

Foothills Park & Recreation District

2019 Budget



**Splash Park at Clement Park
Grand Opening Day – June 7, 2018**



**New Turf at Foothills Sports Arena
August 2018**



**Hike Club – Flying J Ranch
June 2018**



**S.T.E.A.M. in Motion Camp
Summer Camp 2018**

BOARD OF DIRECTORS

Lori J. Bosanko, Chair
Peggy Louise Farrar, First Vice Chair
Kyle Butman, Second Vice Chair
Tim W. James, Treasurer
William Meyer, Secretary

MANAGEMENT TEAM

Ronald Hopp, Executive Director
Dennis Weiner, Director of Administrative Services
Barb Butler, Director of Recreation Programs
Derek Eberhardt, Director of Operations
Colin Insley, Director of Parks, Planning & Construction
Tom Woodard, Director of Golf



Foothills
Park & Recreation District

Creating Community, Enhancing Health, Inspiring Play

January 29, 2019

Division of Local Government
1313 Sherman Street, Room 521
Denver, Colorado 80203

Attached is a copy of the 2019 budget for Foothills Park & Recreation District in Jefferson County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 11, 2018. If there are any questions on the budget, please contact Dennis Weiner at 303-409-2117, and 6612 S Ward Street, Littleton, CO 80127.

I, Dennis Weiner, Director of Finance and Administrative Services, certify that the attached is a true and accurate copy of the adopted 2019 budget of Foothills Park & Recreation District.

Best Regards,

Dennis Weiner
Director of Finance and Administrative Services

Board of Directors

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First Vice Chair

Kyle Butman
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William Meyer
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Tim W. James
Treasurer

Ronald Hopp
Executive Director

No. 18-005

RESOLUTION TO ADOPT BUDGET

(Pursuant to 29-1-108, C.R.S)

A RESOLUTION SUMMARIZING EXPENDITURES AND REVENUES FOR EACH FUND AND ADOPTING A BUDGET FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE CALENDAR YEAR BEGINNING ON THE FIRST DAY OF JANUARY, 2019, AND ENDING ON THE LAST DAY OF DECEMBER, 2019.

WHEREAS, the Board of Directors of Foothills Park & Recreation District has appointed Ronald Hopp, Executive Director to prepare and submit a proposed budget to said governing body at the proper time, and;

WHEREAS, Ronald Hopp, Executive Director has submitted a proposed budget to this governing body on December 11, 2018 for its consideration, and;

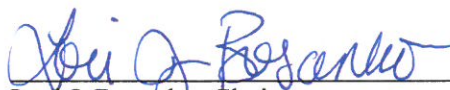
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO:

Section 1. That the total budget as submitted, amended, and summarized by fund totaling \$34,897,984 adopted as the budget of the Foothills Park & Recreation District for the year stated above.

Section 2. That the budget hereby approved and adopted shall be signed by the Chair and Secretary and made a part of the public records of the District.

ADOPTED this 11th day of December, 2018.


Lori J. Bosanko, Chair


William Meyer, Secretary

No. 18-006

RESOLUTION TO APPROPRIATE SUMS OF MONEY

(Pursuant to 29-1-108, C.R.S)

A RESOLUTION APPROPRIATING SUMS OF MONEY TO THE VARIOUS FUNDS AND SPENDING AGENCIES, IN THE AMOUNT AND FOR THE PURPOSE AS SET FORTH BELOW, FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Foothills Park & Recreation District Board of Directors has adopted the annual budget in accordance with the local Government Budget Law, on December 11, 2018, and;

WHEREAS, the Foothills Park & Recreation District Board of Directors has made provision therein for revenues in an amount equal to or greater than the total proposed expenditures as set forth in said budget, and;

WHEREAS, it is not only required by law, but also necessary to appropriate the revenues and reserves or fund balances provided in the budget to and for the purposed described below, thereby establishing a limitation on expenditures for the operations of the Foothills Park & Recreation District.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF DIRECTORS OF THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO:


Section 1. That the following sums are hereby appropriated from the revenue of each fund, to each fund, for purposes stated:

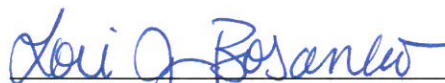
DISTRICT FUND:

Current Operating and Other Expenses	\$32,840,735
Debt Service and Related Expenses	\$ 2,057,249

TOTAL DISTRICT FUND	\$34,897,984
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ADOPTED this 11th day of December, 2018.



William Meyer, Secretary

Lori J. Bosanko, Chair

No. 18-007

RESOLUTION TO SET MILL LEVIES
(Pursuant to 39-5-128, C.R.S. and 39-1-111, C.R.S.)

A RESOLUTION LEVYING PROPERTY TAXES FOR THE YEAR 2018, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2019 BUDGET YEAR.

WHEREAS, the Board of Directors of the Foothills Park & Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 11, 2018, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$9,697,727, and;

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$2,057,249, and;

WHEREAS, the 2018 valuation for assessment for the Foothills Park & Recreation District as certified by the County Assessor(s) is \$1,239,472,514.

NOW, THEREFORE, BE IT RESOLVED/ORDAINED BY THE BOARD OF DIRECTORS OF THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO:

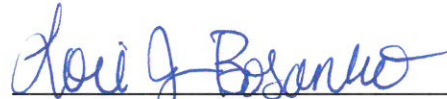
Section 1. That the purpose of meeting all and other expenses of the Foothills Park & Recreation District during the 2019 budget year, there is hereby levied a tax as shown below upon each dollar of the total valuation for assessment of all taxable property within the Foothills Park & Recreation District for the year 2019.

Mill Levy Certifications

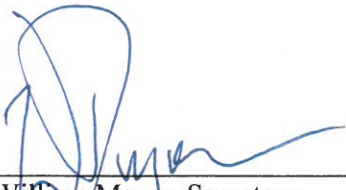
<u>Mill Levy</u>	<u>Sub-District "A"</u>	<u>Regular District</u>	<u>Sub-District "B"</u>
Operating	7.929	6.829	4.300
Debt Services	1.725	0.000	5.160
Other	0.037	0.005	0.001
Total	9.691	6.834	9.461

Section 2. That the Executive Director is hereby authorized to sign and directed to immediately certify to the County Commissioners of Jefferson County, Colorado, the mill levies for the Foothills Park & Recreation District, Regular District, Sub-district "A", and Sub-district "B" as hereinabove determined and set.

ADOPTED this 11th day of December, 2018.



Lori J. Bosanko, Chair



William Meyer, Secretary



Creating Community, Enhancing Health, Inspiring Play

DATE: December 11, 2018

MEMO TO: The Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2019 Budget

The 2019 proposed budget has been prepared by staff and presented to the Board at the October 23rd and November 13th board meetings. Since these presentations, items which will have a financial impact to the District in 2019 were added or changed in the final 2019 budget. The most significant changes relate to Phase C of the Clement Park project and capital expenditures. We have increased the carry-forward in spending for Phase C of the Clement Park improvement project from 2018 by \$889,014 resulting from a change in the timing of grading permitting and contractor selection. This brings the total expenditures for the project in 2019 to \$2,287,264. The expenditure increase is being funded in 2019 by an additional \$413,236 from the Jefferson County Open Space Grant, \$475,778 from reserves which originated primarily from 2015 COP bond issuance and. We have added \$430,358 for capital repair and replacement expenditures funded by unspent 2018 capital funds, \$74,095 for Grant expenditures funded by unspent SB-35 funds for the Belleview Acres park improvement project, and we reduced our carry forward of 2018 mill levy funds which will be used in 2019 to complete the 2018 neighborhood park projects by \$69,100. In addition, we have increased our estimated favorable budget performance for 2018 and as a result, we have added \$335,000 of carry forward funds budgeted for additional capital expenditures in 2019. This brings the total carry forward for favorable 2018 performance to \$1,085,000 in the 2019 Budget.

