

South Park-Parks and Recreation District
2017 Final Budget

	Actual Nov '15 - Oct 16	2016 Budget	Proposed 2017 Budget
Ordinary Income/Expense			
Income			
4500.00 · SOCCER PROGRAM INCOME			
Total 4500.00 · SOCCER PROGRAM INCOME	5,076	5,335	5,250
4400.00 · FOOTBALL PROGRAM INCOME			
Total 4400.00 · FOOTBALL PROGRAM INCOME	1,020	1,700	1,500
4200.00 · Rec Center Income			
4234.00 · Silver & Fit	150		150
4250.00 · Personal Fitness Training	640	1,600	1,600
4295.00 · Rec Center Contributions	1,390	300	300
4299.00 · Rec Center Refunds	-65	-100	-100
4291.00 · Special Events Income	3,813	4,200	4,200
4290.00 · Equipment Rental Income	50		50
4285.00 · Vending Machine Income	1,260	2,000	2,000
4280.00 · Facility Rental	2,951	500	3,000
4275.00 · Gift Certificate Income	1,211	650	1,000
4270.00 · Pro Shop Income	450	550	550
4240.00 · Child Care Income	55	150	150
4233.00 · Silver Sneakers Income	4,171	3,600	4,000
4232.00 · Fitness Fees Income	265		250
4231.00 · Aquatics Fees Income	1,389	5,800	5,800
4221.00 · Punch Passes, Monthly-3 Month	32,185	32,560	33,000
4220.00 · Annual Passes	33,600	30,250	35,000
4210.00 · Daily Fees Income	17,345	19,000	19,000
Total 4200.00 · Rec Center Income	100,860	101,060	109,950
Total Income	106,956	108,095	116,700
Gross Profit	106,956	108,095	116,700
Expense			
5200.20 · Football Club Expense			
5235.20 · T-Shirts, etc Football Club	84	1,100.00	200
Total 5200.20 · Football Club Expense	84	1,100.00	200
5200.10 · Soccer Club Expense			
5235.10 · Soccer TShirts/Uniforms	558	600	600
5215.10 · Soccer Club Field Fees	390	450	550
5265.10 · Soccer Repair & Maint/Equip.		200	200
Total 5200.10 · Soccer Club Expense	948	1,250	1,150
5000.00 · Payroll Expense			
5010.00 · Salaries	48,698	52,585	70,000
5020.00 · Hourly Wages	100,275	102,300	103,302
5040.00 · Contract Labor	19	200	
5055.00 · Payroll Taxes	12,470	13,106	14,731
5065.00 · Workmans Compensation Insurance	2,274	2,461	2,810
Total 5000.00 · Payroll Expense	163,736	170,652	190,843
5110.00 · Advertising & Marketing	2,422	1,000	2,000
5181.00 · 100% Meals	221	100	230
5182.00 · Mileage Reimbursement	114	600	300
5250.00 · Licenses, Permits & Fees	246		150
5310.00 · Insurance	10,176	10,294	9,974
5430.00 · Utilities			
5431.10 · Electrical	19,863	22,000	20,000
5431.00 · Gas	49,838	54,000	51,900
5432.00 · Water, Sewer	6,264	6,400	6,300
5433.00 · Satellite Radio	273	305	220
5434.00 · Trash Removal	1,843	1,190	1,200
5435.00 · Telephone	3,763	3,300	3,300
5436.00 · Internet Service	756	600	1,080
5437.00 · Snow Removal	1,250	1,500	1,500

