



# Foothills Park & Recreation District

# 2024 Budget

**Summer Camps 2023 – Camp Hoppers**



**Red, White & You 2023 – Clement Park**



**Dutch Creek Regional Trail**



**Senior Adult Fitness**



**Aerial View – Meadows Golf Club**



## **BOARD OF DIRECTORS**

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**Becky Richmond, Director of Recreation**

**Derek Eberhardt, Assistant Director of Recreation**



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January 26, 2024

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

Attached is a copy of the 2024 budget for Foothills Park & Recreation District in Jefferson County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on January 9, 2024. 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 2024 budget of Foothills Park & Recreation District.

Best Regards,

*Dennis J Weiner*

Dennis Weiner  
Director of Finance and Administrative Services

**Board of Directors**

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Executive Director

No. 24-001

**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, 2024, AND ENDING ON THE LAST DAY OF DECEMBER, 2024.

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 January 9, 2024, 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 \$54,584,856 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 9<sup>th</sup> day of January, 2024.

Original Signature on File

\_\_\_\_\_  
Phillip Trimble, Chair

Original Signature on File

\_\_\_\_\_  
Gina M. Writz, Secretary

No. 24-002

**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 2024 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 January 9, 2024, 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 purposes described below, thereby establishing a limitation on expenditures for the operations of the Foothills Park & Recreation District.

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

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

**DISTRICT FUND:**

Current Operating and Other Expenses	\$51,006,843
Debt Service and Related Expenses	\$ 3,578,013

<b>TOTAL DISTRICT FUND</b>	<b>\$54,584,856</b>
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ADOPTED this 9<sup>th</sup> day of January, 2024.

Original Signature on File

\_\_\_\_\_  
Phillip Trimble, Chair

Original Signature on File

\_\_\_\_\_  
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 2023, TO HELP DEFRAID THE COSTS OF GOVERNMENT FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2024 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 January 9, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$16,183,639, and;

WHEREAS, the 2023 valuation for assessment for the Foothills Park & Recreation District as certified by the County Assessor(s) is \$1,740,253,516.

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 2024 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	0.032	0.000	0.000
Total	9.495	6.829	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 9<sup>th</sup> day of January, 2024.

Original Signature on File

\_\_\_\_\_  
Phillip Trimble, Chair

Original Signature on File

\_\_\_\_\_  
Gina M. Writz, Secretary



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**DATE:** January 9, 2024

**MEMO TO:** The Foothills Board of Directors

**FROM:** Ronald Hopp, Executive Director

**SUBJECT:** 2024 Budget

The 2024 proposed budget was prepared by staff and presented to the Board at the October 24<sup>th</sup> and November 14<sup>th</sup> board meetings. Since these presentations, items which will have a financial impact to the District in 2024 were added or changed in the final 2024 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 2024 budget year. We have added a carry-over of \$7,186,601 for the 2021 COP projects funded by proceeds from the 2021 COPs, \$2,237,241 for 2022 neighborhood park mill levy and Easton Regional Park projects funded by unspent mill levy funds and \$775,194 for capital repair and replacement expenditures funded by unspent 2023 capital funds. For the Dutch Creek Trail project, we have also added \$1,860,612 in anticipated grant funding from Jefferson County along with the additional project spending which will be funded by the Grant. In addition to the changes related to ongoing capital projects and equipment acquisitions, we have added \$5,000,000 of carry forward funds to the budget funded by our expected favorable budget performance in 2023 to address any potential additional expenditures required for the projects that are in progress and to fund additional future projects.

The budget was also updated for all other known changes including: increased property tax revenue due to final assessed valuations; changes in estimated assessments for irrigation water rights; increased County Treasurer's fees related to the change in property tax collections; increased purchased services and supplies for various operating needs including software to assist with making documents digitally accessible and actual insurance premiums for our property & liability insurance policy. The final 2024 budget is balanced with total revenues and expenditures of \$54,584,856. 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 the 2023 tax year, which will be collected during 2024. Those resolution numbers are as follows:

**Resolution No. 24-001:** Adopting the 2024 Budget for the Foothills Park & Recreation District

**Resolution No. 24-002:** Appropriating the 2024 Budget for the Foothills Park & Recreation District

**Resolution No. 24-003:** Resolution Levying Property Taxes for the Foothills Park & Recreation District for Budget year 2024.

A public notice has been published in the Jeffco Transcript indicating that the 2024 Proposed Budget is open for public inspection during business hours, it will be reviewed at the October 24<sup>th</sup> and November 14<sup>th</sup> board meetings, and that a public hearing on the budget scheduled for January 9<sup>th</sup>. At the January 9<sup>th</sup> meeting the Chair should open the public hearing and take comments from citizens on the 2024 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. 24-001 to Adopt the 2024 Budget for the Foothills Park & Recreation District; Resolution No. 24-002 to appropriate the 2024 Budget for the Foothills Park & Recreation District; and Resolution No. 24-003 to Levy 2024 property taxes for Foothills Park & Recreation District.

FOOTHILLS PARK & RECREATION DISTRICT  
RECONCILIATION BETWEEN PRELIMINARY AND FINAL 2024 BUDGET

**REVENUES:**

Total Revenue Presented in Preliminary Budget	\$	36,861,655
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Changes for Final Budget:

Cash Fund Reserves	\$	15,201,941	Carry-Over of 2021 COP Projects - \$7,187K, Neighborhood Park Mill Levy Projects - \$1,350K, Easton Ball Field Project - \$887K, Estimated Favorable 2023 Operating Budget - \$5,000K, Carry-Over of Other Unspent Capital Funds From 2023 - \$775K, Red, White & You Carry Over - \$2.9K
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Grant Revenue	\$	1,860,612	Dutch Creek Trail Jeffco Open Space Grant
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Property Taxes	\$	660,648	Due to Final Assessments
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Total Revenue Changes		<u>17,723,201</u>
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Final Proposed 2024 Total Revenue Budget	\$	<u>54,584,856</u>
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**EXPENDITURES:**

Total Expenditures Presented in Preliminary Budget	\$	36,861,655
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Changes for Final Budget:

Salaries and Wages	\$	(1,803)	Added Ft Parks and Golf Maint Uniform Allowance - \$9.2K, Final FT Pay Changes vs. Original Estimates (\$11K)
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Health Insurance	\$	(13,111)	Better Than Anticipated Mix of Coverage on Annual Open Enrollment.
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Irrigation Water	\$	1,272	Higher Assessment Than Originally Expected For J.W. Bowles - \$1.3K
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Purchased Services & Supplies	\$	91,791	Racket Sports Storage- \$4K, HVAC PM Agreement - \$11.3K, Indoor Sports - \$3.9K, Arts in the Park - \$25K, IT professional Services - \$25K, Contractual Maintenance in Parks - \$12.7K, Accessibility Software Tools - \$9.6K
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Property & Liability Insurance	\$	66,046	Higher Premium Than Originally Expected on Renewal
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County Treasurers Fee - 1.5%	\$	9,910	Increase Due to Final Property Tax Assessments
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Capital Repair and Replacements	\$	17,569,096	2021 COP Projects - \$7,187K, County Share Dutch Creek Trail - \$1,861K, Neighborhood Park Mill Levy projects - \$1,350K, Easton Ball Field Project - \$887K, Estimated Favorable 2023 Operating Budget - \$5,000K, Carry-Over of Other Unspent Capital Funds From 2023 - \$775K, Increase Due to Budget Changes Since Preliminary Budget - \$509K
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Total Expenditure Changes		<u>17,723,201</u>
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Final Proposed 2024 Total Expenditure Budget	\$	<u>54,584,856</u>
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October 24, 2023

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

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

Attached is the staff submittal of the Foothills Park & Recreation District budget for the 2024 calendar year. The submitted budget is balanced as required by law, with revenues and expenditures of \$36,861,655, and is subject to any adjustments or changes that may come up during our discussion process.

This budget includes \$3,578,013 for debt service, \$6,302,102 for capital projects and equipment, \$369,706 for Grant and other expenditures and \$26,611,835 for operating expenditures. Sources of funds include \$15,522,991 from property taxes, \$32,588 from reserves carried over to the 2024 budget year for Red, White & You, \$1,548,460 from lottery and specific ownership taxes, \$19,223,387 from program and facility fees and charges, and \$534,229 from grants and investment income.

Total Revenues and Total Expenditures decreased \$26,696,001, or 42% compared to the 2023 budget. The decrease was primarily related to carry-forward funds of approximately \$29,774,000 included in the 2023 budget for the 2021 COP construction projects and other capital projects and equipment purchases carried forward from 2022.

Total Operating Revenues increased \$1,682,886 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 several years, higher admission fees in Children's Programs, Fitness and Aquatics and higher Admission fee, rental and concession revenue at the Edge Ice Arena driven by facility usage by youth hockey associations.

Total Operating Expenditures increased by \$1,793,513, or 7.23% due to the following: \$998,059 increase in Salaries and Wages due to the addition of four new full-time positions, a planned cost-of-living adjustment of 2% and a planned merit wage increases of between 3% and 5% for our

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*Secretary*

Ronald Hopp  
*Executive Director*

full-time employees and an increase in part time wages related to adjustments to the pay scale to bring starting pay rates above the 2024 anticipated Colorado minimum wage; \$156,195 increase in Personnel due to headcount additions, increased medical/dental and worker's compensation insurance premiums and higher social security taxes due to the increase in wages; \$244,322 increase in Supplies due to increased planned supply purchases for operating and facility repair supplies throughout the District; \$359,126 increase in Purchased Services related to estimated election expenditures, a new Golf point-of-sale system and call center and increased contracted maintenance in Parks; \$29,958 decrease in Utilities driven by a decrease in estimated water use versus the 2023 budget.

The proposed 2024 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 \$6,302,102 of capital project and equipment spending funded from operations, including the Golf Development and Improvement Fund. The budgeted capital spending funded by operations represents a significant portion of the amount needed to maintain and replace the District's park infrastructure, buildings, equipment and golf courses, however, the District maintains many aging properties and the funding will not address all of the District's maintenance, repair and capital needs.

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, Recreation, 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 6<sup>th</sup> 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 9.493 in 2024. The levy for the Regular District will be 6.829 mills and the levy for the Kipling Villas area (Sub-District B) will be 8.405 mills. It is important to note, the Kipling Villas area is included in both Sub-District "A" and "B" and therefore pays the combined mill levy. Each of these mill levies is based on the prior year report of assessed value from the Jefferson County Assessor and will be updated when

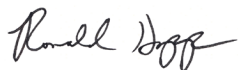
the final 2023 report of assessed value is received from the Assessor's office. In addition, as discussed early in the budget process, Proposition HH, which was referred to voters by the Colorado legislature through SB23-303 will be included in the statewide general election on November 7, 2023. If approved, Proposition HH would lower assessment rates for multiple property types and reduce the actual value of commercial and residential property for a period of time. This version of the budget has been prepared under the assumption that the proposition will pass. In the event that it does not pass, we will adjust property tax revenue in the final budget and we will also adjust capital expenditures by an equal amount.

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.

Because of our heavy dependence on fee revenues, the District could be faced with the challenge of service demands beyond our financial capabilities in the future. 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 conducting a mill levy election in 2024 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>
2024	\$ 435,125
2025	431,125
2026	436,975
Thereafter	<u>3,031,950</u>
<b>Total</b>	<b><u>\$ 4,335,175</u></b>

### 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>
2024	\$ 974,688
2025	973,688
2026	969,937
Thereafter	<u>6,083,312</u>
<b>Total</b>	<b><u>\$ 9,001,625</u></b>

**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 6<sup>th</sup> 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:

<b><u>Year Ended December 31,</u></b>	<b><u>Total Interest and Principal</u></b>
2024	\$ 2,168,200
2025	2,170,400
2026	2,170,800
Thereafter	<u>32,527,200</u>
<b>Total</b>	<b><u>\$ 39,036,600</u></b>