The budget was also updated for all other known changes including: changes in estimated assessments for irrigation water rights, increases in County Treasurer's fees related to the change in property tax collections, and actual insurance premiums for our various policies. The final 2019 budget is balanced with total revenues and expenditures of \$34,897,984. Staff is requesting formal (and final) approval of the budget as submitted.

Once approved by the Board, the budget information will be submitted to Jefferson County and the State of Colorado. Resolutions included in the Board packet meet the statutory requirement for adoption of a budget, appropriation of funds, and certification of the mill levy for 2019. Those resolution numbers are as follows:

Resolution No. 18-005: Adopting the 2019 Budget for the Foothills Park & Recreation District

Resolution No. 18-006: Appropriating the 2019 Budget for the Foothills Park & Recreation District

Resolution No. 18-007: Resolution Levying Property Taxes for the Foothills Park & Recreation District for Budget year 2019.

A public notice has been published in the Columbine Courier indicating that the 2019 Proposed Budget is open for public inspection during business hours, it will be reviewed at the October 23rd and November 13th board meetings, and that a public hearing on the budget scheduled for December 11th. At the December 11th meeting the Chair should open the public hearing and take comments from citizens on the 2019 Budget. The public hearing should then be closed prior to taking action on the aforementioned resolutions.

Motion: I move that the Foothills Board of Directors approve Resolution No. 18-005 to adopt the 2019 Budget for the Foothills Park & Recreation District; Resolution No. 18-006 to appropriate the 2019 Budget for the Foothills Park & Recreation District; and Resolution No. 18-007 to levy 2019 property taxes for the Foothills Park & Recreation District.

Health Insurance	\$	(80,865)	Lower than expected enrollment of new employees and better than anticipated mix of coverage on annual open enrollment.
Irrigation Water	\$	13,266	Higher Assessments than originally expected for Bergen - \$17K offset by lower J.W. Bowles assessment - \$3.7K
Purchased Services	\$	7,000	Addition of flow measurement services in Urban Parks
Worker's Comp Insurance	\$	22,637	Higher premium than expected on renewal
Property & Liability Insurance	\$	23,007	Higher premium than expected on renewal for property & general liability policies
County Treasurers Fee - 1.5%	\$	(207)	Reduction due to final property tax assessments
Grant Expenditures	\$	889,014	Clement Park Phase C budget additional Carry-forward to 2019
Capital Repair and Replacements	\$	771,735	Carry-over of Unspent Capital Funds from 2018 - \$430K, Unspent SB-35 Project Funds for Belleview Acres - \$74K, Neighborhood Park 2018 Mill Levy projects - (\$69K), Carry Forward of estimated favorable 2018 Budget - \$335K
Total Expenditure Changes		<u>1,645,587</u>	
Final Proposed 2019 Total Expenditure Budget	\$	<u>34,897,984</u>	



Creating Community, Enhancing Health, Inspiring Play

October 23, 2018

Lori J. Bosanko, Chair
Members of the Foothills Board of Directors
6612 S. Ward Street
Littleton, Colorado 80127

Dear Director Bosanko, Chair, and Members of the Board,

Attached is the staff submittal of the Foothills Park & Recreation District budget for the calendar year 2019. The submitted budget is balanced as required by law, with revenues and expenditures of \$33,252,397, and is subject to any adjustments or changes that may come up during our discussion process.

Total Revenues and Total Expenditures increased \$2,125,735, or 6.8% compared to the 2018 budget. For 2019, we have budgeted \$2,297,880 of carry forward mill-levy funds to complete the neighborhood park improvement projects which were started in 2018 and we have an additional \$750,000 of carry forward funds budgeted for additional capital expenditures which will be funded by our expected favorable budget performance in 2018. These changes were partially offset by the Clement park improvement project, which is scheduled for completion in 2019 and as such, the amount of revenue and expenditures budgeted for the project in 2019 was lower than 2018 by \$1,495,694. In total, the 2019 budget includes estimated expenditures of \$1,398,250 for the remaining Clement Park improvements, of which, \$350,000 will be funded from a Great Outdoors Colorado grant, with the remainder funded from additional reserves previously approved for construction alternates and variances.

Total Operating Revenues increased \$496,817 or 3.28%, driven by a planned increase in participation in the District's program offerings within Children's Programs, in District Athletics and at the Fieldhouse and a slight green fee increase at the District's two golf courses for the 2019 season.

Total Operating Expenditures increased \$790,770 or 4.02% due to the following: \$580,712 increase in Salaries and Wages due to planned merit wage increases for our full-time employees of approximately 3%, the Colorado minimum wage increase from \$10.20/hr to \$11.10/hr in 2019, pay grade adjustments for the part-time pay grades due to wage rate compression caused by minimum wage increases and salaries for two new Children's Programs before and after care locations; \$202,668 increase in Personnel due to increased medical/dental and worker's compensation insurance premiums and social security taxes due to increase in wages; \$95,625 increase in Supplies related to parts needed to maintain our aging facilities, swimming pools and irrigation systems. These increases were offset by utilities, which are expected to be lower by \$139,676 due to reduced levels of irrigation water right assessments of \$80,000 and lower budgeted electricity costs.

The proposed 2019 budget includes some new program offerings and various minimal fee increases in Golf and Leisure Services. The services provided through this budget include park and recreation services

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Ronald Hopp
Executive Director

offered through established facilities and programs as defined in the District's "Statement of Purpose". The proposed budget provides for the maintenance and operation of existing program levels and facilities and limited capital replacement and improvements. Excluding funds being carried forward from 2018, this budget includes \$4,111,239 of capital equipment replacement and repairs spending funded from operations, including the Golf Development and Improvement Fund, but this amount represents only a portion of the amount needed annually to maintain and replace the District's park infrastructure, buildings and equipment.

The District uses a modified accrual budgetary basis of accounting for the budget. The District's single enterprise fund encompasses all aspects of daily operations, as well as certain debt obligations. All assets and liabilities are included on the annual audited balance sheet. Total Net Position is segregated into Invested in Capital Assets Net of Related Debt, Restricted and Unrestricted Net Position. The Budget format includes four separate departments: Parks, Leisure Services, Golf and Administration. Combined, the four operating departments and other fund categories including, Conservation Trust, Debt Service, Capital Projects, Grants and the Golf Development and Improvement Fund, comprise the Foothills Park & Recreation District Enterprise Fund.

