



Foothills
Park & Recreation District

2027 Budget



BOARD OF DIRECTORS

Phillip Trimble, Chair

Michael Hanson, First Vice Chair

Ali Lodice, Second Vice Chair

Jeff Brainard, Treasurer

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 since 1959

October 27, 2026

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 2027 calendar year. The submitted budget is balanced as required by law, with revenues and expenditures of \$43,967,612, and is subject to any adjustments or changes that may come up from staff or the Board in October or November, prior to the final consideration by the Board at the December 8th Board meeting.

This budget includes \$31,327,228 for operating expenditures, \$8,314,290 for capital projects and equipment, \$3,913,263 for debt service, \$259,331 for County Treasurer's fees, and \$153,500 for Grant and other expenditures. Sources of funds include \$24,648,089 from program and facility fees and charges, \$16,808,763 from property taxes, \$1,632,819 from lottery and specific ownership taxes, \$862,940 from grants and investment income, and \$15,000 from reserves carried over to the 2027 budget year for Red, White & You.

Total Revenues and Total Expenditures decreased \$9,483,780, or 17.74% compared to the 2026 budget. The decrease was primarily related to carry-forward funds of approximately \$11,100,000 included in the 2026 budget for capital projects and equipment purchases and favorable operating variance carried forward from 2025.

Total Operating Revenues increased \$1,699,663, driven by higher expected revenue from admission fees, rentals and merchandise sales in Golf due to the increase in participation in the sport that has been seen over the last several years. In addition, we are anticipating admission fee growth in Fitness, Athletics, Arts and at the Edge Ice Arena.

Total Operating Expenditures increased by \$1,470,413, or 4.92% due to the following: \$740,061 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

Board of Directors

Phillip Trimble
Chair

Michael Hanson
First Vice Chair

Ali Lodice
Second Vice Chair

Jeff Brainard
Treasurer

Gina M. Writz
Secretary

Ronald Hopp
Executive Director

scale to bring starting pay rates above the 2027 anticipated Colorado minimum wage, in addition to a higher number of planned part time hours for our Aquatics and Golf operations; \$135,068 increase in Personnel due to increased medical and dental insurance premiums and higher Social Security and Medicare taxes due to the increase in wages; \$207,920 increase in Supplies due to increased planned purchases for turf maintenance and playground repair supplies in Parks, and higher levels of program supply purchases in Recreation; \$321,909 increase in Purchased Services related to election expenses for the upcoming Board election, increased credit card processing fees, increasing cost of preventative maintenance for mechanical systems in our buildings, and increased software subscription costs for various software tools; \$36,100 increase in Utilities driven by an increase in estimated electricity cost versus the 2026 budget, partially offset by lower estimated natural gas and water; \$29,354 increase in insurance expenditures driven by premium increases expected for the 2027 renewal.

The proposed 2027 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 capital replacement and improvements. This budget includes \$8,314,290 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 considerable portion of the amount needed to maintain, improve and replace the District's park, golf and building infrastructure and equipment, 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). Our mill levy for the **Sub-District "A"** portion of the District is estimated to be 9.470 in 2027. The levy for the Regular District will be 6.911 mills and the levy for the Kipling Villas area (Sub-District B) will be 8.405 mills. It is important to note,

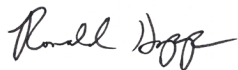
the Kipling Villas area is included in both Sub-District "A" and "B" and therefore pays the combined mill levy. Each of these mill levies is based on the prior year report of assessed value from the Jefferson County Assessor and will be updated when the final 2026 report of assessed value is received from the Assessor's office.

Overall, the Jefferson County and District economy has remained moderately strong during 2026, and it is anticipated that this will continue during 2027. 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 which may lead to an 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,

A handwritten signature in cursive script, appearing to read "Ronald Hopp".

Ronald Hopp, Executive Director
Foothills Park & Recreation District

Estimate of Property Tax Revenue for 2027 Budget

	Sub District A	Regular District	Sub District B	Totals
Operations Mill Levy				
Assessed Valuation 8/25/2026 Preliminary	\$ 1,663,173,768	116,676,361	30,001,071	1,809,851,200
Assessed Valuation 12/4/2025 Certified	\$ 1,683,933,564	119,955,565	30,543,629	1,834,432,758
Increase(decrease)	\$ (20,759,796)	(3,279,204)	(542,558)	(24,581,558)
% Increase(decrease)	-1.23%	-2.73%	-1.78%	-1.34%
Mill Levy	9.463	6.829	8.405	24.697
Sub-total 2026 Taxes (payable in 2027)	\$ 15,738,613	\$ 796,782	\$ 252,159	\$ 16,787,554
Additions:				
Abatements/Refunds	\$ 11,642	\$ 9,567	\$ -	21,209
Additions Mill levy	0.007	0.082	0.000	
Total 2026 Taxes (payable in 2027)	\$ 15,750,255	\$ 806,349	\$ 252,159	\$ 16,808,763
Total Operations Mill Levy	9.470	6.911	8.405	
Debt Service Mill Levy				
2027 Debt Service	\$ -	\$ -	\$ -	\$ -
Total Debt Service Mill Levy			0.000	
Total Operations/Debt Service 2027 (2026 TY)	\$ 15,750,255	\$ 806,349	\$ 252,159	\$ 16,808,763
Total Operations/Debt Service 2026 (2025 TY)	\$ 15,983,897	\$ 821,095	\$ 256,719	\$ 17,061,711
Difference	\$ (233,642)	\$ (14,746)	\$ (4,560)	\$ (252,948)
Total 2026 Mill Levy (payable in 2027)	9.470	6.911	8.405	
Total 2025 Mill Levy (payable in 2026)	9.492	6.845	8.405	
Mill Levy Change	-0.022	0.066	0.000	

2027 Proposed Budget - Property Tax

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

Assessed Value

A. 2026 Assessed Value	\$	116,676,361
B. 2025 Assessed Value	\$	119,955,565

Property Taxes

A. 2027 Proposed Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.082
Total Mill Levy		6.911
B. 2026 Budget		
Operations Mill Levy		6.829
Abatements and Refunds Mill Levy		0.016
Total Mill Levy		6.845
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2027	\$	253.77
Taxes Payable in 2026	\$	256.69

2 Foothills District Sub District "A"

Assessed Value

A. 2026 Assessed Value	\$	1,663,173,768
B. 2025 Assessed Value	\$	1,683,933,564

Property Taxes

A. 2027 Proposed Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.007
Total Mill Levy		9.470
B. 2026 Budget		
Operations Mill Levy		9.463
Abatements and Refunds Mill Levy		0.029
Total Mill Levy		9.492
C. Estimate of Taxes on \$ 600,000 Home		
Taxes Payable in 2027	\$	347.74
Taxes Payable in 2026	\$	355.95

3 Foothills District Sub District "B"

Assessed Value

A. 2026 Assessed Value	\$	30,001,071
B. 2025 Assessed Value	\$	30,543,629

Property Taxes

A. 2027 Proposed Budget		
Operations Mill Levy		8.405
Abatements and Refunds Mill Levy		0.000
Total Mill Levy		8.405
B. 2026 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 2027	\$	308.63
Taxes Payable in 2026	\$	315.19

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>
2027	\$ 1,514,175
2028	<u>1,517,775</u>
Total	<u>\$ 3,031,950</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>
2027	\$ 229,688
2028	229,688
2029	1,404,687
Thereafter	<u>4,219,250</u>
Total	<u>\$ 6,083,313</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

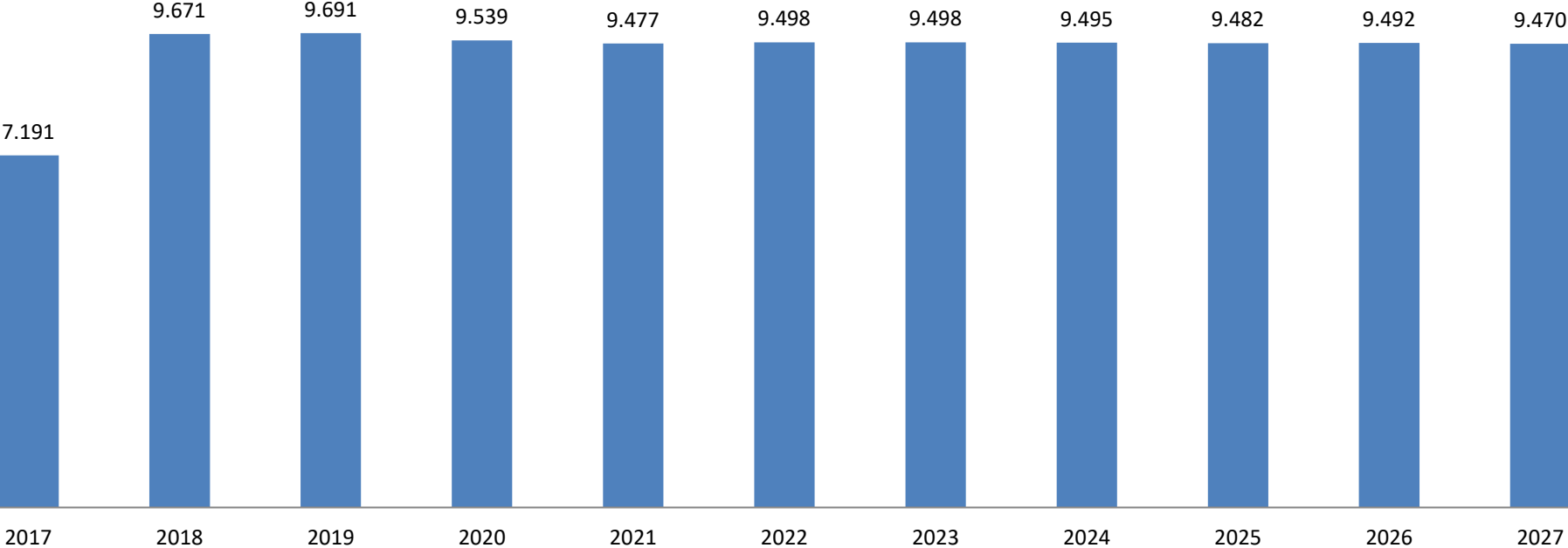
of energy conservation projects throughout most District facilities, and an extension of the Dutch Creek Trail. These certificates mature between 2022 and 2041 and carry an interest rate of 4.0% due semiannually.

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

<u>Year Ended December 31,</u>	<u>Total Interest and Principal</u>
2026	\$ 2,169,400
2027	2,166,200
2028	2,166,200
Thereafter	<u>26,025,400</u>
Total	<u>\$ 32,527,200</u>

