



Foothills
Park & Recreation District

2025 Budget



BOARD OF DIRECTORS

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Derek Eberhardt, Assistant Director of Recreation



Creating Community, Enhancing Health, Inspiring Play

January 23, 2025

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

Attached is a copy of the 2025 budget for Foothills Park & Recreation District in Jefferson County, submitted pursuant to Section 29-1-113, C.R.S. This budget was adopted on December 10, 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 2025 budget of Foothills Park & Recreation District.

Best Regards,

Dennis J Weiner

Dennis Weiner
Director of Finance and Administrative Services

Board of Directors

Phillip Trimble
Chair

Michael Hanson
First Vice Chair

Ali Lodice
Second Vice Chair

Cynthia Daughtrey
Treasurer

Gina M. Writz
Secretary

Ronald Hopp
Executive Director

No. 24-007

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, 2025, AND ENDING ON THE LAST DAY OF DECEMBER, 2025.

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

WHEREAS, Ronald Hopp, Executive Director has submitted a proposed budget to this governing body on December 10, 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 \$48,314,947 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 10th day of December, 2024.

Original Signature on File

Phillip Trimble, Chair

Original Signature on File

Gina M. Writz, Secretary

No. 24-008

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 2025 BUDGET YEAR.

WHEREAS, the Foothills Park & Recreation District Board of Directors has adopted the annual budget in accordance with the local Government Budget Law, on December 10, 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 purposed described below, thereby establishing a limitation on expenditures for the operations of the Foothills Park & Recreation District.

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

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

DISTRICT FUND:

Current Operating and Other Expenses	\$44,739,735
Debt Service and Related Expenses	\$ 3,575,213

TOTAL DISTRICT FUND	\$48,314,947
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ADOPTED this 10th day of December, 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 2024, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2025 BUDGET YEAR.

WHEREAS, the Board of Directors of the Foothills Park & Recreation District, has adopted the annual budget in accordance with the Local Government Budget Law, on December 10, 2024, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$16,256,230, and;

WHEREAS, the 2024 valuation for assessment for the Foothills Park & Recreation District as certified by the County Assessor(s) is \$1,750,183,270.

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 2025 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 2024.

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	0.019	0.000	0.001
Total	9.482	6.829	8.406

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 10th day of December, 2024.

Original Signature on File

Phillip Trimble, Chair

Original Signature on File

Gina M. Writz, Secretary



Creating Community, Enhancing Health, Inspiring Play since 1959

DATE: December 10, 2024

MEMO TO: The Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2025 Budget

The 2025 proposed budget was prepared by staff and presented to the Board at the October 22nd and November 12th board meetings. Since these presentations, items which will have a financial impact to the District in 2025 were added or changed in the final 2025 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 and other capital expenditures being carried forward to the 2025 budget year. We have added a carry-over of \$949,308 for the 2021 COP projects funded by proceeds from the 2021 COPs, \$387,539 for Easton Regional Park projects funded by unspent mill levy funds, and \$5,414,933 for parking lot replacements, phase 3 energy conservation projects and other capital repair and replacement expenditures funded by unspent 2024 capital funds. In addition to the changes related to ongoing capital projects and equipment acquisitions, we have added \$3,000,000 of carry forward funds to the budget funded by a portion of our expected favorable budget performance in 2024 to fund additional future capital 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 2025 budget is balanced with total revenues and expenditures of \$48,314,947. 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 2024 tax year, which will be collected during 2025. Those resolution numbers are as follows:

Resolution No. 24-007: Adopting the 2025 Budget for the Foothills Park & Recreation District

Resolution No. 24-008: Appropriating the 2025 Budget for the Foothills Park & Recreation District

Resolution No. 24-009: Resolution Levying Property Taxes for the Foothills Park & Recreation District for Budget year 2025.

A public notice has been published in the Jeffco Transcript indicating that the 2025 Proposed Budget is open for public inspection during business hours, it will be reviewed at the October 22nd and November 12th board meetings, and that a public hearing on the budget scheduled for December 10th. At the December 10th meeting the Chair should open the public hearing and take comments from citizens on the 2025 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. 24-007 to Adopt the 2025 Budget for the Foothills Park & Recreation District; Resolution No. 24-008 to appropriate the 2025 Budget for the Foothills Park & Recreation District; and Resolution No. 24-009 to Levy 2025 property taxes for Foothills Park & Recreation District.

FOOTHILLS PARK & RECREATION DISTRICT
RECONCILIATION BETWEEN PRELIMINARY AND FINAL 2025 BUDGET

REVENUES:

Total Revenue Presented in Preliminary Budget	\$	38,563,325
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Changes for Final Budget:

Cash Fund Reserves	\$	9,752,473	Carry-Over of 2021 COP Projects - \$949K, Neighborhood Park Mill Levy Projects - \$6K, Easton Ball Field Project - \$387K, Parking Lot Projects - \$1,627K, ESCO Phase III - \$2,603K, Favorable 2024 Operating Budget - \$3,000K, Carry-Over of Other Unspent Capital Funds From 2024 - \$1,179K, Red, White & Your Carry-Over \$1K
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Property Taxes	\$	(851)	Due to Final Assessments
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Total Revenue Changes		<u>9,751,622</u>
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Final Proposed 2025 Total Revenue Budget	\$	<u>48,314,947</u>
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EXPENDITURES:

Total Expenditures Presented in Preliminary Budget	\$	38,563,325
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Changes for Final Budget:

Life Insurance	\$	35,845	Increase in limit for District provided life insurance, 3 X salary up to \$300K maximum
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Health Insurance	\$	(11,484)	Better Than Anticipated Mix of Coverage on Annual Open Enrollment.
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Other Personnel Costs	\$	73,150	Increased discretionary 401(k) contribution
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Irrigation Water	\$	(6,707)	Lower Assessment Than Originally Expected For J.W. Bowles
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Purchased Services, Supplies & Other	\$	28,887	HVAC PM Agreement - \$61.9K, Driving Range Supplies (\$33K)
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Property & Liability Insurance	\$	149,016	Higher Premium Than Originally Expected on Renewal for Property, Auto and General Liability Policies
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Capital Repair and Replacements	\$	9,482,915	Carry-Over of 2021 COP Projects - \$949K, Neighborhood Park Mill Levy Projects - \$6K, Easton Ball Field Project - \$388K, Parking Lot Projects - \$1,627K, ESCO Phase III - \$2,603K, Favorable 2024 Operating Budget - \$3,000K, Carry-Over of Other Unspent Capital Funds From 2024 - \$1,179K Decrease Due to Budget Changes Since Preliminary Budget - (\$269K)
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Total Expenditure Changes		<u>9,751,622</u>
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Final Proposed 2025 Total Expenditure Budget	\$	<u>48,314,947</u>
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Creating Community, Enhancing Health, Inspiring Play since 1959

October 22, 2024

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 2025 calendar year. The submitted budget is balanced as required by law, with revenues and expenditures of \$38,563,325, and is subject to any adjustments or changes that may come up during our discussion process.

This budget includes \$3,575,213 for debt service, \$6,315,591 for capital projects and equipment, \$384,290 for Grant and other expenditures and \$28,288,231 for operating expenditures. Sources of funds include \$16,257,081 from property taxes, \$33,080 from reserves carried over to the 2025 budget year for Red, White & You, \$1,604,252 from lottery and specific ownership taxes, \$20,112,309 from program and facility fees and charges, and \$556,603 from grants and investment income.

Total Revenues and Total Expenditures decreased \$16,021,531, or 29% compared to the 2024 budget. The decrease was primarily related to carry-forward funds and grant funds of approximately \$17,060,000 included in the 2024 budget for the 2021 COP construction projects and other capital projects and equipment purchases carried forward from 2023.

Total Operating Revenues increased \$888,923 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.

Total Operating Expenditures increased by \$1,557,201, or 5.83% due to the following: \$981,895 increase in Salaries and Wages due to the addition of three new full-time positions, a planned merit wage increases of between 3% and 5% for our full-time employees and an increase in part time wages related to adjustments to the pay scale to bring starting pay rates above the 2025

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Executive Director

anticipated Colorado minimum wage; \$273,549 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; \$187,951 increase in Supplies due to increased planned supply purchases for landscape and irrigation supplies and an increase in planned tree replacement expenditures for the year; \$6,384 increase in Purchased Services related to increased credit card processing fees and higher cost of providing sports officials, partially offset by lower planned election expenditures; \$33,546 increase in Utilities driven by an increase in estimated water use versus the 2024 budget.

The proposed 2025 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 \$6,315,591 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.

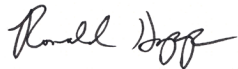
The District's assessed valuation is organized according to various sub-districts. Please note the budget document includes an assessed value and a mill levy for the Regular Foothills District (located near the intersection of 6th Avenue and Indiana Street, just north of Green Mountain); for Sub-District "A" (located primarily within the District's contiguous boundaries); and Sub-District "B" (which includes the Kipling Villas area and the improvements approved in 2002). Our mill levy for the **Sub-District "A"** portion of the District is estimated to be 9.482 in 2025. The levy for the Regular District will be 6.829 mills and the levy for the Kipling Villas area (Sub-District B) will be 8.406 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 2024 report of assessed value is received from the Assessor's office.

Overall, the Jefferson County and District economy is relatively strong, and the area has experienced some modest growth (home and commercial building). In recent years, the District has experienced growth in Golf, Children's Programs, at the Edge Ice Arena, in Adult and Youth Sports programs, and at the Foothills Fieldhouse.

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 is 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 cursive script, appearing to read "Ronald Hopp".

Ronald Hopp, Executive Director
Foothills Park & Recreation District

Long Term Debt

Certificates of Participation

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

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>
2025	\$ 431,125
2026	436,975
2027	1,514,175
2028	<u>1,517,775</u>
Total	<u>\$ 3,900,050</u>

2015 Certificates of Participation

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

The debt service requirements of the 2015 COPs are as follows:

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2025	\$ 973,688
2026	969,937
2027	229,688
Thereafter	<u>5,853,625</u>
Total	<u>\$ 8,026,938</u>

2021 Certificates of Participation

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

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

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2025	\$ 2,170,400
2026	2,170,800
2027	2,169,400
Thereafter	<u>30,357,800</u>
Total	<u>\$ 36,868,400</u>

Estimate of Property Taxes for 2025 Budget

	Sub District A	Regular District	Sub District B	Totals
Operations Mill Levy				
Assessed Valuation 11/25/2024 Certified	\$ 1,604,257,330	115,401,933	30,524,007	1,750,183,270
Assessed Valuation 12/14/2023 Certified	\$ 1,594,719,092	115,703,234	29,831,190	1,740,253,516
Increase(decrease)	\$ 9,538,238	(301,301)	692,817	9,929,754
% Increase(decrease)	0.60%	-0.26%	2.32%	0.57%
Mill Levy	9.463	6.829	8.405	24.697
Sub-total 2024 Taxes (payable in 2025)	\$ 15,181,087	\$ 788,079	\$ 256,554	\$ 16,225,720
Additions:				
Abatements/Refunds	\$ 30,480	\$ -	\$ 30	30,510
Additions Mill levy	0.019	0.000	0.001	
Total 2024 Taxes (payable in 2025)	\$ 15,211,567	\$ 788,079	\$ 256,584	\$ 16,256,230
Total Operations Mill Levy	9.482	6.829	8.406	
Debt Service Mill Levy				
2025 Debt Service	\$ -	\$ -	\$ -	\$ -
Total Debt Service Mill Levy			0.000	
Total Operations/Debt Service 2025 (2024 TY)	\$ 15,211,567	\$ 788,079	\$ 256,584	\$ 16,256,230
Total Operations/Debt Service 2024 (2023 TY)	\$ 15,142,771	\$ 790,137	\$ 250,731	\$ 16,183,639
Difference	\$ 68,796	\$ (2,058)	\$ 5,853	\$ 72,591
Total 2024 Mill Levy (payable in 2025)	9.482	6.829	8.406	
Total 2023 Mill Levy (payable in 2024)	9.495	6.829	8.405	
Mill Levy Change	-0.013	0.000	0.001	