The District's assessed valuation is organized according to various sub-districts. Please note the budget document includes an assessed value and a mill levy for the regular Foothills District (remaining areas in Jefferson County affected by the Lakewood exclusion); for Sub-District "A" (located primarily within the District's boundaries south of Hampden); and Sub-District "B" (which includes the Kipling Villas area and the improvements approved in 2002). Our mill levy for the **Sub-District "A"** portion of the District, including the bond levy, will be 9.655 in 2019, down from 9.671 mills in 2018 as a result of increased assessed property valuations. The levy for the district north of Hampden (Regular District) will be 6.829 mills and the levy for the Kipling Villas area (Sub-District B), including voter-approved debt, will be 9.46 mills. It is important to note, the Kipling Villas area is included in both Sub-District "A" and "B" and therefore pays the combined mill levy. Each of these mill levies is based on the August, 2018 report of assessed value from the Jefferson County Assessor.

Overall, the Jefferson County and District economy is relatively static and area has experienced some modest growth (home and commercial building). The District continues to experience growth in Children's Programs, at the Edge Ice Arena, in Adult and Youth Sports programs, and added a new location in 2016 for programming, the Foothills Fieldhouse, which is expected to continue to grow in the near term as we identify additional programming opportunities.

Because of our heavy dependence on fee revenues, the District will continue to be faced with the challenge of service demands beyond our financial capabilities. Our financial projections indicate that we will be able to fund our operations in full through the remainder of the nine-year sunset period of the 2017 2.75 mill levy increase, but we project significant and growing operational deficits beyond the sunset period due to inflationary pressures and increasing costs of remaining deferred capital improvements. Without the passage of an extension of the mill-levy increase or the identification of significant additional revenue sources, the District may be forced to implement reductions in services in future years.

I would like to thank the District staff and our management team for their assistance in preparing this year's budget. Through their efforts, the budget has been prepared conservatively and with a view toward cost containment and efficient use of our limited available resources.

Sincerely,

Ronald Hopp, Executive Director
Foothills Park & Recreation District

Long Term Debt

Series 2011 Golf Course Revenue Bonds

In June of 2011, the District issued a total of \$1,815,000 in Golf Course Revenue Bonds for the purpose of advance refunding the 2001 Golf Course Revenue Bonds. The 2001 Golf Course Revenue Bonds were issued in the original aggregate principal amount of \$2,220,000 and at the time of refunding the outstanding principal was \$1,945,000. The original bonds required a reserve amount equal to the least of 10% of the principal amount of the outstanding bonds, the maximum annual debt service in any calendar year on the outstanding bonds, or 125% of the average annual debt service on the outstanding bonds. The refunded bonds no longer require a debt reserve freeing up the current debt reserve balance of \$227,000 to reduce the amount refunded. The Refunded Bonds bore interest rates ranging from 5.30% to 6.00% per annum, the newly issued Bonds carry interest rates of 3.52% saving the District over \$441,253 over the remaining life of the bonds. Interest is due semiannually and principal payments are due annually. The net revenues from the District's golf course operations are pledged to repayment of these Bonds.

The proceeds from the sale of these bonds were used to replace and upgrade the irrigation system at The Meadows Golf Course.

The debt service requirements of the bonds are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2019	\$ 214,432
2020	<u>217,392</u>
Total	<u>\$ 431,824</u>

Certificates of Participation

These certificates are payable from annually appropriated base rentals and any purchase price option paid by the District under the financing lease. The District's obligation under the financing lease expires if the Board fails to specifically appropriate funds to pay all the base rentals and any reasonably estimated additional rentals for the next renewal term.

2010 Certificates of Participation

In August 2010, The Foothills Park and Recreation, issued \$2,895,000 Certificates of Participation (COPs). The certificates were issued to finance energy conservation projects in all District owned facilities including, among others, lighting, HVAC and water conservation upgrades, energy miser technology, irrigation control improvements, pool pumping controls, solar PV systems and the purchase of two electric ice machines. These certificates mature between 2011 and 2022 and carry interest rates between 2.0% and 5.75% due semiannually.

The debt service requirements of the COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2019	\$ 314,150
2020	306,000
2021	296,050
Thereafter	290,812
Total	<u>\$ 1,207,012</u>

2013 Certificates of Participation

In May 2013, The Foothills Park and Recreation, issued \$9,300,000 Certificates of Participation (COPs). These certificates were issued to refinance COPs issued in 2002 and 2004. The originally issued Certificates of Participation financed the construction of a new ice arena and an indoor sports arena, and the remodel of a recreation center. These certificates mature between 2013 and 2028 and carry interest rates between 2.0% and 4.0% due semiannually.

The debt service requirements of the COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2019	\$ 584,175
2020	440,975
2021	434,100
Thereafter	5,201,225
Total	<u>\$ 6,660,475</u>

2015 Certificates of Participation

In December 2015, The Foothills Park and Recreation, issued \$11,055,000 Certificates of Participation (COPs). These certificates were issued to refinance COPs issued in 2006. The originally issued Certificates of Participation were issued to refinance a portion of COPs issued in 2002 to relieve the payment demands until revenue from the new ice rink established the anticipated growth in revenues. These certificates mature between 2016 and 2032 and carry interest rates between 2.0% and 5.0% due semiannually.

The debt service requirements of the COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2019	\$ 818,387
2020	965,938
2021	969,438
Thereafter	10,941,800
Total	<u>\$ 13,695,563</u>

General Obligation Bonds

The District issues General Obligation Bonds to provide funds for acquisition and construction of major capital facilities. General Obligation Bonds require a vote by the District's residents and are direct obligations and pledge the full faith of the District.

Series 2010 General Obligation Bonds-Sub District "A"

In February 2010, the District issued a total of \$15,310,000 in General Obligation Bonds for the purpose of advance refunding a portion of the Series 2001 Bonds. The Series 2001 Bonds were issued in the original aggregate principal amount of \$22,000,000 and at the time of refunding the outstanding principal was \$16,975,000. The advance refunding included the Series 2001 Bonds maturing on and after December 1, 2012 with aggregate principal amount of \$14,545,000. The Series 2001 Bonds maturing in the years 2010 and 2011, with aggregate principal amount of \$2,430,000, were not a part of the refunding. As provided in the Bond Resolution, the District refinanced the Refunded Bonds at a lower interest rate and, therefore, advance voter approval was not required pursuant to Section 20 of Article X of the Colorado Constitution. The Refunded Bonds bore interest rates ranging from 5.00% to 5.50% per annum, the newly issued Bonds carry interest rates from 2.0% to 5.0% saving the District taxpayers over \$1.3 million over the remaining life of the bonds. Interest is due semiannually and principal payments are due annually.

The 2010 General Obligation Bonds were issued to refinance the 2001 General Obligation Bonds which were originally issued to build a new recreation center and two new outdoor pools, trail improvements, purchase of property for open space, remodeling of an existing recreation center, construction of a skate park, building additional softball and soccer fields and various other smaller projects.

The debt service requirements of the 2010 General Obligation bonds are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2019	\$ 1,916,700
2020	<u>1,921,500</u>
Total	<u>\$ 3,838,200</u>

Series 2012 General Obligation Bonds-Sub District "B"

In March 2012, the District issued a total of \$974,700 in General Obligation Bonds for the purpose of advance refunding a portion of the Series 2002 Bonds. The Series 2002 Bonds were issued in the original aggregate principal amount of \$1,360,000 and at the time of refunding the outstanding principal was \$975,000. The advance refunding included the Series 2002 Bonds maturing on and after December 1, 2013 with aggregate principal amount of \$905,000. The Series 2002 Bonds maturing in the year 2012, with aggregate principal amount of \$70,000, were not a part of the refunding. As provided in the Bond Resolution, the District refinanced the Refunded Bonds at a lower interest rate and, therefore, advance voter approval was not required pursuant to Section 20 of Article X of the Colorado Constitution. The Refunded Bonds bore interest rates ranging from 5.25% to 5.70% per annum, the newly issued Bonds carry interest rate of 2.73% saving the District taxpayers over \$124,568 over the remaining life of the bonds. Interest and principal payments are due quarterly.

