



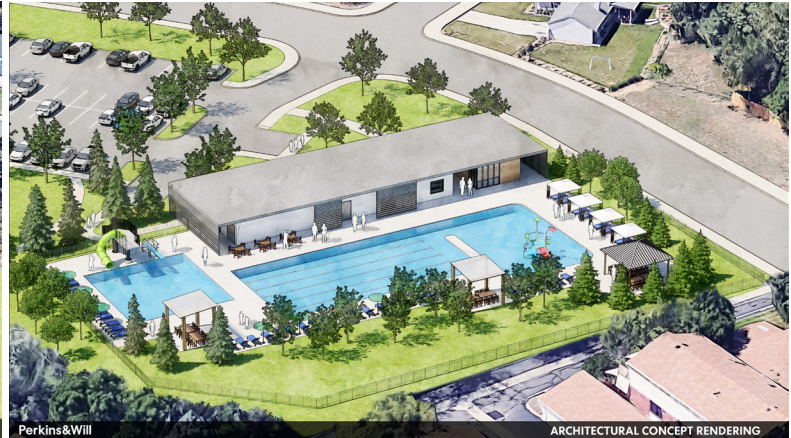
Foothills Park & Recreation District

2023 Budget

6th Avenue West Pool – Concept Rendering



Columbine West Pool – Concept Rendering



Foothills Golf Course Clubhouse – Concept Rendering



Children's Programs – Summer Camp



Senior Adult Fitness Class



Easton Regional Park

BOARD OF DIRECTORS

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Michael Bielkiewicz, First Vice Chair

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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



Creating Community, Enhancing Health, Inspiring Play

January 30, 2023

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

Attached is a copy of the 2023 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 13, 2022. 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 2023 budget of Foothills Park & Recreation District.

Best Regards,

Dennis Weiner
Director of Finance and Administrative Services

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Treasurer

Gina M. Writz
Secretary

Ronald Hopp
Executive Director

No. 22-011

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, 2023, AND ENDING ON THE LAST DAY OF DECEMBER, 2023.

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 13, 2022 for its consideration, and;

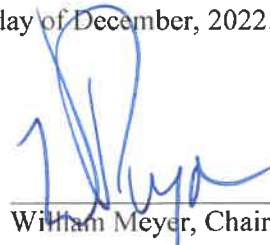
WHEREAS, whatever increases may have been made in the expenditures, like increases were added to the revenues or planned to be expended from reserves/fund balances so that the budget remains in balance, as required by law.

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 \$63,557,655 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 13th day of December, 2022.



William Meyer, Chair



Gina M. Writz, Secretary

No. 22-012

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 2023 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 13, 2022, and;

WHEREAS, the Foothills Park & Recreation District Board of Directors has made provisions 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	\$59,985,992
Debt Service and Related Expenses	\$ 3,571,663

TOTAL DISTRICT FUND	\$63,557,655
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ADOPTED this 13th day of December, 2022.



William Meyer, Chair



Gina M. Writz, Secretary

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 2022, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2023 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 13, 2022, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$14,091,268, and;

WHEREAS, the 2022 valuation for assessment for the Foothills Park & Recreation District as certified by the County Assessor(s) is \$1,514,063,649.

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 2023 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 2023.

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	8.405
Other	0.035	0.026	0.000
Total	9.498	6.855	8.405

Section 2. That the Executive Director and the Director of Finance and Administrative Services are 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 13th day of December, 2022.



William Meyer, Chair



Gina M. Writz, Secretary



Creating Community, Enhancing Health, Inspiring Play

DATE: December 13, 2022

MEMO TO: The Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2023 Budget

The 2023 proposed budget was prepared by staff and presented to the Board at the October 25th and November 8th board meetings. Since these presentations, items which will have a financial impact to the District in 2023 were added or changed in the final 2023 budget.

The most significant changes from the initial proposed budget to the final budget relate to the 2021 COP projects, the Easton Regional Park ball diamond project, the Dutch Creek Trail extension, neighborhood park projects and other capital expenditures being carried forward to the 2023 budget year. We have added \$23,282,775 for the 2021 COP projects funded by proceeds from the 2021 COPs, \$3,004,254 for 2022 neighborhood park mill levy and Easton Park projects funded by unspent mill levy funds and \$416,889 for capital repair and replacement expenditures funded by unspent 2022 capital funds. In addition, we have added \$3,070,000 of carry forward funds to the budget to fund additional expenditures required for the 2021 COP projects, which will be funded by our expected favorable budget performance in 2022.

The budget was also updated for all other known changes including: decreased operating revenue and expenditures in Children's Programs related to the recently announced mid-year 2023 closure of one of the Jeffco Public School sites for our Before & After Care program; the addition of a full time Forestry position in Parks, changes in estimated assessments for irrigation water rights; decreased property tax revenue due to final assessed valuations; decreased County Treasurer's fees related to the change in property tax collections; Grant funds carried forward from 2022 for the Children's Programs Wellness Grant and actual insurance premiums for our worker's compensation insurance policy. The final 2023 budget is balanced with total revenues and expenditures of \$63,557,655. 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 2022. Those resolution numbers are as follows:

Resolution No. 22-011: Adopting the 2023 Budget for the Foothills Park & Recreation District

Resolution No. 22-012: Appropriating the 2023 Budget for the Foothills Park & Recreation District

Resolution No. 22-013: Resolution Levying Property Taxes for the Foothills Park & Recreation District for Budget year 2023.

A public notice has been published in the Jeffco Transcript indicating that the 2023 Proposed Budget is open for public inspection during business hours, it will be reviewed at the October 25th and November 8th board meetings, and that a public hearing on the budget scheduled for December 13th. At the December 13th meeting the Chair should open the public hearing and take comments from citizens on the 2023 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. 22-011 to Adopt the 2023 Budget for the Foothills Park & Recreation District; Resolution No. 22-012 to appropriate the 2023 Budget for the Foothills Park & Recreation District; and Resolution No. 22-013 to Levy 2023 property taxes for Foothills Park & Recreation District.

