

**South Park Recreation Center  
2020 Budget**

Ordinary Income/Expense	Actual 12 months Jan 1, 2019 - Dec 31, 2019	2019 Budget	Final 2020 Budget
<b>Income</b>			
4500.00 · SOCCER PROGRAM INCOME			
4520.00 · Soccer Registration Fees	3,941	4,000	4,000
4560.00 · Soccer Club Sponsorship	350	2,000	500
4590.00 · Soccer Program Contributions	1,150		1,000
<b>Total 4500.00 · SOCCER PROGRAM INCOME</b>	<b>5,441</b>	<b>6,000</b>	<b>5,500</b>
4400.00 · FOOTBALL PROGRAM INCOME			
4420.00 · Football Registration Fees	990	1,500	1,200
4490.00 · Football Contributions	750	2,000	1,000
4491.00 · Football Sponsorship	1,471	2,000	1,000
<b>Total 4400.00 · FOOTBALL PROGRAM INCOME</b>	<b>3,211</b>	<b>5,500</b>	<b>3,200</b>
4200.00 · Rec Center Income			
4210.00 · Daily Fees Income	18,199	20,000	20,000
4220.00 · Annual Passes	29,659	40,000	30,000
4221.00 · Punch Passes, Monthly-3 Month	39,705	40,000	40,000
4231.00 · Aquatics Fees Income	6,836	8,000	8,000
4232.00 · Fitness Fees Income	200		300
4233.00 · Silver Sneakers Income	6,554	6,000	6,000
4234.00 · Silver & Fit	264	300	400
4240.00 · Child Care Income	0	200	100
4250.00 · Personal Fitness Training	2,440	500	3,000
4255.00 · Sports Camps	4,854	1,000	5,000
4270.00 · Pro Shop Income	509	1,000	600
4275.00 · Gift Certificate Income	(629)	100	0
4280.00 · Facility Rental	3,464	5,000	4,000
4282.00 · Membership Key Cards	6	50	5
4285.00 · Vending Machine Income	877	1,200	1,000
4291.00 · Special Events Income	0	100	0
4295.00 · Rec Center Contributions	125	100	100
4999.00 · Miscellaneous Income	15		0
<b>Total Rec Center Income</b>	<b>113,078</b>	<b>123,550</b>	<b>118,505</b>
<b>Gross Profit</b>	<b>121,730</b>	<b>135,050</b>	<b>127,205</b>
<b>Expense</b>			
5200.20 · Football Club Expense			
5215.20 · Football Fees, Maintenance		100	100
5235.20 · Football Club Uniforms, Equip	2,451	2,000	1,000
5255.20 · Football Club Awards	333		200
<b>Total 5200.20 · Football Club Expense</b>	<b>2,784</b>	<b>2,100</b>	<b>1,300</b>
5200.10 · Soccer Club Expense			
5235.10 · Soccer TShirts/Uniforms	748	300	800
5215.10 · Soccer Club Field Fees	320	500	300
5265.10 · Soccer Repair & Maint/Equip.		200	200
<b>Total 5200.10 · Soccer Club Expense</b>	<b>1,068</b>	<b>1,000</b>	<b>1,300</b>
5000.00 · Payroll Expense			
5010.00 · Salaries	87,781	60,500	102,600
5020.00 · Hourly Wages	107,532	135,000	109,100
5040.00 · Contract Labor	0		0
5042.00 · Custodial	12,833	10,800	14,030
5055.00 · Payroll Taxes	16,338	16,618	17,995
5065.00 · Workmans Compensation Insurance	3,781	3,744	3,500
5075.00 · Background Checks	404	1,000	500
<b>Total 5000.00 · Payroll Expense</b>	<b>228,669</b>	<b>227,662</b>	<b>247,725</b>
5110.00 · Event Fees, Marketing	740	200	200
5170.00 · Travel	106	100	100
5181.00 · 100% Staff Meals & Events	671	400	500
5182.00 · Mileage Reimbursement	450	300	400
5250.00 · Licenses, Permits & Fees	196	300	200
5310.00 · Insurance	11,278	11,278	11,335
5430.00 · Utilities			
5431.00 · Gas	56,733	48,000	55,000
5431.10 · Electrical	19,187	21,000	19,000