2025 Proposed Budget - Property Tax

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

Assessed Value

A. 2024 Assessed Value	\$	115,401,933
B. 2023 Assessed Value	\$	115,703,234

Property Taxes

A. 2025 Proposed Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		6.829
B. 2024 Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		6.829
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2025	\$	249.36
Taxes Payable in 2024	\$	249.36

2 Foothills District Sub District "A"

Assessed Value

A. 2024 Assessed Value	\$	1,604,257,330
B. 2023 Assessed Value	\$	1,594,719,092

Property Taxes

A. 2025 Proposed Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.019
Total Mill Levy		9.482
B. 2024 Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.032
Total Mill Levy		9.495
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2025	\$	346.24
Taxes Payable in 2024	\$	346.71

3 Foothills District Sub District "B"

Assessed Value

A. 2024 Assessed Value	\$	30,524,007
B. 2023 Assessed Value	\$	29,831,190

Property Taxes

A. 2025 Proposed Budget		
Operations Mill Levy		8.405
Abatements and Refunds Mill Levy		0.001
Total Mill Levy		8.406
B. 2024 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 2025	\$	306.95
Taxes Payable in 2024	\$	306.91

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

	<u>Net Position</u>	<u>Funds Available</u>
Balance as of 12/31/2021	\$ 86,084,842	\$ 16,675,186
Change	<u>6,776,701</u>	<u>3,774,122</u>
Balance as of 12/31/2022	<u>\$ 92,861,543</u>	<u>\$ 20,449,308</u>
Change	<u>8,220,303</u>	<u>7,763,968</u>
Balance as of 12/31/2023	<u>\$ 101,081,846</u>	<u>\$ 28,213,276</u>
Estimated Change	<u>\$ 8,000,000</u>	<u>\$ (2,000,000)</u>
Estimated Balance as of 12/31/2024	<u>\$ 109,081,846</u>	<u>\$ 26,213,276</u>

Foothills Park & Recreation District
Summary of All Units
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	14,599,883	13,958,526	16,262,019	14,708,594
Rentals	4,121,542	3,804,271	4,580,067	3,926,254
Merchandise Sales	566,985	560,429	618,534	516,250
Concessions and Other Contracts	798,138	838,750	904,810	904,356
Other Revenue	143,083	61,410	137,702	56,856
TOTAL OPERATING REVENUES	20,229,631	19,223,387	22,503,132	20,112,309
OPERATING EXPENDITURES				
Salaries and Wages	13,056,251	14,536,980	14,591,024	15,518,875
Personnel	2,417,100	2,742,304	2,665,218	3,113,364
Supplies	3,086,021	3,069,771	3,184,175	3,224,722
Purchased Services	3,195,637	3,771,771	3,795,975	3,840,055
Utilities	1,928,430	2,171,446	2,066,392	2,198,285
Insurance	349,988	438,758	468,004	661,650
Other Expenditures	8,225	0	5,848	0
TOTAL OPERATING EXPENDITURES	24,041,652	26,731,030	26,776,636	28,556,951
NET OPERATING REVENUE/(EXPENDITURES)	-3,812,021	-7,507,643	-4,273,504	-8,444,642
NON-OPERATING REVENUE				
Fund Balance	5,791	15,234,529	35,493	9,785,553
Property Taxes Collected for Operations	14,087,993	16,183,639	16,674,922	16,256,230
Specific Ownership Taxes	1,008,416	988,716	1,047,706	999,197
Conservation Trust	637,014	559,744	556,600	605,055
Contributions and Grants	680,620	1,970,041	1,307,679	104,603
Investment Income	1,665,516	424,800	1,060,014	452,000
Gain/(Loss) on Sale of Capital Assets	25,349	0	43,319	0
Proceeds from Insurance	484,997	0	18,734	0
Other Income	3,468	0	35,387	0
TOTAL NON-OPERATING REVENUE	18,599,164	35,361,469	20,779,854	28,202,638
NON-OPERATING EXPENDITURES				
Grant Expenditures	114,282	155,811	116,612	133,234
Facilities & Equipment Repairs and Replacements	26,568,998	23,871,198	14,932,927	15,798,506
Debt Payments	1,945,000	2,020,000	2,020,000	2,095,000
Interest Expense	1,620,816	1,558,013	1,558,013	1,480,213
Other Expenditures	188,337	248,805	233,084	251,043
TOTAL NON-OPERATING EXPENDITURES	30,437,433	27,853,826	18,860,636	19,757,996
NET REVENUE/(EXPENDITURES)	-15,650,290	0	-2,354,286	0
TOTAL REVENUE	38,828,795	54,584,856	43,282,986	48,314,947
TOTAL EXPENDITURES	54,479,085	54,584,856	45,637,272	48,314,947
NET REVENUE/(EXPENDITURES)	-15,650,290	0	-2,354,286	0