REVENUES:

Final Proposed 2023 Total Revenue Budget	\$ 63,557,655
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Final Proposed 2023 Total Expenditure Budget	\$ 63,557,655
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Creating Community, Enhancing Health, Inspiring Play since 1959

October 25, 2022

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

Dear Director Meyer, Chair; and Members of the Board,

Attached is the staff submittal of the Foothills Park & Recreation District budget for the calendar year 2023. Over the course of the past three years, the District has faced operating and financial challenges resulting from the Coronavirus pandemic ("COVID-19"). Despite significant revenue impacts in 2020, 2021 and 2022, the District has managed the overall financial impacts well and was able to proceed with all major planned capital projects, which were important capital improvement promises made to our community. At this point, we do not expect COVID-19 to have any negative impact on the District's financial performance in 2023. The District will continue to manage increased utilization of some service areas and provide essential services in a controlled manner while keeping staff and patrons as safe and healthy as possible.

The submitted budget is balanced as required by law, with revenues and expenditures of \$33,766,354. This budget includes \$3,571,663 for debt service, \$5,044,721 for capital projects and equipment, \$341,780 for Grant and other expenditures and \$24,808,190 for operating expenditures. Sources of funds include \$14,153,182 from property taxes, \$38,548 from reserves carried over to the 2023 budget year for Red, White & You, \$1,543,159 from lottery and specific ownership taxes, \$17,721,818 from program and facility fees and charges, and \$309,647 from grants and investment income.

Total Revenues and Total Expenditures decreased \$39,806,723, or 54.11% compared to the 2022 budget. The decrease was primarily related to carry-forward funds of approximately \$41,160,000 included in the 2022 budget for the 2021 COP construction projects and other capital projects and equipment purchases carried forward from 2021.

Total Operating Revenues increased \$1,367,977 driven by higher expected revenue from admission fees, rentals and merchandise sales in Golf due to an increase in participation in the sport that has been seen over the last three years, higher admission fees in Children's Programs, District Athletics and Aquatics and higher rental and concession revenue at the Edge Ice Arena driven by facility usage by youth hockey associations.

Total Operating Expenditures increased by \$1,658,793, or 7.17% due to the following: \$840,670 increase in Salaries and Wages due to a planned cost-of-living adjustment of 3% and a planned merit wage increases

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Ronald Hopp
Executive Director

of between 3% and 5% for our full-time employees and an increase in part time wages related to adjustments to the pay scale to bring starting pay rates above the 2023 anticipated Colorado minimum wage; \$179,809 increase in Personnel due to increased medical/dental and worker's compensation insurance premiums, higher social security taxes due to increase in wages; \$220,048 increase in Supplies due to increased planned supply purchases for Kipling Villas, increased cost of gas, oil and fuels and higher budgeted irrigation system repair supplies in Golf; \$101,006 increase in Purchased Services related to tree removal and contractual irrigation system repairs budgeted in Golf and higher contractual landscape maintenance budgeted in Parks for Kipling Villas; \$317,683 increase in Utilities driven an increase in rates and use versus the 2022 budget.

The proposed 2023 budget includes various moderate 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 \$5,044,721 of capital project and equipment spending funded from operations, including the Golf Development and Improvement Fund. We do expect to need to utilize as much as \$3,000,000 from the 2023 capital budget to fund expected spending to complete the 2021 COP projects. The remaining budgeted capital spending funded by operations 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 (located near the intersection of 6th Avenue and Indiana Street, just north of Green Mountain); for Sub-District "A" (located primarily within the District's contiguous boundaries); 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 is estimated to be 9.498 in 2023. The levy for the Regular District will be 6.855 mills and the levy for the Kipling Villas area (Sub-District B) will be 8.405 mills, which includes 4.105 mills originally approved in 2002 by the residents of Kipling Villas for debt service and continued into perpetuity by vote during the May, 2022 election for use in operations and for capital improvements. 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 2022 report of assessed value is received from the Assessor's office.

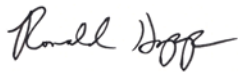
Overall, the Jefferson County and District economy is relatively strong and the area has experienced some modest growth (home and commercial building). In recent years, the District has experienced growth in

Golf, Children's Programs, at the Edge Ice Arena, in Adult and Youth Sports programs, and at the Foothills Fieldhouse. The District continued to face financial challenges in 2022 related to COVID-19 due to operating restrictions in all areas of operation. However, as aforementioned, it is anticipated that COVID-19 will not be as impactful on our operations in 2023

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, or the identification of significant additional revenue sources, the District may be forced to implement reductions in services in future years. As a result, the District anticipates starting the planning stages of a mill levy election to ask the residents of the District to vote to extend the mill levy beyond 2026.

I would like to thank the District Finance staff, our management team and staff throughout the District 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 black ink, appearing to read "Ronald Hopp". The signature is fluid and cursive, with a long horizontal stroke at the end.

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.

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>
2023	\$ 433,825
2024	435,125
2025	431,125
Thereafter	<u>3,468,925</u>
Total	<u>\$ 4,769,000</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>
2023	\$ 968,438
2024	974,688
2025	973,688
Thereafter	<u>7,053,249</u>
Total	<u>\$ 9,970,063</u>

2021 Certificates of Participation

In September 2021, the District issued \$29,470,000 Certificates of Participation (COPs). These certificates were issued to finance the replacement of the Foothills Golf Course Clubhouse, renovations at Columbine West and 6th Avenue West Pools, a second phase of energy conservation projects throughout most District facilities, and an extension of the Dutch Creek Trail. These certificates mature between 2022 and 2041 and carry an interest rate of 4.0% due semiannually.