### Estimate of Property Taxes for 2024 Budget

	Sub District A	Regular District	Sub District B	Totals
<b>Operations Mill Levy</b>				
Assessed Valuation 12/14/2023 Certified	\$ 1,594,719,092	115,703,234	29,831,190	1,740,253,516
Assessed Valuation 12/05/2022 Certified	\$ 1,389,155,623	98,568,674	26,339,352	1,514,063,649
Increase(decrease)	\$ 205,563,469	17,134,560	3,491,838	226,189,867
% Increase(decrease)	14.80%	17.38%	13.26%	14.94%
Mill Levy	9.463	6.829	8.405	24.697
Sub-total 2023 Taxes (payable in 2024)	\$ 15,090,826	\$ 790,137	\$ 250,731	\$ 16,131,694
Additions:				
Abatements/Refunds	\$ 51,945	\$ -	\$ -	51,945
Additions Mill levy	0.032	0.000	0.000	
<b>Total 2023 Taxes (payable in 2024)</b>	<b>\$ 15,142,771</b>	<b>\$ 790,137</b>	<b>\$ 250,731</b>	<b>\$ 16,183,639</b>
<b>Total Operations Mill Levy</b>	<b>9.495</b>	<b>6.829</b>	<b>8.405</b>	
<b>Debt Service Mill Levy</b>				
2024 Debt Service	\$ -	\$ -	\$ -	\$ -
Total Debt Service Mill Levy			0.000	
<b>Total Operations/Debt Service 2024 (2023 TY)</b>	<b>\$ 15,142,771</b>	<b>\$ 790,137</b>	<b>\$ 250,731</b>	<b>\$ 16,183,639</b>
<b>Total Operations/Debt Service 2023 (2022 TY)</b>	<b>\$ 13,194,199</b>	<b>\$ 675,687</b>	<b>\$ 221,382</b>	<b>\$ 14,091,268</b>
<b>Difference</b>	<b>\$ 1,948,572</b>	<b>\$ 114,450</b>	<b>\$ 29,349</b>	<b>\$ 2,092,371</b>
Total 2023 Mill Levy (payable in 2024)	9.495	6.829	8.405	
Total 2022 Mill Levy (payable in 2023)	9.498	6.855	8.405	
Mill Levy Change	-0.003	-0.026	0.000	

## 2024 Proposed Budget - Property Tax

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

#### Assessed Value

A. 2023 Assessed Value	\$	115,703,234
B. 2022 Assessed Value	\$	98,568,674

#### Property Taxes

A. 2024 Proposed Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		6.829
B. 2023 Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.026
Total Mill Levy		6.855
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2024	\$	277.19
Taxes Payable in 2023	\$	285.85

### 2 Foothills District Sub District "A"

#### Assessed Value

A. 2023 Assessed Value	\$	1,594,719,092
B. 2022 Assessed Value	\$	1,389,155,623

#### Property Taxes

A. 2024 Proposed Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.032
Total Mill Levy		9.495
B. 2023 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 2024	\$	385.40
Taxes Payable in 2023	\$	396.07

### 3 Foothills District Sub District "B"

#### Assessed Value

A. 2023 Assessed Value	\$	29,831,190
B. 2022 Assessed Value	\$	26,339,352

#### Property Taxes

A. 2024 Proposed Budget		
Operations Mill Levy		8.405
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.405
B. 2023 Budget		
Operations Mill Levy		8.405
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.405
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2023	\$	341.16
Taxes Payable in 2022	\$	350.49



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

	<u><b>Net Position</b></u>	<u><b>Funds Available</b></u>
Balance as of 12/31/2020	\$ 80,663,382	\$ 13,654,696
Change	<u>5,421,460</u>	<u>3,020,490</u>
Balance as of 12/31/2021	<u>\$ 86,084,842</u>	<u>\$ 16,675,186</u>
Change	<u>6,776,712</u>	<u>3,797,828</u>
Balance as of 12/31/2022	<u>\$ 92,861,554</u>	<u>\$ 20,473,014</u>
Estimated Change	<u>5,000,000</u>	<u>3,000,000</u>
Estimated Balance as of 12/31/2023	<u>\$ 97,861,554</u>	<u>\$ 23,473,014</u>

Foothills Park & Recreation District  
Summary of All Units  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
<b>OPERATING REVENUES</b>				
Admission Fees	12,075,394	12,889,585	14,606,860	13,958,526
Rentals	3,750,205	3,452,548	4,100,759	3,804,271
Merchandise Sales	572,743	408,001	566,985	560,429
Concessions and Other Contracts	708,031	713,758	776,102	838,750
Other Revenue	29,499	76,608	122,584	61,410
<b>TOTAL OPERATING REVENUES</b>	<b>17,135,872</b>	<b>17,540,500</b>	<b>20,173,289</b>	<b>19,223,387</b>
<b>OPERATING EXPENDITURES</b>				
Salaries and Wages	12,234,849	13,540,724	13,030,145	14,536,980
Personnel	2,374,635	2,599,220	2,411,466	2,742,304
Supplies	2,747,822	2,820,099	3,117,640	3,069,771
Purchased Services	2,916,798	3,351,203	3,208,820	3,771,771
Utilities	2,246,031	2,200,132	1,934,864	2,171,446
Insurance	292,778	306,944	349,988	438,758
Other Expenditures	13,259	0	7,492	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>22,826,173</b>	<b>24,818,322</b>	<b>24,060,415</b>	<b>26,731,030</b>
<b>NET OPERATING REVENUE/(EXPENDITURES)</b>	<b>-5,690,301</b>	<b>-7,277,822</b>	<b>-3,887,126</b>	<b>-7,507,643</b>
<b>NON-OPERATING REVENUE</b>				
Fund Balance	-4,191	29,812,465	41,284	15,234,529
Property Taxes Collected to Pay GO Bonds	110,764	0	0	0
Property Taxes Collected for Operations	14,157,543	14,091,268	14,087,993	16,183,639
Specific Ownership Taxes	984,905	994,350	1,008,416	988,716
Conservation Trust	586,730	548,809	637,014	559,744
Contributions and Grants	1,597,293	365,055	679,392	1,970,041
Investment Income	740,244	205,207	1,594,930	424,800
QEBC Interest Expense Subsidy	7,877	0	0	0
Gain/(Loss) on Sale of Capital Assets	33,191	0	25,349	0
Proceeds from Insurance	52,345	0	484,997	0
Other Income	3,584	0	3,468	0
<b>TOTAL NON-OPERATING REVENUE</b>	<b>18,270,285</b>	<b>46,017,155</b>	<b>18,562,842</b>	<b>35,361,469</b>
<b>NON-OPERATING EXPENDITURES</b>				
Grant Expenditures	105,251	123,432	116,745	155,811
Facilities & Equipment Repairs and Replacements	19,352,293	34,826,820	26,394,426	23,871,198
Debt Payments	2,257,300	1,945,000	1,945,000	2,020,000
Interest Expense	1,700,533	1,626,663	1,626,663	1,558,013
Other Expenditures	311,192	217,419	188,337	248,805
<b>TOTAL NON-OPERATING EXPENDITURES</b>	<b>23,726,569</b>	<b>38,739,334</b>	<b>30,271,170</b>	<b>27,853,826</b>
<b>NET REVENUE/(EXPENDITURES)</b>	<b>-11,146,584</b>	<b>0</b>	<b>-15,595,454</b>	<b>0</b>
<b>TOTAL REVENUE</b>	<b>35,406,158</b>	<b>63,557,655</b>	<b>38,736,131</b>	<b>54,584,856</b>
<b>TOTAL EXPENDITURES</b>	<b>46,552,742</b>	<b>63,557,655</b>	<b>54,331,585</b>	<b>54,584,856</b>
<b>NET REVENUE/(EXPENDITURES)</b>	<b>-11,146,584</b>	<b>0</b>	<b>-15,595,454</b>	<b>0</b>

