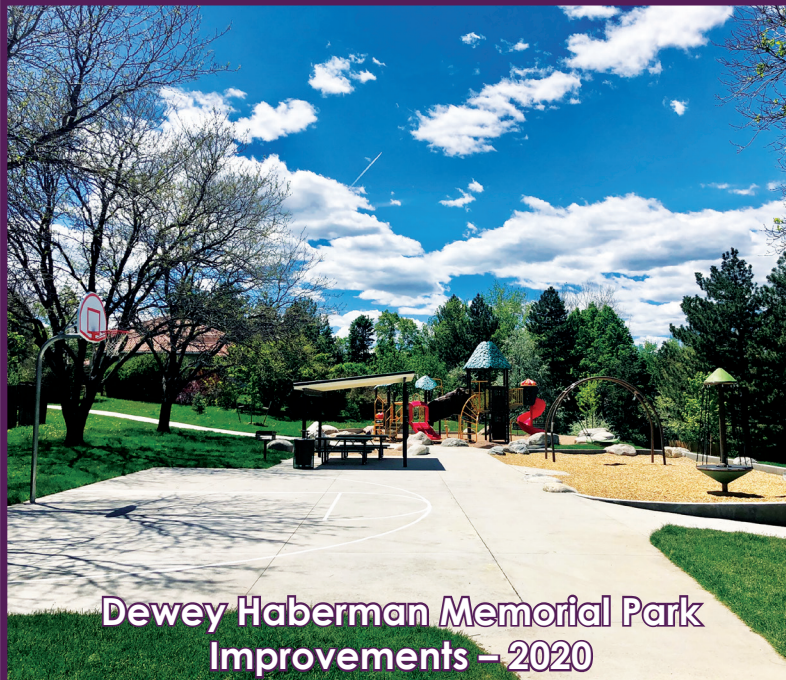


Foothills Park & Recreation District 2021 Budget



BOARD OF DIRECTORS

Tim W. James, Chair
Kyle Butman, First Vice Chair
Michael Bielkiewicz, Second Vice Chair
William Meyer, Treasurer
Lori J. Bosanko, Secretary

MANAGEMENT TEAM

Ronald Hopp, Executive Director
Dennis Weiner, Director of Finance & 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 27, 2021

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

Attached is a copy of the 2021 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 8, 2020. 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 2021 budget of Foothills Park & Recreation District.

Best Regards,

Dennis Weiner
Director of Finance and Administrative Services

Board of Directors

Tim W. James
Chair

Kyle Butman
First Vice Chair

Michael Bielkiewicz
Second Vice Chair

Lori J. Bosanko
Secretary

William Meyer
Treasurer

Ronald Hopp
Executive Director

No. 20-014

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, 2021, AND ENDING ON THE LAST DAY OF DECEMBER, 2021.

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 8, 2020 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 \$35,657,598 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 8th day of December, 2020.



Tim W. James, Chair



Lori J. Bosanko, Secretary

No. 20-015

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 2021 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 8, 2020, 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 purposes 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	\$33,847,572
Debt Service and Related Expenses	\$ 1,810,026

TOTAL DISTRICT FUND	\$35,657,598
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ADOPTED this 8th day of December, 2020.



Tim W. James, Chair



Lori J. Bosanko, Secretary

No. 20-016

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 2019, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2021 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 8, 2020, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$13,014,143, and;

WHEREAS, the amount of money necessary to balance the budget for voter-approved bonds and interest is \$112,102, and;

WHEREAS, the 2020 valuation for assessment for the Foothills Park & Recreation District as certified by the County Assessor(s) is \$1,413,057,603.

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 2021 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 2021.

Mill Levy Certifications

<u>Mill Levy</u>	<u>Sub-District "A"</u>	<u>Regular District</u>	<u>Sub-District "B"</u>
Operating	9.463	6.829	4.300
Debt Services	0.000	0.000	4.694
Other	0.014	0.000	0.000
Total	9.477	6.829	8.994

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 8th day of December, 2020.


Tim W. James, Chair


Lori J. Bosanko, Secretary



Creating Community, Enhancing Health, Inspiring Play

DATE: December 8, 2020

MEMO TO: The Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2021 Budget

The 2021 proposed budget was prepared by staff and presented to the Board at the October 27th and November 10th board meetings. Since these presentations, items which will have a financial impact to the District in 2021 were added or changed in the final 2021 budget. As discussed throughout the budget process, the Coronavirus pandemic (“COVID-19”) made 2020 a difficult year and the affect the pandemic will have on the District’s financial performance in 2021 is uncertain. As a result, our approach to the budget was to project a normal year in terms of revenues and expenditures and manage the budget similarly to how it has been successfully managed during 2020. Therefore, our revenue and expenditure projections for the budget reflect a normal year.

The most significant changes from the initial proposed budget to the final budget relate to neighborhood park projects, capital expenditures, and the increased mill levy for Sub District A, resulting from our successful bond conversion election in November. We have added \$1,933,060 for 2020 neighborhood park mill levy projects funded by unspent mill levy funds, \$1,507,391 for capital repair and replacement expenditures funded by unspent 2020 capital funds, \$45,394 for Grant expenditures funded by unspent SB-35 funds for the Belleview Acres park improvement project and \$8,500 of unspent project funds to finalize the Clement Park Phase C project. We have added capital expenditures of \$1,962,073, funded by increased property tax revenues resulting from the successful bond conversion election. In addition, we have added \$1,200,000 of carry forward funds budgeted for capital expenditures which will be funded by our expected favorable budget performance in 2020.

The budget was also updated for all other known changes including: increased operating revenues at the Edge Ice Arena, increased property tax revenue due to increasing assessed values in the District, 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 2021 budget is balanced with total revenues and expenditures of \$35,657,598. 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 requirements for adoption of a budget, appropriation of funds, and certification of the mill levy for 2021. Those resolution numbers are as follows:

Resolution No. 20-014: Adopting the 2021 Budget for the Foothills Park & Recreation District

Resolution No. 20-015: Appropriating the 2021 Budget for the Foothills Park & Recreation District

Resolution No. 20-016: Resolution Levying Property Taxes for the Foothills Park & Recreation District for Budget year 2021.

