



Creating Community, Enhancing Health, Inspiring Play since 1959

BOARD OF DIRECTORS MEETING

December 12, 2023 – 6pm

Peak Community & Wellness Center, 6612 S Ward St., Littleton CO

Virtual Option:

You are invited to a Teams webinar.

When: Dec 12, 2023, 6:00PM Mountain Time (US and Canada)

Topic: Foothills Park & Recreation District Board Meeting 12/12/2023 Register in advance for this webinar:
<https://events.teams.microsoft.com/event/fafa6f17-cfe7-4dba-9a94-4c484ce0f143@e0c4bd9d-9b50-4d79-937d-213d59e132e8>

After registering, you will receive a confirmation email containing information about joining the webinar.

AGENDA

Pursuant to Colorado Revised Statutes 18-8-308(2), 24-18-109(3)(a), 24-18-110, 32-1-902(3), all known potential conflicts of interest of any board members have been filed with the Secretary of State.

- I. CALL TO ORDER (Maple Room)
- II. PLEDGE OF ALLEGIANCE
- III. ROLL CALL
- IV. APPROVAL OF AGENDA
- V. APPROVAL OF NOVEMBER 14, 2023 MINUTES
- VI. COMMUNITY COMMENTS
 - A. Highlands Ranch Metro District Presentation

For virtual attendees, please click the Raise Your Hand icon and the moderator will alert the Board of your desire to speak and your microphone will be enabled. A three-minute time period will be observed and there will be only one three-minute opportunity per person to speak during the Community Comments time.

- VII. DECISION ITEMS
 - A. Board Meeting Schedule/Posting Locations - Ronald Hopp
 - B. Board Policy Manual Review/Update - Ronald Hopp

VIII. EXECUTIVE DIRECTOR'S REPORT

IX. DISCUSSION ITEMS

A. Capital Equipment – Golf Cart Replacement

- Ronald Hopp

X. EXECUTIVE SESSION

A. Legal Matters per 24-6-402(4)(b)

XI. ADJOURNMENT

Individuals who require special accommodation to attend and/or participate in this meeting should call the Foothills District Office at 303.409.2108 to advise of their specific need(s) at least 24 hours prior to the meeting.

RECORD OF PROCEEDINGS

FOOTHILLS PARK & RECREATION DISTRICT REGULAR BOARD OF DIRECTORS MEETING

October 24, 2023

Virtual Option

You are invited to a Teams webinar.

When: Oct 24, 2023, 6:00PM Mountain Time (US and Canada)

Topic: Foothills Park & Recreation District Board Meeting 10/24/2023 Register in advance for this webinar:

<https://events.teams.microsoft.com/event/dc20f8f3-22c6-4739-92a1-eede0830f20b@e0c4bd9d-9b50-4d79-937d-213d59e132e8>

After registering, you will receive a confirmation email containing information about joining the webinar.

- I. CALL TO ORDER: Director Trimble called the regular meeting to order at 6:00pm.
- II. PLEDGE OF ALLEGIANCE: Director Trimble led those in attendance in the Pledge of Allegiance to the Flag of the United States of America.
- III. ROLL CALL:

Director Hanson:	Present
Director Lodice:	Present
Director Daughtrey:	Present
Director Writz:	Present
Director Trimble:	Present

ALSO IN ATTENDANCE: Ronald Hopp, Executive Director; Becky Richmond, Director of Recreation; Derek Eberhardt, Assistant Director of Recreation; Colin Insley, Director of Parks, Planning and Construction; Randy Meyers, Director of Golf; Dennis Weiner, Director of Finance and Administrative Services; Richelle Riley, Recording Secretary; other Foothills staff and members of the public.

Potential conflicts of interest were disclosed pursuant to Colorado Revised Statutes 18-8-308(2), 24-18-109(3)(a), 24-18-110, and 32-1-902(3).

IV. APPROVAL OF AGENDA:

MOTION: Director Daughtrey moved that the Foothills Board of Directors approve the October 24, 2023 agenda as submitted. Director Lodice seconded the motion. Poll of the Board: Director Hanson, yes; Director Lodice, yes; Director Daughtrey, yes; Director Writz, yes; Director Trimble, yes. The motion was approved.

V. APPROVAL OF SEPTEMBER 26, 2023 MINUTES:

MOTION: Director Lodice moved that the Foothills Board of Directors approve the minutes of the September 26, 2023 board meeting as submitted. Director Writz seconded the motion. Poll of the Board: Director Hanson, yes; Director Lodice, yes; Director Daughtrey, yes; Director Writz, yes; Director Trimble, yes. The motion was approved.

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VI. COMMUNITY COMMENTS:

Ronald Hopp welcomed the District's new Director of Recreation, Becky Richmond. She has most recently been working, for many years, for the City of Golden, and she has worked with South Suburban and other entities. Mr. Hopp expressed that staff are excited to have Becky on board.

VII. DECISION ITEMS

A. Board Policy Manual Review/Updates

Mr. Hopp explained staff would like to go through a process to update the Board Policy Manual. Last month, staff presented eight policies and didn't recommend any changes. He recognized the Board wanted a little more time to absorb those and this month, a few more have been added.

Mr. Hopp discussed there is an update to one of the items that was presented last month, which is the Code of Conduct policy. The District recently received feedback from a patron who thought the Code of Conduct could be expanded. The patron went through a very thorough process of making suggestions of how the Code of Conduct should be expanded and provided that to all of the board members. Mr. Hopp indicated he shared that document with the District's legal counsel, Paul Rufien. Mr. Rufien reviewed it thoroughly and did not recommend any of the revisions with the exception of adding "if the person subject to such revocation or ban believes enforcement of this Code of Conduct was inappropriate, a written request for modification of such enforcement may be made to the Executive Director, who shall consider the request and render a final determination after exercising their discretion". Mr. Hopp said staff concurs with that recommendation.

Mr. Hopp discussed for the policies in the packet for this month, there is a recommended change to the Review and Approval of Contracts and Agreements policy. The change is to comply with Colorado Revised Statute new legislation that raises the contracts with expenditures over \$5,000 and less than \$60,000, the \$60,000 would change to \$120,000. Construction Contracts would be \$120,000 and over, where it previously said \$60,000 and over.

Mr. Hopp indicated the Donations to Non-Profit Groups, Investment Committee Indemnification Resolution, and Indemnification of Directors and Employees Resolution, staff recommends no changes to those policies.

MOTION: Director Writz moved that the Foothills Board of Directors approve the Code of Conduct as amended by staff. Director Hanson seconded the motion. Poll of the Board: Director Hanson, yes; Director Lodice, yes; Director Daughtrey, yes; Director Writz, yes; Director Trimble, yes. The motion was approved.

B. Xcel Energy Foothills Golf Course Easement

Referring to information in the packet, Mr. Hopp discussed that Xcel Energy has requested an easement from the District on District-owned property at Foothills Golf Course. Xcel installed a new

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electrical service line for the Foothills Golf Course facilities. This is an administrative process to provide them a permanent easement across District property. Mr. Hopp described the location of the easement, and recognized it doesn't impact the golf course.

MOTION: Director Daughtrey moved that the Foothills Board of Directors approve the Public Service Company of Colorado (Xcel Energy) easement agreement and authorize the Executive Director to execute the document as discussed. Director Lodice seconded the motion. Poll of the Board: Director Hanson, yes; Director Lodice, yes; Director Daughtrey, yes; Director Writz, yes; Director Trimble, yes. The motion was approved.

VIII. EXECUTIVE DIRECTOR'S REPORT

Highlighting the report provided in the packet, Mr. Hopp expressed the Sneak Peek Open House at Columbine West Pool was a huge success. There were 465 individuals that attended and many swam. Mr. Hopp offered appreciation to staff members who helped get that done and extended thanks to Directors Trimble and Daughtrey for coming, and also former Director Butman.

Mr. Hopp reminded that Boo-rific Bash and Splash is coming up on Friday at Ridge Recreation Center. He acknowledged there are lots of other great things going on with the projects, etc. Mr. Hopp pointed out the Active Adult Open House was also a very large success.

Mr. Hopp reminded that the Quarterly Reports and Capital Projects report are in the packet for the Board's review.

In answer to Director Trimble, Randy Meyers explained the Player Development Award he received is based on past history of what a golf professional has done for the community, the golf community, the Colorado Section of Golf. It's voted upon by the peers of the PGA, there are just under 900 peers in the Colorado Section so one member of the PGA in Colorado gets the award each year. Based on numbers the District has, based on clubs the District has, golf classes the District has, men's and ladies' club members, is why he received the award.

Director Trimble expressed the award is an honor to Randy, the District, and the entire golf staff.

IX. DISCUSSION ITEMS:

A. 2024 Proposed Budget Presentations

Mr. Hopp recalled that in September, staff gave a brief overview of the 2024 budget. Using a PowerPoint presentation and referring to the 2024 Budget Book, Mr. Hopp went over more detail about the overall, preliminary budget. He reminded there are items that will change the final budget and discussed those items. Mr. Hopp thanked Dennis Weiner and all of the staff involved with all of the budget preparation.

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Mr. Hopp went over the 2024 budgeted revenue and significant changes from 2023 to 2024 budgeted expenditures and significant changes from 2023, sources of revenues, historical mill levy, proposed budget operating revenue by department, operating revenue by department comparison from 2023 to 2024, operating expenses by department, operating expenses by department comparison from 2023 to 2024, capital projects and expenditures, long-term debt payments. Mr. Hopp went over comparison of operating revenues versus operating expenditures by department for Administration, Parks Planning & Construction, Recreation, and Golf. Mr. Hopp showed a reconciliation slide for all revenues and expenditures for an even budget of zero.

Director Daughtrey presented an idea for Aquatics to increase revenues by having a scoring board to have swim meets there. In answer to Director Daughtrey, Keith Dawson explained what the tarps on the west wall at Ridge lap lane pool are used for; they need maintenance to get up and running. Mr. Hopp indicated a scoreboard would be a capital item, staff can take a look at that as part of the capital list that will be brought to the Board in early 2024.

In answer to Director Hanson, Derek Eberhardt talked about staffing challenges at the Climbing Wall.

Director Daughtrey asked why Jefferson County charges us so much to collect our property taxes, and recommended that staff ask if there is a way of getting it reduced.

Referring to the 2024 Budget Book for the Administration department, Dennis Weiner recognized that Administration includes various functions that support the operation of all District programs and facilities throughout the entire District. It includes Marketing and Public Outreach, Finance and Accounting, Human Resources, Information Technology, and Executive Director's department. Mr. Weiner summarized the total Administration revenues and expenditures budgeted for 2024.

Randy Meyers introduced Golf staff who were in attendance, and had helped put the budget book together. He discussed that he went to the 2023 Colorado Public Golf Administrator's meeting where all the public golf course administrative staff meet and talk about best practices, planning, compare industry standards, share ideas, etc. Mr. Meyers proposed Foothills is ahead of the game in a lot of those areas. He explained the budget is based on a four-year average to be more conservative, industry standard is three-year average. Referring to the 2024 Budget Book for Golf, Mr. Meyers summarized revenues and expenditures budgeted for Golf in 2024, and the increase over the 2023 budget. Tree trimming was discussed and suggested by Director Daughtrey to outsource. Mr. Meyers talked about usage of the Golf Development and Improvement Fund. In answer to Director Hanson, Mr. Meyers talked about some of the ways Foothills is ahead of the game from other golf courses, and things other courses are doing that we haven't implemented yet that would be a good idea. Brendan Murphy talked about dynamic pricing. Mr. Meyers discussed social responsibility.

Mr. Hopp acknowledged the Board brought up some good questions and thoughts, and indicated he hadn't heard anything that would dramatically affect the budget, most of them are capital

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items. He reminded if there are major items that would change the budget, tonight or next month would be the time to do that so staff can get them as part of the overall budget.