Foothills Park & Recreation District  
Administration  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Concessions and Other Contracts	9,892	10,000	10,000	10,000
Other Revenue	24,264	9,050	19,924	9,000
TOTAL OPERATING REVENUES	34,156	19,050	29,924	19,000
OPERATING EXPENDITURES				
Salaries and Wages	1,231,025	1,273,727	1,268,067	1,464,408
Personnel	237,959	251,599	239,696	306,884
Supplies	41,553	30,788	61,676	33,307
Purchased Services	707,121	818,332	691,361	988,490
Utilities	11,680	-27,654	-19,079	-24,888
Insurance	114,101	124,522	110,670	122,816
TOTAL OPERATING EXPENDITURES	2,343,440	2,471,313	2,352,391	2,891,017
NET OPERATING REVENUE/(EXPENDITURES)	-2,309,284	-2,452,263	-2,322,467	-2,872,017
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	6,288,048	5,723,845	5,720,571	7,383,003
Investment Income	740,244	205,207	1,594,930	424,800
Proceeds from Insurance	5,000	0	0	0
TOTAL NON-OPERATING REVENUE	7,033,292	5,929,053	7,315,501	7,807,803
NON-OPERATING EXPENDITURES				
Other Expenditures	87,967	0	-29,990	0
TOTAL NON-OPERATING EXPENDITURES	87,967	0	-29,990	0
NET REVENUE/(EXPENDITURES)	4,636,041	3,476,790	5,023,024	4,935,786
TOTAL REVENUE	7,067,448	5,948,103	7,345,425	7,826,803
TOTAL EXPENDITURES	2,431,407	2,471,313	2,322,400	2,891,017
NET REVENUE/(EXPENDITURES)	4,636,041	3,476,790	5,023,024	4,935,786

Foothills Park & Recreation District  
Total Parks and Clement Park  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	216,503	0	1,100	0
Rentals	228,052	116,813	145,680	138,085
Concessions and Other Contracts	4,392	4,392	6,392	4,392
Other Revenue	7,748	18,000	6,991	-140
TOTAL OPERATING REVENUES	456,695	139,205	160,164	142,337
OPERATING EXPENDITURES				
Salaries and Wages	2,072,778	2,428,875	2,295,471	2,598,075
Personnel	525,858	577,883	562,935	635,186
Supplies	634,152	679,165	659,311	654,623
Purchased Services	417,930	519,693	523,160	659,948
Utilities	771,579	820,139	635,528	676,360
Insurance	60,998	67,347	77,585	91,625
TOTAL OPERATING EXPENDITURES	4,483,295	5,093,102	4,753,990	5,315,817
NET OPERATING REVENUE/(EXPENDITURES)	-4,026,600	-4,953,897	-4,593,827	-5,173,480
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,219,020	4,977,218	4,977,216	5,177,241
Contributions and Grants	4,502	0	6,373	0
Proceeds from Insurance	43,174	0	42,144	0
TOTAL NON-OPERATING REVENUE	4,266,696	4,977,218	5,025,732	5,177,241
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	20,417	0
Other Expenditures	1,740	3,321	3,292	3,761
TOTAL NON-OPERATING EXPENDITURES	21,740	23,321	23,709	3,761
NET REVENUE/(EXPENDITURES)	218,356	0	408,197	0
TOTAL REVENUE	4,723,391	5,116,423	5,185,896	5,319,578
TOTAL EXPENDITURES	4,505,035	5,116,423	4,777,700	5,319,578
NET REVENUE/(EXPENDITURES)	218,356	0	408,197	0

Foothills Park & Recreation District  
Parks Mtce and Fleet  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	175,244	0	1,100	0
Rentals	64,143	14,881	3,260	2,250
Other Revenue	7,597	18,000	6,840	-140
TOTAL OPERATING REVENUES	246,984	32,881	11,200	2,110
OPERATING EXPENDITURES				
Salaries and Wages	1,693,425	2,004,897	1,889,737	2,165,696
Personnel	440,081	484,411	476,100	537,332
Supplies	449,604	497,165	494,006	461,123
Purchased Services	342,547	436,728	439,629	576,801
Utilities	671,108	720,241	531,060	562,792
Insurance	48,494	55,317	60,534	67,973
TOTAL OPERATING EXPENDITURES	3,645,261	4,198,759	3,891,066	4,371,717
NET OPERATING REVENUE/(EXPENDITURES)	-3,398,277	-4,165,878	-3,879,866	-4,369,607
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,219,020	4,977,218	4,977,216	5,177,241
Contributions and Grants	4,502	0	6,373	0
Proceeds from Insurance	43,174	0	36,072	0
TOTAL NON-OPERATING REVENUE	4,266,696	4,977,218	5,019,661	5,177,241
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,000	20,000	20,417	0
Other Expenditures	1,740	3,321	3,292	3,761
TOTAL NON-OPERATING EXPENDITURES	21,740	23,321	23,709	3,761
NET REVENUE/(EXPENDITURES)	846,679	788,019	1,116,086	803,873
TOTAL REVENUE	4,513,680	5,010,099	5,030,861	5,179,351
TOTAL EXPENDITURES	3,667,001	4,222,080	3,914,775	4,375,478
NET REVENUE/(EXPENDITURES)	846,679	788,019	1,116,086	803,873