The debt service requirements of the 2021 COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2023	\$ 2,169,400
2024	2,168,200
2025	2,170,400
Thereafter	<u>34,698,000</u>
Total	<u>\$ 41,206,000</u>

Estimate of Property Taxes for 2023 Budget

	Sub District A	Regular District	Sub District B	Totals
Operations Mill Levy				
Assessed Valuation 12/05/2022 Certified	\$ 1,389,155,623	98,568,674	26,339,352	1,514,063,649
Assessed Valuation 12/03/2021 Certified	\$ 1,414,072,760	100,999,368	26,982,935	1,542,055,063
Increase(decrease)	\$ (24,917,137)	(2,430,694)	(643,583)	(27,991,414)
% Increase(decrease)	-1.76%	-2.41%	-2.39%	-1.82%
Mill Levy	9.463	6.829	8.405	24.697
Sub-total 2022 Taxes (payable in 2023)	\$ 13,145,579	\$ 673,125	\$ 221,382	\$ 14,040,086
Additions:				
Abatements/Refunds	\$ 48,620	\$ 2,562	\$ -	51,182
Omitted Property (Can't Include in Mill-Levy)	-	-	-	-
Additions Mill levy	0.035	0.026	0.000	
Total 2022 Taxes (payable in 2023)	\$ 13,194,199	\$ 675,687	\$ 221,382	\$ 14,091,268
Total Operations Mill Levy	9.498	6.855	8.405	
Debt Service Mill Levy				
2023 Debt Service	\$ -	\$ -	\$ -	\$ -
Total Debt Service Mill Levy			0.000	
Total Operations/Debt Service 2023	\$ 13,194,199	\$ 675,687	\$ 221,382	\$ 14,091,268
Total Operations/Debt Service 2022	\$ 13,430,862	\$ 689,724	\$ 226,790	\$ 14,347,376
Difference	\$ (236,663)	\$ (14,037)	\$ (5,408)	\$ (256,108)
Total 2022 Mill Levy (payable in 2023)	9.498	6.855	8.405	
Total 2021 Mill Levy (payable in 2022)	9.498	6.829	8.405	
Mill Levy Change	0.000	0.026	0.000	

2023 Proposed Budget - Property Tax

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

Assessed Value

A. 2022 Assessed Value	\$	99,568,674
B. 2021 Assessed Value	\$	100,999,368

Property Taxes

A. 2023 Proposed Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.026
Total Mill Levy		6.855
B. 2022 Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		6.829
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2023	\$	285.85
Taxes Payable in 2022	\$	292.96

2 Foothills District Sub District "A"

Assessed Value

A. 2022 Assessed Value	\$	1,389,155,623
B. 2021 Assessed Value	\$	1,414,072,760

Property Taxes

A. 2023 Proposed Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.035
Total Mill Levy		9.498
B. 2022 Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.035
Total Mill Levy		9.498
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2023	\$	396.07
Taxes Payable in 2022	\$	407.46

3 Foothills District Sub District "B"

Assessed Value

A. 2022 Assessed Value	\$	26,339,352
B. 2021 Assessed Value	\$	26,982,935

Property Taxes

A. 2023 Proposed Budget		
Operations Mill Levy		8.405
Debt Service Mill Levy		0.000
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.405
B. 2022 Budget		
Operations Mill Levy		4.300
Debt Service Mill Levy		4.105
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.405
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2023	\$	350.49
Taxes Payable in 2022	\$	360.57

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

Net Position

Net Position as of 12/31/2019	\$ 75,395,220
Change	<u>5,268,162</u>
Net Position as of 12/31/2020	<u>\$ 80,663,382</u>
Change	<u>5,365,339</u>
Net Position as of 12/31/2021	<u>\$ 86,028,721</u>
Estimated Change	<u>2,000,000</u>
Estimated Net Position as of 12/31/2022	<u>\$ 88,028,721</u>

Funds Available

Funds Available as of 12/31/2019	\$ 11,719,980
Change	<u>1,934,716</u>
Funds Available as of 12/31/2020	<u>\$ 13,654,696</u>
Change	<u>2,443,374</u>
Funds Available as of 12/31/2021	<u>\$ 16,098,070</u>
Estimated Change	<u>1,000,000</u>
Estimated Funds Available as of 12/31/2022	<u>\$ 17,098,070</u>

Foothills Park & Recreation District
Summary of All Units
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	10,926,559	12,130,828	12,121,979	13,008,681
Rentals	3,553,676	3,175,445	3,739,967	3,452,548
Merchandise Sales	607,538	374,428	572,743	408,001
Concessions and Other Contracts	597,768	602,635	684,935	713,758
Other Revenue	141,292	70,505	100,668	80,128
TOTAL OPERATING REVENUES	15,826,833	16,353,841	17,220,292	17,663,116
OPERATING EXPENDITURES				
Salaries and Wages	11,011,568	12,665,539	12,164,408	13,537,724
Personnel	2,450,141	2,585,713	2,380,215	2,598,910
Supplies	2,472,977	2,503,186	2,730,796	2,725,676
Purchased Services	2,556,555	3,177,201	2,978,205	3,310,936
Utilities	2,013,800	1,910,393	2,162,887	2,200,132
Insurance	272,410	307,366	289,834	306,944
Other Expenditures	20,657	0	14,319	0
TOTAL OPERATING EXPENDITURES	20,798,108	23,149,397	22,720,664	24,680,322
NET OPERATING REVENUE/(EXPENDITURES)	-4,971,275	-6,795,556	-5,500,372	-7,017,206
NON-OPERATING REVENUE				
Fund Balance	1,649	41,198,709	37,093	29,812,465
Property Taxes Collected to Pay GO Bonds	112,104	110,764	110,764	0
Property Taxes Collected for Operations	12,898,806	14,236,612	14,157,543	14,091,268
Specific Ownership Taxes	1,004,269	1,020,665	984,905	994,350
Conservation Trust	591,421	513,088	586,730	548,809
Contributions and Grants	649,379	90,966	1,731,053	242,439
Investment Income	30,226	37,361	727,690	205,207
QEBC Interest Expense Subsidy	18,215	11,068	4,459	0
Gain/(Loss) on Investments in Bergen	-7,881	0	0	0
Gain/(Loss) on Sale of Capital Assets	23,800	0	18,191	0
Proceeds from Insurance	5,654	0	52,345	0
Financing Proceeds	35,261,068	0	0	0
Other Income	330,314	0	3,584	0
TOTAL NON-OPERATING REVENUE	50,919,025	57,219,235	18,414,358	45,894,539
NON-OPERATING EXPENDITURES				
Grant Expenditures	46,174	151,654	105,251	261,432
Facilities & Equipment Repairs and Replacements	6,479,320	46,083,053	19,553,086	34,826,820
Debt Payments	1,235,700	2,257,300	2,257,300	1,945,000
Interest Expense	963,208	1,710,412	1,702,505	1,626,663
Bond Issuance Cost/Amortization	255,350	0	0	0
Other Expenditures	230,550	221,261	311,192	217,419
TOTAL NON-OPERATING EXPENDITURES	9,210,301	50,423,679	23,929,334	38,877,334
NET REVENUE/(EXPENDITURES)	36,737,448	0	-11,015,348	0
TOTAL REVENUE	66,745,858	73,573,076	35,634,650	63,557,655
TOTAL EXPENDITURES	30,008,410	73,573,076	46,649,998	63,557,655
NET REVENUE/(EXPENDITURES)	36,737,448	0	-11,015,348	0