A public notice has been published in the Jeffco Transcript indicating that the 2021 Proposed Budget is open for public inspection during business hours, it will be reviewed at the October 27th and November 10th board meetings, and that a public hearing on the budget scheduled for December 8th. At the December 8th meeting the Chair should open the public hearing and take comments from citizens on the 2021 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. 20-014 to adopt the 2021 Budget for the Foothills Park & Recreation District; Resolution No. 20-015 to appropriate the 2021 Budget for the Foothills Park & Recreation District; and Resolution No. 20-016 to levy 2021 property taxes for the Foothills Park & Recreation District.

**FOOTHILLS PARK & RECREATION DISTRICT
RECONCILIATION BETWEEN PRELIMINARY AND FINAL 2021 BUDGET**

REVENUES:

Total Revenue Presented in Preliminary Budget \$ 28,787,502

Changes for Final Budget:

Cash Fund Reserves \$ 4,694,346 Clement Park Phase C Carry-over \$9K, Carry-over of Unspent Capital & GDIF Funds from 2020 - \$1,507K, Unspent SB-35 Project Funds for Belleview Acres - \$45K, Neighborhood Park Mill Levy projects - \$1,933K, Carry-over of estimated favorable 2020 Budget - \$1,200K

Operating Revenue \$ 66,362 Increase youth hockey rental fees - \$16K, Increase in-house hockey fees - \$50K

Property Taxes \$ 1,962,073 Due to successful Bond conversion election

Property Taxes \$ 147,315 Due to Final Assessments

Total Revenue Changes 6,870,096

Final Proposed 2021 Total Revenue Budget \$ 35,657,598

EXPENDITURES:

Total Expenditures Presented in Preliminary Budget \$ 28,787,502

Changes for Final Budget:

Salaries and Wages \$ 18,694 Conversion of evening MOD position at Edge to Full Time - \$19K

Health Insurance \$ (22,729) Lower than expected enrollment of new employees and better than anticipated mix of coverage on annual open enrollment.

Irrigation Water \$ 10,198 Higher Assessment than originally expected for J.W. Bowles - \$10K

Purchased Services \$ 51,960 Concert sound expenses - \$5K, Custodial Services - \$8K, Add Sign-up Genius&Zoom - \$1.1K, Temporary heat for LG Pool - \$25K, HR consulting - \$12.5K, Other \$0.4K

Supplies \$ 2,500 Fieldhouse Sport Court tiles - \$2.5K

Worker's Comp Insurance \$ 45,712 Higher premium than expected on renewal

County Treasurers Fee - 1.5% \$ 31,641 Increase due to election related mill levy and final property tax assessments

Grant Expenditures \$ 8,500 Clement Park Phase C Carry-over to wrap up project

Capital Repair and Replacements \$ 6,723,620 Carry-over of Unspent Capital & GDIF Funds from 2020 - \$1,507K, Unspent SB-35 Project Funds for Belleview Acres - \$45K, Unspent Neighborhood Park Mill Levy Project Funds - \$1,933K, Increase in Capital Budget Due to Successful Election - \$1,962K, Carry-over of Estimated Favorable 2020 Budget - \$1,200K, Increase Due to Budget Changes Since Preliminary Budget - \$76K

Total Expenditure Changes 6,870,096

Final Proposed 2021 Total Expenditure Budget \$ 35,657,598



Creating Community, Enhancing Health, Inspiring Play since 1959

October 27, 2020

Tim James, Chair
Members of the Foothills Board of Directors
6612 S. Ward Street
Littleton, Colorado 80127

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

Attached is the staff submittal of the Foothills Park & Recreation District budget for the calendar year 2021. The preparation of the 2021 Budget was a challenging task. The Coronavirus pandemic (“COVID-19”) made 2020 a difficult year and the affect the pandemic will have on the District’s financial performance in 2021 is uncertain at this point of the budget process. Despite significant revenue impacts in 2020 due to the initial shut downs and the continued restrictions on activities, the District has managed the overall financial impacts well and does not anticipate needing to use any cash reserves during 2020 due to financial challenges caused by the pandemic. The District has managed the significant increased utilization of some service areas and has successfully provided essential services in a controlled manner while keeping staff and patrons as safe and healthy as possible. Additionally, the District was able to proceed with most major planned capital projects during 2020, which were important capital improvement promises made to our community.

After successful management, at this point, of the unprecedented 2020 fiscal situation, the District has contemplated the challenges associated with forecasting a subsequent budget year without knowing how COVID-19 will impact our services and our revenue streams in the upcoming year. As a result, our approach to the budget is to project a normal year in terms of revenues and expenditures and manage the budget similarly to how it has been successfully managed during 2020. Therefore, our revenue and expenditure projections for the budget reflect a normal year, however, if there are known impacts or there are other discussions that would either negatively or positively affect the projected budget, these adjustments can be made prior to final consideration of the budget in December

The submitted budget is balanced as required by law, with revenues and expenditures of \$28,787,502. This budget includes \$1,810,026 for debt service, \$4,678,654 for capital projects and equipment, \$262,193 for Grant and other expenditures and \$22,036,629 for operating expenditures. Sources of funds include \$11,016,857 from property taxes, \$1,446,353 from lottery and specific ownership taxes, \$16,141,711 from program and facility fees and charges, and \$182,581 from grants and other revenue.

Total Revenues and Total Expenditures decreased \$4,957,178, or 14.69% compared to the 2020 budget. The decrease was related to lower levels of debt service in 2021 resulting from the 2020 payoff of the 2010 General Obligation Bond and carry-forward funds from 2019 for capital projects and grants of \$2,945,514, which were included in the 2020 budget.

Board of Directors

Tim W. James
Chair

Kyle Butman
First Vice Chair

Michael Bielkiewicz
Second Vice Chair

Lori J. Bosanko
Secretary

William Meyer
Treasurer

Ronald Hopp
Executive Director

Total Operating Revenues increased \$43,906 driven by higher expected revenue at the Edge Ice arena related to usage by youth hockey associations, offset by slight decreases budgeted in District program offerings within Children's Programs, in Facility Operations and in Fitness.

Total Operating Expenditures increased by \$25,954, which was less than one percent due to the following: \$114,932 increase in Salaries and Wages due to planned merit wage increases for our full-time employees of approximately 3%, and a projected Colorado minimum wage increase from \$12.00/hr to \$12.24/hr in 2021; \$100,146 increase in Personnel due to increased medical/dental and worker's compensation insurance premiums and social security taxes due to increase in wages; \$93,235 increase in Utilities related to higher expected consumption of water in our parks. These increases were partially offset by Supplies and Purchased Services, which are expected to be lower by \$29,794 and \$261,023, respectively. The decrease in Supplies is related to lower expected need for parts to maintain our facilities and irrigation systems, and the decrease in Purchased Services is mainly related to election expenditures, which were included in the 2020 budget.

