

**FOOTHILLS PARK & RECREATION DISTRICT**  
**2012-2016 BUDGET PROJECTIONS**

	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>REVENUE:</b>								
Available Cash Capital Projects, Grants & Golf Develop Fund	\$ 411,506	\$ -	\$ -	\$ 5,869	\$ -	\$ -	\$ -	\$ -
Property Taxes	7,145,328	7,038,794	7,038,408	6,897,975	6,897,975	6,936,781	6,936,781	7,034,794
Specific Ownership Taxes	514,642	507,199	452,182	463,000	463,000	463,000	463,000	463,000
COP 2010 Government Interest Subsidy	-	-	35,554	35,770	35,770	35,770	35,770	35,770
Intergovernmental Revenue								
Conservation Trust Funds	423,130	397,258	408,387	400,000	400,000	400,000	400,000	400,000
Capital Projects	372,005	176,064	253,094	438,364	-	-	-	-
Admission Fees								
Golf	3,160,819	3,064,261	2,920,749	3,003,458	3,063,527	3,063,527	3,124,798	3,124,798
Golf Dev Fund Revenues	250,805	246,631	235,180	245,538	245,538	245,538	245,538	245,538
Facility Surcharge	73,132	78,734	79,319	80,000	80,000	80,000	80,000	80,000
Ice Arena	217,389	251,596	317,041	301,641	304,657	307,704	310,781	313,889
Leisure Services	5,172,392	5,228,527	5,411,937	5,446,440	5,473,672	5,528,409	5,556,051	5,611,611
Parks	-	271,525	284,581	270,143	270,143	271,494	271,494	272,851
Rentals								
Golf	657,562	638,902	636,927	624,166	636,649	636,649	649,382	649,382
Ice Arena	973,734	980,524	1,112,664	1,131,984	1,137,644	1,143,332	1,149,049	1,154,794
Leisure Services	653,958	484,405	455,023	430,919	433,074	435,239	437,415	439,602
Parks	-	198,649	208,640	189,832	189,832	190,781	190,781	191,735
Merchandise Sales	492,999	528,424	498,468	498,923	513,891	529,307	545,187	561,542
Concessions/Contracts	187,839	202,523	208,072	203,045	203,045	203,045	203,045	203,045
Ice Arena Bar & Restaurant	93,776	98,238	120,434	226,305	226,305	226,305	226,305	226,305
Contributions and Grants (\$20k SCFD \$20k Foundation \$24k Red, White & You)	114,380	71,123	86,717	69,227	69,227	69,227	69,227	69,227
Other Revenue (Includes Insurance Reimbursements) No Pepsi in 2013	183,400	358,806	239,776	86,190	36,190	36,190	36,190	36,190
<b>Total Operating Revenue</b>	<b>21,098,796</b>	<b>20,822,183</b>	<b>21,003,153</b>	<b>21,048,789</b>	<b>20,680,139</b>	<b>20,802,299</b>	<b>20,930,794</b>	<b>21,114,074</b>
<b>Non-Operating Revenue</b>								
Gain/(Loss) on Sale of Assets	54,470	57,132	14,645	-	-	-	-	-
Investment Income	25,442	26,471	23,307	23,400	25,342	27,446	29,724	32,191
<b>Total Non-Operating Revenue</b>	<b>79,912</b>	<b>83,603</b>	<b>37,952</b>	<b>23,400</b>	<b>25,342</b>	<b>27,446</b>	<b>29,724</b>	<b>32,191</b>
<b>Total Revenue</b>	<b>\$ 21,178,708</b>	<b>\$ 20,905,786</b>	<b>\$ 21,041,105</b>	<b>\$ 21,072,189</b>	<b>\$ 20,705,481</b>	<b>\$ 20,829,745</b>	<b>\$ 20,960,517</b>	<b>\$ 21,146,265</b>

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<b>EXPENDITURES:</b>								
Full-Time Salaries and Wages	\$ 4,451,845	\$ 4,672,684	\$ 4,675,458	\$ 4,609,265	\$ 4,747,543	\$ 4,889,969	\$ 5,036,668	\$ 5,187,768
Part-Time Salaries and Wages	3,247,920	3,294,893	3,320,967	3,307,195	3,406,411	3,508,603	3,613,861	3,722,277
Part-Time Salaries and Wages-Add'l Ice Arena Bar/Concession	-	-	-	87,419	90,042	92,743	95,525	98,391
<b>Fringe Benefits</b>								