Foothills Park & Recreation District
Administration
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Concessions and Other Contracts	10,286	10,000	9,892	10,000
Other Revenue	38,476	8,500	11,458	9,050
TOTAL OPERATING REVENUES	48,762	18,500	21,349	19,050
OPERATING EXPENDITURES				
Salaries and Wages	1,104,850	1,184,773	1,215,844	1,273,727
Personnel	275,080	256,083	240,731	251,599
Supplies	77,715	28,730	36,673	30,788
Purchased Services	575,770	807,401	768,914	818,332
Utilities	5,862	-24,925	16,178	-27,654
Insurance	97,293	132,133	111,157	124,522
TOTAL OPERATING EXPENDITURES	2,136,570	2,384,195	2,389,497	2,471,313
NET OPERATING REVENUE/(EXPENDITURES)	-2,087,808	-2,365,695	-2,368,148	-2,452,263
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	7,391,771	6,367,117	6,288,048	5,723,845
Investment Income	30,226	37,361	727,690	205,207
Gain/(Loss) on Investments in Bergen	-7,881	0	0	0
Proceeds from Insurance	0	0	5,000	0
Other Income	108,807	0	0	0
TOTAL NON-OPERATING REVENUE	7,522,923	6,404,479	7,020,738	5,929,053
NON-OPERATING EXPENDITURES				
Other Expenditures	28,687	0	87,967	0
TOTAL NON-OPERATING EXPENDITURES	28,687	0	87,967	0
NET REVENUE/(EXPENDITURES)	5,406,429	4,038,784	4,564,623	3,476,790
TOTAL REVENUE	7,571,686	6,422,979	7,042,087	5,948,103
TOTAL EXPENDITURES	2,165,257	2,384,195	2,477,464	2,471,313
NET REVENUE/(EXPENDITURES)	5,406,429	4,038,784	4,564,623	3,476,790

Foothills Park & Recreation District
Total Parks and Clement Park
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	228,188	283,077	216,503	0
Rentals	220,832	231,640	228,052	116,813
Concessions and Other Contracts	4,392	4,392	4,392	4,392
Other Revenue	50,673	18,600	7,748	18,000
TOTAL OPERATING REVENUES	504,085	537,709	456,695	139,205
OPERATING EXPENDITURES				
Salaries and Wages	1,984,165	2,295,245	2,035,918	2,428,875
Personnel	560,195	601,333	526,603	577,883
Supplies	557,311	602,712	633,295	679,165
Purchased Services	432,014	467,172	418,512	519,693
Utilities	735,771	706,930	746,510	820,139
Insurance	58,999	61,597	60,998	67,347
TOTAL OPERATING EXPENDITURES	4,328,455	4,734,988	4,421,835	5,093,102
NET OPERATING REVENUE/(EXPENDITURES)	-3,824,370	-4,197,279	-3,965,140	-4,953,897
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,095,390	4,219,020	4,219,020	4,977,218
Contributions and Grants	7,434	0	4,502	0
Proceeds from Insurance	0	0	43,174	0
TOTAL NON-OPERATING REVENUE	4,102,824	4,219,020	4,266,696	4,977,218
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	20,000	20,000
Other Expenditures	1,541	1,740	1,740	3,321
TOTAL NON-OPERATING EXPENDITURES	21,541	21,740	21,740	23,321
NET REVENUE/(EXPENDITURES)	256,912	0	279,815	0
TOTAL REVENUE	4,606,909	4,756,729	4,723,391	5,116,423
TOTAL EXPENDITURES	4,349,996	4,756,729	4,443,575	5,116,423
NET REVENUE/(EXPENDITURES)	256,912	0	279,815	0

Foothills Park & Recreation District
Parks Mtce and Fleet
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	169,145	247,954	175,244	0
Rentals	70,492	97,187	64,143	14,881
Other Revenue	50,341	18,600	7,597	18,000
TOTAL OPERATING REVENUES	289,979	363,741	246,984	32,881
OPERATING EXPENDITURES				
Salaries and Wages	1,603,554	1,832,572	1,664,076	2,004,897
Personnel	460,091	486,619	440,709	484,411
Supplies	384,402	410,962	448,910	497,165
Purchased Services	332,770	386,549	342,668	436,728
Utilities	634,421	617,355	646,039	720,241
Insurance	48,714	50,798	48,494	55,317
TOTAL OPERATING EXPENDITURES	3,463,953	3,784,855	3,590,897	4,198,759
NET OPERATING REVENUE/(EXPENDITURES)	-3,173,974	-3,421,114	-3,343,913	-4,165,878
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,095,390	4,219,020	4,219,020	4,977,218
Contributions and Grants	7,434	0	4,502	0
Proceeds from Insurance	0	0	43,174	0
TOTAL NON-OPERATING REVENUE	4,102,824	4,219,020	4,266,696	4,977,218
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	20,000	20,000
Other Expenditures	1,541	1,740	1,740	3,321
TOTAL NON-OPERATING EXPENDITURES	21,541	21,740	21,740	23,321
NET REVENUE/(EXPENDITURES)	907,309	776,166	901,042	788,019
TOTAL REVENUE	4,392,802	4,582,761	4,513,680	5,010,099
TOTAL EXPENDITURES	3,485,494	3,806,595	3,612,638	4,222,080
NET REVENUE/(EXPENDITURES)	907,309	776,166	901,042	788,019