The proposed 2021 budget includes various minimal fee increases throughout the District. The services provided through this budget include park and recreation services 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. This budget includes \$4,678,654 of capital project and equipment 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, is estimated to be 7.929 in 2021, down from 9.536 mills in 2020 as a result of the payoff of the 2010 General Obligation Bond, which occurred in 2020. The mill levy for Sub-District A will be adjusted for the final budget if the District is successful in passing the bond conversion ballot question in the November 2020 election. 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 9.003 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 prior year report of

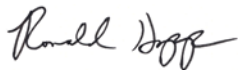
assessed value from the Jefferson County Assessor and will be updated when the final 2020 report of assessed value is received from the Assessor's office.

Overall, the Jefferson County and District economy is relatively strong and the area has experienced some modest growth (home and commercial building). In recent years, the District has experienced growth in Children's Programs, at the Edge Ice Arena, in Adult and Youth Sports programs, and at the Foothills Fieldhouse. As aforementioned, the District has faced financial challenges in 2020 related to COVID-19, including facility closures, program cancellations and operating restrictions in all areas of operation. It is anticipated that COVID-19 will continue to impact our operations, however, at this point in time, we are unsure of what operating restrictions, if any, we will face in 2021.

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, the passage of the bond conversion, or an 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,

A handwritten signature in cursive script, appearing to read "Ronald Hopp".

Ronald Hopp, Executive Director
Foothills Park & Recreation District

Long Term Debt

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 District 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 2010 COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2021	\$ 296,050
2022	290,812
Total	<u>\$ 586,862</u>

2013 Certificates of Participation

In May 2013, the District 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 2013 COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2021	\$ 434,100
2022	432,225
2023	433,825
Thereafter	4,335,175
Total	<u>\$ 5,635,325</u>

2015 Certificates of Participation

In December 2015, the District 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 2015 COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2021	\$ 969,438
2022	971,738
2023	968,437
Thereafter	9,001,625
Total	<u>\$ 11,911,238</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 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>
2021	\$ 110,439
2022	109,136
Total	<u>\$ 219,575</u>

Estimate of Property Taxes for 2021 Budget

	Sub District A	Regular District	Sub District B	Totals
Operations Mill Levy				
Assessed Valuation 11/18/2020 Certified	\$ 1,293,342,422	95,833,076	23,882,105	1,413,057,603
Assessed Valuation 11/21/2019 Certified	\$ 1,279,056,793	96,737,259	23,836,379	1,399,630,431
Increase(decrease)	\$ 14,285,629	(904,183)	45,726	13,427,172
% Increase(decrease)	1.12%	-0.93%	0.19%	0.96%
Mill Levy	9.463	6.829	4.300	20.592
Sub-total 2020 Taxes (payable in 2021)	\$ 12,238,899	\$ 654,444	\$ 102,693	\$ 12,996,036
Additions:				
Abatements/Refunds	\$ 40,093	\$ -	\$ -	40,093
Omitted Property (Can't Include in Mill-Levy)	-	-	-	-
Additions Mill levy	0.031	0.000	0.000	
Temporary General Credit				
Temporary Mill Levy Rate Reduction	\$ (21,986)	\$ -	\$ -	(21,986)
Total 2020 Taxes (payable in 2021)	\$ 12,257,006	\$ 654,444	\$ 102,693	\$ 13,014,143
Temporary Credit Mill levy	-0.017	0.000	0.000	
Total Operations Mill Levy	9.477	6.829	4.300	
Debt Service Mill Levy				
2021 Debt Service	\$ -	\$ -	\$ 112,102	\$ 112,102
Total Debt Service Mill Levy			4.694	
Total Operations/Debt Service 2021	\$ 12,257,006	\$ 654,444	\$ 214,795	\$ 13,126,245
Total Operations/Debt Service 2020	\$ 12,200,922	\$ 660,811	\$ 210,212	\$ 13,071,945
Difference	\$ 56,084	\$ (6,367)	\$ 4,583	\$ 54,300
Total 2020 Mill Levy (payable in 2021)	9.477	6.829	8.994	
Total 2019 Mill Levy (payable in 2020)	9.539	6.831	8.819	
Mill Levy Change	-0.062	-0.002	0.175	

2021 Proposed Budget - Property Tax

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

Assessed Value

A. 2020 Assessed Value	\$	95,833,076
B. 2019 Assessed Value	\$	96,737,259

Property Taxes

A. 2021 Proposed Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		6.829
B. 2020 Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.002
Total Mill Levy		6.831
C. Estimate of Taxes on \$ 300,000 Home		
Taxes Payable in 2021	\$	146.48
Taxes Payable in 2020	\$	146.52

2 Foothills District Sub District "A"

Assessed Value

A. 2020 Assessed Value	\$	1,293,342,422
B. 2019 Assessed Value	\$	1,279,056,793

Property Taxes

A. 2021 Proposed Budget		
Operations Mill Levy		9.463
Debt Service Mill Levy		0.000
Abatements and Refunds Mill Levy		0.014
Total Mill Levy		9.477
B. 2020 Budget		
Operations Mill Levy		7.929
Debt Service Mill Levy		1.534
Abatements and Refunds Mill Levy		0.076
Total Mill Levy		9.539
C. Estimate of Taxes on \$ 300,000 Home		
Taxes Payable in 2021	\$	203.28
Taxes Payable in 2020	\$	204.61

3 Foothills District Sub District "B"

Assessed Value

A. 2020 Assessed Value	\$	23,882,105
B. 2019 Assessed Value	\$	23,836,379

Property Taxes

A. 2020 Proposed Budget		
Operations Mill Levy		4.300
Debt Service Mill Levy		4.694
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.994
B. 2020 Budget		
Operations Mill Levy		4.300
Debt Service Mill Levy		4.519
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.819
C. Estimate of Taxes on \$ 300,000 Home		
Taxes Payable in 2021	\$	192.92
Taxes Payable in 2020	\$	189.17

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

Net Position

Net Position Balance as of 12/31/2017	\$ 58,451,123
Change	<u>12,540,149</u>
Net Position Balance as of 12/31/2018	<u>\$ 70,991,272</u>
Change	<u>4,403,948</u>
Net Position Balance as of 12/31/2019	<u>\$ 75,395,220</u>
Estimated Change	<u>2,500,000</u>
Net Position Balance as of 12/31/2020	<u>\$ 77,895,220</u>

