	-	55,000	-	55,000
Recreation	Goodson Recreation Center/Facility	Stretch Area Improvement	Replace flooring to define/ highlight stretch area more clearly	-	-	-	15,000	-	15,000
Recreation	Goodson Recreation Center/Facility	Upgrade Elevator to meet Current Codes	Replace elevator to meet current codes per Goodson master plan, 2027: Architect, 2028: Implement	\$ -	\$ -	\$ -	\$ 110,000	\$ 725,000	\$ 835,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Goodson Recreation Center/Fitness	Free Weight Equipment	Replace/Upgrade Matrix/Cyber/Torque Lab free weight equipment and plate weights (10-12 year replacement, last done 2016)	\$ -	\$ -	\$ -	\$ 100,000	\$ -	\$ 100,000
Recreation	Goodson Recreation Center/Fitness	Free weight room flooring	Replace/Upgrade Free weight room flooring	-	-	-	60,000	-	60,000
Recreation	Goodson Recreation Center/Fitness	Indoor Cycle Bikes	Replace Indoor Cycle bikes. (7 year replacement plan: 2021, 2028)	-	-	-	50,000	-	50,000
Recreation	Goodson Recreation Center/Fitness	Room 8 and Dance Room Sound System replacement components	Replace/Upgrade Sound system components in Room 8 and Dance Room (10 yr. replacement plan- Dance Room last done in 2016, Room 8 last done in 2018 (Does not include speaker replacement)	-	-	-	12,000	-	12,000
Planning	Grandpa's Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a gathering area. Design 2027/construct 2028.	-	-	-	30,000	140,000	170,000
Planning	Grandpa's Acres	Site Plan	Matching Funds from HLCC	-	-	-	(15,000)	(70,000)	(85,000)
Planning	Highlands 460 Trail (Centennial Projects)	Trail Improvements	Plan, design and construct a trail from Arapaho Park to County Line Road and a trail from Arapaho Park to University Blvd. Design 2027/Construct 2028.	-	-	-	150,000	1,100,000	1,250,000
Planning	Highlands 460 Trail (Centennial Projects)	Trail Improvements	\$75,000 design and \$250,000 construction cash match from Centennial. \$600,000 construction cash match ACOS Standard Grant.	-	-	-	(75,000)	(750,000)	(825,000)
Planning	Hudson Gardens	Entry and Welcome Garden	Improve the entrance from the parking lot to the gift shop and the garden at the gift shop. Includes landscape, hardscape, lighting, irrigation, footbridge, and restrooms.	-	-	-	1,600,000	-	1,600,000
Recreation	Hudson Gardens	Furniture replacement	Replace old/ worn tables, chairs, canopies, chair carts for Nixons, Events, and Grounds	-	-	-	30,000	-	30,000
Recreation	Hudson Gardens	Private Event Venues	Replace three reach-in coolers	-	-	-	15,000	-	15,000
Recreation	Hudson Gardens	Welcome Pavilion Tent Replacement	The tent will need to be replaced due to wear and tear	-	-	-	220,000	-	220,000
Planning	Kimmer Plaza (Lone Tree Projects)	Phase II	Design and construct future improvements to complete site plan. Design 2027/Construct 2028	-	-	-	80,000	900,000	980,000
Planning	LaQuinta Park (Lone Tree Project)	Playground Improvement	Design and construct the replacement of the 22 year old playground, shade pavilion, and landscaping. Design 2028/construct 2029.	-	-	-	70,000	900,000	970,000
Planning	Littleton Golf and Tennis	Maintenance Yard Wash Bay	Design and construct a wash bay in the maintenance yard.	-	-	-	150,000	800,000	950,000
Hospitality	Lone Tree Golf	Replace windows and patio door in hotel rooms	Replace 7 windows on north side of building and 6 patio doors	-	-	-	50,000	-	50,000