Foothills Park & Recreation District
Administration
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Concessions and Other Contracts	10,000	10,000	10,000	10,000
Other Revenue	23,921	9,000	20,730	10,500
TOTAL OPERATING REVENUES	<u>33,921</u>	<u>19,000</u>	<u>30,730</u>	<u>20,500</u>
OPERATING EXPENDITURES				
Salaries and Wages	1,277,292	1,464,408	1,479,331	1,627,067
Personnel	239,696	306,884	274,112	350,914
Supplies	63,056	33,307	57,725	50,753
Purchased Services	661,564	988,490	945,818	905,035
Utilities	-15,502	-24,888	-111,631	-28,409
Insurance	110,670	122,816	125,334	163,129
TOTAL OPERATING EXPENDITURES	<u>2,336,776</u>	<u>2,891,017</u>	<u>2,770,688</u>	<u>3,068,489</u>
NET OPERATING REVENUE/(EXPENDITURES)	-2,302,854	-2,872,017	-2,739,958	-3,047,989
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	5,720,571	7,383,003	7,874,285	7,010,363
Investment Income	1,665,516	424,800	1,060,014	452,000
TOTAL NON-OPERATING REVENUE	<u>7,386,088</u>	<u>7,807,803</u>	<u>8,934,300</u>	<u>7,462,363</u>
NON-OPERATING EXPENDITURES				
Other Expenditures	-29,990	0	-24,020	0
TOTAL NON-OPERATING EXPENDITURES	<u>-29,990</u>	<u>0</u>	<u>-24,020</u>	<u>0</u>
NET REVENUE/(EXPENDITURES)	<u>5,113,224</u>	<u>4,935,786</u>	<u>6,218,362</u>	<u>4,414,374</u>
TOTAL REVENUE	7,420,009	7,826,803	8,965,030	7,482,863
TOTAL EXPENDITURES	<u>2,306,785</u>	<u>2,891,017</u>	<u>2,746,668</u>	<u>3,068,489</u>
NET REVENUE/(EXPENDITURES)	<u>5,113,224</u>	<u>4,935,786</u>	<u>6,218,362</u>	<u>4,414,374</u>

Foothills Park & Recreation District
Total Parks and Clement Park
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,100	0	650	0
Rentals	145,680	138,085	153,162	125,352
Concessions and Other Contracts	6,392	4,392	12,000	12,240
Other Revenue	6,991	-140	51,848	-44
TOTAL OPERATING REVENUES	160,164	142,337	217,660	137,548
OPERATING EXPENDITURES				
Salaries and Wages	2,309,564	2,598,075	2,540,629	2,714,880
Personnel	564,935	635,186	622,239	701,065
Supplies	662,293	654,623	636,850	707,033
Purchased Services	525,622	659,948	632,433	670,823
Utilities	624,219	676,360	828,067	834,954
Insurance	77,585	91,625	93,415	119,624
TOTAL OPERATING EXPENDITURES	4,764,218	5,315,817	5,353,632	5,748,380
NET OPERATING REVENUE/(EXPENDITURES)	-4,604,054	-5,173,480	-5,135,972	-5,610,832
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,977,216	5,177,241	5,177,244	5,614,681
Contributions and Grants	6,373	0	5,982	0
Proceeds from Insurance	42,144	0	0	0
TOTAL NON-OPERATING REVENUE	5,025,732	5,177,241	5,183,225	5,614,681
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,417	0	0	0
Other Expenditures	3,292	3,761	3,761	3,849
TOTAL NON-OPERATING EXPENDITURES	23,709	3,761	3,761	3,849
NET REVENUE/(EXPENDITURES)	397,970	0	43,492	0
TOTAL REVENUE	5,185,896	5,319,578	5,400,885	5,752,229
TOTAL EXPENDITURES	4,787,927	5,319,578	5,357,393	5,752,229
NET REVENUE/(EXPENDITURES)	397,970	0	43,492	0

Foothills Park & Recreation District
Parks Mtce and Fleet
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,100	0	650	0
Rentals	3,260	2,250	3,920	0
Other Revenue	6,840	-140	25,964	-44
TOTAL OPERATING REVENUES	11,200	2,110	30,534	-44
OPERATING EXPENDITURES				
Salaries and Wages	1,905,058	2,165,696	2,118,174	2,272,706
Personnel	476,100	537,332	527,701	597,740
Supplies	496,728	461,123	455,477	513,162
Purchased Services	441,400	576,801	525,663	570,506
Utilities	521,998	562,792	712,357	726,103
Insurance	60,534	67,973	69,763	89,018
TOTAL OPERATING EXPENDITURES	3,901,817	4,371,717	4,409,136	4,769,234
NET OPERATING REVENUE/(EXPENDITURES)	-3,890,617	-4,369,607	-4,378,602	-4,769,278
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	4,977,216	5,177,241	5,177,244	5,614,681
Contributions and Grants	6,373	0	5,982	0
Proceeds from Insurance	36,072	0	0	0
TOTAL NON-OPERATING REVENUE	5,019,661	5,177,241	5,183,225	5,614,681
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	20,417	0	0	0
Other Expenditures	3,292	3,761	3,761	3,849
TOTAL NON-OPERATING EXPENDITURES	23,709	3,761	3,761	3,849
NET REVENUE/(EXPENDITURES)	1,105,334	803,873	800,862	841,553
TOTAL REVENUE	5,030,861	5,179,351	5,213,759	5,614,637
TOTAL EXPENDITURES	3,925,527	4,375,478	4,412,897	4,773,083
NET REVENUE/(EXPENDITURES)	1,105,334	803,873	800,862	841,553