Social Security and Medicare	588,623	585,580	590,888	612,297	630,666	649,586	669,073	689,145
Health/Dental Insurance	475,372	524,619	554,718	585,376	614,645	645,377	677,646	711,528
401k Contribution	145,542	141,533	154,904	161,177	166,012	170,993	176,122	181,406
Worker's Compensation Insurance	69,007	83,535	86,666	89,354	92,035	94,796	97,640	100,569
Life Insurance	34,074	35,306	34,864	35,239	36,296	37,385	38,507	39,662
Unemployment Insurance	68,270	40,041	21,275	16,000	16,480	16,974	17,484	44,550
<b>Total Fringe Benefits</b>	<b>1,380,888</b>	<b>1,410,614</b>	<b>1,443,315</b>	<b>1,499,443</b>	<b>1,556,134</b>	<b>1,615,110</b>	<b>1,676,471</b>	<b>1,766,860</b>
<b>Total Salaries and Wages</b>	<b>9,080,653</b>	<b>9,378,191</b>	<b>9,439,740</b>	<b>9,503,322</b>	<b>9,800,129</b>	<b>10,106,426</b>	<b>10,422,526</b>	<b>10,775,297</b>
<b>Operating Expenditures</b>								
<b>Supplies</b>								
Costs of Goods Sold	414,356	451,797	415,005	454,577	468,214	482,261	496,729	511,630
Gas, Oils and Fuels	145,165	149,893	188,758	179,826	194,212	209,749	226,529	244,651
Direct Program Supplies	191,282	170,906	180,526	202,344	208,414	214,667	221,107	227,740
Operating Supplies (Includes Equipment < \$5,000)	179,178	153,238	151,530	182,029	187,490	193,115	198,908	204,875
Fertilizer	107,802	106,646	110,472	129,460	133,344	137,344	141,464	145,708
Equipment Repairs	85,020	120,756	109,061	114,790	118,234	121,781	125,434	129,197
Chemical Supplies (Mostly Pools)	61,726	64,068	66,475	65,727	67,699	69,730	71,822	73,976
Pools Repair Parts	65,273	56,557	65,677	53,003	54,593	56,231	57,918	59,655
Building Repair Parts	48,005	52,646	59,532	55,515	57,180	58,896	60,663	62,483
Janitorial Supplies	56,975	54,712	59,365	62,797	64,681	66,621	68,620	70,679
Irrigation Supplies	50,637	61,286	58,180	56,200	57,886	59,623	61,411	63,254
Seed and Sod (Mostly Golf Courses)	55,207	29,037	48,099	62,000	63,860	65,776	67,749	69,782
Baseball/Soccer/Football Field Maintenance	30,339	46,627	38,986	55,550	57,217	58,933	60,701	62,522
Tournament Supplies/Awards	33,857	33,389	34,548	-	-	-	-	-
Vehicle Repairs	55,978	42,901	34,027	34,800	35,844	36,919	38,027	39,168
Golf Cart Repairs	20,739	20,818	22,688	26,100	26,883	27,689	28,520	29,376
Office Supplies	22,729	21,973	19,164	23,947	24,665	25,405	26,168	26,953
Uniforms & Uniform Rentals	26,330	15,605	17,336	17,745	18,277	18,826	19,390	19,972
Weed Management	22,997	19,969	13,153	19,110	19,683	20,274	20,882	21,508
Lighting Supplies	33,283	19,224	7,652	9,814	10,108	10,412	10,724	11,046
Landscape Materials	20,536	17,139	7,241	8,991	9,261	9,539	9,825	10,119
All Other Supplies	123,190	96,112	146,685	110,342	113,652	117,062	120,574	124,191
<b>Total Supplies</b>	<b>1,850,604</b>	<b>1,805,299</b>	<b>1,854,160</b>	<b>1,924,667</b>	<b>1,991,398</b>	<b>2,060,851</b>	<b>2,133,164</b>	<b>2,208,485</b>

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	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Purchased Services</b>								
Sports Officials	236,103	231,784	241,281	254,738	262,380	270,252	278,359	286,710
Custodial Services	167,929	172,284	171,655	172,908	178,095	183,438	188,941	194,609
Merchant/Bank Fees	163,124	164,034	169,417	160,224	165,031	169,982	175,081	180,334