Planning	Lone Tree Golf Club & Hotel/Tennis Center	Tennis Center Renovation	Upgrade lighting, fencing, landscape, playground, irrigation, etc. Design 2028/construct 2029	-	-	-	100,000	1,600,000	1,700,000
Recreation	Lone Tree Recreation Center/Aquatics	Interior Slide Gelcoat	Interior slide gel coat (completed every 5 years, last done 2018)	-	-	-	40,000	-	40,000
Recreation	Lone Tree Recreation Center/Facility	Track Surface Replacement	Outdoor track is currently difficult to repair and clean	\$ -	\$ -	\$ -	\$ 250,000	\$ -	\$ 250,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Lone Tree Recreation Center/Fitness	Gym Stereo replacement components	Replace/Upgrade Sound system components (10 yr. replacement plan- last done in 2018) (Include speaker replacement and PA integration)	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000
Recreation	Lorenz Regional Park	Net Replacement	Replacement of nets between multi-purpose fields due to normal wear and tear.	-	-	-	56,000	-	56,000
Planning	Ohlson Acres	Site Plan	Plan and design improvements in conjunction with the HLCC's planning and design for a bridge and activation area. Design 2027/Construct 2028	-	-	-	80,000	602,000	682,000
Planning	Ohlson Acres	Site Plan	\$40,000 design and \$301,000 ACOS Joint Project Grant and High Line Canal Conservancy.	-	-	-	(40,000)	(301,000)	(341,000)
Planning	Park at Lone Tree Elementary (Lone Tree Project)	Park Improvements	Design and replace the 20 year old playground, safety surfacing, and shade pavilion. Update restroom finishes. Design 2027/Construct 2028.	-	-	-	80,000	1,050,000	1,130,000
Planning	Persinger Park (Sheridan Projects)	Park Renovation	Complete park renovation including of the 20 year old playground, safety surfacing, basketball court, shade pavilion, landscape, and irrigation. Design 2028/Construct 2029.	-	-	-	80,000	900,000	980,000
Planning	Persinger Park (Sheridan Projects)	Park Renovation	\$40,000 design and \$150,000 construction cash match from Sheridan. \$600,000 ACOS Grant for construction.	-	-	-	(40,000)	(750,000)	(790,000)
Planning	Prairie Sky Park	Playground Improvement	Plan and design the replacement of the 20 year old playground, shade pavilion, and landscaping. Add a flushing restroom. Design 2028/construct 2029.	-	-	-	80,000	1,600,000	1,680,000
Planning	Progress Park (Littleton Projects)	Park Renovation	Design and construct phase 2 park improvements including ballfield renovation, Big Dry Creek Trail re-alignment, additional pedestrian bridge, and trail connection to Cornerstone Park. Design 2027/Construct 2028.	-	-	-	160,000	1,600,000	1,760,000
Planning	Progress Park (Littleton Projects)	Park Renovation	\$80,000 design and \$500,000 construction cash match from Littleton. \$600,000 ACOS Standard Grant.	-	-	-	(80,000)	(1,100,000)	(1,180,000)
Planning	Reynolds Landing	Phase II Master Plan	District match for future restroom and ranger/storage facility. Design/Construct 2027.	-	-	-	3,300,000	-	3,300,000
Planning	Reynolds Landing	Phase II Master Plan	Parking Lot Modification/Expansion	-	-	-	750,000	-	750,000
IT	Sports Complex- FH	CMS Upgrade	Replace CMS for Public websites and intranet	-	-	-	32,500	-	32,500
IT	Sports Complex- FH	Datacenter Migration	Migrate equipment from Sports Complex to a data center	-	-	-	29,000	-	29,000
Recreation	Sports Complex- FH	Turf Board & Net Replacement	The boards in the turf area are in need of replacement as original boards installed are not holding up to overall play in facility area.	-	-	-	520,000	-	520,000