Foothills Park & Recreation District  
Clement Park  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	41,259	0	0	0
Rentals	163,909	101,932	142,420	135,835
Concessions and Other Contracts	4,392	4,392	6,392	4,392
Other Revenue	151	0	151	0
TOTAL OPERATING REVENUES	209,711	106,324	148,964	140,227
OPERATING EXPENDITURES				
Salaries and Wages	379,353	423,978	405,734	432,379
Personnel	85,777	93,472	86,835	97,854
Supplies	184,548	182,000	165,305	193,500
Purchased Services	75,383	82,965	83,531	83,147
Utilities	100,471	99,898	104,468	113,569
Insurance	12,503	12,030	17,051	23,652
TOTAL OPERATING EXPENDITURES	838,034	894,343	862,925	944,100
NET OPERATING REVENUE/(EXPENDITURES)	-628,323	-788,019	-713,961	-803,873
NON-OPERATING REVENUE				
Proceeds from Insurance	0	0	6,071	0
TOTAL NON-OPERATING REVENUE	0	0	6,071	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-628,323	-788,019	-707,889	-803,873
TOTAL REVENUE	209,711	106,324	155,035	140,227
TOTAL EXPENDITURES	838,034	894,343	862,925	944,100
NET REVENUE/(EXPENDITURES)	-628,323	-788,019	-707,889	-803,873

Foothills Park & Recreation District  
Recreation Summary  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	6,843,524	8,926,169	8,688,550	9,265,200
Rentals	2,050,311	2,346,791	2,344,927	2,447,566
Merchandise Sales	71,780	79,296	81,225	86,684
Concessions and Other Contracts	628,536	637,747	681,904	674,575
Other Revenue	-6,032	42,450	78,329	44,150
TOTAL OPERATING REVENUES	9,588,118	12,032,453	11,874,935	12,518,176
OPERATING EXPENDITURES				
Salaries and Wages	6,759,817	7,622,841	7,256,084	8,097,482
Personnel	1,215,957	1,358,684	1,224,158	1,351,590
Supplies	1,024,307	1,069,074	1,222,819	1,216,016
Purchased Services	1,338,701	1,568,006	1,478,010	1,602,277
Utilities	998,293	984,752	910,025	1,036,512
Insurance	105,362	102,370	143,725	199,338
Other Expenditures	-513	0	-1,600	0
TOTAL OPERATING EXPENDITURES	11,441,924	12,705,726	12,233,221	13,503,214
NET OPERATING REVENUE/(EXPENDITURES)	-1,853,805	-673,273	-358,287	-985,038
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	1,118,828	1,147,604	1,147,605	1,348,799
Contributions and Grants	1,160,605	122,616	364,741	5,500
Proceeds from Insurance	4,171	0	442,853	0
TOTAL NON-OPERATING REVENUE	2,283,604	1,270,220	1,955,199	1,354,299
NON-OPERATING EXPENDITURES				
Grant Expenditures	1,707	0	0	0
TOTAL NON-OPERATING EXPENDITURES	1,707	0	0	0
NET REVENUE/(EXPENDITURES)	428,091	596,946	1,596,912	369,260
TOTAL REVENUE	11,871,722	13,302,673	13,830,133	13,872,475
TOTAL EXPENDITURES	11,443,631	12,705,726	12,233,221	13,503,214
NET REVENUE/(EXPENDITURES)	428,091	596,946	1,596,912	369,260



Foothills Park & Recreation District  
Recreation Administration  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Other Revenue	-83,975	0	0	0
TOTAL OPERATING REVENUES	-83,975	0	0	0
OPERATING EXPENDITURES				
Salaries and Wages	251,248	270,529	275,483	268,421
Personnel	49,090	49,837	54,674	51,224
Supplies	319	1,581	499	2,267
Purchased Services	150,047	162,551	163,982	174,319
TOTAL OPERATING EXPENDITURES	450,703	484,497	494,638	496,231
NET OPERATING REVENUE/(EXPENDITURES)	-534,678	-484,497	-494,638	-496,231
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-534,678	-484,497	-494,638	-496,231
TOTAL REVENUE	-83,975	0	0	0
TOTAL EXPENDITURES	450,703	484,497	494,638	496,231
NET REVENUE/(EXPENDITURES)	-534,678	-484,497	-494,638	-496,231

Foothills Park & Recreation District  
Facility Operations  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	558,701	643,020	718,381	647,950
Rentals	217,608	226,725	233,705	239,662
Merchandise Sales	10,867	10,900	12,323	12,600
Concessions and Other Contracts	10,706	8,415	11,719	9,020
Other Revenue	1,000	1,100	17,873	800
TOTAL OPERATING REVENUES	798,882	890,160	994,000	910,032
OPERATING EXPENDITURES				
Salaries and Wages	638,545	676,484	678,064	717,844
Personnel	100,342	94,263	91,661	104,115
Supplies	85,017	82,832	91,477	131,571
Purchased Services	243,237	258,960	263,989	266,769
Utilities	195,100	191,833	183,793	206,366
Insurance	52,507	54,137	76,733	106,438
Other Expenditures	-488	0	-917	0
TOTAL OPERATING EXPENDITURES	1,314,260	1,358,509	1,384,801	1,533,103
NET OPERATING REVENUE/(EXPENDITURES)	-515,378	-468,349	-390,801	-623,071
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-515,378	-468,349	-390,801	-623,071
TOTAL REVENUE	798,882	890,160	994,000	910,032
TOTAL EXPENDITURES	1,314,260	1,358,509	1,384,801	1,533,103
NET REVENUE/(EXPENDITURES)	-515,378	-468,349	-390,801	-623,071