Foothills Park & Recreation District
Clement Park
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	59,043	35,123	41,259	0
Rentals	150,340	134,453	163,909	101,932
Concessions and Other Contracts	4,392	4,392	4,392	4,392
Other Revenue	332	0	151	0
TOTAL OPERATING REVENUES	214,106	173,968	209,711	106,324
OPERATING EXPENDITURES				
Salaries and Wages	380,612	462,672	371,841	423,978
Personnel	100,104	114,714	85,894	93,472
Supplies	172,909	191,750	184,385	182,000
Purchased Services	99,244	80,624	75,844	82,965
Utilities	101,349	89,575	100,471	99,898
Insurance	10,285	10,799	12,503	12,030
TOTAL OPERATING EXPENDITURES	864,503	950,134	830,938	894,343
NET OPERATING REVENUE/(EXPENDITURES)	-650,396	-776,166	-621,226	-788,019
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-650,396	-776,166	-621,226	-788,019
TOTAL REVENUE	214,106	173,968	209,711	106,324
TOTAL EXPENDITURES	864,503	950,134	830,938	894,343
NET REVENUE/(EXPENDITURES)	-650,396	-776,166	-621,226	-788,019

Foothills Park & Recreation District
Leisure Services Summary
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	5,526,508	8,111,124	6,888,499	9,045,265
Rentals	1,923,409	2,019,426	2,040,073	2,346,791
Merchandise Sales	64,491	104,366	71,780	79,296
Concessions and Other Contracts	495,911	544,311	605,439	637,747
Other Revenue	45,300	37,705	77,942	45,970
TOTAL OPERATING REVENUES	8,055,619	10,816,932	9,683,734	12,155,069
OPERATING EXPENDITURES				
Salaries and Wages	5,922,084	7,039,472	6,744,105	7,622,841
Personnel	1,188,482	1,305,805	1,217,558	1,358,684
Supplies	912,381	1,041,244	1,021,219	1,069,074
Purchased Services	1,144,970	1,567,665	1,334,851	1,568,006
Utilities	855,165	825,196	988,911	984,752
Insurance	104,030	100,945	105,362	102,370
Other Expenditures	-666	0	-1,665	0
TOTAL OPERATING EXPENDITURES	10,126,447	11,880,327	11,410,342	12,705,726
NET OPERATING REVENUE/(EXPENDITURES)	-2,070,828	-1,063,395	-1,726,608	-550,657
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	977,987	1,118,828	1,118,828	1,147,604
Contributions and Grants	298	0	1,160,605	0
Proceeds from Insurance	5,654	0	4,171	0
Other Income	174,225	0	0	0
TOTAL NON-OPERATING REVENUE	1,158,164	1,118,828	2,283,604	1,147,604
NON-OPERATING EXPENDITURES				
Grant Expenditures	0	0	1,707	0
TOTAL NON-OPERATING EXPENDITURES	0	0	1,707	0
NET REVENUE/(EXPENDITURES)	-912,664	55,434	555,289	596,946
TOTAL REVENUE	9,213,783	11,935,761	11,967,338	13,302,673
TOTAL EXPENDITURES	10,126,447	11,880,327	11,412,049	12,705,726
NET REVENUE/(EXPENDITURES)	-912,664	55,434	555,289	596,946

Foothills Park & Recreation District
Administration
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Salaries and Wages	238,168	250,489	251,232	270,529
Personnel	49,658	48,105	49,150	49,837
Supplies	396	1,625	319	1,581
Purchased Services	115,562	152,980	150,047	162,551
TOTAL OPERATING EXPENDITURES	403,784	453,199	450,748	484,497
NET OPERATING REVENUE/(EXPENDITURES)	-403,784	-453,199	-450,748	-484,497
NON-OPERATING REVENUE				
Contributions and Grants	48	0	0	0
TOTAL NON-OPERATING REVENUE	48	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-403,736	-453,199	-450,748	-484,497
TOTAL REVENUE	48	0	0	0
TOTAL EXPENDITURES	403,784	453,199	450,748	484,497
NET REVENUE/(EXPENDITURES)	-403,736	-453,199	-450,748	-484,497

Foothills Park & Recreation District
Facility Operations
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	403,481	583,075	561,303	643,020
Rentals	149,275	183,000	205,950	226,725
Merchandise Sales	7,431	10,400	10,867	10,900
Concessions and Other Contracts	6,257	9,549	10,706	8,415
Other Revenue	20	0	1,000	1,100
TOTAL OPERATING REVENUES	566,464	786,024	789,827	890,160
OPERATING EXPENDITURES				
Salaries and Wages	566,560	654,011	645,966	676,484
Personnel	95,458	105,029	100,451	94,263
Supplies	58,468	91,663	84,424	82,832
Purchased Services	236,260	234,076	243,876	258,960
Utilities	162,112	155,057	191,030	191,833
Insurance	51,527	54,104	52,507	54,137
Other Expenditures	-405	0	-488	0
TOTAL OPERATING EXPENDITURES	1,169,980	1,293,940	1,317,766	1,358,509
NET OPERATING REVENUE/(EXPENDITURES)	-603,516	-507,916	-527,939	-468,349
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-603,516	-507,916	-527,939	-468,349
TOTAL REVENUE	566,464	786,024	789,827	890,160
TOTAL EXPENDITURES	1,169,980	1,293,940	1,317,766	1,358,509
NET REVENUE/(EXPENDITURES)	-603,516	-507,916	-527,939	-468,349