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	Design and replace the 30 year old north and south pavilions and parking lot improvements.	\$ -	\$ -	\$ -	\$ 1,800,000	\$ -	\$ 1,800,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Planning	Sterne Park (Littleton Projects)	Pavilion Renovation	\$600,000 cash match from Littleton and \$600,000 ACOS Standard Grant.	\$ -	\$ -	\$ -	\$ (1,200,000)	\$ -	\$ (1,200,000)
Mechanical Maintenance	Various	BAC Net Controllers	BAC Net Controller (computers talk to automation system) upgrades around District. Replace Buck and LTRC plus add to some of the boilers.	-	-	-	20,000	-	20,000
IT	Various	Replace Network Devices	Replace obsolete network devices such as switches, routers, firewalls and wireless access points across organization	-	-	-	50,000	-	50,000
Planning	Writer's Vista Park	Basketball Court	Replace existing basketball court with a post-tension concrete court.	-	-	-	70,000	-	70,000
Recreation	Batting Cages	Pitching Machine Replacement	Replacement of all machines as they are out dated and parts are increasingly difficult to obtain.	-	-	-	-	400,000	400,000
Mechanical Maintenance	Buck Recreation Center	Dehumidification Units	Replace the HRU pool dehumidification units	-	-	-	-	925,000	925,000
Recreation	Buck Recreation Center/Facility	Weight Room and cardio walkway floor replacement	Vinyl flooring in weight/cardio areas/pool walkways (completed in 2018, likely a 7-9 year replacement schedule)	-	-	-	-	90,000	90,000
Recreation	Buck Recreation Center/Fitness	Selectorized, Strength and Free Weights Replacement	Replace/Upgrade Strength Equipment (10-12 yr. replacement plan-2018, 2029)	-	-	-	-	200,000	200,000
Planning	deKoevend Park	Park Improvements	Design to address all existing park elements including playground, ballfield, multiuse fields, parking lots, restroom, all shade pavilions, accessibility, and trail improvements	-	-	-	-	250,000	250,000
Planning	deKoevend Park	Park Improvements	\$50,000 design Centennial cash match and \$150,000 ACOS grant	-	-	-	-	(50,000)	(50,000)
Planning	East Elementary Playground (Littleton Projects)	Playground	Design the renovation of the existing playground	-	-	-	-	70,000	70,000
Planning	East Elementary Playground (Littleton Projects)	Playground	\$35,000 Littleton cash match	-	-	-	-	(35,000)	(35,000)
Mechanical Maintenance	Family Sports Center	Heat Recovery Units	Replace the two heat recovery units for ice area. May need add dehumidification to these units. Most likely engineering to review project.	-	-	-	-	400,000	400,000
Golf	Family Sports Center	Irrigation system	Replace irrigation system	-	-	-	-	3,000,000	3,000,000
Recreation	Goodson Recreation Center/Facility	Gym floor replacement	Replace the current floor, it is not very durable for all the programs that are utilizing the space, there is also moisture issues that have caused bubbly which may not be repairable (or repaired with unknown results). Current floor estimated to be installed 2005/2006.	-	-	-	-	150,000	150,000
Recreation	Goodson Recreation Center/Facility	Renovate Lobby and Control Desk	New lobby and control desk per Goodson Master Plan	-	-	-	-	310,000	310,000
Recreation	Goodson Recreation Center/Facility	Roof replacement over Racquetball section	Complete roof replacement	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000