Foothills Park & Recreation District  
Facility Maintenance  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Other Revenue	1,670	0	818	0
TOTAL OPERATING REVENUES	<u>1,670</u>	<u>0</u>	<u>818</u>	<u>0</u>
OPERATING EXPENDITURES				
Salaries and Wages	235,094	280,177	269,151	291,268
Personnel	57,755	75,031	57,893	64,086
Supplies	131,346	154,798	162,281	151,874
Purchased Services	43,329	48,043	39,270	43,699
TOTAL OPERATING EXPENDITURES	<u>467,525</u>	<u>558,049</u>	<u>528,596</u>	<u>550,927</u>
NET OPERATING REVENUE/(EXPENDITURES)	-465,855	-558,049	-527,777	-550,927
NON-OPERATING REVENUE				
Proceeds from Insurance	0	0	105,689	0
TOTAL NON-OPERATING REVENUE	<u>0</u>	<u>0</u>	<u>105,689</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>-465,855</u>	<u>-558,049</u>	<u>-422,088</u>	<u>-550,927</u>
TOTAL REVENUE	1,670	0	106,508	0
TOTAL EXPENDITURES	467,525	558,049	528,596	550,927
NET REVENUE/(EXPENDITURES)	<u>-465,855</u>	<u>-558,049</u>	<u>-422,088</u>	<u>-550,927</u>

Foothills Park & Recreation District  
Climbing Wall  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	3,248	3,000	2,228	2,400
Rentals	2,650	2,150	2,590	2,538
TOTAL OPERATING REVENUES	5,898	5,150	4,818	4,938
OPERATING EXPENDITURES				
Salaries and Wages	10,024	10,837	7,900	11,285
Personnel	983	984	718	1,023
Supplies	30	600	0	600
TOTAL OPERATING EXPENDITURES	11,036	12,421	8,618	12,908
NET OPERATING REVENUE/(EXPENDITURES)	-5,138	-7,271	-3,800	-7,970
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-5,138	-7,271	-3,800	-7,970
TOTAL REVENUE	5,898	5,150	4,818	4,938
TOTAL EXPENDITURES	11,036	12,421	8,618	12,908
NET REVENUE/(EXPENDITURES)	-5,138	-7,271	-3,800	-7,970

Foothills Park & Recreation District  
Fitness  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	553,268	504,078	591,535	550,774
Other Revenue	100	550	1,395	0
TOTAL OPERATING REVENUES	553,368	504,628	592,930	550,774
OPERATING EXPENDITURES				
Salaries and Wages	408,613	414,906	341,051	360,281
Personnel	62,291	58,586	39,678	40,357
Supplies	6,574	5,135	5,911	18,213
Purchased Services	37,978	23,167	26,606	27,451
Insurance	6,171	0	0	0
TOTAL OPERATING EXPENDITURES	521,626	501,794	413,246	446,302
NET OPERATING REVENUE/(EXPENDITURES)	31,742	2,834	179,684	104,472
NON-OPERATING REVENUE				
Proceeds from Insurance	4,171	0	0	0
TOTAL NON-OPERATING REVENUE	4,171	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	35,912	2,834	179,684	104,472
TOTAL REVENUE	557,539	504,628	592,930	550,774
TOTAL EXPENDITURES	521,626	501,794	413,246	446,302
NET REVENUE/(EXPENDITURES)	35,912	2,834	179,684	104,472

Foothills Park & Recreation District  
Arts, Events and Programs  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	267,951	329,886	323,480	348,001
Rentals	9,000	8,000	4,972	8,000
Merchandise Sales	20,382	23,050	21,999	26,374
TOTAL OPERATING REVENUES	297,333	360,936	350,451	382,375
OPERATING EXPENDITURES				
Salaries and Wages	209,504	263,591	263,943	338,428
Personnel	39,054	47,626	43,607	52,005
Supplies	28,956	53,221	57,472	44,119
Purchased Services	27,651	41,087	47,397	45,694
TOTAL OPERATING EXPENDITURES	305,165	405,525	412,419	480,246
NET OPERATING REVENUE/(EXPENDITURES)	-7,832	-44,589	-61,969	-97,871
NON-OPERATING REVENUE				
Contributions and Grants	400	3,520	1,660	5,500
TOTAL NON-OPERATING REVENUE	400	3,520	1,660	5,500
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-7,432	-41,069	-60,309	-92,371
TOTAL REVENUE	297,733	364,456	352,111	387,875
TOTAL EXPENDITURES	305,165	405,525	412,419	480,246
NET REVENUE/(EXPENDITURES)	-7,432	-41,069	-60,309	-92,371

Foothills Park & Recreation District  
Summary Children's Programs  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	2,107,461	3,505,102	3,204,240	3,682,834
Other Revenue	23,166	0	9,067	0
TOTAL OPERATING REVENUES	2,130,627	3,505,102	3,213,307	3,682,834
OPERATING EXPENDITURES				
Salaries and Wages	1,781,542	2,114,218	2,010,465	2,229,037
Personnel	352,620	441,097	390,640	437,211
Supplies	99,112	103,852	111,266	110,599
Purchased Services	288,519	445,399	344,145	440,724
Insurance	981	982	0	0
TOTAL OPERATING EXPENDITURES	2,522,774	3,105,548	2,856,516	3,217,570
NET OPERATING REVENUE/(EXPENDITURES)	-392,147	399,554	356,791	465,264
NON-OPERATING REVENUE				
Contributions and Grants	1,151,762	119,096	358,026	0
TOTAL NON-OPERATING REVENUE	1,151,762	119,096	358,026	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	759,615	518,650	714,817	465,264
TOTAL REVENUE	3,282,389	3,624,198	3,571,333	3,682,834
TOTAL EXPENDITURES	2,522,774	3,105,548	2,856,516	3,217,570
NET REVENUE/(EXPENDITURES)	759,615	518,650	714,817	465,264