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5432.00 · Water, Sewer	6,435	5,600	6,400
5433.00 · Satellite Radio	190	300	200
5434.00 · Trash Removal	1,188	1,200	1,200
5435.00 · Telephone	2,825	2,800	2,800
5436.00 · Internet Service	1,154	1,080	1,200
5437.00 · Snow Removal	2,795	1,200	2,700
5439.00 · TV Service	120	120	120
<b>Total 5430.00 · Utilities</b>	<b>90,627</b>	<b>81,300</b>	<b>88,620</b>
5450.00 · Supplies			
5451.00 · Aquatics Supplies	289	800	300
5452.00 · Program/Event Supplies	754	300	300
5453.00 · Office Supplies	1,414	1,500	1,500
5454.00 · Computer Supplies	2,398	1,000	2,200
5455.00 · Child Care Supplies	0	50	50
5456.00 · Vending Supplies	369	800	400
5457.00 · Postage	211	250	250
5458.00 · Pool Chemicals	4,301	7,000	4,500
5459.00 · Janitorial Supplies	2,581	4,000	3,000
5460.00 · Building R&M Supplies	4,133	3,000	4,000
5461.00 · Books and Periodicals	0	100	100
5462.00 · Pro Shop Resale	126	1,500	500
5463.00 · First Aid/Medical Supplies	44	100	50
5464.00 · Fitness Supplies	1217	100	100
<b>Total 5450.00 · Supplies</b>	<b>17,837</b>	<b>20,500</b>	<b>17,250</b>
5470.00 · Freight	920		
5480.00 · Printing/Publishing	39	300	50
5630.00 · Building/Equipment R&M	22,674		
5650.00 · Dues, Subscriptions	428	100	450
5660.00 · Software Maintenance/Upgrades	2,089	1,300	2,500
5670.00 · Training, Seminars, Certific.	1,996	3,000	2,000
5710.00 · Interest Expense	2,630		2,500
5720.00 · Accounting Fees	9,440	9,650	9,500
5750.00 · Customer Refunds	673	200	500
5760.00 · Security	635	1,200	850
5780.00 · Uniforms	188	100	200
5790.00 · Web Hosting & Domains	3,420	200	500
5810.00 · Bank Charges	(11)	25	10
5830.00 · Merchant Account CC Fees	2,162	3,000	2,200
5850.00 · Donations	0		0
5910.00 · Depreciation Expense	0		0
5970.00 · Cash (Over) Short	(2)		0
<b>Total Expense</b>	<b>401,707</b>	<b>364,215</b>	<b>390,190</b>
<b>Net Ordinary Income</b>	<b>(279,977)</b>	<b>(229,165)</b>	<b>(262,985)</b>
<b>Other Income/Expense</b>			
<b>Other Income</b>			
6400.00 · Transfers To/From SPPRD	229,950	225,000	240,000
5630.00 · Transfers CTF Funds for R&M	22,674		
6406.00 · Grant Revenue	2,698	26,145	31,445
6410.00 · Other Income	4	10	5
6420.00 · Insurance Refund Income			
6450.00 · Sale of Fixed Assets	12,000		0
6440.00 · Interest Income	16	10	15
<b>Total Other Income</b>	<b>267,342</b>	<b>251,165</b>	<b>271,465</b>
<b>Other Expense</b>			
7100.00 · Capital Purch/Renovation Fund		20,000	8,480
<b>Total Other Expense</b>	<b>0</b>	<b>20,000</b>	<b>8,480</b>
<b>Net Other Income</b>	<b>267,342</b>	<b>231,165</b>	<b>262,985</b>
<b>Net Income</b>	<b>(12,635)</b>	<b>2,000</b>	<b>0</b>