Funds Available

Funds Available Balance as of 12/31/2017	\$ 10,464,033
Change	<u>3,243,453</u>
Funds Available Balance as of 12/31/2018	<u>\$ 13,707,486</u>
Change	<u>(1,987,506)</u>
Funds Available Balance as of 12/31/2019	<u>\$ 11,719,980</u>
Estimated Change	<u>3,500,000</u>
Funds Available Balance as of 12/31/2020	<u>\$ 15,219,980</u>

Foothills Parks Recreation District
Summary of All Units
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	11,628,787	12,316,001	8,650,652	12,063,371
Rentals	2,601,789	2,668,303	2,490,291	3,022,133
Merchandise Sales	504,555	504,745	371,323	497,475
Concessions and Other Contracts	532,241	536,958	283,053	561,232
Other Revenue	90,384	71,798	124,048	63,862
TOTAL OPERATING REVENUES	15,357,755	16,097,805	11,919,367	16,208,073
OPERATING EXPENDITURES				
Salaries and Wages	10,690,924	11,789,905	9,667,422	11,893,988
Personnel	2,173,502	2,435,621	2,198,240	2,558,751
Supplies	2,370,072	2,572,844	1,930,951	2,545,551
Purchased Services	2,607,660	3,078,538	2,282,622	2,900,540
Utilities	1,877,811	1,847,673	1,909,066	1,951,106
Insurance	268,638	286,094	293,271	269,341
Other Expenditures	12,271	0	13,736	0
TOTAL OPERATING EXPENDITURES	20,000,878	22,010,675	18,295,307	22,119,277
NET OPERATING REVENUE/(EXPENDITURES)	-4,643,123	-5,912,870	-6,375,940	-5,911,204
NON-OPERATING REVENUE				
Fund Balance	18,851	2,984,929	20,000	4,740,938
Property Taxes Collected to Pay GO Bonds	2,057,249	2,069,789	2,059,329	112,102
Property Taxes Collected for Operations	9,608,369	11,002,156	10,968,217	13,014,143
Specific Ownership Taxes	1,007,475	813,639	974,975	943,795
Conservation Trust	553,927	492,764	501,080	502,558
Contributions and Grants	890,862	104,850	1,727,232	68,647
Investment Income	213,569	142,977	86,886	48,026
QEBC Interest Expense Subsidy	33,575	35,770	26,928	19,316
Gain/(Loss) on Investments in Bergen	0	0	-7,881	0
Gain/(Loss) on Sale of Capital Assets	46,377	0	12,600	0
Proceeds from Insurance	8,856	0	28,994	0
Other Income	10,317	0	485,267	0
TOTAL NON-OPERATING REVENUE	14,449,426	17,646,875	16,883,627	19,449,525
NON-OPERATING EXPENDITURES				
Grant Expenditures	2,537,105	245,777	125,367	144,785
Facilities & Equipment Repairs and Replacements	5,547,345	7,328,192	4,176,184	11,380,566
Debt Payments	3,131,300	3,248,600	3,248,600	1,235,700
Interest Expense	810,799	709,307	709,335	574,326
Other Expenditures	165,141	202,129	190,423	202,944
TOTAL NON-OPERATING EXPENDITURES	12,191,690	11,734,005	8,449,908	13,538,320
NET REVENUE/(EXPENDITURES)	-2,385,386	0	2,057,779	0
TOTAL REVENUE	29,807,182	33,744,680	28,802,994	35,657,598
TOTAL EXPENDITURES	32,192,568	33,744,680	26,745,216	35,657,598
NET REVENUE/(EXPENDITURES)	-2,385,386	0	2,057,779	0

Foothills Parks Recreation District
Administration
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Concessions and Other Contracts	10,000	10,000	10,000	10,000
Other Revenue	7,714	11,600	2,327	4,100
TOTAL OPERATING REVENUES	17,714	21,600	12,327	14,100
OPERATING EXPENDITURES				
Salaries and Wages	1,007,600	1,093,347	1,093,783	1,104,297
Personnel	193,038	238,003	225,843	270,792
Supplies	32,205	30,589	127,558	21,289
Purchased Services	571,819	887,369	723,508	648,978
Utilities	21,635	-24,366	9,038	-27,051
Insurance	79,975	87,972	100,875	103,590
Other Expenditures	-1	0	0	0
TOTAL OPERATING EXPENDITURES	1,906,269	2,312,913	2,280,605	2,121,894
NET OPERATING REVENUE/(EXPENDITURES)	-1,888,556	-2,291,313	-2,268,278	-2,107,794
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,230,570	5,436,507	5,232,827	7,507,108
Investment Income	213,569	142,977	86,886	48,026
Gain/(Loss) on Investments in Bergen	0	0	-7,881	0
Other Income	0	0	397,195	0
TOTAL NON-OPERATING REVENUE	4,444,140	5,579,484	5,709,026	7,555,133
NON-OPERATING EXPENDITURES				
Other Expenditures	-17,911	0	-11,944	0
TOTAL NON-OPERATING EXPENDITURES	-17,911	0	-11,944	0
NET REVENUE/(EXPENDITURES)	2,573,495	3,288,171	3,452,692	5,447,339
TOTAL REVENUE	4,461,853	5,601,084	5,721,353	7,569,233
TOTAL EXPENDITURES	1,888,359	2,312,913	2,268,662	2,121,894
NET REVENUE/(EXPENDITURES)	2,573,495	3,288,171	3,452,692	5,447,339

Foothills Parks Recreation District
Total Parks and Clement Park
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	233,663	283,077	109,407	283,077
Rentals	213,288	234,841	48,412	228,891
Concessions and Other Contracts	4,392	4,392	4,392	4,392
Other Revenue	29,264	17,648	44,579	18,000
TOTAL OPERATING REVENUES	480,606	539,958	206,790	534,360
OPERATING EXPENDITURES				
Salaries and Wages	1,882,121	2,107,911	1,876,339	2,161,684
Personnel	487,993	525,693	510,915	566,886
Supplies	457,278	564,652	447,266	573,605
Purchased Services	340,950	411,992	371,678	390,639
Utilities	690,764	643,254	813,304	860,608
Insurance	63,235	65,139	67,417	57,287
TOTAL OPERATING EXPENDITURES	3,922,341	4,318,640	4,086,918	4,610,710
NET OPERATING REVENUE/(EXPENDITURES)	-3,441,735	-3,778,682	-3,880,128	-4,076,350
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	3,566,271	3,797,719	3,797,720	4,095,391
Contributions and Grants	180	2,500	2,488	2,500
Proceeds from Insurance	5,162	0	2,734	0
TOTAL NON-OPERATING REVENUE	3,571,612	3,800,219	3,802,943	4,097,891
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	19,911	20,000
Other Expenditures	1,351	1,537	1,537	1,540
TOTAL NON-OPERATING EXPENDITURES	21,351	21,537	21,448	21,540
NET REVENUE/(EXPENDITURES)	108,527	0	-98,634	0
TOTAL REVENUE	4,052,219	4,340,177	4,009,733	4,632,251
TOTAL EXPENDITURES	3,943,692	4,340,177	4,108,367	4,632,251
NET REVENUE/(EXPENDITURES)	108,527	0	-98,634	0