The 2012 General Obligation Bonds were issued to refinance the 2002 General Obligation Bonds which were originally issued to install partially irrigated green belts in the Kipling Villas subdivision.

The debt service requirements of the 2012 General Obligation bonds are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2019	\$ 106,456
2020	106,102
2021	110,439
Thereafter	<u>109,137</u>
Total	<u>\$ 432,134</u>

Estimate of Property Taxes for 2019 Budget

	Sub District A	Regular District	Sub District B	Totals
Operations Mill Levy				
Assessed Valuation 11/30/2018	\$ 1,129,978,658	88,556,560	20,937,296	1,239,472,514
Assessed Valuation 12/4/2017	\$ 1,124,392,053	91,922,131	20,904,712	1,237,218,896
Increase(decrease)	\$ 5,586,605	(3,365,571)	32,584	2,253,618
% Increase(decrease)	0.50%	-3.66%	0.16%	0.18%
Mill Levy	7.929	6.829	4.300	19.058
Sub-total 2018 Taxes (payable in 2019)	\$ 8,959,600	\$ 604,752	\$ 90,030	\$ 9,654,382
Additions:				
Abatements/Refunds	\$ 42,853	\$ 458	\$ 34	43,345
Omitted Property (Can't Include in Mill-Levy)	\$ -	0	0	-
Total 2018 Taxes (payable in 2019)	\$ 9,002,453	\$ 605,210	\$ 90,064	\$ 9,697,727
Additions Mill levy	0.037	0.005	0.001	
Total Operations Mill Levy	7.966	6.834	4.301	
Debt Service Mill Levy				
2019 Debt Service	\$ 1,949,213		\$ 108,036	\$ 2,057,249
Total Debt Service Mill Levy	1.725		5.160	
Total Operations/Debt Service 2019	\$ 10,951,666	\$ 605,210	\$ 198,100	\$ 11,754,976
Total Operations/Debt Service 2018	\$ 10,873,994	\$ 627,736	\$ 198,113	\$ 11,699,843
Difference	\$ 77,672	\$ (22,526)	\$ (13)	\$ 55,133
Total 2018 Mill Levy (payable in 2019)	9.691	6.834	9.461	
Total 2017 Mill Levy (payable in 2018)	9.671	6.829	9.477	
Mill Levy Change	0.020	0.005	-0.016	

2019 Proposed Budget - Property Tax

1 Foothills District (not including Sub District A or B)

Assessed Value

A. 2018 Assessed Value	\$	88,556,560
B. 2017 Assessed Value	\$	91,922,131

Property Taxes

A. 2019 Proposed Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.005
Total Mill Levy		6.834
B. 2018 Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		6.829
C. Estimate of Taxes on \$ 300,000 Home		
Taxes Payable in 2019	\$	147.61
Taxes Payable in 2018	\$	147.51

2 Foothills District Sub District "A"

Assessed Value

A. 2018 Assessed Value	\$	1,129,978,658
B. 2017 Assessed Value	\$	1,124,392,053

Property Taxes

A. 2019 Proposed Budget		
Operations Mill Levy		7.929
Debt Service Mill Levy		1.725
Abatements and Refunds Mill Levy		0.037
Total Mill Levy		9.691
B. 2018 Budget		
Operations Mill Levy		7.929
Debt Service Mill Levy		1.739
Abatements and Refunds Mill Levy		0.003
Total Mill Levy		9.671
C. Estimate of Taxes on \$ 300,000 Home		
Taxes Payable in 2019	\$	209.33
Taxes Payable in 2018	\$	208.89

3 Foothills District Sub District "B"

Assessed Value

A. 2018 Assessed Value	\$	20,937,296
B. 2017 Assessed Value	\$	20,904,712

Property Taxes

A. 2019 Proposed Budget		
Operations Mill Levy		4.300
Debt Service Mill Levy		5.160
Abatements and Refunds Mill Levy		0.001
Total Mill Levy		9.461
B. 2018 Budget		
Operations Mill Levy		4.300
Debt Service Mill Levy		5.177
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		9.477
C. Estimate of Taxes on \$ 300,000 Home		
Taxes Payable in 2019	\$	204.36
Taxes Payable in 2018	\$	204.70

FOOTHILLS PARK AND RECREATION DISTRICT
Summary of Changes in Net Assets and Funds Available

Net Position

Net Position Balance as of 12/31/2015	52,059,870
Change	<u>3,328,776</u>
Net Position Balance as of 12/31/2016	55,388,646
Change	<u>4,462,477</u>
Net Position Balance as of 12/31/2017	59,851,123
Estimated Change	<u>5,000,000</u>
Net Position Balance as of 12/31/2018	<u><u>64,851,123</u></u>

Funds Available

Funds Available Balance as of 12/31/2015	9,913,463
Change	<u>(712,778)</u>
Funds Available Balance as of 12/31/2016	<u>\$ 9,200,685</u>
Change	<u>1,263,348</u>
Funds Available Balance as of 12/31/2017	<u>\$ 10,464,033</u>
Estimated Change	<u>3,000,000</u>
Funds Available Balance as of 12/31/2018	<u><u>\$ 13,464,033</u></u>

Foothills Parks Recreation District
Summary of All Units
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	11,439,248	11,630,384	11,783,743	12,010,346
Rentals	2,588,045	2,499,814	2,638,228	2,566,475
Merchandise Sales	485,617	500,544	514,302	520,828
Concessions and Other Contracts	431,333	446,035	507,097	480,407
Other Revenue	102,990	81,302	135,012	76,841
TOTAL OPERATING REVENUES	15,047,233	15,158,080	15,578,381	15,654,896
OPERATING EXPENDITURES				
Salaries and Wages	9,586,106	10,442,630	10,129,494	11,030,192
Personnel	1,852,254	2,138,574	2,018,461	2,283,014
Supplies	1,966,163	2,264,634	2,362,464	2,360,258
Purchased Services	2,348,614	2,573,310	2,606,840	2,625,669
Utilities	1,814,254	2,016,341	1,989,892	1,889,931
Insurance	232,542	233,064	233,895	262,152
Other Expenditures	27,737	0	7,729	0
TOTAL OPERATING EXPENDITURES	17,827,670	19,668,552	19,348,775	20,451,216
NET OPERATING REVENUE/(EXPENDITURES)	-2,780,437	-4,510,472	-3,770,394	-4,796,320
NON-OPERATING REVENUE				
Fund Balance	1,590	2,163,621	3,663	5,354,261
Property Taxes Collected to Pay GO Bonds	2,064,442	2,063,540	2,063,540	2,057,249
Property Taxes Collected for Operations	5,581,579	9,636,303	9,546,949	9,697,727
Specific Ownership Taxes	746,364	571,857	1,083,215	641,651
Conservation Trust	469,490	474,350	484,258	481,441
Contributions and Grants	2,754,154	968,553	833,822	865,071
Investment Income	103,788	54,587	177,709	109,917
QEBC Interest Expense Subsidy	33,302	35,770	33,441	35,770
Gain/(Loss) on Sale of Capital Assets	36,650	0	17,122	0
Proceeds from Insurance	0	0	6,173	0
Other Income	99,995	0	8,893	0
TOTAL NON-OPERATING REVENUE	11,891,354	15,968,582	14,258,784	19,243,088
NON-OPERATING EXPENDITURES				
Grant Expenditures	4,535,558	3,050,601	1,300,318	2,460,184
Facilities & Equipment Repairs and Replacements	1,348,668	4,265,411	2,051,353	7,849,909
Debt Payments	2,975,800	3,053,900	3,053,900	3,131,300
Interest Expense	975,835	906,651	906,651	823,000
Other Expenditures	124,768	181,548	186,427	182,375
TOTAL NON-OPERATING EXPENDITURES	9,960,629	11,458,110	7,498,648	14,446,768
NET REVENUE/(EXPENDITURES)	-849,712	0	2,989,742	0
TOTAL REVENUE	26,938,587	31,126,662	29,837,166	34,897,984
TOTAL EXPENDITURES	27,788,299	31,126,662	26,847,423	34,897,984
NET REVENUE/(EXPENDITURES)	-849,712	0	2,989,742	0