Misc Prof Svcs(\$58k in 2011 Denver Water; \$73k in 2012 ESCO RCM,KRC&M&V)	174,413	129,035	150,739	145,732	150,104	154,607	159,245	164,023
Facility Rental (Mostly Jeffco School for Children's Programs)	107,492	120,454	110,593	134,079	138,101	142,244	146,512	150,907
County Treasurer's Fees on Tax Collections	107,180	105,582	105,765	103,778	103,470	104,052	104,052	105,522
Legal Services	92,834	146,740	96,983	95,000	97,850	100,786	103,809	106,923
Program Contractors	69,698	64,546	68,775	78,399	80,751	83,173	85,669	88,239
Leased Equipment (Mostly Copiers/Printers)	69,642	75,180	66,719	67,571	69,598	71,686	73,837	76,052
Contractual Turf Maintenance	49,192	62,421	64,143	58,720	60,482	62,296	64,165	66,090
Payroll Services	73,271	71,054	58,342	53,135	54,729	56,371	58,062	59,804
Software Maintenance	44,887	45,799	48,711	49,995	51,495	53,040	54,631	56,270
Data Lines	43,779	41,934	44,809	43,362	44,663	46,003	47,383	48,804
Telephone	49,543	40,605	41,916	41,750	43,003	44,293	45,621	46,990
Children's Programs Field Trips/Excursions	28,115	38,453	39,563	58,491	60,246	62,053	63,915	65,832
Dumpster/Disposal Fees	32,117	34,461	36,389	40,843	42,068	43,330	44,630	45,969
Printing (Mostly District Catalog & Tee Cards)	38,962	36,571	35,009	42,385	43,657	44,966	46,315	47,705
Mobile Phones	26,507	25,065	31,736	27,442	28,265	29,113	29,987	30,886
Contractual Building Repairs	4,885	25,683	30,481	20,864	21,490	22,135	22,799	23,483
Publicity/Advertising	23,791	23,644	24,662	29,146	30,020	30,921	31,849	32,804
Ditch Rider Services	18,990	22,650	24,000	29,172	30,047	30,949	31,877	32,833
Sanolet Rental (Included in Rental Equipment in 2009 & 2010)	-	-	22,361	21,530	22,176	22,841	23,526	24,232
Equipment Repair/Maintenance	79,233	20,966	21,908	19,550	20,137	20,741	21,363	22,004
Postage	21,701	21,754	19,620	28,508	29,363	30,244	31,151	32,086
Education/Training	11,451	20,014	19,473	30,887	31,814	32,768	33,751	34,764
Rental Equipment	34,872	37,001	17,267	14,101	14,524	14,960	15,409	15,871
Public Relations/Promotions	11,492	17,386	17,058	27,750	28,583	29,440	30,323	31,233
Annual Audit	25,000	19,500	16,000	19,500	19,500	19,500	19,500	20,085
Water Engineer/Attorneys (\$104k in 2011 & \$78k in 2012 for Trsf of Water Rights)	6,967	7,695	7,978	78,000	7,000	7,210	7,426	7,649
Election Costs	-	44,036	-	68,000	-	100,000	-	-
All Other Purchased Services	119,938	143,475	123,294	190,990	196,720	202,621	208,700	214,961
<b>Total Purchased Services</b>	<b>1,933,108</b>	<b>2,009,806</b>	<b>1,926,647</b>	<b>2,206,550</b>	<b>2,125,360</b>	<b>2,286,014</b>	<b>2,247,887</b>	<b>2,313,673</b>

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	2009 Actual	2010 Actual	2011 Actual	2012 Budget	2013 Forecast	2014 Forecast	2015 Forecast	2016 Forecast
<b>Utilities</b>								
Electric (Add'l \$23k Energy Efficiency Savings in 2012)	824,010	946,447	908,966	913,057	949,579	987,562	1,027,065	1,068,148
Water/Sewer (Add'l \$1k Energy Efficiency Savings in 2012)	271,112	420,045	381,621	421,011	463,112	509,423	560,366	616,402
Irrigation Water (Must pay for Jeffco water in 2012)	143,749	127,758	131,110	202,395	273,395	281,597	290,045	298,746