**Foothills Park & Recreation District
Historical Mill Levy for Sub District A**

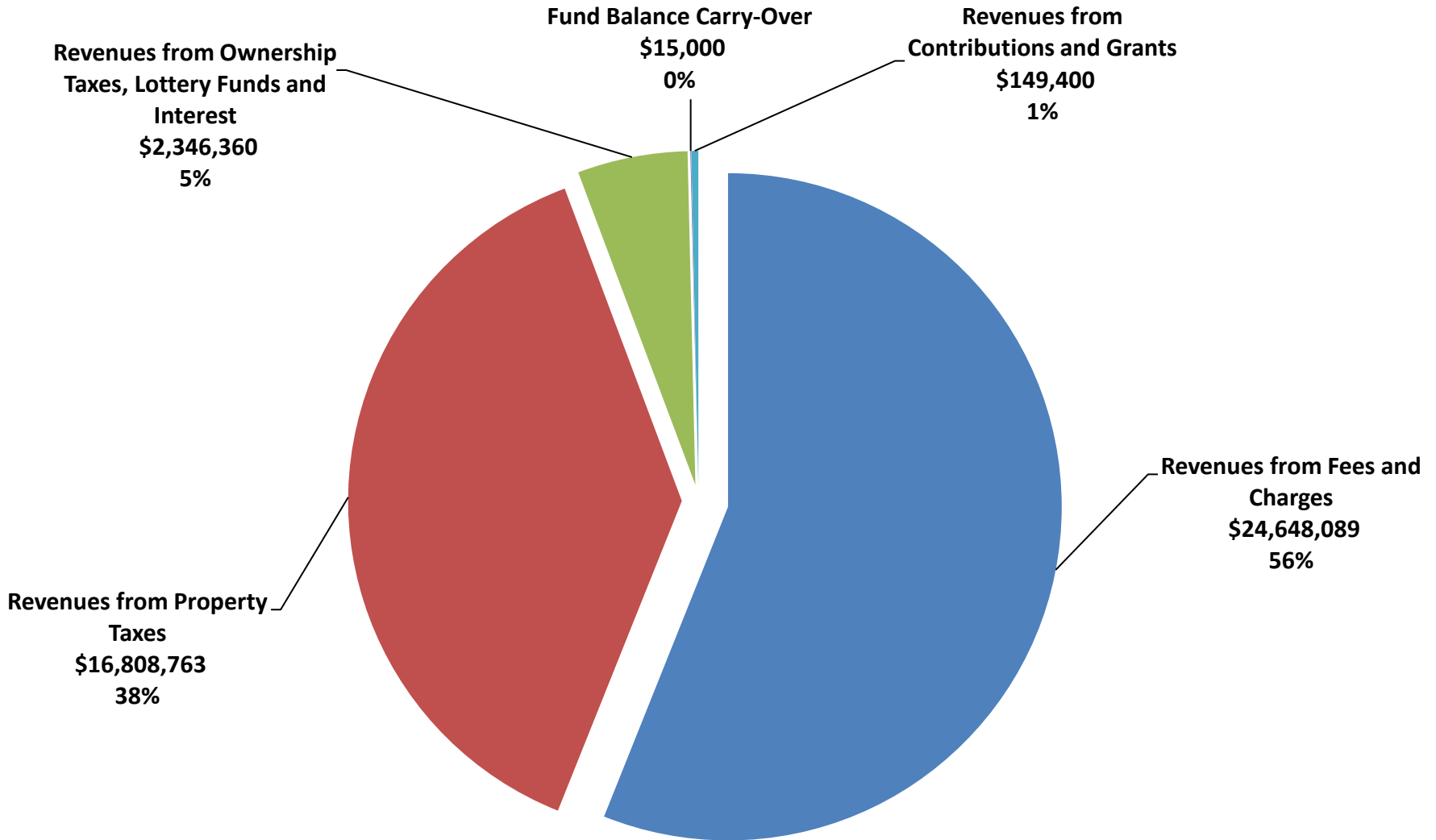
Sub District A Mill Levy



Foothills Park & Recreation District

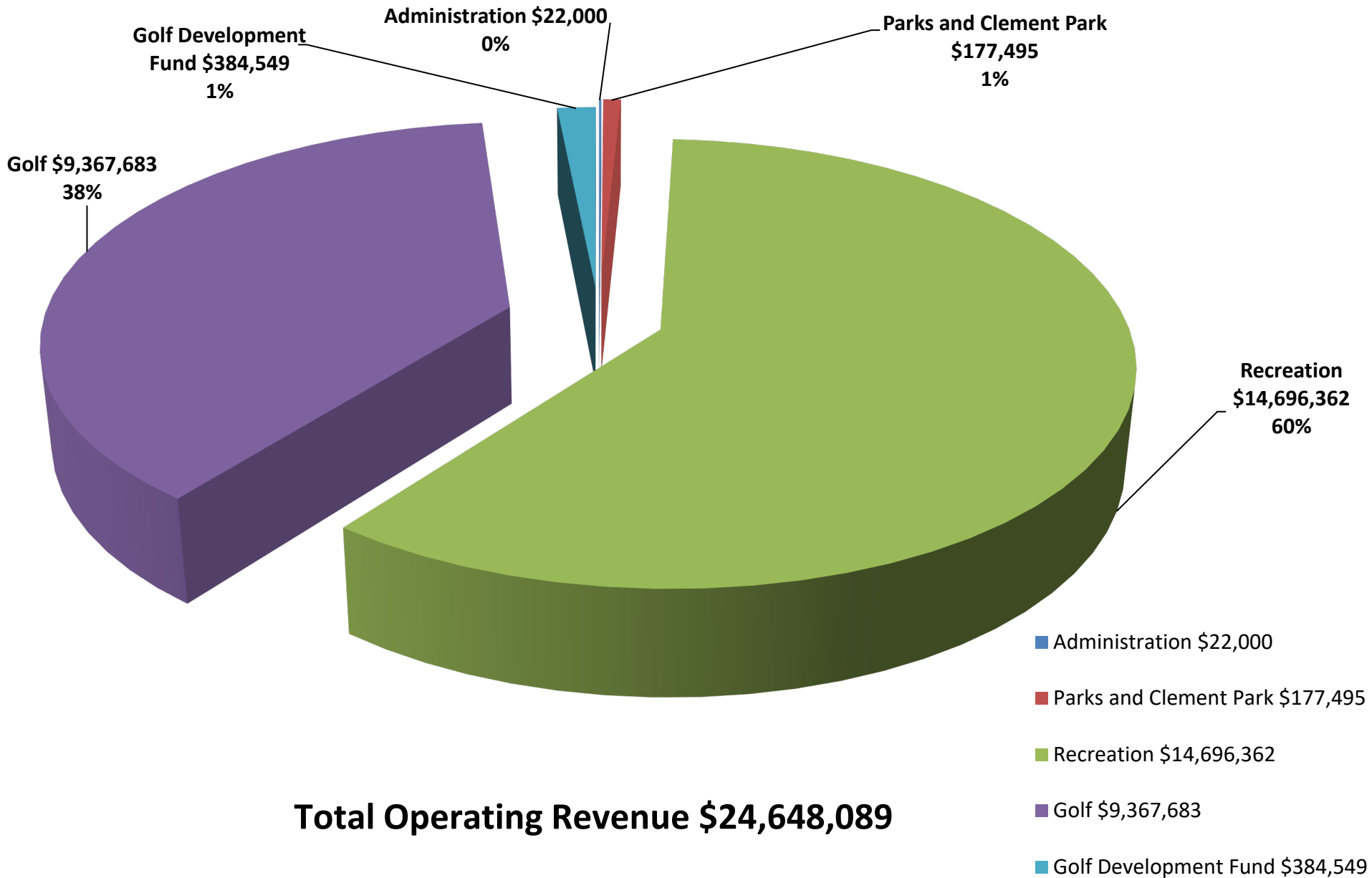
2027 Proposed Budget

Sources of Revenues



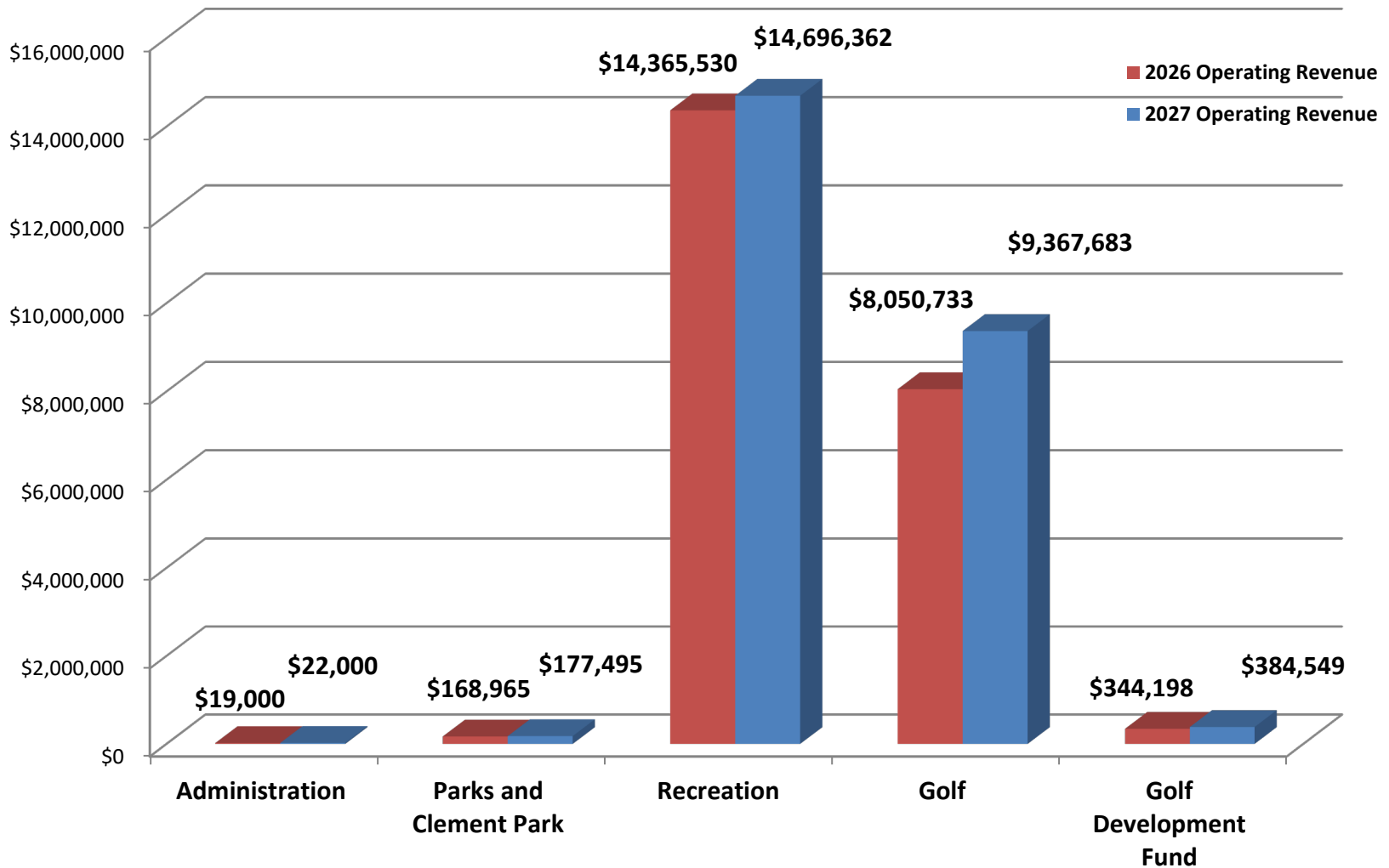
Foothills Park & Recreation District

2027 Proposed Budget Operating Revenue By Department



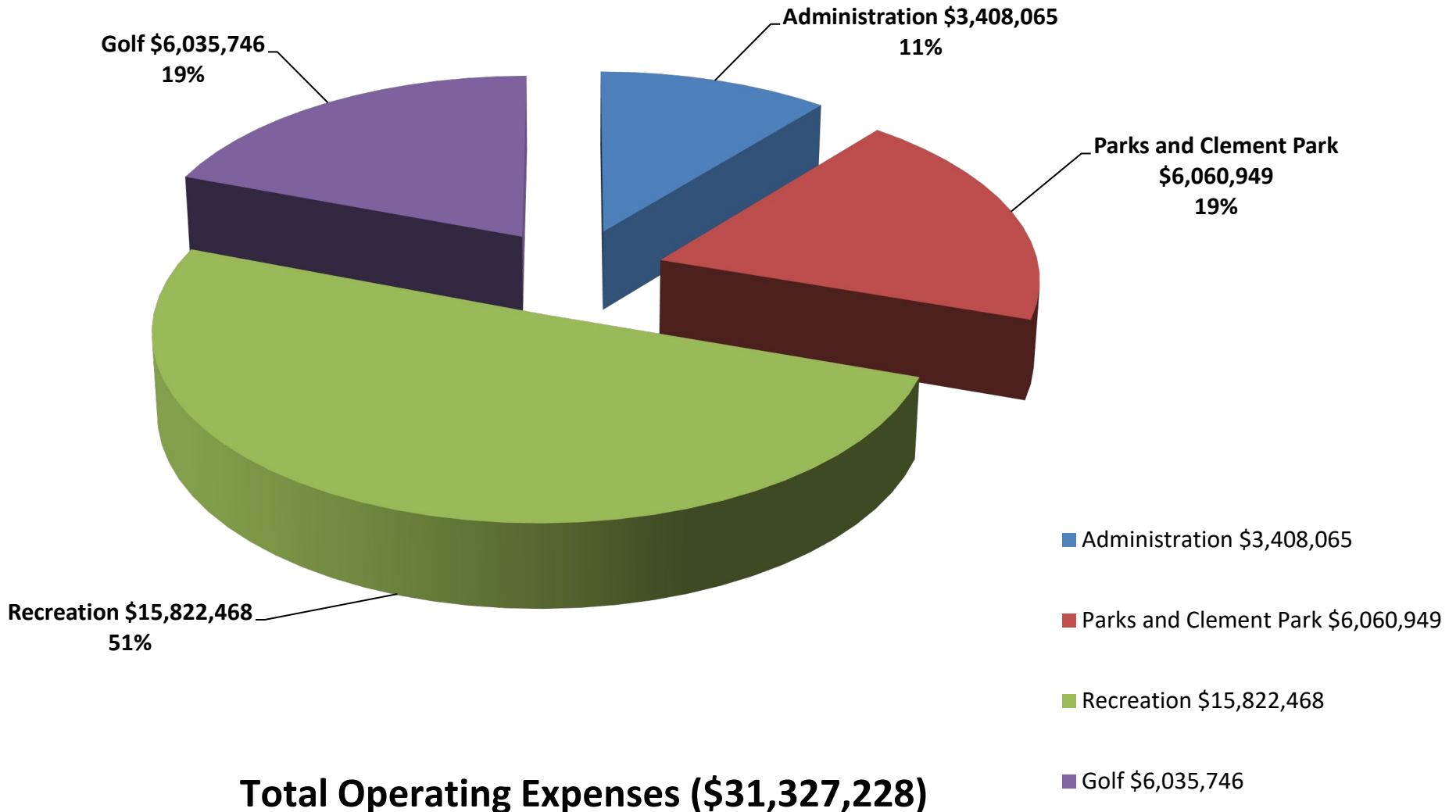
Foothills Park & Recreation District

2027 Proposed Budget – Operating Revenue



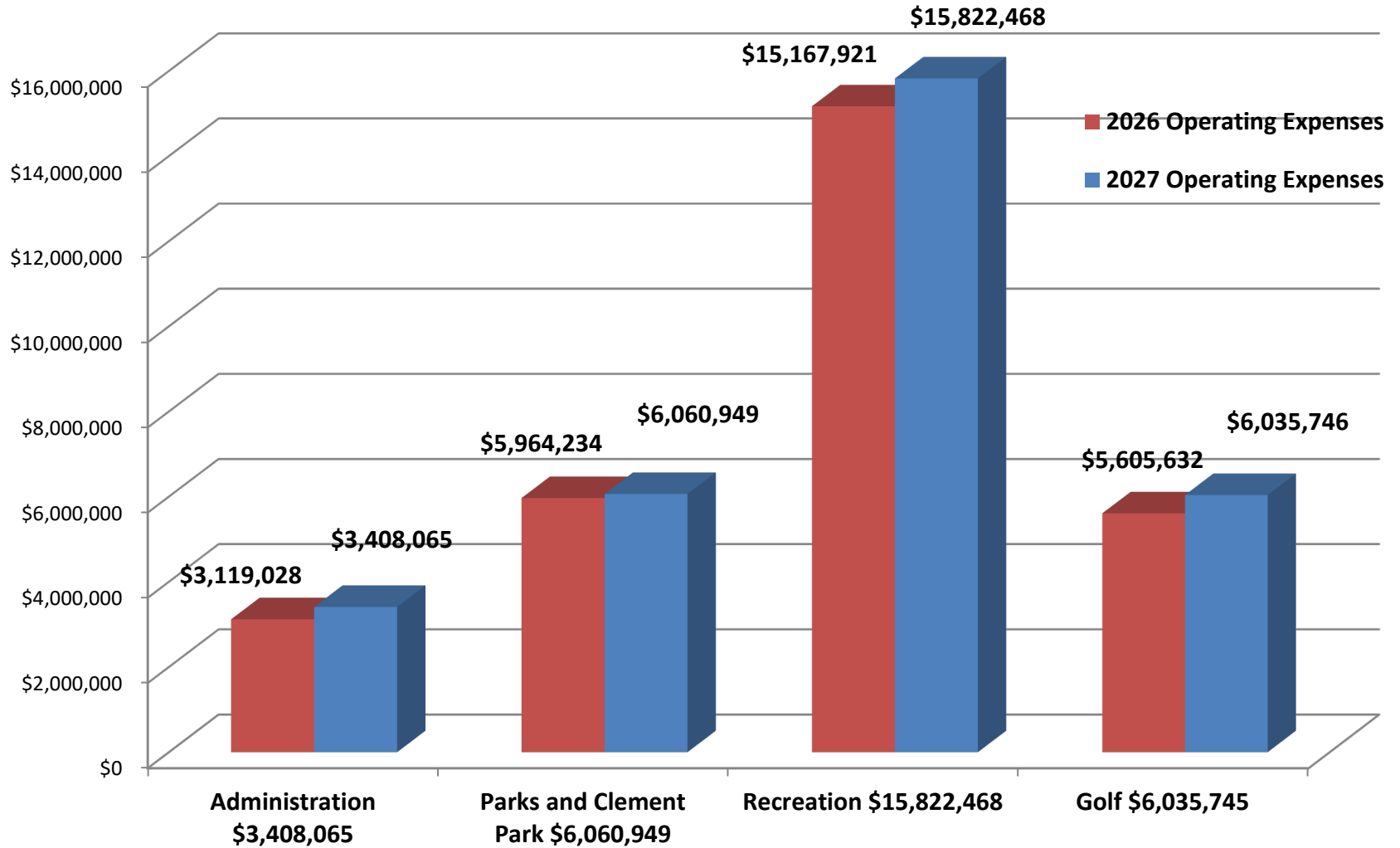
Foothills Park & Recreation District

2027 Proposed Budget Operating Expenses by Department



Foothills Park & Recreation District

2027 Proposed Budget – Operating Expenses



Foothills Park & Recreation District
2027 Proposed Budget – October 27, 2026
Budgeted Capital Projects & Expenditures

- | | |
|---|--------------|
| • 2027 Budget Capital Expenditures | \$ 7,929,741 |
| • Golf Development and Improvement Fund | \$ 384,549 |

Total 2027 Budgeted Capital Expenditures	\$ 8,314,290
---	---------------------

- The current draft does not include any carry-forward for capital projects that will need to be carried forward from 2026 to 2027. Any carry-forward needed will be added to the final budget in December.
- This version also does not include any carry-forward of 2026 favorable variance versus budget. We anticipate that we will have a significant favorable variance in 2026 and would like to carry-forward all, or a significant portion of the variance for future capital projects.

Foothills Park & Recreation District 2027 Proposed Budget - Debt					
Description	Purpose	Payoff Year	Yearly Payments	Total Principle Balance	Debt Obligation (Principle and Interest)
2013 COP	Peak; Edge; FSA; LG Renovation Refunded 2002 and 2004 COP	2028	\$1,514,175	\$2,880,000	\$3,031,950
2015 COP	Peak and Edge partial refunding on 2002 COP in 2006. In 2015, Refunded 2006 COP and \$3 million for Clement Park Improvements	2032	229,688	5,005,000	6,083,313
2021 COP	FHGC Clubhouse Replacement; ESCO Phase II; Columbine West and 6 th Avenue West Pool renovations; Dutch Creek Trail Extension	2041	2,169,400	24,110,000	32,527,200
Total			\$3,913,263	\$31,995,000	\$41,642,463

Foothills Park & Recreation District

Net Operating Expenditures and Non-Operating Budget

Description	Amount
Net Operating Revenues/(Expenditures)	
Golf	\$ 3,716,486
Recreation	(1,126,106)
PP&C	(5,883,454)
Administration	(3,386,066)
Net Operating Revenues/(Expenditures)	(6,679,140)
Non-Operating Revenues:	
Fund Balance/Carry-Over Funds	15,000
Property Taxes - General	16,808,763
Specific Ownership Taxes	1,053,216
Conservation Trust (Lottery Funds)	579,604
Contributions and Grants	149,400
Investment Income	<u>713,540</u>
Total Non-Operating Revenues	<u>19,319,523</u>
Non-Operating Expenditures:	
Annual Debt Payments	(3,913,263)
Capital Repair and Replacement (Includes Golf Development Fund)	(8,314,290)
Grant Expenditures	(153,500)
Property Tax Collection Fees & Paying Agent Fees	<u>(259,330)</u>
Total Non-Operating Expenditures	<u>(12,640,383)</u>
Net Revenue	\$ <u>0</u>

Foothills Park & Recreation District
2027 Proposed Budget Compared to 2026
October 27, 2026

Total 2027 Budgeted Revenue \$43,967,612

Net decrease of \$9,483,780 from 2026 Budget

Significant Changes:

- Increased Admission fees, Rentals, Concession and Merchandise sales at both golf courses \$ 1,357k
- Increased Admission fee revenue in Fitness, Children's Programs, Athletics, Arts, and at the Edge \$ 284k
- Decreased Fund Balance for Capital Projects and Equipment including ESCO, Parking Lots, Other \$ (5,200k)
- Decreased Fund Balance for favorable operating variance versus budget \$ (5,900k)
- Decreased Property Tax Revenues – Assessment Rate Change \$ (253k)
- Increased Investment Income, Ownership Tax, Grants and other \$ 228k

Foothills Park & Recreation District
2027 Proposed Budget Compared to 2026
October 27, 2026

Total 2027 Budgeted Expenditures \$43,967,612

Net decrease of \$9,483,780 from 2026 Budget

Significant Changes:

• Increased Wages to adjust PT pay structure to new Foothills minimum of \$17.00/HR, FT merit raises – Total increase = 4.6%	\$	740k
• Increased Personnel costs for increased health insurance premiums and estimated change in employee insurance elections and higher payroll taxes	\$	135k
• Increased Supplies – mainly higher budget for turf maintenance and playground repairs in Parks, higher program supplies in Recreation	\$	208k
• Increased Purchased Services – mainly higher election expense, PM Maintenance, and credit card processing fees	\$	322k
• Increased Utilities – assuming same usage as prior 12 months plus estimated inflation	\$	36k
• Increased estimated insurance	\$	29k
• Decreased PY Capital Expenditures for ESCO, Parking Lots, decrease in assessment rates, Other	\$	(5,393k)
• Decreased capital from PY favorable budget variance	\$	(5,900k)
• Increase in debt payments	\$	336k
• Increase in Grant Expenditures & other	\$	3k

Foothills Park & Recreation District
Summary of All Units
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	16,773,116	18,162,263	1,389,147
Rentals	4,480,255	4,716,152	235,897
Merchandise Sales	612,375	615,496	3,121
Concessions and Other Contracts	998,910	1,061,008	62,099
Other Revenue	83,771	93,170	9,399
TOTAL OPERATING REVENUES	22,948,426	24,648,089	1,699,663
OPERATING EXPENDITURES			
Salaries and Wages	16,051,394	16,791,455	740,061
Personnel	3,397,326	3,532,394	135,068
Supplies	3,422,669	3,630,590	207,920
Purchased Services	4,052,932	4,374,841	321,909
Utilities	2,345,405	2,381,506	36,100
Insurance	587,089	616,443	29,354
TOTAL OPERATING EXPENDITURES	29,856,815	31,327,228	1,470,413
			4.92%
NET OPERATING REVENUE/(EXPENDITURES)	-6,908,389	-6,679,139	229,250
NON-OPERATING REVENUE			
Fund Balance	11,115,386	15,000	-11,100,386
Property Taxes Collected for Operations	17,061,711	16,808,763	-252,948
Specific Ownership Taxes	1,014,119	1,053,215	39,096
Conservation Trust	593,448	579,604	-13,844
Contributions and Grants	132,593	149,400	16,807
Investment Income	585,708	713,540	127,832
TOTAL NON-OPERATING REVENUE	30,502,966	19,319,523	-11,183,443
NON-OPERATING EXPENDITURES			
Grant Expenditures	146,693	153,500	6,807
Facilities & Equipment Repairs and Replacements	19,607,046	8,314,290	-11,292,756
Debt Payments	2,185,000	2,615,000	430,000
Interest Expense	1,392,713	1,298,263	-94,450
Other Expenditures	263,126	259,331	-3,794
TOTAL NON-OPERATING EXPENDITURES	23,594,577	12,640,384	-10,954,193
NET REVENUE/(EXPENDITURES)	0	0	0
TOTAL REVENUE	53,451,392	43,967,612	-9,483,780
TOTAL EXPENDITURES	53,451,392	43,967,612	-9,483,780
NET REVENUE/(EXPENDITURES)	0	0	0