Foothills Parks Recreation District
Parks Mtce and Fleet
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	200,232	247,954	93,887	247,954
Rentals	86,679	97,187	14,079	97,187
Other Revenue	26,102	17,648	43,479	18,000
TOTAL OPERATING REVENUES	313,013	362,789	151,445	363,141
OPERATING EXPENDITURES				
Salaries and Wages	1,523,305	1,710,201	1,556,634	1,753,197
Personnel	397,289	436,140	425,116	465,715
Supplies	315,703	398,202	315,668	407,755
Purchased Services	275,333	325,524	306,099	299,280
Utilities	610,633	563,802	729,768	762,397
Insurance	49,505	50,565	54,327	47,002
TOTAL OPERATING EXPENDITURES	3,171,769	3,484,433	3,387,613	3,735,347
NET OPERATING REVENUE/(EXPENDITURES)	-2,858,756	-3,121,644	-3,236,168	-3,372,206
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	3,566,271	3,797,719	3,797,720	4,095,391
Contributions and Grants	180	2,500	2,488	2,500
Proceeds from Insurance	5,162	0	2,734	0
TOTAL NON-OPERATING REVENUE	3,571,612	3,800,219	3,802,943	4,097,891
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	19,911	20,000
Other Expenditures	1,351	1,537	1,537	1,540
TOTAL NON-OPERATING EXPENDITURES	21,351	21,537	21,448	21,540
NET REVENUE/(EXPENDITURES)	691,506	657,038	545,326	704,145
TOTAL REVENUE	3,884,626	4,163,008	3,954,388	4,461,032
TOTAL EXPENDITURES	3,193,120	3,505,970	3,409,061	3,756,887
NET REVENUE/(EXPENDITURES)	691,506	657,038	545,326	704,145

Foothills Parks Recreation District
Clement Park
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	33,431	35,123	15,520	35,123
Rentals	126,609	137,654	34,334	131,704
Concessions and Other Contracts	4,392	4,392	4,392	4,392
Other Revenue	3,162	0	1,100	0
TOTAL OPERATING REVENUES	167,593	177,169	55,345	171,219
OPERATING EXPENDITURES				
Salaries and Wages	358,816	397,710	319,705	408,487
Personnel	90,704	89,553	85,798	101,171
Supplies	141,574	166,450	131,597	165,850
Purchased Services	65,617	86,469	65,579	91,359
Utilities	80,131	79,452	83,536	98,211
Insurance	13,730	14,574	13,090	10,285
TOTAL OPERATING EXPENDITURES	750,572	834,207	699,305	875,364
NET OPERATING REVENUE/(EXPENDITURES)	-582,979	-657,038	-643,960	-704,145
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-582,979	-657,038	-643,960	-704,145
TOTAL REVENUE	167,593	177,169	55,345	171,219
TOTAL EXPENDITURES	750,572	834,207	699,305	875,364
NET REVENUE/(EXPENDITURES)	-582,979	-657,038	-643,960	-704,145

Foothills Parks Recreation District
Leisure Services Summary
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	7,927,115	8,475,214	3,487,842	8,228,384
Rentals	1,556,574	1,529,463	1,280,592	1,889,243
Merchandise Sales	87,972	100,758	27,705	100,488
Concessions and Other Contracts	445,792	453,566	193,649	477,840
Other Revenue	43,959	36,860	64,750	36,062
TOTAL OPERATING REVENUES	10,061,412	10,595,860	5,054,538	10,732,017
OPERATING EXPENDITURES				
Salaries and Wages	5,995,491	6,645,175	4,813,710	6,626,101
Personnel	1,119,674	1,280,263	1,066,641	1,298,920
Supplies	1,052,966	1,105,232	596,400	1,081,213
Purchased Services	1,392,572	1,492,653	788,803	1,526,745
Utilities	779,170	831,729	662,632	725,707
Insurance	111,957	118,164	112,133	96,377
Other Expenditures	-1,149	0	152	0
TOTAL OPERATING EXPENDITURES	10,450,680	11,473,215	8,040,472	11,355,064
NET OPERATING REVENUE/(EXPENDITURES)	-389,268	-877,355	-2,985,934	-623,047
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	892,316	1,021,393	1,021,393	977,986
Contributions and Grants	350	0	0	0
Proceeds from Insurance	3,694	0	26,260	0
Other Income	0	0	72,000	0
TOTAL NON-OPERATING REVENUE	896,360	1,021,393	1,119,653	977,986
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	507,091	144,038	-1,866,281	354,939
TOTAL REVENUE	10,957,771	11,617,253	6,174,191	11,710,003
TOTAL EXPENDITURES	10,450,680	11,473,215	8,040,472	11,355,064
NET REVENUE/(EXPENDITURES)	507,091	144,038	-1,866,281	354,939

Foothills Parks Recreation District
Administration
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Salaries and Wages	218,366	225,057	226,722	236,310
Personnel	42,503	43,903	45,215	47,314
Supplies	603	1,622	307	1,560
Purchased Services	132,934	106,844	83,707	155,347
TOTAL OPERATING EXPENDITURES	394,405	377,427	355,952	440,531
NET OPERATING REVENUE/(EXPENDITURES)	-394,405	-377,427	-355,952	-440,531
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-394,405	-377,427	-355,952	-440,531
TOTAL EXPENDITURES	394,405	377,427	355,952	440,531
NET REVENUE/(EXPENDITURES)	-394,405	-377,427	-355,952	-440,531