Foothills Park & Recreation District
Clement Park
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Rentals	142,420	135,835	149,242	125,352
Concessions and Other Contracts	6,392	4,392	12,000	12,240
Other Revenue	151	0	25,884	0
TOTAL OPERATING REVENUES	148,964	140,227	187,126	137,592
OPERATING EXPENDITURES				
Salaries and Wages	404,506	432,379	422,456	442,175
Personnel	88,835	97,854	94,538	103,325
Supplies	165,565	193,500	181,372	193,871
Purchased Services	84,223	83,147	106,770	100,317
Utilities	102,221	113,569	115,710	108,852
Insurance	17,051	23,652	23,652	30,606
TOTAL OPERATING EXPENDITURES	862,400	944,100	944,496	979,145
NET OPERATING REVENUE/(EXPENDITURES)	-713,436	-803,873	-757,370	-841,553
NON-OPERATING REVENUE				
Proceeds from Insurance	6,071	0	0	0
TOTAL NON-OPERATING REVENUE	6,071	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-707,365	-803,873	-757,370	-841,553
TOTAL REVENUE	155,035	140,227	187,126	137,592
TOTAL EXPENDITURES	862,400	944,100	944,496	979,145
NET REVENUE/(EXPENDITURES)	-707,365	-803,873	-757,370	-841,553

Foothills Park & Recreation District
Recreation Summary
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	8,705,764	9,265,200	9,432,173	9,745,035
Rentals	2,365,709	2,447,566	2,558,455	2,493,160
Merchandise Sales	81,225	86,684	67,031	35,183
Concessions and Other Contracts	703,940	674,575	768,140	732,321
Other Revenue	94,830	44,150	61,817	45,200
TOTAL OPERATING REVENUES	11,951,469	12,518,176	12,887,616	13,050,900
OPERATING EXPENDITURES				
Salaries and Wages	7,264,645	8,097,482	8,058,419	8,558,154
Personnel	1,225,855	1,351,590	1,357,091	1,545,985
Supplies	1,234,106	1,216,016	1,394,093	1,269,833
Purchased Services	1,489,788	1,602,277	1,614,254	1,712,349
Utilities	909,909	1,036,512	863,361	902,190
Insurance	143,725	199,338	200,338	306,147
Other Expenditures	-1,045	0	586	0
TOTAL OPERATING EXPENDITURES	12,266,985	13,503,214	13,488,141	14,294,658
NET OPERATING REVENUE/(EXPENDITURES)	-315,515	-985,038	-600,525	-1,243,758
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	1,147,605	1,348,799	1,348,798	1,413,031
Contributions and Grants	364,174	5,500	231,741	5,550
Proceeds from Insurance	442,853	0	18,734	0
TOTAL NON-OPERATING REVENUE	1,954,633	1,354,299	1,599,273	1,418,581
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	1,639,117	369,260	998,748	174,823
TOTAL REVENUE	13,906,102	13,872,475	14,486,889	14,469,481
TOTAL EXPENDITURES	12,266,985	13,503,214	13,488,141	14,294,658
NET REVENUE/(EXPENDITURES)	1,639,117	369,260	998,748	174,823

Foothills Park & Recreation District
Recreation Administration
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Other Revenue	16,502	0	0	0
TOTAL OPERATING REVENUES	<u>16,502</u>	<u>0</u>	<u>0</u>	<u>0</u>
OPERATING EXPENDITURES				
Salaries and Wages	255,773	268,421	270,044	277,280
Personnel	54,674	51,224	44,919	56,978
Supplies	499	2,267	538	2,075
Purchased Services	<u>163,982</u>	<u>174,319</u>	<u>171,077</u>	<u>186,311</u>
TOTAL OPERATING EXPENDITURES	<u>474,929</u>	<u>496,231</u>	<u>486,577</u>	<u>522,644</u>
NET OPERATING REVENUE/(EXPENDITURES)	-458,427	-496,231	-486,577	-522,644
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>-458,427</u>	<u>-496,231</u>	<u>-486,577</u>	<u>-522,644</u>
TOTAL REVENUE	16,502	0	0	0
TOTAL EXPENDITURES	<u>474,929</u>	<u>496,231</u>	<u>486,577</u>	<u>522,644</u>
NET REVENUE/(EXPENDITURES)	<u>-458,427</u>	<u>-496,231</u>	<u>-486,577</u>	<u>-522,644</u>

Foothills Park & Recreation District
Facility Operations
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	718,431	647,950	770,475	677,861
Rentals	254,487	239,662	238,765	229,735
Merchandise Sales	12,323	12,600	11,933	13,112
Concessions and Other Contracts	11,719	9,020	12,845	10,846
Other Revenue	17,873	800	4,152	1,450
TOTAL OPERATING REVENUES	1,014,833	910,032	1,038,170	933,004
OPERATING EXPENDITURES				
Salaries and Wages	679,459	717,844	696,226	710,011
Personnel	91,661	104,115	102,203	110,216
Supplies	91,477	131,571	126,358	161,013
Purchased Services	263,683	266,769	280,826	265,214
Utilities	184,573	206,366	167,319	178,055
Insurance	76,733	106,438	106,438	137,735
Other Expenditures	-917	0	-437	0
TOTAL OPERATING EXPENDITURES	1,386,669	1,533,103	1,478,933	1,562,244
NET OPERATING REVENUE/(EXPENDITURES)	-371,836	-623,071	-440,763	-629,240
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-371,836	-623,071	-440,763	-629,240
TOTAL REVENUE	1,014,833	910,032	1,038,170	933,004
TOTAL EXPENDITURES	1,386,669	1,533,103	1,478,933	1,562,244
NET REVENUE/(EXPENDITURES)	-371,836	-623,071	-440,763	-629,240

Foothills Park & Recreation District
Facility Maintenance
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Other Revenue	818	0	0	0
TOTAL OPERATING REVENUES	818	0	0	0
OPERATING EXPENDITURES				
Salaries and Wages	272,441	291,268	294,913	301,285
Personnel	57,893	64,086	66,813	72,393
Supplies	162,651	151,874	154,673	175,927
Purchased Services	39,270	43,699	41,156	87,290
TOTAL OPERATING EXPENDITURES	532,256	550,927	557,556	636,894
NET OPERATING REVENUE/(EXPENDITURES)	-531,437	-550,927	-557,556	-636,894
NON-OPERATING REVENUE				
Proceeds from Insurance	105,689	0	18,734	0
TOTAL NON-OPERATING REVENUE	105,689	0	18,734	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-425,748	-550,927	-538,822	-636,894
TOTAL REVENUE	106,508	0	18,734	0
TOTAL EXPENDITURES	532,256	550,927	557,556	636,894
NET REVENUE/(EXPENDITURES)	-425,748	-550,927	-538,822	-636,894