Foothills Park & Recreation District
Summary of All Units
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees:			
Recreation Summary - Admission Fees	10,816,610	11,100,602	283,992
Golf Summary - Admission Fees	5,612,307	6,677,112	1,064,804
Other Funds - Admission Fees	344,198	384,549	40,351
Total Admission Fees	16,773,116	18,162,263	1,389,147
Rentals:			
Total Parks and Clement Park - Rentals	132,104	134,192	2,088
Recreation Summary - Rentals	2,690,514	2,675,533	-14,981
Golf Summary - Rentals	1,657,637	1,906,427	248,790
Total Rentals	4,480,255	4,716,152	235,897
Merchandise Sales:			
Recreation Summary - Merchandise Sales	60,786	62,731	1,945
Golf Summary - Merchandise Sales	551,589	552,765	1,176
Total Merchandise Sales	612,375	615,496	3,121
Concessions and Other Contracts:			
Administration - Concessions and Other Contracts	10,000	10,000	0
Total Parks and Clement Park - Concessions and Other Contracts	12,240	12,485	245
Recreation Summary - Concessions and Other Contracts	748,670	807,447	58,777
Golf Summary - Concessions and Other Contracts	228,000	231,076	3,076
Total Concessions and Other Contracts	998,910	1,061,008	62,099
Other Revenue:			
Administration - Other Revenue	9,000	12,000	3,000
Total Parks and Clement Park - Other Revenue	24,621	30,818	6,197
Recreation Summary - Other Revenue	48,950	50,050	1,100
Golf Summary - Other Revenue	1,200	302	-898
Total Other Revenue	83,771	93,170	9,399
TOTAL OPERATING REVENUES:			
Administration - TOTAL OPERATING REVENUES	19,000	22,000	3,000
Total Parks and Clement Park - TOTAL OPERATING REVENUES	168,965	177,495	8,530
Recreation Summary - TOTAL OPERATING REVENUES	14,365,529	14,696,362	330,833
Golf Summary - TOTAL OPERATING REVENUES	8,050,733	9,367,683	1,316,949
Other Funds - TOTAL OPERATING REVENUES	344,198	384,549	40,351
Total TOTAL OPERATING REVENUES	22,948,426	24,648,089	1,699,663
OPERATING EXPENDITURES			
Salaries and Wages:			
Administration - Salaries and Wages	1,658,234	1,675,749	17,515
Total Parks and Clement Park - Salaries and Wages	2,805,855	2,869,123	63,268
Recreation Summary - Salaries and Wages	9,002,535	9,366,641	364,106
Golf Summary - Salaries and Wages	2,584,770	2,879,942	295,172
Total Salaries and Wages	16,051,394	16,791,455	740,061
Personnel:			
Administration - Personnel	398,122	443,311	45,189
Total Parks and Clement Park - Personnel	771,460	733,908	-37,552
Recreation Summary - Personnel	1,693,999	1,772,380	78,381

Foothills Park & Recreation District
Summary of All Units
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
Golf Summary - Personnel	533,744	582,794	49,050
Total Personnel	3,397,326	3,532,394	135,068
Supplies:			
Administration - Supplies	73,908	71,729	-2,179
Total Parks and Clement Park - Supplies	714,021	819,643	105,622
Recreation Summary - Supplies	1,341,974	1,413,308	71,334
Golf Summary - Supplies	1,292,766	1,325,909	33,143
Total Supplies	3,422,669	3,630,590	207,920
Purchased Services:			
Administration - Purchased Services	882,283	1,102,032	219,750
Total Parks and Clement Park - Purchased Services	686,656	685,370	-1,286
Recreation Summary - Purchased Services	1,897,245	1,939,542	42,297
Golf Summary - Purchased Services	586,747	647,896	61,149
Total Purchased Services	4,052,932	4,374,841	321,909
Utilities:			
Administration - Utilities	-27,774	-25,724	2,050
Total Parks and Clement Park - Utilities	855,483	815,609	-39,874
Recreation Summary - Utilities	978,407	1,064,148	85,741
Golf Summary - Utilities	539,290	527,474	-11,816
Total Utilities	2,345,405	2,381,506	36,100
Insurance:			
Administration - Insurance	134,256	140,968	6,713
Total Parks and Clement Park - Insurance	130,758	137,296	6,538
Recreation Summary - Insurance	253,761	266,449	12,688
Golf Summary - Insurance	68,314	71,730	3,416
Total Insurance	587,089	616,443	29,354
TOTAL OPERATING EXPENDITURES:			
Administration - TOTAL OPERATING EXPENDITURES	3,119,028	3,408,066	289,038
Total Parks and Clement Park - TOTAL OPERATING EXPENDITURES	5,964,234	6,060,949	96,715
Recreation Summary - TOTAL OPERATING EXPENDITURES	15,167,921	15,822,468	654,547
Golf Summary - TOTAL OPERATING EXPENDITURES	5,605,632	6,035,746	430,114
Total TOTAL OPERATING EXPENDITURES	29,856,815	31,327,228	1,470,413
NET OPERATING REVENUE/(EXPENDITURES):			
Administration - NET OPERATING REVENUE/(EXPENDITURES)	-3,100,028	-3,386,066	-286,038
Total Parks and Clement Park - NET OPERATING REVENUE/(EXPENDITURES)	-5,795,269	-5,883,454	-88,185
Recreation Summary - NET OPERATING REVENUE/(EXPENDITURES)	-802,392	-1,126,105	-323,714
Golf Summary - NET OPERATING REVENUE/(EXPENDITURES)	2,445,101	3,331,937	886,836
Other Funds - NET OPERATING REVENUE/(EXPENDITURES)	344,198	384,549	40,351
Total NET OPERATING REVENUE/(EXPENDITURES)	-6,908,389	-6,679,139	229,250
NON-OPERATING REVENUE			
Fund Balance:			
Other Funds - Fund Balance	11,115,386	15,000	-11,100,386
Total Fund Balance	11,115,386	15,000	-11,100,386

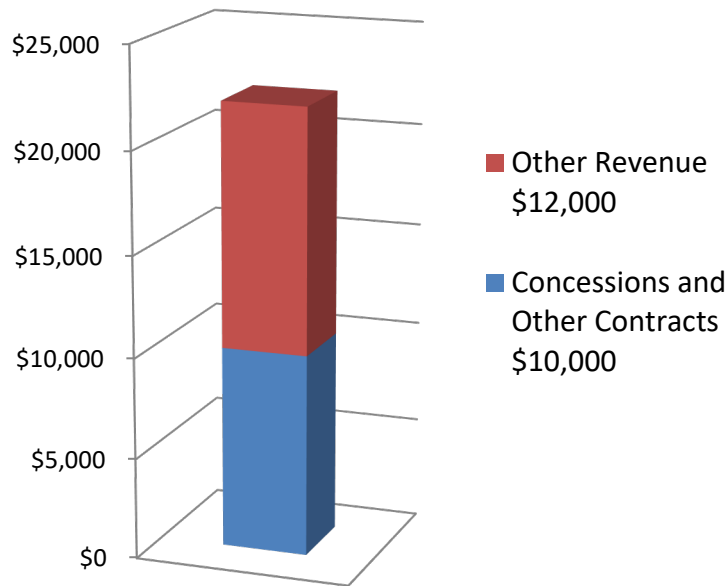
Foothills Park & Recreation District
Summary of All Units
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
Property Taxes Collected for Operations:			
Administration - Property Taxes Collected for Operations	7,658,075	6,807,972	-850,104
Total Parks and Clement Park - Property Taxes Collected for Operations	5,799,120	5,887,236	88,116
Recreation Summary - Property Taxes Collected for Operations	1,375,096	1,577,563	202,467
Other Funds - Property Taxes Collected for Operations	2,229,420	2,535,992	306,572
Total Property Taxes Collected for Operations	17,061,711	16,808,763	-252,948
Specific Ownership Taxes:			
Other Funds - Specific Ownership Taxes	1,014,119	1,053,215	39,096
Total Specific Ownership Taxes	1,014,119	1,053,215	39,096
Conservation Trust:			
Other Funds - Conservation Trust	593,448	579,604	-13,844
Total Conservation Trust	593,448	579,604	-13,844
Contributions and Grants:			
Recreation Summary - Contributions and Grants	8,900	10,900	2,000
Other Funds - Contributions and Grants	123,693	138,500	14,807
Total Contributions and Grants	132,593	149,400	16,807
Investment Income:			
Administration - Investment Income	585,708	713,540	127,832
Total Investment Income	585,708	713,540	127,832
TOTAL NON-OPERATING REVENUE:			
Administration - TOTAL NON-OPERATING REVENUE	8,243,784	7,521,512	-722,272
Total Parks and Clement Park - TOTAL NON-OPERATING REVENUE	5,799,120	5,887,236	88,116
Recreation Summary - TOTAL NON-OPERATING REVENUE	1,383,996	1,588,463	204,467
Other Funds - TOTAL NON-OPERATING REVENUE	15,076,067	4,322,312	-10,753,755
Total TOTAL NON-OPERATING REVENUE	30,502,966	19,319,523	-11,183,443
NON-OPERATING EXPENDITURES			
Grant Expenditures:			
Other Funds - Grant Expenditures	146,693	153,500	6,807
Total Grant Expenditures	146,693	153,500	6,807
Facilities & Equipment Repairs and Replacements:			
Other Funds - Facilities & Equipment Repairs and Replacements	19,607,046	8,314,290	-11,292,756
Total Facilities & Equipment Repairs and Replacements	19,607,046	8,314,290	-11,292,756
Debt Payments:			
Other Funds - Debt Payments	2,185,000	2,615,000	430,000
Total Debt Payments	2,185,000	2,615,000	430,000
Interest Expense:			
Other Funds - Interest Expense	1,392,713	1,298,263	-94,450
Total Interest Expense	1,392,713	1,298,263	-94,450
Other Expenditures:			

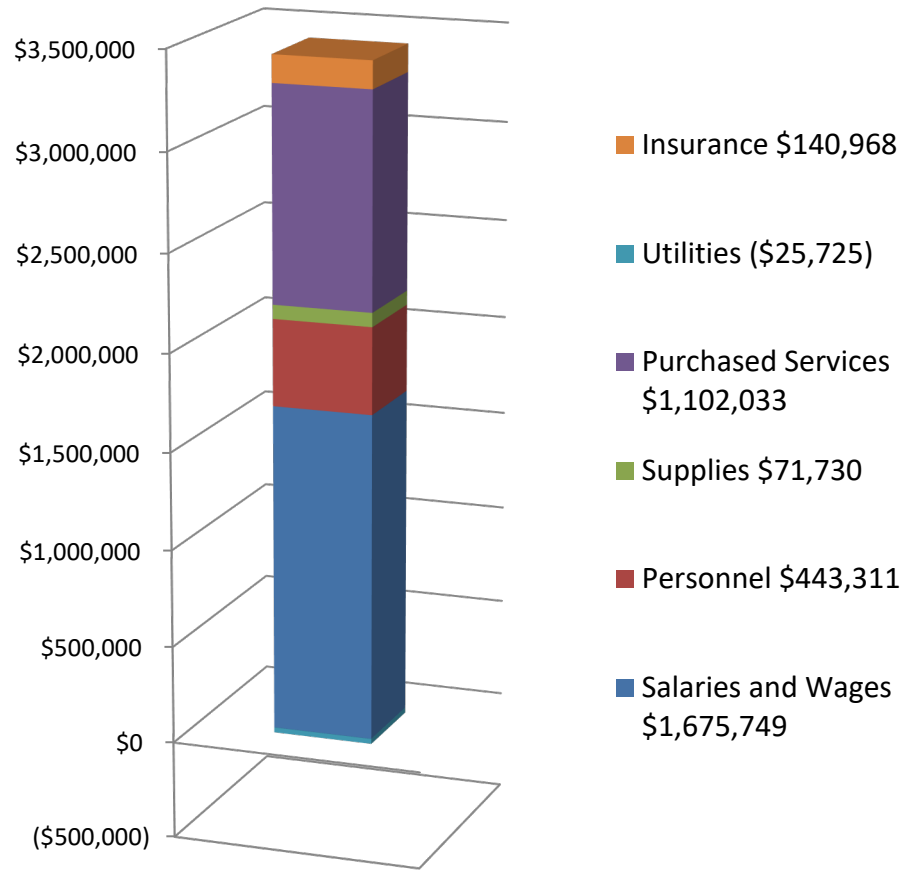
Foothills Park & Recreation District
Summary of All Units
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
Total Parks and Clement Park - Other Expenditures	3,851	3,782	-68
Other Funds - Other Expenditures	259,275	255,549	-3,726
Total Other Expenditures	263,126	259,331	-3,794
TOTAL NON-OPERATING EXPENDITURES:			
Total Parks and Clement Park - TOTAL NON-OPERATING EXPENDITURES	3,851	3,782	-68
Other Funds - TOTAL NON-OPERATING EXPENDITURES	23,590,726	12,636,602	-10,954,124
Total TOTAL NON-OPERATING EXPENDITURES	23,594,577	12,640,384	-10,954,193
NET REVENUE/(EXPENDITURES):			
Administration - NET REVENUE/(EXPENDITURES)	5,143,756	4,135,446	-1,008,310
Recreation Summary - NET REVENUE/(EXPENDITURES)	581,604	462,358	-119,246
Golf Summary - NET REVENUE/(EXPENDITURES)	2,445,101	3,331,937	886,836
Other Funds - NET REVENUE/(EXPENDITURES)	-8,170,461	-7,929,741	240,720
Total NET REVENUE/(EXPENDITURES)	0	0	0
TOTAL REVENUE:			
Administration - TOTAL REVENUE	8,262,784	7,543,512	-719,272
Total Parks and Clement Park - TOTAL REVENUE	5,968,085	6,064,731	96,646
Recreation Summary - TOTAL REVENUE	15,749,525	16,284,826	535,300
Golf Summary - TOTAL REVENUE	8,050,733	9,367,683	1,316,949
Other Funds - TOTAL REVENUE	15,420,265	4,706,861	-10,713,404
Total TOTAL REVENUE	53,451,392	43,967,612	-9,483,780
TOTAL EXPENDITURES:			
Administration - TOTAL EXPENDITURES	3,119,028	3,408,066	289,038
Total Parks and Clement Park - TOTAL EXPENDITURES	5,968,085	6,064,731	96,646
Recreation Summary - TOTAL EXPENDITURES	15,167,921	15,822,468	654,547
Golf Summary - TOTAL EXPENDITURES	5,605,632	6,035,746	430,114
Other Funds - TOTAL EXPENDITURES	23,590,726	12,636,602	-10,954,124
Total TOTAL EXPENDITURES	53,451,392	43,967,612	-9,483,780
NET REVENUE/(EXPENDITURES):			
Administration - NET REVENUE/(EXPENDITURES)	5,143,756	4,135,446	-1,008,310
Recreation Summary - NET REVENUE/(EXPENDITURES)	581,604	462,358	-119,246
Golf Summary - NET REVENUE/(EXPENDITURES)	2,445,101	3,331,937	886,836
Other Funds - NET REVENUE/(EXPENDITURES)	-8,170,461	-7,929,741	240,720
Total NET REVENUE/(EXPENDITURES)	0	0	0

Foothills Park & Recreation District Administration 2027 Proposed Budget



Operating Revenues \$22,000

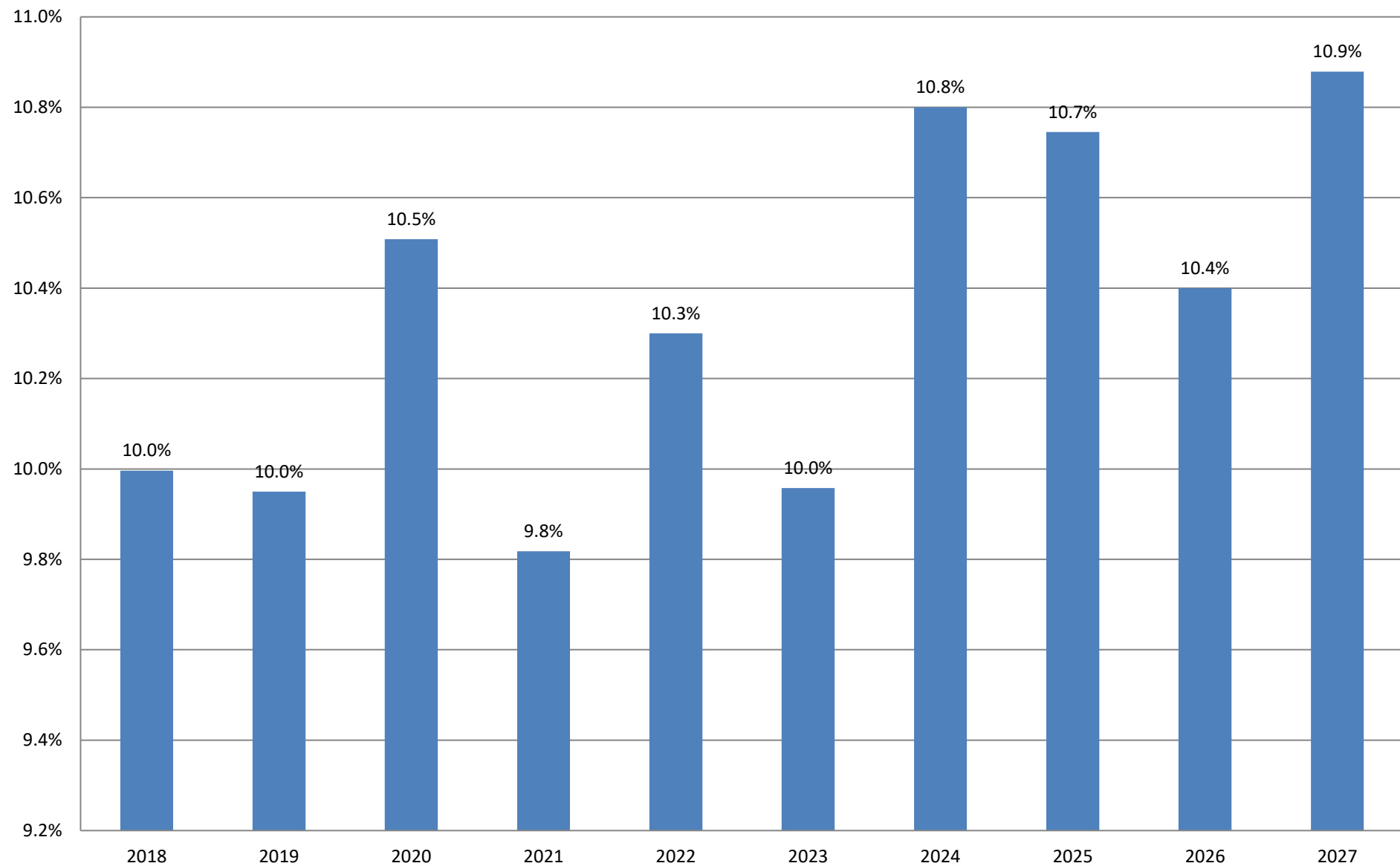


Operating Expenses (\$3,408,066)