**South Park-Parks and Recreation District  
2020 Budget**

	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Final Budget</u>
	<u>2018</u>	<u>2019</u>	<u>2019</u>	<u>2020</u>
<b>Line # General Fund</b>				
1 Beginning Fund Balance	174,048	135,438	135,438	162,225
2				
3 <u>District Income</u>				
4 Property Taxes (combined)	204,015	212,756	205,000	210,000
5 Property Taxes-SO Tax	30,147	32,619	30,000	32,000
6 Property Taxes-Treasurer Fees				
7 PPTX-SO Tax Bond moved to GF	27,990	28,918	28,000	28,000
8 Interest	405	436	450	450
12 Miscellaneous Income	110	0	0	0
13 <b>Total Revenues</b>	<b>262,667</b>	<b>274,729</b>	<b>263,450</b>	<b>270,450</b>
14				
15 <u>District Expenses</u>				
16 Audit	5,000	5,000	5,000	5,000
17 Bank Charges	0	0	0	0
18 Bond	210	210	210	210
20 Board Education/Training/Seminars	0	100	100	100
21 Election Expense	32,180	0	30,000	1,000
24 Legal Expense	0	0	7,000	1,000
25 Legal Notices	37	35	50	50
26 Membership/Dues/Fees	513	547	515	550
27 New Projects	0	0	10,000	30,000
28 Construction Expenses - Architect	0	0	0	25,000
29 Bookkeeping Services	4,440	5,760	5,760	5,760
30 Supplies	172	0	200	200
31 Treasurer's Fees	6,080	6,340	6,200	6,300
<b>SUBTOTAL EXPENSE-GEN FUND</b>	<b>48,632</b>	<b>17,992</b>	<b>65,035</b>	<b>75,170</b>
<b>Recreation Center Operations</b>	<b>225,000</b>	<b>229,950</b>	<b>225,000</b>	<b>240,000</b>
District Emergency Reserve	0	0	8,701	9,455
Total Expenditures	273,632	247,942	298,736	324,625
<b>Ending Fund Balance</b>	<b>163,083</b>	<b>162,225</b>	<b>100,152</b>	<b>108,050</b>
<b>Conservation Trust Fund</b>				
Beginning Fund Balance	348,701	3,265	3,265	11,916
<u>Revenues</u>				
State Lottery Funds (CTF funds)	27,047	31,318	27,000	30,000
Interest	4	7	4	7
Total Revenues	27,051	31,325	27,004	30,007
<u>Expenditures</u>				
To Rec Center for Repair/Equip.	28,867	22,674	25,000	30,000
2 Mile High Repair	0	0	0	0
Bank Charges				
Total Expenditures	28,867	22,674	25,000	30,000
<b>Ending Fund Balance</b>	<b>346,885</b>	<b>11,916</b>	<b>5,269</b>	<b>11,923</b>
<b>Construction Fund</b>				
Beginning Fund Balance	0	0	0	0
<u>Revenues</u>				
General Obligation Bonds, net				
Interest Income	0	0	0	0
Refund - Excel Energy				
Total Revenues	0	0	0	0
<u>Expenditures</u>				

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Construction (Gym Equip) <u>Additional Cost</u>	0	0	0	0
Total Expenditures	0	0	0	0
End Construction Fund Balance	0	0	0	0
<b>Debt Service</b>				
Beginning Fund Balance	230,196	55,965	55,965	78,314
SO Tax-GO Bond-Moved to Gfund	-27,990	-28,918	-28,000	-28,000
Property Taxes Received (Combined)	189,330	187,879	190,000	190,000
Property Taxes SO Tax Received	27,990	28,918	28,000	28,000
Less: Prop Tax Treasurer Fee	-5,642	-5,599	-5,700	-5,600
Interest/Principal Payment	-166,167	-159,531	-166,062	-160,947
Fees	-150	-400	-400	-400
Ending Debt Service Fund	247,567	78,314	73,803	101,367
<b>Combined Fund Balances</b>				
Beginning Fund Balances (Excl Debt)	752,945	194,668	194,668	252,455
Total Revenue	289,718	306,054	290,454	300,457
Total Expenditures	302,499	270,616	323,736	354,625
Total Debt Service, net	247,567	78,314	73,803	101,367
Ending Fund Balances	987,731	308,420	235,189	299,654