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5438.00 · Wood Pellet Boiler/Eq. Lease	24238	24,238	24,238
5439.00 · TV Service	168		120
Total 5430.00 · Utilities	108,256	113,533	109,858
5450.00 · Supplies			
5451.00 · Aquatics, Fitness Supplies	1,024	400	1,000
5452.00 · Program Supplies	29	100	
5453.00 · Office Supplies	693	800	800
5454.00 · Computer Supplies	1,270	500	1,200
5455.00 · Child Care Supplies		50	50
5456.00 · Vending Supplies	740	1,200	1,000
5457.00 · Postage	47	150	100
5458.00 · Pool Chemicals	3,309	4,000	3,500
5459.00 · Janitorial Supplies	4,183	3,000	3,000
5460.00 · Building R&M Supplies	509		500
5462.00 · Pro Shop Resale	201	350	300
5463.00 · First Aid/Medical Supplies	11	125	100
Total 5450.00 · Supplies	12,016	10,675	11,450
5510.00 · Storage Rental	570		
5630.00 · Building/Equipment R&M	6,510		
5650.00 · Dues, Subscriptions (Magazines)	158	675	100
5660.00 · Software Maintenance/Upgrades	100	1,100	1,100
5670.00 · Training, Seminars, Certific.	2,376	2,000	2,000
5720.00 · Accounting Fees	7,659	7,680	7,680
5760.00 · Security	640	800	880
5780.00 · Uniforms		300	300
5810.00 · Bank Charges			
5830.00 · Merchant Account CC Fees	2,446	2,200	2,500
5850.00 · Donations		100	
5910.00 · Depreciation Expense	83,855		
5970.00 · Cash (Over) Short	-22		
Total Expense	402,511	324,059	340,715
Net Ordinary Income	-295,555	-215,964	-224,015
Other Income/Expense			
Other Income			
6400.00 · Transfers To/From SPPRD	273,203	216,000	216,000
6406.00 · Grant Revenue	25000	112,000	8000
6410.00 · Other Income	2		
6440.00 · Interest Income	15		15
Total Other Income	298,220	328,000	224,015
Other Expense			
7100.00 · Capital Purch/Renovation Fund	76596	112,000	
Total Other Expense	76,596	112,000	
Net Other Income	298,220	216,000	224,015
Net Income	2,665	36	0

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	<u>Actual</u> <u>2015</u>	<u>Actual</u> <u>2016</u>	<u>Proposed Budget</u> <u>2017</u>
Line: General Fund			
1 Beginning Fund Balance	168,102	184,387	153,097
2 <u>District Income</u>			
3 Property Taxes	204,041	200,363	203,302
4 Property Taxes-SO Tax	24,284	22,480	23,500
5 PPTX-SO Tax Bond moved to GF	22,778	21,401	22,000
6 Interest	426	435	400
7 Miscellaneous Income	0	350	0
8 Total Revenues	251,529	245,029	249,202
9 <u>District Expenses</u>			
10 Audit	5,000	5,000	5,000
11 Bank Charges	10	20	0
12 Bond	210	210	500
13 Education/Training/Seminars	0	0	500
14 Election Expense	0	25	5,000
15 Legal Expense	0	1,461	9,000
16 Legal Notices	36	25	55
17 Membership/Dues/Fees	623	480	500
18 Miscellaneous	2,974	0	1,000
19 New Projects		2,750	12,500
20 Clerical	0	0	0
21 Bookkeeping Services	4,270	4,322	4,320
22 Supplies	0	165	0
23 Treasurer's Fees	6,121	6,011	5,500
24 SUBTOTAL EXPENSE-GEN FUND	19,244	20,469	43,875
25 Recreation Center Operations	216,000	255,850	216,000
26 District Emergency Reserve	0	0	9,113
27 Total Expenditures	235,244	276,319	268,988
28 Ending Fund Balance	184,387	153,097	133,312
Conservation Trust Fund			
Beginning Fund Balance	1,103	1,466	101
<u>Revenues</u>			
State Lottery Funds	24,538	28,635	22,000
Interest	3	3	5
Total Revenues	24,541	28,638	22,005
<u>Expenditures</u>			
To Rec Center for Repair/Equip.	24,138	30,023	21,000
2 Mile High Repair			1,000
Bank Charges	40	-20	
Total Expenditures	24,178	30,003	22,000
Ending Fund Balance	1,466	101	106

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Construction Fund			
Beginning Fund Balance	0	0	0
<u>Revenues</u>			
General Obligation Bonds, net			
Interest Income	0	0	0
Refund - Excel Energy			
Total Revenues	0	0	0
<u>Expenditures</u>			
Construction (Gym Equip)	0	0	0
<u>Additional Cost</u>			
Total Expenditures	0	0	0
End Construction Fund Balance	0	0	0
Debt Service			
Beginning Fund Balance	34,390	35,694	36,946
SO Tax-GO Bond-Moved to Gfund	-24,284	-21,000	-22,000
Property Taxes Received	191,265	189,999	189,945
Property Taxes SO Tax Received	24,284	21,300	22,000
Less: Prop Tax Treasurer Fee	-5,738	-5,700	-5,680
Interest/Principal Payment	-184,073	-183,198	-181,957
Fees	-150	-150	-150
Ending Debt Service Fund	35,694	36,946	39,104
Combined Fund Balances			
Beginning Fund Balances (Excl Debt)	169,205	185,853	153,198
Total Revenue	276,070	273,667	271,207
Total Expenditures	259,422	306,322	290,988
Total Debt Service, net	35,694	36,946	39,104
Ending Fund Balances	221,547	190,144	172,521