Net Operating Expenses (\$3,386,066)

Foothills Park & Recreation District

Administration Expenditures as a Percent of Operating Expenditure Budget



Foothills Park & Recreation District
Administration
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Concessions and Other Contracts	10,000	10,000	0
Other Revenue	9,000	12,000	3,000
TOTAL OPERATING REVENUES	19,000	22,000	3,000
OPERATING EXPENDITURES			
Salaries and Wages	1,658,234	1,675,749	17,515
Personnel	398,122	443,311	45,189
Supplies	73,908	71,729	-2,179
Purchased Services	882,283	1,102,032	219,750
Utilities	-27,774	-25,724	2,050
Insurance	134,256	140,968	6,713
TOTAL OPERATING EXPENDITURES	3,119,028	3,408,066	289,038
NET OPERATING REVENUE/(EXPENDITURES)	-3,100,028	-3,386,066	-286,038
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	7,658,075	6,807,972	-850,104
Investment Income	585,708	713,540	127,832
TOTAL NON-OPERATING REVENUE	8,243,784	7,521,512	-722,272
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	5,143,756	4,135,446	-1,008,310
TOTAL REVENUE	8,262,784	7,543,512	-719,272
TOTAL EXPENDITURES	3,119,028	3,408,066	289,038
NET REVENUE/(EXPENDITURES)	5,143,756	4,135,446	-1,008,310

Foothills Park & Recreation District
Executive Director's Office
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Concessions and Other Contracts	10,000	10,000	0
TOTAL OPERATING REVENUES	10,000	10,000	0
OPERATING EXPENDITURES			
Salaries and Wages	441,898	433,201	-8,697
Personnel	82,903	99,646	16,742
Supplies	5,010	4,530	-480
Purchased Services	172,300	342,300	170,000
Utilities	-27,774	-25,724	2,050
Insurance	134,256	140,968	6,713
TOTAL OPERATING EXPENDITURES	808,592	994,920	186,328
NET OPERATING REVENUE/(EXPENDITURES)	-798,592	-984,920	-186,328
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	7,658,075	6,807,972	-850,104
Investment Income	585,708	713,540	127,832
TOTAL NON-OPERATING REVENUE	8,243,784	7,521,512	-722,272
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	7,445,192	6,536,592	-908,600
TOTAL REVENUE	8,253,784	7,531,512	-722,272
TOTAL EXPENDITURES	808,592	994,920	186,328
NET REVENUE/(EXPENDITURES)	7,445,192	6,536,592	-908,600

Foothills Park & Recreation District
Marketing
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Other Revenue	9,000	12,000	3,000
TOTAL OPERATING REVENUES	9,000	12,000	3,000
OPERATING EXPENDITURES			
Salaries and Wages	247,040	259,058	12,018
Personnel	63,845	60,972	-2,873
Supplies	10,800	10,800	0
Purchased Services	159,950	147,310	-12,640
TOTAL OPERATING EXPENDITURES	481,635	478,140	-3,495
NET OPERATING REVENUE/(EXPENDITURES)	-472,635	-466,140	6,495
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-472,635	-466,140	6,495
TOTAL REVENUE	9,000	12,000	3,000
TOTAL EXPENDITURES	481,635	478,140	-3,495
NET REVENUE/(EXPENDITURES)	-472,635	-466,140	6,495

Foothills Park & Recreation District
Finance
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	477,306	487,431	10,125
Personnel	145,326	147,610	2,284
Supplies	7,130	7,815	685
Purchased Services	172,508	185,854	13,346
TOTAL OPERATING EXPENDITURES	802,270	828,711	26,441
NET OPERATING REVENUE/(EXPENDITURES)	-802,270	-828,711	-26,441
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-802,270	-828,711	-26,441
TOTAL EXPENDITURES	802,270	828,711	26,441
NET REVENUE/(EXPENDITURES)	-802,270	-828,711	-26,441

Foothills Park & Recreation District
Human Resources
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	192,090	207,755	15,665
Personnel	39,030	49,091	10,061
Supplies	46,870	47,990	1,120
Purchased Services	73,230	62,876	-10,354
TOTAL OPERATING EXPENDITURES	351,221	367,712	16,491
NET OPERATING REVENUE/(EXPENDITURES)	-351,221	-367,712	-16,491
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-351,221	-367,712	-16,491
TOTAL EXPENDITURES	351,221	367,712	16,491
NET REVENUE/(EXPENDITURES)	-351,221	-367,712	-16,491

Foothills Park & Recreation District
Information Tech
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	299,900	288,305	-11,595
Personnel	67,018	85,992	18,974
Supplies	4,098	594	-3,504
Purchased Services	304,295	363,692	59,398
TOTAL OPERATING EXPENDITURES	675,310	738,583	63,273
NET OPERATING REVENUE/(EXPENDITURES)	-675,310	-738,583	-63,273
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-675,310	-738,583	-63,273
TOTAL EXPENDITURES	675,310	738,583	63,273
NET REVENUE/(EXPENDITURES)	-675,310	-738,583	-63,273

2027 ADMINISTRATION BUDGET PRESENTATION

OCTOBER 27, 2026

Overview: The Administration budget includes the various functions that support the operation of all programs within the District through assisting with planning and policy development and coordinating administrative functions and systems. Administration includes Marketing/Public Outreach, Finance, Human Resources, Information Technology and the Executive Director Department.

Executive Director Department: Net Revenue for 2027 is budgeted at \$6,536,592, a \$908,600 decrease compared to 2026. For 2027, Salaries, Wages and Personnel costs are increasing by a combined total of \$8,045, mainly driven by estimated health insurance premium increases, partially offset by a change in staffing within the department. We have included an increase of \$170,000 in Purchased Services expenditures compared to the 2026 budget, driven by higher election expenditures budgeted in 2027 for the upcoming Board elections. In addition, we have budgeted Investment Income of \$713,540, an increase of \$127,832 versus the 2026 budget due to higher invested balances anticipated during 2027.

Property Tax revenue is allocated first to the Debt Service Fund, then to Parks to pay for maintenance of the District's parks, then to Aquatics which requires tax subsidies to fund operations, with the remaining amount allocated to the Executive Director Department. Based on our 2026 Certification of Value received from the Jefferson County Assessor's Office, assessed property values are expected to decrease slightly, and as a result, total Property Taxes collected in 2027 are expected to decrease by \$252,948. Property Tax revenue budgeted in the Executive Director Department decreased \$850,104 resulting from decreased assessed property values, and from a higher required allocation to subsidize higher net operating expenditures in Parks and Aquatics.

Marketing/Public Outreach Department: For 2027, net expenditures are budgeted at \$466,140 for the Marketing Department compared to \$472,635 in the 2026 budget. Salaries, wages and personnel costs for 2027 are increasing by \$9,145 compared to the 2026 budget driven by merit increases for Marketing staff. Purchased services are budgeted to decrease by \$12,640, driven by lower anticipated spending on printing, binding and mailing.

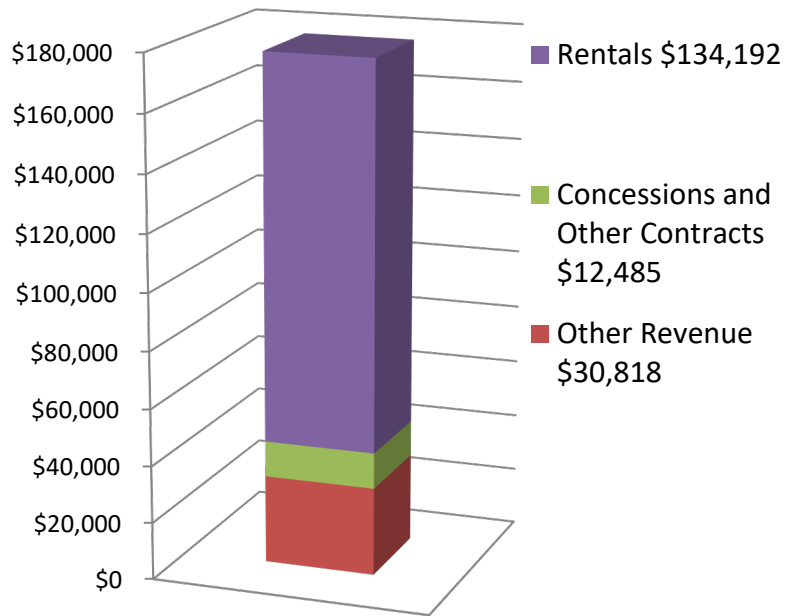
Finance Department: The 2027 budgeted Net Expenditure for Finance is \$828,711 compared to the 2026 budget of \$802,270. Salaries, Wages and personnel costs are budgeted to increase by \$12,410 driven by merit increases and higher health insurance expenditures for increasing premiums. Purchased services are budgeted to increase by \$13,346 mainly due to higher expected payroll processing fees.

Human Resource Department: Net expenditures for 2027 are budgeted at \$367,712 for Human Resources versus \$351,221 in the 2026 budget. Salaries and Wages are currently budgeted to increase \$15,665 as a result of merit increases and an increase in the number of part-time

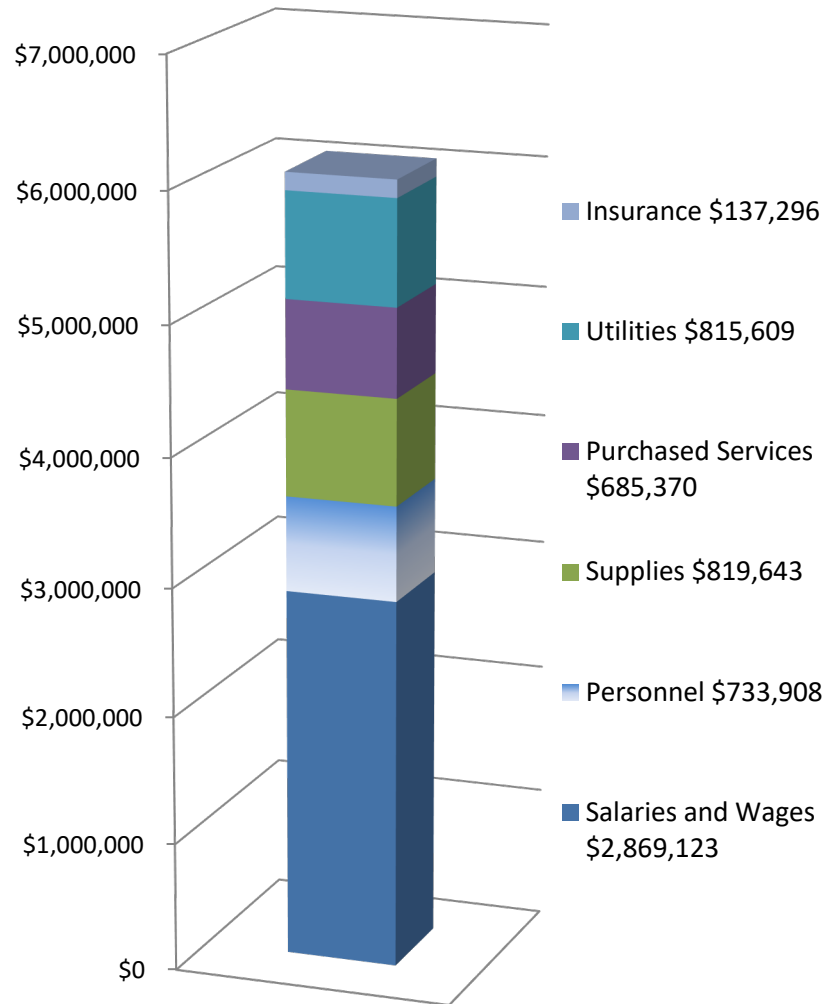
hours budgeted. Purchased Services and Supplies expenditures are decreasing by a combined total of \$9,234 due to decreased spending for recruiting posts and background check services and lower levels of software subscriptions.

Information Technology Department: Net Expenditures for 2027 are budgeted at \$738,583 compared to the 2026 budget of \$675,310. Salaries and Wages and personnel are increasing by \$7,379 driven by health insurance premium increases and a change in the mix of coverage elections for the IT staff. Purchased services are increasing by \$59,398 due to increases in IT software licensing fees to support the District's operations.

Foothills Park & Recreation District PP&C 2027 Proposed Budget



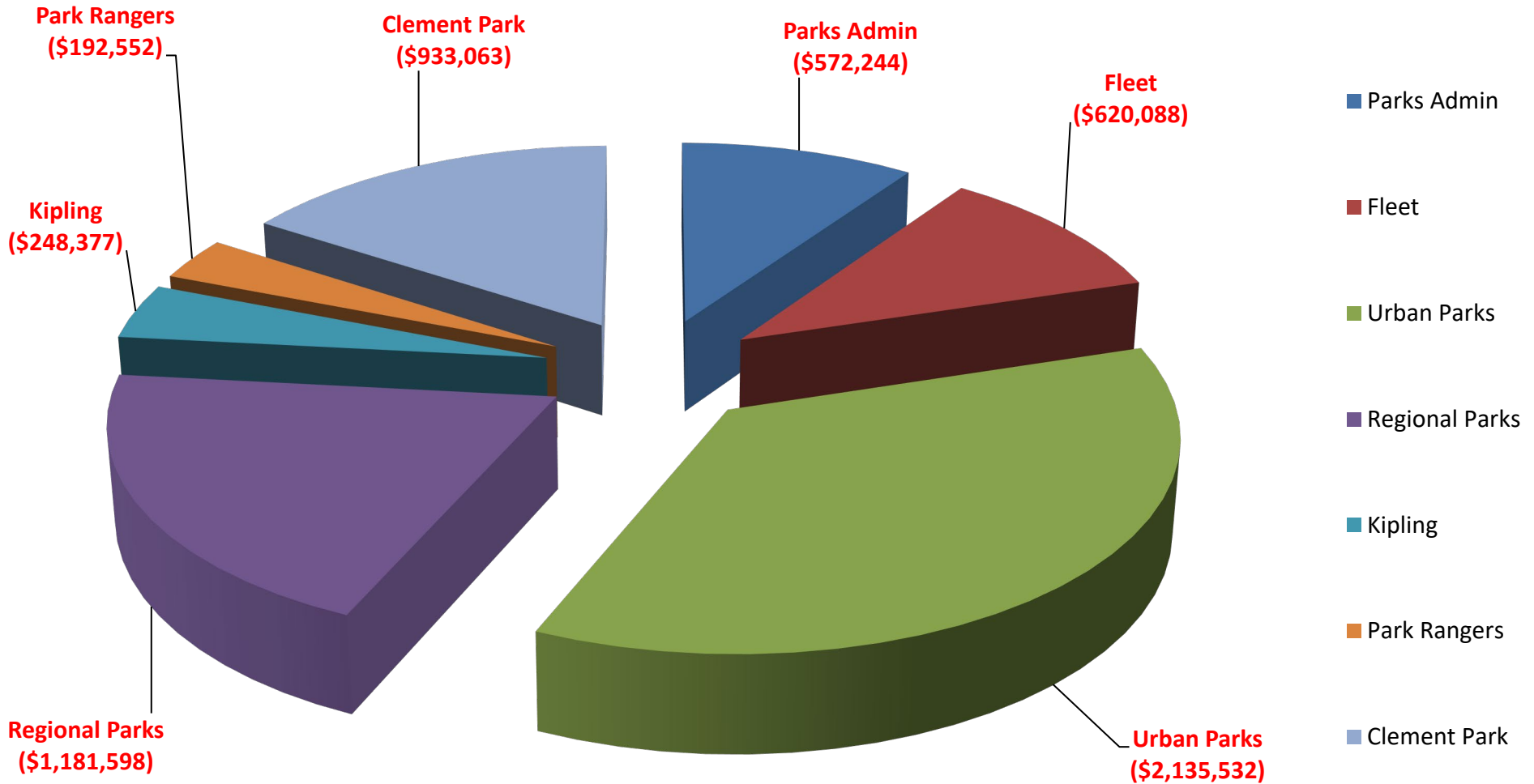
Operating Revenues \$177,495



Operating Expenses (\$6,060,949)

Net Operating Expenses (\$5,883,454)

Foothills Park & Recreation District PP&C 2027 Proposed Budget – Cost Centers



**Net Operating Revenue/(Expense)
by PP&C Department**

Foothills Park & Recreation District
Total Parks and Clement Park
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Rentals	132,104	134,192	2,088
Concessions and Other Contracts	12,240	12,485	245
Other Revenue	24,621	30,818	6,197
TOTAL OPERATING REVENUES	168,965	177,495	8,530
OPERATING EXPENDITURES			
Salaries and Wages	2,805,855	2,869,123	63,268
Personnel	771,460	733,908	-37,552
Supplies	714,021	819,643	105,622
Purchased Services	686,656	685,370	-1,286
Utilities	855,483	815,609	-39,874
Insurance	130,758	137,296	6,538
TOTAL OPERATING EXPENDITURES	5,964,234	6,060,949	96,715
NET OPERATING REVENUE/(EXPENDITURES)	-5,795,269	-5,883,454	-88,185
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	5,799,120	5,887,236	88,116
TOTAL NON-OPERATING REVENUE	5,799,120	5,887,236	88,116
NON-OPERATING EXPENDITURES			
Other Expenditures	3,851	3,782	-68
TOTAL NON-OPERATING EXPENDITURES	3,851	3,782	-68
TOTAL REVENUE	5,968,085	6,064,731	96,646
TOTAL EXPENDITURES	5,968,085	6,064,731	96,646

Foothills Park & Recreation District
Administraton
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	348,727	364,899	16,172
Personnel	97,049	101,409	4,360
Supplies	8,195	8,668	473
Purchased Services	42,918	48,023	5,105
Utilities	32,323	36,780	4,457
Insurance	11,872	12,465	594
TOTAL OPERATING EXPENDITURES	541,084	572,245	31,161
NET OPERATING REVENUE/(EXPENDITURES)	-541,084	-572,245	-31,161
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	5,542,401	5,635,077	92,676
TOTAL NON-OPERATING REVENUE	5,542,401	5,635,077	92,676
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	5,001,317	5,062,832	61,516
TOTAL REVENUE	5,542,401	5,635,077	92,676
TOTAL EXPENDITURES	541,084	572,245	31,161
NET REVENUE/(EXPENDITURES)	5,001,317	5,062,832	61,516