Foothills Parks Recreation District
Administration
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Concessions and Other Contracts	10,000	10,000	10,000	10,000
Other Revenue	13,483	15,200	32,600	10,000
TOTAL OPERATING REVENUES	23,483	25,200	42,600	20,000
OPERATING EXPENDITURES				
Salaries and Wages	908,957	977,453	958,511	1,009,196
Personnel	174,558	227,416	180,810	244,561
Supplies	12,976	24,330	19,340	27,785
Purchased Services	622,405	647,727	578,487	650,065
Utilities	22,886	23,696	23,369	23,750
Insurance	55,105	65,474	65,781	79,975
Other Expenditures	0	0	-1	0
TOTAL OPERATING EXPENDITURES	1,796,886	1,966,097	1,826,298	2,035,331
NET OPERATING REVENUE/(EXPENDITURES)	-1,773,403	-1,940,897	-1,783,698	-2,015,331
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	984,658	4,340,595	4,251,241	4,319,928
Investment Income	103,788	54,587	177,709	109,917
TOTAL NON-OPERATING REVENUE	1,088,446	4,395,183	4,428,950	4,429,846
NON-OPERATING EXPENDITURES				
Other Expenditures	1,927	0	4,116	0
TOTAL NON-OPERATING EXPENDITURES	1,927	0	4,116	0
NET REVENUE/(EXPENDITURES)	-686,884	2,454,286	2,641,136	2,414,515
TOTAL REVENUE	1,111,929	4,420,383	4,471,550	4,449,846
TOTAL EXPENDITURES	1,798,813	1,966,097	1,830,414	2,035,331
NET REVENUE/(EXPENDITURES)	-686,884	2,454,286	2,641,136	2,414,515

Foothills Parks Recreation District
Total Parks and Clement Park
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	280,298	283,077	256,942	283,077
Rentals	216,358	204,319	242,675	236,512
Concessions and Other Contracts	3,993	3,993	3,993	3,993
Other Revenue	27,776	7,875	42,309	17,748
TOTAL OPERATING REVENUES	528,425	499,264	545,918	541,330
OPERATING EXPENDITURES				
Salaries and Wages	1,692,475	1,956,423	1,745,676	2,023,106
Personnel	413,782	506,235	462,627	507,479
Supplies	367,115	458,429	450,088	470,423
Purchased Services	304,315	353,083	426,447	387,189
Utilities	561,252	650,629	707,673	636,769
Insurance	54,054	56,079	56,377	61,284
TOTAL OPERATING EXPENDITURES	3,392,993	3,980,877	3,848,887	4,086,250
NET OPERATING REVENUE/(EXPENDITURES)	-2,864,568	-3,481,613	-3,302,969	-3,544,920
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	3,072,593	3,502,962	3,502,962	3,566,271
Proceeds from Insurance	0	0	6,173	0
TOTAL NON-OPERATING REVENUE	3,072,593	3,502,962	3,509,135	3,566,271
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	20,000	20,000
Other Expenditures	1,139	1,348	1,348	1,351
TOTAL NON-OPERATING EXPENDITURES	21,139	21,348	21,348	21,351
NET REVENUE/(EXPENDITURES)	186,886	0	184,817	0
TOTAL REVENUE	3,601,018	4,002,226	4,055,053	4,107,601
TOTAL EXPENDITURES	3,414,133	4,002,226	3,870,236	4,107,601
NET REVENUE/(EXPENDITURES)	186,886	0	184,817	0

Foothills Parks Recreation District
Parks Mtce and Fleet
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	234,172	247,954	219,778	247,954
Rentals	93,023	83,828	102,076	98,592
Other Revenue	21,743	7,875	32,405	17,748
TOTAL OPERATING REVENUES	348,938	339,657	354,258	364,294
OPERATING EXPENDITURES				
Salaries and Wages	1,387,112	1,580,678	1,421,848	1,637,779
Personnel	347,301	416,359	379,752	412,681
Supplies	252,809	329,679	320,956	337,323
Purchased Services	226,968	279,585	280,384	300,031
Utilities	491,173	582,216	624,150	588,550
Insurance	43,267	43,634	43,933	47,856
TOTAL OPERATING EXPENDITURES	2,748,631	3,232,150	3,071,022	3,324,221
NET OPERATING REVENUE/(EXPENDITURES)	-2,399,693	-2,892,493	-2,716,764	-2,959,927
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	3,072,593	3,502,962	3,502,962	3,566,271
Proceeds from Insurance	0	0	6,173	0
TOTAL NON-OPERATING REVENUE	3,072,593	3,502,962	3,509,135	3,566,271
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	20,000	20,000
Other Expenditures	1,139	1,348	1,348	1,351
TOTAL NON-OPERATING EXPENDITURES	21,139	21,348	21,348	21,351
NET REVENUE/(EXPENDITURES)	651,761	589,120	771,023	584,993
TOTAL REVENUE	3,421,531	3,842,619	3,863,393	3,930,565
TOTAL EXPENDITURES	2,769,770	3,253,498	3,092,370	3,345,572
NET REVENUE/(EXPENDITURES)	651,761	589,120	771,023	584,993

Foothills Parks Recreation District
Clement Park
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	46,126	35,123	37,164	35,123
Rentals	123,336	120,491	140,599	137,920
Concessions and Other Contracts	3,993	3,993	3,993	3,993
Other Revenue	6,032	0	9,904	0
TOTAL OPERATING REVENUES	179,487	159,607	191,660	177,036
OPERATING EXPENDITURES				
Salaries and Wages	305,363	375,746	323,828	385,327
Personnel	66,482	89,876	82,875	94,798
Supplies	114,305	128,750	129,132	133,100
Purchased Services	77,347	73,499	146,063	87,158
Utilities	70,079	68,413	83,523	48,219
Insurance	10,787	12,445	12,445	13,428
TOTAL OPERATING EXPENDITURES	644,362	748,727	777,865	762,029
NET OPERATING REVENUE/(EXPENDITURES)	-464,875	-589,120	-586,205	-584,993
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-464,875	-589,120	-586,205	-584,993
TOTAL REVENUE	179,487	159,607	191,660	177,036
TOTAL EXPENDITURES	644,362	748,727	777,865	762,029
NET REVENUE/(EXPENDITURES)	-464,875	-589,120	-586,205	-584,993