Mr. Hopp reminded next month will be the Recreation and Parks presentations. The December meeting date could be changed by Proposition HH. He explained we may have to do a special meeting if Proposition HH passes, the assessed valuations won't come out until late December. The mill levy would have to be certified in early January so would need a special board meeting between January 1 and January 5. If it does not pass, the timelines would remain the same and the December meeting would be the final approval.

B. Finance Update

Mr. Weiner presented the District's financial update through September 30th of this year. Going over details of the report provided, he went over total District year-to-date operating revenues, total year-to-date operating expenditures, net operating loss, non-operating expenditures and revenues. Looking at the bottom line, the District's net expenditures through September 30th were better than the plan.

Mr. Hopp reminded that the November meeting is the second Tuesday.

X. ADJOURNMENT:

The regular meeting adjourned at 7:21pm. The next regular board meeting will be held at 6pm on Tuesday, November 14, 2023.

Submitted by: Richelle Riley, Recording Secretary

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 12, 2023

MEMO TO: Foothills Board of Directors

FROM: Colin Insley, Director of Parks, Planning and Construction

SUBJECT: Highlands Ranch Metro District Presentation

In June of this year, a tornado touched down in Highlands Ranch and devastated many trees throughout their parks system. Highlands Ranch Metro District asked for help and some of our staff went over to help assist with the cleanup.

This past month, I received a call that Highlands Ranch Metro District wanted to make a presentation at our board meeting to recognize our parks staff for helping them out during this difficult time.

Stephanie Stanley, General Manager of Highlands Ranch Metropolitan District, is here to make the presentation.

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 12, 2023

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2024 Board Meeting Schedule and Posting Locations

Board meetings are currently held the fourth Tuesday of each month except for November, and December where the meetings are held the second Tuesday.

An extra meeting on January 9th has been added to the schedule for our Budget Hearing to approve the final 2024 Budget.

The meeting dates for 2024 would be as follows:

January 9	July 23
January 23	August 27
February 27	September 24
March 26	October 22
April 23	November 12
May 28	December 10
June 25	

The law requires that posting locations for public meeting notices be designated no later than the first regularly scheduled board meeting of each year in compliance with 32-1-903(2) C.R.S., in addition to designation of the posting location for the 24-hour meeting notice as specified in 24-6-402(2)(c) C.R.S.

On August 2, 2019, House Bill 19-1087 came into effect that allows local governments to satisfy meeting notice requirements via the local government's website, posting at least 24 hours prior to each meeting. It also allows designation of a posting location in the event that the District is unable to post a 24-hour meeting notice on the website due to demanding or emergency circumstances. Therefore, for 2023, the Board designated the posting location for public meeting notices be Foothills' official website: www.ifoohills.org, and in the event a notice could not be posted online due to demanding or emergency circumstances, the posting location designated was Peak Community & Wellness Center. Staff recommends the same posting locations for 2024.

The District also maintains mailing lists and sends agendas to those individuals who have requested to receive the document via traditional mail or email.

MOTION: I move that the Foothills Board of Directors approve the recommended meeting dates for 2024, and approve Resolution No. 23-004 to establish posting locations for the year 2024 as discussed.

**RESOLUTION
TO ESTABLISH POSTING LOCATIONS
FOR THE YEAR 2024**

WHEREAS, special districts are required by 32-1-903(2) C.R.S. to post notice of all regular and special Board of Director meetings in accordance with 24-6-402, C.R.S.; and

WHEREAS, special districts are required by 24-6-402(2)(c), C.R.S. and in accordance with HB 19-1087 to designate annually, no later than the District Board's first regular meeting of each calendar year, the place at which notice will be posted at least 24 hours prior to each meeting; and

WHEREAS, Foothills Park & Recreation District desires to be in full and complete compliance of the law;

NOW, THEREFORE, BE IT RESOLVED that the Foothills Park & Recreation District Board of Directors hereby designates that notices of all public meetings will be posted at least 24 hours in advance online at the following:

Foothills Park & Recreation District's Official Website: **www.foothills.org**

BE IT FURTHER RESOLVED that in the event that notice of a public meeting is unable to be posted at least 24 hours in advance online in demanding or emergency circumstances, the Foothills Park & Recreation District Board of Directors hereby designates the following location for posting of the meeting notice:

Peak Community & Wellness Center
6612 South Ward Street
Littleton, Colorado 80127

ADOPTED this 12th day of December, 2023, by the Foothills Board of Directors.

Phillip Trimble, Chair

Gina M. Writz, Secretary

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 12, 2023

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: Board Policy Manual Review/Update

The District maintains a Board Policy Manual containing policies that the Board has approved over the years. We are in the process of reviewing policies and making recommendations for changes if necessary. The Board has reviewed some policies and considered approvals at the September, October and November board meetings.

The policies provided for the Board's review include the following:

- Colorado Open Records Act (CORA)
 - Staff recommends to change the policy language in Section 6 to refer to CORA for retrieval costs since those costs are subject to change under CORA.
- Park Credit/Land Dedication Policy
 - Staff recommends no change to this policy.
- Open Carry of Firearms Policy
 - Staff recommends no change to this policy.

MOTION: I move that in the effort to update the Board Policy Manual, the Foothills Board of Directors approve the attached policy recommendations as discussed, and approve Resolution No. 23-005 revising the Colorado Open Records Act (CORA) Policy as discussed.

RESOLUTION
by the Board of Directors of
Foothills Park & Recreation District
Colorado Open Records Act (CORA) Policy

WHEREAS, the Foothills Park & Recreation District (the “District”) Board of Directors fully supports and complies with all Federal and State laws relating to the retention, protection and disclosure of District records including the Colorado Open Records Act, Title 24, Article 72, Part 2, C.R.S. (CORA) ;

WHEREAS, it is the policy of the District that all public records shall be open for inspection by any person during business hours, except as otherwise provided by law. Public records are defined by CORA as all writings made or maintained by the District, regardless of the format or medium of the records, subject to certain exceptions. Public records expressly include email communication. The District maintains an archive of all email messages for emergency backup purposes only; such archived email communications are not individually retrievable and are specifically not intended to create a public record.

WHEREAS, the Assistant to the Executive Director is hereby designated as the official Custodian of Records responsible for the maintenance, care and keeping of all records of the District. The official Custodian of Records shall have authority to designate such agents as he/she shall determine appropriate to perform any and all acts necessary to enforce and execute the provisions of this policy. Upon receipt, requests by a citizen, entity, Federal or State agency, District member, subpoena, Administrative or Court Order, or other legal process, to inspect and/or copy any District record (collectively referred to as a “Records Request”) should be immediately sent to the Custodian of Records.

NOW, THEREFORE, be it resolved by the Board of Directors of the Foothills Park & Recreation District (“District”) in the County of Jefferson, State of Colorado the following general policies concerning the release of records:

1. Every Records Request shall be submitted to the District’s Custodian of Records in writing and be specific as to the information desired.
2. If any question arises as to the propriety of fully complying with a Records Request, the Custodian of Records shall immediately forward it to the District’s legal counsel.
3. The District’s legal counsel shall determine the District’s obligations under the applicable Federal and/or State law(s). If the District is permitted to comply with the Records Request in whole or in part, the District’s legal counsel will so notify the District’s Custodian of Records, who will assemble the discloseable requested

documents for inspection and/or copying in accordance with applicable Federal or State law.

4. If the District's legal counsel determines the District is not permitted by Federal and/or State law (s) to comply with the Records Request in whole or in part, legal counsel shall provide a written response to the party submitting the Records Request stating the legal basis upon which the Records Request in whole or in part is being denied .
5. The Custodian of Records may set the time during normal office hours and the place for records to be inspected and require that the Custodian of Records or a delegated employee be present while the records are examined. Pursuant to CORA, all records must be made available for inspection within three (3) working days, unless extenuating circumstances exist. The deadline may be extended by seven (7) working days if extenuating circumstances exist and the requesting party is notified of the delay within the statutory period. Such deadlines may be modified if agreed upon by the Custodian of Records and the requesting party.
6. A person granted the right to inspect District records will also be furnished copies requested at a ~~cost not to exceed \$.25 per page in standard size and format may be charged per page~~ cost charged pursuant to CORA. The charge for providing a copy, printout, digital transfer or photograph of a public record in a format other than a standard page will be assessed at the actual cost of production or as otherwise permitted by CORA. Additionally, in those cases where the location or existence of specific documents must be researched and the documents must be retrieved, sorted or reviewed for applicability to the request, including electronic research or formatting, and such process requires ~~one or more hours~~ more than one hour of staff time, the District may charge a research and retrieval fee ~~not to exceed \$30 per hour, and no charge shall be made for the first hour of time expended in connection with the research and retrieval of public records~~ as allowed by CORA. Any fee charged for the research and retrieval will be the same for all requesting parties, whether the person requesting the records is an individual, a representative of the media, a public or private entity, or a for-profit or nonprofit entity. Such fee could be waived if extraordinary circumstances are found to exist.
7. Upon Records Request for records transmission by a person seeking a copy of any public record, the Custodian of Records shall determine whether such transmission will occur and the manner in which the records will be transmitted whether by U.S. Mail, other delivery service, facsimile, or electronic mail. No transmission fees will be charged to the records requester for transmitting public records via electronic mail unless such transmission involved transfer of documents to a format capable of transmission via electronic mail, in which case such transmission may include a charge ~~not to exceed \$30 per hour~~ as permitted by CORA, with the first hour of time subject to no charge. Within three days of receiving the request, the Custodian of Records will notify the record requestor that a copy of the record is available but will only be sent to the requestor once the Custodian of Records either receives payment or makes arrangements for receiving payment for all costs associated with

records transmission and for all other fees lawfully allowed, unless recovery of all or any portion of such costs or fees has been waived by the Custodian of Records. The notification will include an estimate of the costs and fees that will be charged; and ultimate charges shall reflect the actual costs consistent with this CORA Policy.

8. When practical, the copy, printout, digital transfer or photograph of the requested record will be made in the place where the record is kept, but if it is impractical to do so, the Custodian of Records may allow arrangements to be made for the copy, printout, digital transfer or photograph to be made at other facilities. If other facilities are necessary, the actual cost of providing requested records will be paid by the person making the request.

ADOPTED this ~~22nd~~12th day of ~~July, 2014~~December, 2023.

~~John P. Bradley Jr.~~Phillip Trimble, Chair

~~Keith Sutton~~Gina Writz, Secretary

Park Credit/Land Dedication Policy
November 14, 2017

Jefferson County has a Land Development Regulation that sets forth in Section 32, the park and school requirements for residential developments. This regulation establishes the method for calculating park and school fees, and it also provides the method and restrictions associated with land dedication that may occur to offset the required fees.

If the District wishes to deviate from this county regulation, any such deviation shall only be approved by the Board of Directors.

Foothills Park & Recreation District Open Carry of Firearms Policy

April 27, 2021

The open carrying of any firearm is prohibited at all Foothills Park & Recreation District parks, trails, golf courses, and facilities pursuant to Colorado Revised Statute 29-11.7-104.

FOOTHILLS PARK & RECREATION DISTRICT
Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 12, 2023

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: Executive Director's Report

Please welcome the new and rehired staff who have started working for the District. We are excited to have them as part of our team!

Name	Department
Cadence Brankin	Gymnastics
Lena Henshaw	Ridge Pool
Rhys Hollenbeck	Ridge Pool
Sean Hursh	Foothills Sports Arena
Brandon Mosley	IT
Ayden Romero	Youth and Middle School Sports
Randall Smith	Youth and Middle School Sports
Kris Walker	Ridge Pool
Yarnell, Lauren	B/A Devinney
Barwick, Emily	Ridge Pool
Liebetrau, Ava	Foothills Pro Shop & Operations
Ocasio-Smith, Franchesca	B/A Ridge
Timpano, Megan	Peak Recreation Center
Lyall, Anna	Lilley Gulch Recreation Center

Please congratulate the following staff who have received a promotion or transfer within the District!