Foothills Park & Recreation District
Fleet Maintenance
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	298,920	313,012	14,092
Personnel	68,472	71,183	2,711
Supplies	155,005	152,742	-2,263
Purchased Services	45,546	46,883	1,337
Insurance	34,541	36,268	1,727
TOTAL OPERATING EXPENDITURES	602,485	620,088	17,603
NET OPERATING REVENUE/(EXPENDITURES)	-602,485	-620,088	-17,603
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-602,485	-620,088	-17,603
TOTAL EXPENDITURES	602,485	620,088	17,603
NET REVENUE/(EXPENDITURES)	-602,485	-620,088	-17,603

Foothills Park & Recreation District
Urban Parks Maintenance
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	967,507	977,703	10,196
Personnel	284,013	226,000	-58,013
Supplies	143,060	179,990	36,930
Purchased Services	281,485	283,509	2,024
Utilities	494,754	445,487	-49,267
Insurance	21,756	22,843	1,088
TOTAL OPERATING EXPENDITURES	2,192,575	2,135,532	-57,043
NET OPERATING REVENUE/(EXPENDITURES)	-2,192,575	-2,135,532	57,043
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-2,192,575	-2,135,532	57,043
TOTAL EXPENDITURES	2,192,575	2,135,532	-57,043
NET REVENUE/(EXPENDITURES)	-2,192,575	-2,135,532	57,043

Foothills Park & Recreation District
Regional Parks Maintenance
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Rentals	0	2,088	2,088
Other Revenue	24,621	30,818	6,197
TOTAL OPERATING REVENUES	24,621	32,906	8,285
OPERATING EXPENDITURES			
Salaries and Wages	589,279	596,570	7,291
Personnel	168,650	178,075	9,425
Supplies	159,271	196,904	37,633
Purchased Services	74,998	73,924	-1,074
Utilities	149,495	149,030	-465
Insurance	19,048	20,001	952
TOTAL OPERATING EXPENDITURES	1,160,741	1,214,503	53,762
NET OPERATING REVENUE/(EXPENDITURES)	-1,136,120	-1,181,597	-45,477
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-1,136,120	-1,181,597	-45,477
TOTAL REVENUE	24,621	32,906	8,285
TOTAL EXPENDITURES	1,160,741	1,214,503	53,762
NET REVENUE/(EXPENDITURES)	-1,136,120	-1,181,597	-45,477

Foothills Park & Recreation District
Kipling Villas Sub District
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Supplies	47,650	62,948	15,298
Purchased Services	143,616	128,641	-14,975
Utilities	61,602	56,788	-4,815
TOTAL OPERATING EXPENDITURES	252,868	248,377	-4,492
NET OPERATING REVENUE/(EXPENDITURES)	-252,868	-248,377	4,492
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	256,719	252,159	-4,560
TOTAL NON-OPERATING REVENUE	256,719	252,159	-4,560
NON-OPERATING EXPENDITURES			
Other Expenditures	3,851	3,782	-68
TOTAL NON-OPERATING EXPENDITURES	3,851	3,782	-68
NET REVENUE/(EXPENDITURES)	0	0	0
TOTAL REVENUE	256,719	252,159	-4,560
TOTAL EXPENDITURES	256,719	252,159	-4,560
NET REVENUE/(EXPENDITURES)	0	0	0

Foothills Park & Recreation District
Park Rangers Urban and Regional
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	141,487	145,547	4,060
Personnel	35,950	37,050	1,100
Supplies	3,360	4,350	990
Purchased Services	6,372	5,605	-767
TOTAL OPERATING EXPENDITURES	187,170	192,552	5,382
NET OPERATING REVENUE/(EXPENDITURES)	-187,170	-192,552	-5,382
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-187,170	-192,552	-5,382
TOTAL EXPENDITURES	187,170	192,552	5,382
NET REVENUE/(EXPENDITURES)	-187,170	-192,552	-5,382

Foothills Park & Recreation District
Clement Park
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Rentals	132,104	132,104	0
Concessions and Other Contracts	12,240	12,485	245
TOTAL OPERATING REVENUES	144,344	144,589	245
OPERATING EXPENDITURES			
Salaries and Wages	459,934	471,391	11,458
Personnel	117,326	120,191	2,865
Supplies	197,480	214,041	16,561
Purchased Services	91,721	98,785	7,064
Utilities	117,309	127,525	10,216
Insurance	43,542	45,719	2,177
TOTAL OPERATING EXPENDITURES	1,027,312	1,077,652	50,341
NET OPERATING REVENUE/(EXPENDITURES)	-882,968	-933,063	-50,096
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-882,968	-933,063	-50,096
TOTAL REVENUE	144,344	144,589	245
TOTAL EXPENDITURES	1,027,312	1,077,652	50,341
NET REVENUE/(EXPENDITURES)	-882,968	-933,063	-50,096

2027 PARKS PLANNING AND CONSTRUCTION BUDGET PRESENTATION
OCTOBER 27, 2026

The Parks Planning and Construction Department is responsible for maintenance, planning and construction of the District's (4) regional parks, (8) community parks (35) neighborhood parks, (23) greenbelts and (60) miles of regional trails, interior trails and sidewalks.

For 2027 the Parks Planning and Construction Department is presenting a balanced budget with projected overall net revenue/(expenditure) of \$6,064,731 in 2027 compared to \$5,968,085 in 2026. Total revenues and expenses increased by \$96,646 or about 1.6% overall for the 2027 budget compared to the 2026 budget.

Overall Highlights of the 2027 Parks Planning and Construction Budget

Operating Revenues

- Admission Fees, Rentals and other revenues are budgeted to increase by \$8,530 for a total of \$177,495. The majority of the revenue increase is due to solar panel credits at Schaeffer and Easton Regional Parks.

Non-Operating Revenue

- Property taxes collected for the parks subsidy increased by \$88,116 for a total of \$5,887,236 to cover increased expenses in the parks budget.

Operating Expenditures

- Salaries and Wages increased by \$63,268 as a result of a 3%-5% projected merit increase for full-time staff. A wage raise for part-time staff was as a result of the minimum wage increase from \$16.50/Hour to \$17.00/hour.
- Personnel decreased by \$37,552. This was due to a mix of an estimated increase in health care plan premiums and a difference in coverage elections by employees.
- Supplies increased by \$105,622 largely due to drought restoration of turf and playground repairs in Urban Parks, Regional Parks and Clement Park.
- Purchased Services stayed about the same.
- Utilities decreased by \$39,874 based on use over the prior actual 12-month period.

- Insurance increased by \$6,538 largely due to estimated increases in premium rates for 2027.

Parks Administration

Parks Administration oversees the planning and construction projects in our parks as well as the Pride in our Parks program, volunteers, grants, property management, san-o-let and trash contracts for the entire District. Administration has two full-time employees and one part-time staff in addition to the Director of Parks Planning and Construction.

The Parks Administration budget includes property taxes for the Parks Planning and Construction department. Net revenue increased for the department by \$61,515 versus 2026 for a total net revenue of \$5,062,832 in 2027.

Expenditures

- Salaries and Wages increased \$16,172, due to proposed 3%-5% merit increase for full-time staff and a part-time wage increase based on the new 2027 minimum wage increase to \$17.00/hour
- Personnel increased \$4,360 because of a mix of estimated increase in health care premiums and changes in coverage elections by employees.
- Supplies remained about the same.
- Purchased Services increased by \$5,105 due to Stormwater Permits and inspections, trash/sanolet and custodial services.
- Utilities increased by \$4,457 based on actual use over the prior 12-months for natural gas, water and electricity at the service and maintenance center.
- Insurance stayed about the same.

Fleet Services

Fleet Services is responsible for maintenance and repair of over 5 million dollars in vehicles, trucks, mowers, tractors and small equipment for Urban Parks, Regional Parks and Facility Maintenance. The department also takes care of vans and busses used by Children's Programs, Athletics and Senior Programs. Fleet processes almost 400 work requests per year in addition to annual vehicle and equipment maintenance operations. There are three full-time and two part-time employees in the department.

The overall Fleet Services budget increased by \$17,603 for a total net expenditure of \$620,088 in 2027. This is largely a result of an anticipated increase in salaries and wages.

Expenditures

- Salaries and Wages increased by \$14,092, due to the proposed 3%-5% merit increase for full-time staff and a part-time wage increase based on the \$17.00/hour minimum wage for 2027.

- Personnel increased by \$2,711 due to a difference in health care coverage elections by employees.
- Supplies decreased by \$2,263 due largely due to an increase in cost allocation for bus maintenance expenses.
- Purchased Services increased \$1,337 mainly due to increased bus repair services.
- Vehicle Insurance increased by \$1,727 driven by newer replacement vehicles and equipment purchases.

Urban Parks Maintenance

Urban Parks maintains all neighborhood and community parks as well as greenbelts and trails. In addition to maintenance, Urban Parks oversees capital project repair, snow removal at parks, facilities and trails. Urban Parks assist community volunteers, Eagle Scouts and HOA projects in our neighborhood parks and greenbelts and trails throughout the District. Urban Parks also coordinates with Jefferson County, as well as, Mile High Flood Control District for drainage repair and maintenance through-out the District. Urban Parks has twelve full-time and thirteen part-time seasonal employees.

The overall Urban Parks budget reflects a decreased net expenditure of \$57,043 for a total net expenditure of \$2,135,532 in 2027.

Expenditures

- Salaries and Wages increased by \$10,196, due to a 3%-5% merit increase for full time staff. Part-time wages increased based on the 2027 increase in minimum wage to \$17.00/hour.
- Personnel decreased by \$58,013 as a result of a mix of health insurance premium increases and coverage election changes by staff.
- Supplies increased by \$36,930 largely due to increases in cost of playground repairs and drought recovery.
- Purchased Services increased by \$2,024 due to an increase in sanolet rentals.
- Utilities decreased by \$49,267 based on actual use of irrigation water in over the prior 12-month period. (weather dependent).
- Insurance increased by \$1,088 as a result of an estimated rise in premium costs.

Regional Parks Maintenance

Regional Parks oversees maintenance and capital repairs at Robert A. Easton, and Daniel L. Schaefer Athletic Complex athletic fields, exterior landscaping at the Foothills Maintenance and Service Center, Foothills Fieldhouse, Foothills Sports Arena, Peak, Edge and Ridge facilities. Regional Parks performs snow removal at those facilities as well. The department oversees operations of two pump stations, one at Easton and one at Schaefer. Regional Parks has seven full-time and six part-time seasonal employees.

The overall Regional Parks budget increased by a net expenditure of \$45,477 from the 2026 budget for a total net expenditure of \$1,181,597 in 2027.

Expenditures

- Salaries and Wages increased by \$7,291 due to a 3%-5% merit increase for full-time staff. Part-time wages increase based on the increase in minimum wage to \$17.00/hour.
- Personnel increased by \$9,425 due to a mix of premium increases and changes in election coverages by employees.
- Supplies increased by \$37,633 due to an increase in playground repair costs and The estimated cost of turf field recovery and restoration from the drought.
- Purchased Services stayed about the same
- Utilities stayed about the same.
- Insurance stayed about the same.

Kipling Villas Sub-District

Kipling Villas is a special sub-district created in 2002 to provide additional improvements and maintenance to the greenbelts in the Kipling Villas neighborhood. In 2022 a mill levy was passed to convert bond funds paid off to convert funds to a mill levy to keep up with rising maintenance and infrastructure replacement. Urban Parks oversees these operations to include mowing, fertilizing, weed management, trees, shrub beds, irrigation maintenance, and snow removal. Kipling Villas is largely contracted out for maintenance with support of Urban Parks staff.

The overall Kipling Villas budget decreased by a net expenditure of \$4,560 for a total net expenditure of \$252,159 for 2027.

Non-Operating Revenues

- Property Tax Revenue had a decrease of \$4,560.

Non-Operating Expenditures

- Property Tax collection fees stayed about the same.

Expenditures

- Supplies increased by \$15,298. This is largely due to tree pruning, trash bags and mutt mitt bag dispensers.
- Purchased Services decreased by \$14,975 due to better pricing on contracted turf mowing and moving funds to tree removal and replacement for pruning.
- Utilities decreased by \$4,815 to match water use in 2026. (weather dependent)

Park Rangers – Urban and Regional Parks

This program was started in 2020 to provide assistance with nuisance, vandalism and

public relations. Park Rangers assist with installation of new signage, graffiti removal and park inventory tracking.

This budget was formed to track expenses in the Park Ranger Program. The budget increased by \$5,382 for a total net expenditure of \$192,552 in 2027.

- Salaries and Wages – increased by \$4,060 due to a merit increase of 3%-5% and an increase in the part-time hourly minimum wage to \$17.00/hour for 2027.
- Personnel – increased by \$1,100 as a result of a mix of estimated health insurance premium increases and coverage election changes by staff.
- Supplies - stayed about the same with slight increase of \$990 (small tools, safety equipment, safety equipment, graffiti removal)
- Purchased Services – small decrease of \$767. Used for park inventory and digitally accessible documentation tracking software.

Clement Park

Four full-time and twelve seasonal staff oversee park operations and maintenance of Robert F. Clement Regional Park. Staff take care of all maintenance of (2) playgrounds, (21) picnic shelters, splash park, (6) baseball/softball fields, (7) multi-purpose fields,) (7) tennis courts, (10) pickleball courts, lake trail, amphitheater, shop area, vehicles and equipment. Staff help with community events, tournaments and snow removal. Clement Park is our busiest site with over two million park visits per year.

The overall Clement Park budget increased by a net expenditure of \$50,095 from the 2026 budget for a total net expenditure of \$933,063 in 2027.

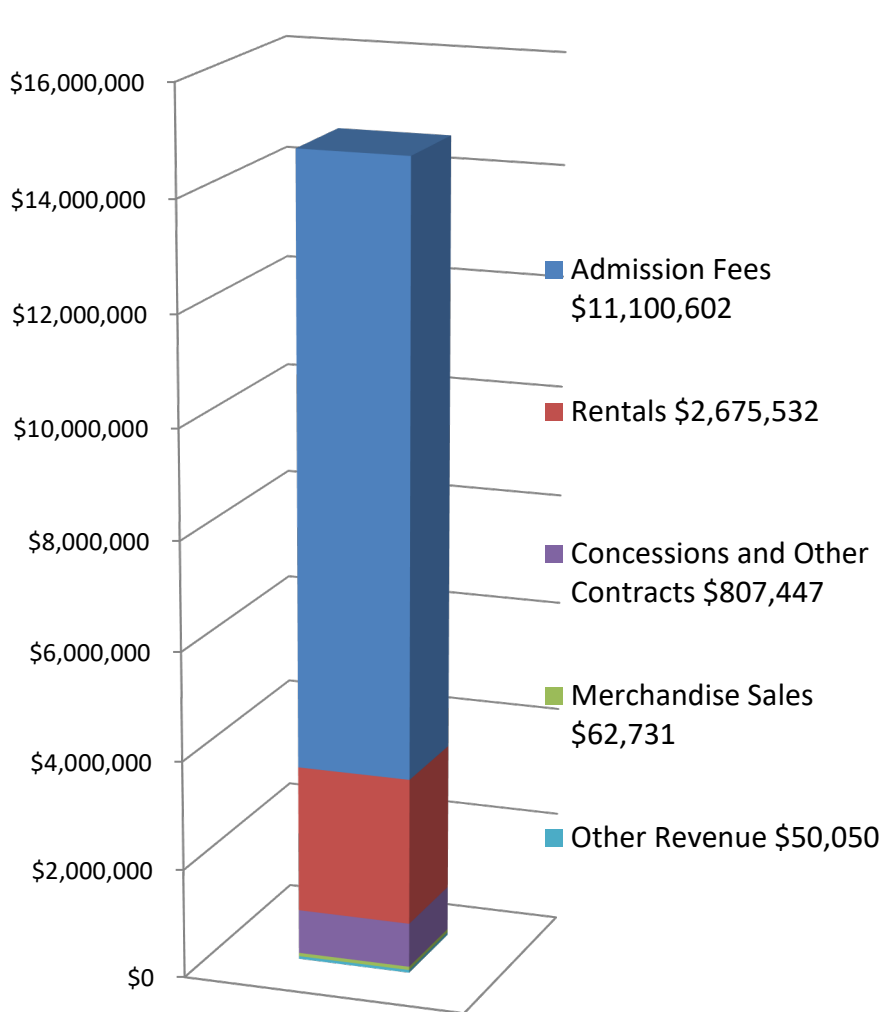
Revenue

- Rentals and Concessions stayed about the same.

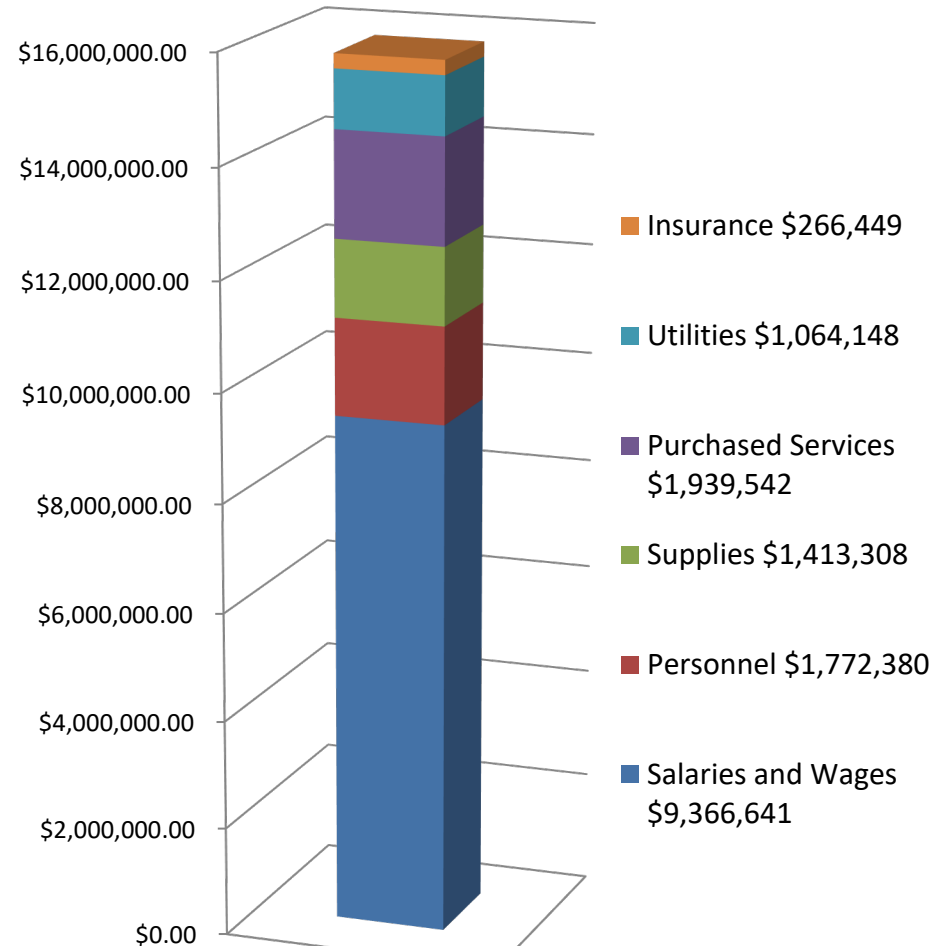
Expenditures

- Salaries and Wages increased \$11,458 due to a 3%-5% merit increase for staff and the increase of the part-time minimum wage to \$17.00/hr for 2027.
- Personnel increased by \$2,865 as a result of a mix in estimated health insurance premium increases and coverage election changes by staff.
- Supplies increased by \$16,561 due to an increase in playground repair part costs and the estimated cost to restore turf due to drought.
- Purchased Services increased \$7,064 to cover other cost increases due to playground surfacing.
- Utilities increased by \$ 10,216 based on actual use over the prior 12-month period.
- Insurance increased by \$2,177 due to an estimated rise in premiums.