**South Suburban Park and Recreation District
Capital Improvement Plan 2025 - 2029**

Department	Facility	Project	Description	2025 Amount	2026 Amount	2027 Amount	2028 Amount	2029 Amount	Total
Recreation	Multi-Site/Fitness	SilverSneakers Chair and neoprene dumbbells Replacement	Replace SilverSneakers chairs at Goodson, Buck and Lone Tree (6-8 year replacement schedule: 2022, 2029)	\$ -	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Recreation	Sheridan Recreation Center	Sheridan Recreation Center Renovations		-	-	-	-	5,000,000	5,000,000
Recreation	Sheridan Recreation Center	Funding for Sheridan Recreation Center Renovations from Sheridan School District		-	-	-	-	(1,000,000)	(1,000,000)
Recreation	Tennis - Littleton	Wet Sweeper	Replace existing sweeper that would be 10 years old	-	-	-	-	45,000	45,000
Total Projects Funded By Operations				\$ 23,366,988	\$ 26,799,180	\$ 13,132,379	\$ 24,147,802	\$ 31,491,768	\$ 118,938,117
Projects Funded By Lease									
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2021)	\$ 220,000	\$ -	\$ -	\$ -	\$ -	\$ 220,000
Recreation	Lone Tree Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan-last done 2021)	(220,000)	-	-	-	-	(220,000)
Golf	All Courses	Equipment Replacement	Replace golf car fleet at all 4 courses	-	1,500,000	-	-	-	1,500,000
Golf	All Courses	Equipment Replacement	Replace golf car fleet at all 4 courses	-	(1,500,000)	-	-	-	(1,500,000)
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (3-4 yr. replacement plan-2018, 2023, 2026,2029)	-	190,000	-	-	200,000	390,000
Recreation	Buck Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (3-4 yr. replacement plan-2018, 2023, 2026,2029)	-	(190,000)	-	-	(200,000)	(390,000)
Recreation	Goodson Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan- 2019, 2024, 2028) Includes individual tvs for each machine if feasible.	-	-	-	240,000	-	240,000
Recreation	Goodson Recreation Center/Fitness	Cardio Equipment Replacement	Replace/Upgrade Cardio Equipment (4 yr. replacement plan- 2019, 2024, 2028) Includes individual tvs for each machine if feasible.	-	-	-	(240,000)	-	(240,000)
Total Projects Funded By Lease				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total District Cost				23,366,988	26,799,180	13,132,379	24,147,802	31,491,768	118,938,117
Total Partner Revenue				7,121,000	6,822,000	4,342,500	6,156,307	8,149,000	32,590,807
Total Capital Projects				\$ 30,487,988	\$ 33,621,180	\$ 17,474,879	\$ 30,304,109	\$ 39,640,768	\$ 151,528,924

Rolling Stock 2025 Vehicle and Equipment

Vehicle & Equipment	Year	Unit #	Mileage/Hours	EST Cost
Chevy Colorado	2016	130	128,000	\$ 43,790.00
Chevy 2500HD	2004	210	144,000	\$ 69,332.00
GMC 2500	2006	226	183,000	\$ 67,425.00
Chevy 2500HD	2008	242	142,000	\$ 71,632.00
Chevy 3500	2000	245	135000	\$ 68,425.00
GMC 2500	2001	253	132000	\$ 65,632.00
Chevy G3500(Van)	2008	262	133000	\$ 68,132.00
Chevy School Bus	1993	327	111000	\$ 110,000.00
Toro GroundMaster 5900D	2009	429		\$ 150,000.00
New Holland SkidSteer	1997	443		\$ 63,800.00
DunRite Trailer	2009	35		\$ 17,000.00
DunRite Trailer	2012	36		\$ 17,000.00
DunRite Trailer	2007	32		\$ 10,000.00
Additions:				
UTV w/ Snowplow				\$ 27,500.00
UTV w/ Snowplow				\$ 27,500.00
Turfco Triwave 45				\$ 25,000.00
Stand-on Aerator				\$ 15,000.00
Electrical Batteries/Equipment				\$ 50,000.00
			Total	\$ 967,168.00

REVENUE CATEGORIES

Property Tax Revenue

Property tax revenue includes current and delinquent tax revenue and prior year abatement revenue.

Specific Ownership Tax

This revenue represents the ownership tax portion of the vehicle registration fee, which is based on the taxable value of the purchased vehicle. The allocation is based on the District's property tax revenue as a percent of the total property tax revenue of all entities within the county.

Intergovernmental Revenue

Intergovernmental revenue is received from other governmental agencies and municipalities for operations.

Donations/Grants

Donation revenue is received from a private donor or company and is generally for a specific program.

Net Investment Income

Includes interest earned on cash, investments, property taxes, etc... net of market fluctuation adjustments.

