



Foothills
Park & Recreation District

2026 Budget



Foothills Golf Course pro shop



Dutch Creek Trail grand opening



playground build at Mossbrucker Park



volunteers cleaning up Fehringer Ranch Park



a young guest at Columbine West Pool

BOARD OF DIRECTORS

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Michael Hanson, First Vice Chair

Ali Lodice, Second Vice Chair

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Gina Writz, Secretary

Ronald Hopp, Executive Director

Dennis Weiner, Director of Finance & Administrative Services

Colin Insley, Director of Parks, Planning & Construction

Randy Meyers, Director of Golf

Becky Richmond, Director of Recreation

Derek Eberhardt, Assistant Director of Recreation



Creating Community, Enhancing Health, Inspiring Play

January 26, 2026

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

Attached is a copy of the 2026 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 9, 2025. 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 2026 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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No. 25-004

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, 2026, AND ENDING ON THE LAST DAY OF DECEMBER, 2026.

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 9, 2025, 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 \$53,451,392 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 9th day of December, 2025.

Original Signature on File

Phillip Trimble, Chair

Original Signature on File

Gina M. Writz, Secretary

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 2026 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 9, 2025, 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	\$49,873,679
Debt Service and Related Expenses	\$ 3,577,713
TOTAL DISTRICT FUND	\$53,451,392

ADOPTED this 9th day of December, 2025

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 2025, TO HELP DEFRAY THE COSTS OF GOVERNMENT FOR THE FOOTHILLS PARK & RECREATION DISTRICT, COLORADO, FOR THE 2026 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 9, 2025, and;

WHEREAS, the amount of money necessary to balance the budget for general operating purposes from property tax revenue is \$17,061,711, and;

WHEREAS, the 2025 valuation for assessment for the Foothills Park & Recreation District as certified by the County Assessor(s) is \$1,834,432,758.

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 2026 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 2025.

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	0.029	0.016	0.000
Total	9.492	6.845	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 9th day of December, 2025.

Original Signature on File
Phillip Trimble, Chair

Original Signature on File
Gina M. Writz, Secretary



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DATE: December 9, 2025

MEMO TO: The Foothills Board of Directors

FROM: Ronald Hopp, Executive Director

SUBJECT: 2026 Budget

The 2026 proposed budget was prepared by staff and presented to the Board at the October 28th and November 11th board meetings. Since these presentations, items which will have a financial impact to the District in 2026 were added or changed in the final 2026 budget.

The most significant changes from the initial proposed budget to the final budget relate to capital expenditures being carried forward to the 2026 budget year. We have added a carry-over of \$1,014,267 for the phase 3 energy conservation project, \$371,399 for parking lot replacements, and \$3,806,720 for other capital repair and replacement expenditures funded by unspent 2025 capital funds. In addition to the changes related to ongoing capital projects and equipment acquisitions, we have added \$5,900,000 of carry forward funds to the budget funded by our expected favorable budget performance in 2025 to fund additional future capital projects.

The budget was also updated for all other known changes including: decreased property tax revenue due to final assessed valuations; changes in estimated assessments for irrigation water rights; increased purchased services and supplies for various operating needs including maintenance expenditures for mechanical systems, improvements to the District magazine, and actual insurance premiums for our worker's compensation and property & liability insurance policies. The final 2026 budget is balanced with total revenues and expenditures of \$53,451,392. 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 2025 tax year, which will be collected during 2026. Those resolution numbers are as follows:

Resolution No. 25-004: Adopting the 2026 Budget for the Foothills Park & Recreation District

Resolution No. 25-005: Appropriating the 2026 Budget for the Foothills Park & Recreation District

Resolution No. 25-006: Resolution Levying Property Taxes for the Foothills Park & Recreation District for Budget year 2026.

A public notice has been published in the Jeffco Transcript indicating that the 2026 Proposed Budget is open for public inspection during business hours, it will be reviewed at the October 28th and November 11th board meetings, and that a public hearing on the budget scheduled for December 9th. At the December 9th meeting the Chair should open the public hearing and take comments from citizens on the 2026 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. 25-004 to Adopt the 2026 Budget for the Foothills Park & Recreation District; Resolution No. 25-005 to Appropriation the 2026 Budget for the Foothills Park & Recreation District; and Resolution No. 25-006 to Levy 2026 property taxes for Foothills Park & Recreation District.

FOOTHILLS PARK & RECREATION DISTRICT
RECONCILIATION BETWEEN PRELIMINARY AND FINAL 2026 BUDGET

REVENUES:

Total Revenue Presented in Preliminary Budget

\$ 42,370,163

Changes for Final Budget:

Cash Fund Reserves

\$ 11,092,386 Favorable 2025 Operating Budget - \$5,900K, Parking Lot Projects - \$371K, ESCO Phase III - \$1,014K, Carry-Over of Other Unspent Capital Funds From 2025 - \$3,807K

Property Taxes

\$ (11,157) Due to Final Assessments

Total Revenue Changes

11,081,229

Final Proposed 2026 Total Revenue Budget

\$ 53,451,392

EXPENDITURES:

Total Expenditures Presented in Preliminary Budget

\$ 42,370,163

Changes for Final Budget:

Health Insurance

\$ 17,627 Change in mix of employee coverage on Annual Open Enrollment.