Foothills Park & Recreation District Recreation 2027 Proposed Budget



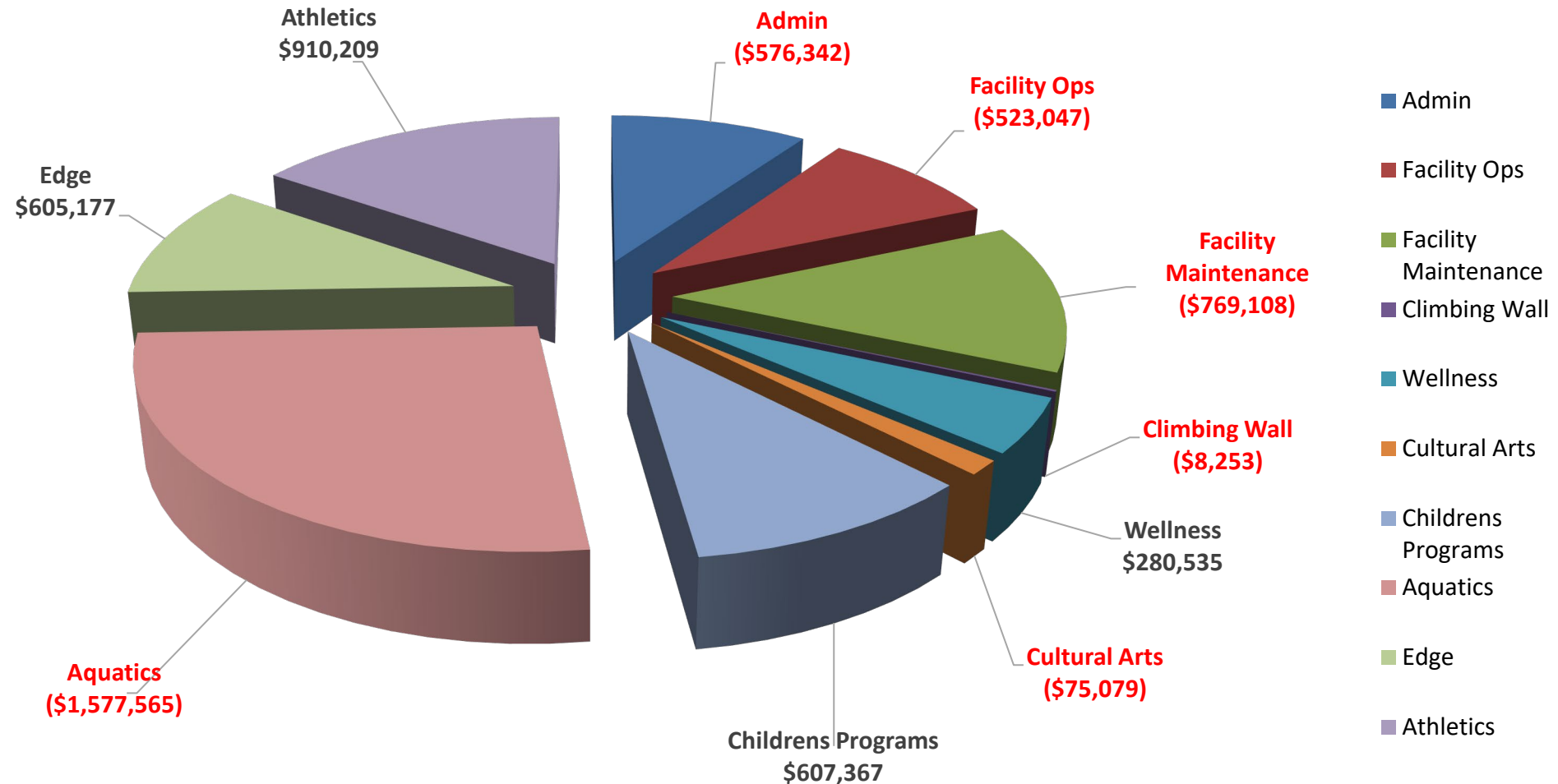
Operating Revenues \$14,696,362



Operating Expenses (\$15,822,468)

Net Operating Expenses (\$1,126,106)

Foothills Park & Recreation District Recreation 2027 Proposed Budget – Cost Centers



Net Operating Revenue/(Expense) by Recreation Department

Foothills Park & Recreation District
Recreation Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	10,816,610	11,100,602	283,992
Rentals	2,690,514	2,675,533	-14,981
Merchandise Sales	60,786	62,731	1,945
Concessions and Other Contracts	748,670	807,447	58,777
Other Revenue	48,950	50,050	1,100
TOTAL OPERATING REVENUES	14,365,529	14,696,362	330,833
OPERATING EXPENDITURES			
Salaries and Wages	9,002,535	9,366,641	364,106
Personnel	1,693,999	1,772,380	78,381
Supplies	1,341,974	1,413,308	71,334
Purchased Services	1,897,245	1,939,542	42,297
Utilities	978,407	1,064,148	85,741
Insurance	253,761	266,449	12,688
TOTAL OPERATING EXPENDITURES	15,167,921	15,822,468	654,547
NET OPERATING REVENUE/(EXPENDITURES)	-802,392	-1,126,105	-323,714
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	1,375,096	1,577,563	202,467
Contributions and Grants	8,900	10,900	2,000
TOTAL NON-OPERATING REVENUE	1,383,996	1,588,463	204,467
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	581,604	462,358	-119,246
TOTAL REVENUE	15,749,525	16,284,826	535,300
TOTAL EXPENDITURES	15,167,921	15,822,468	654,547
NET REVENUE/(EXPENDITURES)	581,604	462,358	-119,246

Foothills Park & Recreation District
Recreation Administration
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	295,935	310,732	14,797
Personnel	61,848	64,342	2,495
Supplies	1,756	1,778	22
Purchased Services	193,063	199,490	6,428
TOTAL OPERATING EXPENDITURES	552,601	576,342	23,741
NET OPERATING REVENUE/(EXPENDITURES)	-552,601	-576,342	-23,741
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-552,601	-576,342	-23,741
TOTAL EXPENDITURES	552,601	576,342	23,741
NET REVENUE/(EXPENDITURES)	-552,601	-576,342	-23,741

Foothills Park & Recreation District
Facility Operations
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	809,088	800,505	-8,584
Rentals	234,955	244,160	9,206
Merchandise Sales	11,300	7,840	-3,460
Concessions and Other Contracts	12,600	13,661	1,061
Other Revenue	0	1,850	1,850
TOTAL OPERATING REVENUES	1,067,943	1,068,016	73
OPERATING EXPENDITURES			
Salaries and Wages	740,470	755,137	14,667
Personnel	109,398	111,871	2,473
Supplies	124,794	122,494	-2,300
Purchased Services	264,924	286,060	21,136
Utilities	178,456	193,855	15,399
Insurance	115,853	121,646	5,793
TOTAL OPERATING EXPENDITURES	1,533,895	1,591,063	57,168
NET OPERATING REVENUE/(EXPENDITURES)	-465,952	-523,047	-57,095
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-465,952	-523,047	-57,095
TOTAL REVENUE	1,067,943	1,068,016	73
TOTAL EXPENDITURES	1,533,895	1,591,063	57,168
NET REVENUE/(EXPENDITURES)	-465,952	-523,047	-57,095

Foothills Park & Recreation District
Facility Maintenance
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
Salaries and Wages	311,653	320,862	9,209
Personnel	99,335	97,395	-1,940
Supplies	179,276	171,059	-8,217
Purchased Services	162,095	179,792	17,697
TOTAL OPERATING EXPENDITURES	752,359	769,108	16,749
NET OPERATING REVENUE/(EXPENDITURES)	-752,359	-769,108	-16,749
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-752,359	-769,108	-16,749
TOTAL EXPENDITURES	752,359	769,108	16,749
NET REVENUE/(EXPENDITURES)	-752,359	-769,108	-16,749

Foothills Park & Recreation District
Climbing Wall
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	2,500	2,500	0
Rentals	1,200	2,180	980
TOTAL OPERATING REVENUES	3,700	4,680	980
OPERATING EXPENDITURES			
Salaries and Wages	10,655	11,192	537
Personnel	1,004	1,041	36
Supplies	600	700	100
TOTAL OPERATING EXPENDITURES	12,259	12,932	673
NET OPERATING REVENUE/(EXPENDITURES)	-8,559	-8,252	307
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-8,559	-8,252	307
TOTAL REVENUE	3,700	4,680	980
TOTAL EXPENDITURES	12,259	12,932	673
NET REVENUE/(EXPENDITURES)	-8,559	-8,252	307

Foothills Park & Recreation District
Fitness
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	726,116	841,354	115,237
TOTAL OPERATING REVENUES	726,116	841,354	115,237
OPERATING EXPENDITURES			
Salaries and Wages	422,921	458,178	35,256
Personnel	44,668	48,216	3,548
Supplies	20,738	22,585	1,847
Purchased Services	21,599	31,840	10,242
TOTAL OPERATING EXPENDITURES	509,926	560,819	50,893
NET OPERATING REVENUE/(EXPENDITURES)	216,190	280,535	64,344
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	216,190	280,535	64,344
TOTAL REVENUE	726,116	841,354	115,237
TOTAL EXPENDITURES	509,926	560,819	50,893
NET REVENUE/(EXPENDITURES)	216,190	280,535	64,344

Foothills Park & Recreation District
Arts, Events and Programs
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	341,126	380,781	39,655
Rentals	6,000	8,000	2,000
Merchandise Sales	22,190	27,390	5,200
TOTAL OPERATING REVENUES	369,316	416,171	46,855
OPERATING EXPENDITURES			
Salaries and Wages	308,668	341,097	32,428
Personnel	57,373	59,261	1,888
Supplies	40,245	54,020	13,775
Purchased Services	31,857	36,872	5,015
TOTAL OPERATING EXPENDITURES	438,143	491,249	53,106
NET OPERATING REVENUE/(EXPENDITURES)	-68,827	-75,078	-6,251
NON-OPERATING REVENUE			
Contributions and Grants	8,900	10,900	2,000
TOTAL NON-OPERATING REVENUE	8,900	10,900	2,000
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	-59,927	-64,178	-4,251
TOTAL REVENUE	378,216	427,071	48,855
TOTAL EXPENDITURES	438,143	491,249	53,106
NET REVENUE/(EXPENDITURES)	-59,927	-64,178	-4,251

Foothills Park & Recreation District
Summary Children's Programs
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	4,467,539	4,481,102	13,563
TOTAL OPERATING REVENUES	4,467,539	4,481,102	13,563
OPERATING EXPENDITURES			
Salaries and Wages	2,561,140	2,617,536	56,395
Personnel	571,296	602,287	30,991
Supplies	137,672	145,776	8,104
Purchased Services	502,423	508,139	5,716
TOTAL OPERATING EXPENDITURES	3,772,532	3,873,737	101,206
NET OPERATING REVENUE/(EXPENDITURES)	695,007	607,365	-87,643
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	695,007	607,365	-87,643
TOTAL REVENUE	4,467,539	4,481,102	13,563
TOTAL EXPENDITURES	3,772,532	3,873,737	101,206
NET REVENUE/(EXPENDITURES)	695,007	607,365	-87,643

Foothills Park & Recreation District
Aquatics Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	1,156,873	1,155,663	-1,210
Rentals	148,198	144,641	-3,557
Merchandise Sales	2,396	2,601	205
Concessions and Other Contracts	78,170	88,209	10,039
TOTAL OPERATING REVENUES	1,385,636	1,391,114	5,477
OPERATING EXPENDITURES			
Salaries and Wages	1,866,488	1,990,616	124,127
Personnel	220,219	252,375	32,156
Supplies	237,560	265,704	28,144
Purchased Services	61,453	56,126	-5,327
Utilities	325,743	352,124	26,381
Insurance	49,269	51,733	2,463
TOTAL OPERATING EXPENDITURES	2,760,732	2,968,677	207,945
NET OPERATING REVENUE/(EXPENDITURES)	-1,375,096	-1,577,563	-202,467
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	1,375,096	1,577,563	202,467
TOTAL NON-OPERATING REVENUE	1,375,096	1,577,563	202,467
NON-OPERATING EXPENDITURES			
TOTAL REVENUE	2,760,732	2,968,677	207,945
TOTAL EXPENDITURES	2,760,732	2,968,677	207,945

Foothills Park & Recreation District
Edge Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	1,011,311	1,080,764	69,453
Rentals	1,429,850	1,418,670	-11,180
Merchandise Sales	24,900	24,900	0
Concessions and Other Contracts	470,050	501,150	31,100
Other Revenue	23,700	23,700	0
TOTAL OPERATING REVENUES	2,959,811	3,049,184	89,373
OPERATING EXPENDITURES			
Salaries and Wages	1,074,515	1,138,954	64,439
Personnel	215,648	246,174	30,526
Supplies	376,291	386,448	10,157
Purchased Services	257,575	236,632	-20,943
Utilities	345,891	379,426	33,535
Insurance	53,689	56,373	2,684
TOTAL OPERATING EXPENDITURES	2,323,609	2,444,007	120,398
NET OPERATING REVENUE/(EXPENDITURES)	636,202	605,177	-31,025
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	636,202	605,177	-31,025
TOTAL REVENUE	2,959,811	3,049,184	89,373
TOTAL EXPENDITURES	2,323,609	2,444,007	120,398
NET REVENUE/(EXPENDITURES)	636,202	605,177	-31,025

Foothills Park & Recreation District
District Athletics Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	2,302,057	2,357,934	55,877
Rentals	870,311	857,881	-12,430
Concessions and Other Contracts	187,850	204,427	16,577
Other Revenue	25,250	24,500	-750
TOTAL OPERATING REVENUES	3,385,468	3,444,742	59,274
OPERATING EXPENDITURES			
Salaries and Wages	1,410,090	1,422,340	12,250
Personnel	313,210	289,419	-23,792
Supplies	223,043	242,744	19,701
Purchased Services	402,257	404,591	2,333
Utilities	128,316	138,742	10,426
Insurance	34,949	36,697	1,748
TOTAL OPERATING EXPENDITURES	2,511,866	2,534,533	22,667
NET OPERATING REVENUE/(EXPENDITURES)	873,602	910,209	36,607
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	873,602	910,209	36,607
TOTAL REVENUE	3,385,468	3,444,742	59,274
TOTAL EXPENDITURES	2,511,866	2,534,533	22,667
NET REVENUE/(EXPENDITURES)	873,602	910,209	36,607

2027 RECREATION BUDGET PRESENTATION

November 10, 2026

The Recreation department is responsible for all recreation programs and recreation facilities.

The 2027 Recreation budget is presented with total revenues of \$16,284,826 and total expenses of \$15,822,468 with net revenues of \$462,358; this is \$119,246 less than 2026.

Overall Highlights of the 2027 Recreation budget include:

Revenues:

- Admission Fees are \$11,100,602 which is \$283,992 more than 2026 with additional revenue projected in Arts & Events, Athletics, Edge, and Fitness.
- Rentals are \$14,981 lower mostly due to anticipated water reductions due to statewide drought and turf rehabilitation activities at outdoor athletic complexes.
- Concessions are increasing by \$58,777 due to increased sales at Edge and the Fieldhouse.
- Tax revenue is shown as a non-operating revenue line item in aquatics and subsidizes net operating expenditures in the department. Overall, total operating revenues are increasing \$330,833.

Expenditures:

- Salaries and Wages are increasing \$364,106 with higher starting wages and merit increases.
- Personnel costs are increasing \$78,381 due to starting wages and projected benefit elections.
- Supplies and Purchased Services are increasing \$113,631 due to inflation, increased preventive maintenance, and increased participation in classes and programs.
- Utilities will increase \$85,741 over 2026 with higher anticipated utility costs and usage.
- Overall, expenses are increasing \$654,547.

Administration:

- Administration expenses are increasing \$23,741 primarily due to salaries, personnel expenses, and professional services for merchant fees and software fees.

RECREATION PROGRAMS HIGHLIGHTS

Arts, Events & Programs Department:

The Arts, Events & Programs Department provides classes and events in visual and performing arts for youth and adults and events and programs for active adults. The department is comprised of two full-time staff, one core part-time staff, 30 part-time instructors and contractors. The staff produces community events and performances including Concerts in Clement Park; Pottery Sales; Active Adult winter & fall social events; Active Adult Open House; ballet and dance performances, youth theatre performances; and adult theatre productions through the Foothills Theatre Company. The Arts in the Park program brings visual arts to our parks and facilities through murals and art installations. The department has contributed revenue from sponsorships, donations, and grant funding from the Scientific and Cultural Facilities District (SCFD) and Colorado Creative Industries, Colorado Creates Grant.

- Arts, Events and Programs revenues are \$427,071, which is \$48,855 higher than 2026.
- This reflects fee increases in all clay and pottery classes, dance, youth theatre, guitar, ride and lunches, clubs, excursions, learn to play Mahjongg and Art Market vendor fees.

- The revenue increase is also due to new programming and events including the addition of art classes for youth, the addition of a year-round youth theatre program, and fees collected for the extended travel program referrals.
- Salaries and Wages for the department are increasing by \$32,428 which reflects merit-based increases, the addition of new programming, and adjustment of hours for event staff.
- Program Supplies, Merchandise for resale, and Operating Supplies are higher than 2026 due to increased fees from vendors.
- The overall department net is (\$64,178) which is \$4,251 lower than 2026.
- Arts, Events and Programs manage many events throughout the year, the largest being Red, White & You. This event is a team effort with coordinated support of internal and external entities including but not limited to Marketing and Communications, Clement Park staff, Lora Knowlton with Current Events LLC, the Foothills Foundation and our public safety partners.