PROMOTIONS AND TRANSFERS

Name	Old Job Title	New Job Title
Lehnerz, Christy A.	Facility Coordinator	Center Associate
Lindahl, Taylor M.	Skate Rental/Learn to Skate Assistant	Figure Skating Instructor I
Malcolm, Preston D.	Technical Support Analyst II	Systems Administrator
Moore, Eric G.	Systems Administrator	IT Manager

The Management Team, Human Resources and Marketing have continued to meet for in-person meetings once per week.

The Digital Accessibility Steering Committee continues to meet twice per month.

We currently have six facility-use Intergovernmental Agreements (IGAs) with various entities that allow for the residents of those entities to utilize programs and facilities at District rates. As a reminder, each respective district is billed the differential between the resident rates and the non-resident rates. The attached spreadsheet shows revenues generated from the various IGAs year-to-date for 2023.

The Foothills Golf Department has effectively utilized the GolfNow Point of Sale and Tee-time booking engine for the past six years. Anticipating the expiration of our contract in November 2023, and in light of the new Digital Accessibility law applicable to all Government entities in the State of Colorado beginning July of 2024, the Foothills Golf Department, in collaboration with our Information Technology (I.T.) team, embarked on a comprehensive assessment of various Golf POS Booking engine platforms. The objective was to ensure compliance with regulatory requirements and explore alternative software solutions. Staff evaluated several platforms and the assessment focused on critical categories such as Cost, Digital Accessibility, PCI compliance, and Customer Support. The contract with GolfNow concluded on November 15th, prompting the Foothills Golf Department to initiate a one-month extension with GolfNow. Subsequently, a strategic decision was made to enter into a two-year contract with Member Sports. The transition process and training have already commenced, with the full go-live date is scheduled for December 14th. To facilitate a seamless transition for all stakeholders, including our valued Foothills and Meadows golfers, the Foothills Golf Department, Marketing, and the I.T. Department are actively collaborating with both GolfNow and Member Sports. This collaborative effort ensures a smooth and efficient transition, aligning with our commitment to provide exceptional service and adherence to regulatory standards.

The 2023 Special Session of the Colorado General Assembly called by the Governor after the failure of Proposition HH (HH) adjourned on Monday, November 20, 2023. The special session resulted in the following changes:

- Four bills were passed and later signed into law by the Governor.
- Two of these bills will most directly affect special districts: SB23B-001 (Property Tax Relief) and HB23B-1003 (Property Tax Task Force).
- SB23B-001 was the most substantive of the bills dealing with property tax relief and backfill appropriations to local governments. The bill established the following:
 - Reduces the Residential Assessment Rate (RAR) from 6.75% to 6.70% for Property Tax Year (PTY) 2023 only;
 - Increases the actual value deduction for residential property from \$15,000, as it was for PTY23 in SB22-238, to \$55,000; and
 - Limits backfill for the additional actual value deductions and RAR reductions under SB23B-001 to local governments with smaller increases in assessed value (AV) within the taxing jurisdiction. **Only districts with less than 15% AV increase** from PTY2022 to PTY2023 **are eligible receive backfill**. However, fire districts, health districts and ambulance districts are eligible to receive 100% backfill.

- Temporarily adjusts budget deadlines and applies special consideration of SB23B-001 changes to the Local Government Budget Act in Sections 4, 5, and 6 of the bill; final budget deadline for the 2024 calendar/fiscal year budget is pushed back from December 31, 2023 to January 10, 2024.
- HB23B-1003 also was approved by the legislature, which created a 19-member commission of various backgrounds to make recommendations for a property tax structure that protects property owners while meeting the needs of local governments that rely on property tax to pay for local services. SDA has a specific seat on the commission as well as a fire district chief, county commissioners, and municipal officials.

Overall, the property tax revenue impact on the District will be close to the same as it would have been under HH. The main difference in SB23B-001 is that the actual value deduction for residential property is increased to \$55,000 versus \$50,000 under HH. The 2024 budget was originally prepared with the assumption that HH would pass, so the only change versus the first draft of the 2024 budget will be related to the change in actual value deduction and this is expected to result in a reduction in property tax revenue of approximately \$170,000 versus the first draft of the budget.

Following the passage of SB23B-001, the Governor requested that counties, municipalities and special districts consider reducing their mill levies for budget year 2024. In a letter to local governments he stated, “I want to begin by thanking you for serving as a leader in your community as the head of a local taxing jurisdiction. Most areas of Colorado have seen a historic increase in home values. Residential properties are up nearly 40% statewide. For some areas, the increases are over 50%. I’m writing to ask you and your board to play a critical role in making Colorado more affordable. With the state now having taken action, the final opportunity to provide meaningful property tax relief for property owners in 2023 lies with you and I’m hopeful you can help provide additional relief.” Later in the letter he stated, “Now it’s up to you - local elected officials - to do more, which is why I am urging you to reduce the tax rate (mill levy) in your district. Hardworking people in Colorado cannot afford a 40% increase in their tax bills, or even a 20% increase. Wages have not gone up by anything close to this amount, and high inflation and interest rates are creating an affordability challenge for many Colorado families.”

We wanted to inform the Board about the request from the Governor, but staff is recommending not decreasing the mill levy for the following reasons:

- After applying the impacts from the new approved legislation, the District is only experiencing a 9% revenue growth in tax revenue. It seems clear from the letter from the Governor, he is asking for the local governments that are experiencing a 40% growth or more to strongly consider reducing their mill levies.
- The 9% growth that the District will realize, is only expected to result in an increase of \$1.26 million in revenue from last year. This revenue increase is more than offset by these following operational increases, and does not include capital needs and other increased costs:
 - Salaries and Wages: \$998,000
 - Personnel Costs: \$156,000
 - Increased Purchased Services: \$359,000
 - Increased Operating Supplies: \$244,000
 - Jefferson County Treasurer’s Fee: \$36,000
- Much of the increase in expenditures over the last five years are a result of the annual increases in state mandated minimum wage. Additionally, the new state legislation regarding

digital accessibility requirements will likely cost the District hundreds of thousands of dollars in 2024 and beyond.

- Despite the fact that SB23B-001 contains a backfill provision that we likely would be eligible for, other District types, such as fire districts, health districts and ambulance districts would receive their backfill first and it is unlikely that there would be sufficient funding for entities like ours to ever receive backfill funding.

I had the opportunity to attend a lunch meeting with the new President of the Foothills Foundation, Justin Phillips. I would also like to thank Gary Fuller, the Past-President, for his many years of excellent service to the Foundation!

The District's staff holiday brunch was on Wednesday December, 6th. Employee Service Awards were given at the event. 61 employees were recognized for their tenure which ranged from 5 years to 40 years of continuous employment at Foothills. Thank you to Director Hanson for attending the breakfast! A list of the recipients of the service awards is attached.

Our annual food and toy drive was a success again this year! We were happy to team up with The Jeffco Action Center and CASA (Court Appointed Special Advocates for Children) of Jefferson & Gilpin County to support those in our local community who are in need. Decorated blue barrels were placed near the entrance of every facility to collect donations from employees and patrons from November 1st through December 6th. The Jeffco Action Center is excited to be receiving our non-perishable food donations and CASA is excited to be receiving our toy donations.

With the many major capital projects being either currently constructed or going through the planning processes, many staff members, including myself, are involved with a myriad of meetings related to these projects.

Just a reminder, if any of the Board members would like to visit any of the project sites, I would be happy to make arrangements to meet you at any of the sites to view the progress of the projects.

As a reminder, an updated Capital Projects report is included in the packet, as well as the October financial update.

It is too early in the month to have the final financial update for November. It will be included in the next board packet.

2023													2023
NAME	JANUARY	FEBRUARY	MARCH	APRIL	MAY	JUNE	JULY	AUGUST	SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER	TOTALS
BOWLES METRO	782.42	538.76	600.67	1,203.17	604.32	512.67	1,488.67	588.92	319.42	1,058.52	860.57	-	8,558.11
NORMANDY ESTATES	170.66	150.31	83.66	314.96	157.31	119.16	285.84	289.16	106.16	397.76	240.17	-	2,315.15
PLAINS METRO	51.00	3.50	-	30.00	-	-	28.50	44.00	25.00	30.00	-	-	212.00
ROXBOROUGH VILLAGE	2,033.76	1,161.67	1,414.21	3,349.49	1,519.40	1,650.40	3,255.67	1,486.89	776.64	2,264.14	1,563.59	-	20,475.86
TRAILMARK	1,058.50	665.00	543.75	2,073.90	824.31	931.25	1,942.39	1,078.15	329.42	2,129.30	1,064.10	-	12,640.07
VINTAGE RESERVE	139.34	293.10	16.99	611.50	112.50	177.75	820.80	330.00	127.75	778.00	297.08	-	3,704.81
MONTHLY TOTALS	4,235.68	2812.34	2,659.28	7,583.02	3,217.84	3,391.23	7,821.87	3,817.12	1,684.39	6,657.72	4,025.51	0.00	47,906.00

Service Awards

Last	First	Department	Years of Service
RECREATION			
Adams	Jake	Sports Specialty Programming	5
Ahrendt	David	Edge Ice Arena	5
Auckland	Dan	Facility Maintenance	5
Box	Emily	Children's Programs Admin	5
Bratton	Zoe	Deer Creek Pool	5
Bright-Lora	Ana	All Day Preschool Ridge	5
Collings	Mark	Ridge Pool	5
Corridori	Vincent	Weaver Hollow Pool	5
Dalvit	Alexandra	Ridge Camp KOTM	5
Davis	Debra	Peak Recreation Center	5
Davis	Miranda	Sports Specialty Programming	5
DeAngelis	Anthony	Foothills Fieldhouse	5
Dunbar	James	Lilley Gulch Recreation Center	5
Fesh	Yetti	Wellness	5
Gallegos	Chad	Facility Maintenance	5
Gorny	Daniel	Edge Ice Arena	5
Harbison	Alexandria	Edge Ice Arena	5
Kohlmeier	Joshua	Edge Ice Arena	5
Laughlin	Melissa	Lilley Gulch Recreation Center	5
Miller	KatieLyn	Edge Ice Arena	5
Moffatt	Nelson	Edge Ice Arena	5
O'Brien	Madeline	Aquatics Administration	5
Phillips	Laura	Wellness	5
Reeves	Joshua	Peak Recreation Center	5
Smith	Christine	Peak Recreation Center	5
Vlad	Elizabeth	Wellness	5
Bennett	Julie	Aquatics Administration	10
Bjornseth	Shirley	Ridge Pool	10
Gaudio	John	Ridge Pool	10
Reeves	Cammy	Part Time Preschool Lilley Gulch	10
Roberts	Stacey	Arts, Events & Programs	10
Sadowski	Jacqueline	Edge Ice Arena	10
Tamborlane	Alison	Ridge Pool	10
Corridori	Stephanie	Arts, Events & Programs	15
Franks	Lesa	200553 Gymnastics	15
Rodriguez	Kelly	Peak Recreation Center	15
Rossi	Sandra	Lilley Gulch Recreation Center	15
Rule	Randall	Edge Ice Arena	15
Stormont	Kyle	Foothills Sports Arena	15
Bunevich	Stephanie	Ridge Pool	20
Cheadle	Lora	Wellness	20
Colburn	Laura	Wellness	20
Yoxall	Sommer	Edge Ice Arena	20
Schmale	Linda	Arts, Events & Programs	25

Service Awards

PARKS			
Ahrens	Cody	Clement Park Turf Maintenance	5
Armbrust	Brooke	Urban Park Maintenance	5
Mauldin	Karl	Urban Park Maintenance	5
Byrnes	Christopher	Urban Park Maintenance	10
Carlson	Kelly	Regional Park Maintenance	10
Kitners	Sean	Parks Administration	15
Elder	Mark	Urban Park Maintenance	20
Whyte	Forrest	Regional Park Maintenance	40
ADMINISTRATIVE SERVICES			
Moore	Eric	Information Technology	5
Petersen	Henrietta	Finance	20
GOLF			
Boillot	Eugene	Meadows Driving Range	5
Zeggert	Leonard	Foothills Pro Shop & Operations	5
Stroup	Brooke	Meadows Pro Shop & Operations	10
Canyock	Todd	Foothills Course Maintenance	35
DIRECTORS			
Hopp	Ronald	Executive Director's Office	15
Eberhardt	Derek	Recreation Administration	35
Insley	Colin	Parks Administration	35

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 12, 2023

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: Capital Equipment - Golf Cart Replacement

The District has been having a very successful financial year for 2023 as has been outlined during Finance Reports during each board meeting. One of the significant revenue sources for this financial success is the revenue generated from golf rounds and golf cart rentals. During the budget process, staff indicated to the Board that we intend to carry over the favorable operational overage from 2023 to the 2024 budget year to be used for capital improvements and capital equipment. At this time, this amount is estimated to be over \$5 million. This amount would be in addition to the capital funds previously outlined in the budget process. Staff plans to present a list of 2024 capital improvements and capital equipment purchases in early 2024 to the Board.