Foothills Park & Recreation District
Climbing Wall
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	2,228	2,400	2,403	3,085
Rentals	2,590	2,538	2,191	1,580
TOTAL OPERATING REVENUES	<u>4,818</u>	<u>4,938</u>	<u>4,593</u>	<u>4,665</u>
OPERATING EXPENDITURES				
Salaries and Wages	7,900	11,285	9,763	9,181
Personnel	718	1,023	888	832
Supplies	0	600	30	600
TOTAL OPERATING EXPENDITURES	<u>8,618</u>	<u>12,908</u>	<u>10,681</u>	<u>10,613</u>
NET OPERATING REVENUE/(EXPENDITURES)	-3,800	-7,970	-6,088	-5,948
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>-3,800</u>	<u>-7,970</u>	<u>-6,088</u>	<u>-5,948</u>
TOTAL REVENUE	4,818	4,938	4,593	4,665
TOTAL EXPENDITURES	<u>8,618</u>	<u>12,908</u>	<u>10,681</u>	<u>10,613</u>
NET REVENUE/(EXPENDITURES)	<u>-3,800</u>	<u>-7,970</u>	<u>-6,088</u>	<u>-5,948</u>

Foothills Park & Recreation District
Arts, Events and Programs
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	326,821	348,001	310,991	316,645
Rentals	4,972	8,000	6,429	6,000
Merchandise Sales	21,999	26,374	22,582	20,270
TOTAL OPERATING REVENUES	<u>353,792</u>	<u>382,375</u>	<u>340,002</u>	<u>342,915</u>
OPERATING EXPENDITURES				
Salaries and Wages	272,558	338,428	297,338	300,191
Personnel	43,607	52,005	49,630	55,344
Supplies	58,150	44,119	42,061	34,745
Purchased Services	47,854	45,694	38,591	30,393
TOTAL OPERATING EXPENDITURES	<u>422,169</u>	<u>480,246</u>	<u>427,619</u>	<u>420,673</u>
NET OPERATING REVENUE/(EXPENDITURES)	-68,377	-97,871	-87,616	-77,758
NON-OPERATING REVENUE				
Contributions and Grants	<u>1,660</u>	<u>5,500</u>	<u>700</u>	<u>5,550</u>
TOTAL NON-OPERATING REVENUE	<u>1,660</u>	<u>5,500</u>	<u>700</u>	<u>5,550</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>-66,717</u>	<u>-92,371</u>	<u>-86,916</u>	<u>-72,208</u>
TOTAL REVENUE	355,452	387,875	340,702	348,465
TOTAL EXPENDITURES	<u>422,169</u>	<u>480,246</u>	<u>427,619</u>	<u>420,673</u>
NET REVENUE/(EXPENDITURES)	<u>-66,717</u>	<u>-92,371</u>	<u>-86,916</u>	<u>-72,208</u>

Foothills Park & Recreation District
Summary Children's Programs
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	3,204,240	3,682,834	3,489,264	3,965,027
Other Revenue	9,067	0	12,226	0
TOTAL OPERATING REVENUES	<u>3,213,307</u>	<u>3,682,834</u>	<u>3,501,491</u>	<u>3,965,027</u>
OPERATING EXPENDITURES				
Salaries and Wages	2,019,325	2,229,037	2,188,877	2,390,648
Personnel	390,640	437,211	429,619	527,963
Supplies	113,224	110,599	193,062	122,055
Purchased Services	345,523	440,724	417,049	448,513
Insurance	0	0	1,000	0
TOTAL OPERATING EXPENDITURES	<u>2,868,711</u>	<u>3,217,570</u>	<u>3,229,608</u>	<u>3,489,180</u>
NET OPERATING REVENUE/(EXPENDITURES)	344,596	465,264	271,883	475,847
NON-OPERATING REVENUE				
Contributions and Grants	<u>358,026</u>	<u>0</u>	<u>231,041</u>	<u>0</u>
TOTAL NON-OPERATING REVENUE	<u>358,026</u>	<u>0</u>	<u>231,041</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>702,622</u>	<u>465,264</u>	<u>502,924</u>	<u>475,847</u>
TOTAL REVENUE	3,571,333	3,682,834	3,732,532	3,965,027
TOTAL EXPENDITURES	<u>2,868,711</u>	<u>3,217,570</u>	<u>3,229,608</u>	<u>3,489,180</u>
NET REVENUE/(EXPENDITURES)	<u>702,622</u>	<u>465,264</u>	<u>502,924</u>	<u>475,847</u>

Foothills Park & Recreation District
Aquatics Summary
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	888,856	970,016	1,031,867	1,020,840
Rentals	107,597	124,475	113,938	127,571
Merchandise Sales	1,298	1,470	1,641	1,801
Concessions and Other Contracts	19,835	40,000	79,499	75,325
Other Revenue	775	775	0	0
TOTAL OPERATING REVENUES	1,018,362	1,136,736	1,226,945	1,225,538
OPERATING EXPENDITURES				
Salaries and Wages	1,366,116	1,670,097	1,672,022	1,780,703
Personnel	164,816	196,893	189,637	197,136
Supplies	172,997	205,300	263,265	226,239
Purchased Services	47,910	56,856	55,025	55,951
Utilities	293,249	344,401	298,810	314,831
Insurance	8,661	11,988	11,988	63,709
Other Expenditures	-448	0	-277	0
TOTAL OPERATING EXPENDITURES	2,053,301	2,485,535	2,490,469	2,638,569
NET OPERATING REVENUE/(EXPENDITURES)	-1,034,940	-1,348,799	-1,263,523	-1,413,031
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	1,147,605	1,348,799	1,348,798	1,413,031
Contributions and Grants	4,488	0	0	0
TOTAL NON-OPERATING REVENUE	1,152,093	1,348,799	1,348,798	1,413,031
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	117,153	0	85,275	0
TOTAL REVENUE	2,170,455	2,485,535	2,575,743	2,638,569
TOTAL EXPENDITURES	2,053,301	2,485,535	2,490,469	2,638,569
NET REVENUE/(EXPENDITURES)	117,153	0	85,275	0