Foothills Parks Recreation District
Facility Operations
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	475,902	593,291	251,084	550,820
Rentals	170,165	168,116	92,294	163,142
Merchandise Sales	13,275	14,950	4,196	11,200
Concessions and Other Contracts	9,730	9,392	4,279	9,006
Other Revenue	60	55	29	57
TOTAL OPERATING REVENUES	669,131	785,804	351,880	734,225
OPERATING EXPENDITURES				
Salaries and Wages	546,355	588,407	470,981	592,395
Personnel	94,980	98,471	88,862	94,480
Supplies	55,968	145,669	39,155	106,195
Purchased Services	223,122	241,019	186,249	226,567
Utilities	143,051	152,672	125,163	135,410
Insurance	57,432	63,175	54,757	51,527
Other Expenditures	-912	0	-358	0
TOTAL OPERATING EXPENDITURES	1,119,996	1,289,414	964,811	1,206,575
NET OPERATING REVENUE/(EXPENDITURES)	-450,865	-503,610	-612,930	-472,350
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-450,865	-503,610	-612,930	-472,350
TOTAL REVENUE	669,131	785,804	351,880	734,225
TOTAL EXPENDITURES	1,119,996	1,289,414	964,811	1,206,575
NET REVENUE/(EXPENDITURES)	-450,865	-503,610	-612,930	-472,350

Foothills Parks Recreation District
Facility Maintenance
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Other Revenue	560	0	2,469	0
TOTAL OPERATING REVENUES	560	0	2,469	0
OPERATING EXPENDITURES				
Salaries and Wages	225,693	288,815	201,276	295,087
Personnel	45,727	71,683	46,183	75,836
Supplies	179,019	163,265	120,504	161,820
Purchased Services	61,227	54,704	30,788	72,785
TOTAL OPERATING EXPENDITURES	511,666	578,467	398,751	605,528
NET OPERATING REVENUE/(EXPENDITURES)	-511,106	-578,467	-396,282	-605,528
NON-OPERATING REVENUE				
Proceeds from Insurance	0	0	26,260	0
TOTAL NON-OPERATING REVENUE	0	0	26,260	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-511,106	-578,467	-370,022	-605,528
TOTAL REVENUE	560	0	28,729	0
TOTAL EXPENDITURES	511,666	578,467	398,751	605,528
NET REVENUE/(EXPENDITURES)	-511,106	-578,467	-370,022	-605,528

Foothills Parks Recreation District
Climbing Wall
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	20,553	21,964	2,894	3,284
Rentals	1,735	1,310	193	830
TOTAL OPERATING REVENUES	22,288	23,274	3,087	4,114
OPERATING EXPENDITURES				
Salaries and Wages	12,823	16,750	2,177	3,625
Personnel	1,309	1,654	222	388
Supplies	1,536	1,850	153	1,175
TOTAL OPERATING EXPENDITURES	15,668	20,255	2,552	5,188
NET OPERATING REVENUE/(EXPENDITURES)	6,620	3,020	535	-1,074
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	6,620	3,020	535	-1,074
TOTAL REVENUE	22,288	23,274	3,087	4,114
TOTAL EXPENDITURES	15,668	20,255	2,552	5,188
NET REVENUE/(EXPENDITURES)	6,620	3,020	535	-1,074

Foothills Parks Recreation District
Fitness
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	611,957	627,429	330,970	587,792
TOTAL OPERATING REVENUES	<u>611,957</u>	<u>627,429</u>	<u>330,970</u>	<u>587,792</u>
OPERATING EXPENDITURES				
Salaries and Wages	401,666	408,229	290,670	380,260
Personnel	67,887	72,626	59,851	92,476
Supplies	9,990	9,840	2,119	10,115
Purchased Services	51,763	59,091	18,410	51,648
Insurance	4,535	0	6,013	0
TOTAL OPERATING EXPENDITURES	<u>535,841</u>	<u>549,786</u>	<u>377,062</u>	<u>534,499</u>
NET OPERATING REVENUE/(EXPENDITURES)	76,115	77,643	-46,092	53,292
NON-OPERATING REVENUE				
Proceeds from Insurance	3,694	0	0	0
TOTAL NON-OPERATING REVENUE	<u>3,694</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>79,809</u>	<u>77,643</u>	<u>-46,092</u>	<u>53,292</u>
TOTAL REVENUE	615,651	627,429	330,970	587,792
TOTAL EXPENDITURES	<u>535,841</u>	<u>549,786</u>	<u>377,062</u>	<u>534,499</u>
NET REVENUE/(EXPENDITURES)	<u>79,809</u>	<u>77,643</u>	<u>-46,092</u>	<u>53,292</u>

Foothills Parks Recreation District
Cultural Arts
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	240,516	289,617	88,692	289,754
Rentals	2,185	4,000	6,975	4,000
Merchandise Sales	17,957	15,405	5,516	17,789
TOTAL OPERATING REVENUES	260,658	309,022	101,183	311,543
OPERATING EXPENDITURES				
Salaries and Wages	177,380	190,120	145,152	201,826
Personnel	35,274	36,372	35,416	39,575
Supplies	23,773	30,210	9,320	30,210
Purchased Services	21,938	49,179	6,836	49,179
TOTAL OPERATING EXPENDITURES	258,366	305,882	196,724	320,790
NET OPERATING REVENUE/(EXPENDITURES)	2,292	3,140	-95,541	-9,248
NON-OPERATING REVENUE				
Contributions and Grants	350	0	0	0
TOTAL NON-OPERATING REVENUE	350	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	2,642	3,140	-95,541	-9,248
TOTAL REVENUE	261,008	309,022	101,183	311,543
TOTAL EXPENDITURES	258,366	305,882	196,724	320,790
NET REVENUE/(EXPENDITURES)	2,642	3,140	-95,541	-9,248

Foothills Parks Recreation District
Summary Children's Programs
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	3,267,920	3,360,161	1,218,642	3,312,082
Other Revenue	3,816	0	42,066	0
TOTAL OPERATING REVENUES	<u>3,271,735</u>	<u>3,360,161</u>	<u>1,260,708</u>	<u>3,312,082</u>
OPERATING EXPENDITURES				
Salaries and Wages	1,754,053	1,957,899	1,384,467	1,921,307
Personnel	367,570	431,186	337,838	413,373
Supplies	125,462	144,568	52,561	137,278
Purchased Services	404,952	436,687	138,936	437,172
Insurance	0	0	3,702	0
TOTAL OPERATING EXPENDITURES	<u>2,652,037</u>	<u>2,970,339</u>	<u>1,917,504</u>	<u>2,909,130</u>
NET OPERATING REVENUE/(EXPENDITURES)	619,698	389,822	-656,796	402,952
NON-OPERATING REVENUE				
Other Income	0	0	72,000	0
TOTAL NON-OPERATING REVENUE	<u>0</u>	<u>0</u>	<u>72,000</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>619,698</u>	<u>389,822</u>	<u>-584,796</u>	<u>402,952</u>
TOTAL REVENUE	3,271,735	3,360,161	1,332,708	3,312,082
TOTAL EXPENDITURES	2,652,037	2,970,339	1,917,504	2,909,130
NET REVENUE/(EXPENDITURES)	<u>619,698</u>	<u>389,822</u>	<u>-584,796</u>	<u>402,952</u>