One of the capital equipment items that staff are proposing is the purchase of a new fleet of golf carts at both Foothills Golf Course and Meadows Golf Club. Given the long lead time to order these carts, staff would like to proceed with this process prior to the presentation of all the capital items in early 2024 and begin the procurement process.

Our 2015 gas golf carts at Foothills Golf Course will be 9 years old, and the 2016 carts at Meadows Golf Club will be 8 years old as of the 2024 season. Considering the high volume of use of our golf carts at each of our courses, it is important to assess the overall condition of the carts including engine performance, transmission, brakes, and general wear and tear. As our golf carts have aged, they are experiencing increased maintenance needs, more downtime, and potential declines in performance.

As a result, we would like to replace 185 golf carts at both courses, with 108 being replaced at Foothills Golf Course and 77 at Meadows Golf Club. Staff are still in the process of finalizing bids from multiple vendors, determining trade-in values, and contemplating overall equipment and accessories, but the estimated expenditure after trading in all of our existing carts is less than \$700,000. In an effort to achieve this transition to new carts as early as possible in 2024, if there are no objections or concerns from the Board, we will proceed with this acquisition process and this expenditure will be part of the 2024 budget.

FOOTHILLS PARK & RECREATION DISTRICT

Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 12, 2023

MEMO TO: Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: Capital Projects Report through November 30, 2023

Parks, Planning and Construction

2022 Mill Levy Improvement Projects

Budget: \$2,550,019

Funding: \$2,550,019 – 2022 Mill Levy, SB 35, Capital Funds

Expenses to Date: \$629,148

Budget Remaining: \$1,920,870

Scheduled Completion: Spring of 2024

Lakehurst Park (Moved to 2022 Mill Levy Park Projects)

- Construction Plans 100% complete
- Application for Grading Permit into County
- Playground is ordered

West Laurel Park

- Shade Structure in over playground
- Project awarded to SaBell's Civil and Landscape
- Construction has begun.

Jim Hoida Memorial Park.

- Project under construction and 70% complete

Willow Creek Park

- Project awarded to SaBell's Civil and Landscape
- Construction to begin in next few weeks

Westbury Park

- Construction at 60% complete
- Playground completed by different contractor

Columbine West Park

- Included in Columbine West Pool Project Completed

Lakehurst West Park

- Concept plans for playground survey completed
- Community selected playground
- Project into County for permits process

Easton Regional Park

Budget: \$1,150,000

Expenses to Date: \$181,501

Budget Remaining: \$968,499

Scheduled Completion 2024

- Bids will be received late last week
- Additional Pump installed at Hine Lake completed
- County permit process started
- Promenade completed to Ward St. parking lot

Dutch Creek Trail Extension

Overall Budget: \$3,721,224

Funding: \$1,860,612 – District Capital Budget/\$1,860,612 Jeffco Trails Grant

Expenses to Date: \$323,834

Budget Remaining \$3,397,390

Phase 1 Design Completion: March 2022

- Comments back from the County, staff responding
- Jefferson County constructing Simms crossing completed

Eagle Meadows Playground

Budget: \$175,000

Expenses to Date: \$0

Budget Remaining: \$175,000

Completion: Fall 2023 (Community Build)

- Project Completed

Recreation**Ice Resurfacer for Edge**

Budget: \$155,000

Funding: District Capital Project Budget

Expenses to Date: \$140,355.65

Budget Remaining: \$14,644.35

Scheduled Completion: Completed

- The 2nd Ice Resurfacer has been identified as and approved as part of our 2022 Capital Budget. A quote of \$142,584.60 was received from Zamboni for the replacement of the 2nd Zamboni for the Edge Ice Arena. This quote includes the trade-in of the existing ice resurfacer.
- We accepted delivery of the Ice Resurfacer on March 6. It has been commissioned and is currently in use. The Colorado 14ers are paying \$2,000 in advertising money to have the Zamboni wrapped with their logo. We are waiting on communication from Zamboni on two additional parts that were promised and not delivered and are holding payment until this has been resolved.

Lilley Gulch Daycare Playground Project

Budget: \$50,000

Funding: District Capital Project Budget

Expenses to Date: \$33,581.81

Budget Remaining: \$16,418.17

Scheduled Completion: 2023

- Meeting with the planning department and are in the design phase
- Equipment has been ordered with Star Playground

Outdoor Pool Reconstruction

Columbine and 6th West Pool Combined Estimate: \$14,931,748.00

Funding: District Capital Project Budget

Expenses to Date: \$15,546,764.90

Budget Remaining: \$ (615,016.90)

Scheduled Completion: Fall 2023

- Columbine Sneak Peek was September 27, 2023. We estimate that 365 people attended giving rave reviews of the newly renovated pool and facility.
- Substantial completion for Columbine West.
- Inspections are occurring for 6th Avenue West Pool.
- Landscaping continues and on-going.
- Pool and building winterization will occur in the next week.
- Certificate of Occupancy expected by October 20, 2023.
- Substantial completion expected by the end of the month.
- 6th Avenue Temporary Certificate of Occupancy issued on November 2, 2023

Golf

New Foothills Golf Course Clubhouse

Budget: Estimation \$17,000,000 - \$19,000,000

Funding: District Capital Project Budget

Scheduled Completion: October of 2023

Vendors:

- Johnson, Nathan, Strohe (JNS) Architect
 - Provides Architectural and Interior Design services for the Foothills Golf Course Clubhouse project
 - Design Fees \$449,333
- Adolphson & Peterson (A&P) Contract Manager / General Contractor (CM/GC)
 - Serves as advisor to the District during the preconstruction phase, and will fill the role as the General Contractor once the design is finalized
 - Fees - .25% of construction cost
- Todd Goulding / Goulding Development Advisors – Owners Representative
 - Will assist the District in managing the budget/overall cost of the project
 - Fees - estimated at \$118,400

Project Update:

- Weekly project meetings are held with District staff, (Ronald Hopp, Dennis Weiner, Tom Woodard, Derek Eberhardt, and Randy Meyers) JNS, A&P and Todd Goulding

- The District received, reviewed, and approved the Design Development drawings
- Planning and Zoning review is complete
- The driving range bathroom building renovation is complete
- The temporary clubhouse doublewide trailer was delivered May 18th
- All golf operations are conducted out of the temporary clubhouse
- The abatement process of the existing clubhouse is complete
- The GMP was submitted and approved by the Foothills Board of Directors on June 28th
- VE process is ongoing
- Xcel removed the transformer
- Demolition of the old clubhouse is complete
- Grading Permit has been approved
- Building Permit has been approved
- Xcel has removed the switchbox from old clubhouse site and new switch cabinet has been installed in the parking lot area
- Construction started in early January of 2023
- Drilling for caissons is complete
- Grade Beams and Pier Caps are complete
- Form and pour lower level foundation walls completed
- Structural steel has begun
- Underground electrical and plumbing for building complete and inspected.
- Lower level slab on grade prepped and ready for concrete 5/18
- Grading and underground electrical complete for the overflow parking lot is underway 5-18
- Expectation to pave overflow parking lot 3rd week of June
- 2nd level decking began 6-5
- Structural steel and decking 95% complete
- Cast in place slab on deck MEP 95% complete
- Tracking to complete structural steel and metal deck for main level 6/16
- First pour for main level slab on deck to begin week of 6/19
- Overflow parking lot completed and open June 30th
- Water loop tracking began July 19 (Denver Water) Cutting of asphalt with the plan of digging and replacing water line to be completed in the 1st week of August.
- Majority of perimeter drain complete and backfilled as of 7-19
- Main floor structure going in at this time 7-19
- 50% complete on rough-in on cart barn or lower level 7-19
- Start of steel stud framing on the last week of July in the lower level
- Overhead Plumbing Rough (Lower Level) completed
- Overhead Mechanical Rough (Lower Level) completed
- Overhead Electrical Rough (Lower Level) completed
- Waterline loop installation Phase 1 has been complete

- Wood Structure installation on 2nd level Glulam Columns and Glulam beams has begun in areas 1, 2 and 3.
- Installation of Tongue and Groove Roof Structure has begun
- Frame Interior Walls (Lower Level) has begun
- Install overhead Coiling Doors has begun
- Completed the superstructure structural steel, glulam structure is complete at the event/ kitchen space “shed roof” area and throughout the bar area “flat roof” section.
- Glulam structure is complete at the pro shop/office “gable roof” area and the crew is making good progress on the tongue and groove roof diaphragm.
- Interior framing on the lower level is 95% complete and MEP/fire sprinkler
- Drywall on this level first week of October.
- Exterior framing is 95% percent complete and exterior insulation being completed working from North to South estimate to be 60% complete with this scope.
- Interior framing and MEP rough in have begun on the main level once again moving from the North to the South.
- The hope for dry in by the end of October
- Interior finishes have commenced with drywall, taping and mudding happening on both levels of the building.
- Window frames have started to be installed in the pro shop area.
- Kitchen hoods have been installed and the kitchen equipment is scheduled to arrive and installation will begin in early December.
- The basement lights have all been installed and are operable.
- Roofing material is being installed on all areas of the building.
- The furniture for the clubhouse has been ordered. The cost of all of the furniture is \$393,741.45 which includes the procurement company’s fee.
- Glulam structure completed
- Shed roof dried in, insulation/moisture barrier installation on gable roof underway
- MEP/fire sprinkler inspections ongoing
- Drywall wrapping up in area 1&2
- Interior painting started
- Kitchen walls and ceiling finishes installed
- Kitchen equipment delivered and installation in progress
- Curtain wall frames and glazing installation in area 3 (northward)
- Cart ramp walls and structural part of slab complete
- Remaining site walls being installed
- Concrete patios placed
- Curb and Gutter at main entry and new parking stalls installed
- Paving operations beginning on the North and South side of Parking lots

- Lower-level bathroom tile complete
- Floor finishes installation ongoing
- Electrical gear installed, final terminations in progress
- New Clubhouse is scheduled for completion in Mid-February 2024

Additional Golf Projects

- Entrance Fence – Foothills Golf Course \$30,000
 - (Completed) Old fence removed and new post installation began week of 5/15
- Retaining wall for Ex9 lake – Foothills Golf Course \$90,000
 - Bids have been received and set to begin fall of 2023
 - This project has been completed.
- Rebuild 6,000sqft. Putting green – Meadows Golf Course \$140,000
 - (In process) Began the 1st week of September, Expecting to lay sod 1st week of October.
 - This project has been completed and we anticipate opening the green in the spring of 2024.