Foothills Park & Recreation District  
Aquatics Summary  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	824,473	927,009	880,649	970,016
Rentals	105,450	122,464	107,597	124,475
Merchandise Sales	1,410	1,296	1,298	1,470
Concessions and Other Contracts	20,424	49,450	19,835	40,000
Other Revenue	0	0	775	775
TOTAL OPERATING REVENUES	951,756	1,100,219	1,010,155	1,136,736
OPERATING EXPENDITURES				
Salaries and Wages	1,324,973	1,522,428	1,364,859	1,670,097
Personnel	172,064	175,130	164,816	196,893
Supplies	109,333	186,528	172,652	205,300
Purchased Services	38,883	39,476	45,535	56,856
Utilities	329,592	318,164	292,262	344,401
Insurance	5,957	6,097	8,661	11,988
Other Expenditures	-581	0	-448	0
TOTAL OPERATING EXPENDITURES	1,980,221	2,247,822	2,048,337	2,485,535
NET OPERATING REVENUE/(EXPENDITURES)	-1,028,465	-1,147,604	-1,038,182	-1,348,799
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	1,118,828	1,147,604	1,147,605	1,348,799
Contributions and Grants	8,443	0	5,054	0
TOTAL NON-OPERATING REVENUE	1,127,271	1,147,604	1,152,659	1,348,799
NON-OPERATING EXPENDITURES				
Grant Expenditures	1,707	0	0	0
TOTAL NON-OPERATING EXPENDITURES	1,707	0	0	0
NET REVENUE/(EXPENDITURES)	97,099	0	114,477	0
TOTAL REVENUE	2,079,028	2,247,822	2,162,814	2,485,535
TOTAL EXPENDITURES	1,981,928	2,247,822	2,048,337	2,485,535
NET REVENUE/(EXPENDITURES)	97,099	0	114,477	0

Foothills Park & Recreation District  
Edge Summary  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	950,651	927,325	982,169	975,570
Rentals	1,138,158	1,215,450	1,233,138	1,271,447
Merchandise Sales	39,120	44,050	45,605	46,240
Concessions and Other Contracts	436,829	446,750	480,003	468,700
Other Revenue	18,275	15,700	20,730	20,800
TOTAL OPERATING REVENUES	2,583,033	2,649,275	2,761,645	2,782,757
OPERATING EXPENDITURES				
Salaries and Wages	814,968	904,243	887,937	982,164
Personnel	161,703	160,127	169,807	174,663
Supplies	362,306	312,780	407,009	361,963
Purchased Services	206,915	184,195	202,381	198,663
Utilities	347,851	346,373	332,118	365,084
Insurance	24,387	25,481	36,116	50,098
Other Expenditures	846	0	692	0
TOTAL OPERATING EXPENDITURES	1,918,977	1,933,199	2,036,060	2,132,635
NET OPERATING REVENUE/(EXPENDITURES)	664,056	716,076	725,585	650,122
NON-OPERATING REVENUE				
Proceeds from Insurance	0	0	337,164	0
TOTAL NON-OPERATING REVENUE	0	0	337,164	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	664,056	716,076	1,062,749	650,122
TOTAL REVENUE	2,583,033	2,649,275	3,098,809	2,782,757
TOTAL EXPENDITURES	1,918,977	1,933,199	2,036,060	2,132,635
NET REVENUE/(EXPENDITURES)	664,056	716,076	1,062,749	650,122

Foothills Park & Recreation District  
District Athletics Summary  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,288,935	1,729,474	1,689,051	1,761,270
Rentals	127,751	282,052	225,549	299,375
Concessions and Other Contracts	79,540	63,032	60,170	65,800
Other Revenue	27,073	20,600	18,981	17,275
TOTAL OPERATING REVENUES	1,523,300	2,095,158	1,993,751	2,143,720
OPERATING EXPENDITURES				
Salaries and Wages	803,233	865,887	843,164	902,835
Personnel	158,161	191,824	144,616	161,054
Supplies	148,655	114,043	145,218	123,655
Purchased Services	154,513	181,295	191,743	184,998
Utilities	62,817	64,771	60,029	64,562
Insurance	519	331	469	651
Other Expenditures	-32	0	-10	0
TOTAL OPERATING EXPENDITURES	1,327,867	1,418,151	1,385,228	1,437,755
NET OPERATING REVENUE/(EXPENDITURES)	195,433	677,007	608,522	705,965
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	195,433	677,007	608,522	705,965
TOTAL REVENUE	1,523,300	2,095,158	1,993,751	2,143,720
TOTAL EXPENDITURES	1,327,867	1,418,151	1,385,228	1,437,755
NET REVENUE/(EXPENDITURES)	195,433	677,007	608,522	705,965

Foothills Park & Recreation District  
Athletics Indoor/Field Arena  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	288,836	357,275	296,818	326,385
Rentals	449,694	489,950	537,376	502,070
Concessions and Other Contracts	81,037	70,100	110,176	91,055
Other Revenue	6,659	4,500	8,690	4,500
TOTAL OPERATING REVENUES	826,227	921,825	953,061	924,010
OPERATING EXPENDITURES				
Salaries and Wages	282,073	299,542	314,066	325,821
Personnel	61,894	64,179	66,048	68,959
Supplies	52,659	53,705	69,034	65,855
Purchased Services	147,628	183,833	152,962	163,104
Utilities	62,933	63,611	41,823	56,099
Insurance	14,840	15,342	21,745	30,163
Other Expenditures	-259	0	-916	0
TOTAL OPERATING EXPENDITURES	621,768	680,211	664,762	710,002
NET OPERATING REVENUE/(EXPENDITURES)	204,459	241,614	288,299	214,008
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	204,459	241,614	288,299	214,008
TOTAL REVENUE	826,227	921,825	953,061	924,010
TOTAL EXPENDITURES	621,768	680,211	664,762	710,002
NET REVENUE/(EXPENDITURES)	204,459	241,614	288,299	214,008