Foothills Parks Recreation District
Leisure Services Summary
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	7,610,856	7,913,463	7,980,456	8,165,770
Rentals	1,539,752	1,541,546	1,582,146	1,548,159
Merchandise Sales	99,988	103,821	100,182	104,441
Concessions and Other Contracts	346,150	363,042	415,377	397,414
Other Revenue	44,280	33,153	53,931	34,650
TOTAL OPERATING REVENUES	9,641,026	9,955,025	10,132,092	10,250,433
OPERATING EXPENDITURES				
Salaries and Wages	5,283,805	5,737,423	5,646,286	6,120,877
Personnel	949,657	1,079,283	1,031,097	1,155,129
Supplies	838,148	896,043	991,797	1,013,581
Purchased Services	1,146,632	1,326,369	1,349,170	1,322,332
Utilities	799,274	854,792	783,288	816,128
Insurance	109,637	99,084	99,310	107,422
Other Expenditures	15,239	0	3,124	0
TOTAL OPERATING EXPENDITURES	9,142,392	9,992,994	9,904,072	10,535,468
NET OPERATING REVENUE/(EXPENDITURES)	498,634	-37,969	228,020	-285,035
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	547,737	797,513	797,513	892,316
Contributions and Grants	0	0	436	0
TOTAL NON-OPERATING REVENUE	547,737	797,513	797,949	892,316
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	1,046,371	759,544	1,025,969	607,281
TOTAL REVENUE	10,188,763	10,752,538	10,930,041	11,142,749
TOTAL EXPENDITURES	9,142,392	9,992,994	9,904,072	10,535,468
NET REVENUE/(EXPENDITURES)	1,046,371	759,544	1,025,969	607,281

Foothills Parks Recreation District
Administration
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Salaries and Wages	204,912	198,942	202,313	207,906
Personnel	36,280	37,895	38,891	40,488
Supplies	168	1,075	612	1,476
Purchased Services	67,819	64,576	98,897	68,209
TOTAL OPERATING EXPENDITURES	309,179	302,488	340,713	318,079
NET OPERATING REVENUE/(EXPENDITURES)	-309,179	-302,488	-340,713	-318,079
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-309,179	-302,488	-340,713	-318,079
TOTAL EXPENDITURES	309,179	302,488	340,713	318,079
NET REVENUE/(EXPENDITURES)	-309,179	-302,488	-340,713	-318,079

Foothills Parks Recreation District
Facility Operations
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	622,058	639,177	581,123	606,430
Rentals	156,659	171,354	169,017	176,790
Merchandise Sales	15,465	15,788	14,002	15,620
Concessions and Other Contracts	13,621	8,429	9,761	9,237
Other Revenue	68	38	50	25
TOTAL OPERATING REVENUES	807,872	834,786	773,953	808,102
OPERATING EXPENDITURES				
Salaries and Wages	480,240	531,747	543,574	553,250
Personnel	70,191	85,789	85,874	90,031
Supplies	55,306	72,422	52,093	72,723
Purchased Services	205,156	265,555	228,831	218,086
Utilities	144,467	150,761	144,954	145,992
Insurance	58,508	52,975	52,975	57,432
Other Expenditures	2,255	0	277	0
TOTAL OPERATING EXPENDITURES	1,016,123	1,159,248	1,108,577	1,137,514
NET OPERATING REVENUE/(EXPENDITURES)	-208,252	-324,462	-334,624	-329,412
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-208,252	-324,462	-334,624	-329,412
TOTAL REVENUE	807,872	834,786	773,953	808,102
TOTAL EXPENDITURES	1,016,123	1,159,248	1,108,577	1,137,514
NET REVENUE/(EXPENDITURES)	-208,252	-324,462	-334,624	-329,412

Foothills Parks Recreation District
Facility Maintenance
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Other Revenue	0	0	691	0
TOTAL OPERATING REVENUES	0	0	691	0
OPERATING EXPENDITURES				
Salaries and Wages	219,149	283,254	245,135	278,343
Personnel	48,725	78,881	54,909	73,744
Supplies	95,952	113,652	171,441	165,038
Purchased Services	48,884	48,178	71,950	49,540
TOTAL OPERATING EXPENDITURES	412,709	523,964	543,435	566,665
NET OPERATING REVENUE/(EXPENDITURES)	-412,709	-523,964	-542,745	-566,665
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-412,709	-523,964	-542,745	-566,665
TOTAL REVENUE	0	0	691	0
TOTAL EXPENDITURES	412,709	523,964	543,435	566,665
NET REVENUE/(EXPENDITURES)	-412,709	-523,964	-542,745	-566,665

Foothills Parks Recreation District
Climbing Wall
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	25,343	24,108	24,705	24,445
Rentals	2,277	1,702	1,694	1,412
TOTAL OPERATING REVENUES	<u>27,620</u>	<u>25,810</u>	<u>26,398</u>	<u>25,857</u>
OPERATING EXPENDITURES				
Salaries and Wages	13,395	15,312	13,954	16,491
Personnel	1,264	1,474	2,290	1,652
Supplies	3,188	2,514	2,000	2,786
TOTAL OPERATING EXPENDITURES	<u>17,848</u>	<u>19,300</u>	<u>18,244</u>	<u>20,929</u>
NET OPERATING REVENUE/(EXPENDITURES)	9,772	6,510	8,154	4,928
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>9,772</u>	<u>6,510</u>	<u>8,154</u>	<u>4,928</u>
TOTAL REVENUE	27,620	25,810	26,398	25,857
TOTAL EXPENDITURES	<u>17,848</u>	<u>19,300</u>	<u>18,244</u>	<u>20,929</u>
NET REVENUE/(EXPENDITURES)	<u>9,772</u>	<u>6,510</u>	<u>8,154</u>	<u>4,928</u>

Foothills Parks Recreation District
 Fitness
 Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	595,497	590,431	639,338	588,980
TOTAL OPERATING REVENUES	<u>595,497</u>	<u>590,431</u>	<u>639,338</u>	<u>588,980</u>
OPERATING EXPENDITURES				
Salaries and Wages	347,193	361,586	364,268	359,765
Personnel	52,940	57,849	59,006	60,156
Supplies	12,563	8,513	8,945	11,746
Purchased Services	43,897	44,711	58,028	57,427
TOTAL OPERATING EXPENDITURES	<u>456,593</u>	<u>472,659</u>	<u>490,248</u>	<u>489,094</u>
NET OPERATING REVENUE/(EXPENDITURES)	138,904	117,771	149,090	99,886
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>138,904</u>	<u>117,771</u>	<u>149,090</u>	<u>99,886</u>
TOTAL REVENUE	595,497	590,431	639,338	588,980
TOTAL EXPENDITURES	<u>456,593</u>	<u>472,659</u>	<u>490,248</u>	<u>489,094</u>
NET REVENUE/(EXPENDITURES)	<u>138,904</u>	<u>117,771</u>	<u>149,090</u>	<u>99,886</u>