Foothills Park & Recreation District
Facility Maintenance
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Other Revenue	1,749	0	1,670	0
TOTAL OPERATING REVENUES	1,749	0	1,670	0
OPERATING EXPENDITURES				
Salaries and Wages	255,941	278,853	244,704	280,177
Personnel	55,127	67,850	57,844	75,031
Supplies	190,520	185,900	131,161	154,798
Purchased Services	86,453	109,223	43,319	48,043
TOTAL OPERATING EXPENDITURES	588,041	641,826	477,029	558,049
NET OPERATING REVENUE/(EXPENDITURES)	-586,292	-641,826	-475,359	-558,049
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-586,292	-641,826	-475,359	-558,049
TOTAL REVENUE	1,749	0	1,670	0
TOTAL EXPENDITURES	588,041	641,826	477,029	558,049
NET REVENUE/(EXPENDITURES)	-586,292	-641,826	-475,359	-558,049

Foothills Park & Recreation District
Climbing Wall
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,877	8,300	3,248	3,000
Rentals	1,242	2,749	2,650	2,150
TOTAL OPERATING REVENUES	3,119	11,049	5,898	5,150
OPERATING EXPENDITURES				
Salaries and Wages	4,536	11,059	10,024	10,837
Personnel	488	1,074	983	984
Supplies	0	650	30	600
TOTAL OPERATING EXPENDITURES	5,024	12,783	11,036	12,421
NET OPERATING REVENUE/(EXPENDITURES)	-1,905	-1,734	-5,138	-7,271
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-1,905	-1,734	-5,138	-7,271
TOTAL REVENUE	3,119	11,049	5,898	5,150
TOTAL EXPENDITURES	5,024	12,783	11,036	12,421
NET REVENUE/(EXPENDITURES)	-1,905	-1,734	-5,138	-7,271

Foothills Park & Recreation District
Fitness
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	440,797	528,510	565,140	531,236
Other Revenue	0	0	100	4,070
TOTAL OPERATING REVENUES	440,797	528,510	565,240	535,306
OPERATING EXPENDITURES				
Salaries and Wages	358,652	393,079	404,972	452,776
Personnel	60,900	60,803	62,351	65,342
Supplies	4,155	8,420	6,574	14,781
Purchased Services	28,858	47,788	37,978	35,667
Insurance	3,952	0	6,171	0
TOTAL OPERATING EXPENDITURES	456,518	510,090	518,045	568,566
NET OPERATING REVENUE/(EXPENDITURES)	-15,721	18,419	47,195	-33,260
NON-OPERATING REVENUE				
Proceeds from Insurance	0	0	4,171	0
TOTAL NON-OPERATING REVENUE	0	0	4,171	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-15,721	18,419	51,366	-33,260
TOTAL REVENUE	440,797	528,510	569,411	535,306
TOTAL EXPENDITURES	456,518	510,090	518,045	568,566
NET REVENUE/(EXPENDITURES)	-15,721	18,419	51,366	-33,260

Foothills Park & Recreation District
Cultural Arts
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	184,209	288,392	266,306	302,728
Rentals	21,630	8,000	9,000	8,000
Merchandise Sales	18,040	22,017	20,382	23,050
TOTAL OPERATING REVENUES	223,878	318,409	295,688	333,778
OPERATING EXPENDITURES				
Salaries and Wages	175,519	213,673	208,770	225,721
Personnel	40,208	39,465	39,084	40,870
Supplies	29,661	33,295	28,956	43,575
Purchased Services	11,692	38,277	27,651	28,587
TOTAL OPERATING EXPENDITURES	257,080	324,710	304,462	338,753
NET OPERATING REVENUE/(EXPENDITURES)	-33,202	-6,302	-8,774	-4,975
NON-OPERATING REVENUE				
Contributions and Grants	250	0	400	0
TOTAL NON-OPERATING REVENUE	250	0	400	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-32,952	-6,302	-8,374	-4,975
TOTAL REVENUE	224,128	318,409	296,088	333,778
TOTAL EXPENDITURES	257,080	324,710	304,462	338,753
NET REVENUE/(EXPENDITURES)	-32,952	-6,302	-8,374	-4,975

Foothills Park & Recreation District
Summary Children's Programs
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,735,038	3,277,086	2,139,353	3,624,198
Other Revenue	8,230	0	23,166	0
TOTAL OPERATING REVENUES	<u>1,743,268</u>	<u>3,277,086</u>	<u>2,162,519</u>	<u>3,624,198</u>
OPERATING EXPENDITURES				
Salaries and Wages	1,509,096	2,046,539	1,767,613	2,114,218
Personnel	354,371	421,281	353,263	441,097
Supplies	57,254	102,807	98,427	103,852
Purchased Services	217,114	438,798	287,541	445,399
Insurance	3,701	0	981	982
TOTAL OPERATING EXPENDITURES	<u>2,141,537</u>	<u>3,009,425</u>	<u>2,507,825</u>	<u>3,105,548</u>
NET OPERATING REVENUE/(EXPENDITURES)	-398,269	267,661	-345,306	518,650
NON-OPERATING REVENUE				
Contributions and Grants	0	0	1,151,762	0
Proceeds from Insurance	5,654	0	0	0
Other Income	174,225	0	0	0
TOTAL NON-OPERATING REVENUE	<u>179,879</u>	<u>0</u>	<u>1,151,762</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>-218,390</u>	<u>267,661</u>	<u>806,456</u>	<u>518,650</u>
TOTAL REVENUE	1,923,146	3,277,086	3,314,281	3,624,198
TOTAL EXPENDITURES	<u>2,141,537</u>	<u>3,009,425</u>	<u>2,507,825</u>	<u>3,105,548</u>
NET REVENUE/(EXPENDITURES)	<u>-218,390</u>	<u>267,661</u>	<u>806,456</u>	<u>518,650</u>