Irrigation Water

\$ 1,496 Higher Irrigation water assessment

Purchased Services, Supplies & Other

\$ 53,281 Marketing updates - \$28K, HVAC PM Agreements - \$22K, Supplies/Other \$3.3K

Worker's Compensation, Property & Liability Insurance

\$ 56,254 Higher premium than originally budgeted on renewal. WC - \$32.9k, Property & General Liability policies \$23.3k

County Treasurers Fee - 1.5%

\$ (167) Decrease Due to Final Property Tax Assessments

Capital Repair and Replacements

\$ 10,952,738 Favorable 2025 Operating Budget - \$5,900K, Parking Lot Projects - \$371K, ESCO Phase III - \$1,014K, Carry-Over of Other Unspent Capital Funds From 2025 - \$3,807K Decrease Due to Budget Changes Since Preliminary Budget - (\$139K)

Total Expenditure Changes

11,081,229

Final Proposed 2026 Total Expenditure Budget

\$ 53,451,392



Creating Community, Enhancing Health, Inspiring Play since 1959

October 28, 2025

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 2026 calendar year. The submitted budget is balanced as required by law, with revenues and expenditures of \$42,370,163, and is subject to any adjustments or changes that may come up during our discussion process.

This budget includes \$29,728,157 for operating expenditures, \$8,654,308 for capital projects and equipment, \$3,577,713 for debt service, and \$146,693 for Grant and other expenditures. Sources of funds include \$22,948,426 from program and facility fees and charges, \$17,072,868 from property taxes, \$1,607,567 from lottery and specific ownership taxes, \$718,301 from grants and investment income, and \$23,000 from reserves carried over to the 2026 budget year for Red, White & You.

Total Revenues and Total Expenditures decreased \$5,944,785, or 12% compared to the 2025 budget. The decrease was primarily related to carry-forward funds and grant funds of approximately \$9,750,000 included in the 2025 budget for capital projects and equipment purchases carried forward from 2024.

Total Operating Revenues increased \$2,836,117 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, and higher admission fees in Children's Programs, Aquatics, Athletics, Fitness and Facility Operations.

Total Operating Expenditures increased by \$1,171,206, or 4.10% due to the following: \$532,519 increase in Salaries and Wages due to 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 2026 anticipated Colorado minimum wage; \$233,460

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Executive Director

increase in Personnel due to increased medical/dental and worker's compensation insurance premiums and higher social security taxes due to the increase in wages; \$194,647 increase in Supplies due to increased planned supply purchases for facility and landscape maintenance and irrigation supplies; \$162,895 increase in Purchased Services related to increased credit card processing fees, increased cost for sports officials and the cost of preventative maintenance for mechanical systems in our various buildings, partially offset by lower planned election expenditures; \$145,624 increase in Utilities driven by an increase in estimated electric, natural gas and water use versus the 2025 budget; \$97,939 decrease in Insurance expenditures driven by a more favorable than budgeted renewal in 2025.

The proposed 2026 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 \$8,654,308 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 9.492 in 2026. The levy for the Regular District will be 6.845 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

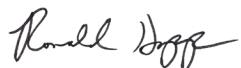
prior year report of assessed value from the Jefferson County Assessor and will be updated when the final 2025 report of assessed value is received from the Assessor's office.

Overall, the Jefferson County and District economy has remained relatively strong during 2025, and it is anticipated that this will continue during 2026. The area has experienced some modest growth (home and commercial building). In recent years, the District has experienced revenue growth in Golf, Children's Programs, at the Edge Ice Arena, in Adult and Youth Sports programs, and at the Foothills Fieldhouse. In many cases, efforts to increase participation through marketing efforts and by providing excellent services have resulted in maximized program and facility utilization.

Because of our heavy dependence on fee revenues and the fact that program and facility inventories are, in some cases, nearly reaching maximum capacity, the District could be faced with the challenge of service demands beyond our available space and financial capabilities in the future. Our conservative financial projections indicate that we will be able to fund our operations in full for the next several years, but we project inflationary pressures, inability to sustain significant annual revenue increases and increasing costs of deferred capital maintenance and improvements into the future.

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,



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>
2026	\$ 436,975
2027	1,514,175
2028	<u>1,517,775</u>
Total	<u>\$ 3,468,925</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>
2026	\$ 969,937
2027	229,688
2028	229,688
Thereafter	<u>5,623,937</u>
Total	<u>\$ 7,053,250</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>
2026	\$ 2,170,800
2027	2,169,400
2028	2,166,200
Thereafter	<u>28,191,600</u>
Total	<u>\$ 34,698,000</u>

Estimate of Property Taxes for 2026 Budget

	Sub District A	Regular District	Sub District B	Totals
Operations Mill Levy				
Assessed Valuation 12/4/2025 Certified	\$ 1,683,933,564	119,955,565	30,543,629	1,834,432,758
Assessed Valuation 11/25/2024 Certified	\$ 1,604,257,330	115,401,933	30,524,007	1,750,183,270
Increase(decrease)	\$ 79,676,234	4,553,632	19,622	84,249,488
% Increase(decrease)	4.97%	3.95%	0.06%	4.81%
Mill Levy	9.463	6.829	8.405	24.697
Sub-total 2025 Taxes (payable in 2026)	\$ 15,935,063	\$ 819,176	\$ 256,719	\$ 17,010,958
Additions:				
Abatements/Refunds	\$ 48,834	\$ 1,919	\$ -	50,753
Additions Mill levy	0.029	0.016	0.000	0.000
Total 2025 Taxes (payable in 2026)	\$ 15,983,897	\$ 821,095	\$ 256,719	\$ 17,061,711
Total Operations Mill Levy	9.492	6.845	8.405	24.697
Debt Service Mill Levy				
2026 Debt Service	\$ -	\$ -	\$ -	\$ -
Total Debt Service Mill Levy	0.000	0.000	0.000	0.000
Total Operations/Debt Service 2026 (2025 TY)	\$ 15,983,897	\$ 821,095	\$ 256,719	\$ 17,061,711
Total Operations/Debt Service 2025 (2024 TY)	\$ 15,211,567	\$ 788,079	\$ 256,584	\$ 16,256,230
Difference	\$ 772,330	\$ 33,016	\$ 135	\$ 805,481
Total 2025 Mill Levy (payable in 2026)	9.492	6.845	8.405	24.697
Total 2024 Mill Levy (payable in 2025)	9.482	6.829	8.406	24.697
Mill Levy Change	0.010	0.016	-0.001	0.000