Program Revenue

Program revenue is generated by fees charged for programs and facilities. Program revenue includes admission, league fees, class revenue, private lessons, court reservations, pass sales, green fees, driving range fees, golf cart rentals, player fees, and fitness revenue.

Retail Sales Revenue

Retail sales revenue is generated from sales of various types for retail items at the District's various pro shops. These items may include clothing, golf clubs, tennis racquets, and other sporting accessories.

Restaurant Revenue

This revenue is generated by food and beverage sales at the District's restaurants and concession stands and by vending machine sales.

Contract Sales Revenue

This revenue includes payment from instructors or professionals that use our facilities to teach lessons. Also includes payments from vendors who sell items in our facilities, such as Vending Machines.

Other Program Revenue

Includes miscellaneous revenue for Programs, including; fines, ID cards, Locker/Towel rentals, banquet fees, athletic field rentals, etc....

Rental Revenue

Rental income is generated by the rental of all or a portion of one of our facilities for private use for an event or party. Facilities include; Ice Arenas, Recreation Centers, Family Sports Center, pools, etc....

Sponsorship Revenue

This revenue is generally given by a business to support certain programs or events.

Other Revenue

Includes all other miscellaneous revenue not included in another category above; such as reimbursements, cash over/under accounts, etc....

Salary

Salary expenditures include salary costs for full-time, part-time, concessions, overtime, regular part-time, board salary, tips, and contractual/pro lesson payments to employees.

Benefits

The cost of benefits for District employees includes; FICA, Medicare, workers' comp, insurance, District's contribution to health care, dental and life insurance, pension contributions, etc....

Program Expenses

Includes expenses for events, uniforms, tournaments, driving range, tours, junior golf, etc.... Programs supplies are included in supplies.

Other Program Expenses

Includes miscellaneous fees paid to Red Cross, schools, Ice associations, etc.....

Restaurant Sales Expense

Restaurant Sales Expense includes expenses for alcohol, beer, vending, and tobacco. Concession supplies (food) are included in supplies.

Supplies

Supplies include expenditures for office, custodial, postage, program, chemical, educational, and concession (food) supplies.

Service and Materials 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

Contractual

Contractual expenses include costs for program instructors and professional lessons for individuals that are not employees of the District and work on a contract basis. Also includes mowing services, officials, background checks, and other miscellaneous contract payments.

Other Expense

Other expenses include miscellaneous expenses that don't fit into another category such as; dues, subscriptions, staff development, mileage reimbursements, etc....

Board Expense

These are expenses associated with the Board of Directors, which includes conferences, travel, meals, memberships, and election expenses.

Donation Expense

Expenses associated with receipts of operational grants or donations.

Professional Services

Professional services include legal, audit, and consultant fees.

Treasurer and Paying Agent Fees

This is a 1.5% fee retained by the county treasurers for the collection of property taxes on our behalf. Also includes payments to bond paying agents, who make payments to our bond holders on our behalf.

Debt Service

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

Hudson Gardens Management Fee

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

Glossary

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

ADA – American Disabilities Act. <https://www.ada.gov/>

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

Amortization - process of gradually writing off the initial cost of an asset.

Appropriation – Money set aside for a specific purpose.

ACFR – Annual Comprehensive Financial Report

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

Arapahoe County Open Space Grant (ACOS) – Cultural & Arts Funds approved by Arapahoe County Commissioners and the Open Space and Trails Advisory Group for the preservation of open space in Arapahoe County funded by a voter approved sales tax (1/4 of 1%) in Arapahoe County.

Article X, Section 20 of the Constitution of the State of Colorado – See TABOR

Assessed Valuation – The value set by the County Assessor on real and personal property in order to establish a basis for levying taxes.

Assets – Economic resources owned by a government.

Assigned Fund Balance - reported as assigned when amounts are constrained by the District's intent to be used for specific purposes, but are not restricted. Included in the Board of Directors approved policies the Executive Director or the Director of Finance is authorized to assign fund balances.