Foothills Park & Recreation District
Aquatics Summary
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	707,521	790,761	816,287	927,009
Rentals	87,762	80,966	105,450	122,464
Merchandise Sales	1,620	1,400	1,410	1,296
Concessions and Other Contracts	21,069	23,549	20,424	49,450
Other Revenue	0	-300	0	0
TOTAL OPERATING REVENUES	817,973	896,376	943,570	1,100,219
OPERATING EXPENDITURES				
Salaries and Wages	1,207,943	1,390,931	1,318,351	1,522,428
Personnel	179,781	196,388	172,208	175,130
Supplies	150,543	134,865	109,124	186,528
Purchased Services	42,061	36,696	38,131	39,476
Utilities	265,583	250,187	324,555	318,164
Insurance	5,845	6,138	5,957	6,097
Other Expenditures	-487	0	-581	0
TOTAL OPERATING EXPENDITURES	1,851,269	2,015,205	1,967,745	2,247,822
NET OPERATING REVENUE/(EXPENDITURES)	-1,033,296	-1,118,828	-1,024,174	-1,147,604
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	977,987	1,118,828	1,118,828	1,147,604
Contributions and Grants	0	0	8,443	0
TOTAL NON-OPERATING REVENUE	977,987	1,118,828	1,127,271	1,147,604
NON-OPERATING EXPENDITURES				
Grant Expenditures	0	0	1,707	0
TOTAL NON-OPERATING EXPENDITURES	0	0	1,707	0
NET REVENUE/(EXPENDITURES)	-55,309	0	101,390	0
TOTAL REVENUE	1,795,960	2,015,205	2,070,842	2,247,822
TOTAL EXPENDITURES	1,851,269	2,015,205	1,969,452	2,247,822
NET REVENUE/(EXPENDITURES)	-55,309	0	101,390	0

Foothills Park & Recreation District
Edge Summary
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	763,858	940,784	945,606	927,325
Rentals	1,139,956	1,167,900	1,138,438	1,215,450
Merchandise Sales	37,401	70,550	39,120	44,050
Concessions and Other Contracts	360,163	392,843	436,829	446,750
Other Revenue	17,591	13,100	18,275	15,700
TOTAL OPERATING REVENUES	2,318,969	2,585,177	2,578,268	2,649,275
OPERATING EXPENDITURES				
Salaries and Wages	650,559	761,657	814,880	904,243
Personnel	146,928	145,974	161,881	160,127
Supplies	266,991	313,466	360,891	312,780
Purchased Services	196,135	169,208	207,013	184,195
Utilities	320,332	314,392	347,576	346,373
Insurance	23,932	25,129	24,387	25,481
Other Expenditures	469	0	-105	0
TOTAL OPERATING EXPENDITURES	1,605,348	1,729,826	1,916,523	1,933,199
NET OPERATING REVENUE/(EXPENDITURES)	713,621	855,351	661,745	716,076
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	713,621	855,351	661,745	716,076
TOTAL REVENUE	2,318,969	2,585,177	2,578,268	2,649,275
TOTAL EXPENDITURES	1,605,348	1,729,826	1,916,523	1,933,199
NET REVENUE/(EXPENDITURES)	713,621	855,351	661,745	716,076

Foothills Park & Recreation District
District Athletics Summary
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,142,518	1,328,291	1,270,676	1,729,474
Rentals	106,506	126,461	128,891	282,052
Concessions and Other Contracts	74,381	61,370	56,444	63,032
Other Revenue	15,035	20,405	27,073	20,600
TOTAL OPERATING REVENUES	1,338,440	1,536,527	1,483,084	2,095,158
OPERATING EXPENDITURES				
Salaries and Wages	695,668	767,152	798,327	865,887
Personnel	141,801	159,524	158,390	191,824
Supplies	126,243	115,784	148,655	114,043
Purchased Services	117,921	153,052	154,585	181,295
Utilities	57,695	53,587	62,817	64,771
Insurance	510	285	519	331
Other Expenditures	-119	0	-32	0
TOTAL OPERATING EXPENDITURES	1,139,719	1,249,383	1,323,261	1,418,151
NET OPERATING REVENUE/(EXPENDITURES)	198,721	287,144	159,823	677,007
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	198,721	287,144	159,823	677,007
TOTAL REVENUE	1,338,440	1,536,527	1,483,084	2,095,158
TOTAL EXPENDITURES	1,139,719	1,249,383	1,323,261	1,418,151
NET REVENUE/(EXPENDITURES)	198,721	287,144	159,823	677,007

Foothills Park & Recreation District
Athletics Indoor/Field Arena
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	147,209	365,925	320,580	357,275
Rentals	417,038	450,350	449,694	489,950
Concessions and Other Contracts	34,041	57,000	81,037	70,100
Other Revenue	2,675	4,500	6,659	4,500
TOTAL OPERATING REVENUES	600,963	877,775	857,971	921,825
OPERATING EXPENDITURES				
Salaries and Wages	259,441	272,028	279,265	299,542
Personnel	63,761	60,311	61,954	64,179
Supplies	28,151	52,769	52,659	53,705
Purchased Services	92,914	187,567	144,710	183,833
Utilities	49,443	51,974	62,933	63,611
Insurance	14,563	15,291	14,840	15,342
Other Expenditures	-124	0	-459	0
TOTAL OPERATING EXPENDITURES	508,148	639,940	615,902	680,211
NET OPERATING REVENUE/(EXPENDITURES)	92,815	237,836	242,069	241,614
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	92,815	237,836	242,069	241,614
TOTAL REVENUE	600,963	877,775	857,971	921,825
TOTAL EXPENDITURES	508,148	639,940	615,902	680,211
NET REVENUE/(EXPENDITURES)	92,815	237,836	242,069	241,614