Foothills Parks Recreation District
Cultural Arts
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	198,836	219,771	232,958	230,591
Rentals	6,232	3,000	4,368	4,000
Merchandise Sales	11,977	12,733	15,014	13,455
TOTAL OPERATING REVENUES	217,044	235,504	252,340	248,046
OPERATING EXPENDITURES				
Salaries and Wages	156,887	165,625	168,113	172,598
Personnel	31,949	30,966	32,267	33,069
Supplies	17,219	17,550	19,844	20,600
Purchased Services	16,309	22,035	21,044	23,201
TOTAL OPERATING EXPENDITURES	222,364	236,177	241,267	249,468
NET OPERATING REVENUE/(EXPENDITURES)	-5,320	-673	11,072	-1,422
NON-OPERATING REVENUE				
Contributions and Grants	0	0	186	0
TOTAL NON-OPERATING REVENUE	0	0	186	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-5,320	-673	11,258	-1,422
TOTAL REVENUE	217,044	235,504	252,526	248,046
TOTAL EXPENDITURES	222,364	236,177	241,267	249,468
NET REVENUE/(EXPENDITURES)	-5,320	-673	11,258	-1,422

Foothills Parks Recreation District
Summary Children's Programs
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	2,864,721	2,965,788	3,050,342	3,158,758
Other Revenue	3,870	0	19,962	0
TOTAL OPERATING REVENUES	<u>2,868,591</u>	<u>2,965,788</u>	<u>3,070,305</u>	<u>3,158,758</u>
OPERATING EXPENDITURES				
Salaries and Wages	1,449,594	1,577,300	1,584,135	1,778,181
Personnel	285,889	326,208	310,797	368,183
Supplies	115,535	130,359	126,392	134,224
Purchased Services	301,381	346,437	367,937	391,579
Insurance	0	0	224	0
Other Expenditures	6,198	0	1,168	0
TOTAL OPERATING EXPENDITURES	<u>2,158,597</u>	<u>2,380,303</u>	<u>2,390,652</u>	<u>2,672,167</u>
NET OPERATING REVENUE/(EXPENDITURES)	709,994	585,485	679,653	486,591
NON-OPERATING REVENUE				
Contributions and Grants	<u>0</u>	<u>0</u>	<u>250</u>	<u>0</u>
TOTAL NON-OPERATING REVENUE	<u>0</u>	<u>0</u>	<u>250</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>709,994</u>	<u>585,485</u>	<u>679,903</u>	<u>486,591</u>
TOTAL REVENUE	2,868,591	2,965,788	3,070,555	3,158,758
TOTAL EXPENDITURES	<u>2,158,597</u>	<u>2,380,303</u>	<u>2,390,652</u>	<u>2,672,167</u>
NET REVENUE/(EXPENDITURES)	<u>709,994</u>	<u>585,485</u>	<u>679,903</u>	<u>486,591</u>

Foothills Parks Recreation District
Aquatics Summary
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	856,843	857,352	863,231	844,743
Rentals	95,661	93,854	91,833	100,570
Merchandise Sales	1,397	1,250	1,548	1,041
Concessions and Other Contracts	10,970	10,330	10,863	10,725
Other Revenue	0	300	0	300
TOTAL OPERATING REVENUES	964,871	963,086	967,475	957,379
OPERATING EXPENDITURES				
Salaries and Wages	1,059,940	1,166,636	1,066,969	1,232,457
Personnel	149,514	180,189	161,461	184,458
Supplies	117,095	116,875	119,338	143,881
Purchased Services	38,589	41,421	39,568	40,421
Utilities	238,779	249,469	238,545	241,963
Insurance	6,624	6,009	6,012	6,515
Other Expenditures	-26	0	350	0
TOTAL OPERATING EXPENDITURES	1,610,517	1,760,600	1,632,243	1,849,694
NET OPERATING REVENUE/(EXPENDITURES)	-645,645	-797,513	-664,768	-892,316
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	547,737	797,513	797,513	892,316
TOTAL NON-OPERATING REVENUE	547,737	797,513	797,513	892,316
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-97,908	0	132,745	0
TOTAL REVENUE	1,512,608	1,760,600	1,764,988	1,849,694
TOTAL EXPENDITURES	1,610,517	1,760,600	1,632,243	1,849,694
NET REVENUE/(EXPENDITURES)	-97,908	0	132,745	0

Foothills Parks Recreation District
Edge Summary
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	897,236	974,290	920,295	972,519
Rentals	772,881	775,060	797,747	771,935
Merchandise Sales	71,149	74,050	69,618	74,325
Concessions and Other Contracts	253,848	278,853	320,955	305,182
Other Revenue	14,897	11,650	9,833	11,600
TOTAL OPERATING REVENUES	2,010,011	2,113,903	2,118,448	2,135,561
OPERATING EXPENDITURES				
Salaries and Wages	519,600	568,004	564,253	602,948
Personnel	116,307	115,333	116,263	124,223
Supplies	274,698	274,004	327,474	302,333
Purchased Services	172,584	166,552	198,750	173,741
Utilities	268,816	286,029	270,398	276,060
Insurance	27,397	24,604	24,604	26,675
Other Expenditures	6,235	0	1,125	0
TOTAL OPERATING EXPENDITURES	1,385,637	1,434,526	1,502,867	1,505,979
NET OPERATING REVENUE/(EXPENDITURES)	624,374	679,377	615,581	629,582
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	624,374	679,377	615,581	629,582
TOTAL REVENUE	2,010,011	2,113,903	2,118,448	2,135,561
TOTAL EXPENDITURES	1,385,637	1,434,526	1,502,867	1,505,979
NET REVENUE/(EXPENDITURES)	624,374	679,377	615,581	629,582

Foothills Parks Recreation District
District Athletics Summary
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,524,684	1,587,141	1,607,391	1,616,784
Rentals	203,893	221,671	207,028	231,187
Concessions and Other Contracts	61,034	51,030	56,560	56,070
Other Revenue	25,107	20,665	23,125	22,225
TOTAL OPERATING REVENUES	1,814,718	1,880,507	1,894,103	1,926,266
OPERATING EXPENDITURES				
Salaries and Wages	721,722	758,752	761,653	792,352
Personnel	136,145	143,016	142,864	153,210
Supplies	130,694	146,229	145,279	144,125
Purchased Services	220,148	303,316	231,758	264,176
Utilities	123,948	143,378	107,045	127,358
Insurance	7,092	6,423	6,423	6,963
Other Expenditures	238	0	208	0
TOTAL OPERATING EXPENDITURES	1,339,987	1,501,114	1,395,230	1,488,184
NET OPERATING REVENUE/(EXPENDITURES)	474,731	379,393	498,874	438,082
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	474,731	379,393	498,874	438,082
TOTAL REVENUE	1,814,718	1,880,507	1,894,103	1,926,266
TOTAL EXPENDITURES	1,339,987	1,501,114	1,395,230	1,488,184
NET REVENUE/(EXPENDITURES)	474,731	379,393	498,874	438,082