Foothills Park & Recreation District
Edge Summary
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	977,620	975,570	975,597	966,940
Rentals	1,233,138	1,271,447	1,324,228	1,294,417
Merchandise Sales	45,605	46,240	30,874	0
Concessions and Other Contracts	480,003	468,700	499,045	479,300
Other Revenue	20,730	20,800	23,877	21,700
TOTAL OPERATING REVENUES	2,757,096	2,782,757	2,853,620	2,762,357
OPERATING EXPENDITURES				
Salaries and Wages	894,005	982,164	962,779	1,032,886
Personnel	169,807	174,663	185,304	194,498
Supplies	414,696	361,963	372,648	312,739
Purchased Services	202,304	198,663	222,961	234,456
Utilities	330,235	365,084	302,958	310,084
Insurance	36,116	50,098	50,098	64,829
Other Expenditures	1,447	0	2,096	0
TOTAL OPERATING EXPENDITURES	2,048,610	2,132,635	2,098,844	2,149,491
NET OPERATING REVENUE/(EXPENDITURES)	708,486	650,122	754,777	612,866
NON-OPERATING REVENUE				
Proceeds from Insurance	337,164	0	0	0
TOTAL NON-OPERATING REVENUE	337,164	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	1,045,650	650,122	754,777	612,866
TOTAL REVENUE	3,094,260	2,782,757	2,853,620	2,762,357
TOTAL EXPENDITURES	2,048,610	2,132,635	2,098,844	2,149,491
NET REVENUE/(EXPENDITURES)	1,045,650	650,122	754,777	612,866

Foothills Park & Recreation District
District Athletics Summary
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,697,222	1,761,270	1,829,330	1,821,007
Rentals	225,549	299,375	294,803	298,182
Concessions and Other Contracts	82,206	65,800	65,729	67,800
Other Revenue	18,981	17,275	14,060	17,550
TOTAL OPERATING REVENUES	2,023,958	2,143,720	2,203,922	2,204,539
OPERATING EXPENDITURES				
Salaries and Wages	846,337	902,835	938,910	990,186
Personnel	144,616	161,054	177,283	211,991
Supplies	145,218	123,655	150,049	138,384
Purchased Services	193,044	184,998	194,465	195,491
Utilities	60,029	64,562	67,865	72,712
Insurance	469	651	651	843
Other Expenditures	-10	0	38	0
TOTAL OPERATING EXPENDITURES	1,389,702	1,437,755	1,529,261	1,609,607
NET OPERATING REVENUE/(EXPENDITURES)	634,256	705,965	674,662	594,932
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	634,256	705,965	674,662	594,932
TOTAL REVENUE	2,023,958	2,143,720	2,203,922	2,204,539
TOTAL EXPENDITURES	1,389,702	1,437,755	1,529,261	1,609,607
NET REVENUE/(EXPENDITURES)	634,256	705,965	674,662	594,932

Foothills Park & Recreation District
Athletics Indoor/Field Arena
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	294,018	326,385	322,324	317,605
Rentals	537,376	502,070	578,102	535,675
Concessions and Other Contracts	110,176	91,055	111,022	99,050
Other Revenue	8,690	4,500	7,202	4,500
TOTAL OPERATING REVENUES	950,261	924,010	1,018,649	956,830
OPERATING EXPENDITURES				
Salaries and Wages	315,532	325,821	353,074	365,060
Personnel	67,745	68,959	72,565	77,788
Supplies	69,284	65,855	85,240	78,725
Purchased Services	159,612	163,104	167,437	168,957
Utilities	41,823	56,099	26,409	26,507
Insurance	21,745	30,163	30,163	39,033
Other Expenditures	-1,116	0	-833	0
TOTAL OPERATING EXPENDITURES	674,625	710,002	734,053	756,070
NET OPERATING REVENUE/(EXPENDITURES)	275,635	214,008	284,596	200,760
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	275,635	214,008	284,596	200,760
TOTAL REVENUE	950,261	924,010	1,018,649	956,830
TOTAL EXPENDITURES	674,625	710,002	734,053	756,070
NET REVENUE/(EXPENDITURES)	275,635	214,008	284,596	200,760