2026 Proposed Budget - Property Tax

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

Assessed Value

A. 2025 Assessed Value	\$ 119,955,565
B. 2024 Assessed Value	\$ 115,401,933

Property Taxes

A. 2026 Proposed Budget

Operations Mill Levy	6.829
Abatements and Refunds Mill Levy	0.016
<u>Total Mill Levy</u>	<u>6.845</u>

B. 2025 Budget

Operations Mill Levy	6.829
Abatements and Refunds Mill Levy	0.000
<u>Total Mill Levy</u>	<u>6.829</u>

C.

Estimate of Taxes on \$ 600,000 Home

Taxes Payable in 2026	\$ 256.69
Taxes Payable in 2025	\$ 249.36

2 Foothills District Sub District "A"

Assessed Value

A. 2025 Assessed Value	\$ 1,683,933,564
B. 2024 Assessed Value	\$ 1,604,257,330

Property Taxes

A. 2026 Proposed Budget

Operations Mill Levy	9.463
Abatements and Refunds Mill Levy	0.029
<u>Total Mill Levy</u>	<u>9.492</u>

B. 2025 Budget

Operations Mill Levy	9.463
Abatements and Refunds Mill Levy	0.019
<u>Total Mill Levy</u>	<u>9.482</u>

C.

Estimate of Taxes on \$ 600,000 Home

Taxes Payable in 2026	\$ 355.95
Taxes Payable in 2025	\$ 346.24

3 Foothills District Sub District "B"

Assessed Value

A. 2025 Assessed Value	\$ 30,543,629
B. 2024 Assessed Value	\$ 30,524,007

Property Taxes

A. 2026 Proposed Budget

Operations Mill Levy	8.405
Abatements and Refunds Mill Levy	0.000
<u>Total Mill Levy</u>	<u>8.405</u>

B. 2025 Budget

Operations Mill Levy	8.405
Abatements and Refunds Mill Levy	0.001
<u>Total Mill Levy</u>	<u>8.406</u>

C.

Estimate of Taxes on \$ 600,000 Home

Taxes Payable in 2026	\$ 315.19
Taxes Payable in 2025	\$ 306.95

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 12/31/2022	\$ 92,436,880	\$ 20,449,308
Change	<u>8,241,021</u>	<u>7,360,023</u>
Balance as of 12/31/2023	<u>\$ 100,677,901</u>	<u>\$ 27,809,331</u>
Change	<u>8,784,905</u>	<u>(6,277,694)</u>
Balance as of 12/31/2024	<u>\$ 109,462,806</u>	<u>\$ 21,531,637</u>
Estimated Change	<u>\$ 8,000,000</u>	<u>\$ 2,000,000</u>
Estimated Balance as of 12/31/2025	<u>\$ 117,462,806</u>	<u>\$ 23,531,637</u>

Foothills Park & Recreation District
Summary of All Units
2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	16,324,748	14,708,594	18,383,557	16,773,116
Rentals	4,589,389	3,926,254	4,975,129	4,480,255
Merchandise Sales	618,534	516,250	688,051	612,375
Concessions and Other Contracts	928,310	904,356	1,000,179	998,910
Other Revenue	119,942	56,856	174,701	83,771
TOTAL OPERATING REVENUES	22,580,923	20,112,309	25,221,617	22,948,426
OPERATING EXPENDITURES				
Salaries and Wages	14,649,786	15,518,875	15,772,070	16,051,394
Personnel	2,675,391	3,113,364	3,082,114	3,397,326
Supplies	3,245,192	3,224,722	3,296,264	3,422,669
Purchased Services	3,700,432	3,840,055	3,740,326	4,052,932
Utilities	2,150,851	2,198,285	2,344,285	2,345,405
Insurance	468,004	661,650	549,113	587,089
Other Expenditures	5,150	0	7,297	0
TOTAL OPERATING EXPENDITURES	26,894,805	28,556,951	28,791,469	29,856,815
NET OPERATING REVENUE/(EXPENDITURES)	-4,313,882	-8,444,642	-3,569,852	-6,908,389
NON-OPERATING REVENUE				
Fund Balance	4,392	9,785,553	31,101	11,115,386
Property Taxes Collected for Operations	16,674,922	16,256,230	16,191,665	17,061,711
Specific Ownership Taxes	1,047,706	999,197	1,102,194	1,014,119
Conservation Trust	556,600	605,055	545,197	593,448
Contributions and Grants	1,309,446	104,603	158,891	132,593
Investment Income	1,097,706	452,000	986,749	585,708
Gain/(Loss) on Sale of Capital Assets	583,088	0	89,695	0
Proceeds from Insurance	18,734	0	0	0
Other Income	35,387	0	9,865	0
TOTAL NON-OPERATING REVENUE	21,327,981	28,202,638	19,115,358	30,502,966
NON-OPERATING EXPENDITURES				
Grant Expenditures	119,321	133,234	118,556	146,693
Facilities & Equipment Repairs and Replacements	15,572,554	15,798,506	10,782,273	19,607,046
Debt Payments	2,020,000	2,095,000	2,095,000	2,185,000
Interest Expense	1,551,387	1,480,213	1,480,213	1,392,713
Other Expenditures	233,084	251,043	211,421	263,126
TOTAL NON-OPERATING EXPENDITURES	19,496,345	19,757,996	14,687,463	23,594,577
NET REVENUE/(EXPENDITURES)	-2,482,247	0	858,043	0
TOTAL REVENUE	43,908,903	48,314,947	44,336,975	53,451,392
TOTAL EXPENDITURES	46,391,150	48,314,947	43,478,932	53,451,392
NET REVENUE/(EXPENDITURES)	-2,482,247	0	858,043	0