Foothills Parks Recreation District
Aquatics Summary
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	761,121	845,645	342,282	835,866
Rentals	94,826	91,805	43,687	89,804
Merchandise Sales	1,181	1,078	48	1,375
Concessions and Other Contracts	8,484	20,243	0	19,999
Other Revenue	0	300	0	0
TOTAL OPERATING REVENUES	865,612	959,071	386,017	947,044
OPERATING EXPENDITURES				
Salaries and Wages	1,121,718	1,330,955	799,994	1,324,290
Personnel	151,776	190,398	134,785	179,906
Supplies	160,334	163,200	96,695	157,371
Purchased Services	40,369	33,447	38,412	33,017
Utilities	241,022	255,298	197,352	224,601
Insurance	6,515	7,167	6,212	5,845
Other Expenditures	-824	0	144	0
TOTAL OPERATING EXPENDITURES	1,720,910	1,980,464	1,273,593	1,925,030
NET OPERATING REVENUE/(EXPENDITURES)	-855,298	-1,021,393	-887,576	-977,986
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	892,316	1,021,393	1,021,393	977,986
TOTAL NON-OPERATING REVENUE	892,316	1,021,393	1,021,393	977,986
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	37,017	0	133,817	0
TOTAL REVENUE	1,757,927	1,980,464	1,407,410	1,925,030
TOTAL EXPENDITURES	1,720,910	1,980,464	1,273,593	1,925,030
NET REVENUE/(EXPENDITURES)	37,017	0	133,817	0

Foothills Parks Recreation District
Edge Summary
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	902,912	979,084	498,263	892,760
Rentals	759,624	751,386	847,996	1,120,311
Merchandise Sales	55,560	69,325	17,946	70,125
Concessions and Other Contracts	331,813	312,911	146,027	331,086
Other Revenue	14,084	11,600	9,065	11,100
TOTAL OPERATING REVENUES	2,063,992	2,124,306	1,519,297	2,425,382
OPERATING EXPENDITURES				
Salaries and Wages	577,069	633,028	481,509	672,261
Personnel	123,145	128,841	131,670	155,357
Supplies	342,250	278,647	177,609	297,537
Purchased Services	178,748	182,430	139,193	163,411
Utilities	280,647	289,260	254,564	264,076
Insurance	26,675	29,342	25,432	23,932
Other Expenditures	484	0	380	0
TOTAL OPERATING EXPENDITURES	1,529,018	1,541,548	1,210,358	1,576,574
NET OPERATING REVENUE/(EXPENDITURES)	534,974	582,759	308,940	848,808
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	534,974	582,759	308,940	848,808
TOTAL REVENUE	2,063,992	2,124,306	1,519,297	2,425,382
TOTAL EXPENDITURES	1,529,018	1,541,548	1,210,358	1,576,574
NET REVENUE/(EXPENDITURES)	534,974	582,759	308,940	848,808

Foothills Parks Recreation District
District Athletics Summary
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,589,378	1,635,638	729,609	1,642,351
Rentals	221,884	235,491	115,995	232,941
Concessions and Other Contracts	69,459	54,820	28,127	61,349
Other Revenue	23,940	23,405	11,121	23,405
TOTAL OPERATING REVENUES	1,904,660	1,949,353	884,853	1,960,046
OPERATING EXPENDITURES				
Salaries and Wages	820,365	854,529	678,787	851,428
Personnel	160,791	170,314	154,862	163,964
Supplies	127,403	138,961	84,732	137,151
Purchased Services	246,494	288,265	120,217	297,710
Utilities	90,010	109,952	64,956	79,652
Insurance	6,963	7,659	6,639	6,247
Other Expenditures	171	0	3	0
TOTAL OPERATING EXPENDITURES	1,452,196	1,569,680	1,110,195	1,536,152
NET OPERATING REVENUE/(EXPENDITURES)	452,464	379,673	-225,343	423,894
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	452,464	379,673	-225,343	423,894
TOTAL REVENUE	1,904,660	1,949,353	884,853	1,960,046
TOTAL EXPENDITURES	1,452,196	1,569,680	1,110,195	1,536,152
NET REVENUE/(EXPENDITURES)	452,464	379,673	-225,343	423,894

Foothills Parks Recreation District
Foothills Fieldhouse
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	56,857	122,385	25,405	113,675
Rentals	306,155	277,355	173,453	278,215
Concessions and Other Contracts	26,307	56,200	15,216	56,400
Other Revenue	1,500	1,500	0	1,500
TOTAL OPERATING REVENUES	390,819	457,440	214,074	449,790
OPERATING EXPENDITURES				
Salaries and Wages	140,002	151,384	131,975	147,313
Personnel	28,712	34,816	31,736	36,252
Supplies	26,629	27,400	13,244	40,800
Purchased Services	31,024	40,986	26,056	39,909
Utilities	24,441	24,547	20,597	21,968
Insurance	9,836	10,820	9,378	8,825
Other Expenditures	-67	0	-17	0
TOTAL OPERATING EXPENDITURES	260,577	289,954	232,970	295,066
NET OPERATING REVENUE/(EXPENDITURES)	130,243	167,486	-18,896	154,724
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	130,243	167,486	-18,896	154,724
TOTAL REVENUE	390,819	457,440	214,074	449,790
TOTAL EXPENDITURES	260,577	289,954	232,970	295,066
NET REVENUE/(EXPENDITURES)	130,243	167,486	-18,896	154,724