Children's Programs:

The Children's Programs Department operates licensed childcare programs for the district. The 2027 budget includes two All Day Preschools, two Part-time Preschool classes, and ten Before and After School Programs serving twelve Jeffco elementary schools and eleven Summer Camps. Many of these programs operate within District Facilities such as the Ridge Recreation Center, Lilley Gulch Recreation Center, Foothills Fieldhouse, and Clement Park, while others lease space in Jeffco schools. The department employs 24 full-time staff members and between 55-90 part-time staff members depending on the season and provides services to over 1,600 students aged 3 through 15 annually.

- Children's Programs operating revenues are \$4,481,102, which is an increase of \$13,563 over 2026. This is primarily due to fee increases in multiple program areas.
- Fee increases proposed in this budget include the following:
 - A \$.50/day increase proposed in after-school programs beginning in fall.
 - A \$10.00/week increase proposed across all summer camp programs.
 - A \$50/month increase in All Day Preschool beginning in fall.
 - An increase in the annual enrollment fee of \$20 per child.
- Salaries are up \$56,395 due to starting wage increases and merit increases.
- Personnel costs are up \$30,991 due to increased staff costs.
- Total operating expenditures are \$101,206 more than in 2026.
- The 2027 projected operating net revenue will decrease by \$87,643 for a proposed net of \$607,365.

Edge Ice Arena & Penalty Box:

Edge Ice Arena is an 80,000 square foot facility with two NHL sized ice sheets, concessions operation, Penalty Box Bar and Grill, and houses three tenants: Littleton Hockey Association, Colorado 14'ers, and Rocky Mountain Hockey School. The Edge is responsible for facility operations and programming. Operations include ice and Zamboni maintenance, collection of admission, rental and program fees, merchandise sales, food preparation, and operations for a full bar and maintenance. The facility's programming includes the Edge Skating Academy which encompasses the learn to skate, learn to play hockey, and figure skating programs. We also offer youth and adult hockey leagues. The Performance Training area and the off-ice training room

are also included in operations and programming. The Edge has seven full-time, one part-time core benefited and 100 part-time staff members.

- The Edge revenues are \$3,049,184, which is \$89,373 better than 2026. This is primarily due to fee increases and additional teams in our adult league hockey.
- Fee increases proposed in this budget include a \$70 fee increase for adult hockey leagues to offset the increase in officials' fees.
- Expenses are \$2,444,007 which is \$120,398 higher than 2026.
- Salaries are up \$64,439 due to a new full-time Ice Maintenance position and merit increases.
- Part-time wages are reduced by \$12,092 because of the new full-time position, replacing approximately 170 hours of part-time staffing.
- Utilities are \$379,426 which is \$33,535 higher than 2026
- Overall, the Edge is projected to net \$605,177 which is \$31,025 less than 2026.

Athletics:

The Athletics Department offers a wide range of programs and leagues for both adults and youth to the community such as gymnastics, specialty sports, racket sports, youth and adult indoor and outdoor leagues, batting cages, indoor and outdoor sports field and shelter rentals. The Athletics Department is comprised of an Administration, Concessions, and Racket Sports division, Indoor and Adult Sports division, and a Youth Athletics division. The Indoor Sports division includes the Foothills Fieldhouse, a 54,000 square foot facility that has 2 – 180' x 80' enclosed rinks with boards and glass. One rink is a sport court surface used for any solid surface sports such as roller hockey, roller derby, volleyball, and Jujitsu to name a few. The other arena is a synthetic turf field, and current programs include lacrosse, soccer, and an adult flag football league in addition to a broad spectrum of special events. The Foothills Sports Arena is a 64,000 square foot facility with synthetic turf lined for Full Field (100 x 60 yards) and Half Field (60 x 45 yards) Soccer, Lacrosse, and Flag Football. Field Rentals for Soccer, Lacrosse, Football, Softball/Baseball (modified), Kickball, Birthday Parties, Dog Agility, Company Showcase, Trade Shows, and many other types of events. Athletics has 11 full-time staff, 103 part-time staff, and approximately 353 volunteer coaches.

- Overall Athletic Department revenues are \$3,444,742, which is an increase of \$59,274. Much of the revenue increase is attributed to small fee increases to offset rising expenses including:
 - Youth Sports (\$2-\$3 per participant)
 - Gymnastics (\$2 per class participant and \$5 for rentals)
 - Specialty Sports (\$5 per participant)
 - Racket Sports (10% on leagues and classes)
- Rentals are projected to decrease by \$12,430 mostly due to anticipated water reductions due to statewide drought and turf rehabilitation activities.
- Admission fee revenues at the Indoor Sports facilities are increasing \$19,595 with adult leagues at the Sports Arena expected to grow.
- Concessions at the Fieldhouse are increasing \$7,350 with some planned menu price increases and the continuing year-over-year trend of higher sales.
- Overall Athletic Department expenses are \$2,534,533, which is an increase of \$22,667.
 - Salaries and Wages are projected to increase \$12,250 for the 2027 budget year due to merit and starting wage increases for part-time and full-time staff.

- Personnel costs are down \$23,792 and reflect planned benefit elections and payroll costs.
- Supplies and Purchased Services are up \$22,034 for the 2027 budget year. This reflects an increase in program supplies throughout all departments due to inflation. It also reflects an increase in officials' costs and an increase in preventative maintenance costs at the Fieldhouse and FSA.
- Utilities are increasing \$10,426 based on rates and usage, mostly at indoor sports facilities.
- Projected net revenue increases \$36,607 in 2027 to \$910,209.

Facility Operations Highlights

Recreation Facility Operations includes collection of admission fees, rentals, program registration fees, and overall supervision of daily activities at the three District Recreation Centers. Lilley Gulch Recreation Center is a 35,000 square foot full-service recreation center with a 25-meter indoor pool, gymnasium, two racquetball courts, cardio/weight rooms, multi-purpose rooms and gymnastics center. The Peak Community & Wellness Center is a 41,000 square foot facility that houses the district's administrative offices in addition to programming space. The Peak amenities include four banquet/meeting rooms, Pilates studio, aerobics/dance studio, personal/group training room and cardio/weight room. Fyzical Therapy & Balance Center is a tenant at the Peak. The Ridge Recreation Center is an 83,000 square foot full-service recreation center with three indoor pools, climbing wall, two racquetball courts, a double gymnasium, clay arts studio, dance/aerobics room and multipurpose classrooms. There are three full-time and 60-100 part-time staff, depending on the season.

- Facility operations total revenue is \$1,068,015 which is similar to 2026 budgeted revenues.
- Admission fee revenues are presented by a modified 3-year weighted average. Admission fees were last increased in 2026. In general, we see a slight downturn in pass sales and multi-visit cards. This combined with an increase in insurance-based program registrations is a sign of an aging demographic in our area.
- Rentals continue to run consistently at each facility every weekend in the cooler months; summertime decreases with activities moving outdoors. Due to the continued growth of internal programming, rental revenues are only planned at a slight increase overall.
- Expenses are \$1,591,063 and are \$57,168 higher than 2026 primarily due to increases in salaries, professional services, and utilities.
- Custodial services are increasing 7% due to higher rates from our service provider. This also includes the addition of deep cleaning duties to be completed at night to reduce the impact on the public from an annual shutdown for cleaning.
- Salaries and wages are \$14,667 higher, reflecting starting wage and merit increases. This also reflects a slight reduction in hours paid to staff to account for the deep cleaning duties transitioning to the professional cleaning service.
- Purchased services are \$21,136 higher due to a planned increase in preventative maintenance due to aging buildings.

Climbing Wall

- Revenues for the Climbing Wall have slightly decreased with limited offerings.
- Open climbs are offered throughout the week. Occasional rentals occur when requested, and we work with a local high school gym program.

- Open climbs are regularly attended but bring in minimal revenue as most attendees are pass holders or checked in to other areas of the facility before using the wall.
- Payroll reflects planned open climb times and rentals, with merit increases and increased starting wages.

Fitness Programs

The Fitness Department provides fitness and wellness activities for the community ranging from Group Exercise Classes, Personal Training, Strength, Conditioning, & Sports Performance Training, to Massage Therapy and Chronic Condition Management Programs. Additionally, the department hosts health-based community events and challenges and works with HR to provide activities and health tracking options for staff through the Employee Wellness program. The department is comprised of 1 full-time staff and 47 part-time, year-round instructors/trainers.

- Fitness revenues are \$841,354, which is \$115,237 higher than 2026 due to increased participation in Pilates programs and personal training.
- Additional registration dates and programs were added for Pilates classes in 2026, enabling the program to accommodate more patrons and reduce cancelations.
- Insurance based programs continue to grow as our aging demographic creates more eligible participants that are new to our facilities, increasing revenues.
- Expenditures are \$560,819, which is \$50,893 higher than 2026. This increase is due primarily to increased wages and merit increases, including additional payroll for added programs.
- We recently added a new therapist to our massage services lineup, which will result in higher payments. While he is still building his clientele, it provides more options for patrons. We are also seeing increasing growth for zero balancing services.
- Overall, Fitness is projected to net \$280,535 which is \$64,344 better than 2026.

Facility Maintenance:

Facility Maintenance is responsible for maintaining over 440,000 square feet of buildings. This team of five is responsible for maintaining HVAC equipment, motors, pumps, electrical, plumbing, mechanical equipment, preventive maintenance, carpentry, building repair and equipment repair for all buildings throughout the district. Facility maintenance has five full-time positions.

- Salaries and Wages reflect merit increases.
- Purchased Services are increasing \$18k for additional equipment and for Foothills and Meadows Golf HVAC preventative maintenance agreements.
- Facility Maintenance net expense is \$769,108, an increase of \$16,749 over 2026.

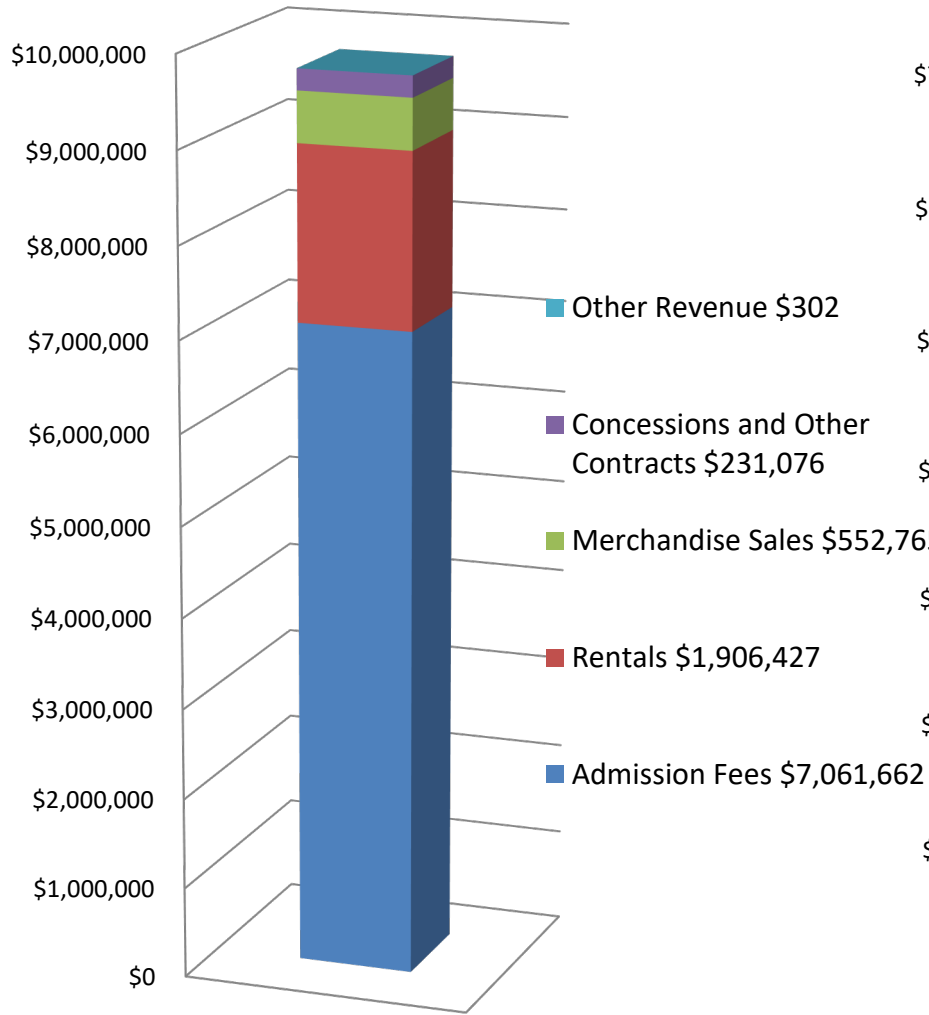
Aquatics:

Aquatics manage six aquatic facilities (two indoor, four outdoor), with eleven bodies of water. Staff is responsible for the day-to-day operations including regulating safety, maintenance of automation systems, water chemistry, maintaining circulation and filtration systems, janitorial, maintenance, operating concessions at four locations, and collection of admission, rental and registration fees. In addition, aquatics provides programming including group and private swim

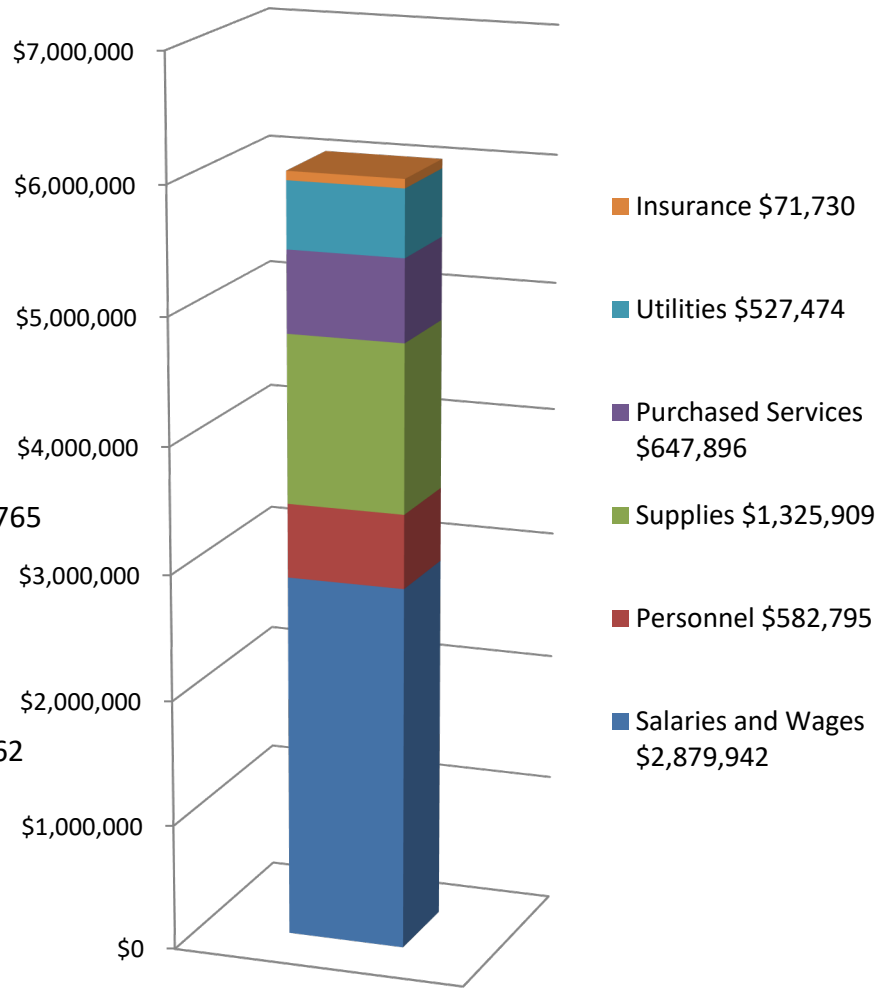
lessons, competitive programs, and specialty programs. Aquatic operations have five full-time employees, one part-time core benefited employee, and up to 270 seasonal and part-time employees.

- Revenues are increasing \$5,477 to \$1,391,114 with increased concession sales and fee increases proposed for CARA Swim (Fast Fins). Revenues are calculated using a modified 3-year weighted average.
- Fast Fins fees are increasing to \$310 D and \$360 ND per season from \$284 D and \$344 ND per season.
- Salaries and Wages, and Personnel costs are increasing by \$156,283 due to starting wage and merit increases for full-time and part-time staff.
- Utilities are increasing \$26,381 with planned usage and utility costs.
- Tax revenue allocated to aquatics will increase by \$202,467 compared to 2026.