Foothills Park & Recreation District
 Administration
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Concessions and Other Contracts	10,000	10,000	10,000	10,000
Other Revenue	12,503	10,500	24,888	9,000
TOTAL OPERATING REVENUES	22,503	20,500	34,888	19,000
OPERATING EXPENDITURES				
Salaries and Wages	1,485,756	1,627,067	1,604,433	1,658,234
Personnel	274,643	350,914	336,049	398,122
Supplies	65,345	50,753	77,441	73,908
Purchased Services	799,776	905,035	756,956	882,283
Utilities	-32,135	-28,409	-22,860	-27,774
Insurance	125,334	163,129	125,093	134,256
TOTAL OPERATING EXPENDITURES	2,718,720	3,068,489	2,877,112	3,119,028
NET OPERATING REVENUE/(EXPENDITURES)	-2,696,217	-3,047,989	-2,842,224	-3,100,028
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	7,874,285	7,010,363	6,945,798	7,658,075
Contributions and Grants	0	0	1,025	0
Investment Income	1,097,706	452,000	986,749	585,708
TOTAL NON-OPERATING REVENUE	8,971,992	7,462,363	7,933,572	8,243,784
NON-OPERATING EXPENDITURES				
Other Expenditures	-24,020	0	-35,954	0
TOTAL NON-OPERATING EXPENDITURES	-24,020	0	-35,954	0
NET REVENUE/(EXPENDITURES)	6,299,795	4,414,374	5,127,302	5,143,756
TOTAL REVENUE	8,994,495	7,482,863	7,968,461	8,262,784
TOTAL EXPENDITURES	2,694,700	3,068,489	2,841,158	3,119,028
NET REVENUE/(EXPENDITURES)	6,299,795	4,414,374	5,127,302	5,143,756

Foothills Park & Recreation District
 Total Parks and Clement Park
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	650	0	0	0
Rentals	153,162	125,352	160,736	132,104
Concessions and Other Contracts	12,000	12,240	12,240	12,240
Other Revenue	51,848	-44	25,141	24,621
TOTAL OPERATING REVENUES	217,660	137,548	198,117	168,965
OPERATING EXPENDITURES				
Salaries and Wages	2,566,195	2,714,880	2,680,251	2,805,855
Personnel	623,494	701,065	691,398	771,460
Supplies	636,898	707,033	649,511	714,021
Purchased Services	635,279	670,823	570,952	686,656
Utilities	828,698	834,954	833,995	855,483
Insurance	93,415	119,624	104,387	130,758
TOTAL OPERATING EXPENDITURES	5,383,979	5,748,380	5,530,494	5,964,234
NET OPERATING REVENUE/(EXPENDITURES)	-5,166,319	-5,610,832	-5,332,377	-5,795,269
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	5,177,244	5,614,681	5,614,681	5,799,120
Contributions and Grants	5,982	0	6,428	0
TOTAL NON-OPERATING REVENUE	5,183,225	5,614,681	5,621,108	5,799,120
NON-OPERATING EXPENDITURES				
Other Expenditures	3,761	3,849	3,849	3,851
TOTAL NON-OPERATING EXPENDITURES	3,761	3,849	3,849	3,851
NET REVENUE/(EXPENDITURES)	13,145	0	284,883	0
TOTAL REVENUE	5,400,885	5,752,229	5,819,226	5,968,085
TOTAL EXPENDITURES	5,387,740	5,752,229	5,534,343	5,968,085
NET REVENUE/(EXPENDITURES)	13,145	0	284,883	0

Foothills Park & Recreation District
 Parks Mtce and Fleet
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	650	0	0	0
Rentals	3,920	0	4,240	0
Other Revenue	25,964	-44	24,978	24,621
TOTAL OPERATING REVENUES	30,534	-44	29,218	24,621
OPERATING EXPENDITURES				
Salaries and Wages	2,136,468	2,272,706	2,226,951	2,345,921
Personnel	528,857	597,740	584,491	654,134
Supplies	455,525	513,162	479,171	516,541
Purchased Services	527,676	570,506	467,160	594,935
Utilities	712,988	726,103	726,102	738,174
Insurance	69,763	89,018	78,568	87,216
TOTAL OPERATING EXPENDITURES	4,431,279	4,769,234	4,562,442	4,936,922
NET OPERATING REVENUE/(EXPENDITURES)	-4,400,745	-4,769,278	-4,533,224	-4,912,301
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	5,177,244	5,614,681	5,614,681	5,799,120
Contributions and Grants	5,982	0	6,428	0
TOTAL NON-OPERATING REVENUE	5,183,225	5,614,681	5,621,108	5,799,120
NON-OPERATING EXPENDITURES				
Other Expenditures	3,761	3,849	3,849	3,851
TOTAL NON-OPERATING EXPENDITURES	3,761	3,849	3,849	3,851
NET REVENUE/(EXPENDITURES)	778,719	841,553	1,084,035	882,968
TOTAL REVENUE	5,213,759	5,614,637	5,650,326	5,823,741
TOTAL EXPENDITURES	4,435,040	4,773,083	4,566,291	4,940,773
NET REVENUE/(EXPENDITURES)	778,719	841,553	1,084,035	882,968