Foothills Parks Recreation District
Foothills Fieldhouse
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	25,640	55,405	61,074	122,520
Rentals	302,149	274,905	310,460	262,265
Concessions and Other Contracts	6,677	14,400	17,238	16,200
Other Revenue	337	500	270	500
TOTAL OPERATING REVENUES	<u>334,802</u>	<u>345,210</u>	<u>389,041</u>	<u>401,485</u>
OPERATING EXPENDITURES				
Salaries and Wages	111,174	110,268	131,917	126,585
Personnel	20,451	21,683	26,477	25,914
Supplies	15,729	12,850	18,379	14,650
Purchased Services	31,864	23,587	32,408	35,953
Utilities	23,263	25,155	22,346	24,755
Insurance	10,017	9,073	9,073	9,836
Other Expenditures	339	0	-4	0
TOTAL OPERATING EXPENDITURES	<u>212,837</u>	<u>202,616</u>	<u>240,595</u>	<u>237,694</u>
NET OPERATING REVENUE/(EXPENDITURES)	121,965	142,594	148,447	163,791
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>121,965</u>	<u>142,594</u>	<u>148,447</u>	<u>163,791</u>
TOTAL REVENUE	334,802	345,210	389,041	401,485
TOTAL EXPENDITURES	<u>212,837</u>	<u>202,616</u>	<u>240,595</u>	<u>237,694</u>
NET REVENUE/(EXPENDITURES)	<u>121,965</u>	<u>142,594</u>	<u>148,447</u>	<u>163,791</u>

Foothills Parks Recreation District
Golf Summary
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	3,304,186	3,197,837	3,310,591	3,325,492
Rentals	831,935	753,949	813,408	781,804
Merchandise Sales	385,629	396,723	414,119	416,387
Concessions and Other Contracts	71,190	69,000	77,727	69,000
Other Revenue	17,451	25,074	6,172	14,443
TOTAL OPERATING REVENUES	4,610,391	4,442,583	4,622,017	4,607,126
OPERATING EXPENDITURES				
Salaries and Wages	1,700,869	1,771,330	1,779,022	1,877,014
Personnel	314,257	325,641	343,927	375,846
Supplies	747,925	885,832	900,444	848,469
Purchased Services	275,262	246,131	252,736	266,083
Utilities	430,843	487,224	475,562	413,284
Insurance	13,746	12,427	12,427	13,472
Other Expenditures	12,498	0	4,605	0
TOTAL OPERATING EXPENDITURES	3,495,400	3,728,584	3,768,722	3,794,167
NET OPERATING REVENUE/(EXPENDITURES)	1,114,992	714,000	853,296	812,958
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	325	3,000	13,838	0
TOTAL NON-OPERATING EXPENDITURES	325	3,000	13,838	0
NET REVENUE/(EXPENDITURES)	1,114,667	711,000	839,457	812,958
TOTAL REVENUE	4,610,391	4,442,583	4,622,017	4,607,126
TOTAL EXPENDITURES	3,495,725	3,731,584	3,782,560	3,794,167
NET REVENUE/(EXPENDITURES)	1,114,667	711,000	839,457	812,958

Foothills Parks Recreation District
Conservation Trust Fund
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Conservation Trust	469,490	474,350	484,258	481,441
TOTAL NON-OPERATING REVENUE	469,490	474,350	484,258	481,441
NON-OPERATING EXPENDITURES				
Debt Payments	464,480	474,350	474,350	481,441
TOTAL NON-OPERATING EXPENDITURES	464,480	474,350	474,350	481,441
NET REVENUE/(EXPENDITURES)	5,009	0	9,907	0
TOTAL REVENUE	469,490	474,350	484,258	481,441
TOTAL EXPENDITURES	464,480	474,350	474,350	481,441
NET REVENUE/(EXPENDITURES)	5,009	0	9,907	0

Foothills Parks Recreation District
Debt Fund
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Property Taxes Collected to Pay GO Bonds	2,064,442	2,063,540	2,063,540	2,057,249
Property Taxes Collected for Operations	976,592	995,233	995,233	919,212
Specific Ownership Taxes	746,364	571,857	1,083,215	641,651
QEBC Interest Expense Subsidy	33,302	35,770	33,441	35,770
TOTAL NON-OPERATING REVENUE	3,820,700	3,666,400	4,175,429	3,653,883
NON-OPERATING EXPENDITURES				
Debt Payments	2,511,320	2,579,550	2,579,550	2,649,859
Interest Expense	975,835	906,651	906,651	823,000
Other Expenditures	121,701	180,199	180,962	181,024
TOTAL NON-OPERATING EXPENDITURES	3,608,856	3,666,400	3,667,163	3,653,883
NET REVENUE/(EXPENDITURES)	211,844	0	508,265	0
TOTAL REVENUE	3,820,700	3,666,400	4,175,429	3,653,883
TOTAL EXPENDITURES	3,608,856	3,666,400	3,667,163	3,653,883
NET REVENUE/(EXPENDITURES)	211,844	0	508,265	0

Foothills Parks Recreation District
Capital Project Fund
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Fund Balance	0	2,160,783	0	5,342,261
Contributions and Grants	2,677,081	891,576	741,172	763,236
Gain/(Loss) on Sale of Capital Assets	36,650	0	17,122	0
Other Income	99,995	0	8,893	0
TOTAL NON-OPERATING REVENUE	2,813,726	3,052,359	767,187	6,105,497
NON-OPERATING EXPENDITURES				
Grant Expenditures	4,462,412	2,970,786	1,216,587	2,361,359
Facilities & Equipment Repairs and Replacements	1,087,262	4,006,404	1,787,172	7,593,902
TOTAL NON-OPERATING EXPENDITURES	5,549,674	6,977,189	3,003,759	9,955,261
NET REVENUE/(EXPENDITURES)	-2,735,947	-3,924,830	-2,236,572	-3,849,764
TOTAL REVENUE	2,813,726	3,052,359	767,187	6,105,497
TOTAL EXPENDITURES	5,549,674	6,977,189	3,003,759	9,955,261
NET REVENUE/(EXPENDITURES)	-2,735,947	-3,924,830	-2,236,572	-3,849,764

Foothills Parks Recreation District
Grant Fund
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Supplies	0	0	796	0
TOTAL OPERATING EXPENDITURES	0	0	796	0
NET OPERATING REVENUE/(EXPENDITURES)	0	0	-796	0
NON-OPERATING REVENUE				
Fund Balance	1,590	2,838	3,663	12,000
Contributions and Grants	77,074	76,977	92,214	101,835
TOTAL NON-OPERATING REVENUE	78,663	79,815	95,877	113,835
NON-OPERATING EXPENDITURES				
Grant Expenditures	73,146	79,815	83,731	98,825
TOTAL NON-OPERATING EXPENDITURES	73,146	79,815	83,731	98,825
NET REVENUE/(EXPENDITURES)	5,517	0	11,351	15,010
TOTAL REVENUE	78,663	79,815	95,877	113,835
TOTAL EXPENDITURES	73,146	79,815	84,526	98,825
NET REVENUE/(EXPENDITURES)	5,517	0	11,351	15,010

Foothills Parks Recreation District
Golf Development Improvement Fund
Monday, December 31, 2018

	2017 Actual	2018 Final Budget	2018 Estimated Actual	2019 Adopted Budget
OPERATING REVENUES				
Admission Fees	243,908	236,007	235,754	236,007
TOTAL OPERATING REVENUES	243,908	236,007	235,754	236,007
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	243,908	236,007	235,754	236,007
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	241,081	236,007	230,342	236,007
TOTAL NON-OPERATING EXPENDITURES	241,081	236,007	230,342	236,007
NET REVENUE/(EXPENDITURES)	2,826	0	5,411	0
TOTAL REVENUE	243,908	236,007	235,754	236,007
TOTAL EXPENDITURES	241,081	236,007	230,342	236,007
NET REVENUE/(EXPENDITURES)	2,826	0	5,411	0