Foothills Park & Recreation District
Golf Summary
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	4,827,498	3,500,620	4,699,217	3,687,080
Rentals	1,409,435	924,379	1,471,842	988,944
Merchandise Sales	543,047	270,062	500,963	328,705
Concessions and Other Contracts	87,178	43,932	65,211	61,619
Other Revenue	6,843	5,700	3,520	7,108
TOTAL OPERATING REVENUES	6,874,001	4,744,693	6,740,753	5,073,456
OPERATING EXPENDITURES				
Salaries and Wages	2,000,469	2,146,049	2,168,542	2,212,281
Personnel	426,384	422,492	395,322	410,745
Supplies	925,570	830,500	1,032,339	946,649
Purchased Services	403,801	334,963	455,928	404,906
Utilities	417,002	403,191	411,288	422,895
Insurance	12,087	12,691	12,317	12,705
Other Expenditures	21,323	0	15,984	0
TOTAL OPERATING EXPENDITURES	4,206,636	4,149,887	4,491,719	4,410,181
NET OPERATING REVENUE/(EXPENDITURES)	2,667,365	594,807	2,249,035	663,275
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	0	0	0	500
TOTAL NON-OPERATING EXPENDITURES	0	0	0	500
NET REVENUE/(EXPENDITURES)	2,667,365	594,807	2,249,035	662,775
TOTAL REVENUE	6,874,001	4,744,693	6,740,753	5,073,456
TOTAL EXPENDITURES	4,206,636	4,149,887	4,491,719	4,410,681
NET REVENUE/(EXPENDITURES)	2,667,365	594,807	2,249,035	662,775

Foothills Park & Recreation District
Conservation Trust Fund
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Conservation Trust	591,421	513,088	586,730	548,809
TOTAL NON-OPERATING REVENUE	591,421	513,088	586,730	548,809
NON-OPERATING EXPENDITURES				
Debt Payments	502,558	513,088	0	548,809
TOTAL NON-OPERATING EXPENDITURES	502,558	513,088	0	548,809
NET REVENUE/(EXPENDITURES)	88,863	0	586,730	0
TOTAL REVENUE	591,421	513,088	586,730	548,809
TOTAL EXPENDITURES	502,558	513,088	0	548,809
NET REVENUE/(EXPENDITURES)	88,863	0	586,730	0

Foothills Park & Recreation District
Debt Fund
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Property Taxes Collected to Pay GO Bonds	112,104	110,764	110,764	0
Property Taxes Collected for Operations	433,658	2,531,647	2,531,647	2,242,601
Specific Ownership Taxes	1,004,269	1,020,665	984,905	994,350
QEBC Interest Expense Subsidy	18,215	11,068	4,459	0
Financing Proceeds	35,261,068	0	0	0
TOTAL NON-OPERATING REVENUE	36,829,314	3,674,144	3,631,775	3,236,951
NON-OPERATING EXPENDITURES				
Debt Payments	733,142	1,744,212	2,257,300	1,396,191
Interest Expense	963,208	1,710,412	1,702,505	1,626,663
Bond Issuance Cost/Amoritzation	255,350	0	0	0
Other Expenditures	200,323	219,520	221,484	214,098
TOTAL NON-OPERATING EXPENDITURES	2,152,023	3,674,144	4,181,290	3,236,951
NET REVENUE/(EXPENDITURES)	34,677,292	0	-549,514	0
TOTAL REVENUE	36,829,314	3,674,144	3,631,775	3,236,951
TOTAL EXPENDITURES	2,152,023	3,674,144	4,181,290	3,236,951
NET REVENUE/(EXPENDITURES)	34,677,292	0	-549,514	0

Foothills Park & Recreation District
Capital Project Fund
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Fund Balance	0	41,161,616	0	29,773,918
Contributions and Grants	605,064	0	316,011	0
Gain/(Loss) on Sale of Capital Assets	23,800	0	18,191	0
Other Income	47,282	0	3,584	0
TOTAL NON-OPERATING REVENUE	676,146	41,161,616	337,787	29,773,918
NON-OPERATING EXPENDITURES				
Grant Expenditures	8,705	45,395	0	0
Facilities & Equipment Repairs and Replacements	6,373,320	45,827,046	19,413,746	34,529,984
TOTAL NON-OPERATING EXPENDITURES	6,382,025	45,872,440	19,413,746	34,529,984
NET REVENUE/(EXPENDITURES)	-5,705,879	-4,710,824	-19,075,959	-4,756,066
TOTAL REVENUE	676,146	41,161,616	337,787	29,773,918
TOTAL EXPENDITURES	6,382,025	45,872,440	19,413,746	34,529,984
NET REVENUE/(EXPENDITURES)	-5,705,879	-4,710,824	-19,075,959	-4,756,066

Foothills Park & Recreation District
Grant Fund
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Supplies	0	0	7,271	0
TOTAL OPERATING EXPENDITURES	0	0	7,271	0
NET OPERATING REVENUE/(EXPENDITURES)	0	0	-7,271	0
NON-OPERATING REVENUE				
Fund Balance	1,649	37,093	37,093	38,548
Contributions and Grants	36,583	90,966	249,935	242,439
TOTAL NON-OPERATING REVENUE	38,233	128,059	287,028	280,987
NON-OPERATING EXPENDITURES				
Grant Expenditures	37,469	106,260	103,544	261,432
TOTAL NON-OPERATING EXPENDITURES	37,469	106,260	103,544	261,432
NET REVENUE/(EXPENDITURES)	764	21,800	176,213	19,555
TOTAL REVENUE	38,233	128,059	287,028	280,987
TOTAL EXPENDITURES	37,469	106,260	110,815	261,432
NET REVENUE/(EXPENDITURES)	764	21,800	176,213	19,555

Foothills Park & Recreation District
Golf Development Improvement Fund
2023 Budget

	2021 Actual	2022 Final Budget	2022 Estimated Actual	2023 Adopted Budget
OPERATING REVENUES				
Admission Fees	344,365	236,007	317,760	276,336
TOTAL OPERATING REVENUES	344,365	236,007	317,760	276,336
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	344,365	236,007	317,760	276,336
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	86,000	236,007	119,340	276,336
TOTAL NON-OPERATING EXPENDITURES	86,000	236,007	119,340	276,336
NET REVENUE/(EXPENDITURES)	258,365	0	198,420	0
TOTAL REVENUE	344,365	236,007	317,760	276,336
TOTAL EXPENDITURES	86,000	236,007	119,340	276,336
NET REVENUE/(EXPENDITURES)	258,365	0	198,420	0