Foothills Park & Recreation District
 Clement Park
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Rentals	149,242	125,352	156,496	132,104
Concessions and Other Contracts	12,000	12,240	12,240	12,240
Other Revenue	25,884	0	163	0
TOTAL OPERATING REVENUES	187,126	137,592	168,900	144,344
OPERATING EXPENDITURES				
Salaries and Wages	429,727	442,175	453,301	459,934
Personnel	94,637	103,325	106,907	117,326
Supplies	181,372	193,871	170,340	197,480
Purchased Services	107,603	100,317	103,792	91,721
Utilities	115,710	108,852	107,893	117,309
Insurance	23,652	30,606	25,819	43,542
TOTAL OPERATING EXPENDITURES	952,700	979,145	968,052	1,027,312
NET OPERATING REVENUE/(EXPENDITURES)	-765,574	-841,553	-799,153	-882,968
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-765,574	-841,553	-799,153	-882,968
TOTAL REVENUE	187,126	137,592	168,900	144,344
TOTAL EXPENDITURES	952,700	979,145	968,052	1,027,312
NET REVENUE/(EXPENDITURES)	-765,574	-841,553	-799,153	-882,968

Foothills Park & Recreation District
 Recreation Summary
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	9,467,393	9,745,035	10,135,140	10,816,610
Rentals	2,567,777	2,493,160	2,596,160	2,690,514
Merchandise Sales	67,031	35,183	55,088	60,786
Concessions and Other Contracts	791,640	732,321	784,853	748,670
Other Revenue	52,285	45,200	56,817	48,950
TOTAL OPERATING REVENUES	12,946,126	13,050,900	13,628,059	14,365,529
OPERATING EXPENDITURES				
Salaries and Wages	8,075,707	8,558,154	8,640,809	9,002,535
Personnel	1,363,343	1,545,985	1,553,922	1,693,999
Supplies	1,406,431	1,269,833	1,361,915	1,341,974
Purchased Services	1,655,839	1,712,349	1,752,615	1,897,245
Utilities	867,398	902,190	994,051	978,407
Insurance	200,338	306,147	258,263	253,761
Other Expenditures	-72	0	-353	0
TOTAL OPERATING EXPENDITURES	13,568,984	14,294,658	14,561,221	15,167,921
NET OPERATING REVENUE/(EXPENDITURES)	-622,858	-1,243,758	-933,163	-802,392
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	1,348,798	1,413,031	1,413,031	1,375,096
Contributions and Grants	231,741	5,550	4,850	8,900
Proceeds from Insurance	18,734	0	0	0
TOTAL NON-OPERATING REVENUE	1,599,273	1,418,581	1,417,881	1,383,996
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	976,414	174,823	484,718	581,604
TOTAL REVENUE	14,545,398	14,469,481	15,045,940	15,749,525
TOTAL EXPENDITURES	13,568,984	14,294,658	14,561,221	15,167,921
NET REVENUE/(EXPENDITURES)	976,414	174,823	484,718	581,604

Foothills Park & Recreation District
 Recreation Administration
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Other Revenue	-9,532	0	0	0
TOTAL OPERATING REVENUES	-9,532	0	0	0
OPERATING EXPENDITURES				
Salaries and Wages	277,714	277,280	282,810	295,935
Personnel	44,997	56,978	60,159	61,848
Supplies	538	2,075	277	1,756
Purchased Services	198,133	186,311	185,644	193,063
TOTAL OPERATING EXPENDITURES	521,382	522,644	528,890	552,601
NET OPERATING REVENUE/(EXPENDITURES)	-530,914	-522,644	-528,890	-552,601
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-530,914	-522,644	-528,890	-552,601
TOTAL REVENUE	-9,532	0	0	0
TOTAL EXPENDITURES	521,382	522,644	528,890	552,601
NET REVENUE/(EXPENDITURES)	-530,914	-522,644	-528,890	-552,601

Foothills Park & Recreation District
 Facility Operations
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	770,470	677,861	768,875	809,088
Rentals	247,087	229,735	235,110	234,955
Merchandise Sales	11,933	13,112	7,575	11,300
Concessions and Other Contracts	12,845	10,846	14,491	12,600
Other Revenue	4,152	1,450	3,536	0
TOTAL OPERATING REVENUES	1,046,487	933,004	1,029,586	1,067,943
OPERATING EXPENDITURES				
Salaries and Wages	698,104	710,011	698,742	740,470
Personnel	102,398	110,216	103,654	109,398
Supplies	126,489	161,013	123,725	124,794
Purchased Services	280,826	265,214	281,579	264,924
Utilities	168,341	178,055	177,326	178,456
Insurance	106,438	137,735	116,192	115,853
Other Expenditures	-437	0	736	0
TOTAL OPERATING EXPENDITURES	1,482,160	1,562,244	1,501,954	1,533,895
NET OPERATING REVENUE/(EXPENDITURES)	-435,673	-629,240	-472,367	-465,952
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-435,673	-629,240	-472,367	-465,952
TOTAL REVENUE	1,046,487	933,004	1,029,586	1,067,943
TOTAL EXPENDITURES	1,482,160	1,562,244	1,501,954	1,533,895
NET REVENUE/(EXPENDITURES)	-435,673	-629,240	-472,367	-465,952