Foothills Park & Recreation District  
Golf Summary  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	4,697,607	3,687,080	5,571,476	4,388,381
Rentals	1,471,842	988,944	1,610,152	1,218,620
Merchandise Sales	500,963	328,705	485,759	473,745
Concessions and Other Contracts	65,211	61,619	77,806	149,783
Other Revenue	3,520	7,108	17,340	8,400
TOTAL OPERATING REVENUES	6,739,143	5,073,456	7,762,533	6,238,929
OPERATING EXPENDITURES				
Salaries and Wages	2,171,228	2,212,281	2,209,554	2,377,015
Personnel	394,861	410,745	384,633	448,644
Supplies	1,040,539	946,649	1,071,470	1,165,825
Purchased Services	453,046	404,906	480,615	521,056
Utilities	464,479	422,895	408,389	483,462
Insurance	12,317	12,705	18,008	24,980
Other Expenditures	13,772	0	9,092	0
TOTAL OPERATING EXPENDITURES	4,550,244	4,410,181	4,581,763	5,020,982
NET OPERATING REVENUE/(EXPENDITURES)	2,188,900	663,275	3,180,770	1,217,947
NON-OPERATING REVENUE				
Contributions and Grants	0	0	6,500	0
TOTAL NON-OPERATING REVENUE	0	0	6,500	0
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	0	500	0	0
TOTAL NON-OPERATING EXPENDITURES	0	500	0	0
NET REVENUE/(EXPENDITURES)	2,188,900	662,775	3,187,270	1,217,947
TOTAL REVENUE	6,739,143	5,073,456	7,769,033	6,238,929
TOTAL EXPENDITURES	4,550,244	4,410,681	4,581,763	5,020,982
NET REVENUE/(EXPENDITURES)	2,188,900	662,775	3,187,270	1,217,947

Foothills Park & Recreation District  
Conservation Trust Fund  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Conservation Trust	586,730	548,809	637,014	559,744
TOTAL NON-OPERATING REVENUE	586,730	548,809	637,014	559,744
NON-OPERATING EXPENDITURES				
Debt Payments	586,730	548,809	548,809	559,744
TOTAL NON-OPERATING EXPENDITURES	586,730	548,809	548,809	559,744
NET REVENUE/(EXPENDITURES)	0	0	88,205	0
TOTAL REVENUE	586,730	548,809	637,014	559,744
TOTAL EXPENDITURES	586,730	548,809	548,809	559,744
NET REVENUE/(EXPENDITURES)	0	0	88,205	0

Foothills Park & Recreation District  
Debt Fund  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Property Taxes Collected to Pay GO Bonds	110,764	0	0	0
Property Taxes Collected for Operations	2,531,647	2,242,601	2,242,601	2,274,596
Specific Ownership Taxes	984,905	994,350	1,008,416	988,716
QEBC Interest Expense Subsidy	7,877	0	0	0
TOTAL NON-OPERATING REVENUE	3,635,193	3,236,951	3,251,017	3,263,312
NON-OPERATING EXPENDITURES				
Debt Payments	1,670,570	1,396,191	1,396,191	1,460,256
Interest Expense	1,700,533	1,626,663	1,626,663	1,558,013
Other Expenditures	221,484	214,098	215,035	245,044
TOTAL NON-OPERATING EXPENDITURES	3,592,588	3,236,951	3,237,889	3,263,312
NET REVENUE/(EXPENDITURES)	42,605	0	13,129	0
TOTAL REVENUE	3,635,193	3,236,951	3,251,017	3,263,312
TOTAL EXPENDITURES	3,592,588	3,236,951	3,237,889	3,263,312
NET REVENUE/(EXPENDITURES)	42,605	0	13,129	0

Foothills Park & Recreation District  
Capital Project Fund  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Fund Balance	0	29,773,918	0	15,199,036
Contributions and Grants	317,793	0	30,000	1,860,612
Gain/(Loss) on Sale of Capital Assets	33,191	0	25,349	0
Other Income	3,584	0	3,468	0
TOTAL NON-OPERATING REVENUE	354,568	29,773,918	58,817	17,059,648
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	19,197,953	34,529,984	26,374,009	23,566,253
TOTAL NON-OPERATING EXPENDITURES	19,197,953	34,529,984	26,374,009	23,566,253
NET REVENUE/(EXPENDITURES)	-18,843,384	-4,756,066	-26,315,192	-6,506,605
TOTAL REVENUE	354,568	29,773,918	58,817	17,059,648
TOTAL EXPENDITURES	19,197,953	34,529,984	26,374,009	23,566,253
NET REVENUE/(EXPENDITURES)	-18,843,384	-4,756,066	-26,315,192	-6,506,605



Foothills Park & Recreation District  
Grant Fund  
2024 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Salaries and Wages	0	3,000	969	0
Personnel	0	310	44	0
Supplies	7,271	94,423	102,363	0
Purchased Services	0	40,267	35,673	0
TOTAL OPERATING EXPENDITURES	7,271	138,000	139,049	0
NET OPERATING REVENUE/(EXPENDITURES)	-7,271	-138,000	-139,049	0
NON-OPERATING REVENUE				
Fund Balance	-4,191	38,548	41,284	35,493
Contributions and Grants	114,393	242,439	271,778	103,929
TOTAL NON-OPERATING REVENUE	110,201	280,987	313,062	139,422
NON-OPERATING EXPENDITURES				
Grant Expenditures	103,544	123,432	116,745	155,811
TOTAL NON-OPERATING EXPENDITURES	103,544	123,432	116,745	155,811
NET REVENUE/(EXPENDITURES)	-614	19,555	57,268	-16,389
TOTAL REVENUE	110,201	280,987	313,062	139,422
TOTAL EXPENDITURES	110,815	261,432	255,794	155,811
NET REVENUE/(EXPENDITURES)	-614	19,555	57,268	-16,389

Foothills Park & Recreation District  
Golf Development Improvement Fund  
2023 Budget

	2022 Actual	2023 Final Budget	2023 Estimated Actual	2024 Adopted Budget
OPERATING REVENUES				
Admission Fees	317,760	276,336	345,734	304,945
TOTAL OPERATING REVENUES	317,760	276,336	345,734	304,945
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	317,760	276,336	345,734	304,945
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	134,340	276,336	0	304,945
TOTAL NON-OPERATING EXPENDITURES	134,340	276,336	0	304,945
NET REVENUE/(EXPENDITURES)	183,420	0	345,734	0
TOTAL REVENUE	317,760	276,336	345,734	304,945
TOTAL EXPENDITURES	134,340	276,336	0	304,945
NET REVENUE/(EXPENDITURES)	183,420	0	345,734	0