Special Projects

Foothills Parks & Recreation District/McKinstry Energy Performance Contract Phase 2 November 2023 Update

1. Financial Information:
 - Budget: \$7,980,073
 - Funding: \$5,984,983 – COP, \$1,995,090 – 2020 Capital Budget
 - Expenses to Date: \$7,304,122.88
 - Budget Remaining: \$675,950.12
 - Scheduled Completion: Construction complete, AEM/M&V continuing through December 2024
2. Safety
 - a. No open items
3. Key Dates/Schedule
 - a. RTU-4 bad bearings and shafts were replaced October 30 and 31.
 - b. A leak on the Lilley Gulch heating water boiler was repaired November 20, 2023.
 - c. McKinstry replaced what appeared to be a bad pressure relief valve on the Lilley Gulch Domestic Water tank on Tuesday December 5. The tank still leaked after this replacement. We suspect there is an issue with the boiler itself. We are working to get the boiler manufacturer out to investigate.
4. Submittals
 - a. No submittals were provided in the last month.
5. Lighting:
 - a. McKinstry replaced one of the Lilley Gulch display case lights.
 - b. McKinstry repaired wall packs at the Edge Ice Arena and the Foothills Golf Course.

- c. McKinstry replaced a fixture that was going bad on the east rink of the Edge Ice Arena.
- d. McKinstry moved the motion sensor in Ridge Recreational Center's El Dorado room to ensure the lights came on consistently.
- e. McKinstry investigated the light switch in Lilley Gulch's Rio Grande room. We were unable to replicate what the staff was seeing, but recommended a new operating procedure to see if this helps with the issue.

6. Mechanical

- a. The Ridge Recreational Center Family pool was continually tripping the breaker. The electrician removed the GFCI from the breaker and the boiler has not tripped for a month. We are scheduling a visit with our electrician and the boiler manufacturer to further investigate.
- b. The boiler ignitors at Ridge Recreational Center need to be replaced, we are working on timing with the boiler manufacturer.
- c. We are waiting for the spare bearings and shafts to arrive for the RRC RTUs as well as the extended warranty.
- d. LG RTU-1's dead band on the graphic does not seem to be correlating with unit behavior. Long was able to make a change during their monthly visit to resolve this issue.
- e. The team is tracking "white rust" that is on the Ridge Recreational Center boiler flues. Trautman and Shreeve added some more caulking to the outside of the boiler flues to assist. When the boiler manufacturer is out to look at the electrical issues, we will also have them double check the operation of the boiler mixing valves.

7. Future Milestone Project Activities

- a. December/January: Final Acceptance once the spare bearings and shafts are in hand.



Creating Community, Enhancing Health, Inspiring Play

DATE: December 12, 2023

TO: Foothills Board of Directors

FROM: Dennis Weiner, Director of Finance and Administrative Services

SUBJECT: OCTOBER FINANCIAL UPDATE

Attached are the District's Financial Summary report and discussion of the District's year-to-date operating revenues and expenditures as well as non-operating revenues and expenditures through October 31, 2023 as compared to the budget.

Also included is a summary comparison of actual versus budget for the year-to-date by department. If you have any questions concerning this information, please ask me.



**EXECUTIVE SUMMARY OF THE DISTRICT
ACTUAL VS BUDGET FOR THE YEAR-TO-DATE PERIOD ENDED 10/31/2023**

Total Year-to Date Operating Revenue:

Total District Year-to-Date Operating Revenues are \$18,131,301 versus a budget of \$15,715,771 or \$2,415,530 higher than planned due to the following:

- Admission Fee Revenues were \$13,310,992, which was \$1,606,107 better than planned.
 - Recreation admission fees were \$190,954 lower than planned driven by lower admission fees in Children's programs for Before and After Care and All Day Care programs and lower admission fees collected in Aquatics, partially offset by higher than planned fee revenue in Fitness, Facility Operations, District Athletics and at the Edge Ice Arena for Hockey, Group Lessons and Figure Skating.
 - Golf admission fees, including Golf Development and Improvement Fund revenue, were \$5,599,289, which was better than plan by \$1,797,061 because of a higher number of rounds played than planned at both District golf courses.
- Rentals were \$3,584,749, which was higher than plan by \$574,613 resulting from higher than planned rental revenue from carts at both District golf courses, partially offset by lower than planned field rentals in District Athletics.
- Merchandise sales were better than plan by \$132,628, because of higher than planned levels of sales at The Meadows Golf Club pro shop.

Total Year-To-Date Operating Expenditures:

Total District Year-to-Date Operating Expenditures are \$20,710,462 versus budget of \$21,551,402 or \$840,940 better than planned due to the following:

- Salaries and Wages expenditures were \$11,095,384, which was better than plan by \$502,686, or roughly 4.33%. Full-Time Salaries were better than budget by \$183,535 mainly because of the timing of hiring for open full-time positions in Parks, Facility Maintenance, Golf and Children's Programs. Part-time wages were lower than planned by \$319,151 due to the delay in opening Columbine West and Sixth Avenue West pool locations, a first quarter conversion to full-time of a budgeted part-time position in the Arts department and lower part-time hours in Parks, Children's Programs and Athletics related to unfilled part-time positions.
- Personnel expenditures were \$160,922 lower than planned, resulting from lower than planned health insurance and payroll tax expenditures related to lower staff levels.

- Supplies expenditures were \$185,975 higher than budgeted due to higher expenditures on seed and son, facility repair and operating supplies and higher cost of sales than planned driven by higher levels of merchandise sales in golf.
- Purchased Services expenditures were \$164,784 lower than budgeted due to lower election and public relations expenditures and lower facility rental and field trip expenditures in Children's programs.
- Utilities were \$1,721,759, which was lower than planned by \$243,071. Electric, natural gas and water expenditures were better than planned by \$41,712, \$27,833 and \$173,527, respectively due to lower than planned usage.

Net Operating Loss:

Net Operating Loss was \$2,579,161 compared to a planned Net Operating Loss of \$5,835,631, or \$3,256,470 better than plan, driven by higher than planned revenue from Golf and lower than budgeted Salaries, Personnel and Utility expenditures throughout the District.

Non-Operating Revenue and Expenditures:

Net Non-Operating Expenditures were \$10,845,107, which was \$5,221,938 better than plan primarily due to the following:

- Investment income was better than planned by \$1,193,482 driven by higher than planned invested balances due to the timing of spending on the 2021 COP projects and higher than planned yields on invested balances.
- Specific Ownership taxes were better than plan by \$24,137 because of higher than planned taxes collected from vehicle registrations within Jefferson County.
- Conservation Trust Fund revenues from lottery sales were \$39,922 better than planned.
- Contributions and Grants were better than planned by \$308,411 driven by funds received for Children's Programs under the Childcare Stabilization and Workforce Retention Grant.
- Insurance Proceeds were better than plan by \$414,768 mainly due to reimbursements received from insurance under a claim for the roof replacement over the east rink at the Edge Ice Arena.
- Property Tax Revenue was \$49,979 lower than planned because of slower collection of property taxes by the County than anticipated.

Net Revenue/Expenditures:

As a result, through October 31, 2023, Net Expenditure were \$10,845,107, which was \$5,221,938 favorable to plan because of better-than-expected Net Operating Loss, investment income, grant revenue, Conservation Trust Fund revenues and unplanned insurance proceeds.

Foothills Park & Recreation District
Summary of All Units
Tuesday, October 31, 2023

	October Actual 2023	October Budget 2023	Month Fav/(Unfav) Variance	YTD 2023 Actual	YTD 2023 Budget	YTD Fav/(Unfav) Variance	2023 Original Budget	Remaining Budget	% Completed	2022 YTD
OPERATING REVENUES										
Admission Fees	\$1,185,622	\$894,738	\$290,884	\$13,310,992	\$11,704,885	\$1,606,107	\$12,889,585	(\$421,407)	103.27%	\$10,969,217
Rentals	399,138	271,299	127,839	3,584,749	3,010,136	574,613	3,452,548	(132,201)	103.83%	3,249,951
Merchandise Sales	99,674	42,842	56,832	500,427	367,800	132,628	408,001	(92,426)	122.65%	491,841
Concessions and Other Contracts	73,681	45,935	27,746	650,541	562,786	87,755	713,758	63,217	91.14%	570,786
Other Revenue	5,597	4,229	1,368	84,592	70,164	14,428	76,608	(7,984)	110.42%	90,716
TOTAL OPERATING REVENUES	1,763,711	1,259,042	504,669	18,131,301	15,715,771	2,415,530	17,540,500	(590,800)	103.37%	15,372,511
OPERATING EXPENDITURES										
Salaries and Wages	1,066,210	1,029,372	(36,838)	11,095,384	11,598,070	502,686	13,540,724	2,445,340	81.94%	10,352,170
Personnel	179,755	183,433	3,678	2,084,200	2,245,122	160,922	2,599,220	515,020	80.19%	2,054,843
Supplies	277,347	207,229	(70,117)	2,745,144	2,559,170	(185,975)	2,820,099	74,955	97.34%	2,356,058
Purchased Services	270,685	231,101	(39,584)	2,763,476	2,928,260	164,784	3,351,203	587,727	82.46%	2,579,441
Utilities	163,072	171,480	8,407	1,721,759	1,964,830	243,071	2,200,132	478,373	78.26%	1,898,948
Insurance	28,759	25,497	(3,262)	292,452	255,950	(36,502)	306,944	14,492	95.28%	242,125
Other Expenditures	1,454	-	(1,454)	8,047	-	(8,047)	-	(8,047)	0.00%	(4,081)
TOTAL OPERATING EXPENDITURES	1,987,280	1,848,111	(139,170)	20,710,462	21,551,402	840,940	24,818,322	4,107,860	83.45%	19,479,504
NET OPERATING REVENUE/(EXPENDITURES)	(223,569)	(589,068)	365,499	(2,579,161)	(5,835,631)	3,256,470	(7,277,822)	(4,698,661)	35.44%	(4,106,993)
NON-OPERATING REVENUE										
Fund Balance	-	-	-	41,284	38,548	2,736	29,812,465	29,771,181	0.14%	37,093
Property Taxes Collected to Pay GO Bonds	-	-	-	-	-	-	-	-	0.00%	110,686
Property Taxes Collected for Operations	13,488	32,546	(19,058)	14,018,404	14,068,383	(49,979)	14,091,268	72,864	99.48%	14,134,687
Specific Ownership Taxes	89,691	92,955	(3,264)	856,913	832,776	24,137	994,350	137,437	86.18%	840,216
Conservation Trust	-	-	-	451,529	411,607	39,922	548,809	97,280	82.27%	429,933
Contributions and Grants	6,764	(100)	6,864	673,666	365,255	308,411	365,055	(308,611)	184.54%	1,567,677
Investment Income	113,265	14,854	98,410	1,379,905	186,423	1,193,482	205,207	(1,174,697)	672.44%	477,543
QEBC Interest Expense Subsidy	-	-	-	-	-	-	-	-	0.00%	4,459
Gain/(Loss) on Sale of Capital Assets	-	-	-	16,349	-	16,349	-	(16,349)	0.00%	13,491
Proceeds from Insurance	35,461	-	35,461	414,768	-	414,768	-	(414,768)	0.00%	45,317
Other Income	1,891	-	1,891	3,468	-	3,468	-	(3,468)	0.00%	3,584
TOTAL NON-OPERATING REVENUE	260,559	140,256	120,304	17,856,286	15,902,992	1,953,293	46,017,155	28,160,870	38.80%	17,664,687
NON-OPERATING EXPENDITURES										
Grant Expenditures	4,046	4,608	561	114,479	117,746	3,267	123,432	8,953	92.75%	101,417
Facilities & Equipment Repairs and Replacements	2,945,660	2,945,660	-	22,227,922	22,228,422	500	34,826,820	12,598,898	63.82%	14,724,250
Debt Payments	1,945,000	1,945,000	-	1,945,000	1,945,000	-	1,945,000	-	100.00%	2,257,300
Interest Expense	813,331	813,331	-	1,626,663	1,626,663	-	1,626,663	-	100.00%	1,702,505
Other Expenditures	30	488	458	208,168	216,576	8,408	217,419	9,251	95.75%	320,446
TOTAL NON-OPERATING EXPENDITURES	5,708,068	5,709,087	1,019	26,122,231	26,134,406	12,175	38,739,334	12,617,102	67.43%	19,105,918
NET REVENUE/(EXPENDITURES)	(5,671,077)	(6,157,900)	486,822	(10,845,107)	(16,067,045)	5,221,938	0	10,845,107		(5,548,224)
TOTAL REVENUE	2,024,271	1,399,298	624,973	35,987,586	31,618,763	4,368,823	63,557,655	27,570,069	56.62%	33,037,197
TOTAL EXPENDITURES	7,695,348	7,557,198	(138,150)	46,832,693	47,685,808	853,115	63,557,655	16,724,962	73.69%	38,585,422
NET REVENUE/(EXPENDITURES)	(5,671,077)	(6,157,900)	486,822	(10,845,107)	(16,067,045)	5,221,938	0	10,845,107		(5,548,224)