Foothills Park & Recreation District
 Facility Maintenance
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
Salaries and Wages	296,518	301,285	276,684	311,653
Personnel	66,904	72,393	74,213	99,335
Supplies	155,194	175,927	205,572	179,276
Purchased Services	47,792	87,290	116,131	162,095
TOTAL OPERATING EXPENDITURES	566,407	636,894	672,600	752,359
NET OPERATING REVENUE/(EXPENDITURES)	-566,407	-636,894	-672,600	-752,359
NON-OPERATING REVENUE				
Proceeds from Insurance	18,734	0	0	0
TOTAL NON-OPERATING REVENUE	18,734	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-547,674	-636,894	-672,600	-752,359
TOTAL REVENUE	18,734	0	0	0
TOTAL EXPENDITURES	566,407	636,894	672,600	752,359
NET REVENUE/(EXPENDITURES)	-547,674	-636,894	-672,600	-752,359

Foothills Park & Recreation District
 Climbing Wall
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	2,403	3,085	2,517	2,500
Rentals	2,191	1,580	2,109	1,200
TOTAL OPERATING REVENUES	4,593	4,665	4,626	3,700
OPERATING EXPENDITURES				
Salaries and Wages	9,894	9,181	10,062	10,655
Personnel	890	832	925	1,004
Supplies	30	600	1,665	600
TOTAL OPERATING EXPENDITURES	10,813	10,613	12,652	12,259
NET OPERATING REVENUE/(EXPENDITURES)	-6,220	-5,948	-8,027	-8,559
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-6,220	-5,948	-8,027	-8,559
TOTAL REVENUE	4,593	4,665	4,626	3,700
TOTAL EXPENDITURES	10,813	10,613	12,652	12,259
NET REVENUE/(EXPENDITURES)	-6,220	-5,948	-8,027	-8,559

Foothills Park & Recreation District
 Arts, Events and Programs
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	313,041	316,645	329,872	341,126
Rentals	6,429	6,000	6,230	6,000
Merchandise Sales	22,582	20,270	21,308	22,190
TOTAL OPERATING REVENUES	342,053	342,915	357,411	369,316
OPERATING EXPENDITURES				
Salaries and Wages	298,136	300,191	309,008	308,668
Personnel	49,708	55,344	53,868	57,373
Supplies	42,078	34,745	39,959	40,245
Purchased Services	38,591	30,393	33,904	31,857
TOTAL OPERATING EXPENDITURES	428,513	420,673	436,739	438,143
NET OPERATING REVENUE/(EXPENDITURES)	-86,461	-77,758	-79,328	-68,827
NON-OPERATING REVENUE				
Contributions and Grants	700	5,550	4,850	8,900
TOTAL NON-OPERATING REVENUE	700	5,550	4,850	8,900
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	-85,761	-72,208	-74,478	-59,927
TOTAL REVENUE	342,753	348,465	362,261	378,216
TOTAL EXPENDITURES	428,513	420,673	436,739	438,143
NET REVENUE/(EXPENDITURES)	-85,761	-72,208	-74,478	-59,927

Foothills Park & Recreation District
 Summary Children's Programs
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	3,489,264	3,965,027	3,948,904	4,467,539
Other Revenue	12,226	0	10,539	0
TOTAL OPERATING REVENUES	3,501,491	3,965,027	3,959,443	4,467,539
OPERATING EXPENDITURES				
Salaries and Wages	2,194,859	2,390,648	2,416,541	2,561,140
Personnel	431,062	527,963	513,800	571,296
Supplies	193,148	122,055	122,063	137,672
Purchased Services	419,844	448,513	434,146	502,423
Insurance	1,000	0	0	0
TOTAL OPERATING EXPENDITURES	3,239,913	3,489,180	3,486,550	3,772,532
NET OPERATING REVENUE/(EXPENDITURES)	261,577	475,847	472,893	695,007
NON-OPERATING REVENUE				
Contributions and Grants	231,041	0	0	0
TOTAL NON-OPERATING REVENUE	231,041	0	0	0
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	492,618	475,847	472,893	695,007
TOTAL REVENUE	3,732,532	3,965,027	3,959,443	4,467,539
TOTAL EXPENDITURES	3,239,913	3,489,180	3,486,550	3,772,532
NET REVENUE/(EXPENDITURES)	492,618	475,847	472,893	695,007

Foothills Park & Recreation District
 Aquatics Summary
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,038,546	1,020,840	1,035,412	1,156,873
Rentals	113,938	127,571	142,845	148,198
Merchandise Sales	1,641	1,801	3,457	2,396
Concessions and Other Contracts	79,499	75,325	87,123	78,170
TOTAL OPERATING REVENUES	1,233,624	1,225,538	1,268,837	1,385,636
OPERATING EXPENDITURES				
Salaries and Wages	1,664,017	1,780,703	1,825,075	1,866,488
Personnel	191,941	197,136	208,163	220,219
Supplies	271,514	226,239	241,717	237,560
Purchased Services	59,750	55,951	55,741	61,453
Utilities	300,053	314,831	328,205	325,743
Insurance	11,988	63,709	53,744	49,269
Other Expenditures	-277	0	516	0
TOTAL OPERATING EXPENDITURES	2,498,986	2,638,569	2,713,161	2,760,732
NET OPERATING REVENUE/(EXPENDITURES)	-1,265,362	-1,413,031	-1,444,325	-1,375,096
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	1,348,798	1,413,031	1,413,031	1,375,096
TOTAL NON-OPERATING REVENUE	1,348,798	1,413,031	1,413,031	1,375,096
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	83,436	0	-31,294	0
TOTAL REVENUE	2,582,422	2,638,569	2,681,868	2,760,732
TOTAL EXPENDITURES	2,498,986	2,638,569	2,713,161	2,760,732
NET REVENUE/(EXPENDITURES)	83,436	0	-31,294	0