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

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

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

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

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

BMX - an abbreviation for bicycle motocross or bike motocross

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

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

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

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

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

Budgetary Basis of Accounting – See Modified Accrual

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

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

Capital Improvements – See Capital Projects.

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

CAPRA – Commission for Accreditation of Parks and Recreation Agencies
<https://www.nrpa.org/certification/accreditation/CAPRA/>

CCure – Physical access control software

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

Certificates of Participation (COPs) – COPs are a method of financing large equipment or capital expenditures. They are lease-purchase securities. The payment of the debt is made to an escrow agent and is called a lease payment. The escrow agent acts as a lesser for the property to be acquired or constructed with the proceeds of the COPs. The owners of the COPs do not have an ownership interest in the property financed with the proceeds of the COPs.

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

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

CIP – Capital Improvement Plan or Five Year Capital Improvement Plan

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

Conservation Trust Fund (CTF) – This special revenue fund is used to account for lottery proceeds from the State of Colorado that are legally restricted to expenditures for park and recreation purposes.

COVID or COVID 19 - Coronaviruses are a large family of viruses that are known to cause illness ranging from the common cold to more severe diseases. Coronavirus disease (COVID-19) is an infectious disease caused by a newly discovered coronavirus.

CPI – Consumer Price Index

CPSC - Consumer Product Safety Commission <https://www.cpsc.gov/>

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

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

Debt – An obligation resulting from the borrowing of money or from the purchase of goods and services.

Debt Service – Payments of interest and principal related to long term debt.

Debt Service Fund – A fund established to finance and account for the payment of interest and principal on all general obligation debt.

Deferred Maintenance - is the practice of postponing maintenance activities such as repairs on both real property (i.e. infrastructure) and personal property (i.e. machinery) in order to meet budget funding levels available.

DEI - Diversity, equity, and inclusion

Depreciation – a method of allocating the cost of a tangible or physical asset over its useful life or life expectancy.

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

District – South Suburban Park and Recreation District

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

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

E-Bike – a bicycle that can be run on electric power as well as pedaling.

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

EE/ER – Employee/Employer

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.

Employee-Centric – a business strategy that prioritizes the needs and well-being of employees.

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.

ERP – a system with the ability to deliver an integrated suite of business applications.

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

Exclusion – the state of being excluded.

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

Facebook – a social networking website.

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

Fiduciary Activities - involves a government taking care of money that belongs to individuals outside of the government itself or are related to requirements of grants and tax revenues that governments receives.

Fiduciary Fund – fiduciary activities are recorded in a fiduciary fund.

Fiduciary Responsibility - Responsibility to manage funds in a manner consistent with the District’s mission and the conditions specified by external parties.

Final Assessed Valuation – The final value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The final assessed valuation is due from the county assessors by December 10th each year.

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

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

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

FSC – Family Sports Center

FT – Full Time Employee

Full Time Equivalent (FTE) – Staffing levels are measured in FTE’s to give a consistent comparison from year to year. In most cases, an FTE is calculated as the number of total hours worked divided by the maximum number of compensable hours in a work year (2,080 hours).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and or other resources together with all related liabilities, obligations, reserves and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The excess of the assets of a fund over its liabilities.

Funds Available – Fund balance that is not otherwise reserved or designated for a specific use. Also defined as current assets less current liabilities net of current portion of long term debt.

FunJoin – a camp management system

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

General Fund – A fund used to account for financial operations of the District, which are not accounted for in any other fund. The primary source of revenue is from property taxes.

General Obligation Bonds – Government bonds issued with the government's commitment to use its full taxing and borrowing authority (and other revenue resources) to make timely payment of interest and principal.

Generally Accepted Accounting Principles (GAAP) – Uniform standards and guidelines for financial accounting and reporting.

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

GIS - geographic information system

GFOA – Government Finance Officers Association

GolfTec – a vendor that provide golf lessons.

GPS - Stands for "Global Positioning System." GPS is a satellite navigation system used to determine the ground position of an object.