Foothills Park & Recreation District
Summary of All Units
Tuesday, October 31, 2023

	October Actual 2023	October Budget 2023	Month Fav/(Unfav) Variance	YTD 2023 Actual	YTD 2023 Budget	YTD Fav/(Unfav) Variance	2023 Original Budget	Remaining Budget	% Completed	2022 YTD
OPERATING REVENUES										
Admission Fees:										
Total Parks and Clement Park - Admission Fees	-	-	-	-	-	-	-	-	0.00%	162,681
Recreation Summary - Admission Fees	698,450	627,393	71,058	7,711,704	7,902,657	(190,954)	8,926,169	1,214,465	86.39%	5,992,201
Golf Summary - Admission Fees	457,261	260,876	196,385	5,275,110	3,532,347	1,742,763	3,687,080	(1,588,030)	143.07%	4,510,719
Other Funds - Admission Fees	29,911	6,469	23,442	324,179	269,881	54,298	276,336	(47,843)	117.31%	303,616
Total Admission Fees	1,185,622	894,738	290,884	13,310,992	11,704,885	1,606,107	12,889,585	(421,407)	103.27%	10,969,217
Rentals:										
Total Parks and Clement Park - Rentals	7,039	2,709	4,330	145,392	116,813	28,579	116,813	(28,579)	124.47%	198,683
Recreation Summary - Rentals	241,117	207,615	33,502	1,902,835	1,942,904	(40,068)	2,346,791	443,956	81.08%	1,632,126
Golf Summary - Rentals	150,982	60,975	90,007	1,536,522	950,420	586,102	988,944	(547,578)	155.37%	1,419,142
Total Rentals	399,138	271,299	127,839	3,584,749	3,010,136	574,613	3,452,548	(132,201)	103.83%	3,249,951
Merchandise Sales:										
Recreation Summary - Merchandise Sales	7,239	6,742	498	61,394	62,595	(1,201)	79,296	17,902	77.42%	56,670
Golf Summary - Merchandise Sales	92,434	36,100	56,334	439,034	305,205	133,829	328,705	(110,329)	133.56%	435,171
Total Merchandise Sales	99,674	42,842	56,832	500,427	367,800	132,628	408,001	(92,426)	122.65%	491,841
Concessions and Other Contracts:										
Administration - Concessions and Other Contracts	-	-	-	10,000	10,000	-	10,000	-	100.00%	10,000
Total Parks and Clement Park - Concessions and Other Contracts	-	-	-	4,392	4,392	0	4,392	0	100.01%	4,392
Recreation Summary - Concessions and Other Contracts	60,670	45,935	14,735	562,086	542,994	19,092	637,747	75,661	88.14%	502,505
Golf Summary - Concessions and Other Contracts	13,010	-	13,010	74,063	5,400	68,663	61,619	(12,444)	120.19%	53,889
Total Concessions and Other Contracts	73,681	45,935	27,746	650,541	562,786	87,755	713,758	63,217	91.14%	570,786
Other Revenue:										
Administration - Other Revenue	657	275	382	19,377	9,050	10,327	9,050	(10,327)	214.11%	11,385
Total Parks and Clement Park - Other Revenue	300	900	(600)	5,631	16,200	(10,569)	18,000	12,369	31.28%	6,410
Recreation Summary - Other Revenue	4,640	2,576	2,064	58,364	38,346	20,018	42,450	(15,914)	137.49%	69,577
Golf Summary - Other Revenue	-	478	(478)	1,220	6,568	(5,348)	7,108	5,888	17.16%	3,344
Total Other Revenue	5,597	4,229	1,368	84,592	70,164	14,428	76,608	(7,984)	110.42%	90,716
TOTAL OPERATING REVENUES:										
Administration - TOTAL OPERATING REVENUES	657	275	382	29,377	19,050	10,327	19,050	(10,327)	154.21%	21,385
Total Parks and Clement Park - TOTAL OPERATING REVENUES	7,339	3,609	3,730	155,415	137,405	18,010	139,205	(16,210)	111.65%	372,166
Recreation Summary - TOTAL OPERATING REVENUES	1,012,118	890,261	121,857	10,296,382	10,489,496	(193,114)	12,032,453	1,736,071	85.57%	8,253,079
Golf Summary - TOTAL OPERATING REVENUES	713,687	358,429	355,258	7,325,947	4,799,939	2,526,008	5,073,456	(2,252,491)	144.40%	6,422,265
Other Funds - TOTAL OPERATING REVENUES	29,911	6,469	23,442	324,179	269,881	54,298	276,336	(47,843)	117.31%	303,616

Total TOTAL OPERATING REVENUES	1,763,711	1,259,042	504,669	18,131,301	15,715,771	2,415,530	17,540,500	(590,800)	103.37%	15,372,511
OPERATING EXPENDITURES										
Salaries and Wages:										
Administration - Salaries and Wages	106,578	107,940	1,362	1,047,999	1,060,925	12,925	1,273,727	225,727	82.28%	1,018,150
Total Parks and Clement Park - Salaries and Wages	188,053	200,294	12,241	1,949,851	2,064,728	114,877	2,428,875	479,024	80.28%	1,723,156
Recreation Summary - Salaries and Wages	577,184	546,428	(30,757)	6,126,616	6,521,998	395,382	7,622,841	1,496,225	80.37%	5,716,007
Golf Summary - Salaries and Wages	194,394	174,710	(19,684)	1,969,949	1,947,419	(22,530)	2,212,281	242,332	89.05%	1,894,856
Other Funds - Salaries and Wages	-	-	-	969	3,000	2,031	3,000	2,031	32.30%	-
Total Salaries and Wages	1,066,210	1,029,372	(36,838)	11,095,384	11,598,070	502,686	13,540,724	2,445,340	81.94%	10,352,170
Personnel:										
Administration - Personnel	15,780	15,925	145	209,423	218,186	8,763	251,599	42,175	83.24%	211,020
Total Parks and Clement Park - Personnel	41,456	43,523	2,067	484,437	497,634	13,197	577,883	93,446	83.83%	453,880
Recreation Summary - Personnel	89,608	94,720	5,112	1,049,345	1,168,951	119,606	1,358,684	309,338	77.23%	1,044,789
Golf Summary - Personnel	32,910	29,264	(3,646)	340,951	360,041	19,090	410,745	69,794	83.01%	345,155
Other Funds - Personnel	-	-	-	44	310	266	310	266	14.14%	-
Total Personnel	179,755	183,433	3,678	2,084,200	2,245,122	160,922	2,599,220	515,020	80.19%	2,054,843
Supplies:										
Administration - Supplies	652	(209)	(861)	41,047	15,061	(25,986)	30,788	(10,259)	133.32%	23,354
Total Parks and Clement Park - Supplies	35,421	37,918	2,497	597,739	649,809	52,070	679,165	81,426	88.01%	554,517
Recreation Summary - Supplies	107,021	76,134	(30,887)	1,042,156	938,179	(103,977)	1,069,074	26,919	97.48%	882,148
Golf Summary - Supplies	129,395	93,386	(36,009)	961,839	861,697	(100,142)	946,649	(15,190)	101.60%	896,039
Other Funds - Supplies	4,857	-	(4,857)	102,363	94,423	(7,940)	94,423	(7,940)	108.41%	-
Total Supplies	277,347	207,229	(70,117)	2,745,144	2,559,170	(185,975)	2,820,099	74,955	97.34%	2,356,058
Purchased Services:										
Administration - Purchased Services	37,486	45,849	8,363	594,184	728,168	133,984	818,332	224,148	72.61%	649,409
Total Parks and Clement Park - Purchased Services	47,754	45,275	(2,478)	464,063	487,736	23,673	519,693	55,630	89.30%	388,234
Recreation Summary - Purchased Services	130,557	116,041	(14,516)	1,256,170	1,323,528	67,358	1,568,006	311,836	80.11%	1,139,103
Golf Summary - Purchased Services	49,195	23,936	(25,259)	418,311	348,561	(69,750)	404,906	(13,405)	103.31%	402,695
Other Funds - Purchased Services	5,694	-	(5,694)	30,748	40,267	9,519	40,267	9,519	76.36%	-
Total Purchased Services	270,685	231,101	(39,584)	2,763,476	2,928,260	164,784	3,351,203	587,727	82.46%	2,579,441
Utilities:										
Administration - Utilities	(6,187)	(797)	5,390	(17,371)	(26,194)	(8,822)	(27,654)	(10,282)	62.82%	11,287
Total Parks and Clement Park - Utilities	62,120	55,975	(6,145)	597,937	783,260	185,323	820,139	222,201	72.91%	698,806
Recreation Summary - Utilities	61,629	66,497	4,868	777,851	823,064	45,213	984,752	206,901	78.99%	818,570
Golf Summary - Utilities	45,511	49,804	4,294	363,341	384,699	21,358	422,895	59,554	85.92%	370,285
Total Utilities	163,072	171,480	8,407	1,721,759	1,964,830	243,071	2,200,132	478,373	78.26%	1,898,948
Insurance:										
Administration - Insurance	9,224	10,377	1,152	92,221	103,768	11,548	124,522	32,301	74.06%	92,631
Total Parks and Clement Park - Insurance	6,058	5,612	(446)	65,469	56,123	(9,346)	67,347	1,879	97.21%	50,236
Recreation Summary - Insurance	11,976	8,449	(3,527)	119,755	85,472	(34,284)	102,370	(17,386)	116.98%	88,994
Golf Summary - Insurance	1,501	1,059	(442)	15,007	10,588	(4,419)	12,705	(2,302)	118.12%	10,264
Total Insurance	28,759	25,497	(3,262)	292,452	255,950	(36,502)	306,944	14,492	95.28%	242,125