Foothills Park & Recreation District
 Edge Summary
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	976,040	966,940	1,088,600	1,011,311
Rentals	1,324,228	1,294,417	1,284,157	1,429,850
Merchandise Sales	30,874	0	22,748	24,900
Concessions and Other Contracts	499,045	479,300	494,809	470,050
Other Revenue	23,877	21,700	20,519	23,700
TOTAL OPERATING REVENUES	2,854,063	2,762,357	2,910,833	2,959,811
OPERATING EXPENDITURES				
Salaries and Wages	965,283	1,032,886	1,044,876	1,074,515
Personnel	185,592	194,498	204,764	215,648
Supplies	375,320	312,739	381,158	376,291
Purchased Services	222,961	234,456	265,961	257,575
Utilities	304,729	310,084	350,592	345,891
Insurance	50,098	64,829	54,689	53,689
Other Expenditures	1,438	0	-1,556	0
TOTAL OPERATING EXPENDITURES	2,105,420	2,149,491	2,300,484	2,323,609
NET OPERATING REVENUE/(EXPENDITURES)	748,643	612,866	610,350	636,202
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	748,643	612,866	610,350	636,202
TOTAL REVENUE	2,854,063	2,762,357	2,910,833	2,959,811
TOTAL EXPENDITURES	2,105,420	2,149,491	2,300,484	2,323,609
NET REVENUE/(EXPENDITURES)	748,643	612,866	610,350	636,202

Foothills Park & Recreation District
 District Athletics Summary
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	1,841,032	1,821,007	1,870,544	1,970,857
Rentals	295,803	298,182	316,740	317,636
Concessions and Other Contracts	89,229	67,800	64,932	71,800
Other Revenue	14,060	17,550	16,888	18,650
TOTAL OPERATING REVENUES	2,240,125	2,204,539	2,269,104	2,378,943
OPERATING EXPENDITURES				
Salaries and Wages	942,129	990,186	994,039	1,026,594
Personnel	178,040	211,991	211,875	229,305
Supplies	150,049	138,384	154,440	146,213
Purchased Services	194,465	195,491	195,366	213,356
Utilities	67,865	72,712	76,692	76,124
Insurance	651	843	711	688
Other Expenditures	38	0	17	0
TOTAL OPERATING EXPENDITURES	1,533,238	1,609,607	1,633,140	1,692,281
NET OPERATING REVENUE/(EXPENDITURES)	706,887	594,932	635,964	686,662
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	706,887	594,932	635,964	686,662
TOTAL REVENUE	2,240,125	2,204,539	2,269,104	2,378,943
TOTAL EXPENDITURES	1,533,238	1,609,607	1,633,140	1,692,281
NET REVENUE/(EXPENDITURES)	706,887	594,932	635,964	686,662

Foothills Park & Recreation District
 Athletics Indoor/Field Arena
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	332,562	317,605	299,339	331,200
Rentals	578,102	535,675	608,970	552,675
Concessions and Other Contracts	111,022	99,050	123,497	116,050
Other Revenue	7,202	4,500	5,335	6,600
TOTAL OPERATING REVENUES	1,028,887	956,830	1,037,141	1,006,525
OPERATING EXPENDITURES				
Salaries and Wages	354,821	365,060	370,429	383,496
Personnel	73,021	77,788	79,456	83,906
Supplies	85,240	78,725	77,111	76,830
Purchased Services	167,810	168,957	161,849	188,901
Utilities	26,409	26,507	61,236	52,192
Insurance	30,163	39,033	32,928	34,261
Other Expenditures	-833	0	-66	0
TOTAL OPERATING EXPENDITURES	736,630	756,070	782,943	819,585
NET OPERATING REVENUE/(EXPENDITURES)	292,257	200,760	254,198	186,940
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	292,257	200,760	254,198	186,940
TOTAL REVENUE	1,028,887	956,830	1,037,141	1,006,525
TOTAL EXPENDITURES	736,630	756,070	782,943	819,585
NET REVENUE/(EXPENDITURES)	292,257	200,760	254,198	186,940

Foothills Park & Recreation District
 Golf Summary
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	6,471,235	4,663,347	7,825,974	5,612,307
Rentals	1,868,449	1,307,742	2,218,233	1,657,637
Merchandise Sales	551,503	481,066	632,963	551,589
Concessions and Other Contracts	114,671	149,795	193,086	228,000
Other Revenue	3,307	1,200	8,251	1,200
TOTAL OPERATING REVENUES	9,009,164	6,603,150	10,878,507	8,050,733
OPERATING EXPENDITURES				
Salaries and Wages	2,522,127	2,618,774	2,846,577	2,584,770
Personnel	413,911	515,400	500,745	533,744
Supplies	1,136,519	1,197,103	1,207,397	1,292,766
Purchased Services	609,538	551,848	659,804	586,747
Utilities	486,890	489,550	539,099	539,290
Insurance	48,917	72,749	61,370	68,314
Other Expenditures	5,222	0	7,651	0
TOTAL OPERATING EXPENDITURES	5,223,123	5,445,424	5,822,642	5,605,632
NET OPERATING REVENUE/(EXPENDITURES)	3,786,041	1,157,726	5,055,865	2,445,101
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
NET REVENUE/(EXPENDITURES)	3,786,041	1,157,726	5,055,865	2,445,101
TOTAL REVENUE	9,009,164	6,603,150	10,878,507	8,050,733
TOTAL EXPENDITURES	5,223,123	5,445,424	5,822,642	5,605,632
NET REVENUE/(EXPENDITURES)	3,786,041	1,157,726	5,055,865	2,445,101