Foothills Park & Recreation District
Golf Summary
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	5,547,285	4,388,381	6,443,726	4,663,347
Rentals	1,610,152	1,218,620	1,868,449	1,307,742
Merchandise Sales	485,759	473,745	551,503	481,066
Concessions and Other Contracts	77,806	149,783	114,671	149,795
Other Revenue	17,340	8,400	3,307	1,200
TOTAL OPERATING REVENUES	<u>7,738,343</u>	<u>6,238,929</u>	<u>8,981,655</u>	<u>6,603,150</u>
OPERATING EXPENDITURES				
Salaries and Wages	2,203,781	2,377,015	2,512,646	2,618,774
Personnel	386,569	448,644	411,777	515,400
Supplies	1,024,203	1,165,825	1,095,508	1,197,103
Purchased Services	482,990	521,056	603,471	551,848
Utilities	409,803	483,462	486,596	489,550
Insurance	18,008	24,980	48,917	72,749
Other Expenditures	9,270	0	5,262	0
TOTAL OPERATING EXPENDITURES	<u>4,534,625</u>	<u>5,020,982</u>	<u>5,164,175</u>	<u>5,445,424</u>
NET OPERATING REVENUE/(EXPENDITURES)	3,203,718	1,217,947	3,817,480	1,157,726
NON-OPERATING REVENUE				
Contributions and Grants	6,500	0	0	0
TOTAL NON-OPERATING REVENUE	<u>6,500</u>	<u>0</u>	<u>0</u>	<u>0</u>
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	<u>3,210,218</u>	<u>1,217,947</u>	<u>3,817,480</u>	<u>1,157,726</u>
TOTAL REVENUE	7,744,843	6,238,929	8,981,655	6,603,150
TOTAL EXPENDITURES	<u>4,534,625</u>	<u>5,020,982</u>	<u>5,164,175</u>	<u>5,445,424</u>
NET REVENUE/(EXPENDITURES)	<u>3,210,218</u>	<u>1,217,947</u>	<u>3,817,480</u>	<u>1,157,726</u>

Foothills Park & Recreation District
Conservation Trust Fund
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Conservation Trust	637,014	559,744	556,600	605,055
TOTAL NON-OPERATING REVENUE	637,014	559,744	556,600	605,055
NON-OPERATING EXPENDITURES				
Debt Payments	637,014	559,744	559,744	605,055
TOTAL NON-OPERATING EXPENDITURES	637,014	559,744	559,744	605,055
NET REVENUE/(EXPENDITURES)	0	0	-3,144	0
TOTAL REVENUE	637,014	559,744	556,600	605,055
TOTAL EXPENDITURES	637,014	559,744	559,744	605,055
NET REVENUE/(EXPENDITURES)	0	0	-3,144	0

Foothills Park & Recreation District
Debt Fund
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	2,242,601	2,274,596	2,274,595	2,218,155
Specific Ownership Taxes	1,008,416	988,716	1,047,706	999,197
TOTAL NON-OPERATING REVENUE	3,251,017	3,263,312	3,322,301	3,217,352
NON-OPERATING EXPENDITURES				
Debt Payments	1,307,986	1,460,256	1,460,256	1,489,945
Interest Expense	1,620,816	1,558,013	1,558,013	1,480,213
Other Expenditures	215,035	245,044	253,342	247,195
TOTAL NON-OPERATING EXPENDITURES	3,143,837	3,263,312	3,271,611	3,217,352
NET REVENUE/(EXPENDITURES)	107,180	0	50,690	0
TOTAL REVENUE	3,251,017	3,263,312	3,322,301	3,217,352
TOTAL EXPENDITURES	3,143,837	3,263,312	3,271,611	3,217,352
NET REVENUE/(EXPENDITURES)	107,180	0	50,690	0

Foothills Park & Recreation District
Capital Project Fund
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Fund Balance	0	15,199,036	0	9,751,780
Contributions and Grants	31,855	1,860,612	955,306	0
Gain/(Loss) on Sale of Capital Assets	25,349	0	43,319	0
Other Income	3,468	0	35,387	0
TOTAL NON-OPERATING REVENUE	60,672	17,059,648	1,034,012	9,751,780
NON-OPERATING EXPENDITURES				
Grant Expenditures	0	0	406	0
Facilities & Equipment Repairs and Replacements	26,548,581	23,566,253	14,932,927	15,498,295
TOTAL NON-OPERATING EXPENDITURES	26,548,581	23,566,253	14,933,333	15,498,295
NET REVENUE/(EXPENDITURES)	-26,487,909	-6,506,605	-13,899,321	-5,746,515
TOTAL REVENUE	60,672	17,059,648	1,034,012	9,751,780
TOTAL EXPENDITURES	26,548,581	23,566,253	14,933,333	15,498,295
NET REVENUE/(EXPENDITURES)	-26,487,909	-6,506,605	-13,899,321	-5,746,515

Foothills Park & Recreation District
Grant Fund
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Salaries and Wages	969	0	0	0
Personnel	44	0	0	0
Supplies	102,363	0	0	0
Purchased Services	35,673	0	0	0
TOTAL OPERATING EXPENDITURES	139,049	0	0	0
NET OPERATING REVENUE/(EXPENDITURES)	-139,049	0	0	0
NON-OPERATING REVENUE				
Fund Balance	5,791	35,493	35,493	33,773
Contributions and Grants	271,718	103,929	114,650	99,053
TOTAL NON-OPERATING REVENUE	277,509	139,422	150,143	132,826
NON-OPERATING EXPENDITURES				
Grant Expenditures	114,282	155,811	116,206	133,234
TOTAL NON-OPERATING EXPENDITURES	114,282	155,811	116,206	133,234
NET REVENUE/(EXPENDITURES)	24,177	-16,389	33,937	-408
TOTAL REVENUE	277,509	139,422	150,143	132,826
TOTAL EXPENDITURES	253,331	155,811	116,206	133,234
NET REVENUE/(EXPENDITURES)	24,177	-16,389	33,937	-408

Foothills Park & Recreation District
Golf Development Improvement Fund
2025 Budget

	2023 Actual	2024 Final Budget	2024 Estimated Actual	2025 Adopted Budget
OPERATING REVENUES				
Admission Fees	345,734	304,945	385,471	300,211
TOTAL OPERATING REVENUES	345,734	304,945	385,471	300,211
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	345,734	304,945	385,471	300,211
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	0	304,945	0	300,211
TOTAL NON-OPERATING EXPENDITURES	0	304,945	0	300,211
NET REVENUE/(EXPENDITURES)	345,734	0	385,471	0
TOTAL REVENUE	345,734	304,945	385,471	300,211
TOTAL EXPENDITURES	0	304,945	0	300,211
NET REVENUE/(EXPENDITURES)	345,734	0	385,471	0