Other Expenditures:										
Recreation Summary - Other Expenditures	1,428	-	(1,428)	1,783	-	(1,783)	-	(1,783)	0.00%	1,121
Golf Summary - Other Expenditures	26	-	(26)	6,264	-	(6,264)	-	(6,264)	0.00%	(5,202)
Total Other Expenditures	1,454	-	(1,454)	8,047	-	(8,047)	-	(8,047)	0.00%	(4,081)
TOTAL OPERATING EXPENDITURES:										
Administration - TOTAL OPERATING EXPENDITURES	163,534	179,085	15,551	1,967,503	2,099,915	132,412	2,471,313	503,810	79.61%	2,005,851
Total Parks and Clement Park - TOTAL OPERATING EXPENDITURES	380,862	388,598	7,736	4,159,495	4,539,290	379,795	5,093,102	933,607	81.67%	3,868,829
Recreation Summary - TOTAL OPERATING EXPENDITURES	979,402	908,268	(71,134)	10,373,676	10,861,192	487,516	12,705,726	2,332,051	81.65%	9,690,732
Golf Summary - TOTAL OPERATING EXPENDITURES	452,931	372,159	(80,772)	4,075,663	3,913,005	(162,658)	4,410,181	334,518	92.41%	3,914,092
Other Funds - TOTAL OPERATING EXPENDITURES	10,551	-	(10,551)	134,124	138,000	3,876	138,000	3,876	97.19%	-
Total TOTAL OPERATING EXPENDITURES	1,987,280	1,848,111	(139,170)	20,710,462	21,551,402	840,940	24,818,322	4,107,860	83.45%	19,479,504
NET OPERATING REVENUE/(EXPENDITURES):										
Administration - NET OPERATING REVENUE/(EXPENDITURES)	(162,877)	(178,810)	15,933	(1,938,126)	(2,080,865)	142,739	(2,452,263)	(514,137)	79.03%	(1,984,466)
Total Parks and Clement Park - NET OPERATING REVENUE/(EXPENDITURES)	(373,523)	(384,989)	11,466	(4,004,080)	(4,401,885)	397,805	(4,953,897)	(949,817)	80.83%	(3,496,663)
Recreation Summary - NET OPERATING REVENUE/(EXPENDITURES)	32,716	(18,008)	50,723	(77,294)	(371,696)	294,402	(673,273)	(595,979)	11.48%	(1,437,653)
Golf Summary - NET OPERATING REVENUE/(EXPENDITURES)	260,756	(13,730)	274,486	3,250,285	886,934	2,363,350	663,275	(2,587,009)	490.04%	2,508,173
Other Funds - NET OPERATING REVENUE/(EXPENDITURES)	19,360	6,469	12,891	190,054	131,881	58,173	138,336	(51,718)	137.39%	303,616
Total NET OPERATING REVENUE/(EXPENDITURES)	(223,569)	(589,068)	365,499	(2,579,161)	(5,835,631)	3,256,470	(7,277,822)	(4,698,661)	35.44%	(4,106,993)
NON-OPERATING REVENUE										
Fund Balance:										
Other Funds - Fund Balance	-	-	-	41,284	38,548	2,736	29,812,465	29,771,181	0.14%	37,093
Total Fund Balance	-	-	-	41,284	38,548	2,736	29,812,465	29,771,181	0.14%	37,093
Property Taxes Collected to Pay GO Bonds:										
Other Funds - Property Taxes Collected to Pay GO Bonds	-	-	-	-	-	-	-	-	0.00%	110,686
Total Property Taxes Collected to Pay GO Bonds	-	-	-	-	-	-	-	-	0.00%	110,686
Property Taxes Collected for Operations:										
Administration - Property Taxes Collected for Operations	(357,261)	(338,204)	(19,057)	8,415,443	8,465,422	(49,978)	5,723,845	(2,691,598)	147.02%	8,971,165
Total Parks and Clement Park - Property Taxes Collected for Operations	384,996	384,997	(1)	4,425,199	4,425,200	(2)	4,977,218	552,019	88.91%	3,704,397
Recreation Summary - Property Taxes Collected for Operations	78,228	78,228	0	983,947	983,946	1	1,147,604	163,657	85.74%	988,289
Other Funds - Property Taxes Collected for Operations	(92,475)	(92,475)	0	193,815	193,815	0	2,242,601	2,048,786	8.64%	470,836
Total Property Taxes Collected for Operations	13,488	32,546	(19,058)	14,018,404	14,068,383	(49,979)	14,091,268	72,864	99.48%	14,134,687
Specific Ownership Taxes:										
Other Funds - Specific Ownership Taxes	89,691	92,955	(3,264)	856,913	832,776	24,137	994,350	137,437	86.18%	840,216
Total Specific Ownership Taxes	89,691	92,955	(3,264)	856,913	832,776	24,137	994,350	137,437	86.18%	840,216
Conservation Trust:										
Other Funds - Conservation Trust	-	-	-	451,529	411,607	39,922	548,809	97,280	82.27%	429,933
Total Conservation Trust	-	-	-	451,529	411,607	39,922	548,809	97,280	82.27%	429,933

Contributions and Grants:

Total Parks and Clement Park - Contributions and Grants	-	-	-	4,973	-	4,973	-	(4,973)	0.00%	3,302
Recreation Summary - Contributions and Grants	-	-	-	360,678	122,616	238,062	122,616	(238,062)	294.15%	993,657
Golf Summary - Contributions and Grants	6,500	-	6,500	6,500	-	6,500	-	(6,500)	0.00%	-
Other Funds - Contributions and Grants	264	(100)	364	301,515	242,639	58,876	242,439	(59,076)	124.37%	570,718
Total Contributions and Grants	6,764	(100)	6,864	673,666	365,255	308,411	365,055	(308,611)	184.54%	1,567,677

Investment Income:

Administration - Investment Income	113,265	14,854	98,410	1,379,905	186,423	1,193,482	205,207	(1,174,697)	672.44%	477,543
Total Investment Income	113,265	14,854	98,410	1,379,905	186,423	1,193,482	205,207	(1,174,697)	672.44%	477,543

QEBC Interest Expense Subsidy:

Other Funds - QEBC Interest Expense Subsidy	-	-	-	-	-	-	-	-	0.00%	4,459
Total QEBC Interest Expense Subsidy	-	-	-	-	-	-	-	-	0.00%	4,459

Gain/(Loss) on Sale of Capital Assets:

Other Funds - Gain/(Loss) on Sale of Capital Assets	-	-	-	16,349	-	16,349	-	(16,349)	0.00%	13,491
Total Gain/(Loss) on Sale of Capital Assets	-	-	-	16,349	-	16,349	-	(16,349)	0.00%	13,491

Proceeds from Insurance :

Administration - Proceeds from Insurance	-	-	-	-	-	-	-	-	0.00%	5,000
Total Parks and Clement Park - Proceeds from Insurance	-	-	-	42,144	-	42,144	-	(42,144)	0.00%	36,146
Recreation Summary - Proceeds from Insurance	35,461	-	35,461	372,625	-	372,625	-	(372,625)	0.00%	4,171
Total Proceeds from Insurance	35,461	-	35,461	414,768	-	414,768	-	(414,768)	0.00%	45,317

Other Income:

Other Funds - Other Income	1,891	-	1,891	3,468	-	3,468	-	(3,468)	0.00%	3,584
Total Other Income	1,891	-	1,891	3,468	-	3,468	-	(3,468)	0.00%	3,584

TOTAL NON-OPERATING REVENUE:

Administration - TOTAL NON-OPERATING REVENUE	(243,997)	(323,350)	79,353	9,795,348	8,651,845	1,143,504	5,929,053	(3,866,296)	165.21%	9,453,708
Total Parks and Clement Park - TOTAL NON-OPERATING REVENUE	384,996	384,997	(1)	4,472,315	4,425,200	47,115	4,977,218	504,902	89.86%	3,743,846
Recreation Summary - TOTAL NON-OPERATING REVENUE	113,689	78,228	35,461	1,717,249	1,106,562	610,687	1,270,220	(447,030)	135.19%	1,986,117
Golf Summary - TOTAL NON-OPERATING REVENUE	6,500	-	6,500	6,500	-	6,500	-	(6,500)	0.00%	-
Other Funds - TOTAL NON-OPERATING REVENUE	(629)	381	(1,009)	1,864,873	1,719,385	145,488	33,840,665	31,975,792	5.51%	2,481,016
Total TOTAL NON-OPERATING REVENUE	260,559	140,256	120,304	17,856,286	15,902,992	1,953,293	46,017,155	28,160,870	38.80%	17,664,687
NON-OPERATING EXPENDITURES										

Grant Expenditures:

Recreation Summary - Grant Expenditures	-	-	-	-	-	-	-	-	0.00%	1,707
Other Funds - Grant Expenditures	4,046	4,608	561	114,479	117,746	3,267	123,432	8,953	92.75%	99,710
Total Grant Expenditures	4,046	4,608	561	114,479	117,746	3,267	123,432	8,953	92.75%	101,417

Facilities & Equipment Repairs and Replacements:

Total Parks and Clement Park - Facilities & Equipment Repairs and Replacements	-	-	-	20,000	20,000	-	20,000	-	100.00%	20,000
Golf Summary - Facilities & Equipment Repairs and Replacements	-	-	-	-	500	500	500	500	0.00%	-
Other Funds - Facilities & Equipment Repairs and Replacements	2,945,660	2,945,660	-	22,207,922	22,207,922	-	34,806,320	12,598,398	63.80%	14,704,250

Total Facilities & Equipment Repairs and Replacements	2,945,660	2,945,660	-	22,227,922	22,228,422	500	34,826,820	12,598,898	63.82%	14,724,250
Debt Payments:										
Other Funds - Debt Payments	1,945,000	1,945,000	-	1,945,000	1,945,000	-	1,945,000	-	100.00%	2,257,300
Total Debt Payments	1,945,000	1,945,000	-	1,945,000	1,945,000	-	1,945,000	-	100.00%	2,257,300
Interest Expense:										
Other Funds - Interest Expense	813,331	813,331	-	1,626,663	1,626,663	-	1,626,663	-	100.00%	1,702,505
Total Interest Expense	813,331	813,331	-	1,626,663	1,626,663	-	1,626,663	-	100.00%	1,702,505
Other Expenditures:										
Administration - Other Expenditures	(172)	-	172	(6,645)	-	6,645	-	6,645	0.00%	100,065
Total Parks and Clement Park - Other Expenditures	8	8	0	3,316	3,315	(1)	3,321	5	99.86%	1,739
Other Funds - Other Expenditures	194	481	286	211,497	213,260	1,763	214,098	2,601	98.79%	218,641
Total Other Expenditures	30	488	458	208,168	216,576	8,408	217,419	9,251	95.75%	320,446
TOTAL NON-OPERATING EXPENDITURES:										
Administration - TOTAL NON-OPERATING EXPENDITURES	(172)	-	172	(6,645)	-	6,645	-	6,645	0.00%	100,065
Total Parks and Clement Park - TOTAL NON-OPERATING EXPENDITURES	8	8	0	23,316	23,315	(1)	23,321	5	99.98%	21,739
Recreation Summary - TOTAL NON-OPERATING EXPENDITURES	-	-	-	-	-	-	-	-	0.00%	1,707
Golf Summary - TOTAL NON-OPERATING EXPENDITURES	-	-	-	-	500	500	500	500	0.00%	-
Other Funds - TOTAL NON-OPERATING EXPENDITURES	5,708,232	5,709,080	848	26,105,560	26,110,591	5,030	38,715,513	12,609,952	67.43%	18,982,406
Total TOTAL NON-OPERATING EXPENDITURES	5,708,068	5,709,087	1,019	26,122,231	26,134,406	12,175	38,739,334	12,617,102	67.43%	19,105,918
NET REVENUE/(EXPENDITURES):										
Administration - NET REVENUE/(EXPENDITURES)	(406,702)	(502,160)	95,458	7,863,867	6,570,980	1,292,887	3,476,790	(4,387,077)	226.18%	7,369,176
Total Parks and Clement Park - NET REVENUE/(EXPENDITURES)	11,465	-	11,465	444,920	-	444,920	-	(444,920)	0.00%	225,444
Recreation Summary - NET REVENUE/(EXPENDITURES)	146,404	60,220	86,184	1,639,955	734,866	905,090	596,946	(1,043,009)	274.72%	546,757
Golf Summary - NET REVENUE/(EXPENDITURES)	267,256	(13,730)	280,986	3,256,785	886,434	2,370,350	662,775	(2,594,009)	491.39%	2,508,173
Other Funds - NET REVENUE/(EXPENDITURES)	(5,689,501)	(5,702,230)	12,729	(24,050,633)	(24,259,324)	208,691	(4,736,512)	19,314,122	507.77%	(16,197,774)
Total NET REVENUE/(EXPENDITURES)	(5,671,077)	(6,157,900)	486,822	(10,845,107)	(16,067,045)	5,221,938	0	10,845,107		(5,548,224)
TOTAL REVENUE:										
Administration - TOTAL REVENUE	(243,340)	(323,075)	79,735	9,824,725	8,670,895	1,153,831	5,948,103	(3,876,623)	165.17%	9,475,093
Total Parks and Clement Park - TOTAL REVENUE	392,335	388,606	3,729	4,627,731	4,562,605	65,125	5,116,423	488,692	90.45%	4,116,012
Recreation Summary - TOTAL REVENUE	1,125,807	968,489	157,318	12,013,631	11,596,058	417,574	13,302,673	1,289,042	90.31%	10,239,196
Golf Summary - TOTAL REVENUE	720,187	358,429	361,758	7,332,447	4,799,939	2,532,508	5,073,456	(2,258,991)	144.53%	6,422,265
Other Funds - TOTAL REVENUE	29,282	6,850	22,433	2,189,052	1,989,266	199,785	34,117,001	31,927,950	6.42%	2,784,633
Total TOTAL REVENUE	2,024,271	1,399,298	624,973	35,987,586	31,618,763	4,368,823	63,557,655	27,570,069	56.62%	33,037,197
TOTAL EXPENDITURES:										
Administration - TOTAL EXPENDITURES	163,362	179,085	15,723	1,960,858	2,099,915	139,057	2,471,313	510,455	79.34%	2,105,916
Total Parks and Clement Park - TOTAL EXPENDITURES	380,870	388,606	7,736	4,182,811	4,562,605	379,794	5,116,423	933,611	81.75%	3,890,568
Recreation Summary - TOTAL EXPENDITURES	979,402	908,268	(71,134)	10,373,676	10,861,192	487,516	12,705,726	2,332,051	81.65%	9,692,439
Golf Summary - TOTAL EXPENDITURES	452,931	372,159	(80,772)	4,075,663	3,913,505	(162,158)	4,410,681	335,018	92.40%	3,914,092
Other Funds - TOTAL EXPENDITURES	5,718,783	5,709,080	(9,703)	26,239,685	26,248,591	8,906	38,853,513	12,613,828	67.53%	18,982,406