Foothills Park & Recreation District
 Conservation Trust Fund
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Conservation Trust	556,600	605,055	545,197	593,448
TOTAL NON-OPERATING REVENUE	556,600	605,055	545,197	593,448
NON-OPERATING EXPENDITURES				
Debt Payments	559,744	605,055	605,055	593,448
TOTAL NON-OPERATING EXPENDITURES	559,744	605,055	605,055	593,448
NET REVENUE/(EXPENDITURES)	-3,144	0	-59,858	0
TOTAL REVENUE	556,600	605,055	545,197	593,448
TOTAL EXPENDITURES	559,744	605,055	605,055	593,448
NET REVENUE/(EXPENDITURES)	-3,144	0	-59,858	0

Foothills Park & Recreation District
 Debt Fund
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Property Taxes Collected for Operations	2,274,595	2,218,155	2,218,155	2,229,420
Specific Ownership Taxes	1,047,706	999,197	1,102,194	1,014,119
TOTAL NON-OPERATING REVENUE	3,322,301	3,217,352	3,320,349	3,243,539
NON-OPERATING EXPENDITURES				
Debt Payments	1,460,256	1,489,945	1,489,945	1,591,552
Interest Expense	1,551,387	1,480,213	1,480,213	1,392,713
Other Expenditures	253,342	247,195	243,526	259,275
TOTAL NON-OPERATING EXPENDITURES	3,264,985	3,217,352	3,213,684	3,243,539
NET REVENUE/(EXPENDITURES)	57,316	0	106,666	0
TOTAL REVENUE	3,322,301	3,217,352	3,320,349	3,243,539
TOTAL EXPENDITURES	3,264,985	3,217,352	3,213,684	3,243,539
NET REVENUE/(EXPENDITURES)	57,316	0	106,666	0

Foothills Park & Recreation District
 Capital Project Fund
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Other Revenue	0	0	59,603	0
TOTAL OPERATING REVENUES	0	0	59,603	0
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	0	0	59,603	0
NON-OPERATING REVENUE				
Fund Balance	0	9,751,780	0	11,092,386
Contributions and Grants	955,306	0	35,000	0
Gain/(Loss) on Sale of Capital Assets	583,088	0	89,695	0
Other Income	35,387	0	9,865	0
TOTAL NON-OPERATING REVENUE	1,573,781	9,751,780	134,560	11,092,386
NON-OPERATING EXPENDITURES				
Grant Expenditures	406	0	0	0
Facilities & Equipment Repairs and Replacements	15,572,554	15,498,295	10,782,273	19,262,848
TOTAL NON-OPERATING EXPENDITURES	15,572,960	15,498,295	10,782,273	19,262,848
NET REVENUE/(EXPENDITURES)	-13,999,179	-5,746,515	-10,588,110	-8,170,462
TOTAL REVENUE	1,573,781	9,751,780	194,163	11,092,386
TOTAL EXPENDITURES	15,572,960	15,498,295	10,782,273	19,262,848
NET REVENUE/(EXPENDITURES)	-13,999,179	-5,746,515	-10,588,110	-8,170,462

Foothills Park & Recreation District
 Grant Fund
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
OPERATING EXPENDITURES				
NON-OPERATING REVENUE				
Fund Balance	4,392	33,773	31,101	23,000
Contributions and Grants	116,417	99,053	111,588	123,693
TOTAL NON-OPERATING REVENUE	120,809	132,826	142,689	146,693
NON-OPERATING EXPENDITURES				
Grant Expenditures	118,915	133,234	118,556	146,693
TOTAL NON-OPERATING EXPENDITURES	118,915	133,234	118,556	146,693
NET REVENUE/(EXPENDITURES)	1,893	-408	24,133	1
TOTAL REVENUE	120,809	132,826	142,689	146,693
TOTAL EXPENDITURES	118,915	133,234	118,556	146,693
NET REVENUE/(EXPENDITURES)	1,893	-408	24,133	1

Foothills Park & Recreation District
 Golf Development Improvement Fund
 2026 Budget

	2024 Actual	2025 Final Budget	2025 Estimated Actual	2026 Adopted Budget
OPERATING REVENUES				
Admission Fees	385,471	300,211	422,443	344,198
TOTAL OPERATING REVENUES	<u>385,471</u>	<u>300,211</u>	<u>422,443</u>	<u>344,198</u>
OPERATING EXPENDITURES				
NET OPERATING REVENUE/(EXPENDITURES)	385,471	300,211	422,443	344,198
NON-OPERATING REVENUE				
NON-OPERATING EXPENDITURES				
Facilities & Equipment Repairs and Replacements	0	300,211	0	344,198
TOTAL NON-OPERATING EXPENDITURES	<u>0</u>	<u>300,211</u>	<u>0</u>	<u>344,198</u>
NET REVENUE/(EXPENDITURES)	<u>385,471</u>	<u>0</u>	<u>422,443</u>	<u>0</u>
TOTAL REVENUE	385,471	300,211	422,443	344,198
TOTAL EXPENDITURES	0	300,211	0	344,198
NET REVENUE/(EXPENDITURES)	<u>385,471</u>	<u>0</u>	<u>422,443</u>	<u>0</u>