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

Governmental Funds - All funds except for the profit and loss funds (e.g., enterprise fund). Examples of government funds are the general fund, special revenue fund, debt service, and capital projects fund. Governmental funds use the modified accrual basis of accounting.

Great Outdoors Colorado (GOCO) - In 1992, Coloradans took a major step toward preserving their state's outdoor heritage by voting to create the Great Outdoors Colorado (GOCO) Trust Fund, which now forms Article XXVII of the Colorado Constitution. The GOCO Amendment dedicates a portion of state lottery proceeds to projects that preserve, protect, and enhance Colorado's wildlife, parks, rivers, trails, and open spaces. <https://goco.org/>

HLCT – Highline Canal Trail

HR – Human Resources

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

Instagram - a social networking service for sharing photos and videos.

Intergovernmental Donation or Grant – A donation or contribution by one governmental unit to another unit. The donation or contribution may be made to aid in the support of a specific purpose or function or general purpose.

Internal Controls - The system of practices, procedures, and policies intended to safeguard the assets of the organization from fraud or error and ensure accurate recordkeeping.

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

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

IT – Information Technology

LAN – Local Area Networking

Land - Land includes the direct cost of acquisition, legal fees, site preparation costs and the cost of demolishing unwanted structures on the land.

Levy (verb) – To impose taxes, special assessments or service charges for the support of governmental activities.

Levy (noun) – The total amount of taxes, special assessments or service charges imposed by a governmental unit.

Local Government Investment Pool - is a local government pool offered to public entities for the investment of public funds. These pools are important investments tools, offering liquidity and safety with a competitive yield.

LPGA – Ladies Professional Golf Association. <https://www.lpga.com/>

Major Fund - Funds whose revenues, expenditures/expenses, assets or liabilities are at least 10 percent of the total for their fund category (governmental or enterprise) and 5 percent of the aggregate of all governmental and enterprise funds in total.

Matching Gifts Program – Approved joint projects, with the District paying for ½ of the cost. The remaining cost of the project is paid for by the applicant (i.e. home owners associations or local fund raising).

Merit - An increase to an individual's base pay rate based on performance.

Microsoft Dynamics GP - a mid-market business accounting software package

Mill Levy – See definition for **Levy**

Mill Rate – The amount of tax paid per dollar of the assessed property value expressed in mills. One mill is 1/10 of a cent.

MOD – Manager on Duty

Modified Accrual (also referred to as “Budgetary Basis of Accounting”) – Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenue to be available if they are collected within 60 days of the end of the current fiscal period.

Money Market Mutual Fund - Money market funds are a type of mutual fund that provides investors with immediate availability of their money, while offering a better return than some alternatives. These funds hold large quantities of short-term securities, some of which mature daily.

NAEXC – National Association for the Education of Young Children

NextDoor - is a social network for your neighborhood.

Net Operating Revenue - Amount by which net operating revenue exceed operating expenditures in an accounting period.

Non-GAAP Budgetary Basis of Accounting – See **Modified Accrual**

Non-Routine Capital Projects – are projects that are infrequent, new, or have a significant improvement which expands the original usage. Non-routine projects can also include projects with grant and/or joint funding sources.

NRPA – National Recreation and Park Association <https://www.nrpa.org/>

NSF – Non-sufficient funds

Open Space - Open space generally refers to undeveloped land or water area.

Operating Expenditures - An expense incurred in transacting normal operations.

Operating Property Tax (Also See Property Tax) - The property taxes levied for general government use.

Operating Revenue - Revenue from any regular source.

PAR – Periodic Automatic Replacement – the minimum quantity of inventory items on hand to meet operational needs.

Paylocity – a software service for payroll and human resources.

PCI Compliant – a set of standards the businesses must follow to protect credit card information and prevent fraud.