Foothills Parks Recreation District
Golf Summary
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	3,238,018	3,321,703	4,725,740	3,315,903
Rentals	831,927	903,999	1,161,287	903,999
Merchandise Sales	416,583	403,987	343,618	396,987
Concessions and Other Contracts	72,057	69,000	75,011	69,000
Other Revenue	9,448	5,690	12,393	5,700
TOTAL OPERATING REVENUES	4,568,032	4,704,380	6,318,049	4,691,589
OPERATING EXPENDITURES				
Salaries and Wages	1,805,712	1,943,473	1,883,590	2,001,905
Personnel	372,797	391,662	394,841	422,152
Supplies	827,529	872,372	759,727	869,444
Purchased Services	302,319	286,524	398,633	334,178
Utilities	386,241	397,057	424,092	391,842
Insurance	13,472	14,820	12,845	12,087
Other Expenditures	13,421	0	13,585	0
TOTAL OPERATING EXPENDITURES	3,721,492	3,905,907	3,887,312	4,031,609
NET OPERATING REVENUE/(EXPENDITURES)	846,540	798,473	2,430,737	659,981
NON-OPERATING REVENUE				
Contributions and Grants	0	0	2,500	0
TOTAL NON-OPERATING REVENUE	0	0	2,500	0
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	2,089	0	0	0
Interest Expense	0	0	3,696	0
TOTAL NON-OPERATING EXPENDITURES	2,089	0	3,696	0
NET REVENUE/(EXPENDITURES)	844,451	798,473	2,429,541	659,981
TOTAL REVENUE	4,568,032	4,704,380	6,320,549	4,691,589
TOTAL EXPENDITURES	3,723,581	3,905,907	3,891,008	4,031,609
NET REVENUE/(EXPENDITURES)	844,451	798,473	2,429,541	659,981

Foothills Parks Recreation District
Conservation Trust Fund
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Conservation Trust	553,927	492,764	501,080	502,558
TOTAL NON-OPERATING REVENUE	553,927	492,764	501,080	502,558
NON-OPERATING EXPENDITURES				
Debt Payments	481,441	492,764	492,764	502,558
TOTAL NON-OPERATING EXPENDITURES	481,441	492,764	492,764	502,558
NET REVENUE/(EXPENDITURES)	72,486	0	8,316	0
TOTAL REVENUE	553,927	492,764	501,080	502,558
TOTAL EXPENDITURES	481,441	492,764	492,764	502,558
NET REVENUE/(EXPENDITURES)	72,486	0	8,316	0

Foothills Parks Recreation District
Debt Fund
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Property Taxes Collected to Pay GO Bonds	2,057,249	2,069,789	2,059,329	112,102
Property Taxes Collected for Operations	919,212	746,537	916,277	433,658
Specific Ownership Taxes	1,007,475	813,639	974,975	943,795
QEBC Interest Expense Subsidy	33,575	35,770	26,928	19,316
TOTAL NON-OPERATING REVENUE	4,017,512	3,665,735	3,977,509	1,508,871
NON-OPERATING EXPENDITURES				
Debt Payments	2,649,859	2,755,836	2,755,836	733,142
Interest Expense	810,799	709,307	705,639	574,326
Other Expenditures	181,701	200,592	200,829	201,403
TOTAL NON-OPERATING EXPENDITURES	3,642,359	3,665,735	3,662,304	1,508,871
NET REVENUE/(EXPENDITURES)	375,153	0	315,204	0
TOTAL REVENUE	4,017,512	3,665,735	3,977,509	1,508,871
TOTAL EXPENDITURES	3,642,359	3,665,735	3,662,304	1,508,871
NET REVENUE/(EXPENDITURES)	375,153	0	315,204	0

Foothills Parks Recreation District
Capital Project Fund
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Fund Balance	0	2,936,122	0	4,602,476
Contributions and Grants	802,379	0	1,667,282	0
Gain/(Loss) on Sale of Capital Assets	46,377	0	12,600	0
Other Income	10,317	0	16,073	0
TOTAL NON-OPERATING REVENUE	859,073	2,936,122	1,695,955	4,602,476
NON-OPERATING EXPENDITURES				
Grant Expenditures	2,433,928	145,395	97,976	53,895
Facilities & Equipment Repairs and Replacements	5,327,853	7,043,378	3,993,988	11,032,689
TOTAL NON-OPERATING EXPENDITURES	7,761,781	7,188,773	4,091,964	11,086,584
NET REVENUE/(EXPENDITURES)	-6,902,709	-4,252,650	-2,396,009	-6,484,108
TOTAL REVENUE	859,073	2,936,122	1,695,955	4,602,476
TOTAL EXPENDITURES	7,761,781	7,188,773	4,091,964	11,086,584
NET REVENUE/(EXPENDITURES)	-6,902,709	-4,252,650	-2,396,009	-6,484,108

Foothills Parks Recreation District
Grant Fund
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Supplies	95	0	0	0
TOTAL OPERATING EXPENDITURES	95	0	0	0
NET OPERATING REVENUE/(EXPENDITURES)	-95	0	0	0
NON-OPERATING REVENUE				
Fund Balance	18,851	20,000	20,000	46,592
Contributions and Grants	87,953	102,350	54,962	66,147
TOTAL NON-OPERATING REVENUE	106,804	122,350	74,962	112,739
NON-OPERATING EXPENDITURES				
Grant Expenditures	103,177	100,382	27,391	90,890
TOTAL NON-OPERATING EXPENDITURES	103,177	100,382	27,391	90,890
NET REVENUE/(EXPENDITURES)	3,532	21,968	47,571	21,849
TOTAL REVENUE	106,804	122,350	74,962	112,739
TOTAL EXPENDITURES	103,272	100,382	27,391	90,890
NET REVENUE/(EXPENDITURES)	3,532	21,968	47,571	21,849

Foothills Parks Recreation District
Golf Development Improvement Fund
2021 Budget

	2019 Actual	2020 Final Budget	2020 Estimated Actual	2021 Adopted Budget
OPERATING REVENUES				
Admission Fees	229,991	236,007	327,663	236,007
TOTAL OPERATING REVENUES	229,991	236,007	327,663	236,007
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	229,991	236,007	327,663	236,007
NON-OPERATING REVENUE				
Fund Balance	0	28,807	0	91,870
TOTAL NON-OPERATING REVENUE	0	28,807	0	91,870
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	197,403	264,814	162,285	327,877
TOTAL NON-OPERATING EXPENDITURES	197,403	264,814	162,285	327,877
NET REVENUE/(EXPENDITURES)	32,588	0	165,378	0
TOTAL REVENUE	229,991	264,814	327,663	327,877
TOTAL EXPENDITURES	197,403	264,814	162,285	327,877
NET REVENUE/(EXPENDITURES)	32,588	0	165,378	0