Foothills Park & Recreation District Golf 2027 Proposed Budget



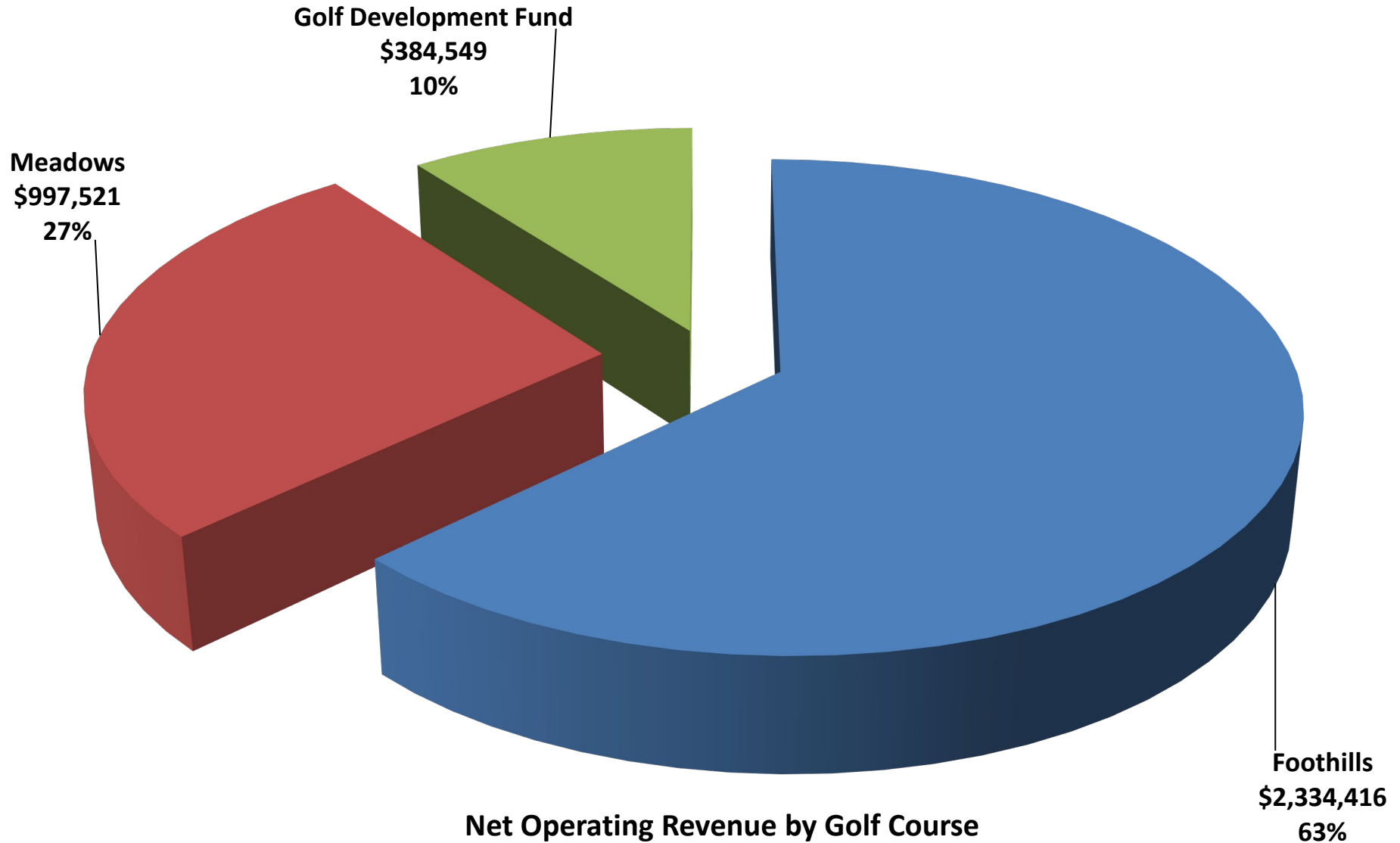
Operating Revenues \$9,752,232



Operating Expenses (\$6,035,746)

Net Operating Revenue \$3,716,486

Foothills Park & Recreation District Golf 2027 Proposed Budget – Cost Centers



Foothills Park & Recreation District
Golf Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	5,612,307	6,677,112	1,064,804
Rentals	1,657,637	1,906,427	248,790
Merchandise Sales	551,589	552,765	1,176
Concessions and Other Contracts	228,000	231,076	3,076
Other Revenue	1,200	302	-898
TOTAL OPERATING REVENUES	8,050,733	9,367,683	1,316,949
OPERATING EXPENDITURES			
Salaries and Wages	2,584,770	2,879,942	295,172
Personnel	533,744	582,794	49,050
Supplies	1,292,766	1,325,909	33,143
Purchased Services	586,747	647,896	61,149
Utilities	539,290	527,474	-11,816
Insurance	68,314	71,730	3,416
TOTAL OPERATING EXPENDITURES	5,605,632	6,035,746	430,114
NET OPERATING REVENUE/(EXPENDITURES)	2,445,101	3,331,937	886,836
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	2,445,101	3,331,937	886,836
TOTAL REVENUE	8,050,733	9,367,683	1,316,949
TOTAL EXPENDITURES	5,605,632	6,035,746	430,114
NET REVENUE/(EXPENDITURES)	2,445,101	3,331,937	886,836

Foothills Park & Recreation District
Foothills Golf Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	3,432,441	4,148,779	716,338
Rentals	1,011,905	1,185,493	173,588
Merchandise Sales	280,348	309,884	29,536
Concessions and Other Contracts	161,500	161,500	0
TOTAL OPERATING REVENUES	4,886,194	5,805,656	919,462
OPERATING EXPENDITURES			
Salaries and Wages	1,479,611	1,709,877	230,266
Personnel	322,663	355,859	33,196
Supplies	725,286	749,620	24,334
Purchased Services	376,346	391,598	15,251
Utilities	221,023	211,119	-9,904
Insurance	50,635	53,167	2,532
TOTAL OPERATING EXPENDITURES	3,175,565	3,471,240	295,675
NET OPERATING REVENUE/(EXPENDITURES)	1,710,629	2,334,416	623,787
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	1,710,629	2,334,416	623,787
TOTAL REVENUE	4,886,194	5,805,656	919,462
TOTAL EXPENDITURES	3,175,565	3,471,240	295,675
NET REVENUE/(EXPENDITURES)	1,710,629	2,334,416	623,787

Foothills Park & Recreation District
Meadows Golf Summary
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	2,179,866	2,528,333	348,466
Rentals	645,732	720,934	75,202
Merchandise Sales	271,241	242,881	-28,360
Concessions and Other Contracts	66,500	69,576	3,076
Other Revenue	1,200	302	-898
TOTAL OPERATING REVENUES	3,164,539	3,562,027	397,487
OPERATING EXPENDITURES			
Salaries and Wages	1,105,159	1,170,065	64,906
Personnel	211,081	226,935	15,854
Supplies	567,480	576,289	8,809
Purchased Services	210,401	256,299	45,898
Utilities	318,267	316,354	-1,913
Insurance	17,679	18,563	884
TOTAL OPERATING EXPENDITURES	2,430,067	2,564,506	134,439
NET OPERATING REVENUE/(EXPENDITURES)	734,472	997,521	263,049
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
NET REVENUE/(EXPENDITURES)	734,472	997,521	263,049
TOTAL REVENUE	3,164,539	3,562,027	397,487
TOTAL EXPENDITURES	2,430,067	2,564,506	134,439
NET REVENUE/(EXPENDITURES)	734,472	997,521	263,049

2027 Golf Department Budget Presentation

October 27, 2026

Department Overview

The Foothills Golf Department operates two of Denver Metro/ Colorado's premier public golf facilities, Foothills Golf Course and Meadows Golf Club, each offering distinctive playing experiences and exceptional amenities. Together, both set a high standard for public golf in the Denver metro area through thoughtfully designed courses, outstanding playing conditions, and modern practice and clubhouse facilities that serve golfers of all ages and abilities.

Denver's golf economy remained strong and has again exceeded expectations in 2026. Although Colorado faced drought conditions, both courses benefited from water rights dating to the 1800s and timely rainfall when water resources were most strained. Strategic investments also continued to attract golfers, including the Foothills Clubhouse, which opened in 2024; the renovated Meadows putting green; upgraded synthetic-turf tee lines at both driving ranges; and ongoing improvements to cart paths, irrigation systems, and course infrastructure to name a few. Together, these investments have elevated the golfer and guest experience, increased revenue across all major categories, and reinforced both facilities as cornerstones of public golf in Jefferson County. In January 2026, we welcomed the SSA group as the food-and-beverage operator for the restaurants at both golf courses.

Foothills Golf Course

Established in 1971, Foothills Golf Course has been a staple of Colorado public golf for over 50 years. Known for its scenic mountain views, well-conditioned fairways, and diverse play options, Foothills remains one of the busiest and most well-rounded golf complexes in the state.

Key Features

1. 18-Hole Championship Course (Par 72)

This 6,900-yard parkland-style course provides a challenging yet enjoyable experience for golfers of all skill levels. Strategic bunkering, mature trees, and water hazards combine with consistent course conditioning to make it a premier destination for public play and tournament competition.

2. 9-Hole Executive Course (Par 31)

Added in 1991, the Executive Course features elevation changes, mountain backdrops,

and a fun layout ideal for shorter rounds or players looking to sharpen their mid- and short-game skills.

3. 9-Hole Par 3 Course (Par 27)

Designed for beginners and families, the Par 3 Course provides an inviting and affordable golf experience, with hole lengths ranging from 85 to 195 yards.

4. Driving Range & Practice Areas

- 30-50 station grass driving range with newly upgraded artificial turf stations and targets
- Short-game practice areas including multiple chipping greens, practice bunkers, and a large putting green.
- Lighted practice area for extended summer evening use.

5. New Clubhouse (Opened 2024)

The Foothills Clubhouse is a state-of-the-art facility designed to enhance the golfer experience and support community events:

- Full-Service Restaurant with indoor seating for up to 300 guests and additional outdoor terrace space.
- Banquet & Event Space accommodating over 300 guests for tournaments, league events, weddings, and community gatherings.
- Lounge and Patio Areas for a first-class social environment.
- Golfzon Indoor Simulator for year-round play, instruction, and club fitting.
- Indoor Lesson & Training Area for player development.
- Sustainable Design features mass timber construction, energy-efficient insulation, and ample daylighting.
- Cart Storage Facility for a full fleet of 108 gas golf carts.

Staffing

Foothills Golf Course employs 10 full-time and more than 75+ part-time staff members to ensure excellent course conditions, customer service, and event operations.

The Meadows Golf Club

Opened in 1984, The Meadows Golf Club features a traditional links-style 18-hole course stretching more than 7,000 yards from the back tees and 5,400 yards from the forward tees. It offers wide fairways, native grasses, and water features that highlight the natural landscape of Southwest Jefferson County.

Key Features

1. 18-Hole Championship Course (Par 72)

The Meadows provides a blend of challenge and playability for all golfers, with rolling fairways, strategically placed bunkers, and stunning mountain vistas.

2. Expanded Putting Green (Completed 2025)

The practice putting green was expanded from 6,000 to 9,500 square feet, greatly improving capacity for players and instructors. It enhances pre-round warmups, practice sessions, and tournament preparation.

3. Driving Range & Short Game Area

- 45-station grass driving range with artificial turf hitting areas.
- Chipping greens and practice bunkers for short-game instruction and warm-up.

4. The Meadows Grill

Full-service restaurant and bar providing high-quality food and beverage options. Popular for league gatherings, tournaments, and social visits.

Staffing

The Meadows Golf Club operates with 7 full-time and more than 60 + part-time employees dedicated to maintaining high course standards and guest service.

Seasonal Operations

Weather permitting, both Foothills and Meadows Golf Courses remain open year-round except on December 25.

Driving Ranges & Practice Facilities

Both facilities provide top-tier practice amenities:

- 30-50 station grass ranges with synthetic tee lines.
- Automated ball dispensers accepting credit, debit, or pre-paid range passes.
- Dedicated short-game practice areas with bunkers and chipping greens.

- Expansive putting greens at both facilities.

Foothills & Meadows Learning Centers

The Golf Department leads the region in player development, powered by an exceptional team of PGA and LPGA professionals. With the plan to add more lessons in the Golf Department in 2027 to handle the increase in popularity.

- Nearly 125 group golf classes projected in 2027 with a 6-to-1 student-to-instructor ratio.
- Robust PGA Junior lessons, leagues, classes and programs
- Approximately 800+ private lessons annually.
- Foothills and Meadows hosts over 10 local high school teams and Foothills hosted the 2026 CHSAA 2A Colorado High School State Championship.
- Foothills also hosted the 2026 PGA Regional Jr. League Championship where teams will compete for a coveted spot in the **PGA Jr. League National Championships** and the opportunity to play on stage broadcast nationally on **Golf Channel** and **ESPN**.

2027 Golf Budget Summary

Key Financial Highlights (Rounded)

- Total Operating Revenues: \$9,367,683
- Total Expenditures: \$6,035,746
- Net Revenue Increase: \$886,836 over the 2026 budgeted net revenue

Revenue Overview

The 2027 Golf Budget uses a 3-year averaging model (2024–2026) for revenue projections.

- Foothills and Meadows revenue growth is supported by Denver’s strong economy, continued growth in golf participation across the metro market, and population growth within a land-constrained market where limited available space restricts the development of new golf courses, increasing demand for existing public golf facilities and their practice and player-development amenities.
- Total Operating Revenue Increase from 2026 to 2027: \$1,316,949
Breakdown:

- Admission Fees (Greens Fees): +\$1,064,804
- Rentals: +\$248,790
- Merchandise Sales: +\$1,176
- Concessions & Contracts: +\$3,076

Expenditure Overview

- Salaries Wages & Personnel: Increasing \$344,223
- Supplies: Increasing \$33,143 (fertilizer, seed, irrigation, merchandise)
- Purchased Services: Increasing \$61,149 (tree work, irrigation repairs)
- Utilities: Decreasing -\$11,816 (gas and electricity costs)

Net Revenue

Net Revenue Increase: +\$886,836 over 2026 Budget

Golf Development & Improvement Fund (GDIF)

- **2027 Allocation:** \$384,549, an increase of \$40,351 from 2026
 - Funded by \$1.25 per nine-hole green fee
- Supports capital projects, major equipment replacement, and infrastructure improvements across both facilities.

Summary

With a strong Denver economy and continued growth in local golf participation, the Golf Department enters 2027 with strong momentum across Foothills Golf Course, The Meadows Golf Club, and both practice facilities.

Key Priorities:

- Maintaining premier course conditions through 2027 investments, including renovation of the Foothills Executive 9 pump station installed in 1991, upgrades to the controller system across the 36-hole facility, and initiating the planning for the replacement of the Meadows irrigation system installed in 1997
- Operating efficiently and responsibly
- Providing exceptional customer service
- Continued Investment in infrastructure, technology, and player development

The Foothills Park & Recreation District Golf Division remains one of Colorado's leading public golf operations, building community, promoting health, and inspiring people to play.

Foothills Park & Recreation District
Other Funds
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	344,198	384,549	40,351
TOTAL OPERATING REVENUES	344,198	384,549	40,351
OPERATING EXPENDITURES			
NET OPERATING REVENUE/(EXPENDITURES)	344,198	384,549	40,351
NON-OPERATING REVENUE			
Fund Balance	11,115,386	15,000	-11,100,386
Property Taxes Collected for Operations	2,229,420	2,535,992	306,572
Specific Ownership Taxes	1,014,119	1,053,215	39,096
Conservation Trust	593,448	579,604	-13,844
Contributions and Grants	123,693	138,500	14,807
TOTAL NON-OPERATING REVENUE	15,076,067	4,322,312	-10,753,755
NON-OPERATING EXPENDITURES			
Grant Expenditures	146,693	153,500	6,807
Facilities & Equipment Repairs and Replacements	19,607,046	8,314,290	-11,292,756
Debt Payments	2,185,000	2,615,000	430,000
Interest Expense	1,392,713	1,298,263	-94,450
Other Expenditures	259,275	255,549	-3,726
TOTAL NON-OPERATING EXPENDITURES	23,590,726	12,636,602	-10,954,124
NET REVENUE/(EXPENDITURES)	-8,170,461	-7,929,741	240,720
TOTAL REVENUE	15,420,265	4,706,861	-10,713,404
TOTAL EXPENDITURES	23,590,726	12,636,602	-10,954,124
NET REVENUE/(EXPENDITURES)	-8,170,461	-7,929,741	240,720

Foothills Park & Recreation District
Conservation Trust Fund
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
NON-OPERATING REVENUE			
Conservation Trust	593,448	579,604	-13,844
TOTAL NON-OPERATING REVENUE	593,448	579,604	-13,844
NON-OPERATING EXPENDITURES			
Debt Payments	593,448	579,604	-13,844
TOTAL NON-OPERATING EXPENDITURES	593,448	579,604	-13,844
NET REVENUE/(EXPENDITURES)	0	0	0
TOTAL REVENUE	593,448	579,604	-13,844
TOTAL EXPENDITURES	593,448	579,604	-13,844
NET REVENUE/(EXPENDITURES)	0	0	0

Foothills Park & Recreation District
Debt Fund
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
NON-OPERATING REVENUE			
Property Taxes Collected for Operations	2,229,420	2,535,992	306,572
Specific Ownership Taxes	1,014,119	1,053,215	39,096
TOTAL NON-OPERATING REVENUE	3,243,539	3,589,208	345,668
NON-OPERATING EXPENDITURES			
Debt Payments	1,591,552	2,035,396	443,844
Interest Expense	1,392,713	1,298,263	-94,450
Other Expenditures	259,275	255,549	-3,726
TOTAL NON-OPERATING EXPENDITURES	3,243,539	3,589,208	345,668
NET REVENUE/(EXPENDITURES)	0	0	0
TOTAL REVENUE	3,243,539	3,589,208	345,668
TOTAL EXPENDITURES	3,243,539	3,589,208	345,668
NET REVENUE/(EXPENDITURES)	0	0	0

Foothills Park & Recreation District
Capital Project Fund
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
NON-OPERATING REVENUE			
Fund Balance	11,092,386	0	-11,092,386
TOTAL NON-OPERATING REVENUE	11,092,386	0	-11,092,386
NON-OPERATING EXPENDITURES			
Facilities & Equipment Repairs and Replacements	19,262,848	7,929,741	-11,333,107
TOTAL NON-OPERATING EXPENDITURES	19,262,848	7,929,741	-11,333,107
NET REVENUE/(EXPENDITURES)	-8,170,462	-7,929,741	240,721
TOTAL REVENUE	11,092,386	0	-11,092,386
TOTAL EXPENDITURES	19,262,848	7,929,741	-11,333,107
NET REVENUE/(EXPENDITURES)	-8,170,462	-7,929,741	240,721

Foothills Park & Recreation District
Grant Fund
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
OPERATING EXPENDITURES			
NON-OPERATING REVENUE			
Fund Balance	23,000	15,000	-8,000
Contributions and Grants	123,693	138,500	14,807
TOTAL NON-OPERATING REVENUE	146,693	153,500	6,807
NON-OPERATING EXPENDITURES			
Grant Expenditures	146,693	153,500	6,807
TOTAL NON-OPERATING EXPENDITURES	146,693	153,500	6,807
NET REVENUE/(EXPENDITURES)	1	0	0
TOTAL REVENUE	146,693	153,500	6,807
TOTAL EXPENDITURES	146,693	153,500	6,807
NET REVENUE/(EXPENDITURES)	1	0	0

Foothills Park & Recreation District
Golf Development Improvement Fund
2027 Budget

	2026 Original Budget	2027 Proposed Budget	Change From 2026
OPERATING REVENUES			
Admission Fees	344,198	384,549	40,351
TOTAL OPERATING REVENUES	344,198	384,549	40,351
OPERATING EXPENDITURES			
NET OPERATING REVENUE/(EXPENDITURES)	344,198	384,549	40,351
NON-OPERATING REVENUE			
NON-OPERATING EXPENDITURES			
Facilities & Equipment Repairs and Replacements	344,198	384,549	40,351
TOTAL NON-OPERATING EXPENDITURES	344,198	384,549	40,351
NET REVENUE/(EXPENDITURES)	0	0	0
TOTAL REVENUE	344,198	384,549	40,351
TOTAL EXPENDITURES	344,198	384,549	40,351
NET REVENUE/(EXPENDITURES)	0	0	0