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

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

PM – preventive maintenance

Political Subdivision - A county, city, town, or other municipal corporation, a public authority, and generally any publicly owned entity that is an instrumentality of a state or of a municipal corporation

POS – Point of Sale

Preliminary Assessed Valuation - The preliminary value set by the County Assessor on real and personal property in order to establish a basis for levying taxes. The preliminary assessed valuation is due from the county assessor by August 25th of each year.

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

Property Tax - is an ad valorem tax that an owner is required to pay on the value of the property being taxed. Property tax can be defined as, "a tax imposed by governments upon owners of property within their jurisdiction based on the value of such property."

Proposed Budget - The budget document submitted to the Board of Directors for review, before it is approved and adopted.

Proprietary Fund - in governmental accounting, one having profit and loss aspects; therefore it uses the accrual rather than modified accrual accounting method. The two types of proprietary funds are the enterprise fund and the internal service fund .

PT – Part time employee

PTME – Part time medical benefit eligible employee

Quasi Municipal Corporation - A quasi corporation generally refers to an entity that exercises some of the functions of a corporation, but has not been granted separate legal personality by statute, particularly a public corporation with limited authority and powers such as a county or school district.

Questica – a budget software system

Regional Parks – Parks with amenities that serve a larger region of the District.

Repurchase Agreement - A contract giving the seller of an asset the right or obligation to buy back the asset at a specified price on a given date.

Reserve – An account used to record a portion of the fund balance that is legally restricted for a specific purpose and is not available for general appropriation.

Restricted Fund Balance – Fund balance that is restricted when there are limitations imposed on their use either through the enabling legislation adopted by the District or through external restrictions imposed by creditors, grantors, or regulation of the other governments.

Revenue – the increase in assets of governmental funds that do not increase liability or recovery of expenditure. This revenue is generally obtained from taxes and fees.

Revenue Bond - Bond issued by a municipality to finance a specific public works project and supported by the revenues of that project.

Ridgegate East – part of the City of Lone Tree, east of I-25

Routine Capital Projects – replacement equipment, facility improvements, and maintenance.

RTP – Request To Pay (formally Purchase Order or PO)

SB23B-001 – Colorado Senate Bill 23B-001 <https://leg.colorado.gov/bills/sb23b-001>

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

SDS – Safety Data Software

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

Special Revenue Fund – A fund used to account for the proceeds of a specific revenue source that are legally restricted to expenditures for a specific purpose.

Sprout Social – a social medial management system

SQL Server - a database server by Microsoft. SQL is a special-purpose programming language designed to handle data in a relational database management system

SSGC – South Suburban Golf Course

SSIA – South Suburban Ice Arena

SSPRD or SSPR – South Suburban Park and Recreation District

STAR – Therapeutic Recreation

STARS – a childcare quality program recognition

SubHub – The District’s internal intranet

SUV – Sports Utility Vehicle

TABOR – (Taxpayer’s Bill of Rights) an amendment to the Colorado Constitution approved by voters in November of 1992, incorporated in the State Constitution as Section 20 of Article X. The amendment limits growth in both state and local government revenue and expenditures, makes provisions for annual elections, and required voter approval for tax increases. <https://leg.colorado.gov/agencies/legislative-council-staff/tabor>

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

Transfers – Amounts distributed from one fund to finance activities in another fund.

Twitter - a 'microblogging' system that allows you to send and receive short posts called tweets.

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

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

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

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

UTV – Utility Vehicle

VBR - Verbal Bid Record used to record verbal bids received for purchasing.

VOIP - Voice over Internet Protocol is a category of hardware and software that enables people to use the Internet as the transmission medium for telephone calls by sending voice data in packets using IP rather than by traditional circuit transmissions.

VPN - A VPN (Virtual Private Network) is a form of communication over networks that are public in ownership, but emulate a private network in terms of security.

WAN – (Wide Area Network) a computer network that spans a relatively large geographical area, typically connecting several local-area networks (LANs).

Water Rights - Water rights includes the direct cost of acquisition, legal and engineering fees related to the development and augmentation of water rights.

WebATS – an applicant tracking system.

Wi-Fi – wireless networking technology

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Ridgegate