Total TOTAL EXPENDITURES	7,695,348	7,557,198	(138,150)	46,832,693	47,685,808	853,115	63,557,655	16,724,962	73.69%	38,585,422
NET REVENUE/(EXPENDITURES):										
Administration - NET REVENUE/(EXPENDITURES)	(406,702)	(502,160)	95,458	7,863,867	6,570,980	1,292,887	3,476,790	(4,387,077)	226.18%	7,369,176
Total Parks and Clement Park - NET REVENUE/(EXPENDITURES)	11,465	-	11,465	444,920	-	444,920	-	(444,920)	0.00%	225,444
Recreation Summary - NET REVENUE/(EXPENDITURES)	146,404	60,220	86,184	1,639,955	734,866	905,090	596,946	(1,043,009)	274.72%	546,757
Golf Summary - NET REVENUE/(EXPENDITURES)	267,256	(13,730)	280,986	3,256,785	886,434	2,370,350	662,775	(2,594,009)	491.39%	2,508,173
Other Funds - NET REVENUE/(EXPENDITURES)	(5,689,501)	(5,702,230)	12,729	(24,050,633)	(24,259,324)	208,691	(4,736,512)	19,314,122	507.77%	(16,197,774)
Total NET REVENUE/(EXPENDITURES)	(5,671,077)	(6,157,900)	486,822	(10,845,107)	(16,067,045)	5,221,938	0	10,845,107		(5,548,224)

Foothills Park & Recreation District as of October 31, 2023

	Actual Operating Revenue	Budget Operating Revenue	Revenue Variance Fav/(Unfav)	Actual Operating Expenditures	Budget Operating Expenditures	Expenditure Variance Fav/(Unfav)	Actual Net Operating Revenue (Loss)	Budget Net Operating Revenue (Loss)	Net Variance Fav/(Unfav)
Administration									
Executive Director	10,573	10,000	573	617,299	740,686	123,387	(606,726)	(730,686)	123,960
Marketing	14,150	9,050	5,100	297,056	331,204	34,148	(282,906)	(322,154)	39,248
Finance	1,573		1,573	503,936	488,818	(15,118)	(502,363)	(488,818)	(13,545)
Human Resources	1,651		1,651	200,424	210,990	10,566	(198,773)	(210,990)	12,217
Information Technology	1,430		1,430	348,789	328,216	(20,573)	(347,359)	(328,216)	(19,143)
Total Administration	29,377	19,050	10,327	1,967,504	2,099,914	132,410	(1,938,127)	(2,080,864)	142,737
Parks									
Parks Administration	2,500		2,500	380,180	373,729	(6,451)	(377,680)	(373,729)	(3,951)
Fleet Maintenance	335		335	470,579	478,621	8,042	(470,244)	(478,621)	8,377
Urban Parks	2,435	9,194	(6,759)	1,504,215	1,760,310	256,095	(1,501,780)	(1,751,116)	249,336
Regional Parks	3,430	21,887	(18,457)	851,739	857,248	5,509	(848,309)	(835,361)	(12,948)
Kipling Villas				133,427	217,387	83,960	(133,427)	(217,387)	83,960
Park Rangers Urban and Regional				52,934	48,361	(4,573)	(52,934)	(48,361)	(4,573)
Clement Park	146,715	106,324	40,391	766,420	803,635	37,215	(619,705)	(697,311)	77,606
Total Parks	155,415	137,405	18,010	4,159,494	4,539,291	379,797	(4,004,079)	(4,401,886)	397,807
Leisure Service									
LS Adminstration				414,654	402,221	(12,433)	(414,654)	(402,221)	(12,433)
Esports	8,114	24,175	(16,061)	31,259	43,881	12,622	(23,145)	(19,706)	(3,439)
Lilley Gulch Rec Center	118,806	101,664	17,142	299,372	317,508	18,136	(180,566)	(215,844)	35,278
Peak Wellness Center	223,231	206,932	16,299	316,333	310,605	(5,728)	(93,102)	(103,673)	10,571
Ridge Rec Center	445,331	380,180	65,151	497,317	469,343	(27,974)	(51,986)	(89,163)	37,177
Climbing Wall	4,447	4,250	197	6,903	10,525	3,622	(2,456)	(6,275)	3,819
Total Facility Operations	799,929	717,201	82,728	1,151,184	1,151,862	678	(351,255)	(434,661)	83,406
Facility Maintenance	818		818	443,810	460,576	16,766	(442,992)	(460,576)	17,584
Fitness Programs	503,982	436,598	67,384	347,353	418,231	70,878	156,629	18,367	138,262
Cultural Arts	253,764	282,350	(28,586)	307,705	284,900	(22,805)	(53,941)	(2,550)	(51,391)
Active Adult Programs	27,775	22,010	5,765	32,656	56,591	23,935	(4,881)	(34,581)	29,700
Total Arts & Events	281,539	304,360	(22,821)	340,361	341,491	1,130	(58,822)	(37,131)	(21,691)
Children's Program Administration	109,529	117,615	(8,086)	1,346,913	1,407,521	60,608	(1,237,384)	(1,289,906)	52,522
Children's Program Teen Program							-	-	-
Children's Program Preschool, ADCAP&Tots	454,428	510,201	(55,773)	326,383	310,763	(15,620)	128,045	199,438	(71,393)
Children's Program B&A	1,097,666	1,166,337	(68,671)	285,900	334,214	48,314	811,766	832,123	(20,357)
Children's Program Camp	1,107,817	1,309,219	(201,402)	483,223	633,851	150,628	624,594	675,368	(50,774)
Total Children's Programs	2,769,440	3,103,372	(333,932)	2,442,419	2,686,349	243,930	327,021	417,023	(90,002)
Aquatics Administration	775		775	303,850	338,418	34,568	(303,075)	(338,418)	35,343
Deer Creek Pool	91,543	88,426	3,117	188,097	159,460	(28,637)	(96,554)	(71,034)	(25,520)
Columbine West Pool	3,758	104,657	(100,899)	34,429	177,542	143,113	(30,671)	(72,885)	42,214
Sixth Avenue West Pool	266	115,799	(115,533)	23,708	173,783	150,075	(23,442)	(57,984)	34,542
Lilley Gulch Pool	55,959	57,398	(1,439)	118,548	139,759	21,211	(62,589)	(82,361)	19,772
Ridge Pool	646,662	529,818	116,844	939,143	844,344	(94,799)	(292,481)	(314,526)	22,045
Weaver Hollow Pool	107,277	108,284	(1,007)	168,304	155,023	(13,281)	(61,027)	(46,739)	(14,288)
Total Aquatics	906,240	1,004,382	(98,142)	1,776,079	1,988,329	212,250	(869,839)	(983,947)	114,108
Edge	2,325,392	2,261,725	63,667	1,699,948	1,618,949	(80,999)	625,444	642,776	(17,332)
District Athletics Adult Sports	581,821	612,205	(30,384)	227,494	242,889	15,395	354,327	369,316	(14,989)
District Athletics Concessions/Misc Contracts	36,608	36,719	(111)	2,252	2,050	(202)	34,356	34,669	(313)
Schaefer Batting Cage	26,874	48,700	(21,826)	31,368	33,265	1,897	(4,494)	15,435	(19,929)
District Athletics Administration	64,105	52,722	11,383	141,747	142,878	1,131	(77,642)	(90,156)	12,514
Clement Park Batting Cage				(151)		151	151	-	151
Clement Park Concessions	5,640	6,890	(1,250)	2,655	2,300	(355)	2,985	4,590	(1,605)
Clement Splash Park	19,336	15,742	3,594	16,755	16,401	(354)	2,581	(659)	3,240
Youth & Middle School Sports	599,481	488,400	111,081	279,458	273,251	(6,207)	320,023	215,149	104,874
Gymnastics	276,557	318,818	(42,261)	196,862	196,821	(41)	79,695	121,997	(42,302)
Sports Specialty Programming	236,452	218,529	17,923	281,199	278,216	(2,983)	(44,747)	(59,687)	14,940
Racket Sports	59,708	93,047	(33,339)	24,956	57,843	32,887	34,752	35,204	(452)
Total District Athletics	1,906,582	1,891,772	14,810	1,204,595	1,245,914	41,319	701,987	645,858	56,129
Foothills Fieldhouse	410,052	382,650	27,402	282,188	259,443	(22,745)	127,864	123,207	4,657
Foothills Sports Arena	392,409	387,434	4,975	271,087	287,829	16,742	121,322	99,605	21,717
Total Indoor Athletics	802,461	770,084	32,377	553,275	547,272	(6,003)	249,186	222,812	26,374
Total Leisure Service	10,296,383	10,489,494	(193,111)	10,373,678	10,861,194	487,516	(77,295)	(371,700)	294,405
Golf									
Foothills Golf Course	4,277,327	2,818,420	1,458,907	2,072,740	2,122,721	49,981	2,204,587	695,699	1,508,888
Meadows Golf Course	3,048,621	1,981,519	1,067,102	2,002,923	1,790,284	(212,639)	1,045,698	191,235	854,463
Total Golf	7,325,948	4,799,939	2,526,009	4,075,663	3,913,005	(162,658)	3,250,285	886,934	2,363,351
Other Funds (Golf Development Fund)	324,178	269,883	54,295	134,123	137,998	3,875	190,055	131,885	58,170
Total District	18,131,301	15,715,771	2,415,530	20,710,462	21,551,402	840,940	(2,579,161)	(5,835,631)	3,256,470