Natural Gas (Add'l \$15k Energy Efficiency Savings in 2012)	237,695	229,609	199,799	134,281	140,995	148,045	155,447	163,219
<b>Total Utilities</b>	<b>1,476,566</b>	<b>1,723,859</b>	<b>1,621,496</b>	<b>1,670,744</b>	<b>1,827,081</b>	<b>1,926,627</b>	<b>2,032,922</b>	<b>2,146,515</b>
<b>Insurance</b>								
Property Insurance	97,687	95,485	84,776	100,507	101,512	102,527	103,552	104,588
General Liability	56,206	48,509	55,225	48,121	48,602	49,088	49,579	50,075
Vehicle Insurance	22,831	24,815	20,830	18,175	18,357	18,540	18,726	18,913
<b>Total Insurance</b>	<b>176,724</b>	<b>168,809</b>	<b>160,831</b>	<b>166,803</b>	<b>168,471</b>	<b>170,156</b>	<b>171,857</b>	<b>173,576</b>
Other Expenditures	22,786	28,084	10,314	5,609	5,777	5,951	6,129	6,313
<b>Total Operating Expenditures</b>	<b>14,540,441</b>	<b>15,114,048</b>	<b>15,013,188</b>	<b>15,477,695</b>	<b>15,918,217</b>	<b>16,556,024</b>	<b>17,014,486</b>	<b>17,623,859</b>
<b>Debt Payments</b>								
<b>Principal Payments</b>								
COP'S	460,000	480,000	1,140,000	1,185,000	1,230,000	1,270,000	1,310,000	1,360,000
Golf Revenue Bonds	135,000	140,000	180,000	155,000	160,000	170,000	175,000	185,000
Lease Purchase	185,323	123,222	121,725	127,438	133,420	139,683	146,239	-
GO Bonds	1,200,000	1,650,000	1,480,000	1,570,000	1,590,000	1,630,000	1,665,000	1,705,000
<b>Interest Expense</b>								
COP'S	875,580	860,130	954,508	906,747	865,953	825,209	780,893	734,396
Golf Revenue Bonds	129,020	122,000	114,720	57,552	52,096	46,464	40,480	34,320
Lease Purchase	41,550	35,144	29,623	23,909	17,928	11,665	5,109	-
GO Bonds	969,329	518,694	554,168	479,445	446,120	412,045	377,008	337,145
<b>Total Debt Payments</b>	<b>3,995,802</b>	<b>3,929,190</b>	<b>4,574,743</b>	<b>4,505,092</b>	<b>4,495,517</b>	<b>4,505,066</b>	<b>4,499,728</b>	<b>4,355,861</b>
<b>Capital Equipment Expenditures</b>								
Capital Equipment Fund	157,282	260,856	151,921	100,000	1,000,000	1,000,000	1,000,000	1,000,000
Capital Replacement & Improvement Fund	197,606	531,584	272,965	280,000	2,000,000	2,000,000	2,000,000	2,000,000
Capital Funded by Golf Development & Improvement Fund	319,712	284,420	184,609	245,538	245,538	245,538	245,538	245,538
Capital Funded by Intergovernmental\Grants\Insurance Reimbursements	372,769	189,009	369,184	463,864	20,000	20,000	20,000	20,000
<b>Total Capital Expenditures</b>	<b>1,047,369</b>	<b>1,265,869</b>	<b>978,679</b>	<b>1,089,402</b>	<b>3,265,538</b>	<b>3,265,538</b>	<b>3,265,538</b>	<b>3,265,538</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 19,583,612</b>	<b>\$ 20,309,107</b>	<b>\$ 20,566,610</b>	<b>\$ 21,072,189</b>	<b>\$ 23,679,271</b>	<b>\$ 24,326,627</b>	<b>\$ 24,779,752</b>	<b>\$ 25,245,257</b>
<b>NET REVENUE/(EXPENDITURES)</b>	<b>\$ 1,595,096</b>	<b>\$ 596,679</b>	<b>\$ 474,495</b>	<b>\$ 0</b>	<b>\$ (2,973,790)</b>	<b>\$ (3,496,883)</b>	<b>\$ (3,819,235)</b>	<b>\$ (4,098,992)</b>
<b>Less Adjustments to Capital Expenditures due to Lack of Available Funding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,620,000)</b>	<b>(2,620,000)</b>	<b>(2,620,000)</b>	<b>(2,620,000)</b>
<b>Adjusted Net Revenue/(Expenditures)</b>	<b>1,595,096</b>	<b>596,679</b>	<b>474,495</b>	<b>0</b>	<b>(353,790)</b>	<b>(876,883)</b>	<b>(1,199,235)</b>	<b>(1,478,992)</b>